

CHARLESTON CITY COUNCIL

Regular Meeting

July 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 7-18-2022

PROCLAMATIONS

1. 7-18-2022

COMMUNICATIONS

1. 7-18-2022

REPORTS OF STANDING COMMITTEES

ORDINANCE AND RULES

1. Bill No. 7966 - A BILL to amend the Code of the City of Charleston by updating references to the state building code in order to conform to the state requirements, effective August 1, 2022.

PUBLIC SAFETY

1. ~~Bill No. 7956 Public Safety Committee Substitute – A BILL to amend the Municipal Code of the City of Charleston 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.~~ **REMOVED 7-18-2022**

FINANCE

1. Resolution No. 693-22 – Authorizing approval of Amendment No. 1 of the FY 2022-2023 General Fund Budget as indicated on the attached list of accounts.
2. Resolution No. 694-22 - Authorizing the Mayor or City Manager to submit a grant application to the Department of Justice Edward Byrne Memorial Justice Assistance Grant program.
3. Resolution No. 695-22 – Authorizing the Mayor or City Manager to grant American Rescue Plan Act (“ARPA”) funds to The Greater Kanawha Valley Foundation.
4. Resolution No. 696-22 - Authorizing the Mayor or City Manager to grant American Rescue Plan Act (“ARPA”) funds to West Virginia Child Advocacy Network.
5. ~~Resolution No. 697-22 – Authorizing approval of Amendment No. 1 of the FY 2022—2023 Coal Severance budget as indicated on the attached list of accounts.~~
REMOVED 7-18-2022
6. Resolution No. 698-22 - Authorizing the Mayor or City Manager to convey any and all interest the City has in those certain public rights-of-way situated in the Allen Addition to the Charleston Land Reuse Agency.

REPORTS OF OFFICERS

1. 7-18-2022

NEW BILLS

1. 7-18-2022

UNFINISHED BUSINESS AND/OR MISCELLANEOUS BUSINESS

REMARKS BY MEMBERS

ROLL CALL

ADJOURNMENT

THE NEXT REGULAR MEETING OF COUNCIL WILL BE AUGUST 1, 2022 AT 7:00 PM.

THE AGENDA WAS AMENDED ON 7-14-2022

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



AFFIDAVIT City of Charleston



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

RECEIVED

JUL 11 2022

OFFICE OF CITY CLERK

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,

Carl J. Moore, Claimant,
who, after being first by me duly sworn, deposes and says:

That this affiant resides at: 1409 Viewmont Dr. Charleston 25302

Telephone Number: 304.342.3456

and that on the _____ day of _____, 2021 (2022) at approximately _____ am/pm
in the City of Charleston, West Virginia, he/she sustained

Dent on Passenger Door

Nature Of Injury And/Or Damage

As A Result Of:

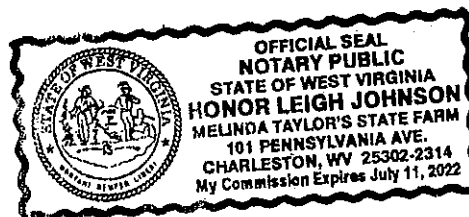
Employee of City was using riding lawn mower and ran over a brush pile. The employee was aiming the brush toward the street. A branch hit the side of car, passenger door

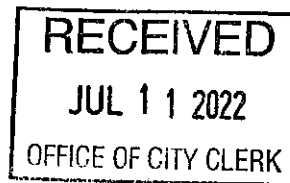
As a result of which accident, the Claimant, Carl J. Moore, does hereby make claim against the City of Charleston, West Virginia, for damages incurred and to be incurred by him/her in the future.

Carl J. Moore
Signature of Claimant

Taken, subscribed and sworn to before me this 8th day of July, 2022.
My commission expires July 11, 2022.

Honor Leigh Johnson
Notary Public





Charleston Sanitary Board

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,

Amber Slater, Claimant,
who, after being first by me duly sworn, deposes and says:

That this affiant resides at: 2227 Zabel Dr. Charleston, WV 25387

Telephone Number: 304-549-9270

and that on the 13th & 17th day of June, 2021/2022, at approximately 8:00 am/pm and 2:00pm respectively in the City of Charleston, West Virginia, he/she sustained

Flooding in the basement of our residence from water backing up through the drains in the floor. I was not home on the 13th, but on the 17th I know the water was up over Nature Of Injury And/Or Damage my calf.

As A Result Of:

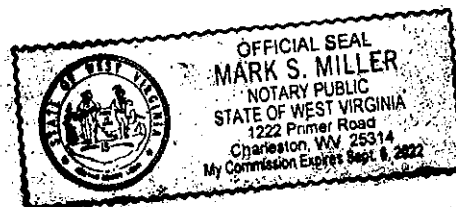
There is attached a list of items that the Charleston Sanitary Board Employees and I went through that was still there. My brother and I had thrown out about 4 large trash bags on the Thursday June 16th not realizing it was going to happen again. I have attached dollar amounts beside the list the CSB wrote up.

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

Amber Slater
Signature of Claimant

Taken, subscribed and sworn to before me this 10th day of June, 2022.
My commission expires Sept. 6, 2022.

[Signature]
Notary Public



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

A handwritten signature in blue ink, appearing to be "ASG", is written over the name "AMY SHULER GOODWIN" in the "FROM" field.

RE: CHARLESTON COLISEUM & CONVENTION CENTER BOARD

DATE: JULY 18, 2022

I recommend the following individual be reappointed to the Charleston Coliseum & Convention Center Board:

Andrew Jordan – term expiration date 6-22-26

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

ASG/mls



**TO: MILES CARY
CITY CLERK**

**FROM: AMY SHULER GOODWIN
MAYOR**

RE: MUNICIPAL BEAUTIFICATION COMMISSION

DATE: JULY 18, 2022

I recommend the following individuals be reappointed to the Municipal Beautification Commission:

Lois Crichton – term expiration date 9-19-25
Marjorie Cook – term expiration date 9-19-25
Susan Shumate – term expiration date 9-19-25

I recommend the following individual be appointed to the Municipal Beautification Commission:

John Casto – fills a vacant seat previously held by Otis Laury with an expiration date of 9-19-23

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

ASG/mls



**TO: MILES CARY
CITY CLERK**

**FROM: AMY SHULER GOODWIN
MAYOR**

A handwritten signature in blue ink, appearing to be "ASG", is written over the name "AMY SHULER GOODWIN" in the "FROM:" line.

RE: GREEN TEAM

DATE: JULY 18, 2022

I recommend the following individual be appointed to the Charleston Green Team:

Quenton King (Ward 9) - fills a vacant seat

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

ASG/mls



TO: MILES CARY
CITY CLERK

FROM: AMY SHULER GOODWIN
MAYOR

A handwritten signature in blue ink, appearing to be "ASG", is placed over the "FROM" line of the memo.

RE: CHARLESTON URBAN RENEWAL AUTHORITY

DATE: JULY 18, 2022

I recommend the following individual be reappointed to the Charleston Urban Renewal Authority:

Anthony Paranzino – term expiration date 6-22-27

I recommend the following individuals be appointed to the Charleston Urban Renewal Authority:

Mia Fox – replaces Andrew Jordan with an expiration date of 3-3-26

Jeff Sikorovsky – replaces Tom Hamm with an expiration date of 3-3-27.

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

ASG/mls

Bill No. 7966

Introduced in Council:

July 5, 2022

Adopted by Council:

Introduced by:

Chad Robinson

Referred to:

Ordinance and Rules

Bill No. 7966 - A BILL to amend and reenact Section 14-33 of the Code of the City of Charleston, as amended, by updating references to the state building code in order to conform to the state requirements, effective August 1, 2022.

Now, therefore, be it ordained by the Council of the City of Charleston:

That Section 14-33 of the Code of the City of Charleston, as amended, is hereby amended and reenacted to read as follows:

CHAPTER 14 – BUILDINGS AND BUILDING REGULATIONS.

ARTICLE II. – BUILDING CODE.

Sec. 14-33. - Adoption of state building code; exercise of authority beyond corporate limits.

(a) There is adopted the state building code as authorized by W. Va. Code § 8-12-13 and promulgated pursuant to W. Va. Code § 15A-11-5, and by the State of West Virginia in Title 87, Legislative Rule Series 4 (§ 87-4-1 et seq.), state building code, which are collectively adopted by reference as if fully restated herein, and the provisions of such code sections and regulations shall be controlling within the city.

(b) The following amendments are made and incorporated into the codes adopted by subsection (a) of this section, as stated in the Legislative Rule:

Whenever referenced in the several ICC codes adopted herein, any reference to the International Fire Code should be substituted with the NFPA Life Safety Code ~~2018~~ 2021 edition.

Whenever a certificate of occupancy is required of a commercial structure greater in size than 7,600 square feet, the project documents shall be designed by an Architect licensed by the WV Board of Architects, or a Professional Engineer licensed by the WV State Board of Registration for Professional Engineers.

The ANSI/ASHRAE/IESNA Standard 90.1-~~2010~~2013 edition for commercial buildings. Using building energy benchmarking in all commercial structures means measuring a building's energy use and then comparing it to the energy use of similar buildings, its own historical energy usage, or a reference performance level, and is an allowable option for improved energy efficiency and performance.

International Building Code 2015 2018 :	
Section 101.1	Insert "the City of Charleston"
Section 1612.3	Insert "the City of Charleston" dated "April 3, 1985"
Section 3412.2	Insert "April 30, 2019"
Delete Section 101.4.5 Fire Prevention, in its entirety.	
Delete Section 113.3 Qualifications, in its entirety and replace with the following: 113.3 Qualifications. The Board of Appeals shall consist of five members, with up to three alternates, who are qualified by experience or training to pass on matters pertaining to building construction and are not employees of the jurisdiction. They may include, but are not limited to, a WV Registered Professional Architect or Engineer, or a WV Licensed General Building, Residential, Electrical, Piping, Plumbing, Mechanical or Fire Protection Contractor, with at least 10 years' experience, five of which shall be in responsible charge or of work. No less than one of the members of such Board of Appeals shall be a WV Registered Professional Architect or Engineer, or a WV Licensed General Building, Residential, Electrical, Piping, Plumbing, Mechanical or Fire Protection Contractor.	
Section 4.1.k.l. Omit references to International Fire Code and substitute NFPA Life Safety Code 2018 <u>2021</u> Edition.	
International Residential Code for One- and Two-Family Dwellings 2015 2018 :	
Chapter 11 entitled "Energy Efficiency" is exempt from Title 87, Legislative Rule Series.	
Section R101.1	Insert "the City of Charleston"
Section G2415.12(404.10) <u>(404.12)</u>	Delete and replace with: Minimum Burial Depth. Underground piping systems shall be installed a minimum depth of 12 inches (305 mm) below grade. If the minimum depth cannot be maintained, the piping system shall be installed in conduit or shielded in an approved manner.
<u>Section M1402.1 General</u>	<u>Oil-fired central furnaces shall conform to ANSI/UL 727. Electric furnaces shall conform to UL 1995 or UL/CSA 60335-2-40.</u>
<u>Section M1403.1 Heat pumps</u>	<u>Electric heat pumps shall be listed and labeled in accordance with UL 1995 or UL/CSA 60335-2-40.</u>
<u>Section M1412.1 Approval of equipment</u>	<u>Absorption systems shall be installed in accordance with the manufacturer's instructions. Absorption equipment shall comply with UL 1995 or UL/CSA 60335-2-40.</u>
<u>Section M1413.1 General</u>	<u>Evaporative cooling equipment and appliances shall comply with UL 1995 or UL/CSA 60335-2-40 and shall be installed in accordance with 4401.3 Referenced standard list:</u>
<u>Section 4401.3 Referenced standard list</u>	<u>ASHRAE</u> <u>1791 Tullie Circle, NE</u>

	Atlanta, GA 30329
<u>Standard references</u>	<u>Title</u>
34-2019	Designation and Safety Classification of Refrigerants
CSA	CSA Group 8501 East Pleasant Valley Road Cleveland, OH 44131-5516
<u>Standard referenced</u>	<u>Title</u>
CAN/CSA/C22.2 No. 60335-2-40-2019	Safety of Household and Similar Electric Appliances, Part 2-40: Particular Requirements for Electrical Heat Pumps, Air-Conditioners and Dehumidifiers-3rd edition
UL	UL LLC 333 Pfingsten Road Northbrook, IL 60062-2096
<u>Standard referenced</u>	<u>Title</u>
1995-2015:	Heating and Cooling Equipment
UL/CSA 60335-2-40-19:	Household And Similar Electrical Appliances, Part 2-40: Particular Requirements for Electrical Heat Pumps, Air-Conditioners and Dehumidifiers – 3rd Edition

	UL/CSA 60335-2-89—21 Household And Similar Electrical Appliances – Safety - Part 2-89: <u>Particular</u> Requirements for Commercial Refrigerating Appliances with an Incorporated or Remote Refrigerant Unit or Compressor
	Insert into blank spaces Table as follows: <u>CLIMATIC AND GEOGRAPHIC DESIGN CRITERIA</u> <u>2018 INTERNATIONAL RESIDENTIAL CODE</u> <u>TABLE R301.2</u> Ground Snow Load 20psf <u>Wind Design:</u> Speed (mph) 115mph Topographic effects No Special wind region No Windborne debris zone No Seismic Design Category A <u>Subject to damage from:</u> Weathering Severe Frost Line depth 24 inches Termite Moderate to Heavy Ice Barrier Underlayment No Flood Hazards See Firm Maps dated February 6, 2008 Air Freezing Index 500 Mean Annual Temperature 54.5 <u>MANUAL J DESIGN CRITERIA</u> Elevation 981 Latitude 38 Winter Heating 15 deg. Summer Cooling 89 deg. Altitude Correction Factor .97 Indoor Design Temperature 70 deg. Design Temperature Cooling 75 deg. Heating Temperature Difference 55 Cooling Temperature Difference 14 deg. Wind Velocity Heating 15mph Wind Velocity Cooling 7 ½ mph Coincident Wet Bulb 73 Daily Range M

Table R301.2(4)

	Winter Humidity 30% TO 40% Summer Humidity 50 — Ground Snow Load — "20 psf" — Wind Speed — "115 mph" — Seismic Design Category — "C" — Weathering — "Severe" — Frost Line Depth — "24 inch" — Termite — "Moderate to Heavy" — Decay — "Slight to Moderate" — Winter Design Temperature — "11 degrees" — Ice Shield Underlayment — No — Flood Hazards — "see FIRM 1985 Floodplain Ordinance" — Air Freezing Index — 500 — Mean Annual Temp — 54.5 — Topographic effects — "No"
<u>Section R311.7.5 Stair Treads and Risers</u>	<u>311.7.5.1 Riser Heights -- The maximum riser height shall be eight and one-quarter (8 ¼) inches.</u> <u>311.7.5.2 Tread Depth -- The minimum tread depth shall be nine (9) inches.</u>
<u>Section R403.1.7.1</u>	<u>Building Clearances from Ascending Slopes is not applicable to this rule.</u>
<u>Section R403-1.7.2</u>	<u>Footings Setbacks from Descending Slope Surfaces is not applicable to this rule.</u>
<u>Section P2603.6.1</u>	Insert "30 inches" and "12 inches"
Delete Section 303.5.1 Light Activation, in its entirety.	
Delete sections R 311.3.1 Landings at doors in its entirety.	
International Plumbing Code 2018:	
Section 101.1	Insert "the City of Charleston"
Section 106.6.2	Insert "See the Building Department Administrative Manual, Appendix A"
Section 106.6.3	In No. 2 Insert "100%" In No. 3 Insert "100%"
Section 108.4	Insert "misdemeanor," "\$1,000," "0 days"
Section 108.5	Amend last sentence in paragraph to read as follows: Any person who shall continue any work in or about the structure after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be liable for a fine up to \$1,000.00"

Section 305.6.1 <u>305.4.1</u>	Insert "30 inches" and "12 inches"
Section 904.1 <u>903.1</u>	Insert "12 inches"
International Mechanical Code 2015 <u>2018</u> :	
Section 101.1	Insert "the City of Charleston"
Section 106.5.2	Insert "See the Building Department Administrative Manual, Appendix A"
Section 106.5.3	In No. 2 Insert "100%" In No. 3 Insert "100%"
Section 108.4	Insert "misdemeanor," "\$1,000," "0 days"
Section 108.5	Amend last sentence in paragraph to read as follows: Any person who shall continue any work on the system after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be liable for a fine up to \$1,000.00"
<u>Section 908.1 General</u>	<u>A cooling tower used in conjunction with an air-conditioning appliance shall be installed in accordance with the manufacturer's instructions. Factory-built cooling towers shall be listed in accordance with UL 1995 or UL/CSA 60335-2-40.</u>
<u>Section 916.1 General</u>	<u>Pool and spa heaters shall be installed in accordance with the manufacturer's instructions. Oil-fired pool and spa heaters shall be tested in accordance with UL 1261. Pool and spa heat pump water heaters shall comply with UL 1995, UL/CSA 60335-2-40 or CSA C22.2 No. 236.</u> <u>Exception: Portable residential spas and portable residential exercise spas shall comply with UL 1563 or CSA C22.2 No. 218.1.</u>
<u>Section 918.1 Forced-Air furnaces</u>	<u>Oil-fired furnaces shall be tested in accordance with UL 727. Electric furnaces shall be tested in accordance with UL 1995 or UL/CSA 60335-2-40. Solid fuel furnaces shall be tested in accordance with UL 391. Forced-air furnaces shall be installed in accordance with the listings and the manufacturer's instructions.</u>
<u>Section 918.2 Heat Pumps</u>	<u>Electric heat pumps shall be tested in accordance with UL 1995 or UL/CSA 60335-2-40.</u>
<u>Section 1101.2 Factory-Built Equipment and Appliances</u>	<u>Listed and labeled self-contained, factory-built equipment and appliances shall be tested in accordance with UL 207, 412, 471, 1995, UL/CSA 60335-2-40, or UL/CSA 60335-2-89. Such equipment and appliances are deemed to meet the design, manufacture and factory test requirements of this code if installed in accordance with their listing and the manufacturer's</u>

	<u>instructions.</u>
<u>Section 1101.6 General</u>	<u>Refrigeration systems shall comply with the requirements of this code and, except as modified by this code, ASHRAE 15. Ammonia-refrigerating systems shall comply with this code and, except as modified by this code, ASHRAE 15, IIAR 2. High probability systems utilizing A2L refrigerants shall comply with ASHRAE 15.</u>
<u>Section 1501.3 Referenced Standards – See Table</u>	ASHRAE
	ASHRAE
	1791 Tullie Circle, NE
	Atlanta, GA 30329
	<u>Standard</u>
	<u>reference</u>
	<u>number</u>
	<u>Title</u>
	15-2019
	Safety Standard for Refrigeration Systems
	34-2019
	Designation and Safety Classification of Refrigerants
<u>Section 1501.3 Referenced Standards – See Table</u>	CSA
	CSA Group
	8501 East Pleasant
	Valley Road
	Cleveland, OH 44131-
	5516
	<u>Standard</u>
	<u>reference</u>
	<u>number</u>
	<u>Title</u>
	CSA C22.2 No. 60335-2-40-19
	Household And Similar Electrical Appliances – Safety - Part 2-40: Particular Requirements for
<u>Section 1501.3 Referenced Standards – See Table</u>	Air-
	Electrical Heat Pumps, Conditioners and Dehumidifiers – 3rd Edition
	CSA C22.2 No. 60335-2-89-21
	Household And Similar Electrical Appliances – Safety - Part 2-89: Particular

	<u>Requirements for</u>	
	<u>Commercial Refrigerating</u>	
	<u>Appliances with an</u>	
	<u>Incorporated or Remote</u>	
	<u>Refrigerant Unit or</u>	
	<u>Compressor</u>	
	<u>UL</u>	<u>UL LLC</u>
		<u>333 Pfingsten Road</u>
		<u>Northbrook, IL 60062-</u>
	<u>2096</u>	
	<u>Standard</u>	
	<u>reference</u>	
	<u>number</u>	<u>Title</u>
	<u>UL/CSA 60335-2-40-19</u>	<u>Household And Similar</u>
		<u>Electrical Appliances –</u>
		<u>Safety - Part 2-40:</u>
	<u>Particular</u>	<u>Requirements for</u>
	<u>Electrical</u>	<u>Heat Pumps, Air-</u>
		<u>Conditioners and</u>
		<u>Dehumidifiers – 3rd</u>
	<u>Edition</u>	
	<u>UL/CSA 60335-2-89-21</u>	<u>Household And Similar</u>
		<u>Electrical Appliances –</u>
		<u>Safety - Part 2-89:</u>
	<u>Particular</u>	<u>Requirements for</u>
		<u>Commercial Refrigerating</u>
		<u>Appliances with an</u>
		<u>Incorporated or Remote</u>
		<u>Refrigerant Unit or</u>
		<u>Compressor</u>
<u>International Existing Building Code 20152018:</u>		
<u>Section 101.1</u>	<u>Insert "the City of Charleston"</u>	
<u>Section 1301.2</u>	<u>Insert "April 30, 2019"</u>	
<u>Omit reference to International</u>		
<u>Fire Code and substitute</u>		
<u>NFPA Life Safety Code 2021</u>		
<u>edition</u>		

International Energy Conservation Code 2009 2015:	
Section 101.1	Insert "the City of Charleston"
Section R402.4.1.2. Testing.	<u>The Building or dwelling unit shall in lieu thereof have an air leakage rate not exceeding five air changes per hour in Climate Zones 3 through 8.</u>
International Fuel Gas Code 2015 2018:	
Section 101.1	Insert "the City of Charleston"
Section 106.6.2	Insert "See the Building Department Administrative Manual, Appendix A"
Section 106.6.3	In No. 2 Insert "100%" In No. 3 Insert "100%"
Section 108.4	Insert "misdemeanor," "\$1,000," "0 days"
Section 108.5	Amend last sentence in paragraph to read as follows: Any person who shall continue any work on the system after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be liable for a fine up to \$1,000.00"
Section 404.10 <u>404.12</u>	Section 404.10 <u>404.12</u> is deleted in its entirety and replaced with the following: "Underground piping systems shall be installed a minimum depth of 12 inches (305 mm) below grade. If the minimum depth cannot be maintained, the piping system shall be installed in conduit or shielded in an approved manner."
International Property Maintenance Code 2015 2018:	
Section 101.1	Insert "the City of Charleston"
Section 103.5	Insert "See the Building Department Administrative Manual, Appendix A"
Section 110.3	Modified as follows: Unless authorized by W. Va. Code § 8-12-16, or absent the express consent of the owner, if the owner of a premises fails to comply with a demolition order within the time prescribed, the legal counsel of the jurisdiction shall institute appropriate action in the Circuit Court of the County in which the property is located against the owner of the premises where the structure is or was located seeking an order causing the structure to be demolished and removed. Thereafter, the local jurisdiction, through an available public agency or by contract or arrangement with private persons, shall demolish and remove

	the structure and the costs thereof, as well as all fees and costs incurred in the legal action, shall be a lien upon such real estate.
Section 112.4	Amend last sentence in paragraph to read as follows: Any person who shall continue any work on the system after having been served with a stop work order, except such work as that person is directed to perform to remove a violation or unsafe condition, shall be liable for a fine up to \$1,000.00"
Section 302.4	Insert "10 inches"
Section 303.14 <u>304.14</u>	Insert "January 1 st to December 31 st "
Section 602.3	Insert "January 1 st to December 31 st "
Section 602.4	Insert "September 1 st to June 1 st "
2017 <u>2020</u> National Electrical Code, NFPA 70: [insert] <u>4.1.m.1</u> Section 201.8(F) GFCI Protection shall not be required on all new mini-split heating/ventilation/air-conditioning (HVAC equipment and other HVAC units employing power conversion equipment as a means to control compressor speed systems including but not limited to mini-split and A/C units until January 1, 2023. 4.1.k.1. <u>4.1.m.2</u> For renovations in one- and two-family homes where no new square footage is involved, arc-fault circuit interrupter (AFCI) protection shall not be required, except for in bedrooms. For renovation in one- and two-family homes where square footage is added but no electrical service is installed, arc-fault circuit interrupter (AFCI) protection shall not be required.	
<u>The 2018 edition of the International Swimming Pool and Spa Code.</u>	
2009 <u>2017</u> ICC/ANSI A117.1 American National Standards for Accessibility & Usable Buildings and Facilities:	
Title 87 Legislative Rule, State Fire Commission, Series 4 § 87-4-5 Fire Protection of Floors in Residential Buildings 5.1 New one and two family dwellings over one level in height, new one and two family dwellings containing a basement, and new one and two family dwellings containing a crawl space containing a fuel burning appliance below the first floor, shall provide one of the following methods for fire protection of floors: (1) A ½ inch (12.7 mm) gypsum wallboard membrane, 5/8 inch (16 mm) wood structural panel membrane, or equivalent on the underside of the floor framing member; (2) Wood floor assemblies using dimension lumber or structural composite lumber equal or greater than 2 inch by 10 inch (50.8 mm by 254 mm) nominal dimension, or other approved floor assemblies demonstrating equivalent fire performance; or (3) An automatic fire sprinkler system as set forth in section <u>R313.1</u> or <u>R313.2</u> of the 2009 <u>2018</u> edition of the International Residential Code for One and Two Family Dwellings, provided that floor assemblies located directly over a space protected by an automatic sprinkler system as set forth in section <u>R313.1</u> or <u>R313.2</u> of the 2009 <u>2018</u> edition of the International Residential Code for One and Two Family Dwellings are exempt from this requirement. 5.2 Townhouses meeting the Fire-Resistant Construction Standard R302.2 will be treated as	

New One- and Two-Family Dwellings and shall comply with Section 5.1 above.

(c) Nothing in this section hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause of action acquired or existing, under any provision hereby repealed; nor shall any right or remedy of any character be lost, impaired or affected by this chapter.

Resolution No. 693-22

Introduced in Council:

July 18, 2022

Adopted by Council:

Introduced by:

Joseph Jenkins

Referred to:

Finance

1 Resolution No. 693-22 – Authorizing approval of Amendment No. 1 of the FY 2022-2023
2 General Fund Budget as indicated on the attached list of accounts.

3

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

5

6 That Amendment No. 1 of the FY 2022-2023 General Fund Budget as indicated on the attached
7 list of accounts is approved.

General Fund FY 2022-2023 Budget Amendment No. 1 - July 18, 2022

Account No.	Department	Account Description	Amount
001 976 00 706 4 459	Fire	Capital Outlay - Equipment	90,946
001 296 0	Restricted Fund Balance		(90,946)
<u>Restricted for Capital Lease Purchase</u> - To adjust proper accounts in the FY 2023 Municipal Budget for the purchase of lease purchase equipment approved but not received within FY 2022.			
001 305 01 0000	Revenues	B & O Tax - Current Year	327,563
001 296 0	Restricted Fund Balance		(327,563)
<u>Restricted for Debt Service</u> - To recognize funds restricted for Ball Park Debt Service.			
001 305 01 0000	Revenues	B & O Tax - Current Year	12,810
001 295 0	Non-Spendable Fund Balance		(12,810)
<u>Nonspendable Fund Balance</u> - To recognize nonspendable fund balances for Prepaid expenses.			
001 567 00 000 2 230	Public Grounds	Contracted Services	50,000
001 975 00 439 4 459	Information Systems	Capital Outlay - Equipment	314,086
001 976 00 700 4 459	Police	Capital Outlay - Equipment	265,620
001 976 00 706 4 459	Fire	Capital Outlay - Equipment	895,294
001 978 00 800 4 459	Refuse	Capital Outlay - Equipment	745,956
001 979 00 900 4 459	Parks & Recreation	Capital Outlay - Equipment	71,394
001 298 0	Assigned Fund Balance		(2,342,350)
<u>Assigned Fund Balance</u> - To rollover certain expenses into the FY 2023 Municipal Budget to account for items budgeted but not spent within FY 2022			
001 417 00 000 2 229	City Attorney	Court Costs & Damages	700,000
001 299 0	Unassigned Fund Balance		(700,000)
<u>Unassigned Fund Balance</u> - To increase the Claims and Damages line to allow for claims up to the Loss Fund limit.			
001 368 00 0000	Revenue	Contributions from Others	(27,500)
001 437 00 000 2 223	Planning	Professional Services	27,500
<u>Contributions</u> - To recognize the contribution from the McGee Foundation for the amount unspent for the West Side Master Plan project.			

Reportable: To Maintain compliance with the budgetary guidelines of the State of West Virginia

Resolution No. 694-22

Introduced in Council:

July 18, 2022

Adopted by Council:

Introduced by:

Joseph Jenkins

Referred to:

Finance

Resolution No. 694-22 – Authorizing the Mayor or City Manager to submit a grant application to the Department of Justice Edward Byrne Memorial Justice Assistance Grant program in the amount of \$71,523.00 and administer any funds awarded.

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

That the Mayor or City Manager is authorized to submit a grant application to the Department of Justice Edward Byrne Memorial Justice Assistance Grant program in the amount of \$71,523.00 and administer any funds awarded, where the Charleston Police Department will utilize awarded funds to purchase audio and video equipment and crime scene supplies.

Resolution No. 695-22

Introduced in Council:

July 18, 2022

Adopted by Council:

Introduced by:

Joseph Jenkins

Referred to:

Finance

Resolution No. 695-22 – Authorizing the Mayor or City Manager to grant American Rescue Plan Act (“ARPA”) funds to The Greater Kanawha Valley Foundation in the total amount of \$350,000 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 The Greater Kanawha Valley Foundation in the total amount of \$350,000 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.



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Subrecipient Risk Assessment Tool

Overview

The Uniform Grant Guidance requires pass-through entities to monitor and manage their subrecipients to ensure compliance (2 CFR 200.330-332). This tool is intended for evaluating, documenting, and classifying subrecipients with a relative risk assessment score. The level of risk should guide the pass-through entity in determining the level of monitoring needed.

Using the Risk Tool

Evaluate the subrecipient's program in each of the relevant criteria questions and score with a Yes, No or N/A response. The sheet will auto calculate based on the assigned weighting for each question and display the current score at the bottom. In addition to the total score, a proposed overall Risk Designation is assigned. Complete this Risk Assessment for each subrecipient.

Once Completed

After completing the risk assessment and determining the score, the pass-through entity should determine any action steps needed to manage and/or mitigate risk. The entity should have internal controls in place to develop a monitoring plan which is tailored to the level of risk to ensure subrecipient compliance.



Risk Assessment Tool	
Grantee Name:	TGKVF (dba The Greater Kanawha Valley Foundation)
Grant Program Name:	Charleston Area Arts Initiatives
Grant #:	
Grant Amount:	\$350,000
Grant Period:	July 18, 2022 - December 31, 2026
Monitor Period:	July 18, 2022 - December 31, 2026
Date of Review:	8-Apr-22
Date of Last Review:	12-Jul-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	Does receive multiple foundation grants
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 negative findings in most recent audit.
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	Confirmed that the mandatory policies are maintained by the organization
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	N/A	0	Does not receive any federal grants requiring reporting
14	Have the applicant's financial reports for any previous programming been adequate, accurate and on time?	1	N/A	0	Does not receive any federal grants requiring reporting

Available Total 14

Total Risk Score 10

LEGEND

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

Notice of Award

Beneficiary Name: TGKVF, Inc. (dba The Greater Kanawha Valley Foundation)	Name of Awarding Agency: City of Charleston, West Virginia
Beneficiary's UEI Number: C7U7BFKH5FL5	Award Date: 7/18/2022
Program Name: Charleston Creativity Connections: City Arts Activation and Recovery Project	Award Period of Performance: 6/6/2022 – 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: \$350,000	Total Amount of Funds obligated to the Beneficiary: \$350,000
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 The Greater Kanawha Valley Foundation, (hereinafter referred to as “Beneficiary”) with administrative offices at 178 Summers Street, Charleston, WV 25301 (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 \$350,000 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. Performance Reports. 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 including 2 C.F.R. 200.320 "Methods of Procurement to be Followed".

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.

For all procurements of \$50,000 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.

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 Greater Kanawha Valley Foundation will through the Charleston Creativity Connections (CCC) program advance creative placemaking and artist support activities in Charleston, continuing to create the conditions for artists and businesses to thrive—financially, creatively, and socially. This work is particularly needed as the City of Charleston seeks to economically recover in the wake of the COVID-19 pandemic. The Charleston Creativity Connections program hosts a searchable website to connect local artists with businesses, patrons, and each other organizations. The program also hosts a seed investment program, which has supporting local projects with monetary funding. This access to capital for individual artists has had a huge impact both on artists who have suffered income loss due to the pandemic as well as the broader community, which experienced increased access to artistic creations during a time when we are all seeking human connection and healing

To further advance these community economic development efforts and stimulate the economic recovery of artists and Charleston businesses specifically Slack Plaza/City Center Productions, Artist Seed Investments, and Higher Education Partnerships.

The Beneficiary projects that it will require a period of five years to implement and achieve the goals of the program.

The objectives to be tracked through performance reports include:

- # Of additional paying opportunities for artists
- \$ Number of increased sales by participating businesses
- # Of increased visual and performing arts events;
- # Of increase in residents and visitor attendance at arts events
- # Of increase in opportunities for artists to make meaningful contributions to community development

Exhibit B – Project Budget

Purpose	Amount
City Center Programming Costs (5 years)	\$250,000
Artist & Business Investment Mini-Grants & Student Nights	\$100,000
Total Program Cost	\$350,000

Resolution No. 696-22

Introduced in Council:

July 18, 2022

Adopted by Council:

Introduced by:

Joseph Jenkins

Referred to:

Finance

Resolution No. 696-22 – Authorizing the Mayor or City Manager to grant American Rescue Plan Act (“ARPA”) funds to West Virginia Child Advocacy Network in the total amount of \$24,000 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 West Virginia Child Advocacy Network in the total amount of \$24,000 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.



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Subrecipient Risk Assessment Tool

Overview

The Uniform Grant Guidance requires pass-through entities to monitor and manage their subrecipients to ensure compliance (2 CFR 200.330-332). This tool is intended for evaluating, documenting, and classifying subrecipients with a relative risk assessment score. The level of risk should guide the pass-through entity in determining the level of monitoring needed.

Using the Risk Tool

Evaluate the subrecipient's program in each of the relevant criteria questions and score with a Yes, No or N/A response. The sheet will auto calculate based on the assigned weighting for each question and display the current score at the bottom. In addition to the total score, a proposed overall Risk Designation is assigned. Complete this Risk Assessment for each subrecipient.

Once Completed

After completing the risk assessment and determining the score, the pass-through entity should determine any action steps needed to manage and/or mitigate risk. The entity should have internal controls in place to develop a monitoring plan which is tailored to the level of risk to ensure subrecipient compliance.



Risk Assessment Tool	
Grantee Name:	WV Child Advocacy Network
Grant Program Name:	Supplement Rent Costs for Brick and Mortar Location
Grant #:	
Grant Amount:	\$24,000
Grant Period:	July 18, 2022 - December 31, 2026
Monitor Period:	July 18, 2022 - December 31, 2026
Date of Review:	8-Apr-22
Date of Last Review:	12-Jul-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	Does receive multiple foundation grants
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	Confirmed that the mandatory policies are maintained by the organization.
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	N/A	0	Does not receive any federal grants requiring reporting
14	Have the applicant's financial reports for any previous programming been adequate, accurate and on time?	1	N/A	0	Does not receive any federal grants requiring 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

Notice of Award

Beneficiary Name: West Virginia Child Advocacy Network	Name of Awarding Agency: City of Charleston, West Virginia
Beneficiary's UEI Number: N58XLVFN3B35	Award Date: 7/18/2022
Program Name: Supporting Child Advocacy Centers and Child Survivors of Abuse	Award Period of Performance: 7/18/2022 – 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: \$24,000	Total Amount of Funds obligated to the Beneficiary: \$24,000
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 West Virginia Child Advocacy Network, (hereinafter referred to as “Beneficiary”) with administrative offices at 601 Morris Street, Suite 200 Charleston, WV 25301 (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 \$24,000 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. Performance Reports. 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 including 2 C.F.R. 200.320 "Methods of Procurement to be Followed".

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, West Virginia Child Advocacy Network will continue to serve children and families when concerns of child abuse arise. The West Virginia Child Advocacy Network (WVCAN) is the statewide coalition of Child Advocacy Centers (CACs). WVCAN supports the development, growth and continuation of CACs and multidisciplinary investigative teams in West Virginia. CACs rely on WVCAN to provide training and technical assistance, advocate on their behalf, raise public awareness about child abuse, and promote efforts to prevent it.

WVCAN will utilize the grant funds to help build organizational capacity within its Network. Over the past 16 years, CACs have grown from two-person teams to staff as large as 20; board of directors have evolved from organizational team members to a diverse groups of community leaders who care deeply about children in danger. The technological requirements have evolved from spreadsheets and word documents to a networked system of case management and data tracking. The funds will be used to help guide CACs and ensure that they are able to adequately adapt to and meet these demands

The Beneficiary projects that it will require a period of two years to implement and achieve the goals of the program.

The objectives to be tracked through performance reports include:

- # of CACs assisted throughout West Virginia

Exhibit B – Project Budget

Purpose	Amount
Technical Assistance for Child Advocacy Centers	\$24,000
Total Program Cost	\$24,000

Resolution No. 698-22

Introduced in Council:

July 18, 2022

Adopted by Council:

Introduced by:

Adam Knauff and Ben Adams

Referred to:

Finance

1 Resolution No. 698-22 – Authorizing the Mayor or City Manager to take all appropriate
2 action to convey any and all interest the City has in those particular rights of way situated
3 in the Allen Addition of the City of Charleston, as more fully detailed herein, to the
4 Charleston Land Reuse Agency (“CLRA”), pursuant to the authority granted in West
5 Virginia Code § 1-5-3.

6
7 WHEREAS, the Allen Addition of the City of Charleston contains certain paper public
8 rights-of-way that were never opened by the City of Charleston, but to which the City of
9 Charleston retains an ownership interest that cannot be adversely possessed, some of
10 which rights-of-way are named on the various recorded maps as Anthony Street and
11 Thomas Street and others which are not named, all of which are set forth in the map
12 attached to this resolution; and

13
14 WHEREAS, the adjacent property owners to these paper public rights-of-way have used
15 the public rights-of-way as their own property for more than ten years before a
16 September 2, 2016, order of the Kanawha County Circuit Court in Civil Action No. 07-C-
17 416, which gave the owners certain adjacent property by adverse possession, but—due to
18 the public rights-of-way being owned by a governmental entity—the City maintained its
19 ownership in the public rights-of-way; and

20
21 WHEREAS, the northernmost portion of the public rights-of-way is in and adjacent to the
22 private cemetery known as the Hope Cemetery or Bond Cemetery, which has recently
23 experienced access issues due to the difficulty of turning a vehicle around on the private
24 drive through the cemetery; and

25
26 WHEREAS, the CLRA is willing to facilitate the process of dividing and transferring the
27 public rights-of-way to the adjacent property owners and working to provide better
28 access to the cemetery through a turnaround within the property; and

29
30 WHEREAS, the City has no plans to develop these public rights-of-way, has no current use
31 for these public rights-of-way, and otherwise has no need for the property; and

32
33 WHEREAS, the CLRA Board has formally requested that the Charleston City Council convey

1 the City's interest in the property to the CLRA for the benefit of the community; and

2
3 WHEREAS, West Virginia Code § 1-5-3 permits public bodies to convey real property to
4 other public bodies for less than fair market value, and without public auction; and

5
6 WHEREAS, the City Council recognizes that there is a lack of need for the property in
7 comparison to the benefit to the City if the property is conveyed to the CLRA; and

8
9 WHEREAS, the City Council recognizes that there is a demonstrable need for the property
10 by the CLRA to be able to facilitate the distribution of the property and the access to the
11 cemetery, all of which is beneficial to the public.

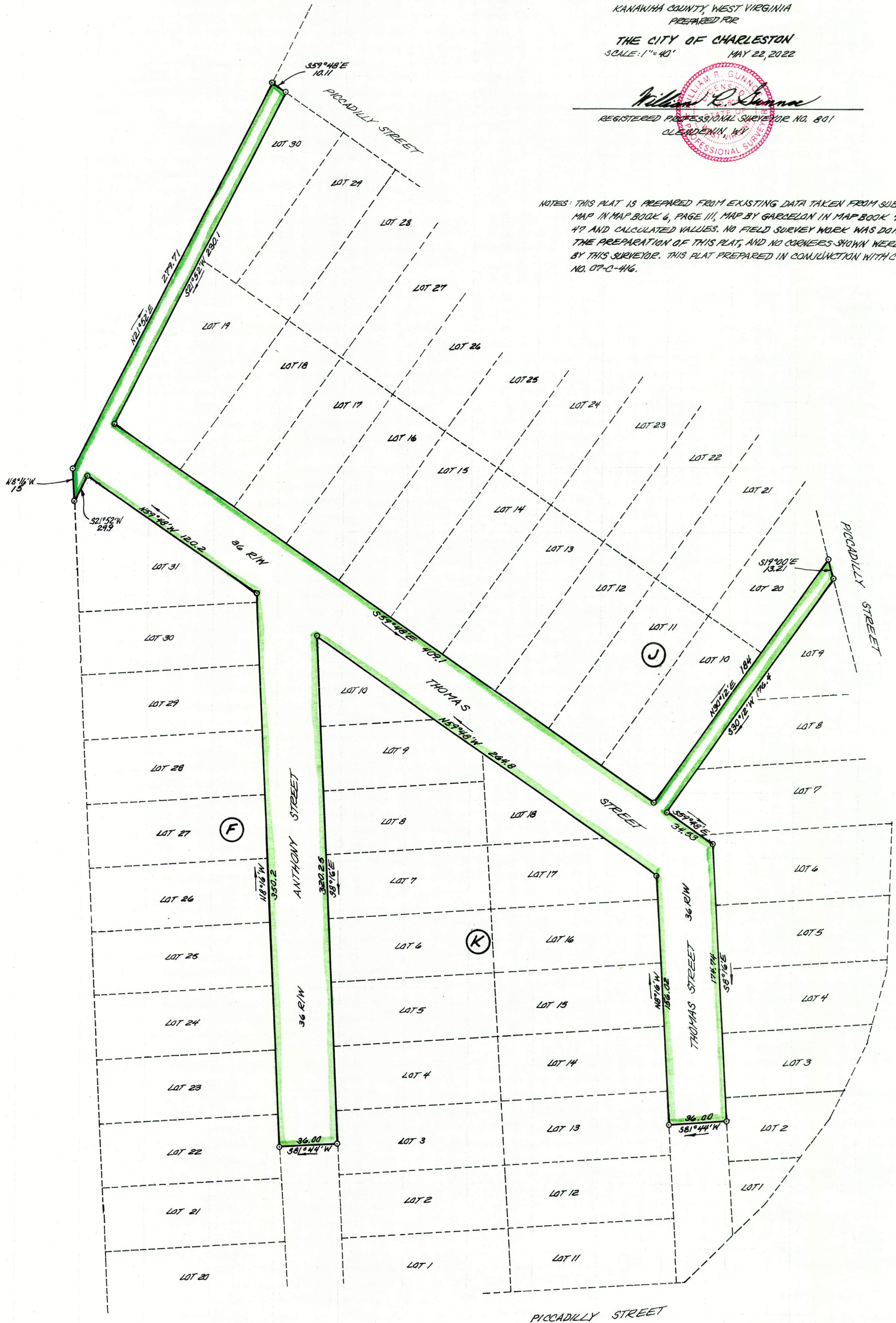
12
13 Be it Resolved by the Council of the City of Charleston, West Virginia:

14
15 That the Mayor or City Manager is authorized to take all appropriate action to convey any
16 and all interest the City has in those certain public rights-of-way situated in the Allen
17 Addition of Charleston, WV, as shown on the attached map, to the Charleston Land Reuse
18 Agency.
19

PLAT SHOWING
 SELECT RIGHTS OF WAY IN BLOCKS F, J & K,
 REVISED MAP OF ALLEN ADDITION
 IN THE CITY OF CHARLESTON
 KANAWHA COUNTY, WEST VIRGINIA
 PREPARED FOR
 THE CITY OF CHARLESTON
 SCALE: 1"=40' MAY 22, 2022

William R. Gunner
 REGISTERED PROFESSIONAL SURVEYOR NO. 801
 CLENDENIN, WV
 PROFESSIONAL SURVEYOR

NOTES: THIS PLAT IS PREPARED FROM EXISTING DATA TAKEN FROM SUBDIVISION MAP IN MAP BOOK 6, PAGE 111, MAP BY GARZELON IN MAP BOOK 70, PAGE 47 AND CALCULATED VALUES. NO FIELD SURVEY WORK WAS DONE IN THE PREPARATION OF THIS PLAT, AND NO CORNERS SHOWN WERE MARKED BY THIS SURVEYOR. THIS PLAT PREPARED IN CONJUNCTION WITH CIVIL ACTION NO. 07-C-416.



**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 July 5, 2022
RE: June 2022 Financial Information, Charleston Municipal Court

TOTAL CITATIONS FILED: 1,494

Criminal Violations: 398
Traffic Violations: 1,048
Parking: 0
Building Search Warrants: 48

RESTITUTION COLLECTED (paid to victims): \$280.00

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

CHARLESTON MUNICIPAL COURT

Page: 1

Report For June

1, 2022 Thru June

30, 2022

FILEDST

Violations by Filed Date...

TRAFFIC	1,048	
BUILDING SEARCH WARRANT	48	
CRIMINAL	398	
Total Filed Violations		1,494

Completed Cases...

Paid Fine...

TRAFFIC	251	
BUILDING SEARCH WARRANT	0	
CRIMINAL	7	
Total Paid Fines		258

Before Judge...

TRAFFIC	4	
BUILDING SEARCH WARRANT	0	
CRIMINAL	0	
Total Before Judge		4

Total Completed		262
-----------------	--	-----

Other Completed...

DISMISS- OFFICER NOT WITH CITY

TRAFFIC	1	
BUILDING SEARCH WARRANT	0	
CRIMINAL	2	
Total		3

DEFENDANT DECEASED

TRAFFIC	15	
BUILDING SEARCH WARRANT	0	
CRIMINAL	24	
Total		39

DISMISSED - DEFECTIVE CITATION

TRAFFIC	2	
BUILDING SEARCH WARRANT	0	
CRIMINAL	0	
Total		2

DISMISSED OFFICER FAIL TO PROS

TRAFFIC	4	
BUILDING SEARCH WARRANT	0	
CRIMINAL	2	
Total		6

DISMISSED(PRESENTED INSURANCE)

CHARLESTON MUNICIPAL COURT Page: 2
 Report For June 1, 2022 Thru June 30, 2022 FILEDST

TRAFFIC	52	
BUILDING SEARCH WARRANT	0	
CRIMINAL	0	
Total		52
DISMISSED (BY JUDGE'S ORDER)_		
TRAFFIC	2	
BUILDING SEARCH WARRANT	0	
CRIMINAL	0	
Total		2
DISMISSED E-PROOF		
TRAFFIC	15	
BUILDING SEARCH WARRANT	0	
CRIMINAL	0	
Total		15
DISMISSED (PRESENTED DL)		
TRAFFIC	17	
BUILDING SEARCH WARRANT	0	
CRIMINAL	0	
Total		17
DISMISSED STORE CLOSED		
TRAFFIC	0	
BUILDING SEARCH WARRANT	0	
CRIMINAL	9	
Total		9
DISMISSED OFF FAIL TO PROV VIN		
TRAFFIC	6	
BUILDING SEARCH WARRANT	0	
CRIMINAL	0	
Total		6
DISMISSED (PROSECUTOR'S ORDER)		
TRAFFIC	38	
BUILDING SEARCH WARRANT	0	
CRIMINAL	9	
Total		47
Dismissed at Officers Request		
TRAFFIC	67	
BUILDING SEARCH WARRANT	0	
CRIMINAL	5	
Total		72
DISMISSED PRESENTED RECORDS		
TRAFFIC	293	
BUILDING SEARCH WARRANT	0	
CRIMINAL	0	
Total		293
DISMISSED AFTER PT DIVERSION		

CHARLESTON MUNICIPAL COURT

Page: 3

Report For June

1, 2022 Thru June

30, 2022

FILEDST

TRAFFIC	12	
BUILDING SEARCH WARRANT	0	
CRIMINAL	5	
Total		17

Dismissed Pursuant to Plea

TRAFFIC	25	
BUILDING SEARCH WARRANT	0	
CRIMINAL	31	
Total		56

DISMISSED VICTIM/WITNESS FTA

TRAFFIC	0	
BUILDING SEARCH WARRANT	0	
CRIMINAL	4	
Total		4

DISMISSED WITHOUT PREJUDICE

TRAFFIC	31	
BUILDING SEARCH WARRANT	0	
CRIMINAL	30	
Total		61

VOIDED DOCKET

TRAFFIC	8	
BUILDING SEARCH WARRANT	0	
CRIMINAL	2	
Total		10

Total Other Completed	711
-----------------------	-----

Grand Total Completed	973
-----------------------	-----

Net Difference Filed/Complete	521
-------------------------------	-----

Warrants...

Issued...

TRAFFIC	583	
BUILDING SEARCH WARRANT	0	
CRIMINAL	582	
Total Violations		1,165
Total Warrants Issued		1,165

Cleared...

TRAFFIC	413	
BUILDING SEARCH WARRANT	0	
CRIMINAL	575	
Total Violations		988
Total Warrants Cleared		988

Change in Total Warrants	177
--------------------------	-----

CHARLESTON MUNICIPAL COURT
Report For June 1, 2022 Thru June 30, 2022 Page: 4
FILEDST

Other Paid Cases...

Paid Fine...

Total Other Paid Fines 95

FINE FINE \$16,350.80
LAWEND LAW ENFORCE. TRAIN STATE \$3,056.00
LAWLOC LAW ENFORCE. TRAIN (LOCAL) \$1,260.00
CVC CRIME VICTIM'S FUND \$2,152.00
ADMIN ADMINISTRATIVE COST \$536.00
JAILF REGIONAL JAIL CORR. \$10,834.60
OP OVER PAYMENT \$9.00
REST RESTITUTION \$280.00
CCF COMMUNITY CORRECTIONS FUND \$152.00
PCADM PC ADMIN FEE \$125.00

Total Fees/Fines Paid \$34,755.40

Search Warrant Report- June 2022

Docket No	Name	Defendant Address	Status Date/Time	Status
SW22000018	JONES, BESSIE	2007 ODELL AVENUE	6/23/2022 15:30	SW
SW22000019	JONES, GLENDALE D	2007 ODELL AVENUE	6/23/2022 15:30	SW
SW22000020	JONES, GARY W	2007 ODELL AVENUE	6/23/2022 15:30	SW
SW22000021	MARCHIO, ANDREW	4901 KANAWHA AVENUE	6/23/2022 15:30	SW
SW22000022	MCCOMAS, CHARLES	730 GARVIN AVENUE	6/23/2022 15:30	SW
SW22000023	MCCOMAS, MONA	730 GARVIN AVENUE	6/23/2022 15:30	SW
SW22000024	DUER, DEBORAH	105 VINE STREET	6/23/2022 15:30	SW
SW22000025	SUTHERLAND, FRANK	630 GRANT STREET	6/23/2022 15:30	SW
SW22000026	JONES, KENDALL L SR	806 1/2 WOODWARD DRIVE	6/23/2022 15:30	SW
SW22000027	BIAS-JONES, MARIE H	806 1/2 WOODWARD	6/23/2022 15:30	SW
SW22000028	HALL, FRANKIE D	100 BREAM STREET	6/23/2022 15:30	SW
SW22000029	HALL, FLORA J	100 BREAM STREET	6/23/2022 15:30	SW
SW22000030	MEADOWS, PATRICIA	1913 IRIS DRIVE	6/23/2022 15:30	SW
SW22000031	CAMPBELL, KEVIN HAROLD	1912 IRIS DRIVE	6/23/2022 15:30	SW
SW22000032	JACKSON, JAMES R	1424 LIVINGSTON AVENUE	6/23/2022 15:30	SW
SW22000033	RUCKER, DAVID L	813 BIGLEY AVENUE	6/23/2022 15:30	SW
SW22000034	HARTZELL, RAY CRAIG II	3116 1/2 4TH AVENUE	6/23/2022 15:30	SW
SW22000035	SKILES, MARTIN N	1429 FRAME STREET	6/23/2022 15:30	SW
SW22000036	SKILES, CARI	1429 FRAME STREET	6/23/2022 15:30	SW
SW22000037	MILLER, PAUL	1431 FRAME STREET	6/23/2022 15:30	SW
SW22000038	MILLER, TERESA	1431 FRAME STREET	6/23/2022 15:30	SW
SW22000039	ROGERS, JOHN M SR	163 WERTZ AVENUE	6/23/2022 15:30	SW
SW22000040	NAJ LLC,	1437 1/2 STUART STREET	6/23/2022 15:30	SW
SW22000041	GARRETT, KIMBERLY A	1415 STUART STREET	6/23/2022 15:30	SW
SW22000042	MATO INVESTMENTS LLC,	1802 WASHINGTON STREET W	6/23/2022 15:30	SW
SW22000043	MASON, LLOYD K	2895 FALCON DRIVE	6/23/2022 15:30	SW
SW22000044	MASON, ELIZABETH	2895 FALCON DRIVE	6/23/2022 15:30	SW
SW22000045	MASON, REBECCA	2895 FALCON DRIVE	6/23/2022 15:30	SW
SW22000046	MASON, VICTORIA	2895 FALCON DRIVE	6/23/2022 15:30	SW
SW22000047	DARCO, RAYMOND E	2829 SISSONVILLE DRIVE	6/23/2022 15:30	SW
SW22000048	TYLER, JESSICA	2 WADE STREET	6/23/2022 15:30	SW

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.

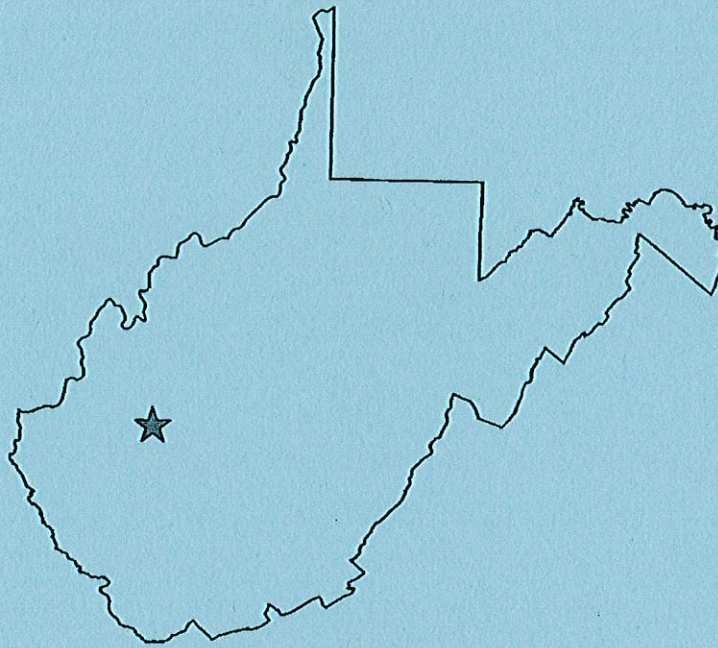


City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ended

June 2022



Respectfully submitted,

A handwritten signature in black ink, which appears to read "Victor Grigoraci". The signature is fluid and cursive.

Victor Grigoraci, CPA – City Treasurer

<u>Fund / Description</u>	<u>Balance June 2021</u>	<u>Balance May 2022</u>	<u>Collections June 2022</u>	<u>Withdrawals June 2022</u>	<u>Balance June 30, 2022</u>
001 General Fund	7,084,067.21	16,586,625.09	4,419,366.86	7,564,515.68	13,441,476.27
002 Coal Severance Tax	37.75	5.77	0.00	0.00	5.77
003 Municipal Stabilization	20,561,375.19	19,125,931.96	19,309.33	0.00	19,145,241.29
007 Business Improvement Dist Fund	0.00	49,550.25	76.40	0.00	49,626.65
009 Community Development	6,295.86	4,065.58	126,145.12	104,708.89	25,501.81
014 IT Infrastructure	1,041,525.54	1,525,511.01	41,951.26	2,240.00	1,565,222.27
015 Charleston Land Reuse	247,890.65	201,532.65	203.26	685.00	201,050.91
017 Project West Invest	564.11	564.93	0.59	0.00	565.52
018 Planning Grant	0.00	0.01	27,300.38	27,300.00	0.39
019 Tourism & Promotions	490,504.48	743,442.91	733.23	32,402.50	711,773.64
020 Business Development	1,382,076.47	1,373,428.48	1,365.20	26,755.97	1,348,037.71
021 Community Participation	68,608.79	48,691.32	48.36	1,000.00	47,739.68
024 LGBTQ Working Group	484.11	484.55	779.13	0.00	1,263.68
026 Uniform Pension Reserve Fund	24,047,560.66	29,999,440.10	-26,397.06	0.00	29,973,043.04
035 Municipal Beautification	32,783.79	132,859.36	136.68	0.00	132,996.04
036 Special Demolition	21,355.93	8,708.33	8,040.30	0.00	16,748.63
037 Sister Cities	27,607.33	27,647.44	28.55	0.00	27,675.99
038 Solid Waste	151,723.60	269,435.28	390,961.61	395,149.60	265,247.29
040 Landfill Closure	3,539,272.88	3,945,213.73	14,743.65	0.00	3,959,957.38
041 Police Contributions	15,038.00	17,061.46	102,849.83	0.00	119,911.29
042 Police Evidence	962,215.68	730,832.47	746.63	12,068.22	719,510.88
043 Forfeited Funds	411,639.82	574,539.29	7,462.71	31,851.85	550,150.15
044 Municipal Court	277,373.81	289,207.67	40,085.92	43,662.80	285,630.79
045 Homeland Security	0.00	116,439.49	24,194.94	116,964.19	23,670.24
047 Health Insurance Reserves	6,245,382.43	6,254,456.20	6,434.38	0.00	6,260,890.58
048 Wayfinding Commission	21,246.66	21,277.52	21.98	0.00	21,299.50
049 Live On The Levee	21,620.56	23,696.01	73,569.72	49,763.84	47,501.89
073 American Rescue Plan	18,401,531.74	17,933,762.57	18,435,357.49	819,679.81	35,549,440.25
080 Human Rights	176,793.29	176,793.29	0.00	0.00	176,793.29
081 Home Program	37,433.54	19,418.17	49,534.18	48,542.37	20,409.98
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
090 Byrne Justice	800.36	0.00	118.00	0.00	118.00
093 Byrne Justice	0.00	0.00	895.00	895.00	0.00
095 Police Grants	48,735.33	325,735.22	56,324.54	108,505.97	273,553.79
096 Historic Preservation	12,085.00	0.00	0.00	0.00	0.00
099 Public Arts Grant	178,914.34	222,369.42	0.00	5,516.00	216,853.42
100 Sinking Fund	4,024,407.66	2,024,743.01	2,091.31	0.00	2,026,834.32
200 Infrastructure	153,558.76	153,781.86	158.21	0.00	153,940.07
214 Civic Center Capital Improvement	404,141.60	133,514.41	137.36	0.00	133,651.77
215 Municipal Auditorium Capital Improvement	168,666.80	243,647.84	250.65	0.00	243,898.49
220 General Maintenance	4,688,985.10	4,111,421.93	4,138.60	91,065.86	4,024,494.67
221 City Service Fee Capital Project	4,547,532.08	4,433,793.85	33,869.40	434,691.22	4,032,972.03
222 Facilities Maintenance	1,669,075.70	1,971,811.96	84,643.50	22,158.74	2,034,296.72
223 Green Initiative Fund	0.00	250,000.00	248.29	0.00	250,248.29
224 Sidewalk Improvement Fund	0.00	250,000.00	227.75	0.00	250,227.75
255 Ballpark Maintenance	92,327.53	96,116.59	98.88	0.00	96,215.47
402 Civic Center Revenue	59,698.39	547,045.02	314,895.62	605,248.44	256,692.20
406 Parking System Revenue	4,704,307.24	5,668,574.74	216,970.62	887,714.53	4,997,830.83
426 Parking Operation and Maintenance	2,815,937.87	2,756,911.25	583,430.74	9,659.59	3,330,682.40
427 Civic Center TIF Project	426,756.56	494,776.15	509.01	0.00	495,285.16
900 M - DENT	640,016.24	570,125.07	30,300.44	18,470.03	581,955.48
901 Pending Forfeiture	1,181,958.27	1,709,992.67	1,766.21	0.00	1,711,758.88
Working Cash Advance Fund	32,925.00	34,525.00	0.00	0.00	34,525.00
Total All Funds	111,135,093.68	126,209,762.85	25,096,124.76	11,461,216.10	139,844,671.51

City of Charleston

General Fund

Financial Statements for the Nine-Month Period Ended March 31, 2022

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
March 31, 2022

ASSETS

Cash and Cash Equivalents	\$ 17,016,279
Cash with Fiscal Agent	3,850
Receivables (Net of Allowance for Uncollectibles)	1,694,734
Due From Other Funds	497,188
Due From Component Unit	-
Prepaid Expenses	79,688
Revenue Bond Covenant Accounts	<u>218,654</u>
Total Assets	<u><u>\$ 19,510,393</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts Payable	67,181
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	<u>44,931</u>
Total Liabilities	<u>197,580</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable Property Taxes	-
Fund Balance:	
Nonspendable:	
Prepays	79,688
Restricted for:	
Debt Service	218,654
Capital Outlay	
Committed for:	
Public Safety	-
Assigned for:	
General Government	96,245
Public Safety	68,653
Streets & Transportation	21,098
Health & Sanitation	2,032
Social Services	2,011
Culture & Recreation	27,670
Unassigned	<u>18,796,762</u>
Total Fund Balance	<u>19,312,813</u>
Total Liabilities and Fund Balance	<u><u>\$ 19,510,393</u></u>

**Fund Balance Breakdown
Mar-22**

General Government

400-699

Department Name	Department	Encumbrance Amount	Capital	Total
	408			
Mayor	409	4,014.00		
City Council	410			
City Manager	412	13,982.00		
Treasurer	413	178.00		
Collectors	414	3,685.00		
City Clerk	415	325.00		
Municipal Court	416	1,235.00		
Legal	417	3,339.00		
Accounting	418	521.00		
Engineering	420	3,774.00		
MOECD	421	727.00		
Human Resources	422	676.00		
	424			
Rehabilitation of Property	427	43,717.00		
Acquisition of Property	428			
Mailroom	431	2,639.00		
BIDCO	435			
Building Department	436	3,497.00		
Planning	437	3,142.00		
Elections	438			
Information Systems	439	122.00		
City Hall	440	9,152.00		
Internal Audit	442	163.00		
	444			
Morris Square	500	24.00		
	501			
Public Works	566			
Public Grounds	567	1,333.00		
Contingency	699			
	General Government	96,245.00	-	96,245.00
	Public Safety	700-716		
Police	700	14,808.00		
Fire	706	12,405.00		
Traffic Engineering	712	41,440.00		
Emergency Services	716			
	Public Safety	68,653.00	12,900.00	81,553.00

	Streets & Transportation	750-754			
Street Dept	750		8,220.00		
	752		-		
Equipment Maintenance	754		12,878.00		
	Streets & Transportation		21,098.00	-	21,098.00
	Health & Sanitation	800-804			
Refuse	800		2,032.00		
Kanawha-Charleston Health	803		-		
Cares	804		-		
	Health & Sanitation		2,032.00	-	2,032.00
	Culture & Recreation	900-919			
Parks & Recreation	900		27,242.00		
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906		428.00		
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		27,670.00	-	27,670.00
	Social Services	952-954			
Spring Hill	952		2,011.00		
Social Service - Reimbursable	953		-		
Human Rights	954		-		
	Social Services		2,011.00	-	2,011.00

Capital Outlay

Category	Category Code	Encumbrance Amount		
General Government	975	-		
Public Safety	976	12,900.00		
Streets & Transportation	977			
Health & Sanitation	978	-		
Culture & Recreation	979			
Social Services	980	-		
		12,900.00		
				230,609.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 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	\$ 6,561,366	\$ 67,999,137	-	81.50%	75.00%	5,426,968	\$ 62,781,502	\$ 5,217,635	\$ 15,430,422	18.50%
Transfers From Other Funds	11,829,741	448,093	6,475,364	-	54.74%	75.00%	(2,396,942)	5,822,525	652,839	5,354,377	45.26%
Reimbursements and Other	1,518,850	11,403	392,108	-	25.82%	75.00%	(747,030)	12,955,757	(12,563,649)	1,126,742	74.18%
Total Revenues	\$ 96,778,150	\$ 7,020,862	\$ 74,866,609	\$ -	77.36%	75.00%	\$ 2,282,997	\$ 81,559,784	\$ (6,693,175)	\$ 21,911,541	22.64%
EXPENDITURES											
Personnel Services	72,053,365	5,528,778	48,903,155	-	67.87%	75.85%	(5,749,322)	52,098,501	(3,195,346)	23,150,210	32.13%
Contractual Services	12,617,063	949,776	8,265,694	-	65.51%	75.00%	(1,197,103)	8,695,351	(429,657)	4,351,369	34.49%
Commodities	5,138,216	533,927	3,114,478	-	60.61%	75.00%	(739,184)	2,332,297	782,181	2,023,738	39.39%
Capital Outlays	6,674,738	568,692	2,773,630	-	41.55%	75.00%	(2,232,424)	3,169,519	(395,889)	3,901,108	58.45%
Contributions and Other	3,749,511	293,225	2,556,113	-	68.17%	75.00%	(256,020)	2,148,557	407,556	1,193,398	31.83%
Total Expenditures and Encumbrances	100,232,893	7,874,398	65,613,070	-	65.46%	75.17%	(9,731,996)	68,444,225	(2,831,155)	34,619,823	34.54%
Transfers Out	7,891,787	66,187	1,287,256	-	16.31%	75.00%	(4,631,584)	4,898,669	(3,611,413)	6,604,531	83.69%
Total Expenditures, Encumbrances and Transfers Out	108,124,680	7,940,585	66,900,326	-	61.87%	75.00%	(14,193,184)	73,342,894	(6,442,568)	41,224,354	38.13%
NET CHANGE IN FUND BALANCE	\$ (11,346,530)	\$ (919,723)	\$ 7,966,283	\$ -			\$ 7,966,283	\$ 8,216,890	\$ (250,607)	\$ (19,312,813)	
FUND BALANCE-BEGINNING			\$ 11,346,530								
FUND BALANCE-ENDING			\$ 19,312,813								
\$ -											
Operating Transfers Out											
Detail Comparative	2020-2021	2021-2022									
Civic center Project	1,564,200	1,269,857									
Civic Center	-	-									
General Maintenance Fund	535,000	-									
Health Care Subsidy	167,733	-									
Rehabilitation of Property	-	-									
Spring Hill Park Cemetery	12,525	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	509,210	-									
Total Operating Transfers Out	\$ 4,898,668	\$ 1,287,257									

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 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	\$ 3,228,142	\$ 14,546,058	85.57%	75.00%	\$ 1,796,058	\$ 14,983,792	\$ (437,734)	\$ 2,453,942	14.43%
Gas and Oil Severance	75,000	-	90,153	120.20%	75.00%	33,903	-	8,099	(15,153)	-20.20%
Utility Tax	2,700,000	352,785	1,854,112	68.67%	75.00%	1,983,319	1,983,319	(99,207)	845,888	31.33%
Business & Occupation Tax	41,343,949	1,424,330	36,694,470	88.75%	75.00%	5,686,508	31,610,980	5,083,490	4,649,479	11.25%
Consumer Sales Tax-Liquor	1,000,000	-	500,992	50.10%	75.00%	(249,008)	502,383	(1,391)	499,008	49.90%
Animal Control	6,000	213	5,355	89.25%	75.00%	855	5,068	287	645	10.75%
Hotel Occupancy Tax	2,250,000	173,754	1,598,497	71.04%	75.00%	(89,003)	1,093,303	505,194	651,503	28.96%
Amusement Tax	30,000	19,980	156,543	313.09%	75.00%	119,043	18,340	138,203	(106,543)	-213.09%
Loading Zone Fees	25,000	4,400	5,800	23.20%	75.00%	(12,950)	10,250	(4,450)	19,200	76.80%
Property Citations	2,000	-	-	0.00%	75.00%	(1,500)	-	-	2,000	100.00%
Licenses	95,000	2,009	92,810	97.69%	75.00%	21,560	86,777	6,033	2,190	2.31%
Building Permits	350,000	22,128	403,947	115.41%	75.00%	141,447	325,433	78,514	(53,947)	-15.41%
Miscellaneous Permits	5,000	280	6,036	120.72%	75.00%	2,286	1,385	4,651	(1,036)	-20.72%
Franchise Fees	675,000	-	341,584	50.61%	75.00%	(164,666)	341,719	1,355	333,416	49.39%
Inspection Fees	70,000	8,315	73,379	104.83%	75.00%	20,879	56,001	17,378	(5,379)	-4.83%
IRP Fees	650,000	35,980	266,440	40.99%	75.00%	(221,060)	322,282	(55,842)	383,560	59.01%
Liquor & Wine Licenses	50,000	1,250	46,500	93.00%	75.00%	9,000	37,285	9,215	3,500	7.00%
Cemetery Revenues	130,000	25,837	172,505	132.70%	75.00%	75,005	105,299	67,206	(42,505)	-32.70%
Dog Fees	100	-	50	50.00%	75.00%	(25)	50	-	50	50.00%
Parks and Recreation	50,000	3,828	40,850	81.70%	75.00%	3,350	4,981	35,869	9,150	18.30%
User Service Fee	7,125,000	173,297	3,839,260	53.88%	75.00%	(1,504,490)	3,795,213	44,047	3,285,740	46.12%
Rent Concession Leases	725,000	64,155	742,109	102.36%	75.00%	198,359	(8,779)	750,888	(17,109)	-2.36%
Jail Fees	2,500	-	-	0.00%	75.00%	(1,875)	-	-	2,500	100.00%
Plan Review Fees	25,000	1,266	46,225	184.90%	75.00%	27,475	32,163	14,062	(21,225)	-84.90%
Fire Protection Fees	1,975,000	210,758	1,502,657	76.08%	75.00%	21,407	1,460,617	42,040	472,343	23.92%
Planning Fees	10,000	785	3,455	34.55%	75.00%	(4,045)	4,160	(705)	6,545	65.45%
Street Fees-Closure	6,000	2,233	7,514	125.23%	75.00%	3,014	7,184	330	(1,514)	-25.23%
Processing Fees	1,000	45	357	35.70%	75.00%	(393)	265	92	64,309	64.30%
Ambulance Levy	3,000,000	532,769	2,484,965	82.83%	75.00%	234,965	2,484,965	-	515,035	17.17%
Ambulance Fees	2,500,000	196,256	1,694,902	67.80%	75.00%	(180,098)	1,535,424	159,478	805,098	32.20%
Emergency Services	100,000	-	33,234	33.23%	75.00%	(41,766)	94,909	(61,675)	66,766	66.77%
Recycling Grant	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	75.00%	-	31,500	(31,500)	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Contributions from Other Entities	410,010	-	-	0.00%	75.00%	(307,508)	5,000	(5,000)	410,010	100.00%
Richard H. Ayer Fund	70,000	-	31,575	45.11%	75.00%	(20,925)	23,486	8,089	38,425	54.89%
Contributions-GKVF	-	-	51,548	0.00%	75.00%	51,548	-	51,548	(51,548)	0.00%
Contributions-Live on Levee	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	75.00%	-	30,000	(30,000)	-	0.00%
Contributions - AARP	-	-	4,010	0.00%	75.00%	4,010	15,000	(10,990)	(4,010)	0.00%
PILOT	50,000	-	-	0.00%	75.00%	(37,500)	-	-	50,000	100.00%
Gaming Income	185,000	17,234	159,219	86.06%	75.00%	20,469	115,727	43,492	25,781	13.94%
Aerial Map Copy Fee	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Interest	30,000	1,665	11,816	39.72%	75.00%	(10,584)	18,391	(6,475)	18,084	60.28%
Sale of Fixed Assets	250,000	-	97,736	39.09%	75.00%	(89,764)	135,413	(37,677)	152,264	60.91%
Insurance Claims	90,000	9,510	10,228	11.36%	75.00%	(57,272)	33,577	(23,349)	79,772	88.64%
Election Filing Fees	8,000	-	9,700	121.25%	75.00%	3,700	-	9,700	(1,700)	-21.25%
Recycling Revenue/Refuse Collections	15,000	618	13,816	92.11%	75.00%	2,566	11,978	1,838	1,184	7.89%
Video Lottery	175,000	15,315	126,238	72.14%	75.00%	(5,012)	124,325	1,913	48,762	27.86%
Miscellaneous Revenue	150,000	32,229	232,392	154.93%	75.00%	119,892	1,290,283	(1,057,891)	(82,392)	-54.93%
	<u>83,429,559</u>	<u>6,561,366</u>	<u>67,999,137</u>	<u>81.50%</u>	<u>75.00%</u>	<u>5,426,968</u>	<u>62,781,502</u>	<u>5,217,635</u>	<u>15,430,422</u>	<u>18.50%</u>
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,350,000	-	1,750,000	52.24%	75.00%	(762,500)	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%	75.00%	(1,098,680)	-	-	1,464,907	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Special Demolition	33,000	-	33,000	100.00%	75.00%	8,250	-	33,000	-	0.00%
Contributions from UPRIS	6,000,000	448,093	4,554,170	75.90%	75.00%	54,170	4,034,616	519,554	1,445,830	24.10%
Facilities Maintenance	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
South Side Recreation Center	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Soccer Field	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Historic Preservation	-	-	-	0.00%	75.00%	-	46,693	(46,693)	-	0.00%
Municipal Court Fund	300,000	-	138,194	46.06%	75.00%	(86,806)	116,216	21,978	161,806	53.94%
	<u>11,829,741</u>	<u>448,093</u>	<u>6,475,364</u>	<u>54.74%</u>	<u>75.00%</u>	<u>(2,396,942)</u>	<u>5,822,525</u>	<u>652,839</u>	<u>5,354,377</u>	<u>45.26%</u>
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bond	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Proceeds From Capital Leases	298,850	-	-	0.00%	75.00%	(224,138)	994,500	(994,500)	298,850	100.00%
Interest Earned on Capital Leases	-	5	55	0.00%	75.00%	55	2,072	(2,017)	(55)	0.00%
Realized Gain/Loss	-	-	-	0.00%	75.00%	-	4	(4)	-	0.00%
Community Development	340,000	-	236,929	69.69%	75.00%	(18,071)	187,654	49,275	103,071	30.32%
Parking System	80,000	-	-	0.00%	75.00%	(60,000)	59,008	(59,008)	80,000	100.00%
Other Reimbursements	800,000	11,398	155,124	19.39%	75.00%	(444,876)	11,712,519	(11,557,395)	644,876	80.61%
	<u>\$ 1,518,850</u>	<u>11,403</u>	<u>392,108</u>	<u>25.82%</u>	<u>75.00%</u>	<u>(747,030)</u>	<u>12,955,757</u>	<u>(12,563,649)</u>	<u>1,126,742</u>	<u>74.18%</u>
TOTAL REVENUES	<u>\$ 96,778,150</u>	<u>\$ 7,020,862</u>	<u>\$ 74,866,609</u>	<u>77.36%</u>	<u>75.00%</u>	<u>\$ 2,282,997</u>	<u>\$ 81,559,784</u>	<u>\$ (6,693,175)</u>	<u>\$ 21,911,541</u>	<u>22.64%</u>

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 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	\$ 25,577	\$ 229,115	\$ -	65.09%	76.92%	\$ (41,643)	\$ 241,731	\$ (12,616)	\$ 122,885	34.91%
103 Salaries and Wages	38,948,848	2,755,896	25,565,942	-	65.64%	76.92%	(4,393,512)	26,392,194	(826,252)	13,383,906	34.38%
104 FICA	1,684,311	109,158	1,042,905	-	61.92%	76.92%	(252,667)	1,060,816	(17,911)	641,406	38.08%
105 Medical and Life Insurance	14,645,921	1,449,936	9,303,443	-	63.52%	75.00%	(1,680,998)	11,716,505	(2,413,062)	5,342,478	36.48%
106 Retirement	1,718,041	124,912	1,084,684	-	63.13%	76.92%	(236,833)	1,118,215	(33,531)	633,357	36.87%
107 Police and Fire Pension Fund	15,576,801	1,191,621	12,346,860	-	79.26%	75.00%	664,259	12,174,180	172,680	3,229,941	20.74%
110 Uniform Allowance	240,250	-	211,852	-	88.18%	75.00%	31,665	220,363	(8,511)	28,398	11.82%
111 Dental/Optical Insurance	648,519	48,395	451,564	-	69.63%	75.00%	(34,825)	487,124	(35,560)	196,955	30.37%
112 Insurance Payroll Deductions	(1,761,326)	(176,717)	(1,333,210)	-	0.00%	75.00%	(12,216)	(1,312,627)	(20,583)	(428,116)	0.00%
	<u>72,053,365</u>	<u>5,528,778</u>	<u>48,903,155</u>	<u>-</u>	<u>67.87%</u>	<u>75.85%</u>	<u>(5,751,724)</u>	<u>52,098,501</u>	<u>(3,195,346)</u>	<u>23,150,210</u>	<u>32.13%</u>
CONTRACTUAL SERVICES											
211 Telephone	502,900	47,398	397,320	313	79.01%	75.00%	20,145	392,056	5,264	105,267	20.93%
212 Printing	13,900	-	572	-	4.12%	75.00%	(9,853)	583	(11)	13,328	95.88%
213 Utilities	1,601,700	138,062	1,079,825	1,530	67.42%	75.00%	(121,450)	977,656	102,169	520,345	32.49%
214 Travel	114,256	1,836	33,732	1,773	29.52%	75.00%	(51,960)	4,973	28,759	78,751	68.93%
215 Maint & Repair-Bldg/Grounds	202,860	39,020	132,669	110	65.40%	75.00%	(19,476)	34,395	98,274	70,081	34.55%
216 Maint & Repair-Equipment	1,295,588	48,103	856,960	7,926	66.14%	75.00%	(114,731)	860,607	(3,647)	430,702	33.24%
217 Maint & Repair-Auto/Truck	77,800	3,226	47,493	296	61.04%	75.00%	(10,857)	39,784	7,709	30,011	38.57%
218 Postage	75,300	32,267	78,743	-	104.57%	75.00%	22,268	61,520	17,223	(3,443)	-4.57%
219 Building and Equipment Rents	571,213	42,322	394,830	49,105	69.12%	75.00%	(33,580)	317,344	77,486	127,278	22.28%
220 Advertising/Legal Publications	26,300	1,820	22,000	-	77.74%	75.00%	775	10,538	11,462	6,300	22.26%
221 Training	231,150	2,324	98,752	2,185	42.72%	75.00%	(74,611)	69,229	29,523	130,213	56.33%
222 Dues and Subscriptions	94,434	7,542	58,894	3,006	62.37%	75.00%	(11,932)	66,655	(7,761)	32,534	34.45%
223 Professional Services	858,225	45,290	408,312	1,809	47.58%	75.00%	(235,357)	251,921	156,391	448,104	52.21%
224 Audit Costs	83,000	-	82,080	-	98.89%	75.00%	19,830	79,920	2,160	920	1.11%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	750,944	27,823	544,669	-	72.53%	75.00%	(18,539)	784,527	(239,858)	206,275	27.47%
227 Insurance	1,025,000	84,450	777,430	-	75.85%	75.00%	8,680	633,969	143,461	247,570	24.15%
229 Court Costs and Damages	1,200,000	36,025	712,599	-	59.38%	75.00%	(187,401)	1,705,373	(992,774)	487,401	40.62%
230 Contracted Services	3,687,618	378,941	2,423,494	3,320	65.72%	75.00%	(342,220)	2,294,493	129,001	1,260,804	34.19%
232 Bank Fees	100	-	60	-	60.00%	75.00%	(15)	96	(36)	40	40.00%
234 Fire Hydrant Rental	153,000	13,267	99,105	-	64.77%	75.00%	(15,645)	108,788	(9,683)	53,895	35.23%
237 Other Taxes & Fees	24,000	60	5,165	12	21.52%	75.00%	(12,835)	924	4,241	18,823	78.43%
239 Fire Support Training	25,775	-	10,990	1,750	42.64%	75.00%	(8,341)	-	10,990	13,035	50.57%
	<u>12,617,063</u>	<u>949,776</u>	<u>8,265,694</u>	<u>73,135</u>	<u>65.51%</u>	<u>75.00%</u>	<u>(1,197,103)</u>	<u>8,695,351</u>	<u>(429,657)</u>	<u>4,278,234</u>	<u>33.91%</u>
COMMODITIES											
341 Materials & Supplies	3,156,437	200,229	1,728,511	95,340	54.76%	75.00%	(638,817)	1,426,509	302,002	1,332,586	42.22%
342 Fire Investigation	2,500	-	368	-	14.72%	75.00%	(1,507)	-	368	2,132	85.28%
343 Gas, Oil & Tires	1,094,600	120,314	776,961	-	70.85%	75.00%	(45,489)	584,256	192,705	319,639	29.15%
344 Prisoner Other Costs	75,000	-	28,902	-	38.54%	75.00%	(27,348)	16,868	12,034	46,098	61.46%
345 Uniforms	322,929	8,764	130,901	2,789	40.54%	75.00%	(111,296)	174,818	(43,917)	189,239	58.60%
346 & 347 Resale Items	25,750	1,222	8,777	-	34.09%	75.00%	(10,536)	6,428	2,349	16,973	65.91%
351 Athletic Supplies	12,000	470	8,275	-	68.96%	75.00%	(725)	3,655	4,620	3,725	31.04%
353 Computer Software	2,500	-	-	-	0.00%	75.00%	(1,875)	-	-	2,500	100.00%
354 Special Events Supplies	26,500	3,048	20,723	2,730	78.20%	75.00%	848	2,770	17,953	3,047	11.50%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	3,218	-	53.63%	75.00%	(1,282)	675	2,543	2,782	46.37%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	9,008	-	75.07%	75.00%	8	8,975	33	2,992	24.93%
359 Snow Removal Materials	400,000	199,880	398,834	-	99.71%	75.00%	98,834	107,343	291,491	1,166	0.29%
	<u>5,138,216</u>	<u>533,927</u>	<u>3,114,478</u>	<u>100,859</u>	<u>60.61%</u>	<u>75.00%</u>	<u>(739,184)</u>	<u>2,332,297</u>	<u>782,181</u>	<u>1,922,879</u>	<u>37.42%</u>

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 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%	75.00%	-	\$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	45,949	-	0.00%	75.00%	45,949	12,785	33,164	(45,949)	0.00%
459 Capital Outlay-Equipment	4,309,738	317,769	1,347,322	12,900	31.26%	75.00%	(1,884,982)	1,247,447	99,875	2,949,516	68.44%
461 Capital Outlay-Lease Purchase	2,365,000	250,923	1,380,359	-	58.37%	75.00%	(393,391)	1,909,287	(528,928)	984,641	41.63%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
	<u>6,674,738</u>	<u>568,692</u>	<u>2,773,630</u>	<u>12,900</u>	<u>41.55%</u>	<u>75.00%</u>	<u>(2,232,424)</u>	<u>3,169,519</u>	<u>(395,889)</u>	<u>3,888,208</u>	<u>58.25%</u>
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Governments	1,056,202	88,017	792,152	-	75.00%	75.00%	1	792,151	1	264,050	25.00%
568 Other Contributions	2,076,500	205,208	1,269,649	-	61.14%	75.00%	(287,726)	817,043	452,606	806,851	38.86%
572 Interest on Bonds	49,894	-	27,562	3,717	55.24%	75.00%	(9,859)	32,613	(5,051)	18,615	37.31%
670 Interest	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
671 Principal Maturities Bonds	465,000	-	465,000	40,000	100.00%	75.00%	116,250	505,000	(40,000)	(40,000)	-8.60%
673 Bond Discount	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	-	1,750	-	100.00%	75.00%	438	1,750	-	-	0.00%
677 Issuance Costs	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
598 Contingency	100,165	-	-	-	0.00%	0.00%	-	-	-	100,165	100.00%
	<u>3,749,511</u>	<u>293,225</u>	<u>2,556,113</u>	<u>43,717</u>	<u>68.17%</u>	<u>75.00%</u>	<u>(256,020)</u>	<u>2,148,557</u>	<u>407,556</u>	<u>1,149,681</u>	<u>30.66%</u>
TOTAL EXPENDITURES AND ENCUMBRANCES	<u>100,232,893</u>	<u>7,874,398</u>	<u>65,613,070</u>	<u>230,611</u>	<u>65.46%</u>	<u>75.17%</u>	<u>(9,731,996)</u>	<u>68,444,225</u>	<u>(2,831,155)</u>	<u>34,389,212</u>	<u>34.31%</u>
566 Transfers Out	<u>7,891,787</u>	<u>66,187</u>	<u>1,287,256</u>	<u>-</u>	<u>16.31%</u>	<u>75.00%</u>	<u>(4,631,584)</u>	<u>4,898,669</u>	<u>(3,611,413)</u>	<u>6,604,531</u>	<u>83.69%</u>
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	<u>\$ 108,124,680</u>	<u>\$ 7,940,585</u>	<u>\$ 66,900,326</u>	<u>\$ 230,611</u>	<u>61.87%</u>	<u>75.08%</u>	<u>\$ (14,279,684)</u>	<u>\$ 73,342,894</u>	<u>\$ (6,442,568)</u>	<u>\$ 40,993,743</u>	<u>37.91%</u>

(2)

Unaudited

City of Charleston

General Fund

Financial Statements for the Ten-Month Period Ended April 30, 2022

CITY OF CHARLESTON, WEST VIRGINIA

**General Fund
Balance Sheet
April 30, 2022**

ASSETS

Cash and Cash Equivalents	\$	20,473,606
Cash with Fiscal Agent		3,850
Receivables (Net of Allowance for Uncollectibles)		1,427,254
Due From Other Funds		546,738
Due From Component Unit		6,225
Prepaid Expenses		79,416
Revenue Bond Covenant Accounts		<u>262,374</u>
Total Assets	\$	<u><u>22,799,463</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts Payable	31,184
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	68,098
Other Accrued Liabilities	<u>43,901</u>
Total Liabilities	<u>162,903</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable Property Taxes	-
Fund Balance:	
Nonspendable:	
Prepays	79,416
Restricted for:	
Debt Service	262,374
Capital Outlay	
Committed for:	
Public Safety	-
Assigned for:	
General Government	4,089
Public Safety	1,701
Streets & Transportation	36,695
Health & Sanitation	1,224
Social Services	1,324
Culture & Recreation	16,207
Unassigned	<u>22,233,530</u>
Total Fund Balance	<u>22,636,560</u>
Total Liabilities and Fund Balance	<u><u>\$ 22,799,463</u></u>

**Fund Balance Breakdown
Apr-22**

General Government		400-699			
Department Name	Department	Encumbrance Amount	Capital	Total	
	408				
Mayor	409				
City Council	410				
City Manager	412	663.00			
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	2,286.00			
Elections	438				
Information Systems	439				
City Hall	440	778.00			
Internal Audit	442				
	444				
Morris Square	500				
	501				
Public Works	566				
Public Grounds	567				
Contingency	699				
	General Government	4,089.00	-	4,089.00	
	Public Safety	700-716			
Police	700	806.00			
Fire	706	895.00			
Traffic Engineering	712				
Emergency Services	716	-			
	Public Safety	1,701.00	-	1,701.00	

	Streets & Transportation	750-754			
Street Dept	750				
	752		-		
Equipment Maintenance	754		36,695.00		
	Streets & Transportation		36,695.00	-	36,695.00
	Health & Sanitation	800-804			
Refuse	800		1,224.00		
Kanawha-Charleston Health	803		-		
Cares	804		-		
	Health & Sanitation		1,224.00	-	1,224.00
	Culture & Recreation	900-919			
Parks & Recreation	900		16,207.00		
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		16,207.00	-	16,207.00
	Social Services	952-954			
Spring Hill	952		1,324.00		
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		1,324.00	-	1,324.00

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		
		-	61,240.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Ten-Month Period Ended April 30, 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	\$ 11,626,485	\$ 79,624,569	-	95.44%	83.33%	10,102,717	\$ 76,670,191	\$ 2,954,378	\$ 3,804,990	4.56%
Transfers From Other Funds	11,829,741	447,666	6,923,030	-	58.52%	83.33%	(2,934,693)	7,632,924	(709,894)	4,906,711	41.48%
Reimbursements and Other	1,518,850	162,648	554,756	-	36.52%	83.33%	(710,902)	3,020,092	(2,465,336)	964,094	63.48%
Total Revenues	\$ 96,778,150	\$ 12,236,799	\$ 87,102,355	\$ -	90.00%	83.33%	\$ 6,457,123	\$ 87,323,207	\$ (220,852)	\$ 9,675,795	10.00%
EXPENDITURES											
Personnel Services	72,053,365	6,777,247	55,680,400	-	77.28%	83.33%	(4,361,669)	56,760,598	(1,080,198)	16,372,965	22.72%
Contractual Services	12,617,063	1,107,988	9,373,683	14,866	74.29%	83.33%	(1,140,116)	7,444,796	1,928,887	3,228,514	25.59%
Commodities	5,138,216	405,017	3,519,496	25,986	68.50%	83.33%	(762,179)	2,491,743	1,027,753	1,592,734	31.00%
Capital Outlays	6,674,738	403,129	3,176,758	313	47.59%	83.33%	(2,385,301)	3,221,672	(44,914)	3,497,667	52.40%
Contributions and Other	3,749,511	289,532	2,845,645	-	75.89%	83.33%	(278,823)	2,790,823	54,822	903,866	24.11%
Total Expenditures and Encumbrances	100,232,893	8,982,913	74,595,982	41,165	74.42%	83.33%	(8,928,088)	72,709,632	1,886,350	25,595,746	25.54%
Transfers Out	7,891,787	(70,914)	1,216,343	-	15.41%	83.33%	(5,359,883)	4,991,068	(3,774,725)	6,675,444	84.59%
Total Expenditures, Encumbrances and Transfers Out	108,124,680	8,911,999	75,812,325	41,165	70.12%	83.33%	(14,287,971)	77,700,700	(1,888,375)	32,271,190	29.85%
NET CHANGE IN FUND BALANCE	\$ (11,346,530)	\$ 3,324,800	\$ 11,290,030	\$ (41,165)			\$ 11,290,030	\$ 9,622,507	\$ 1,667,523	\$ (22,636,560)	
FUND BALANCE-BEGINNING			\$ 11,346,530								
FUND BALANCE-ENDING			\$ 22,636,560								
				\$ -							
Operating Transfers Out											
Detail Comparative	2020-2021	2021-2022									
Civic Center Project											
Civic Center	1,564,200	1,198,943									
General Maintenance Fund	535,000										
Health Care Subsidy	167,775										
Rehabilitation of Property											
Spring Hill Park Cemetery	12,525	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											
Equipment											
Sinking Debt Fund	535,114	-									
Total Operating Transfers Out	\$ 4,924,614	\$ 1,216,343									

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Ten-Month Period Ended April 30, 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	\$ 1,225,084	\$ 15,771,142	92.77%	83.33%	\$ 1,605,042	\$ 16,352,021	\$ (580,879)	\$ 1,228,858	7.23%
Gas and Oil Severance	75,000	-	90,153	120.20%	83.33%	27,656	82,054	8,099	(15,153)	-20.20%
Utility Tax	2,700,000	255,261	2,109,373	78.12%	83.33%	(140,537)	2,214,421	(105,048)	590,627	21.88%
Business & Occupation Tax	41,343,949	7,690,463	44,384,932	107.36%	83.33%	9,933,019	38,453,274	5,931,658	(3,040,983)	-7.36%
Consumer Sales Tax-Liquor	1,000,000	281,843	782,835	78.28%	83.33%	(50,465)	765,559	17,276	217,165	21.72%
Animal Control	6,000	76	5,430	90.50%	83.33%	430	5,138	292	570	9.50%
Hotel Occupancy Tax	2,250,000	289,380	1,887,877	83.91%	83.33%	12,952	1,274,349	613,528	362,123	16.09%
Amusement Tax	50,000	16,995	173,538	347.08%	83.33%	131,873	20,139	153,399	(123,538)	-247.08%
Loading Zone Fees	25,000	10,400	16,200	64.80%	83.33%	(4,633)	23,750	(7,550)	8,800	35.20%
Property Citations	2,000	-	-	0.00%	83.33%	(1,667)	-	-	2,000	100.00%
Licenses	95,000	2,892	95,701	100.74%	83.33%	16,538	88,189	7,512	(701)	-0.74%
Building Permits	350,000	58,084	462,031	132.01%	83.33%	170,376	344,837	117,194	(112,031)	-32.01%
Miscellaneous Permits	5,000	485	6,521	130.42%	83.33%	2,355	1,385	5,136	(1,521)	-30.42%
Franchise Fees	675,000	-	341,584	50.61%	83.33%	(220,894)	529,124	(187,540)	333,416	49.39%
Inspection Fees	70,000	4,314	77,692	110.99%	83.33%	19,361	60,733	16,959	(7,692)	-10.99%
IRP Fees	650,000	-	266,440	40.99%	83.33%	(275,205)	489,437	(222,997)	383,560	59.01%
Liquor & Wine Licenses	50,000	-	46,500	93.00%	83.33%	4,835	37,285	9,215	3,500	7.00%
Cemetery Revenues	130,000	29,753	201,208	154.78%	83.33%	92,879	111,864	89,344	(71,208)	-54.78%
Dog Fees	100	-	50	50.00%	83.33%	(33)	50	-	50	50.00%
Parks and Recreation	50,000	2,507	43,357	86.71%	83.33%	1,692	4,061	39,296	6,643	13.29%
User Service Fee	7,125,000	837,956	4,677,216	65.65%	83.33%	(1,260,047)	4,890,053	(212,837)	2,447,784	34.35%
Rent Concession Leases	725,000	117,746	859,855	118.60%	83.33%	255,713	4,594	855,261	(134,855)	-18.60%
Jail Fees	2,500	-	-	0.00%	83.33%	(2,083)	-	-	2,500	100.00%
Plan Review Fees	25,000	2,524	48,749	195.00%	83.33%	27,917	33,345	15,404	(21,749)	-95.00%
Fire Protection Fees	1,975,000	129,341	1,631,999	82.63%	83.33%	(13,769)	1,600,587	31,412	343,001	17.37%
Planning	10,000	625	4,080	40.80%	83.33%	(4,253)	5,535	(1,455)	5,920	59.20%
Street Fees-Closure	6,000	250	7,764	129.40%	83.33%	2,764	7,557	207	(1,764)	-29.40%
Processing Fees	1,000	30	387	38.70%	83.33%	(446)	295	92	613	61.30%
Ambulance Levy	3,000,000	290,621	2,775,587	92.52%	83.33%	275,587	2,775,587	7,488	224,413	7.48%
Ambulance Fees	2,500,000	259,593	1,954,495	78.18%	83.33%	(128,753)	1,777,336	545,505	213,826	21.82%
Emergency Services	100,000	-	33,234	33.23%	83.33%	(50,096)	94,909	(61,675)	66,766	66.77%
Recycling Grant	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	83.33%	-	31,500	(31,500)	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Contributions from Other Entities	410,010	-	-	0.00%	83.33%	(341,661)	13,500	(13,500)	410,010	100.00%
Richard H. Ayer Fund	70,000	-	31,575	45.11%	83.33%	(26,756)	23,486	8,089	38,425	54.89%
Contributions-GKVF	-	-	51,548	0.00%	83.33%	51,548	-	51,548	(51,548)	0.00%
Contributions-Live on Levee	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	83.33%	-	30,000	(30,000)	-	0.00%
Contributions - AARP	-	-	4,010	0.00%	83.33%	-	15,000	(10,990)	(4,010)	0.00%
PILOT	50,000	-	-	0.00%	83.33%	(41,665)	-	-	50,000	100.00%
Gaming Income	185,000	19,861	179,080	96.80%	83.33%	24,920	135,720	43,360	5,920	3.20%
Aerial Map Copy Fee	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Interest	30,000	1,513	13,429	44.76%	83.33%	(11,570)	20,788	(7,359)	16,571	55.24%
Sale of Fixed Assets	250,000	30,596	128,331	51.33%	83.33%	(79,994)	125,285	3,046	121,669	48.67%
Insurance Claims	90,000	10,561	20,789	23.10%	83.33%	(54,208)	41,513	(20,724)	69,211	76.90%
Election Filing Fees	8,000	150	9,850	123.13%	83.33%	3,184	-	9,850	(1,850)	-23.13%
Recycling Revenue/Refuse Collections	15,000	417	14,233	94.89%	83.33%	1,734	12,603	1,630	767	5.11%
Video Lottery	175,000	18,030	144,268	82.44%	83.33%	(1,560)	146,283	(2,015)	30,732	17.56%
Miscellaneous Revenue	150,000	39,134	271,526	181.02%	83.33%	246,531	1,374,804	(1,103,278)	(121,526)	-81.02%
	<u>83,429,559</u>	<u>11,626,485</u>	<u>79,624,569</u>	<u>95.44%</u>	<u>83.33%</u>	<u>10,102,717</u>	<u>74,017,950</u>	<u>5,606,619</u>	<u>3,804,990</u>	<u>4.56%</u>
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,350,000	-	1,750,000	52.24%	83.33%	(1,041,555)	2,500,000	(750,000)	1,600,000	47.76%
American Rescue Act	681,834	-	-	0.00%	83.33%	(568,172)	-	-	681,834	100.00%
Municipal Stabilization Fund	1,464,907	-	-	0.00%	83.33%	(1,220,707)	-	-	1,464,907	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Special Demolition	33,000	-	33,000	100.00%	83.33%	5,501	-	33,000	-	0.00%
Parks & Recreation	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Contributions from UPWS	6,000,000	447,666	5,001,836	83.36%	83.33%	2,036	4,471,042	530,794	998,164	16.64%
Facilities Maintenance	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
South Side Recreation Center	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Soccer Field	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Parking & Sinking Fund Bonds	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Historic Preservation	-	-	-	0.00%	83.33%	-	46,693	(46,693)	-	0.00%
Municipal Court Fund	300,000	-	138,194	46.06%	83.33%	(111,796)	130,340	7,854	161,806	53.94%
	<u>11,829,741</u>	<u>447,666</u>	<u>6,923,030</u>	<u>58.52%</u>	<u>83.33%</u>	<u>(2,934,693)</u>	<u>7,148,075</u>	<u>(225,045)</u>	<u>4,906,711</u>	<u>41.48%</u>
REIMBURSEMENTS AND OTHER										
Proceeds from Refunding Stadium Bond	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Proceeds From Capital Leases	298,850	-	-	0.00%	83.33%	(249,032)	994,500	(994,500)	298,850	100.00%
Interest Earned on Capital Leases	-	(3,637)	(3,582)	0.00%	83.33%	(3,582)	2,082	(5,664)	3,582	0.00%
Realized Gain/Loss	-	-	-	0.00%	83.33%	-	4	(4)	-	0.00%
Community Development	340,000	95,500	332,429	97.77%	83.33%	49,107	300,115	32,314	7,571	2.23%
Parking System	80,000	14,024	17,539	21.93%	83.33%	(52,640)	59,008	(44,984)	65,976	82.47%
Other Reimbursements	800,000	56,761	211,885	26.49%	83.33%	(654,755)	11,764,584	(11,552,699)	588,115	73.51%
	<u>\$ 1,518,850</u>	<u>162,648</u>	<u>554,756</u>	<u>36.52%</u>	<u>83.33%</u>	<u>(710,902)</u>	<u>13,120,293</u>	<u>(12,565,537)</u>	<u>964,094</u>	<u>63.48%</u>
TOTAL REVENUES	<u>\$ 96,778,150</u>	<u>\$ 12,236,799</u>	<u>\$ 87,102,355</u>	<u>90.00%</u>	<u>83.33%</u>	<u>\$ 6,457,123</u>	<u>\$ 94,286,318</u>	<u>\$ (7,183,963)</u>	<u>\$ 9,675,795</u>	<u>10.00%</u>

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Ten-Month Period Ended April 30, 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	\$ 44,615	\$ 273,730	\$ -	77.76%	84.62%	\$ (24,132)	\$ 287,846	\$ (14,116)	\$ 78,270	22.24%
103 Salaries and Wages	38,948,848	3,978,164	29,544,106	-	75.85%	84.62%	(3,414,409)	30,314,433	(770,327)	9,404,742	24.15%
104 FICA	1,684,311	163,350	1,206,254	-	71.62%	84.62%	(219,010)	1,223,611	(17,357)	478,057	28.38%
105 Medical and Life Insurance	14,645,921	1,314,633	10,618,076	-	72.50%	83.33%	(1,586,370)	12,846,101	(2,228,025)	4,027,845	27.50%
106 Retirement	1,718,041	171,204	1,255,887	-	73.10%	84.62%	(197,919)	1,291,868	(35,981)	462,154	26.90%
107 Police and Fire Pension Fund	15,576,801	1,201,962	13,548,822	-	86.98%	83.33%	568,674	13,419,103	129,719	2,027,979	13.02%
110 Uniform Allowance	240,250	-	211,852	-	88.18%	83.33%	11,652	220,363	(8,511)	28,398	11.82%
111 Dental/Optical Insurance	648,519	59,218	510,782	-	78.76%	83.33%	(29,629)	560,284	(49,502)	137,737	21.24%
112 Insurance Payroll Deductions	(1,761,326)	(155,899)	(1,489,109)	-	0.00%	83.33%	(21,396)	(1,459,196)	(29,913)	(272,217)	0.00%
	<u>72,053,365</u>	<u>6,777,247</u>	<u>55,680,400</u>	<u>-</u>	<u>77.28%</u>	<u>83.90%</u>	<u>(4,774,775)</u>	<u>58,704,413</u>	<u>(3,024,013)</u>	<u>16,372,965</u>	<u>22.72%</u>
CONTRACTUAL SERVICES											
211 Telephone	502,900	45,358	442,678	320	88.03%	83.33%	23,611	442,074	604	59,902	11.91%
212 Printing	13,900	-	572	-	4.12%	83.33%	(11,011)	583	(11)	13,328	95.88%
213 Utilities	1,601,700	148,650	1,228,475	-	76.70%	83.33%	(106,222)	1,108,719	119,756	373,225	23.30%
214 Travel	114,256	6,860	40,592	-	35.53%	83.33%	(54,618)	8,996	31,596	73,664	64.47%
215 Maint & Repair-Bldg/Grounds	202,860	7,797	140,466	-	69.24%	83.33%	(28,577)	97,452	43,014	62,394	30.76%
216 Maint & Repair-Equipment	1,295,588	88,425	945,385	2,382	72.97%	83.33%	(134,228)	903,412	41,973	347,821	26.85%
217 Maint & Repair-Auto/Truck	77,800	9,027	56,520	-	72.65%	83.33%	(8,311)	42,005	14,515	21,280	27.35%
218 Postage	75,300	(613)	78,130	-	103.76%	83.33%	15,383	62,137	15,993	(2,830)	-3.76%
219 Building and Equipment Rents	571,213	89,933	484,763	2,198	84.87%	83.33%	8,771	357,070	127,693	84,252	14.75%
220 Advertising/Legal Publications	28,300	1,707	23,708	-	83.77%	83.33%	126	12,470	11,238	4,592	16.23%
221 Training	231,150	8,934	107,686	-	46.59%	83.33%	(84,931)	85,561	22,125	123,464	53.41%
222 Dues and Subscriptions	94,434	4,516	63,410	-	67.15%	83.33%	(15,282)	76,321	(12,911)	31,024	32.85%
223 Professional Services	858,225	45,881	454,192	663	52.92%	83.33%	(260,967)	257,038	197,154	403,370	47.00%
224 Audit Costs	83,000	-	82,080	-	98.89%	83.33%	12,916	76,920	5,160	920	1.11%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	750,944	127,745	672,414	-	89.54%	83.33%	46,652	836,346	(163,932)	78,530	10.46%
227 Insurance	1,025,000	166,841	944,271	-	92.12%	83.33%	90,139	718,344	225,927	80,729	7.88%
229 Court Costs and Damages	1,200,000	21,808	734,407	-	61.20%	83.33%	(265,553)	1,719,196	(984,789)	465,593	38.80%
230 Contracted Services	3,687,618	311,980	2,735,474	396	74.18%	83.33%	(337,418)	2,546,448	189,026	951,748	25.81%
232 Bank Fees	100	-	60	-	60.00%	83.33%	(23)	108	(48)	40	40.00%
234 Fire Hydrant Rental	153,000	13,267	112,373	-	73.45%	83.33%	(15,122)	122,320	(9,947)	40,627	26.55%
237 Other Taxes & Fees	24,000	72	5,237	-	21.82%	83.33%	(14,762)	1,067	4,170	18,763	78.18%
239 Fire Support Training	25,775	9,800	20,790	-	80.66%	83.33%	(688)	-	20,790	4,985	19.34%
	<u>12,617,063</u>	<u>1,107,988</u>	<u>9,373,683</u>	<u>5,959</u>	<u>74.29%</u>	<u>83.33%</u>	<u>(1,140,116)</u>	<u>9,420,149</u>	<u>(46,466)</u>	<u>3,237,421</u>	<u>25.66%</u>
COMMODITIES											
340 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
341 Materials & Supplies	3,156,437	296,339	2,024,851	27,286	64.15%	83.33%	(605,408)	1,793,143	231,708	1,104,300	34.99%
342 Fire Investigation	2,500	-	368	-	14.72%	83.33%	(1,715)	-	368	2,132	85.28%
343 Gas, Oil & Tires	1,096,600	76,375	853,336	27,996	77.82%	83.33%	(60,461)	707,263	146,073	215,268	19.63%
344 Prisoner Other Costs	75,000	13,462	42,364	-	56.49%	83.33%	(20,134)	18,219	24,145	32,636	43.51%
345 Uniforms	322,929	10,532	141,433	-	43.80%	83.33%	(127,664)	245,106	(103,673)	181,496	56.20%
346 & 347 Resale Items	25,750	4,663	13,440	-	52.19%	83.33%	(8,017)	6,825	6,615	12,310	47.81%
351 Athletic Supplies	12,000	296	8,571	-	71.43%	83.33%	(1,429)	4,260	4,311	3,429	28.58%
353 Computer Software	2,500	-	-	-	0.00%	83.33%	(2,083)	-	-	2,500	100.00%
354 Special Events Supplies	26,500	3,350	24,073	-	90.84%	83.33%	1,991	3,853	20,220	2,427	9.16%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	3,218	-	53.63%	83.33%	(1,782)	675	2,543	2,782	46.37%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	9,008	-	75.07%	83.33%	(992)	8,975	33	2,992	24.93%
359 Snow Removal Materials	400,000	-	398,834	-	99.71%	83.33%	65,514	197,900	200,934	1,166	0.29%
	<u>5,138,216</u>	<u>405,017</u>	<u>3,519,496</u>	<u>55,282</u>	<u>68.50%</u>	<u>83.33%</u>	<u>(762,179)</u>	<u>2,986,219</u>	<u>533,277</u>	<u>1,563,438</u>	<u>30.43%</u>

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Ten-Month Period Ended April 30, 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	\$ -	\$ -	\$ 45,948	\$ -	0.00%	83.33%	45,948	\$ -	45,948	(45,948)	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	83.33%	-	14,092	(14,092)	-	0.00%
459 Capital Outlay-Equipment	4,309,738	35,385	1,382,707	-	32.08%	83.33%	(2,208,598)	1,589,022	(206,315)	2,927,031	67.92%
461 Capital Outlay-Lease Purchase	2,365,000	367,744	1,748,103	-	73.92%	83.33%	(222,652)	2,392,762	(644,659)	616,897	26.08%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
	<u>6,674,738</u>	<u>403,129</u>	<u>3,176,758</u>	<u>-</u>	<u>47.59%</u>	<u>83.33%</u>	<u>(2,385,301)</u>	<u>3,995,876</u>	<u>(819,118)</u>	<u>3,497,980</u>	<u>52.41%</u>
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Governments	1,056,202	88,017	880,168	-	83.33%	83.33%	35	880,168	-	176,034	16.67%
568 Other Contributions	2,076,500	201,515	1,471,164	-	70.85%	83.33%	(259,183)	987,232	483,932	605,336	29.15%
572 Interest on Bonds	49,894	-	27,563	-	55.24%	83.33%	(14,014)	32,613	(5,050)	22,331	44.76%
670 Interest	-	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
671 Principal Maturities Bonds	465,000	-	465,000	-	100.00%	83.33%	77,516	505,000	(40,000)	-	0.00%
673 Bond Discount	-	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	-	1,750	-	100.00%	83.33%	292	1,750	-	-	0.00%
677 Issuance Costs	-	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
598 Contingency	100,165	-	-	-	0.00%	83.33%	(83,467)	-	-	100,165	100.00%
	<u>3,749,511</u>	<u>289,532</u>	<u>2,845,645</u>	<u>-</u>	<u>75.89%</u>	<u>83.33%</u>	<u>(278,823)</u>	<u>2,406,763</u>	<u>438,882</u>	<u>903,866</u>	<u>24.11%</u>
TOTAL EXPENDITURES AND ENCUMBRANCES	<u>100,232,893</u>	<u>8,982,913</u>	<u>74,595,982</u>	<u>61,241</u>	<u>74.42%</u>	<u>83.33%</u>	<u>(8,928,088)</u>	<u>77,513,420</u>	<u>(2,917,438)</u>	<u>25,575,670</u>	<u>25.52%</u>
566 Transfers Out	<u>7,891,787</u>	<u>(70,914)</u>	<u>1,216,343</u>	<u>-</u>	<u>15.41%</u>	<u>83.33%</u>	<u>(5,359,883)</u>	<u>4,924,615</u>	<u>(3,708,272)</u>	<u>6,675,444</u>	<u>84.59%</u>
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	<u>\$ 108,124,680</u>	<u>\$ 8,911,999</u>	<u>\$ 75,812,325</u>	<u>\$ 61,241</u>	<u>70.12%</u>	<u>83.33%</u>	<u>\$ (14,287,971)</u>	<u>\$ 82,438,035</u>	<u>\$ (6,625,710)</u>	<u>\$ 32,251,114</u>	<u>29.83%</u>

- (2)

Unaudited

City of Charleston

General Fund

Financial Statements for the Eleven-Month Period Ended May 31, 2022

CITY OF CHARLESTON, WEST VIRGINIA

**General Fund
Balance Sheet
May 31, 2022**

ASSETS

Cash and Cash Equivalents	\$ 16,741,302
Cash with Fiscal Agent	3,850
Receivables (Net of Allowance for Uncollectibles)	1,191,521
Due From Other Funds	598,272
Due From Component Unit	3,375
Prepaid Expenses	85,817
Revenue Bond Covenant Accounts	<u>283,762</u>
 Total Assets	 <u><u>\$ 18,907,899</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts Payable	18,390
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	68,109
Other Accrued Liabilities	<u>43,582</u>
 Total Liabilities	 <u>149,801</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable Property Taxes	-
 Fund Balance:	
Nonspendable:	
Prepays	85,817
Restricted for:	
Debt Service	283,762
Capital Outlay	
Committed for:	
Public Safety	-
Assigned for:	
General Government	20,953
Public Safety	19,421
Streets & Transportation	21,178
Health & Sanitation	744
Social Services	1,324
Culture & Recreation	16,207
Unassigned	<u>18,308,692</u>
Total Fund Balance	<u>18,758,098</u>
Total Liabilities and Fund Balance	<u><u>\$ 18,907,899</u></u>

**Fund Balance Breakdown
May-22**

General Government 400-699

Department Name	Department	Encumbrance Amount	Capital	Total
	408			
Mayor	409			
City Council	410			
City Manager	412	663.00		
Treasurer	413	25.00		
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	3,871.00		
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	16,370.00		
Contingency	699			
	General Government	20,953.00	-	20,953.00
	Public Safety 700-716			
Police	700	18,602.00		
Fire	706	819.00		
Traffic Engineering	712			
Emergency Services	716			
	Public Safety	19,421.00	-	19,421.00

	Streets & Transportation	750-754			
Street Dept	750		5,971.00		
	752				
Equipment Maintenance	754		15,207.00		
	Streets & Transportation		21,178.00	-	21,178.00
	Health & Sanitation	800-804			
Refuse	800		744.00		
Kanawha-Charleston Health	803		-		
Cares	804				
	Health & Sanitation		744.00	-	744.00
	Culture & Recreation	900-919			
Parks & Recreation	900		17,344.00		
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		17,344.00	-	17,344.00
	Social Services	952-954			
Spring Hill	952				
Social Service - Reimbursable	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	-		
		-		79,640.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eleven-Month Period Ended May 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	\$ 6,520,694	\$ 86,145,266	-	103.26%	91.67%	9,665,389	\$ 80,422,300	\$ 5,722,966	\$ (2,715,707)	-3.26%
Transfers From Other Funds	11,829,741	3,196,343	10,119,372	-	85.54%	91.67%	(724,952)	7,669,003	2,450,369	1,710,369	14.46%
Reimbursements and Other	1,518,850	5,501	560,257	-	36.89%	91.67%	(832,073)	13,158,925	(12,598,668)	958,593	63.11%
Total Revenues	\$ 96,778,150	\$ 9,722,538	\$ 96,824,895	\$ -	100.05%	91.67%	\$ 8,108,365	\$ 101,250,228	\$ (4,425,333)	\$ (46,745)	-0.05%
EXPENDITURES											
Personnel Services	72,053,365	5,600,113	61,280,512	-	85.05%	91.95%	(4,975,759)	64,197,956	(2,917,444)	10,772,853	14.95%
Contractual Services	12,617,063	891,869	10,265,552	-	81.36%	91.67%	(1,300,510)	10,315,772	(50,220)	2,351,511	18.64%
Commodities	5,138,216	331,950	3,851,446	-	74.96%	91.67%	(858,757)	3,315,030	536,416	1,286,770	25.04%
Capital Outlays	6,674,738	478,608	3,655,366	-	54.76%	92.31%	(2,506,085)	4,499,904	(844,538)	3,019,372	45.24%
Contributions and Other	3,749,511	283,232	3,128,877	-	83.45%	92.31%	(332,297)	3,100,672	28,205	620,634	16.55%
Total Expenditures and Encumbrances	100,232,893	7,585,722	82,181,753	-	81.99%	91.67%	(9,701,740)	85,429,334	(3,247,581)	18,051,140	18.01%
Transfers Out	7,891,787	6,015,231	7,231,574	-	91.63%	91.67%	(2,827)	4,972,813	2,258,761	660,213	8.37%
Total Expenditures, Encumbrances and Transfers Out	108,124,680	13,601,003	89,413,327	-	82.69%	91.67%	(9,704,567)	90,402,147	(988,820)	18,711,353	17.31%
NET CHANGE IN FUND BALANCE	\$ (11,346,530)	\$ (3,878,465)	\$ 7,411,568	\$ -			\$ 7,411,568	\$ 10,848,081	\$ (3,436,513)	\$ (18,758,098)	
FUND BALANCE-BEGINNING			\$ 11,346,530								
FUND BALANCE-ENDING			\$ 18,758,098								

\$ -

Operating Transfers Out		
Detail Comparative	2020-2021	2021-2022
Civic Center Project		
Civic Center	1,564,200	1,240,387
General Maintenance Fund	535,000	535,000
Health Care Subsidy	167,775	-
Beautification Fund	-	100,000
Green Initiative Fund	-	250,000
Sidewalks Improvement Fund	-	250,000
Spring Hill Park Cemetery	12,525	17,400
Facilities Maintenance Fund	610,000	610,000
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	1,500,000	3,000,000
Bull Park Maintenance Fund	-	25,000
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	30,000
Historic Preservation	-	-
Wayfinding	-	-
IT Infrastructure	-	550,000
Tourism & Promotions Fund	-	300,000
Business Incentives Fund	-	323,787
Equipment	-	-
Sinking Debt Fund	583,312	-
Total Operating Transfers Out	\$ 4,972,812	\$ 7,231,574

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eleven-Month Period Ended May 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	\$ 491,699	\$ 16,262,841	95.66%	91.67%	\$ 678,941	\$ 16,757,158	\$ (494,317)	\$ 737,159	4.34%
Gas and Oil Severance	75,000	-	90,153	120.20%	91.67%	21,401	82,054	8,099	(15,153)	-20.20%
Utility Tax	2,700,000	232,817	2,342,190	86.75%	91.67%	(132,900)	2,480,141	(137,951)	357,810	13.25%
Business & Occupation Tax	41,343,949	3,622,861	48,007,794	116.12%	91.67%	10,107,796	42,311,398	5,696,396	(6,663,845)	-16.12%
Consumer Sales Tax-Liquor	1,000,000	-	782,835	78.28%	91.67%	(133,865)	765,559	17,276	217,165	21.72%
Animal Control	6,000	116	5,546	92.43%	91.67%	46	5,219	327	454	7.57%
Hotel Occupancy Tax	2,250,000	279,601	2,167,478	96.33%	91.67%	104,903	1,461,796	705,682	82,522	3.67%
Amusement Tax	50,000	57,183	230,721	461.44%	91.67%	184,886	27,803	202,918	(180,721)	-361.44%
Loading Zone Fees	25,000	6,150	22,350	89.40%	91.67%	(568)	33,400	(11,050)	2,650	10.60%
Property Citations	2,000	-	-	0.00%	91.67%	(1,833)	-	-	2,000	100.00%
Licenses	95,000	3,331	99,033	104.25%	91.67%	11,947	89,972	9,061	(4,033)	-4.23%
Building Permits	350,000	43,452	505,483	144.42%	91.67%	184,638	360,718	144,765	(155,483)	-44.42%
Miscellaneous Permits	5,000	1,845	8,366	167.32%	91.67%	3,783	1,845	6,521	(3,366)	-67.32%
Franchise Fees	675,000	153,241	494,825	73.31%	91.67%	(123,948)	529,124	(34,299)	180,175	26.69%
Inspection Fees	70,000	4,947	82,640	118.06%	91.67%	18,471	64,790	17,850	(12,640)	-18.06%
IRP Fees	650,000	149,803	416,243	64.04%	91.67%	(179,613)	489,437	(73,194)	233,757	35.96%
Liquor & Wine Licenses	50,000	500	47,000	94.00%	91.67%	1,165	37,285	9,715	3,000	6.00%
Cemetery Revenues	130,000	12,496	213,704	164.39%	91.67%	94,533	121,948	91,756	(83,704)	-64.39%
Dog Fees	100	-	50	50.00%	91.67%	(42)	50	-	50	50.00%
Parks and Recreation	50,000	6,640	49,997	99.99%	91.67%	4,162	9,172	40,825	3	0.01%
User Service Fee	7,125,000	663,730	5,340,946	74.96%	91.67%	(1,190,542)	5,332,036	18,910	1,784,094	25.04%
Rent Concession Leases	725,000	69,323	929,179	128.16%	91.67%	264,572	474,425	454,754	(204,179)	-28.16%
Jail Fees	2,500	-	-	0.00%	91.67%	(2,292)	-	-	2,500	100.00%
Plan Review Fees	25,000	311	49,060	196.24%	91.67%	26,143	34,364	14,696	(24,060)	-96.24%
Fire Protection Fees	1,975,000	164,729	1,796,728	90.97%	91.67%	(13,755)	1,771,692	25,036	178,272	9.03%
Planning	10,000	480	4,480	44.80%	91.67%	(4,687)	7,095	(2,615)	5,520	55.20%
Street Fees-Closure	6,000	7	7,771	129.52%	91.67%	2,271	7,797	(26)	(1,771)	-29.52%
Processing Fees	1,000	30	417	41.70%	91.67%	(500)	295	122	583	58.30%
Ambulance Levy	3,000,000	115,026	2,890,613	96.35%	91.67%	140,513	2,890,613	-	109,387	3.65%
Ambulance Fees	2,500,000	283,514	2,238,009	89.52%	91.67%	(53,741)	2,052,346	185,663	261,991	10.48%
Emergency Services	100,000	-	33,234	33.23%	91.67%	(58,436)	94,309	(61,675)	66,766	66.77%
Recycling Grant	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	91.67%	-	31,500	(31,500)	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Contributions from Other Entities	410,010	-	-	0.00%	91.67%	(375,856)	13,500	(13,500)	410,010	100.00%
Richard H. Ayer Fund	70,000	22,830	54,405	77.72%	91.67%	(9,764)	36,818	17,587	15,595	22.28%
Contributions-GKVF	-	-	51,548	0.00%	91.67%	51,548	-	-	(51,548)	0.00%
Contributions-Live on Levee	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	91.67%	-	30,000	(30,000)	-	0.00%
Contributions - AARP	-	-	4,010	0.00%	91.67%	4,010	15,000	(10,990)	(4,010)	0.00%
Contributions - Kanawha County Commission	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
PILOT	50,000	25,316	25,316	50.63%	91.67%	(20,519)	96,454	(71,138)	24,684	49.37%
Gaming Income	185,000	20,194	199,274	107.72%	91.67%	29,685	152,411	46,863	(14,274)	-7.72%
Aerial Map Copy Fee	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Interest	30,000	14,160	27,589	91.96%	91.67%	88	23,631	3,958	2,411	8.04%
Sale of Fixed Assets	250,000	24,072	152,403	60.96%	91.67%	(76,772)	125,285	27,118	97,597	39.04%
Insurance Claims	90,000	-	20,789	23.10%	91.67%	(61,714)	41,513	(20,724)	69,211	76.90%
Election Filing Fees	8,000	65	9,915	123.94%	91.67%	2,581	9,915	-	(1,915)	-23.94%
Recycling Revenue/Refuse Collections	15,000	18,340	32,573	217.15%	91.67%	18,823	12,603	19,970	(17,573)	-117.15%
Video Lottery	175,000	17,597	161,865	92.49%	91.67%	1,443	167,827	(5,962)	13,135	7.51%
Miscellaneous Revenue	150,000	14,368	285,893	190.60%	91.67%	148,388	1,391,317	(1,105,424)	(135,893)	-90.60%
	<u>83,429,559</u>	<u>6,520,694</u>	<u>86,145,266</u>	<u>103.26%</u>	<u>91.67%</u>	<u>9,665,389</u>	<u>80,422,300</u>	<u>5,722,966</u>	<u>(2,715,707)</u>	<u>-3.26%</u>
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,350,000	1,200,000	2,950,000	88.06%	91.67%	(120,945)	2,500,000	450,000	400,000	11.94%
American Rescue Act	681,834	-	-	0.00%	91.67%	(625,037)	-	-	681,834	100.00%
Insurance Reserve	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Municipal Stabilization Fund	1,464,907	1,464,907	1,464,907	100.00%	91.67%	122,027	-	1,464,907	-	0.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Special Demolition	33,000	-	33,000	100.00%	91.67%	2,749	-	-	33,000	0.00%
Contributions from UPRS	6,000,000	476,282	5,478,118	91.30%	91.67%	(22,082)	4,925,807	552,311	521,882	8.70%
Parks and Recreation	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Facilities Maintenance	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
South Side Recreation Center	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Soccer Field	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Ball Park	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Parking & Sinking Fund Bonds	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Historic Preservation	-	-	-	0.00%	91.67%	-	46,693	(46,693)	-	0.00%
Municipal Court Fund	300,000	55,154	193,347	64.45%	91.67%	(81,663)	196,503	(3,156)	106,653	35.55%
	<u>11,829,741</u>	<u>3,196,343</u>	<u>10,119,372</u>	<u>85.54%</u>	<u>91.67%</u>	<u>(724,952)</u>	<u>7,669,003</u>	<u>2,450,369</u>	<u>1,710,369</u>	<u>14.46%</u>
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bond	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Proceeds From Capital Leases	298,850	-	-	0.00%	91.67%	(273,956)	994,500	(994,500)	298,850	100.00%
Interest Earned on Capital Leases	-	3	(3,579)	0.00%	91.67%	(3,579)	2,092	(5,671)	3,579	0.00%
Realized Gain/Loss	-	-	-	0.00%	91.67%	-	4	(4)	-	0.00%
Community Development	340,000	-	332,429	97.77%	91.67%	300,186	20,751	32,243	7,571	2.23%
Parking System	80,000	-	14,024	17.53%	91.67%	(59,312)	59,008	(44,984)	65,976	82.47%
Other Reimbursements	800,000	5,498	217,383	27.17%	91.67%	(515,977)	11,803,135	(11,585,752)	582,617	72.83%
	<u>\$ 1,518,850</u>	<u>5,501</u>	<u>560,257</u>	<u>36.89%</u>	<u>91.67%</u>	<u>(832,073)</u>	<u>13,158,925</u>	<u>(12,598,668)</u>	<u>958,593</u>	<u>63.11%</u>
TOTAL REVENUES	<u>\$ 96,778,150</u>	<u>\$ 9,722,538</u>	<u>\$ 96,824,895</u>	<u>100.05%</u>	<u>91.67%</u>	<u>\$ 8,108,365</u>	<u>\$ 101,250,228</u>	<u>\$ (4,425,333)</u>	<u>\$ (46,745)</u>	<u>-0.05%</u>

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Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eleven-Month Period Ended May 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	\$ 25,077	\$ 298,807	\$ -	84.89%	92.31%	\$ (26,124)	\$ 313,423	\$ (14,616)	\$ 53,193	15.11%
103 Salaries and Wages	38,948,848	2,766,962	32,311,067	-	82.98%	92.31%	(3,642,615)	32,972,194	(661,127)	6,637,781	17.04%
104 FICA	1,684,311	109,845	1,316,099	-	78.14%	92.31%	(238,688)	1,331,628	(15,529)	366,212	21.86%
105 Medical and Life Insurance	14,645,921	1,466,578	12,084,654	-	82.51%	91.67%	(1,341,262)	14,281,427	(2,196,773)	2,561,267	17.49%
106 Retirement	1,718,041	116,047	1,371,935	-	79.85%	92.31%	(213,989)	1,408,822	(36,887)	346,106	20.15%
107 Police and Fire Pension Fund	15,576,801	1,215,387	14,764,210	-	94.78%	91.67%	484,957	14,667,189	97,021	812,591	5.22%
110 Uniform Allowance	240,250	-	211,852	-	88.18%	91.67%	(8,385)	220,363	(8,511)	28,398	11.82%
111 Dental/Optical Insurance	648,519	48,171	558,952	-	86.19%	91.67%	(35,545)	615,173	(56,221)	89,567	13.81%
112 Insurance Payroll Deductions	(1,761,326)	(147,954)	(1,637,064)	-	0.00%	91.67%	(22,456)	(1,612,263)	(24,801)	-	0.00%
	<u>72,053,365</u>	<u>5,600,113</u>	<u>61,280,512</u>	<u>-</u>	<u>85.05%</u>	<u>91.95%</u>	<u>(4,975,759)</u>	<u>64,197,956</u>	<u>(2,917,444)</u>	<u>10,772,853</u>	<u>14.95%</u>
CONTRACTUAL SERVICES											
211 Telephone	502,900	42,178	484,856	320	96.41%	91.67%	23,848	485,840	(984)	17,724	3.52%
212 Printing	13,900	112	684	-	4.92%	91.67%	(12,058)	583	101	13,216	95.08%
213 Utilities	1,601,700	153,976	1,382,451	-	86.31%	91.67%	(85,827)	1,216,959	165,492	219,249	13.69%
214 Travel	114,256	4,417	45,009	-	39.39%	91.67%	(59,729)	13,022	31,987	69,247	60.61%
215 Maint & Repair-Bldg/Grounds	202,860	10,081	150,547	-	74.21%	91.67%	(35,415)	52,318	98,229	52,313	25.79%
216 Maint & Repair-Equipment	1,295,588	221,000	1,166,385	-	90.03%	91.67%	(21,281)	951,684	214,701	129,203	9.97%
217 Maint & Repair-Auto/Truck	77,800	8,440	64,960	1,645	83.50%	91.67%	(6,359)	46,385	18,575	11,195	14.39%
218 Postage	75,300	9,442	87,572	-	116.30%	91.67%	18,544	72,137	15,435	(12,272)	-16.30%
219 Building and Equipment Rents	571,213	28,809	513,571	-	89.91%	91.67%	(10,060)	410,544	103,027	57,368	10.04%
220 Advertising/Legal Publications	28,300	752	24,460	274	86.43%	91.67%	(1,483)	13,559	10,901	3,840	13.57%
221 Training	231,150	5,744	113,430	-	49.07%	91.67%	(98,465)	97,032	16,398	117,720	50.93%
222 Dues and Subscriptions	94,434	21,887	85,297	-	90.32%	91.67%	(1,271)	83,789	1,508	9,137	9.68%
223 Professional Services	858,225	52,887	507,079	1,655	59.08%	91.67%	(279,656)	306,553	200,526	349,491	40.72%
224 Audit Costs	83,000	-	82,080	-	98.89%	91.67%	5,994	76,920	5,160	920	1.11%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	750,944	17,038	689,452	-	91.81%	91.67%	1,062	887,444	(197,992)	61,492	8.19%
227 Insurance	1,025,000	-	944,271	-	92.12%	91.67%	4,654	802,718	141,553	80,729	7.88%
229 Court Costs and Damages	1,200,000	70,584	804,991	-	67.08%	91.67%	(295,049)	1,796,314	(991,323)	395,009	32.92%
230 Contracted Services	3,687,618	230,619	2,966,094	4,121	80.43%	91.67%	(414,345)	2,863,176	102,918	717,403	19.45%
232 Bank Fees	100	36	96	-	96.00%	91.67%	4	108	(12)	4	4.00%
234 Fire Hydrant Rental	153,000	13,267	125,640	-	82.12%	91.67%	(14,615)	135,587	(9,947)	27,360	17.88%
237 Other Taxes & Fees	24,000	-	5,237	-	21.82%	91.67%	(16,764)	3,100	2,137	18,763	78.18%
239 Fire Support Training	25,775	600	21,390	-	82.99%	91.67%	(2,238)	-	21,390	4,385	17.01%
	<u>12,617,063</u>	<u>891,869</u>	<u>10,265,552</u>	<u>8,015</u>	<u>81.36%</u>	<u>91.67%</u>	<u>(1,300,510)</u>	<u>10,315,772</u>	<u>(50,220)</u>	<u>2,343,496</u>	<u>18.57%</u>
COMMODITIES											
341 Materials & Supplies	3,156,437	158,156	2,183,007	53,608	69.16%	91.67%	(710,499)	2,037,376	145,631	919,822	29.14%
342 Fire Investigation	2,500	-	368	-	14.72%	91.67%	(1,924)	-	368	2,132	85.28%
343 Gas, Oil & Tires	1,096,600	106,368	959,704	1,924	87.52%	91.67%	(45,549)	767,312	192,392	134,972	12.31%
344 Prisoner Other Costs	75,000	-	42,364	-	56.49%	91.67%	(26,389)	21,114	21,250	32,636	43.51%
345 Uniforms	322,929	63,569	205,001	16,092	63.48%	91.67%	(91,028)	264,649	(59,648)	101,836	31.54%
346 & 347 Resale Items	25,750	-	13,440	-	52.19%	91.67%	(10,165)	6,825	6,615	12,310	47.81%
351 Athletic Supplies	12,000	-	8,571	-	71.43%	91.67%	(2,429)	5,251	3,320	3,429	28.58%
353 Computer Software	2,500	-	-	-	0.00%	91.67%	(2,292)	-	-	2,500	100.00%
354 Special Events Supplies	26,500	3,857	27,931	-	105.40%	91.67%	3,638	4,953	22,978	(1,431)	-5.40%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	3,218	-	53.63%	91.67%	(2,282)	675	2,543	2,782	46.37%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	9,008	-	75.07%	91.67%	(1,992)	8,975	33	2,992	24.93%
359 Snow Removal Materials	400,000	-	398,834	-	99.71%	91.67%	32,154	197,900	200,934	1,166	0.29%
	<u>5,138,216</u>	<u>331,950</u>	<u>3,851,446</u>	<u>71,624</u>	<u>74.96%</u>	<u>91.67%</u>	<u>(858,757)</u>	<u>3,315,030</u>	<u>536,416</u>	<u>1,215,146</u>	<u>23.65%</u>

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eleven-Month Period Ended May 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%	92.31%	-	\$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	45,948	-	0.00%	92.31%	45,948	19,751	26,197	(45,948)	0.00%
459 Capital Outlay-Equipment	4,309,738	28,166	1,410,873	-	32.74%	92.31%	(2,567,446)	2,088,501	(677,628)	2,898,865	67.26%
461 Capital Outlay-Lease Purchase	2,365,000	450,442	2,198,545	-	92.96%	92.31%	15,414	2,391,652	(193,107)	166,455	7.04%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	92.31%	-	-	-	-	0.00%
	<u>6,674,738</u>	<u>478,608</u>	<u>3,655,366</u>	<u>-</u>	54.76%	92.31%	<u>(2,506,085)</u>	<u>4,499,904</u>	<u>(844,538)</u>	<u>3,019,372</u>	45.24%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Governments	1,056,202	88,017	968,185	-	91.67%	92.31%	(6,795)	968,185	-	88,017	8.33%
568 Other Contributions	2,076,500	172,884	1,644,048	-	79.17%	92.31%	(272,769)	1,301,960	342,088	432,452	20.83%
572 Interest on Bonds	49,894	22,331	49,894	-	100.00%	92.31%	3,837	60,175	(10,281)	-	0.00%
670 Interest	-	-	-	-	0.00%	92.31%	-	-	-	-	0.00%
671 Principal Maturities Bonds	465,000	-	465,000	-	100.00%	92.31%	35,759	505,000	(40,000)	-	0.00%
673 Bond Discount	-	-	-	-	0.00%	92.31%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	-	1,750	-	100.00%	92.31%	135	1,750	-	-	0.00%
676 Bad Debts	-	-	-	-	0.00%	92.31%	-	263,602	(263,602)	-	0.00%
677 Issuance Costs	-	-	-	-	0.00%	92.31%	-	-	-	-	0.00%
598 Contingency	100,165	-	-	-	0.00%	92.31%	(92,462)	-	-	100,165	100.00%
	<u>3,749,511</u>	<u>283,232</u>	<u>3,128,877</u>	<u>-</u>	83.45%	92.31%	<u>(332,297)</u>	<u>3,100,672</u>	<u>28,205</u>	<u>620,634</u>	16.55%
TOTAL EXPENDITURES AND ENCUMBRANCES	<u>100,232,893</u>	<u>7,585,772</u>	<u>82,181,753</u>	<u>79,639</u>	81.99%	92.31%	<u>(10,343,231)</u>	<u>85,429,334</u>	<u>(3,247,581)</u>	<u>17,971,501</u>	17.93%
566 Transfers Out	<u>7,891,787</u>	<u>6,015,231</u>	<u>7,231,574</u>	<u>-</u>	91.63%	92.31%	<u>(53,335)</u>	<u>4,972,813</u>	<u>2,258,761</u>	<u>660,213</u>	8.37%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	<u>\$ 108,124,680</u>	<u>\$ 13,601,003</u>	<u>\$ 89,413,327</u>	<u>\$ 79,639</u>	82.69%	92.31%	<u>\$ (10,396,565)</u>	<u>\$ 90,402,147</u>	<u>\$ (988,820)</u>	<u>\$ 18,631,714</u>	17.23%

Unaudited

City of Charleston

**Coliseum & Convention
Center**

**Financial Statements for the
Nine-Month Period Ended
March 31, 2022**

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
March 31, 2022

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 172,942
Cash with Fiscal Agent	4,050
Accounts Receivable	1,700
Due From Other Funds	1,165
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	127,316
Revenue Bond Covenant Accounts	336,718
Total Current Assets	<u>648,904</u>

Noncurrent Assets:

Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	-
Capital Assets Being Depreciated:	
Buildings	125,864,786
Other Improvements	1,008,074
Machinery and Equipment	1,878,423
Less Accumulated Depreciation	<u>(31,943,139)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>97,108,144</u>
Total Noncurrent Assets	<u>97,108,144</u>
Total Assets	<u>\$ 97,757,048</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 1,009,516
Loss on Refunding of Debt	51,142
	<u>1,060,658</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ 33,359
Due to Other Funds	127,272
Due to Component Unit	
Union Technicians Payable	(13,028)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	44,586
Flexible Spending	-
Consumer Sales Taxes Payable	12,390
Customer Deposits Payable	28,134
Revenue Bonds Payable-Current	-
Advance payments	300
Accrued Interest Payable	19,327
Total Current Liabilities	<u>252,440</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	1,618,915
Other Post Employment Benefits	6,576,550
Total Noncurrent Liabilities	<u>8,195,465</u>
Total Liabilities	<u>8,447,905</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 1,023,925
Unearned Earned Revenue	-
	<u>1,023,925</u>

NET POSITION

Net Investment in Capital Assets	95,540,371
Restricted for Debt Service	336,718
Unrestricted	<u>(6,531,213)</u>
Total Net Position	<u>\$ 89,345,876</u>

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Nine-Month Period Ended March 31, 2022

	\$ 962,201	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	\$ 294,028	\$ 910,212	60.99%	75.00%	\$ (209,115)	\$ 67,355	\$ 842,857	\$ 582,224	39.01%
Commissions		530,093	2,856	171,472	32.35%	75.00%	(226,098)	30	171,442	358,621	67.65%
Parking Lot		216,335	30,123	94,148	43.52%	75.00%	(68,103)	16,378	77,770	122,187	56.48%
Distinctive Gourmet		589,522	51,518	222,939	37.82%	75.00%	(219,203)	(195,871)	418,810	366,583	62.18%
Patron Services		187,399	36,083	125,552	67.00%	75.00%	(14,997)	9,374	116,178	61,847	33.00%
Security		76,375	4,454	33,991	44.51%	75.00%	(23,290)	4,227	29,764	42,384	55.49%
Advertising		288,652	3,250	111,550	38.65%	75.00%	(104,939)	81,500	30,050	177,102	61.35%
Spotlight Rental		6,350	829	1,609	25.34%	75.00%	(3,154)	400	1,209	4,741	74.66%
Power Usage		65,310	2,380	18,342	28.08%	75.00%	(30,641)	8,258	10,084	46,968	71.92%
Table Cover/Drapes		46,413	515	2,718	5.86%	75.00%	(32,092)	5,425	(2,707)	43,695	94.14%
Public Address System		20,000	600	2,000	10.00%	75.00%	(13,000)	2,850	(850)	18,000	90.00%
Staging		16,000	1,600	8,210	51.31%	75.00%	(3,790)	1,840	6,370	7,790	48.69%
Booth Rental		96,725	4,300	7,785	8.05%	75.00%	(64,759)	100	7,685	88,940	91.95%
Piano Rental		10,000	-	-	0.00%	75.00%	(7,500)	-	-	10,000	100.00%
Table Rental		38,988	2,403	7,493	19.22%	75.00%	(21,748)	1,000	6,493	31,495	80.78%
Miscellaneous		27,965	1,280	6,983	24.97%	75.00%	(13,991)	104	6,879	20,982	75.03%
Building Damages		2,000	-	(740)	-37.00%	75.00%	(2,240)	-	(740)	2,740	137.00%
Telephone Rental		8,830	125	1,400	15.86%	75.00%	(5,223)	575	825	7,430	84.14%
A.V. Equipment		332,375	2,604	50,803	15.28%	75.00%	(198,478)	30,132	20,671	281,572	84.72%
Telxit		-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental		28,075	4,685	6,110	21.76%	75.00%	(14,946)	-	6,110	21,965	78.24%
Contributions From Other Entities		-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage		-	-	500	0.00%	0.00%	500	-	500	(500)	0.00%
Insurance Claims		-	46,797	46,797	0.00%	0.00%	46,797	-	46,797	(46,797)	-
Capital Improvement Fees		-	4,707	120,716	0.00%	0.00%	120,716	1,160	119,556	(120,716)	0.00%
TOTAL OPERATING REVENUES		4,079,843	495,137	1,950,590	47.81%	75.00%	(1,109,292)	34,837	1,915,753	2,129,253	52.19%
NONOPERATING REVENUES											
Interest		500	21	97	19.40%	75.00%	(278)	335	(238)	403	80.60%
Energy Rebates		-	-	-	0.00%	0.00%	-	2,423	(2,423)	-	-
Gain (Loss) on Sale of Fixed Asset		-	-	-	0.00%	0.00%	-	360	(360)	-	0.00%
TOTAL NONOPERATING REVENUES		500	21	97	19.40%	75.00%	(278)	3,118	(3,021)	403	80.60%
TOTAL REVENUES		4,080,343	495,158	1,950,687	47.81%	75.00%	(1,109,570)	37,955	1,912,732	2,129,656	52.19%
EXPENSES (SCHEDULE ATTACHED)		5,631,203	833,906	6,658,488	118.24%	75.07%	2,431,144	5,391,598	1,266,890	(1,027,285)	-18.24%
NET INCOME		(1,550,860)	(338,748)	(4,707,801)			(4,707,801)	(5,353,643)	645,842	3,156,941	
Transfers In-General Fund		1,900,000	78,437	1,269,857	66.83%	75.00%	(155,143)	2,241,144	(971,287)	630,143	33.17%
Transfers In-Coal Severance		100,000	(12,250)	103,882	103.88%	75.00%	28,882	67,688	36,194	(3,882)	-3.88%
Transfers In-Civic Center Project		-	-	225,126	0.00%	0.00%	225,126	-	225,126	(225,126)	0.00%
Transfers In-Civic Center Grant Fund		-	-	21,369	0.00%	75.00%	21,369	-	21,369	(21,369)	0.00%
Transfers In-Civic Center Improvement Fund		-	5,361	149,232	0.00%	75.00%	149,232	5,178	144,054	(149,232)	0.00%
Transfers In-Capital Contribution		-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Transfers In-Civic Center Project		-	(46,797)	(46,797)	0.00%	75.00%	(46,797)	-	(46,797)	46,797	0.00%
Transfers Out-CC Capital Improvement Fund		-	-	(77,223)	0.00%	75.00%	(77,223)	-	(77,223)	77,223	0.00%
Total Transfers In (Out)		\$ 2,000,000	\$ 24,751	\$ 1,645,446	82.27%	75.00%	\$ 145,446	\$ 2,314,010	\$ (668,564)	\$ 354,554	17.73%
Change in Net Position				(3,062,355)							
Total Net Position-Beginning				\$ 92,408,231							
Total Net Position-Ending				\$ 89,345,876							

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 Nine-Month Period Ended March 31, 2022

<u>OPERATING EXPENSES</u>	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance to Use</u>	<u>Percent to Use</u>
PERSONNEL COSTS										
Salaries and Wages	\$ 694,768	\$ 60,512	\$ 499,597	71.91%	75.00%	\$ (21,479)	\$ 468,282	\$ 31,315	\$ 195,171	28.09%
FICA	53,150	4,436	36,643	68.94%	75.00%	(3,220)	34,466	2,177	16,507	31.06%
Medical and Life Insurance	126,208	11,391	97,084	76.92%	75.00%	2,428	153,440	(56,356)	29,124	23.08%
Retirement	69,477	5,866	49,648	71.46%	75.00%	(2,460)	44,860	4,798	19,829	28.54%
Dental/Optical Insurance	7,939	309	4,581	57.70%	75.00%	(1,373)	7,468	(2,877)	3,358	42.30%
Insurance-Payroll Deduction	19,006	(2,311)	(20,397)	-107.32%	75.00%	(34,652)	(21,928)	1,531	39,403	207.32%
OPEB	20,000	-	-	0.00%	75.00%	(15,000)	-	-	20,000	100.00%
	<u>990,548</u>	<u>80,203</u>	<u>667,156</u>	<u>67.35%</u>	<u>75.00%</u>	<u>(75,755)</u>	<u>686,568</u>	<u>(19,412)</u>	<u>323,392</u>	<u>32.65%</u>
CONTRACTUAL SERVICES										
Telephone	24,084	643	36,640	152.13%	75.00%	18,577	41,831	(5,191)	(12,556)	-52.13%
Telephone - Municipal Auditorium	2,500	58	408	16.32%	75.00%	(1,467)	-	408	2,092	83.68%
Printing	16,600	-	8,352	50.31%	75.00%	(4,098)	-	8,352	8,248	49.69%
Utilities	918,700	58,809	436,631	47.53%	75.00%	(252,394)	339,608	97,023	482,069	52.47%
Utilities - Municipal Auditorium	77,500	30,869	84,760	109.37%	75.00%	26,635	-	84,760	(7,260)	-9.37%
Travel	12,000	-	6,293	52.44%	75.00%	(2,707)	-	6,293	5,707	47.56%
Maintenance & Repair-Building & Grounds	160,500	1,954	45,937	28.62%	75.00%	(74,438)	679	45,258	114,563	71.38%
Maintenance & Repair-B & G - Municipal Audi	5,500	-	2,420	44.00%	75.00%	(1,705)	679	1,741	3,080	56.00%
Maintenance & Repair-Equipment	30,000	3,581	33,694	112.31%	75.00%	11,194	17,741	15,953	(3,694)	-12.31%
Maintenance & Repair-Equipment - Municipal	17,000	-	-	0.00%	75.00%	(12,750)	-	-	17,000	100.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	-	-	-	-	-	0.00%
Postage	1,500	308	1,671	111.40%	75.00%	546	-	1,671	(171)	-11.40%
OVG	-	175,825	939,748	0.00%	0.00%	939,748	175,538	764,210	(939,748)	0.00%
Building & Equipment Rents	198,723	7,833	74,992	37.74%	75.00%	(74,050)	29,949	45,043	123,731	62.26%
Advertising/Legal Publications	64,874	-	26,367	40.64%	75.00%	(22,289)	-	26,367	38,507	59.36%
Training	2,500	-	100	4.00%	75.00%	(1,775)	-	100	2,400	96.00%
Dues and Subscriptions	1,750	-	16,568	946.74%	75.00%	15,256	200	16,368	(14,818)	-846.74%
Workers Compensation & Unemployment Cos	15,674	1,382	9,852	62.86%	75.00%	(1,904)	21,303	(11,451)	5,822	37.14%
Insurance and Bonds	311,500	22,097	198,873	63.84%	75.00%	(34,752)	212,814	(13,941)	112,627	36.16%
Contracted Services	1,919,466	22,803	241,915	12.60%	75.00%	(1,197,685)	167,373	74,542	1,677,551	87.40%
Contracted Services - Municipal Auditorium	360	-	-	0.00%	75.00%	(270)	-	-	360	100.00%
	<u>3,780,731</u>	<u>326,162</u>	<u>2,165,221</u>	<u>57.27%</u>	<u>75.00%</u>	<u>(670,327)</u>	<u>1,007,715</u>	<u>1,157,506</u>	<u>1,615,510</u>	<u>42.73%</u>
COMMODITIES										
Materials and Supplies	177,250	10,823	152,290	85.92%	75.00%	19,353	32,701	119,589	24,960	14.08%
Materials and Supplies - Municipal Auditorium	18,000	-	9,586	53.26%	75.00%	(3,914)	-	9,586	8,414	46.74%
Gasoline and Oil	1,000	-	189	18.90%	75.00%	(561)	-	189	811	81.10%
Uniforms	16,000	937	11,715	73.22%	75.00%	(285)	-	11,715	4,285	26.78%
	<u>212,250</u>	<u>11,760</u>	<u>173,780</u>	<u>81.88%</u>	<u>75.00%</u>	<u>14,593</u>	<u>32,701</u>	<u>141,079</u>	<u>38,470</u>	<u>18.12%</u>
Total Operating Expenses	4,983,529	418,125	3,006,157	60.32%	75.27%	(744,945)	1,726,984	1,279,173	1,977,372	39.68%
Depreciation	-	406,629	3,560,984	0.00%	0.00%	3,560,984	3,533,813	27,171	(3,560,984)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>4,983,529</u>	<u>824,754</u>	<u>6,567,141</u>	<u>131.78%</u>	<u>37.64%</u>	<u>4,691,590</u>	<u>5,260,797</u>	<u>1,306,344</u>	<u>(1,583,612)</u>	<u>-31.78%</u>
NONOPERATING EXPENSES										
Other Interest	-	2,509	22,581	0.00%	0.00%	22,581	107,170	(84,589)	(22,581)	0.00%
Interest on Bonds	124,418	6,619	64,718	52.02%	75.00%	(28,596)	22,581	42,137	59,700	47.98%
Bond Service Charges	3,000	24	4,048	134.93%	75.00%	1,798	1,050	2,998	(1,048)	-34.93%
Contingency	520,256	-	-	0.00%	75.00%	(390,192)	-	-	520,256	100.00%
	<u>647,674</u>	<u>9,152</u>	<u>91,347</u>	<u>14.10%</u>	<u>75.00%</u>	<u>(394,409)</u>	<u>130,801</u>	<u>(39,454)</u>	<u>556,327</u>	<u>85.90%</u>
TOTAL NONOPERATING EXPENSES	<u>647,674</u>	<u>9,152</u>	<u>91,347</u>	<u>14.10%</u>	<u>75.00%</u>	<u>(394,409)</u>	<u>130,801</u>	<u>(39,454)</u>	<u>556,327</u>	<u>85.90%</u>
TOTAL EXPENSES	<u>5,631,203</u>	<u>833,906</u>	<u>6,658,488</u>	<u>118.24%</u>	<u>75.07%</u>	<u>2,431,144</u>	<u>5,391,598</u>	<u>1,266,890</u>	<u>(1,027,285)</u>	<u>-18.24%</u>
Transfers Out	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL EXPENSES AND TRANSFERS OUT	<u>\$ 5,631,203</u>	<u>\$ 833,906</u>	<u>\$ 6,658,488</u>	<u>118.24%</u>	<u>75.07%</u>	<u>\$ 2,431,144</u>	<u>\$ 5,391,598</u>	<u>\$ 1,266,890</u>	<u>\$ (1,027,285)</u>	<u>-18.24%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Nine-Month Period Ended March 31, 2022

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance to Use</u>	<u>Percent to Use</u>
Capital Outlays										
Special Projects & Equipment	\$ -	\$ -	\$ 134,001	0.00%	75.00%	134,001	\$ -	\$ 134,001	\$ (134,001)	0.00%
Municipal Auditorium Major Improvements	-	-	221,423	0.00%	75.00%	-	-	221,423.00	(221,423.00)	0.00%
Major improvements	-	9,507.00	19,608	0.00%	75.00%	-	20,432	(824.00)	(19,608.00)	0.00%
Construction in Progress	<u>-</u>	<u>-</u>	<u>-</u>	0.00%	75.00%	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Total Capital Outlay for the Nine-Month Period Ended March 31, 2022	<u>\$ -</u>	<u>\$ 9,507</u>	<u>\$ 375,032</u>	0.00%	75.00%	<u>\$ 375,032</u>	<u>\$ 20,432</u>	<u>\$ 354,600</u>	<u>\$ (375,032)</u>	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended March 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 2,252,012
Payments to Suppliers	(2,289,741)
Payments to Employees	(689,098)
Internal Activity Receipts/Payments to Other Funds	<u>173,363</u>
Net Cash Provided (Used) By Operating Activities	<u>(553,464)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	<u>-</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Transfers From General Fund for Debt Service Payments	550,090
Transfers From Coal Severance Fund for Debt Service Payments	103,882
Transfer From Civic Center Project	225,126
Transfers From Civic Center Capital Improvements Fund	149,232
Transfer to Civic Center Capital Improvement Fund	(124,020)
Transfers from Civic Center Grant Fund	21,369
Energy Rebates for Capital Lighting Upgrades	
Transfers GF-Health Care	719,767
General Fund Subsidy	-
Interest And Fees Paid On Capital Debt	(67,117)
Principal Paid On Capital Debt	(570,000)
Acquisition and Construction of Capital Assets	(375,032)
Proceeds from Sale of Capital Asset	-
	<u>-</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>633,297</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	<u>99</u>
Net Cash Provided (Used) By Investing Activities	<u>99</u>
Net Increase (Decrease) In Cash And Cash Equivalents	79,932
Cash and Cash Equivalents, Beginning of Nine-Month Period (Including Restricted Assets of \$381,924)	<u>433,778</u>
Cash and Cash Equivalents, End of Nine-Month Period (Including Restricted Assets of \$ 336,718)	<u>\$ 513,710</u>

Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:

Operating Income (Loss)		\$ (4,616,551)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	3,560,984	
(Increase) Decrease in Due From Other Funds	81,277	
(Increase) Decrease in Accounts Receivable	262,626	
(Increase) Decrease In Prepaid Insurance	198,872	
(Increase) Decrease in Restricted Deposits	55,336	
Increase (Decrease) In Advance Payments	-	
Increase (Decrease) In Accounts Payable	(134,006)	
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	(941)	
Increase (Decrease) In Due To Other Funds	92,086	
Increase (Decrease) in Due To Component Unit	(14,665)	
Increase (Decrease) In Deposits On Hand	(16,540)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments	<u>4,063,087</u>	
Net Cash Provided (Used) By Operating Activities		<u>\$ (553,464)</u>

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

**Coliseum & Convention
Center**

**Financial Statements for the
Ten-Month Period Ended
April 30, 2022**

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
April 30, 2022

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 99,855
Cash with Fiscal Agent	4,050
Accounts Receivable	1,700
Due From Other Funds	1,165
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	138,401
Revenue Bond Covenant Accounts	332,024
Total Current Assets	<u>582,208</u>

Noncurrent Assets:

Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	-
Capital Assets Being Depreciated:	
Buildings	125,864,786
Other Improvements	1,041,633
Machinery and Equipment	2,013,233
Less Accumulated Depreciation	<u>(32,336,851)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>96,882,801</u>
Total Noncurrent Assets	<u>96,882,801</u>
Total Assets	<u>\$ 97,465,009</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 1,009,516
Loss on Refunding of Debt	<u>49,544</u>
	1,059,060

LIABILITIES

Current Liabilities:

Accounts Payable	\$ 402
Due to Other Funds	141,767
Due to Component Unit	
Union Technicians Payable	(31,255)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	44,586
Flexible Spending	-
Consumer Sales Taxes Payable	3,895
Customer Deposits Payable	47,999
Revenue Bonds Payable-Current	-
Accrued Interest Payable	<u>25,733</u>
Total Current Liabilities	<u>233,227</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	1,619,826
Other Post Employment Benefits	<u>6,576,550</u>
Total Noncurrent Liabilities	<u>8,196,376</u>
Total Liabilities	<u>8,429,603</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 1,023,925
Unearned Earned Revenue	<u>300</u>
	1,024,225

NET POSITION

Net Investment in Capital Assets	95,312,519
Restricted for Debt Service	332,024
Unrestricted	<u>(6,574,302)</u>
Total Net Position	<u>\$ 89,070,241</u>

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Ten-Month Period Ended April 30, 2022

	\$ 1,432,235	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	\$ 99,346	\$ 1,009,558	67.64%	83.33%	\$ (234,089)	\$ 128,153	\$ 881,405	\$ 482,878	32.36%
Commissions		530,093	55,783	227,255	42.87%	83.33%	(214,471)	72	227,183	302,838	57.13%
Parking Lot		216,335	13,063	107,212	49.56%	83.33%	(73,060)	40,804	66,408	109,123	50.44%
Distinctive Gourmet		589,522	285,325	508,264	86.22%	83.33%	17,015	(245,317)	753,581	81,258	13.78%
Patron Services		187,399	29,325	154,877	82.65%	83.33%	(1,283)	17,462	137,415	32,522	17.35%
Security		76,375	26,734	60,725	79.51%	83.33%	(2,918)	6,381	54,344	15,650	20.49%
Advertising		288,652	29,000	140,550	48.69%	83.33%	(99,984)	81,500	59,050	148,102	51.31%
Spotlight Rental		6,350	3,000	4,609	72.58%	83.33%	(682)	550	4,059	1,741	27.42%
Power Usage		65,310	3,640	21,982	33.66%	83.33%	(32,441)	10,678	11,304	43,328	66.34%
Table Cover/Drapes		46,413	1,190	3,908	8.42%	83.33%	(34,768)	5,738	(1,830)	42,505	91.58%
Public Address System		20,000	1,450	3,450	17.25%	83.33%	(13,216)	2,850	600	16,550	82.75%
Staging		16,000	710	8,920	55.75%	83.33%	(4,413)	1,960	6,960	7,080	44.25%
Booth Rental		96,725	7,449	15,234	15.75%	83.33%	(65,367)	19,970	(4,736)	81,491	84.25%
Piano Rental		10,000	-	-	0.00%	83.33%	(8,333)	-	-	10,000	100.00%
Table Rental		38,988	1,405	8,898	22.82%	83.33%	(23,591)	6,253	2,645	30,090	77.18%
Miscellaneous		27,965	1,872	8,855	31.66%	83.33%	(14,448)	104	8,751	19,110	68.34%
Building Damages		2,000	928	188	9.40%	83.33%	(1,479)	-	188	1,812	90.60%
Telephone Rental		8,830	750	2,150	24.35%	83.33%	(5,208)	575	1,575	6,680	75.65%
A.V. Equipment		332,375	21,733	72,536	21.82%	83.33%	(204,432)	30,562	41,974	259,839	78.18%
Telxit		-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Carpet Rental		28,075	945	7,055	25.13%	83.33%	(16,340)	-	7,055	21,020	74.87%
Contributions From Other Entities		-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Drayage		-	-	500	0.00%	0.00%	500	-	500	(500)	0.00%
Insurance Claims		-	-	46,797	0.00%	0.00%	46,797	-	46,797	(46,797)	-
Capital Improvement Fees		-	1,152	121,868	0.00%	83.33%	121,868	2,070	119,798	(121,868)	0.00%
TOTAL OPERATING REVENUES		4,079,843	584,800	2,535,391	62.14%	83.33%	(864,342)	110,365	2,425,026	1,544,452	37.86%
NONOPERATING REVENUES											
Interest		500	44	141	28.20%	83.33%	(276)	356	(215)	359	71.80%
Energy Rebates		-	-	-	0.00%	83.33%	-	2,423	(2,423)	-	0.00%
Gain (Loss) on Sale of Fixed Asset		-	-	-	0.00%	83.33%	-	360	(360)	-	0.00%
TOTAL NONOPERATING REVENUES		500	44	141	28.20%	83.33%	(276)	3,139	(2,998)	359	71.80%
TOTAL REVENUES		4,080,343	584,844	2,535,532	62.14%	83.33%	(864,618)	113,504	2,422,028	1,544,811	37.86%
EXPENSES (SCHEDULE ATTACHED)		5,631,203	1,004,581	7,663,067	136.08%	83.38%	2,967,770	6,059,916	1,603,151	(2,031,864)	-36.08%
NET INCOME		(1,550,860)	(419,737)	(5,127,535)			(5,127,535)	(5,946,412)	818,877	3,576,675	
Transfers In-General Fund		1,900,000	(70,914)	1,198,943	63.10%	83.33%	(384,327)	2,267,090	(1,068,147)	701,057	36.90%
Transfers In-Coal Severance		100,000	46,644	150,526	150.53%	83.33%	67,196	89,982	60,544	(50,526)	-50.53%
Transfers In-Civic Center Project		-	-	225,126	0.00%	83.33%	225,126	11,221	213,905	(225,126)	0.00%
Transfers In-Civic Center Grant Fund		-	-	21,369	0.00%	0.00%	21,369	328,728	(307,359)	(21,369)	0.00%
Transfers In-Civic Center Improvement Fund		-	168,369	317,601	0.00%	0.00%	317,601	5,178	312,423	(317,601)	0.00%
Transfers In-Capital Contribution		-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund		-	-	(124,020)	0.00%	0.00%	(124,020)	-	(124,020)	124,020	0.00%
Total Transfers In (Out)		\$ 2,000,000	\$ 144,099	\$ 1,789,545	89.48%	83.33%	\$ 122,945	\$ 2,702,199	\$ (912,654)	\$ 210,455	10.52%
Change in Net Position				(3,337,990)							
Total Net Position-Beginning				\$ 92,408,231							
Total Net Position-Ending				\$ 89,070,241							
				\$ -							

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Ten-Month Period Ended April 30, 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
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	\$ 694,768	\$ 84,407	\$ 584,004	84.06%	83.33%	\$ 5,054	\$ 544,530	\$ 39,474	\$ 110,764	15.94%
FICA	53,150	6,264	42,907	80.73%	83.33%	(1,383)	40,192	2,715	10,243	19.27%
Medical and Life Insurance	126,208	11,206	108,290	85.80%	83.33%	3,121	158,312	(50,022)	17,918	14.20%
Retirement	69,477	8,441	58,089	83.61%	83.33%	194	51,289	6,800	11,388	16.39%
Dental/Optical Insurance	7,939	216	4,797	60.42%	83.33%	(1,819)	7,953	(3,156)	3,142	39.58%
Insurance-Payroll Deduction	19,006	(2,287)	(22,685)	-119.36%	83.33%	(38,523)	(25,528)	2,843	41,691	219.36%
OPEB	20,000	-	-	0.00%	83.33%	(16,666)	-	-	20,000	100.00%
	<u>990,548</u>	<u>108,247</u>	<u>775,402</u>	<u>78.28%</u>	<u>83.33%</u>	<u>(50,022)</u>	<u>776,748</u>	<u>(1,346)</u>	<u>215,146</u>	<u>21.72%</u>
CONTRACTUAL SERVICES										
Telephone	24,084	2,649	39,289	163.13%	83.33%	19,220	46,650	(7,361)	(15,205)	-63.13%
Telephone - Municipal Auditorium	2,500	58	466	18.64%	83.33%	(1,617)	-	466	2,034	81.36%
Printing	16,600	-	8,352	50.31%	83.33%	(5,481)	-	8,352	8,248	49.69%
Utilities	918,700	86,751	523,382	56.97%	83.33%	(242,171)	388,428	134,954	395,318	43.03%
Utilities - Municipal Auditorium	77,500	15,050	99,810	128.79%	83.33%	35,229	-	99,810	(22,310)	-28.79%
Travel	12,000	-	6,293	52.44%	83.33%	(3,707)	-	6,293	5,707	47.56%
Maintenance & Repair-Building & Grounds	160,500	2,909	48,846	30.43%	83.33%	(84,899)	2,329	46,517	111,654	69.57%
Maintenance & Repair-B & G - Municipal Audi	5,500	-	2,420	44.00%	83.33%	(2,163)	679	1,741	3,080	56.00%
Maintenance & Repair-Equipment	30,000	27,051	60,745	202.48%	83.33%	35,746	21,657	39,088	(30,745)	-102.48%
Maintenance & Repair-Equipment - Municipal	17,000	-	-	0.00%	83.33%	(14,166)	-	-	17,000	100.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	1,500	124	1,795	119.67%	83.33%	545	-	1,795	(295)	-19.67%
OVG	-	130,709	1,070,457	0.00%	0.00%	1,070,457	229,725	840,732	(1,070,457)	0.00%
Building & Equipment Rents	198,723	27,221	102,215	51.44%	83.33%	(63,381)	32,009	70,206	96,508	48.56%
Advertising/Legal Publications	64,874	7,163	33,530	51.68%	83.33%	(20,530)	6,000	27,530	31,344	48.32%
Training	2,500	-	100	4.00%	83.33%	(1,983)	-	100	2,400	96.00%
Dues and Subscriptions	1,750	-	16,568	946.74%	83.33%	15,110	200	16,368	(14,818)	-846.74%
Workers Compensation & Unemployment Co:	15,674	3,073	12,925	82.46%	83.33%	(136)	21,730	(8,805)	2,749	17.54%
Insurance and Bonds	311,500	42,917	241,789	77.62%	83.33%	(17,784)	234,910	6,879	69,711	22.38%
Contracted Services	1,919,466	110,897	352,811	18.38%	83.33%	(1,246,680)	193,082	159,729	1,566,655	81.62%
Contracted Services - Municipal Auditorium	360	-	-	0.00%	83.33%	(300)	-	-	360	100.00%
	<u>3,780,731</u>	<u>456,572</u>	<u>2,621,793</u>	<u>69.35%</u>	<u>83.33%</u>	<u>(528,690)</u>	<u>1,177,399</u>	<u>1,444,394</u>	<u>1,158,938</u>	<u>30.65%</u>
COMMODITIES										
Materials and Supplies	177,250	35,654	187,943	106.03%	83.33%	40,241	38,408	149,535	(10,693)	-6.03%
Materials and Supplies - Municipal Auditorium	18,000	99	9,685	53.81%	83.33%	(5,314)	-	9,685	8,315	46.19%
Gasoline and Oil	1,000	-	189	18.90%	83.33%	(644)	-	189	811	81.10%
Uniforms	16,000	1,381	13,096	81.85%	83.33%	(237)	-	13,096	2,904	18.15%
	<u>212,250</u>	<u>37,134</u>	<u>210,913</u>	<u>99.37%</u>	<u>83.33%</u>	<u>34,045</u>	<u>38,408</u>	<u>172,505</u>	<u>1,337</u>	<u>0.63%</u>
Total Operating Expenses	<u>4,983,529</u>	<u>601,953</u>	<u>3,608,108</u>	<u>72.40%</u>	<u>83.51%</u>	<u>(553,637)</u>	<u>1,992,555</u>	<u>1,615,553</u>	<u>1,375,421</u>	<u>27.60%</u>
Depreciation	<u>-</u>	<u>393,713</u>	<u>3,954,697</u>	<u>0.00%</u>	<u>0.00%</u>	<u>3,954,697</u>	<u>3,926,221</u>	<u>28,476</u>	<u>(3,954,697)</u>	<u>0.00%</u>
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>4,983,529</u>	<u>995,666</u>	<u>7,562,805</u>	<u>151.76%</u>	<u>41.76%</u>	<u>5,481,932</u>	<u>5,918,776</u>	<u>1,644,029</u>	<u>(2,579,276)</u>	<u>-51.76%</u>
NONOPERATING EXPENSES										
Other Interest	-	2,509	25,090	0.00%	0.00%	25,090	115,679	(90,589)	(25,090)	0.00%
Interest on Bonds	124,418	6,406	71,124	57.17%	83.33%	(32,554)	25,090	46,034	53,294	42.83%
Bond Service Charges	3,000	-	4,048	134.93%	83.33%	1,548	1,050	2,998	(1,048)	-34.93%
Contingency	520,256	-	-	0.00%	83.33%	(433,529)	-	-	520,256	100.00%
TOTAL NONOPERATING EXPENSES	<u>647,674</u>	<u>8,915</u>	<u>100,262</u>	<u>15.48%</u>	<u>83.33%</u>	<u>(439,445)</u>	<u>141,819</u>	<u>(41,557)</u>	<u>547,412</u>	<u>84.52%</u>
TOTAL EXPENSES	<u>5,631,203</u>	<u>1,004,581</u>	<u>7,663,067</u>	<u>136.08%</u>	<u>83.38%</u>	<u>2,967,770</u>	<u>6,060,595</u>	<u>1,602,472</u>	<u>(2,031,864)</u>	<u>-36.08%</u>
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>83.33%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES AND TRANSFERS OUT	<u>\$ 5,631,203</u>	<u>\$ 1,004,581</u>	<u>\$ 7,663,067</u>	<u>136.08%</u>	<u>83.38%</u>	<u>\$ 2,967,770</u>	<u>\$ 6,060,595</u>	<u>\$ 1,602,472</u>	<u>\$ (2,031,864)</u>	<u>-36.08%</u>

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Ten-Month Period Ended April 30, 2022

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance to Use</u>	<u>Percent to Use</u>
Capital Outlays										
Special Projects & Equipment	\$ -	\$ 134,810	\$ 268,811	0.00%	83.33%	268,811	\$ -	\$ 268,811	\$ (268,811)	0.00%
Municipal Auditorium Major Improvements	-		221,423	0.00%	83.33%	-	-	221,423.00	(221,423.00)	0.00%
Major Improvements	-	33,559.00	53,167	0.00%	83.33%	-	-	53,167.00	(53,167.00)	0.00%
Construction in Progress	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Total Capital Outlay for the Ten-Month Period Ended April 30, 2022	<u>\$ -</u>	<u>\$ 168,369</u>	<u>\$ 543,401</u>	0.00%	83.33%	<u>\$ 543,401</u>	<u>\$ -</u>	<u>\$ 543,401</u>	<u>\$ (543,401)</u>	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended April 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 2,845,593
Payments to Suppliers	(2,843,125)
Payments to Employees	(797,344)
Internal Activity Receipts/Payments to Other Funds	<u>187,858</u>
Net Cash Provided (Used) By Operating Activities	<u>(607,018)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	<u>-</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Transfers From General Fund for Debt Service Payments	479,176
Transfers From Coal Severance Fund for Debt Service Payments	150,526
Transfer From Civic Center Project	225,126
Transfers From Civic Center Capital Improvements Fund	317,601
Transfer to Civic Center Capital Improvement Fund	(124,020)
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	(67,117)
Principal Paid On Capital Debt	(570,000)
Acquisition and Construction of Capital Assets	(543,401)
Proceeds from Sale of Capital Asset	<u>-</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>609,027</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	<u>142</u>
Net Cash Provided (Used) By Investing Activities	<u>142</u>
Net Increase (Decrease) In Cash And Cash Equivalents	2,151
Cash and Cash Equivalents, Beginning of Ten-Month Period (Including Restricted Assets of \$381,924)	<u>433,778</u>
Cash and Cash Equivalents, End of Ten-Month Period (Including Restricted Assets of \$ 332,024)	<u>\$ 435,929</u>

Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:

Operating Income (Loss)		\$ (5,027,414)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	3,954,697	
(Increase) Decrease in Due From Other Funds	81,277	
(Increase) Decrease in Accounts Receivable	262,626	
(Increase) Decrease In Prepaid Insurance	198,872	
(Increase) Decrease in Restricted Deposits	44,251	
Increase (Decrease) In Advance payments	-	
Increase (Decrease) In Accounts Payable	(166,963)	
Increase (Decrease) In Salaries & Benefits Payable	(21,942)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) In Accrued Flexible Spending	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) in Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	(27,663)	
Increase (Decrease) In Due To Other Funds	106,581	
Increase (Decrease) in Due To Component Unit	(14,665)	
Increase (Decrease) In Deposits On Hand	3,325	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) In Other Post Employment Benefits	<u>-</u>	
Total Adjustments		<u>4,420,396</u>
Net Cash Provided (Used) By Operating Activities		<u>\$ (607,018)</u>

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

**Coliseum & Convention
Center**

**Financial Statements for the
Eleven-Month Period Ended
May 31, 2022**

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
May 31, 2022

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 528,242
Cash with Fiscal Agent	4,050
Accounts Receivable	1,100
Due From Other Funds	1,165
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	133,838
Revenue Bond Covenant Accounts	378,739
Total Current Assets	<u>1,052,147</u>

Noncurrent Assets:

Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	-
Capital Assets Being Depreciated:	
Buildings	125,864,786
Other Improvements	1,041,633
Machinery and Equipment	2,060,774
Less Accumulated Depreciation	<u>(32,730,564)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>96,536,629</u>
Total Noncurrent Assets	<u>96,536,629</u>
Total Assets	<u>\$ 97,588,776</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 1,009,516
Loss on Refunding of Debt	47,946
	<u>1,057,462</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ -
Due to Other Funds	154,033
Due to Component Unit	-
Union Technicians Payable	(20,659)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	44,586
Flexible Spending	-
Consumer Sales Taxes Payable	5,065
Customer Deposits Payable	53,080
Revenue Bonds Payable-Current	-
Advance Payments	300
Accrued Interest Payable	32,355
Total Current Liabilities	<u>268,860</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	1,620,737
Other Post Employment Benefits	6,576,550
Total Noncurrent Liabilities	<u>8,197,287</u>
Total Liabilities	<u>8,466,147</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 1,023,924
Unearned Earned Revenue	-
	<u>1,023,924</u>

NET POSITION

Net Investment in Capital Assets	94,963,838
Restricted for Debt Service	378,739
Unrestricted	<u>(6,186,410)</u>
Total Net Position	<u>\$ 89,156,167</u>

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Eleven-Month Period Ended May 31, 2022

	\$ 1,917,970	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	\$ 288,710	\$ 1,298,268	86.99%	91.67%	\$ (69,848)	\$ 130,453	\$ 1,167,815	\$ 194,168	13.01%
Commissions		530,093	42,316	269,571	50.85%	91.67%	(216,365)	106	269,465	260,522	49.15%
Parking Lot		216,335	14,553	121,765	56.29%	91.67%	(76,549)	59,639	62,126	94,570	43.71%
Distinctive Gourmet		589,522	329,343	837,607	142.08%	91.67%	297,192	(265,323)	1,102,930	(248,085)	-42.08%
Patron Services		187,399	26,816	181,693	96.96%	91.67%	9,904	17,462	164,231	5,706	3.04%
Security		76,375	9,367	70,092	91.77%	91.67%	79	6,381	63,711	6,283	8.23%
Advertising		288,652	31,535	172,085	59.62%	91.67%	(92,522)	119,000	53,085	116,567	40.38%
Spotlight Rental		6,350	1,070	5,679	89.43%	91.67%	(142)	550	5,129	671	10.57%
Power Usage		65,310	13,410	35,393	54.19%	91.67%	(24,477)	12,736	22,657	29,917	45.81%
Table Cover/Drapes		46,413	175	4,083	8.80%	91.67%	(38,464)	5,835	(1,752)	42,330	91.20%
Public Address System		20,000	-	3,450	17.25%	91.67%	(14,884)	2,950	500	16,550	82.75%
Staging		16,000	600	9,520	59.50%	91.67%	(5,147)	2,248	7,272	6,480	40.50%
Booth Rental		96,725	18,086	33,320	34.45%	91.67%	(55,348)	19,970	13,350	63,405	65.55%
Piano Rental		10,000	-	-	0.00%	91.67%	(9,167)	-	-	10,000	100.00%
Table Rental		38,988	4,679	13,577	34.82%	91.67%	(22,163)	6,290	7,287	25,411	65.18%
Miscellaneous		27,965	1,235	10,090	36.08%	91.67%	(15,546)	670	9,420	17,875	63.92%
Building Damages		2,000	-	188	9.40%	91.67%	(1,645)	-	188	1,812	90.60%
Telephone Rental		8,830	465	2,615	29.61%	91.67%	(5,479)	725	1,890	6,215	70.39%
A.V. Equipment		332,375	16,652	89,188	26.83%	91.67%	(215,500)	32,644	56,544	243,187	73.17%
Telxit		-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Carpet Rental		28,075	7,887	14,942	53.22%	91.67%	(10,794)	-	14,942	13,133	46.78%
Contributions From Other Entities		-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Drayage		-	-	500	0.00%	0.00%	500	-	500	(500)	0.00%
Insurance Claims		-	-	46,797	0.00%	0.00%	46,797	2,423	44,374	(46,797)	-
Capital Improvement Fees		-	967	122,835	0.00%	0.00%	122,835	2,085	120,750	(122,835)	0.00%
TOTAL OPERATING REVENUES		4,079,843	807,866	3,343,258	81.95%	91.67%	(396,734)	156,844	3,186,414	736,585	18.05%
NONOPERATING REVENUES											
Interest		500	266	407	81.40%	91.67%	(51)	373	34	93	18.60%
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	266	407	81.40%	91.67%	(51)	3,156	(2,749)	93	18.60%
TOTAL REVENUES		4,080,343	808,132	3,343,665	81.95%	91.67%	(396,785)	160,000	3,183,665	736,678	18.05%
EXPENSES (SCHEDULE ATTACHED)		5,631,203	816,392	8,479,458	150.58%	91.69%	3,316,208	6,736,206	1,743,252	(2,848,255)	-50.58%
NET INCOME		(1,550,860)	(8,260)	(5,135,793)			(5,135,793)	(6,576,206)	1,440,413	3,584,933	
Transfers In-General Fund		1,900,000	41,444	1,240,387	65.28%	91.67%	(501,343)	2,315,288	(1,074,901)	659,613	34.72%
Transfers In-Coal Severance		100,000	5,200	155,726	155.73%	91.67%	64,056	89,982	65,744	(55,726)	-55.73%
Transfers In-Civic Center Project		-	-	225,126	0.00%	0.00%	225,126	11,221	213,905	(225,126)	0.00%
Transfers In-Civic Center Grant Fund		-	-	21,369	0.00%	91.67%	21,369	396,189	(374,820)	(21,369)	0.00%
Transfers In-Civic Center Improvement Fund		-	47,540	365,141	0.00%	91.67%	365,141	5,178	359,963	(365,141)	0.00%
Transfers In-Capital Contribution		-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund		-	-	(124,020)	0.00%	0.00%	(124,020)	-	(124,020)	124,020	0.00%
Total Transfers In (Out)		\$ 2,000,000	\$ 94,184	\$ 1,883,729	94.19%	91.67%	\$ 50,329	\$ 2,817,858	\$ (934,129)	\$ 116,271	5.81%
Change in Net Position				(3,252,064)							
Total Net Position-Beginning				\$ 92,408,231							
Total Net Position-Ending				\$ 89,156,167							

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 Eleven-Month Period Ended May 31, 2022

<u>OPERATING EXPENSES</u>	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance to Use</u>	<u>Percent to Use</u>
PERSONNEL COSTS										
Salaries and Wages	\$ 694,768	\$ 54,025	\$ 638,029	91.83%	92.31%	\$ (3,311)	\$ 618,853	\$ 19,176	\$ 56,739	8.17%
FICA	53,150	3,940	46,846	88.14%	92.31%	(2,217)	45,762	1,084	6,304	11.86%
Medical and Life Insurance	126,208	10,848	119,137	94.40%	92.31%	2,634	173,478	(54,341)	7,071	5.60%
Retirement	69,477	5,402	63,492	91.39%	92.31%	(642)	55,668	7,834	5,985	8.61%
Dental/Optical Insurance	7,939	239	5,036	63.43%	92.31%	(2,292)	8,283	(3,247)	2,903	36.57%
Insurance-Payroll Deduction	19,006	(2,289)	(24,974)	-131.40%	92.31%	(42,518)	(26,781)	1,807	43,980	231.40%
OPEB	20,000	-	-	0.00%	92.31%	(18,462)	-	-	20,000	100.00%
	<u>990,548</u>	<u>72,165</u>	<u>847,566</u>	<u>85.57%</u>	<u>92.31%</u>	<u>(66,809)</u>	<u>875,253</u>	<u>(27,687)</u>	<u>142,982</u>	<u>14.43%</u>
CONTRACTUAL SERVICES										
Telephone	24,084	5,035	44,324	184.04%	92.31%	22,092	51,516	(7,192)	(20,240)	-84.04%
Telephone - Municipal Auditorium	2,500	58	524	20.96%	92.31%	(1,784)	-	524	1,976	79.04%
Printing	16,600	-	8,352	50.31%	92.31%	(6,971)	-	8,352	8,248	49.69%
Utilities	918,700	72,634	596,016	64.88%	92.31%	(252,036)	443,861	152,155	322,684	35.12%
Utilities - Municipal Auditorium	77,500	9,942	109,752	141.62%	92.31%	38,212	-	109,752	(32,252)	-41.62%
Travel	12,000	249	6,542	54.52%	92.31%	(4,535)	-	6,542	5,458	45.48%
Maintenance & Repair-Building & Grounds	160,500	1,462	50,308	31.34%	92.31%	(97,850)	2,329	47,979	110,192	68.66%
Maintenance & Repair-B & G - Municipal Audi	5,500	-	2,420	44.00%	92.31%	(2,657)	679	1,741	3,080	56.00%
Maintenance & Repair-Equipment	30,000	9,661	70,406	234.69%	92.31%	42,713	24,224	46,182	(40,406)	-134.69%
Maintenance & Repair-Equipment - Municipal	17,000	-	-	0.00%	92.31%	(15,693)	-	-	17,000	100.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	-	-	-	-	-	0.00%
Postage	1,500	-	1,795	119.67%	92.31%	410	-	1,795	(295)	-19.67%
OVG	-	120,655	1,191,113	0.00%	0.00%	1,191,113	271,425	919,688	(1,191,113)	0.00%
Building & Equipment Rents	198,723	17,209	119,425	60.10%	92.31%	(64,016)	33,945	85,480	79,298	39.90%
Advertising/Legal Publications	64,874	4,500	38,030	58.62%	92.31%	(21,855)	6,000	32,030	26,844	41.38%
Training	2,500	877	977	39.08%	92.31%	(1,331)	-	977	1,523	60.92%
Dues and Subscriptions	1,750	-	16,568	946.74%	92.31%	14,953	200	16,368	(14,818)	-846.74%
Workers Compensation & Unemployment Cos	15,674	1,179	14,104	89.98%	92.31%	(365)	21,730	(7,626)	1,570	10.02%
Insurance and Bonds	311,500	-	241,789	77.62%	92.31%	(45,757)	257,007	(15,218)	69,711	22.38%
Contracted Services	1,919,466	72,796	425,607	22.17%	92.31%	(1,346,252)	251,677	173,930	1,493,859	77.83%
Contracted Services - Municipal Auditorium	360	-	-	0.00%	92.31%	(332)	-	-	360	100.00%
	<u>3,780,731</u>	<u>316,257</u>	<u>2,938,052</u>	<u>77.71%</u>	<u>92.31%</u>	<u>(551,941)</u>	<u>1,364,593</u>	<u>1,573,459</u>	<u>842,679</u>	<u>22.29%</u>
COMMODITIES										
Materials and Supplies	177,250	23,242	211,185	119.15%	92.31%	47,566	48,418	162,767	(33,935)	-19.15%
Materials and Supplies - Municipal Auditorium	18,000	9	9,694	53.86%	92.31%	(6,922)	-	9,694	8,306	46.14%
Gasoline and Oil	1,000	-	189	18.90%	92.31%	(734)	-	189	811	81.10%
Uniforms	16,000	1,875	14,972	93.58%	92.31%	202	60	14,912	1,028	6.43%
	<u>212,250</u>	<u>25,126</u>	<u>236,040</u>	<u>111.21%</u>	<u>92.31%</u>	<u>40,112</u>	<u>48,478</u>	<u>187,562</u>	<u>(23,790)</u>	<u>-11.21%</u>
Total Operating Expenses	4,983,529	413,548	4,021,658	80.70%	91.76%	(551,228)	2,288,324	1,733,334	961,871	19.30%
Depreciation	-	393,713	4,348,409	0.00%	0.00%	4,348,409	4,318,671	29,738	(4,348,409)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>4,983,529</u>	<u>807,261</u>	<u>8,370,067</u>	<u>167.95%</u>	<u>45.88%</u>	<u>6,083,624</u>	<u>6,606,995</u>	<u>1,763,072</u>	<u>(3,386,538)</u>	<u>-67.95%</u>
NONOPERATING EXPENSES										
Other Interest	-	2,509	27,598	0.00%	0.00%	27,598	101,241	(73,643)	(27,598)	0.00%
Interest on Bonds	124,418	6,622	77,746	62.49%	92.31%	(37,104)	27,599	50,147	46,672	37.51%
Bond Service Charges	3,000	-	4,047	134.90%	92.31%	1,278	1,050	2,997	(1,047)	-34.90%
Contingency	520,256	-	-	0.00%	92.31%	(480,248)	-	-	520,256	100.00%
	<u>647,674</u>	<u>9,131</u>	<u>109,391</u>	<u>16.89%</u>	<u>92.31%</u>	<u>(488,477)</u>	<u>129,890</u>	<u>(20,499)</u>	<u>538,283</u>	<u>83.11%</u>
TOTAL NONOPERATING EXPENSES	<u>647,674</u>	<u>9,131</u>	<u>109,391</u>	<u>16.89%</u>	<u>92.31%</u>	<u>(488,477)</u>	<u>129,890</u>	<u>(20,499)</u>	<u>538,283</u>	<u>83.11%</u>
TOTAL EXPENSES	<u>5,631,203</u>	<u>816,392</u>	<u>8,479,458</u>	<u>150.58%</u>	<u>91.69%</u>	<u>3,316,208</u>	<u>6,736,885</u>	<u>1,742,573</u>	<u>(2,848,255)</u>	<u>-50.58%</u>
 Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES AND TRANSFERS OUT	<u>\$ 5,631,203</u>	<u>\$ 816,392</u>	<u>\$ 8,479,458</u>	<u>150.58%</u>	<u>91.69%</u>	<u>\$ 3,316,208</u>	<u>\$ 6,736,885</u>	<u>\$ 1,742,573</u>	<u>\$ (2,848,255)</u>	<u>-50.58%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Eleven-Month Period Ended May 31, 2022

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance to Use</u>	<u>Percent to Use</u>
Capital Outlays										
Special Projects & Equipment	\$ -	\$ 47,540	\$ 316,351	0.00%	91.67%	316,351	\$ -	\$ 316,351	\$ (316,351)	0.00%
Municipal Auditorium Major Improvements	-	-	221,423	0.00%	83.33%	-	-	221,423.00	(221,423.00)	0.00%
Major Improvements	-	-	53,167	0.00%	91.67%	-	13,264.00	39,903.00	(53,167.00)	0.00%
Construction in Progress	<u>-</u>	<u>-</u>	<u>-</u>	0.00%	91.67%	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Total Capital Outlay for the Eleven-Month Period Ended May 31, 2022	<u>\$ -</u>	<u>\$ 47,540</u>	<u>\$ 590,941</u>	0.00%	91.67%	<u>\$590,941</u>	<u>\$ 13,264</u>	<u>\$ 577,677</u>	<u>\$ (590,941)</u>	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended May 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 3,663,704
Payments to Suppliers	(3,173,146)
Payments to Employees	(869,508)
Internal Activity Receipts/Payments to Other Funds	<u>200,124</u>
Net Cash Provided (Used) By Operating Activities	<u>(178,826)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	<u>-</u>
----------------------------	----------

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Transfers From General Fund for Debt Service Payments	520,620
Transfers From Coal Severance Fund for Debt Service Payments	155,726
Transfer From Civic Center Project	225,126
Transfers From Civic Center Capital Improvements Fund	365,141
Transfer to Civic Center Capital Improvement Fund	(124,020)
Transfers from Civic Center Grant Fund	21,369
Energy Rebates for Capital Lighting Upgrades	
Transfers GF-Health Care	-
General Fund Subsidy	719,767
Transfer from GF - Equipment	
Interest And Fees Paid On Capital Debt	(67,117)
Principal Paid On Capital Debt	(570,000)
Acquisition and Construction of Capital Assets	(590,941)
Proceeds from Sale of Capital Asset	<u>-</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>655,671</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	<u>408</u>
Net Cash Provided (Used) By Investing Activities	<u>408</u>
Net Increase (Decrease) In Cash And Cash Equivalents	477,253
Cash and Cash Equivalents, Beginning of Eleven-Month Period (Including Restricted Assets of \$381,924)	<u>433,778</u>
Cash and Cash Equivalents, End of Eleven-Month Period (Including Restricted Assets of \$ 378,739)	<u>\$ 911,031</u>

Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:

Operating Income (Loss)		\$ (5,026,809)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	4,348,409	
(Increase) Decrease in Due From Other Funds	81,277	
(Increase) Decrease in Accounts Receivable	263,226	
(Increase) Decrease In Prepaid Insurance	198,872	
(Increase) Decrease in Restricted Deposits	48,814	
Increase (Decrease) In Advance payments	-	
Increase (Decrease) In Accounts Payable	(167,365)	
Increase (Decrease) In Salaries & Benefits Payable	(21,942)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) In Accrued Flexible Spending	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	(15,896)	
Increase (Decrease) In Due To Other Funds	118,847	
Increase (Decrease) in Due To Component Unit	(14,665)	
Increase (Decrease) In Deposits On Hand	8,406	
Increase (Decrease) In Other Post Employment Benefits	<u>-</u>	
Total Adjustments		<u>4,847,983</u>
Net Cash Provided (Used) By Operating Activities		<u>\$ (178,826)</u>

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Parking Fund

**For the One-Month Period
Ended July 31, 2021**

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
July 31, 2021

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 4,797,403
Cash with Fiscal Agent	525
Accounts Receivable (Net of Allowance for Uncollectibles)	117,461
Due From Other Funds	-
Prepaid Insurance	40,628
Interest Receivable	-
Restricted:	
Cash and Cash Equivalents	2,816,177
Revenue Bond Covenant Accounts	-
Total Current Assets	<u>7,772,194</u>

Noncurrent Assets

Restricted:	
Revenue Bond Covenant Accounts	-
Capital Assets Not Being Depreciated:	
Land	4,066,447
Construction in Progress	-
Capital Assets Being Depreciated	
Buildings and System	24,380,709
Machinery and Equipment	1,696,152
Less Accumulated Depreciation	<u>(21,592,019)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>8,551,289</u>
Total Noncurrent Assets	<u>8,551,289</u>
Total Assets	<u>\$ 16,323,483</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 676,707
Loss on Refunding of Debt	-
	<u>\$ 676,707</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ 122
Due to Other Funds	34,404
Salaries and Wages Payable	-
Compensated Absences	31,313
Insurance Claims Payable	-
Other Post Employment Benefits	-
Performance Bonds	3,455
Advance Payments	-
Revenue Bonds Payable-current	-
Accrued Interest Payable	-
Total Current Liabilities	<u>69,294</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	-
OPEB-Long-Term	<u>4,408,898</u>
Total Noncurrent Liabilities	<u>4,408,898</u>
Total Liabilities	<u>4,478,192</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	686,366
Advance Payments	<u>8,482</u>
	694,848

NET POSITION

Net Investment in Capital Assets	8,551,289
Restricted For Debt Service	2,816,177
Unrestricted	459,684.00
Total Net Position	<u>\$ 11,827,150</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the One-Month Period Ended July 31, 2021

	Annual Budget	Current Month	Year To Date	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
Operating Revenues	\$ 2,527,704	\$ 209,948	\$ 209,948	8.31%	8.33%	\$ (610)	\$ 184,028	\$ 25,920	\$ 2,317,756	91.69%
Operating Expenses	<u>1,945,948</u>	<u>111,156</u>	<u>111,156</u>	5.71%	8.29%	<u>(50,163)</u>	<u>168,064</u>	<u>(56,908)</u>	<u>1,834,792</u>	94.29%
Operating Income (Loss)	<u>581,756</u>	<u>98,792</u>	<u>98,792</u>			<u>49,553</u>	<u>15,964</u>	<u>82,828</u>	<u>482,964</u>	
Nonoperating Revenues	7,600	641	641	8.43%	8.33%	8	576	65	6,959	91.57%
Nonoperating Expenses	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	<u>7,600</u>	<u>641</u>	<u>641</u>			<u>8</u>	<u>576</u>	<u>65</u>	<u>6,959</u>	
Income Before Contributions and Transfers	<u>\$ 589,356</u>	<u>\$ 99,433</u>	<u>\$ 99,433</u>			<u>\$ 49,561</u>	<u>\$ 16,540</u>	<u>\$ 82,893</u>	<u>\$ 489,923</u>	
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	8.33%	\$ -	\$ -	-	\$ -	0.00%
Transfer Out	<u>\$ (580,456.00)</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	8.33%	<u>\$ 48,352</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (580,456)</u>	0.00%
Change in Net Position			99,433							
Total Net Position-Beginning			<u>\$ 11,727,717</u>							
Total Net Position-Ending			<u>\$ 11,827,150</u>							

Unaudited

\$ -

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary 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
OPERATING REVENUES										
Building #1										
Daily	\$ -	\$ -	\$ -	0.00%	8.33%	\$ -	\$ -	\$ -	\$ -	0.00%
Monthly	307,000	25,283	25,283	8.24%	8.33%	(290)	25,460	(177)	281,717	91.76%
Commercial	145,700	12,055	12,055	8.27%	8.33%	(82)	12,055	-	133,645	91.73%
Special Rates	800	-	-	0.00%	8.33%	(67)	-	-	800	100.00%
Meter - Smart - Credit Card	1,200	136	136	11.33%	8.33%	36	-	136	1,064	88.67%
Meter - Smart - Park Mobile	1,000	121	121	12.10%	8.33%	38	119	2	879	87.90%
Meter - Smart - Coin	1,200	238	238	19.83%	8.33%	138	279	(41)	962	80.17%
Meter - Mechanical - Park Mobile	3,300	248	248	7.52%	8.33%	(27)	1,712	(1,466)	3,052	92.48%
Meter - Mechanical - Coin	2,400	29	29	1.21%	8.33%	(171)	86	(57)	2,371	98.79%
	<u>462,600</u>	<u>38,110</u>	<u>38,110</u>	<u>8.24%</u>	<u>8.33%</u>	<u>(425)</u>	<u>39,711</u>	<u>(1,601)</u>	<u>424,490</u>	<u>91.76%</u>
Building #2										
Daily	15,500	1,244	1,244	8.03%	8.33%	(47)	606	638	14,256	91.97%
Monthly	124,800	5,123	5,123	4.10%	8.33%	(5,273)	12,658	(7,535)	119,677	95.90%
Theatre Parking	10,800	1,250	1,250	11.57%	8.33%	350	-	1,250	9,550	88.43%
Commercial	77,900	6,331	6,331	8.13%	8.33%	(158)	6,698	(367)	71,569	91.87%
Rent Override	5,004	-	-	0.00%	8.33%	(417)	-	-	5,004	100.00%
Special Rates	200	-	-	0.00%	8.33%	(17)	-	-	200	100.00%
Meter - Smart - Credit Card	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
	<u>234,204</u>	<u>13,948</u>	<u>13,948</u>	<u>5.96%</u>	<u>8.33%</u>	<u>(5,561)</u>	<u>19,962</u>	<u>(6,014)</u>	<u>220,256</u>	<u>94.04%</u>
Building #5										
Daily	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Monthly	171,300	13,195	13,195	7.70%	8.33%	(1,074)	13,920	(725)	158,105	92.30%
Special Rates	84,200	6,584	6,584	7.82%	8.33%	(430)	6,975	(391)	77,616	92.18%
Meter - Smart - Credit Card	5,400	367	367	6.80%	8.33%	(83)	367	5,033	93.20%	93.20%
Meter - Smart - Park Mobile	3,900	390	390	13.03%	8.33%	357	161	229	2,410	86.07%
Meter - Smart - Coin	12,900	1,827	1,827	14.16%	8.33%	752	1,430	397	11,073	85.84%
Meter - Mechanical - Park Mobile	2,500	200	200	8.00%	8.33%	(8)	48	152	2,300	92.00%
Meter - Mechanical - Coin	5,900	423	423	7.17%	8.33%	(68)	302	121	5,477	92.83%
	<u>285,000</u>	<u>22,986</u>	<u>22,986</u>	<u>8.07%</u>	<u>8.33%</u>	<u>(755)</u>	<u>22,836</u>	<u>150</u>	<u>262,014</u>	<u>91.93%</u>
Building #6										
Daily	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Monthly	486,300	36,490	36,490	7.50%	8.33%	(4,019)	37,410	(920)	449,810	92.50%
Special Rates	100	-	-	0.00%	8.33%	(8)	-	-	100	100.00%
Meter - Smart - Credit Card	13,100	1,603	1,603	12.24%	8.33%	512	-	1,603	11,497	87.76%
Meter - Smart - Park Mobile	14,800	2,975	2,975	20.10%	8.33%	1,742	801	2,174	11,825	79.90%
Meter - Smart - Coin	10,000	801	801	8.01%	8.33%	(32)	1,005	(204)	9,199	91.99%
Meter - Mechanical - Park Mobile	9,300	865	865	9.30%	8.33%	90	640	225	8,435	90.70%
Meter - Mechanical - Coin	14,000	960	960	6.86%	8.33%	(206)	1,634	(674)	13,040	93.14%
	<u>547,600</u>	<u>43,694</u>	<u>43,694</u>	<u>7.98%</u>	<u>8.33%</u>	<u>(1,921)</u>	<u>41,490</u>	<u>2,204</u>	<u>503,906</u>	<u>92.02%</u>
Total Buildings	<u>1,529,404</u>	<u>118,738</u>	<u>118,738</u>	<u>7.76%</u>	<u>8.33%</u>	<u>(8,661)</u>	<u>123,995</u>	<u>(5,261)</u>	<u>1,410,666</u>	<u>92.24%</u>
OTHER										
Parking Meter Revenues	109,800	13,578	13,578	12.37%	8.33%	4,432	2,820	10,758	96,222	87.63%
Meter - Smart - Credit Card	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	58,100	7,487	7,487	12.89%	8.33%	2,647	4,460	3,027	50,613	87.11%
Meter - Smart - Coin	178,500	15,021	15,021	8.42%	8.33%	152	12,739	2,282	163,479	91.58%
Meter - Mechanical - Park Mobile	39,000	4,775	4,775	12.24%	8.33%	1,526	-	4,775	34,225	87.76%
Meter - Mechanical - Coin	156,700	13,156	13,156	8.40%	8.33%	-	12,139	1,017	143,544	91.60%
Auditorium Parking Lot	4,100	-	-	0.00%	8.33%	(342)	-	-	4,100	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Morris Square Parking	24,900	-	-	0.00%	8.33%	(2,074)	-	-	24,900	100.00%
Old Farmer's Market Lot	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Morris Street Lot	-	973	973	0.00%	8.33%	973	1,120	(147)	-	0.00%
Union Building Parking Lot	21,700	1,710	1,710	7.88%	8.33%	(98)	1,650	60	19,990	92.12%
Special Events	10,900	5,945	5,945	54.54%	8.33%	5,037	-	5,945	4,955	45.46%
Rents, Concessions, Leases	83,000	(96)	(96)	-0.12%	8.33%	(7,010)	6,637	(6,733)	83,096	100.12%
Auditorium Monthly Rental	7,400	445	445	6.01%	8.33%	(171)	700	(255)	6,955	93.99%
Police Fines/Court Costs	2,300	150	150	6.52%	8.33%	(42)	150	2,150	93.48%	93.48%
Boat Fees	800	100	100	12.50%	8.33%	33	-	100	700	87.50%
Parking Violations	84,400	10,910	10,910	12.93%	8.33%	3,879	4,530	6,380	73,490	87.07%
Other Non Moving	191,400	16,731	16,731	8.74%	8.33%	787	12,779	3,952	174,669	91.26%
Warrant Payment Plans	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Bagged Meters	5,500	15	15	0.27%	8.33%	(443)	129	(105)	5,485	99.73%
Residential Parking Permits	5,300	50	50	0.94%	8.33%	(391)	125	(75)	5,250	99.06%
Reimbursements	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Insurance Claims	1,800	-	-	0.00%	8.33%	(150)	-	-	1,800	100.00%
Recycling Revenue	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Miscellaneous	12,700	260	260	2.05%	8.33%	(798)	210	59	12,440	97.95%
Total Other	<u>998,200</u>	<u>91,210</u>	<u>91,210</u>	<u>9.14%</u>	<u>8.33%</u>	<u>8,052</u>	<u>60,029</u>	<u>31,181</u>	<u>907,090</u>	<u>90.86%</u>
TOTAL OPERATING REVENUES	<u>2,527,704</u>	<u>209,948</u>	<u>209,948</u>	<u>8.31%</u>	<u>8.33%</u>	<u>(610)</u>	<u>184,028</u>	<u>25,920</u>	<u>2,317,756</u>	<u>91.69%</u>
NONOPERATING REVENUES										
Interest	7,500	641	641	8.55%	8.33%	16	576	65	6,859	91.45%
Interest on MBC Deposits	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Federal Grants-Lighting Project	100	-	-	0.00%	8.33%	(8)	-	-	100	100.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	<u>7,600</u>	<u>641</u>	<u>641</u>	<u>8.43%</u>	<u>8.33%</u>	<u>8</u>	<u>576</u>	<u>65</u>	<u>6,959</u>	<u>91.57%</u>
TOTAL REVENUES	<u>\$ 2,535,304</u>	<u>\$ 210,589</u>	<u>\$ 210,589</u>	<u>8.31%</u>	<u>8.33%</u>	<u>\$ (602)</u>	<u>\$ 184,604</u>	<u>\$ 25,985</u>	<u>\$ 2,324,715</u>	<u>91.69%</u>
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	8.33%	\$ -	\$ -	\$ -	\$ -	0.00%

Unaudited

2,535,304
-

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
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
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	\$ 781,584	\$ 32,198	\$ 32,198	4.12%	7.69%	\$ (27,906)	\$ 48,635	\$ (16,437)	\$ 749,386	95.88%
FICA	59,791	2,367	2,367	3.96%	7.69%	(2,231)	3,568	(1,201)	57,424	96.04%
Medical and Life Insurance	155,904	13,610	13,610	8.73%	8.33%	623	23,171	(9,561)	142,294	91.27%
Retirement	73,058	3,087	3,087	4.23%	7.69%	(2,531)	4,565	(1,478)	69,971	95.77%
Dental/Optical Insurance	9,807	1,382	1,382	14.09%	8.33%	565	1,025	357	8,425	85.91%
Insurance Payroll Deduction	(23,478)	(1,863)	(1,863)	0.00%	8.33%	93	(1,446)	(417)	(21,615)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	8.33%	(3,332)	-	-	40,000	100.00%
	<u>1,096,666</u>	<u>50,781</u>	<u>50,781</u>	<u>4.63%</u>	<u>8.06%</u>	<u>(37,610)</u>	<u>79,518</u>	<u>(28,737)</u>	<u>1,045,885</u>	<u>95.37%</u>
CONTRACTUAL SERVICES										
Telephone	17,000	427	427	2.51%	8.33%	(989)	1,005	(578)	16,573	97.49%
Utilities	200,000	8,537	8,537	4.27%	8.33%	(8,123)	-	8,537	191,463	95.73%
Travel	1,000	-	-	0.00%	8.33%	(83)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	-	-	0.00%	8.33%	(6,248)	(580)	580	75,000	100.00%
Maintenance and Repair-Equipment	20,000	(2,604)	(2,604)	-13.02%	8.33%	(4,270)	-	(2,604)	22,604	113.02%
Maintenance and Repair-Autos/Trucks	9,700	-	-	0.00%	8.33%	(808)	(2,276)	2,276	9,700	100.00%
Postage	5,000	-	-	0.00%	8.33%	(417)	-	-	5,000	100.00%
Building and Equipment Rentals	50,000	1,787	1,787	3.57%	8.33%	(2,378)	3,854	(2,067)	48,213	96.43%
Advertising/Legal Publications	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	8.33%	(83)	-	-	1,000	100.00%
Dues and Subscriptions	750	-	-	0.00%	8.33%	(62)	-	-	750	100.00%
Professional Services	500	-	-	0.00%	8.33%	(42)	-	-	500	100.00%
Workers Compensation and Unemployment Compensation	20,832	6,443	6,443	30.93%	8.33%	4,708	5,804	639	14,389	69.07%
Insurance and Bonds	52,000	4,977	4,977	9.57%	8.33%	645	4,261	716	47,023	90.43%
Contracted Services	275,000	3,496	3,496	1.27%	8.33%	(19,412)	3,151	345	271,504	98.73%
Bank Fees-Lockbox	2,500	-	-	0.00%	-	-	-	-	2,500	100.00%
Electronic Meter Fees	55,000	101	101	0.18%	8.33%	(4,481)	101	-	54,899	99.82%
	<u>785,282</u>	<u>23,164</u>	<u>23,164</u>	<u>2.95%</u>	<u>8.33%</u>	<u>(42,250)</u>	<u>15,320</u>	<u>7,844</u>	<u>762,118</u>	<u>97.05%</u>
COMMODITIES										
Materials and Supplies	50,000	214	214	0.43%	8.33%	(3,951)	835	(621)	49,786	99.57%
Gas, Oil and Tires	8,000	-	-	0.00%	8.33%	(666)	(1,045)	1,045	8,000	100.00%
Uniforms	6,000	-	-	0.00%	8.33%	(500)	-	-	6,000	100.00%
	<u>64,000</u>	<u>214</u>	<u>214</u>	<u>0.33%</u>	<u>8.33%</u>	<u>(5,117)</u>	<u>(210)</u>	<u>424</u>	<u>63,786</u>	<u>99.67%</u>
Total Operating Expenses	<u>1,945,948</u>	<u>74,159</u>	<u>74,159</u>	<u>3.81%</u>	<u>8.24%</u>	<u>(86,187)</u>	<u>94,628</u>	<u>(20,469)</u>	<u>1,871,789</u>	<u>96.19%</u>
Depreciation	<u>-</u>	<u>36,997</u>	<u>36,997</u>	<u>0.00%</u>	<u>8.33%</u>	<u>36,997</u>	<u>73,436</u>	<u>(36,439)</u>	<u>(36,997)</u>	<u>0.00%</u>
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>1,945,948</u>	<u>111,156</u>	<u>111,156</u>	<u>5.71%</u>	<u>8.29%</u>	<u>(50,066)</u>	<u>168,064</u>	<u>(56,908)</u>	<u>1,834,792</u>	<u>94.29%</u>
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>8.33%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 1,945,948</u>	<u>\$ 111,156</u>	<u>\$ 111,156</u>	<u>5.71%</u>	<u>8.31%</u>	<u>\$ (50,504)</u>	<u>\$ 168,064</u>	<u>(56,908)</u>	<u>\$ 1,834,792</u>	<u>94.29%</u>
Transfers Out	<u>\$ 580,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>8.33%</u>	<u>\$ (48,352)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 580,456</u>	<u>100.00%</u>
	(10,000)	99	(99)							

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the One-Month Period Ended July 31, 2021

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance To Use</u>	<u>Percent To Use</u>
Capital Outlays										
Capital Outlay-Major Improvements	\$ 10,000	-	-	0.00%	8.33%	\$ (833)	\$ -	-	10,000	100.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	-	0.00%	8.33%	-	970	(970)	-	0.00%
Capital Outlay-Land	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Total Capital Outlays for the One-Month Period Ended July 31, 2021	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	8.33%	<u>\$ (833)</u>	<u>\$ 970</u>	<u>\$ (970)</u>	<u>\$ 10,000</u>	100.00%

**Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the One-Month Period Ended July 31, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 210,224
Payments to Suppliers	(46,947)
Payments to Employees	(75,806)
Internal Activity Receipts/payments to other funds	<u>6,949</u>
Net Cash Provided (Used) By Operating Activities	<u>94,420</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	<u>-</u>
----------------------------	----------

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Federal Grant Subsidy	-
Principal Payments on Capital Debt	-
Interest and Fees Paid on Capital Debt	-
Acquisition and Construction of Capital Assets	-
Capital Contributions	-
Cash Proceeds from Sale of Capital Asset	<u>-</u>
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>-</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	<u>641</u>
Net Cash Provided (Used) By Investing Activities	<u>641</u>

Net Increase (Decrease) in Cash and Cash Equivalents	95,061
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of \$ 2,815,938)	<u>7,519,044</u>
Cash and Cash Equivalents, End of One-Month Period (Including Restricted Assets of \$ 2,816,177)	<u>\$ 7,614,105</u>

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ 98,792
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:	
Depreciation Expense	36,997
(Increase) Decrease in Accounts Receivable	(79)
(Increase) Decrease in Prepaid and Other	4,477
(Increase) Decrease in Due From Other Funds	-
Increase (Decrease) in Accounts Payable	(27,394)
Increase (Decrease) in Accrued Salaries & Benefits	(24,839)
Increase (Decrease) in Insurance Claims Payable	(186)
Increase (Decrease) in Accrued Vacation	-
Increase (Decrease) in Performance Bonds	-
Increase (Decrease) in Unearned Revenue	355
Increase (Decrease) in Advance Lot Rental	-
Increase (Decrease) in Due to Other Funds	6,949
Increase (Decrease) in Due to Other Governmental Entities	(652)
(Increase) Decrease in Deferred Outflows	-
Increase (Decrease) In Deferred Inflows	-
Increase (Decrease) in Other Post Employment Benefits	<u>-</u>
Total Adjustments	<u>(4,372)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 94,420</u>

Unaudited

City of Charleston

Parking Fund

**For the Two-Month Period
Ended August 31, 2021**

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
August 31, 2021

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 4,792,850
Cash with Fiscal Agent	525
Accounts Receivable (Net of Allowance for Uncollectibles)	122,019
Due From Other Funds	-
Prepaid Insurance	35,651
Interest Receivable	-
Restricted:	
Cash and Cash Equivalents	2,816,416
Revenue Bond Covenant Accounts	-
Total Current Assets	<u>7,767,461</u>

Noncurrent Assets

Restricted:	
Revenue Bond Covenant Accounts	-
Capital Assets Not Being Depreciated:	
Land	4,066,447
Construction in Progress	-
Capital Assets Being Depreciated	
Buildings and System	24,380,709
Machinery and Equipment	1,804,067
Less Accumulated Depreciation	<u>(21,630,813)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>8,620,410</u>
Total Noncurrent Assets	<u>8,620,410</u>
Total Assets	<u>\$ 16,387,871</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	676,707
Loss on Refunding of Debt	-
	<u>\$ 676,707</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ -
Due to Other Funds	49,062
Salaries and Wages Payable	-
Compensated Absences	31,313
Insurance Claims Payable	-
Other Post Employment Benefits	-
Performance Bonds	3,455
Advance Lot Rental	
Revenue Bonds Payable-current	
Accrued Interest Payable	
Total Current Liabilities	<u>83,830</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	-
OPEB-Long-Term	<u>4,408,898</u>
Total Noncurrent Liabilities	<u>4,408,898</u>
Total Liabilities	<u>4,492,728</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	686,366
Advance Payments	<u>7,817</u>
	694,183

NET POSITION

Net Investment in Capital Assets	8,620,410
Restricted For Debt Service	2,816,416
Unrestricted	440,841
Total Net Position	<u>\$ 11,877,667</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Two-Month Period Ended August 31, 2021

	Annual Budget	Current Month	Year To Date	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
Operating Revenues	\$ 2,527,704	\$ 209,420	\$ 419,368	16.59%	16.67%	\$ (2,000)	\$ 370,945	\$ 48,423	\$ 2,108,336	83.41%
Operating Expenses	<u>1,945,948</u>	<u>159,551</u>	<u>270,709</u>	13.91%	16.83%	<u>(56,794)</u>	<u>350,386</u>	<u>(79,677)</u>	<u>1,675,239</u>	86.09%
Operating Income (Loss)	<u>581,756</u>	<u>49,869</u>	<u>148,659</u>			<u>54,794</u>	<u>20,559</u>	<u>128,100</u>	<u>433,097</u>	
Nonoperating Revenues	7,600	649	1,291	16.99%	16.67%	24	1,158	133	6,309	83.01%
Nonoperating Expenses	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	<u>7,600</u>	<u>649</u>	<u>1,291</u>			<u>24</u>	<u>1,158</u>	<u>133</u>	<u>6,309</u>	
Income Before Contributions and Transfers	<u>\$ 589,356</u>	<u>\$ 50,518</u>	<u>\$ 149,950</u>			<u>\$ 54,818</u>	<u>\$ 21,717</u>	<u>\$ 128,233</u>	<u>\$ 439,406</u>	74.56%
Transfers In (Capital Contributions)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	16.67%	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	0.00%
Transfer Out	<u>\$ (580,456.00)</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	16.67%	<u>\$ 96,762</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (580,456)</u>	0.00%
Change in Net Position			149,950							
Total Net Position-Beginning			<u>\$ 11,727,717</u>							
Total Net Position-Ending			<u>\$ 11,877,667</u>							

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary 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
OPERATING REVENUES										
Building #1										
Daily	\$ -	\$ -	\$ -	0.00%	16.67%	\$ -	\$ -	\$ -	\$ -	0.00%
Monthly	307,000	18,833	44,115	14.37%	16.67%	(7,062)	50,665	(6,550)	262,885	85.63%
Commercial	145,700	12,055	24,110	16.55%	16.67%	(178)	24,110	-	121,590	83.45%
Special Rates	800	-	-	0.00%	16.67%	(133)	-	-	800	100.00%
Meter - Smart - Credit Card	1,200	163	299	24.92%	16.67%	99	-	299	901	75.08%
Meter - Smart - Park Mobile	1,000	103	224	22.40%	16.67%	57	221	3	776	77.60%
Meter - Smart - Coin	1,200	117	355	29.58%	16.67%	155	385	(30)	845	70.42%
Meter - Mechanical - Park Mobile	3,300	162	410	12.42%	16.67%	(140)	1,975	(1,565)	2,890	87.58%
Meter - Mechanical - Coin	2,400	188	217	9.04%	16.67%	(183)	343	(126)	2,183	90.96%
	462,600	31,621	69,730	15.07%	16.67%	(7,385)	77,699	(7,969)	392,870	84.93%
Building #2										
Daily	15,500	1,024	2,268	14.63%	16.67%	(316)	1,200	1,068	13,232	85.37%
Monthly	124,800	5,040	10,163	8.14%	16.67%	(10,641)	18,050	(7,887)	114,637	91.86%
Theatre Parking	10,800	1,250	2,500	23.15%	16.67%	700	2,500	-	8,300	76.85%
Commercial	77,900	6,331	12,662	16.25%	16.67%	(324)	13,396	(734)	65,238	83.75%
Rent Override	5,004	-	-	0.00%	16.67%	(834)	-	-	5,004	100.00%
Special Rates	200	-	-	0.00%	16.67%	(33)	-	-	200	100.00%
Meter - Smart - Credit Card	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
	234,204	13,645	27,593	11.78%	16.67%	(11,449)	35,146	(7,553)	206,611	88.22%
Building #5										
Daily	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Monthly	171,300	15,243	28,438	16.60%	16.67%	(118)	26,763	1,675	142,862	83.40%
Special Rates	84,200	6,581	13,165	15.64%	16.67%	(871)	13,983	(818)	71,035	84.36%
Meter - Smart - Credit Card	5,400	495	862	15.96%	16.67%	(38)	862	4,538	-	84.04%
Meter - Smart - Park Mobile	2,800	214	603	21.54%	16.67%	136	372	231	2,197	78.46%
Meter - Smart - Coin	12,900	1,125	2,952	22.88%	16.67%	802	2,637	315	9,948	77.12%
Meter - Mechanical - Park Mobile	2,500	143	343	13.72%	16.67%	(74)	110	233	2,157	86.28%
Meter - Mechanical - Coin	5,900	551	973	16.49%	16.67%	(111)	870	103	4,927	83.51%
	285,000	24,352	47,336	16.61%	16.67%	(173)	44,735	2,601	237,664	83.39%
Building #6										
Daily	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Monthly	486,300	36,295	72,785	14.97%	16.67%	(8,281)	73,815	(1,030)	413,515	85.03%
Special Rates	100	-	-	0.00%	16.67%	(17)	-	-	100	100.00%
Meter - Smart - Credit Card	13,100	1,645	3,248	24.79%	16.67%	1,064	-	3,248	9,852	75.21%
Meter - Smart - Park Mobile	14,800	2,659	5,634	38.07%	16.67%	3,167	2,238	3,396	9,166	61.93%
Meter - Smart - Coin	10,000	1,254	2,056	20.56%	16.67%	389	1,609	447	7,944	79.44%
Meter - Mechanical - Park Mobile	9,300	778	1,643	17.67%	16.67%	93	1,387	93	7,657	82.33%
Meter - Mechanical - Coin	14,000	1,312	2,272	16.23%	16.67%	(62)	2,668	(386)	11,728	83.77%
	547,600	43,943	87,638	16.00%	16.67%	(3,647)	81,727	5,911	459,962	84.00%
Total Buildings	1,529,404	113,561	232,297	15.19%	16.67%	(22,655)	239,307	(7,010)	1,297,107	84.81%
OTHER										
Parking Meter Revenues	109,800	9,653	23,232	21.16%	16.67%	4,928	12,480	10,752	86,568	78.84%
Meter - Smart - Park Mobile	58,100	5,684	13,172	22.67%	16.67%	3,487	9,132	4,940	44,928	77.33%
Meter - Smart - Coin	178,500	16,100	31,121	17.43%	16.67%	1,365	27,387	3,734	147,379	82.57%
Meter - Mechanical - Park Mobile	39,000	5,827	10,602	27.18%	16.67%	4,101	2,520	8,082	28,398	72.82%
Meter - Mechanical - Coin	156,700	14,959	28,115	17.94%	16.67%	1,993	24,303	3,812	128,585	82.06%
Auditorium Parking Lot	4,100	-	-	0.00%	16.67%	(683)	-	-	4,100	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Morris Square Parkline	24,900	-	-	0.00%	16.67%	(4,151)	-	-	24,900	100.00%
Old Farmer's Market Lot	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Morris Street Lot	-	975	1,948	0.00%	16.67%	1,948	2,240	(292)	(1,948)	0.00%
Union Building Parking Lot	21,700	1,365	3,075	14.17%	16.67%	(542)	3,180	(105)	18,625	85.83%
Special Events	10,900	4,550	10,495	96.28%	16.67%	8,678	-	10,495	405	3.72%
Rents, Concessions, Leases	83,000	6,916	6,820	8.22%	16.67%	(7,016)	13,273	(6,453)	76,180	91.78%
Auditorium Monthly Rental	7,400	460	905	12.23%	16.67%	(329)	1,265	(360)	6,495	87.77%
Police Fines/Court Costs	2,300	100	250	10.87%	16.67%	(133)	-	250	2,050	89.13%
Boot Fees	800	100	200	25.00%	16.67%	67	-	200	600	75.00%
Parking Violations	84,400	11,275	22,185	26.29%	16.67%	8,116	8,240	13,945	62,215	73.71%
Other Non Moving	191,400	17,210	33,941	17.33%	16.67%	2,035	26,255	7,686	157,459	82.27%
Warrant Payment Plans	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Begged Meters	5,500	225	240	4.36%	16.67%	(677)	510	(270)	5,260	95.64%
Residential Parking Permits	5,300	100	150	2.83%	16.67%	(734)	250	(100)	5,150	97.17%
Reimbursements	-	-	-	0.00%	16.67%	-	138	(138)	-	0.00%
Insurance Claims	1,800	-	-	0.00%	16.67%	(300)	-	-	1,800	100.00%
Recycling Revenue	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Smith Street Lot	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Miscellaneous	12,700	360	620	4.88%	16.67%	(1,407)	465	155	12,080	95.12%
Total Other	998,300	95,859	187,071	18.74%	16.67%	20,654	131,638	55,433	811,279	81.26%
Total Operating Revenues	2,527,704	209,420	419,368	16.59%	16.67%	(2,000)	370,945	48,423	2,108,336	83.41%
NONOPERATING REVENUES										
Interest	7,500	649	1,291	17.21%	16.67%	41	1,158	133	6,209	82.79%
Interest on MBC Deposits	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Federal Grants-Lighting Project	100	-	-	0.00%	16.67%	(17)	-	-	100	100.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Total Nonoperating Revenues	7,600	649	1,291	16.99%	16.67%	24	1,158	133	6,309	83.01%
Total Revenues	\$ 2,535,304	\$ 210,069	\$ 420,659	16.59%	16.67%	\$ (1,976)	\$ 372,103	\$ 48,556	\$ 2,114,645	83.41%
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	16.67%	\$ -	\$ -	\$ -	\$ -	0.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
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
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	\$ 781,584	\$ 54,171	\$ 86,370	11.05%	19.23%	\$ (63,929)	\$ 95,631	\$ (9,261)	\$ 695,214	88.95%
FICA	59,791	3,964	6,331	10.59%	19.23%	(5,167)	7,017	(686)	53,460	89.41%
Medical and Life Insurance	155,904	12,876	26,486	16.99%	16.67%	497	36,466	(9,980)	129,418	83.01%
Retirement	73,058	5,105	8,193	11.21%	19.23%	(5,856)	8,892	(699)	64,865	88.79%
Dental/Optical Insurance	9,807	1,782	3,164	32.26%	16.67%	1,529	2,344	820	6,643	67.74%
Insurance Payroll Deduction	(23,478)	(1,862)	(3,726)	0.00%	16.67%	-	(2,794)	(932)	(19,752)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	16.67%	(6,668)	-	-	40,000	100.00%
	<u>1,096,666</u>	<u>76,036</u>	<u>126,818</u>	<u>11.56%</u>	<u>17.63%</u>	<u>(66,524)</u>	<u>147,556</u>	<u>(20,738)</u>	<u>969,848</u>	<u>88.44%</u>
CONTRACTUAL SERVICES										
Telephone	17,000	1,170	1,598	9.40%	16.67%	(1,236)	2,008	(410)	15,402	90.60%
Utilities	200,000	13,143	21,680	10.84%	16.67%	(11,660)	14,406	7,274	178,320	89.16%
Travel	1,000	-	-	0.00%	16.67%	(167)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	3,821	3,821	5.09%	16.67%	(8,682)	(305)	4,126	71,179	94.91%
Maintenance and Repair-Equipment	20,000	2,604	-	0.00%	16.67%	(3,334)	-	-	20,000	100.00%
Maintenance and Repair-Autos/Trucks	9,700	599	599	6.18%	16.67%	(1,018)	399	200	9,101	93.82%
Postage	5,000	54	54	1.08%	16.67%	(780)	-	54	4,946	98.92%
Building and Equipment Rentals	50,000	2,364	4,151	8.30%	16.67%	(4,184)	6,054	(1,903)	45,849	91.70%
Advertising/Legal Publications	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	16.67%	(167)	-	-	1,000	100.00%
Dues and Subscriptions	750	630	630	84.00%	16.67%	505	54	576	120	16.00%
Professional Services	500	-	-	0.00%	16.67%	(83)	-	-	500	100.00%
Workers Compensation and Unemployment Compensation	20,832	-	6,443	30.93%	16.67%	2,970	6,198	245	14,389	69.07%
Insurance and Bonds	52,000	4,977	9,954	19.14%	16.67%	1,286	8,522	1,432	42,046	80.86%
Contracted Services	275,000	10,622	14,119	5.13%	16.67%	(31,724)	14,123	(4)	260,881	94.87%
Bank Fees-Lockbox	2,500	61	61	2.44%	16.67%	(356)	77	(16)	2,439	97.56%
Electronic Meter Fees	55,000	351	452	0.82%	16.67%	(8,717)	380	72	54,548	99.18%
	<u>785,282</u>	<u>40,396</u>	<u>63,562</u>	<u>8.09%</u>	<u>16.67%</u>	<u>(67,345)</u>	<u>51,916</u>	<u>11,646</u>	<u>721,720</u>	<u>91.91%</u>
COMMODITIES										
Materials and Supplies	50,000	3,782	3,995	7.99%	16.67%	(4,340)	3,421	574	46,005	92.01%
Gas, Oil and Tires	8,000	542	542	6.78%	16.67%	(792)	621	(79)	7,458	93.23%
Uniforms	6,000	-	-	0.00%	16.67%	(1,000)	-	-	6,000	100.00%
	<u>64,000</u>	<u>4,324</u>	<u>4,537</u>	<u>7.09%</u>	<u>16.67%</u>	<u>(6,132)</u>	<u>4,042</u>	<u>495</u>	<u>59,463</u>	<u>92.91%</u>
Total Operating Expenses	<u>1,945,948</u>	<u>120,756</u>	<u>194,917</u>	<u>10.02%</u>	<u>16.99%</u>	<u>(135,700)</u>	<u>203,514</u>	<u>(8,597)</u>	<u>1,751,031</u>	<u>89.98%</u>
Depreciation	<u>-</u>	<u>38,795</u>	<u>75,792</u>	<u>0.00%</u>	<u>16.67%</u>	<u>75,792</u>	<u>146,872</u>	<u>(71,080)</u>	<u>(75,792)</u>	<u>0.00%</u>
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>1,945,948</u>	<u>159,551</u>	<u>270,709</u>	<u>13.91%</u>	<u>16.83%</u>	<u>(56,794)</u>	<u>350,386</u>	<u>(79,677)</u>	<u>1,675,239</u>	<u>86.09%</u>
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>16.67%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 1,945,948</u>	<u>\$ 159,551</u>	<u>\$ 270,709</u>	<u>13.91%</u>	<u>16.75%</u>	<u>\$ (55,237)</u>	<u>\$ 350,386</u>	<u>(79,677)</u>	<u>\$ 1,675,239</u>	<u>86.09%</u>
Transfers Out	<u>\$ 580,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>16.67%</u>	<u>\$ (96,762)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 580,456</u>	<u>100.00%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Two-Month Period Ended August 31, 2021

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance To Use</u>	<u>Percent To Use</u>
Capital Outlays										
Capital Outlay-Major Improvements	\$ 10,000	\$ -	\$ -	0.00%	16.67%	\$ (1,667)	\$ -	\$ -	\$ 10,000	100.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	16.67%	107,916	-	-	(107,916)	0.00%
Capital Outlay-Buildings & Equipment	-	107,916	107,916	0.00%	16.67%	107,916	970	106,946	(107,916)	0.00%
Capital Outlay-Land	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Total Capital Outlays for the Two-Month Period Ended August 31, 2021	<u>\$ 10,000</u>	<u>\$ 107,916</u>	<u>\$ 107,916</u>	1079.16%	16.67%	<u>\$ 106,249</u>	<u>\$ 970</u>	<u>\$ 106,946</u>	<u>\$ (97,916)</u>	-979.16%

**Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Two-Month Period Ended August 31, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 414,421
Payments to Suppliers	(86,813)
Payments to Employees	(151,843)
Internal Activity Receipts/payments to other funds	<u>21,607</u>
Net Cash Provided (Used) By Operating Activities	<u>197,372</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	<u>-</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Federal Grant Subsidy	-
Principal Payments on Capital Debt	-
Interest and Fees Paid on Capital Debt	-
Acquisition and Construction of Capital Assets	(107,916)
Capital Contributions	-
Cash Proceeds from Sale of Capital Asset	<u>-</u>
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>(107,916)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	<u>1,291</u>
Net Cash Provided (Used) By Investing Activities	<u>1,291</u>

Net Increase (Decrease) in Cash and Cash Equivalents	90,747
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of \$ 2,815,938)	<u>7,519,044</u>
Cash and Cash Equivalents, End of Two-Month Period (Including Restricted Assets of \$ 2,816,416)	<u>\$ 7,609,791</u>

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ 148,659
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:	
Depreciation Expense	75,792
(Increase) Decrease in Accounts Receivable	(4,637)
(Increase) Decrease in Prepaid and Other	9,454
(Increase) Decrease in Due From Other Funds	-
Increase (Decrease) in Accounts Payable	(27,516)
Increase (Decrease) in Accrued Salaries & Benefits	(24,839)
Increase (Decrease) in Insurance Claims Payable	(186)
Increase (Decrease) in Accrued Vacation	-
Increase (Decrease) in Performance Bonds	-
Increase (Decrease) in Unearned Revenue	(310)
Increase (Decrease) in Advance Lot Rental	-
Increase (Decrease) in Due to Other Funds	21,607
Increase (Decrease) in Due to Other Governmental Entities	(652)
(Increase) Decrease in Deferred Outflows	-
Increase (Decrease) In Deferred Inflows	-
Increase (Decrease) in Other Post Employment Benefits	<u>-</u>
Total Adjustments	<u>48,713</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 197,372</u>

Unaudited

City of Charleston

Parking Fund

**For the Three-Month Period
Ended September 30, 2021**

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
September 30, 2021

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 4,942,997
Cash with Fiscal Agent	525
Accounts Receivable (Net of Allowance for Uncollectibles)	101,167
Due From Other Funds	-
Prepaid Insurance	30,674
Interest Receivable	-
Restricted:	
Cash and Cash Equivalents	2,816,648
Revenue Bond Covenant Accounts	-
Total Current Assets	<u>7,892,011</u>

Noncurrent Assets

Restricted:	
Revenue Bond Covenant Accounts	-
Capital Assets Not Being Depreciated:	
Land	4,066,447
Construction in Progress	-
Capital Assets Being Depreciated	
Buildings and System	24,380,709
Machinery and Equipment	1,804,067
Less Accumulated Depreciation	<u>(21,669,295)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>8,581,928</u>
Total Noncurrent Assets	<u>8,581,928</u>
Total Assets	<u>\$ 16,473,939</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 676,707
Loss on Refunding of Debt	-
	<u>676,707</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ 34,438
Due to Other Funds	62,544
Salaries and Wages Payable	-
Compensated Absences	31,313
Insurance Claims Payable	-
Other Post Employment Benefits	-
Performance Bonds	3,455
Advance Payments	7,377
Revenue Bonds Payable-current	-
Accrued Interest Payable	-
Total Current Liabilities	<u>139,127</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	-
OPEB-Long-Term	<u>4,408,898</u>
Total Noncurrent Liabilities	<u>4,408,898</u>
Total Liabilities	<u>4,548,025</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	686,366
Advance Payments	-
	<u>686,366</u>

NET POSITION

Net Investment in Capital Assets	8,581,928
Restricted For Debt Service	2,816,648
Unrestricted	517,679
Total Net Position	<u>\$ 11,916,255</u>

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Three-Month Period Ended September 30, 2021

	Annual Budget	Current Month	Year To Date	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
Operating Revenues	\$ 2,527,704	\$ 206,147	\$ 625,514	24.75%	25.00%	\$ (6,412)	\$ 578,736	\$ 46,778	\$ 1,902,190	75.25%
Operating Expenses	<u>1,945,948</u>	<u>168,189</u>	<u>438,896</u>	22.55%	25.12%	<u>(49,926)</u>	<u>533,805</u>	<u>(94,909)</u>	<u>1,507,052</u>	77.45%
Operating Income (Loss)	<u>581,756</u>	<u>37,958</u>	<u>186,618</u>			<u>43,514</u>	<u>44,931</u>	<u>141,687</u>	<u>395,138</u>	
Nonoperating Revenues	7,600	629	1,920	25.26%	25.00%	20	1,727	193	5,680	74.74%
Nonoperating Expenses	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	<u>7,600</u>	<u>629</u>	<u>1,920</u>			<u>20</u>	<u>1,727</u>	<u>193</u>	<u>5,680</u>	
Income Before Contributions and Transfers	<u>\$ 589,356</u>	<u>\$ 38,587</u>	<u>\$ 188,538</u>			<u>\$ 43,534</u>	<u>\$ 46,658</u>	<u>\$ 141,880</u>	<u>\$ 400,818</u>	
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	25.00%	\$ -	\$ -	-	\$ -	0.00%
Transfer Out	<u>\$ (580,456.00)</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	25.00%	<u>\$ 145,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (580,456)</u>	100.00%
Change in Net Position			188,538							
Total Net Position-Beginning			<u>\$ 11,727,717</u>							
Total Net Position-Ending			<u>\$ 11,916,255</u>							

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary 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
OPERATING REVENUES										
Building #1										
Daily	\$ -	\$ -	\$ -	0.00%	25.00%	\$ -	\$ -	\$ -	\$ -	0.00%
Monthly	307,000	26,340	70,455	22.95%	25.00%	(6,295)	75,938	(5,483)	236,545	77.05%
Commercial	145,700	12,055	36,166	24.82%	25.00%	(259)	36,166	-	109,534	75.18%
Special Rates	800	-	-	0.00%	25.00%	(200)	-	-	800	100.00%
Meter - Smart - Credit Card	1,200	124	423	35.25%	25.00%	123	257	166	777	64.75%
Meter - Smart - Park Mobile	1,000	88	312	31.20%	25.00%	62	276	36	688	68.80%
Meter - Smart - Coin	1,200	172	526	43.83%	25.00%	226	457	69	674	56.17%
Meter - Mechanical - Park Mobile	3,300	221	631	19.12%	25.00%	(194)	2,190	(1,559)	2,669	80.88%
Meter - Mechanical - Coin	2,400	103	320	13.33%	25.00%	(280)	444	(124)	2,080	86.67%
	<u>462,600</u>	<u>39,103</u>	<u>108,833</u>	<u>23.53%</u>	<u>25.00%</u>	<u>(6,817)</u>	<u>115,728</u>	<u>(6,895)</u>	<u>353,767</u>	<u>76.47%</u>
Building #2										
Daily	15,500	515	2,782	17.95%	25.00%	(1,093)	1,882	900	12,718	82.05%
Monthly	124,800	5,308	15,470	12.40%	25.00%	(15,730)	26,350	(10,880)	109,330	87.60%
Theatre Parking	10,800	3,750	3,750	34.72%	25.00%	1,050	2,500	1,250	7,050	65.28%
Commercial	77,900	6,331	18,994	24.38%	25.00%	(481)	20,095	(1,101)	58,906	75.62%
Rent Override	5,004	-	-	0.00%	25.00%	(1,251)	-	-	5,004	100.00%
Special Rates	200	-	-	0.00%	25.00%	(50)	-	-	200	100.00%
Meter - Smart - Credit Card	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
	<u>234,204</u>	<u>13,404</u>	<u>40,996</u>	<u>17.50%</u>	<u>25.00%</u>	<u>(17,555)</u>	<u>50,827</u>	<u>(9,831)</u>	<u>193,208</u>	<u>82.50%</u>
Building #5										
Daily	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Monthly	171,300	16,048	44,485	25.97%	25.00%	1,660	38,883	5,602	126,815	74.03%
Special Rates	84,200	6,677	19,842	23.57%	25.00%	(1,208)	20,958	(1,116)	64,358	76.43%
Meter - Smart - Credit Card	5,400	460	1,322	24.48%	25.00%	(28)	1,057	265	4,078	75.52%
Meter - Smart - Park Mobile	2,800	233	836	29.86%	25.00%	136	598	238	1,964	70.14%
Meter - Smart - Coin	12,900	1,412	4,364	33.83%	25.00%	1,139	3,426	938	8,536	66.17%
Meter - Mechanical - Park Mobile	2,500	168	511	20.4%	25.00%	(114)	206	305	1,989	79.56%
Meter - Mechanical - Coin	5,900	419	1,393	23.61%	25.00%	(82)	1,240	153	4,507	76.39%
	<u>285,000</u>	<u>25,417</u>	<u>72,753</u>	<u>25.53%</u>	<u>25.00%</u>	<u>1,503</u>	<u>66,368</u>	<u>6,385</u>	<u>212,247</u>	<u>74.47%</u>
Building #6										
Daily	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Monthly	486,300	35,255	108,040	22.22%	25.00%	(13,535)	111,070	(3,030)	378,260	77.78%
Special Rates	100	-	-	0.00%	25.00%	(25)	-	-	100	100.00%
Meter - Smart - Credit Card	13,100	1,719	4,967	37.92%	25.00%	1,692	3,135	1,832	8,133	62.08%
Meter - Smart - Park Mobile	14,800	2,859	8,493	57.39%	25.00%	4,793	3,539	4,954	6,307	42.61%
Meter - Smart - Coin	10,000	1,461	3,516	35.16%	25.00%	1,016	2,256	1,260	6,484	64.84%
Meter - Mechanical - Park Mobile	9,300	879	2,522	27.12%	25.00%	197	2,166	356	6,778	72.88%
Meter - Mechanical - Coin	14,000	1,868	4,140	29.57%	25.00%	640	3,815	325	9,860	70.43%
	<u>547,600</u>	<u>44,041</u>	<u>131,678</u>	<u>24.05%</u>	<u>25.00%</u>	<u>(5,222)</u>	<u>125,981</u>	<u>5,697</u>	<u>415,922</u>	<u>75.95%</u>
Total Buildings	<u>1,529,404</u>	<u>121,965</u>	<u>354,260</u>	<u>23.16%</u>	<u>25.00%</u>	<u>(28,091)</u>	<u>358,904</u>	<u>(8,644)</u>	<u>1,175,144</u>	<u>76.84%</u>
OTHER										
Parking Meter Revenues	109,800	9,687	32,919	29.98%	25.00%	5,469	35,397	(2,478)	76,881	70.02%
Meter - Smart - Credit Card	-	-	-	0.00%	25.00%	-	12,972	(12,972)	-	0.00%
Meter - Smart - Park Mobile	58,100	5,609	18,781	32.33%	25.00%	4,256	-	-	39,319	67.67%
Meter - Smart - Coin	178,500	13,300	44,421	24.89%	25.00%	(204)	37,438	6,983	134,079	75.11%
Meter - Mechanical - Park Mobile	39,000	5,977	16,579	42.51%	25.00%	6,829	6,264	10,315	22,421	57.49%
Meter - Mechanical - Coin	156,700	11,290	39,406	25.15%	25.00%	231	33,633	5,773	117,294	74.85%
Auditorium Parking Lot	4,100	-	-	0.00%	25.00%	(1,025)	-	-	4,100	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Morris Square Parking	24,900	-	-	0.00%	25.00%	(6,225)	-	-	24,900	100.00%
Old Farmer's Market Lot	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Morris Street Lot	-	855	2,803	0.00%	25.00%	2,803	3,405	(602)	(2,803)	0.00%
Union Building Parking Lot	21,700	1,520	4,595	21.18%	25.00%	(830)	4,695	(100)	17,105	78.82%
Special Events	10,900	2,705	13,200	121.10%	25.00%	10,475	-	13,200	(2,300)	-21.10%
Rents, Concessions, Leases	83,000	7,637	14,457	17.42%	25.00%	(6,293)	25,925	(11,468)	68,543	82.58%
Auditorium Monthly Rental	7,400	430	1,335	18.04%	25.00%	(515)	1,790	(455)	6,065	81.96%
Police Fines/Court Costs	2,300	25	275	11.96%	25.00%	(300)	-	275	2,025	88.04%
Boat Fees	800	-	200	25.00%	25.00%	200	200	600	75,000	75.00%
Parking Violations	84,400	12,173	34,358	40.71%	25.00%	13,258	11,755	22,603	50,042	59.29%
Other Non Moving	191,400	12,814	46,755	24.43%	25.00%	(1,095)	38,735	8,020	144,645	75.57%
Warrant Payment Plans	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Bagged Meters	5,500	-	240	4.36%	25.00%	(1,135)	6,735	(6,495)	5,260	95.64%
Residential Parking Permits	5,300	-	150	2.83%	25.00%	(1,175)	300	(150)	5,150	97.17%
Reimbursements	-	-	-	0.00%	25.00%	-	138	(138)	-	0.00%
Insurance Claims	1,800	-	-	0.00%	25.00%	(450)	-	-	1,800	100.00%
Recycling Revenue	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Miscellaneous	12,700	160	780	6.14%	25.00%	(2,395)	650	130	11,920	93.86%
Total Other	<u>998,300</u>	<u>84,182</u>	<u>271,254</u>	<u>27.17%</u>	<u>25.00%</u>	<u>21,679</u>	<u>219,832</u>	<u>51,422</u>	<u>727,046</u>	<u>72.83%</u>
TOTAL OPERATING REVENUES	<u>2,527,704</u>	<u>206,147</u>	<u>625,514</u>	<u>24.75%</u>	<u>25.00%</u>	<u>(6,412)</u>	<u>578,736</u>	<u>46,778</u>	<u>1,902,190</u>	<u>75.25%</u>
NONOPERATING REVENUES										
Interest	7,500	629	1,920	25.60%	25.00%	45	1,727	193	5,580	74.40%
Interest on MBC Deposits	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Federal Grants-Lighting Project	100	-	-	0.00%	25.00%	(25)	-	-	100	100.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	<u>7,600</u>	<u>629</u>	<u>1,920</u>	<u>25.26%</u>	<u>25.00%</u>	<u>20</u>	<u>1,727</u>	<u>193</u>	<u>5,680</u>	<u>74.74%</u>
TOTAL REVENUES	<u>\$ 2,535,304</u>	<u>\$ 206,776</u>	<u>\$ 627,434</u>	<u>24.75%</u>	<u>25.00%</u>	<u>\$ (6,392)</u>	<u>\$ 580,463</u>	<u>\$ 46,971</u>	<u>\$ 1,907,870</u>	<u>75.25%</u>
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	25.00%	\$ -	\$ -	\$ -	\$ -	0.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
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
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	\$ 781,584	\$ 56,696	\$ 143,065	18.30%	26.92%	\$ (67,337)	\$ 140,957	\$ 2,108	\$ 638,519	81.70%
FICA	59,791	4,156	10,488	17.54%	26.92%	(5,608)	10,337	151	49,303	82.46%
Medical and Life Insurance	155,904	13,083	39,570	25.38%	25.00%	594	47,110	(7,540)	116,334	74.62%
Retirement	73,058	5,415	13,608	18.63%	26.92%	(6,059)	13,299	309	59,450	81.37%
Dental/Optical Insurance	9,807	459	3,622	36.93%	25.00%	1,170	3,367	255	6,185	63.07%
Insurance Payroll Deduction	(23,478)	(1,879)	(5,605)	0.00%	25.00%	265	(4,199)	(1,406)	(17,873)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	25.00%	(10,000)	-	-	40,000	100.00%
	<u>1,096,666</u>	<u>77,930</u>	<u>204,748</u>	<u>18.67%</u>	<u>25.72%</u>	<u>(77,314)</u>	<u>210,871</u>	<u>(6,123)</u>	<u>891,918</u>	<u>81.33%</u>
CONTRACTUAL SERVICES										
Telephone	17,000	1,171	2,768	16.28%	25.00%	(1,482)	2,533	235	14,232	83.72%
Utilities	200,000	13,201	34,881	17.44%	25.00%	(15,119)	26,070	8,811	165,119	82.56%
Travel	1,000	-	-	0.00%	25.00%	(250)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	9,108	12,929	17.24%	25.00%	(5,821)	938	11,991	62,071	82.76%
Maintenance and Repair-Equipment	20,000	1,007	1,007	5.04%	25.00%	(3,993)	-	1,007	18,993	94.97%
Maintenance and Repair-Autos/Trucks	9,700	2,499	3,099	31.95%	25.00%	674	705	2,394	6,601	68.05%
Postage	5,000	254	308	6.16%	25.00%	(942)	-	308	4,692	93.84%
Building and Equipment Rentals	50,000	4,078	8,229	16.46%	25.00%	(4,271)	8,209	20	41,771	83.54%
Advertising/Legal Publications	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	25.00%	(250)	-	-	1,000	100.00%
Dues and Subscriptions	750	90	720	96.00%	25.00%	533	684	36	30	4.00%
Professional Services	500	-	-	0.00%	25.00%	(125)	400	(400)	500	100.00%
Workers Compensation and Unemployment Compensation	20,832	-	6,443	30.93%	25.00%	1,235	7,864	(1,421)	14,389	69.07%
Insurance and Bonds	52,000	4,977	14,931	28.71%	25.00%	1,931	12,784	2,147	37,069	71.29%
Contracted Services	275,000	7,760	21,879	7.96%	25.00%	(46,871)	34,043	(12,164)	253,121	92.04%
Bank Fees-Lockbox	2,500	169	230	9.20%	25.00%	(395)	240	(10)	2,270	90.80%
Electronic Meter Fees	55,000	347	799	1.45%	25.00%	(12,951)	380	419	54,201	98.55%
	<u>785,282</u>	<u>44,661</u>	<u>108,223</u>	<u>13.78%</u>	<u>25.00%</u>	<u>(88,098)</u>	<u>94,850</u>	<u>13,373</u>	<u>677,059</u>	<u>86.22%</u>
COMMODITIES										
Materials and Supplies	50,000	6,386	10,381	20.76%	25.00%	(2,119)	5,838	4,543	39,619	79.24%
Gas, Oil and Tires	8,000	581	1,122	14.03%	25.00%	(878)	1,163	(41)	6,878	85.98%
Uniforms	6,000	150	150	2.50%	25.00%	(1,350)	775	(625)	5,850	97.50%
	<u>64,000</u>	<u>7,117</u>	<u>11,653</u>	<u>18.21%</u>	<u>25.00%</u>	<u>(4,347)</u>	<u>7,776</u>	<u>3,877</u>	<u>52,347</u>	<u>81.79%</u>
Total Operating Expenses	<u>1,945,948</u>	<u>129,708</u>	<u>324,624</u>	<u>16.68%</u>	<u>25.24%</u>	<u>(166,533)</u>	<u>313,497</u>	<u>11,127</u>	<u>1,621,324</u>	<u>83.32%</u>
Depreciation	<u>-</u>	<u>38,481</u>	<u>114,272</u>	<u>0.00%</u>	<u>25.00%</u>	<u>114,272</u>	<u>220,308</u>	<u>(106,036)</u>	<u>(114,272)</u>	<u>0.00%</u>
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>1,945,948</u>	<u>168,189</u>	<u>438,896</u>	<u>22.55%</u>	<u>25.12%</u>	<u>(49,926)</u>	<u>533,805</u>	<u>(94,909)</u>	<u>1,507,052</u>	<u>77.45%</u>
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>25.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 1,945,948</u>	<u>\$ 168,189</u>	<u>\$ 438,896</u>	<u>22.55%</u>	<u>25.06%</u>	<u>\$ (48,759)</u>	<u>\$ 533,805</u>	<u>(94,909)</u>	<u>\$ 1,507,052</u>	<u>77.45%</u>
Transfers Out	<u>\$ 580,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>25.00%</u>	<u>\$ (145,114)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 580,456</u>	<u>100.00%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Three-Month Period Ended September 30, 2021

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance To Use</u>	<u>Percent To Use</u>
Capital Outlays										
Capital Outlay-Major Improvements	\$ 10,000	\$ -	\$ -	0.00%	25.00%	\$ (2,500)	\$ -	\$ -	\$ 10,000	100.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	25.00%	107,916	-	-	(107,916)	0.00%
Capital Outlay-Buildings & Equipment	-	-	107,916	0.00%	25.00%	107,916	970	106,946	(107,916)	0.00%
Capital Outlay-Land	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Total Capital Outlays for the Three-Month Period Ended September 30, 2021	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 107,916</u>	1079.16%	25.00%	<u>\$ 105,416</u>	<u>\$ 970</u>	<u>\$ 106,946</u>	<u>\$ (97,916)</u>	-979.16%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Three-Month Period Ended September 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 640,979
Payments to Suppliers	(99,173)
Payments to Employees	(229,773)
Internal Activity Receipts/payments to other funds	35,090
	<u>347,123</u>
Net Cash Provided (Used) By Operating Activities	<u>347,123</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	<u>-</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Federal Grant Subsidy	-
Principal Payments on Capital Debt	-
Interest and Fees Paid on Capital Debt	-
Acquisition and Construction of Capital Assets	(107,916)
Capital Contributions	-
Cash Proceeds from Sale of Capital Asset	-
	<u>-</u>
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>(107,916)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	<u>1,919</u>
Net Cash Provided (Used) By Investing Activities	<u>1,919</u>

Net Increase (Decrease) in Cash and Cash Equivalents	241,126
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of \$ 2,815,938)	<u>7,519,044</u>
Cash and Cash Equivalents, End of Three-Month Period (Including Restricted Assets of \$ 2,816,648)	<u>\$ 7,760,170</u>

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ 186,618
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:	
Depreciation Expense	114,272
(Increase) Decrease in Accounts Receivable	16,215
(Increase) Decrease in Prepaid and Other	14,431
(Increase) Decrease in Due From Other Funds	-
Increase (Decrease) in Accounts Payable	6,924
Increase (Decrease) in Accrued Salaries & Benefits	(24,839)
Increase (Decrease) in Insurance Claims Payable	(186)
Increase (Decrease) in Accrued Vacation	-
Increase (Decrease) in Performance Bonds	-
Increase (Decrease) in Unearned Revenue	(750)
Increase (Decrease) in Advance Lot Rental	-
Increase (Decrease) in Due to Other Funds	35,090
Increase (Decrease) in Due to Other Governmental Entities	(652)
(Increase) Decrease in Deferred Outflows	
Increase (Decrease) In Deferred Inflows	
Increase (Decrease) in Other Post Employment Benefits	
Total Adjustments	<u>160,505</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 347,123</u>

Unaudited

City of Charleston

Parking Fund

**For the Four-Month Period
Ended October 31, 2021**

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
October 31, 2021

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 4,975,549
Cash with Fiscal Agent	525
Accounts Receivable (Net of Allowance for Uncollectibles)	95,641
Due From Other Funds	975
Prepaid Insurance	25,697
Interest Receivable	-
Restricted:	
Cash and Cash Equivalents	2,816,887
Revenue Bond Covenant Accounts	-
Total Current Assets	<u>7,915,274</u>

Noncurrent Assets

Restricted:	
Revenue Bond Covenant Accounts	-
Capital Assets Not Being Depreciated:	
Land	4,066,447
Construction in Progress	-
Capital Assets Being Depreciated	
Buildings and System	24,380,709
Machinery and Equipment	1,806,942
Less Accumulated Depreciation	<u>(21,707,824)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>8,546,274</u>
Total Noncurrent Assets	<u>8,546,274</u>
Total Assets	<u>\$ 16,461,548</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 676,707
Loss on Refunding of Debt	-
	<u>676,707</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ -
Due to Other Funds	71,861
Salaries and Wages Payable	-
Compensated Absences	31,313
Insurance Claims Payable	-
Other Post Employment Benefits	-
Performance Bonds	3,455
Advance Payments	9,326
Revenue Bonds Payable-current	-
Accrued Interest Payable	-
Total Current Liabilities	<u>115,955</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	-
OPEB-Long-Term	<u>4,408,898</u>
Total Noncurrent Liabilities	<u>4,408,898</u>
Total Liabilities	<u>4,524,853</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	686,366
Advance Payments	-
	<u>686,366</u>

NET POSITION

Net Investment in Capital Assets	8,546,274
Restricted For Debt Service	2,816,887
Unrestricted	563,875
Total Net Position	<u>\$ 11,927,036</u>

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Four-Month Period Ended October 31, 2021

	Annual Budget	Current Month	Year To Date	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
Operating Revenues	\$ 2,527,704	\$ 200,307	\$ 825,820	32.67%	33.33%	\$ (16,664)	\$ 767,830	\$ 57,990	\$ 1,701,884	67.33%
Operating Expenses	<u>1,945,948</u>	<u>190,184</u>	<u>629,080</u>	32.33%	33.42%	<u>(219,161)</u>	<u>733,475</u>	<u>(104,395)</u>	<u>1,316,868</u>	67.67%
Operating Income (Loss)	<u>581,756</u>	<u>10,123</u>	<u>196,740</u>			<u>202,497</u>	<u>34,355</u>	<u>162,385</u>	<u>385,016</u>	
Nonoperating Revenues	7,600	658	2,579	33.93%	33.33%	46	2,331	248	5,021	66.07%
Nonoperating Expenses	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	<u>7,600</u>	<u>658</u>	<u>2,579</u>			<u>46</u>	<u>2,331</u>	<u>248</u>	<u>5,021</u>	
Income Before Contributions and Transfers	<u>\$ 589,356</u>	<u>\$ 10,781</u>	<u>\$ 199,319</u>	33.82%	33.33%	<u>\$ 202,543</u>	<u>\$ 36,686</u>	<u>\$ 162,633</u>	<u>\$ 390,037</u>	
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	33.33%	\$ -	\$ -	-	\$ -	0.00%
Transfer Out	<u>\$ (580,456.00)</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	33.33%	<u>\$ 193,466</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (580,456)</u>	0.00%
Change in Net Position			199,319							
Total Net Position-Beginning			<u>\$ 11,727,717</u>							
Total Net Position-Ending			<u>\$ 11,927,036</u>							

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CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary 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
OPERATING REVENUES										
Building #1										
Daily	\$ -	\$ -	\$ -	0.00%	33.33%	\$ -	\$ -	\$ -	\$ -	0.00%
Monthly	307,000	23,455	93,910	30.59%	33.33%	(8,413)	100,838	(6,928)	213,090	69.41%
Commercial	145,700	12,055	48,221	33.10%	33.33%	(341)	48,221	-	97,479	66.90%
Special Rates	800	-	-	0.00%	33.33%	(267)	-	-	800	100.00%
Meter - Smart - Credit Card	1,200	120	543	45.25%	33.33%	143	257	286	657	54.75%
Meter - Smart - Park Mobile	1,000	52	364	36.40%	33.33%	31	357	7	636	63.60%
Meter - Smart - Coin	1,200	130	657	54.75%	33.33%	257	564	93	543	45.25%
Meter - Mechanical - Park Mobile	3,300	131	761	23.06%	33.33%	(339)	2,375	(1,614)	2,539	76.94%
Meter - Mechanical - Coin	2,400	119	440	18.33%	33.33%	(360)	486	(46)	1,960	81.67%
	<u>462,600</u>	<u>36,062</u>	<u>144,896</u>	<u>31.32%</u>	<u>33.33%</u>	<u>(9,289)</u>	<u>153,098</u>	<u>(8,202)</u>	<u>317,704</u>	<u>68.68%</u>
Building #2										
Daily	15,500	860	3,642	23.50%	33.33%	(1,524)	2,349	1,293	11,858	76.50%
Monthly	124,800	5,378	20,848	16.71%	33.33%	(20,748)	36,040	(15,192)	103,952	83.29%
Theatre Parking	10,800	1,250	5,000	46.30%	33.33%	1,400	3,750	1,250	5,800	53.70%
Commercial	77,900	6,331	25,325	32.51%	33.33%	(639)	26,793	(1,468)	52,575	67.49%
Rent Override	5,004	-	-	0.00%	33.33%	(1,668)	-	-	5,004	100.00%
Special Rates	200	-	-	0.00%	33.33%	(67)	-	-	200	100.00%
Meter - Smart - Credit Card	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
	<u>234,204</u>	<u>13,819</u>	<u>54,815</u>	<u>23.40%</u>	<u>33.33%</u>	<u>(23,245)</u>	<u>68,932</u>	<u>(14,117)</u>	<u>179,389</u>	<u>76.60%</u>
Building #5										
Daily	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Monthly	171,300	14,185	58,670	34.25%	33.33%	1,576	53,203	5,467	112,630	65.75%
Special Rates	94,200	6,575	26,313	33.37%	33.33%	(1,647)	21,569	9,784	57,783	60.83%
Meter - Smart - Credit Card	5,400	508	1,830	33.89%	33.33%	30	1,057	773	3,570	66.11%
Meter - Smart - Park Mobile	2,800	247	1,083	38.68%	33.33%	150	920	163	1,717	61.32%
Meter - Smart - Coin	12,900	1,181	5,544	42.98%	33.33%	1,244	4,570	974	7,356	57.02%
Meter - Mechanical - Park Mobile	2,500	188	699	27.96%	33.33%	(134)	310	389	1,801	72.04%
Meter - Mechanical - Coin	5,900	372	1,764	29.90%	33.33%	(202)	1,673	91	4,136	70.10%
	<u>285,000</u>	<u>23,256</u>	<u>96,007</u>	<u>33.69%</u>	<u>33.33%</u>	<u>1,017</u>	<u>89,666</u>	<u>6,341</u>	<u>188,993</u>	<u>66.31%</u>
Building #6										
Daily	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Monthly	486,300	34,650	142,690	29.34%	33.33%	(19,394)	149,180	(6,490)	343,610	70.66%
Special Rates	100	-	-	0.00%	33.33%	(33)	-	-	100	100.00%
Meter - Smart - Credit Card	13,100	1,495	6,462	49.33%	33.33%	2,096	3,327	1,335	6,638	50.67%
Meter - Smart - Park Mobile	14,800	2,659	11,153	75.36%	33.33%	6,220	4,546	3,647	24,646	73.67%
Meter - Smart - Coin	10,000	1,064	4,580	45.80%	33.33%	1,247	3,374	1,206	5,420	54.20%
Meter - Mechanical - Park Mobile	9,300	776	3,298	35.46%	33.33%	198	2,907	391	6,002	64.54%
Meter - Mechanical - Coin	14,000	1,358	5,498	39.27%	33.33%	832	5,010	488	8,502	60.73%
	<u>547,600</u>	<u>42,002</u>	<u>173,681</u>	<u>31.72%</u>	<u>33.33%</u>	<u>(8,834)</u>	<u>168,152</u>	<u>5,529</u>	<u>373,919</u>	<u>68.28%</u>
Total Buildings	<u>1,529,404</u>	<u>115,139</u>	<u>469,395</u>	<u>30.69%</u>	<u>33.33%</u>	<u>(40,351)</u>	<u>479,848</u>	<u>(10,449)</u>	<u>1,060,005</u>	<u>69.31%</u>
OTHER										
Parking Meter Revenues	109,800	10,822	43,741	39.84%	33.33%	7,145	37,662	6,079	66,059	60.16%
Meter - Smart - Credit Card	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	58,100	5,834	24,615	42.37%	33.33%	5,250	16,610	8,005	33,485	57.63%
Meter - Smart - Coin	178,500	16,932	61,353	34.37%	33.33%	1,859	51,569	9,784	117,747	65.83%
Meter - Mechanical - Park Mobile	39,000	5,038	21,617	55.43%	33.33%	8,618	9,880	11,737	17,383	44.57%
Meter - Mechanical - Coin	156,700	12,033	51,438	32.83%	33.33%	(790)	46,777	4,661	105,262	67.17%
Auditorium Parking Lot	4,100	-	-	0.00%	33.33%	(1,367)	-	-	4,100	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Morris Square Parking	24,900	-	-	0.00%	33.33%	(8,299)	-	-	24,900	100.00%
Old Farmer's Market Lot	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Morris Street Lot	-	895	3,698	0.00%	33.33%	3,698	4,525	(827)	(3,698)	0.00%
Union Building Parking Lot	21,700	1,285	5,880	27.10%	33.33%	(1,353)	5,640	240	15,820	72.90%
Special Events	10,900	1,116	14,316	131.34%	33.33%	10,683	14,316	14,316	(3,416)	-31.34%
Rents, Concessions, Leases	83,000	7,897	21,854	26.33%	33.33%	(5,810)	33,577	(11,723)	61,146	73.67%
Auditorium Monthly Rental	7,400	445	1,780	24.05%	33.33%	(686)	2,380	(600)	5,620	75.95%
Police Fines/Court Costs	2,300	25	300	13.04%	33.33%	(467)	-	300	2,000	86.96%
Boot Fees	800	(50)	150	18.75%	33.33%	(117)	-	150	650	81.25%
Parking Violations	84,400	8,845	43,203	51.19%	33.33%	15,072	15,960	27,243	41,197	48.81%
Other Non Moving	191,400	13,741	60,496	31.61%	33.33%	(3,298)	52,231	8,765	130,904	68.39%
Warrant Payment Plans	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Bagged Meters	5,500	645	885	16.09%	33.33%	(948)	9,923	(9,038)	4,615	83.91%
Residential Parking Permits	5,300	25	175	3.30%	33.33%	(1,591)	300	(125)	5,125	96.70%
Reimbursements	-	-	-	0.00%	33.33%	-	138	(138)	-	0.00%
Insurance Claims	1,800	-	-	0.00%	33.33%	(600)	-	-	1,800	100.00%
Recycling Revenue	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Miscellaneous	12,700	140	920	7.24%	33.33%	(3,313)	810	110	11,780	92.76%
Total Other	<u>998,300</u>	<u>85,168</u>	<u>356,421</u>	<u>35.70%</u>	<u>33.33%</u>	<u>23,688</u>	<u>287,982</u>	<u>68,439</u>	<u>641,879</u>	<u>64.30%</u>
TOTAL OPERATING REVENUES	<u>2,527,704</u>	<u>200,307</u>	<u>825,820</u>	<u>32.67%</u>	<u>33.33%</u>	<u>(16,664)</u>	<u>767,830</u>	<u>57,990</u>	<u>1,701,884</u>	<u>67.33%</u>
NONOPERATING REVENUES										
Interest	7,500	658	2,579	34.39%	33.33%	79	2,331	248	4,921	65.61%
Interest on MBC Deposits	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Federal Grants-Lighting Project	100	-	-	0.00%	33.33%	(33)	-	-	100	100.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	<u>7,600</u>	<u>658</u>	<u>2,579</u>	<u>33.93%</u>	<u>33.33%</u>	<u>46</u>	<u>2,331</u>	<u>248</u>	<u>5,021</u>	<u>66.07%</u>
TOTAL REVENUES	<u>\$ 2,535,304</u>	<u>\$ 200,965</u>	<u>\$ 828,399</u>	<u>32.67%</u>	<u>33.33%</u>	<u>\$ (16,618)</u>	<u>\$ 770,161</u>	<u>\$ 58,238</u>	<u>\$ 1,706,905</u>	<u>67.33%</u>
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	33.33%	\$ -	\$ -	\$ -	\$ -	0.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
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
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	\$ 781,584	\$ 80,328	\$ 223,393	28.58%	34.62%	\$ (47,191)	\$ 212,444	\$ 10,949	\$ 558,191	71.42%
FICA	59,791	6,063	16,551	27.68%	34.62%	(4,149)	15,693	858	43,240	72.32%
Medical and Life Insurance	155,904	8,617	48,186	30.91%	33.33%	(3,777)	52,298	(4,112)	107,718	69.09%
Retirement	73,058	7,722	21,330	29.20%	34.62%	(3,963)	20,172	1,158	51,728	70.80%
Dental/Optical Insurance	9,807	(122)	3,500	35.69%	33.33%	231	4,215	(715)	6,307	64.31%
Insurance Payroll Deduction	(23,478)	(1,871)	(7,475)	0.00%	33.33%	350	(5,703)	(1,772)	(16,003)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	33.33%	(13,332)	-	-	40,000	100.00%
	<u>1,096,666</u>	<u>100,737</u>	<u>305,485</u>	<u>27.86%</u>	<u>33.88%</u>	<u>(66,065)</u>	<u>299,119</u>	<u>6,366</u>	<u>791,181</u>	<u>72.14%</u>
CONTRACTUAL SERVICES										
Telephone	17,000	1,815	4,583	26.96%	33.33%	(1,083)	4,017	566	12,417	73.04%
Utilities	200,000	13,295	48,176	24.09%	33.33%	(18,484)	37,884	10,292	151,824	75.91%
Travel	1,000	-	-	0.00%	33.33%	(333)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	4,874	17,803	23.74%	33.33%	(7,195)	1,201	16,602	57,197	76.26%
Maintenance and Repair-Equipment	20,000	(54)	954	4.77%	33.33%	(5,712)	-	954	19,046	95.23%
Maintenance and Repair-Autos/Trucks	9,700	5,441	8,540	88.04%	33.33%	5,307	2,327	6,213	1,160	11.96%
Postage	5,000	253	561	11.22%	33.33%	(1,106)	-	561	4,439	88.78%
Building and Equipment Rentals	50,000	2,574	10,803	21.61%	33.33%	(5,862)	11,644	(841)	39,197	78.39%
Advertising/Legal Publications	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	33.33%	(333)	-	-	1,000	100.00%
Dues and Subscriptions	750	190	910	121.33%	33.33%	660	684	226	(160)	-21.33%
Professional Services	500	-	-	0.00%	33.33%	(167)	400	(400)	500	100.00%
Workers Compensation and Unemployment Compensation	20,832	610	7,054	33.86%	33.33%	111	10,858	(3,804)	13,778	66.14%
Insurance and Bonds	52,000	4,977	19,908	38.28%	33.33%	2,576	17,045	2,863	32,092	61.72%
Contracted Services	275,000	6,212	28,090	10.21%	33.33%	(63,568)	40,765	(12,675)	246,910	89.79%
Bank Fees-Lockbox	2,500	61	291	11.64%	33.33%	(542)	313	(22)	2,209	88.36%
Electronic Meter Fees	55,000	335	1,133	2.06%	33.33%	(17,199)	998	135	53,867	97.94%
	<u>785,282</u>	<u>40,583</u>	<u>148,806</u>	<u>18.95%</u>	<u>33.33%</u>	<u>(112,928)</u>	<u>128,136</u>	<u>20,670</u>	<u>636,476</u>	<u>81.05%</u>
COMMODITIES										
Materials and Supplies	50,000	5,437	15,818	31.64%	33.33%	(847)	9,550	6,268	34,182	68.36%
Gas, Oil and Tires	8,000	429	1,551	19.39%	33.33%	(1,115)	1,672	(121)	6,449	80.61%
Uniforms	6,000	4,467	4,616	76.93%	33.33%	2,616	1,255	3,361	1,384	23.07%
	<u>64,000</u>	<u>10,333</u>	<u>21,985</u>	<u>34.35%</u>	<u>33.33%</u>	<u>654</u>	<u>12,477</u>	<u>9,508</u>	<u>42,015</u>	<u>65.65%</u>
Total Operating Expenses	<u>1,945,948</u>	<u>151,653</u>	<u>476,276</u>	<u>24.48%</u>	<u>33.51%</u>	<u>(175,876)</u>	<u>439,732</u>	<u>36,544</u>	<u>1,469,672</u>	<u>75.52%</u>
Depreciation	-	38,531	152,804	0.00%	33.33%	152,804	293,743	(140,939)	(152,804)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>1,945,948</u>	<u>190,184</u>	<u>629,080</u>	<u>32.33%</u>	<u>33.42%</u>	<u>(21,288)</u>	<u>733,475</u>	<u>(104,395)</u>	<u>1,316,868</u>	<u>67.67%</u>
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>33.33%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 1,945,948</u>	<u>\$ 190,184</u>	<u>\$ 629,080</u>	<u>32.33%</u>	<u>33.38%</u>	<u>\$ (20,396)</u>	<u>\$ 733,475</u>	<u>(104,395)</u>	<u>\$ 1,316,868</u>	<u>67.67%</u>
Transfers Out	<u>\$ 580,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>33.33%</u>	<u>\$ (193,466)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 580,456</u>	<u>100.00%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Four-Month Period Ended October 31, 2021

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance To Use</u>	<u>Percent To Use</u>
Capital Outlays										
Capital Outlay-Major Improvements	\$ 10,000	\$ -	\$ -	0.00%	33.33%	\$ (3,333)	\$ -	\$ -	\$ 10,000	100.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	33.33%	-	-	-	(110,791)	0.00%
Capital Outlay-Buildings & Equipment	-	2,875	110,791	0.00%	33.33%	110,791	970	109,821	(110,791)	0.00%
Capital Outlay-Land	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Total Capital Outlays for the Four-Month Period Ended October 31, 2021	<u>\$ 10,000</u>	<u>\$ 2,875</u>	<u>\$ 110,791</u>	1107.91%	33.33%	<u>\$ 107,458</u>	<u>\$ 970</u>	<u>\$ 109,821</u>	<u>\$ (100,791)</u>	-1007.91%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Four-Month Period Ended October 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 848,760
Payments to Suppliers	(179,551)
Payments to Employees	(330,510)
Internal Activity Receipts/payments to other funds	43,431
	<u>382,130</u>
Net Cash Provided (Used) By Operating Activities	<u>382,130</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	-
	<u>-</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Federal Grant Subsidy	-
Principal Payments on Capital Debt	-
Interest and Fees Paid on Capital Debt	-
Acquisition and Construction of Capital Assets	(110,791)
Capital Contributions	-
Cash Proceeds from Sale of Capital Asset	-
	<u>-</u>
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>(110,791)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	2,578
	<u>2,578</u>
Net Cash Provided (Used) By Investing Activities	<u>2,578</u>

Net Increase (Decrease) in Cash and Cash Equivalents	273,917
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of \$ 2,815,938)	7,519,044
Cash and Cash Equivalents, End of Four-Month Period (Including Restricted Assets of \$ 2,816,887)	<u>\$ 7,792,961</u>

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ 196,740
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:	
Depreciation Expense	152,804
(Increase) Decrease in Accounts Receivable	21,741
(Increase) Decrease in Prepaid and Other	19,408
(Increase) Decrease in Due From Other Funds	(975)
Increase (Decrease) in Accounts Payable	(27,516)
Increase (Decrease) in Accrued Salaries & Benefits	(24,839)
Increase (Decrease) in Insurance Claims Payable	(186)
Increase (Decrease) in Accrued Vacation	-
Increase (Decrease) in Performance Bonds	-
Increase (Decrease) in Unearned Revenue	1,199
Increase (Decrease) in Advance Lot Rental	-
Increase (Decrease) in Due to Other Funds	44,406
Increase (Decrease) in Due to Other Governmental Entities	(652)
(Increase) Decrease in Deferred Outflows	-
Increase (Decrease) In Deferred Inflows	-
Increase (Decrease) in Other Post Employment Benefits	-
Total Adjustments	<u>185,390</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 382,130</u>

Unaudited

City of Charleston

Parking Fund

**For the Five-Month Period
Ended November 30, 2021**

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
November 30, 2021

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 5,061,598
Cash with Fiscal Agent	525
Accounts Receivable (Net of Allowance for Uncollectibles)	120,433
Due From Other Funds	1,090
Prepaid Insurance	20,720
Interest Receivable	-
Restricted:	
Cash and Cash Equivalents	2,817,118
Revenue Bond Covenant Accounts	-
Total Current Assets	<u>8,021,484</u>

Noncurrent Assets

Restricted:	
Revenue Bond Covenant Accounts	-
Capital Assets Not Being Depreciated:	
Land	4,066,447
Construction in Progress	-
Capital Assets Being Depreciated	
Buildings and System	24,380,709
Machinery and Equipment	1,791,609
Less Accumulated Depreciation	<u>(21,731,022)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>8,507,743</u>
Total Noncurrent Assets	<u>8,507,743</u>
Total Assets	<u>\$ 16,529,227</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 676,707
Loss on Refunding of Debt	-
	<u>676,707</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ -
Due to Other Funds	84,875
Salaries and Wages Payable	-
Compensated Absences	31,313
Insurance Claims Payable	-
Other Post Employment Benefits	-
Performance Bonds	3,455
Advance Payments	8,656
Revenue Bonds Payable-current	-
Flexible Spending	-
Accrued Interest Payable	-
Total Current Liabilities	<u>128,299</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	-
OPEB-Long-Term	<u>4,408,898</u>
Total Noncurrent Liabilities	<u>4,408,898</u>
Total Liabilities	<u>4,537,197</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	686,366
Advance Payments	-
	<u>686,366</u>

NET POSITION

Net Investment in Capital Assets	8,507,743
Restricted For Debt Service	2,817,118
Unrestricted	<u>657,510</u>
Total Net Position	<u>\$ 11,982,371</u>

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Five-Month Period Ended November 30, 2021

	Annual Budget	Current Month	Year To Date	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
Operating Revenues	\$ 2,527,704	\$ 197,831	\$ 1,023,652	40.50%	41.67%	\$ (29,642)	\$ 956,440	\$ 67,212	\$ 1,504,052	59.50%
Operating Expenses	<u>1,945,948</u>	<u>143,140</u>	<u>772,223</u>	39.68%	41.72%	<u>(39,627)</u>	<u>886,036</u>	<u>(113,813)</u>	<u>1,173,725</u>	60.32%
Operating Income (Loss)	<u>581,756</u>	<u>54,691</u>	<u>251,429</u>			<u>9,984</u>	<u>70,404</u>	<u>181,025</u>	<u>330,327</u>	
Nonoperating Revenues	7,600	647	3,225	42.43%	41.67%	58	2,916	309	4,375	57.57%
Nonoperating Expenses	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	<u>7,600</u>	<u>647</u>	<u>3,225</u>			<u>58</u>	<u>2,916</u>	<u>309</u>	<u>4,375</u>	
Income Before Contributions and Transfers	<u>\$ 589,356</u>	<u>\$ 55,338</u>	<u>\$ 254,654</u>			<u>\$ 10,042</u>	<u>\$ 73,320</u>	<u>\$ 181,334</u>	<u>\$ 334,702</u>	
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	41.67%	\$ -	\$ -	-	\$ -	0.00%
Transfer Out	<u>\$ (580,456.00)</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	41.67%	<u>\$ 241,876</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (580,456)</u>	0.00%
Change in Net Position			254,654							
Total Net Position-Beginning			<u>\$ 11,727,717</u>							
Total Net Position-Ending			<u>\$ 11,982,371</u>							

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CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary 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
OPERATING REVENUES										
Building #1										
Daily	\$ -	\$ -	\$ -	0.00%	41.67%	\$ -	\$ -	\$ -	\$ -	0.00%
Monthly	307,000	22,900	116,810	38.05%	41.67%	(11,117)	125,648	(8,838)	190,190	61.95%
Commercial	145,700	12,055	60,275	41.37%	41.67%	(438)	60,276	(1)	85,425	58.63%
Special Rates	800	-	-	0.00%	41.67%	(333)	-	-	800	100.00%
Meter - Smart - Credit Card	1,200	87	630	52.50%	41.67%	130	410	220	570	47.50%
Meter - Smart - Park Mobile	1,000	66	429	42.90%	41.67%	12	422	7	571	57.10%
Meter - Smart - Coin	1,200	147	805	67.08%	41.67%	305	594	211	395	32.92%
Meter - Mechanical - Park Mobile	3,300	202	964	29.21%	41.67%	(411)	2,600	(1,636)	2,336	70.79%
Meter - Mechanical - Coin	2,400	82	522	21.75%	41.67%	(478)	613	(91)	1,878	78.25%
	<u>462,600</u>	<u>35,539</u>	<u>180,435</u>	<u>39.00%</u>	<u>41.67%</u>	<u>(12,330)</u>	<u>190,563</u>	<u>(10,128)</u>	<u>282,165</u>	<u>61.00%</u>
Building #2										
Daily	15,500	789	4,432	28.59%	41.67%	(2,027)	2,682	1,750	11,068	71.41%
Monthly	124,800	5,163	26,010	20.84%	41.67%	(25,994)	45,275	(19,265)	98,790	79.16%
Theatre Parking	10,800	1,250	6,250	57.87%	41.67%	1,750	3,750	2,500	4,550	42.13%
Commercial	77,900	6,331	31,656	40.64%	41.67%	(805)	33,491	(1,835)	46,244	59.36%
Rent Override	5,004	-	-	0.00%	41.67%	(2,083)	-	-	5,004	100.00%
Special Rates	200	-	-	0.00%	41.67%	(83)	-	-	200	100.00%
Meter - Smart - Credit Card	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
	<u>234,204</u>	<u>13,533</u>	<u>68,348</u>	<u>29.18%</u>	<u>41.67%</u>	<u>(29,245)</u>	<u>85,198</u>	<u>(16,850)</u>	<u>165,856</u>	<u>70.82%</u>
Building #5										
Daily	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Monthly	171,300	15,540	74,210	43.32%	41.67%	2,829	66,450	7,760	97,090	56.68%
Special Rates	84,200	6,630	32,637	39.23%	41.67%	(2,949)	34,905	(1,171)	55,162	66.76%
Meter - Smart - Credit Card	5,400	461	2,291	42.43%	41.67%	41	1,709	582	3,109	57.57%
Meter - Smart - Park Mobile	2,800	304	1,388	49.57%	41.67%	221	1,192	196	1,412	50.43%
Meter - Smart - Coin	12,900	1,156	6,700	51.94%	41.67%	1,325	5,180	1,520	6,200	48.06%
Meter - Mechanical - Park Mobile	2,500	210	910	36.40%	41.67%	(132)	499	411	1,590	63.60%
Meter - Mechanical - Coin	5,900	313	2,077	35.20%	41.67%	(382)	2,102	(25)	3,823	64.80%
	<u>285,000</u>	<u>24,604</u>	<u>120,613</u>	<u>42.32%</u>	<u>41.67%</u>	<u>1,854</u>	<u>112,040</u>	<u>8,573</u>	<u>164,387</u>	<u>57.68%</u>
Building #6										
Daily	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Monthly	486,300	35,235	177,925	36.59%	41.67%	(24,716)	186,560	(8,635)	308,375	63.41%
Special Rates	100	-	-	0.00%	41.67%	(42)	-	-	100	100.00%
Meter - Smart - Credit Card	13,100	1,618	8,081	61.69%	41.67%	2,622	4,289	3,792	5,019	38.33%
Meter - Smart - Park Mobile	14,800	2,924	14,077	95.11%	41.67%	7,910	5,847	8,230	4,899	64.76%
Meter - Smart - Coin	10,000	1,197	5,777	57.77%	41.67%	1,610	4,371	1,406	4,223	42.23%
Meter - Mechanical - Park Mobile	9,300	799	4,097	44.05%	41.67%	222	3,623	474	5,203	55.95%
Meter - Mechanical - Coin	14,000	1,325	6,824	48.74%	41.67%	990	5,995	829	7,176	51.26%
	<u>547,600</u>	<u>43,099</u>	<u>216,781</u>	<u>39.59%</u>	<u>41.67%</u>	<u>(11,404)</u>	<u>210,685</u>	<u>6,096</u>	<u>330,819</u>	<u>60.41%</u>
Total Buildings	<u>1,529,404</u>	<u>116,775</u>	<u>586,177</u>	<u>38.33%</u>	<u>41.67%</u>	<u>(51,126)</u>	<u>598,486</u>	<u>(12,309)</u>	<u>943,227</u>	<u>61.67%</u>
OTHER										
Parking Meter Revenues	109,800	8,137	51,877	47.25%	41.67%	6,123	51,229	648	57,923	52.75%
Meter - Smart - Credit Card	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	58,100	6,543	31,157	53.63%	41.67%	6,947	21,406	9,751	26,943	46.37%
Meter - Smart - Coin	178,500	13,628	74,678	42.00%	41.67%	597	60,855	14,313	103,522	58.00%
Meter - Mechanical - Park Mobile	39,000	4,511	26,127	66.99%	41.67%	9,876	12,776	13,351	12,873	33.01%
Meter - Mechanical - Coin	156,700	10,033	61,471	39.23%	41.67%	(3,826)	55,883	5,588	95,229	60.77%
Auditorium Parking Lot	4,100	-	-	0.00%	41.67%	(1,708)	-	-	4,100	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Morris Square Parking	24,900	-	-	0.00%	41.67%	(10,376)	-	-	24,900	100.00%
Old Farmer's Market Lot	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Morris Street Lot	-	895	4,593	0.00%	41.67%	4,593	5,365	(772)	(4,593)	0.00%
Union Building Parking Lot	21,700	1,180	7,060	32.53%	41.67%	(1,982)	7,160	(100)	14,640	67.47%
Special Events	10,900	-	14,316	131.34%	41.67%	9,774	-	14,316	(3,416)	-31.34%
Rents, Concessions, Leases	49,000	7,397	29,251	59.74%	41.67%	(5,335)	41,213	(11,962)	53,749	64.76%
Auditorium Monthly Rental	7,400	445	2,225	30.07%	41.67%	(859)	2,985	(760)	5,175	69.93%
Police Fines/Court Costs	2,300	50	350	15.22%	41.67%	(608)	75	275	1,950	84.78%
Boot Fees	800	250	400	50.00%	41.67%	67	-	400	400	50.00%
Parking Violations	84,400	6,455	49,658	58.84%	41.67%	14,489	19,010	30,648	34,742	41.16%
Other Non Moving	191,400	16,225	76,721	40.08%	41.67%	(3,035)	63,586	13,135	114,679	59.93%
Warrant Payment Plans	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Bagged Meters	5,500	15	900	16.36%	41.67%	(1,392)	9,923	(9,023)	4,600	83.64%
Residential Parking Permits	5,300	5,175	5,350	100.94%	41.67%	3,141	5,390	(40)	(50)	-0.94%
Reimbursements	-	-	-	0.00%	41.67%	-	138	(138)	-	0.00%
Insurance Claims	1,800	-	-	0.00%	41.67%	(750)	-	-	1,800	100.00%
Recycling Revenue	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Miscellaneous	12,700	121	1,041	8.20%	41.67%	(4,251)	960	81	11,659	91.80%
Total Other	<u>998,300</u>	<u>81,056</u>	<u>437,475</u>	<u>43.82%</u>	<u>41.67%</u>	<u>21,483</u>	<u>357,954</u>	<u>79,521</u>	<u>560,825</u>	<u>56.18%</u>
TOTAL OPERATING REVENUES	<u>2,527,704</u>	<u>197,831</u>	<u>1,023,652</u>	<u>40.50%</u>	<u>41.67%</u>	<u>(29,642)</u>	<u>956,440</u>	<u>67,212</u>	<u>1,504,052</u>	<u>59.50%</u>
NONOPERATING REVENUES										
Interest	7,500	647	3,225	43.00%	41.67%	100	2,916	309	4,275	57.00%
Interest on MBC Deposits	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Federal Grants-Lighting Project	100	-	-	0.00%	41.67%	(42)	-	-	100	100.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	<u>7,600</u>	<u>647</u>	<u>3,225</u>	<u>43.00%</u>	<u>41.67%</u>	<u>58</u>	<u>2,916</u>	<u>309</u>	<u>4,375</u>	<u>57.57%</u>
TOTAL REVENUES	<u>\$ 2,535,304</u>	<u>\$ 198,478</u>	<u>\$ 1,026,877</u>	<u>40.50%</u>	<u>41.67%</u>	<u>\$ (29,584)</u>	<u>\$ 959,356</u>	<u>\$ 67,521</u>	<u>\$ 1,508,427</u>	<u>59.50%</u>
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	41.67%	\$ -	\$ -	\$ -	\$ -	0.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
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
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	\$ 781,584	\$ 50,872	\$ 274,265	35.09%	42.31%	\$ (56,423)	\$ 260,888	\$ 13,377	\$ 507,319	64.91%
FICA	59,791	3,826	20,377	34.08%	42.31%	(4,921)	19,332	1,045	39,414	65.92%
Medical and Life Insurance	155,904	12,807	60,994	39.12%	41.67%	(3,971)	56,623	4,371	94,910	60.88%
Retirement	73,058	4,918	26,248	35.93%	42.31%	(4,663)	24,770	1,478	46,810	64.07%
Dental/Optical Insurance	9,807	206	3,707	37.80%	41.67%	(380)	4,580	(873)	6,100	62.20%
Insurance Payroll Deduction	(23,478)	(1,628)	(9,105)	0.00%	41.67%	678	(7,246)	(1,859)	(14,373)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	41.67%	(16,668)	-	-	40,000	100.00%
	<u>1,096,666</u>	<u>71,001</u>	<u>376,486</u>	<u>34.33%</u>	<u>41.94%</u>	<u>(83,456)</u>	<u>358,947</u>	<u>17,539</u>	<u>720,180</u>	<u>65.67%</u>
CONTRACTUAL SERVICES										
Telephone	17,000	427	5,010	29.47%	41.67%	(2,074)	4,542	468	11,990	70.53%
Utilities	200,000	11,947	60,123	30.06%	41.67%	(23,217)	51,709	8,414	139,877	69.94%
Travel	1,000	-	-	0.00%	41.67%	(417)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	-	17,803	23.74%	41.67%	(13,450)	1,201	16,602	57,197	76.26%
Maintenance and Repair-Equipment	20,000	994	1,947	9.74%	41.67%	(6,387)	-	1,947	18,053	90.27%
Maintenance and Repair-Autos/Trucks	9,700	1,548	10,088	104.00%	41.67%	6,046	3,083	7,005	(388)	-4.00%
Postage	5,000	338	899	17.98%	41.67%	(1,185)	-	899	4,101	82.02%
Building and Equipment Rentals	50,000	2,835	13,638	27.28%	41.67%	(7,197)	13,972	(334)	36,362	72.72%
Advertising/Legal Publications	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	41.67%	(417)	-	-	1,000	100.00%
Dues and Subscriptions	750	-	910	121.33%	41.67%	597	684	226	(160)	-21.33%
Professional Services	500	-	-	0.00%	41.67%	(208)	400	(400)	500	100.00%
Workers Compensation and Unemployment Compensation	20,832	-	7,054	33.86%	41.67%	(1,627)	11,126	(4,072)	13,778	66.14%
Insurance and Bonds	52,000	4,977	24,885	47.86%	41.67%	3,217	21,306	3,579	27,115	52.14%
Contracted Services	275,000	5,642	33,732	12.27%	41.67%	(80,861)	50,511	(16,779)	241,268	87.73%
Bank Fees-Lockbox	2,500	63	354	14.16%	41.67%	(688)	386	(32)	2,146	85.84%
Electronic Meter Fees	55,000	350	1,485	2.70%	41.67%	(21,434)	1,320	165	53,515	97.30%
	<u>785,282</u>	<u>29,121</u>	<u>177,928</u>	<u>22.66%</u>	<u>41.67%</u>	<u>(149,299)</u>	<u>160,240</u>	<u>17,688</u>	<u>607,354</u>	<u>77.34%</u>
COMMODITIES										
Materials and Supplies	50,000	4,050	19,868	39.74%	41.67%	(967)	12,717	7,151	30,132	60.26%
Gas, Oil and Tires	8,000	438	1,990	24.88%	41.67%	(1,344)	1,974	16	6,010	75.13%
Uniforms	6,000	-	4,617	76.95%	41.67%	2,117	1,255	3,362	1,383	23.05%
	<u>64,000</u>	<u>4,488</u>	<u>26,475</u>	<u>41.37%</u>	<u>41.67%</u>	<u>(194)</u>	<u>15,946</u>	<u>10,529</u>	<u>37,525</u>	<u>58.63%</u>
Total Operating Expenses	1,945,948	104,610	580,889	29.85%	41.76%	(231,739)	535,133	45,756	1,365,059	70.15%
Depreciation	-	38,530	191,334	0.00%	41.67%	191,334	350,903	(159,569)	(191,334)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>1,945,948</u>	<u>143,140</u>	<u>772,223</u>	<u>39.68%</u>	<u>41.72%</u>	<u>(39,529)</u>	<u>886,036</u>	<u>(113,813)</u>	<u>1,173,725</u>	<u>60.32%</u>
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>41.67%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 1,945,948</u>	<u>\$ 143,140</u>	<u>\$ 772,223</u>	<u>39.68%</u>	<u>41.69%</u>	<u>\$ (39,091)</u>	<u>\$ 886,036</u>	<u>(113,813)</u>	<u>\$ 1,173,725</u>	<u>60.32%</u>
Transfers Out	<u>\$ 580,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>41.67%</u>	<u>\$ (241,876)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 580,456</u>	<u>100.00%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Five-Month Period Ended November 30, 2021

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance To Use</u>	<u>Percent To Use</u>
Capital Outlays										
Capital Outlay-Major Improvements	\$ 10,000	\$ -	\$ -	0.00%	41.67%	\$ (4,167)	\$ -	\$ -	\$ 10,000	100.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	41.67%	-	-	-	(110,791)	0.00%
Capital Outlay-Buildings & Equipment	-	-	110,791	0.00%	41.67%	110,791	970	109,821	(110,791)	0.00%
Capital Outlay-Land	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Total Capital Outlays for the Five-Month Period Ended November 30, 2021	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 110,791</u>	1107.91%	41.67%	<u>\$ 106,624</u>	<u>\$ 970</u>	<u>\$ 109,821</u>	<u>\$ (100,791)</u>	-1007.91%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Five-Month Period Ended November 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 1,021,130
Payments to Suppliers	(208,186)
Payments to Employees	(401,511)
Internal Activity Receipts/payments to other funds	56,330
	<u>467,763</u>
Net Cash Provided (Used) By Operating Activities	<u>467,763</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	-
	<u>-</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Federal Grant Subsidy	-
Principal Payments on Capital Debt	-
Interest and Fees Paid on Capital Debt	-
Acquisition and Construction of Capital Assets	(110,791)
Capital Contributions	-
Cash Proceeds from Sale of Capital Asset	-
	<u>-</u>
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>(110,791)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	3,225
	<u>3,225</u>
Net Cash Provided (Used) By Investing Activities	<u>3,225</u>

Net Increase (Decrease) in Cash and Cash Equivalents	360,197
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of \$ 2,815,938)	<u>7,519,044</u>
Cash and Cash Equivalents, End of Five-Month Period (Including Restricted Assets of \$ 2,817,118)	<u>\$ 7,879,241</u>

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ 251,429
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:	
Depreciation Expense	191,334
(Increase) Decrease in Accounts Receivable	(3,051)
(Increase) Decrease in Prepaid and Other	24,385
(Increase) Decrease in Due From Other Funds	(1,090)
Increase (Decrease) in Accounts Payable	(27,516)
Increase (Decrease) in Accrued Salaries & Benefits	(24,839)
Increase (Decrease) in Insurance Claims Payable	(186)
Increase (Decrease) in Accrued Vacation	-
Increase (Decrease) in Flexible Spending	-
Increase (Decrease) in Performance Bonds	-
Increase (Decrease) in Unearned Revenue	529
Increase (Decrease) in Advance Lot Rental	-
Increase (Decrease) in Due to Other Funds	57,420
Increase (Decrease) in Due to Other Governmental Entities	(652)
Increase (Decrease) in Other Post Employment Benefits	-
Total Adjustments	<u>216,334</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 467,763</u>

Unaudited

City of Charleston

Parking Fund

**For the Five-Month Period
Ended December 31, 2021**

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
December 31, 2021

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 5,169,521
Cash with Fiscal Agent	525
Accounts Receivable (Net of Allowance for Uncollectibles)	140,215
Due From Other Funds	1,090
Prepaid Insurance	15,743
Interest Receivable	-
Restricted:	
Cash and Cash Equivalents	2,817,358
Revenue Bond Covenant Accounts	-
Total Current Assets	<u>8,144,452</u>

Noncurrent Assets

Restricted:	
Revenue Bond Covenant Accounts	-
Capital Assets Not Being Depreciated:	
Land	4,066,447
Construction in Progress	-
Capital Assets Being Depreciated	
Buildings and System	24,380,709
Machinery and Equipment	1,791,609
Less Accumulated Depreciation	<u>(21,769,552)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>8,469,213</u>
Total Noncurrent Assets	<u>8,469,213</u>
Total Assets	<u>\$ 16,613,665</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 676,707
Loss on Refunding of Debt	-
	<u>676,707</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ -
Due to Other Funds	99,272
Salaries and Wages Payable	-
Compensated Absences	31,313
Insurance Claims Payable	-
Other Post Employment Benefits	-
Performance Bonds	3,455
Advance Payments	6,249
Flexible Spending	-
Revenue Bonds Payable-current	-
Accrued Interest Payable	-
Total Current Liabilities	<u>140,289</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	-
OPEB-Long-Term	<u>4,408,898</u>
Total Noncurrent Liabilities	<u>4,408,898</u>
Total Liabilities	<u>4,549,187</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	686,366
Advance Payments	-
	<u>686,366</u>

NET POSITION

Net Investment in Capital Assets	8,469,213
Restricted For Debt Service	2,817,358
Unrestricted	768,248
Total Net Position	<u>\$ 12,054,819</u>

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Six-Month Period Ended December 31, 2021

	Annual Budget	Current Month	Year To Date	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
Operating Revenues	\$ 2,527,704	\$ 220,586	\$ 1,244,239	49.22%	50.00%	\$ (19,613)	\$ 1,133,688	\$ 110,551	\$ 1,283,465	50.78%
Operating Expenses	<u>1,945,948</u>	<u>158,954</u>	<u>931,176</u>	47.85%	50.00%	<u>(41,798)</u>	<u>1,059,375</u>	<u>(128,199)</u>	<u>1,014,772</u>	52.15%
Operating Income (Loss)	<u>581,756</u>	<u>61,632</u>	<u>313,063</u>			<u>22,185</u>	<u>74,313</u>	<u>238,750</u>	<u>268,693</u>	
Nonoperating Revenues	7,600	10,814	14,039	184.72%	50.00%	10,239	3,535	10,504	(6,439)	-84.72%
Nonoperating Expenses	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	<u>7,600</u>	<u>10,814</u>	<u>14,039</u>			<u>10,239</u>	<u>3,535</u>	<u>10,504</u>	<u>(6,439)</u>	
Income Before Contributions and Transfers	<u>\$ 589,356</u>	<u>\$ 72,446</u>	<u>\$ 327,102</u>			<u>\$ 32,424</u>	<u>\$ 77,848</u>	<u>\$ 249,254</u>	<u>\$ 262,254</u>	
Transfers In (Capital Contributions)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	50.00%	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	0.00%
Transfer Out	<u>\$ (580,456.00)</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	50.00%	<u>\$ 290,228</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (580,456)</u>	0.00%
Change in Net Position			327,102							
Total Net Position-Beginning			<u>\$ 11,727,717</u>							
Total Net Position-Ending			<u>\$ 12,054,819</u>							

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CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary 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
OPERATING REVENUES										
Building #1										
Daily	\$ -	\$ -	\$ -	0.00%	50.00%	\$ -	\$ -	\$ -	\$ -	0.00%
Monthly	307,000	22,890	139,700	45.50%	50.00%	(13,800)	150,253	(10,553)	167,300	54.50%
Commercial	145,700	12,055	72,331	49.64%	50.00%	(519)	72,331	-	73,369	50.36%
Special Rates	800	-	-	0.00%	50.00%	(400)	-	-	800	100.00%
Meter - Smart - Credit Card	1,200	72	702	58.50%	50.00%	102	462	240	498	41.50%
Meter - Smart - Park Mobile	1,000	67	496	49.60%	50.00%	(4)	447	49	504	50.40%
Meter - Smart - Coin	1,200	93	898	74.83%	50.00%	298	708	190	302	25.17%
Meter - Mechanical - Park Mobile	3,300	181	1,145	34.70%	50.00%	(505)	2,736	(1,591)	2,155	65.30%
Meter - Mechanical - Coin	2,400	196	718	29.52%	50.00%	(482)	647	71	1,682	70.08%
	462,600	35,554	215,990	46.99%	50.00%	(15,310)	227,584	(11,594)	246,610	53.31%
Building #2										
Daily	15,500	932	5,364	34.61%	50.00%	(2,386)	3,036	2,328	10,136	65.39%
Monthly	134,800	4,415	30,425	21.68%	50.00%	(31,975)	54,155	(23,730)	94,375	75.62%
Theatre Parking	10,800	1,250	7,500	69.44%	50.00%	2,100	6,250	1,250	3,300	30.56%
Commercial	77,900	6,331	37,987	48.76%	50.00%	(963)	40,189	(2,202)	39,913	51.24%
Rent Override	5,004	5,004	5,004	100.00%	50.00%	2,502	-	5,004	-	0.00%
Special Rates	200	(15)	(15)	-7.50%	50.00%	(115)	-	(15)	215	107.50%
Meter - Smart - Credit Card	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
	234,204	17,917	86,765	36.83%	50.00%	(30,837)	103,630	(17,365)	147,939	63.17%
Building #5										
Daily	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Monthly	171,300	13,973	88,183	51.48%	50.00%	2,533	79,913	8,270	83,117	48.52%
Special Rates	84,200	6,620	39,657	47.10%	50.00%	(2,443)	41,883	(2,226)	44,543	52.90%
Meter - Smart - Credit Card	5,400	374	2,665	49.35%	50.00%	(15)	1,942	723	2,735	50.65%
Meter - Smart - Park Mobile	2,800	230	1,620	57.86%	50.00%	220	1,309	315	1,180	42.14%
Meter - Smart - Coin	12,900	955	59,345	59.34%	50.00%	1,205	5,612	2,043	5,245	40.66%
Meter - Mechanical - Park Mobile	2,500	209	1,119	44.76%	50.00%	(131)	612	507	1,381	55.24%
Meter - Mechanical - Coin	5,900	314	2,391	40.53%	50.00%	(559)	2,500	(109)	3,509	59.47%
	285,000	22,678	143,290	50.28%	50.00%	790	133,767	9,523	141,710	49.72%
Building #6										
Daily	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Monthly	486,300	36,320	214,245	44.00%	50.00%	(28,905)	224,150	(9,905)	272,055	55.94%
Special Rates	100	-	-	0.00%	50.00%	(50)	-	-	100	100.00%
Meter - Smart - Credit Card	13,100	2,238	10,919	78.77%	50.00%	3,769	5,030	5,289	2,781	21.23%
Meter - Smart - Park Mobile	14,800	2,860	16,936	114.43%	50.00%	9,536	6,675	30,261	(2,136)	-14.43%
Meter - Smart - Coin	10,000	1,428	7,205	72.05%	50.00%	2,205	4,962	2,243	2,795	27.95%
Meter - Mechanical - Park Mobile	9,300	814	4,910	52.80%	50.00%	260	4,329	581	4,390	47.20%
Meter - Mechanical - Coin	14,000	1,686	8,510	60.79%	50.00%	1,510	7,955	555	5,490	39.21%
	547,600	45,346	262,125	47.87%	50.00%	(11,675)	253,101	9,024	285,475	52.13%
Total Buildings	1,529,404	121,495	707,670	46.27%	50.00%	(57,032)	718,082	(10,412)	821,734	53.73%
OTHER										
Parking Meter Revenues	109,800	27,099	78,977	71.93%	50.00%	24,077	57,730	21,247	30,823	28.07%
Meter - Smart - Credit Card	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	58,100	5,881	37,038	63.75%	50.00%	7,988	25,033	12,005	21,062	36.25%
Meter - Smart - Coin	178,500	15,869	90,847	50.89%	50.00%	1,597	72,383	18,464	87,053	49.11%
Meter - Mechanical - Park Mobile	39,000	4,581	30,709	78.74%	50.00%	11,209	14,878	15,831	8,291	21.26%
Meter - Mechanical - Coin	156,700	12,221	73,693	47.03%	50.00%	(4,657)	65,470	8,223	83,007	52.97%
Auditorium Parking Lot	4,100	-	-	0.00%	50.00%	(2,050)	-	-	4,100	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Morris Square Parking	24,900	-	-	0.00%	50.00%	(12,450)	-	-	24,900	100.00%
Old Farmer's Market Lot	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Morris Street Lot	-	895	5,488	0.00%	50.00%	5,488	6,205	(6,205)	24,900	0.00%
Union Building Parking Lot	21,700	1,180	8,240	37.97%	50.00%	(2,610)	8,760	(520)	13,460	62.03%
Special Events	10,900	-	14,316	131.34%	50.00%	8,866	-	14,316	(3,416)	-31.34%
Rents, Concessions, Leases	83,000	7,397	36,647	44.15%	50.00%	(4,853)	48,835	(12,188)	46,353	55.85%
Auditorium Monthly Rental	7,400	388	2,613	35.31%	50.00%	(1,087)	3,430	(817)	4,787	64.69%
Police Fines/Court Costs	2,300	-	350	15.22%	50.00%	(800)	125	1,950	84,788	84.78%
Boat Fees	800	100	500	62.50%	50.00%	100	-	500	300	37.50%
Parking Violations	84,400	4,550	54,208	64.23%	50.00%	12,008	22,120	32,088	30,192	35.77%
Other Non Moving	191,400	16,030	92,751	48.46%	50.00%	(2,949)	73,546	19,205	98,649	51.54%
Warrant Payment Plans	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Bagged Meters	-	3,120	4,020	73.08%	50.00%	1,270	10,203	(6,183)	1,480	26.91%
Residential Parking Permits	5,300	(300)	5,050	95.28%	50.00%	2,400	5,425	(375)	250	4.72%
Reimbursements	-	-	-	0.00%	50.00%	-	138	(138)	-	0.00%
Insurance Claims	1,800	-	-	0.00%	50.00%	(900)	-	-	1,800	100.00%
Recycling Revenue	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Miscellaneous	12,700	80	1,122	8.83%	50.00%	(5,228)	1,325	(203)	11,578	91.17%
Total Other	998,300	99,091	536,969	53.75%	50.00%	37,419	415,606	120,963	461,731	46.25%
TOTAL OPERATING REVENUES	2,527,704	220,586	1,244,239	49.42%	50.00%	(19,613)	1,133,688	110,551	1,283,465	50.78%
NONOPERATING REVENUES										
Interest	7,500	674	3,899	51.99%	50.00%	149	3,535	364	3,601	48.01%
Interest on MBC Deposits	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Federal Grants-Lighting Project	100	-	-	0.00%	50.00%	(50)	-	-	100	100.00%
Gain (Loss) Sale of Fixed Assets	-	10,140	10,140	0.00%	50.00%	-	-	10,140	(10,140)	0.00%
TOTAL NONOPERATING REVENUES	7,600	10,814	14,039	184.72%	50.00%	10,239	3,535	10,504	(6,439)	-84.72%
TOTAL REVENUES	\$ 2,535,304	\$ 231,400	\$ 1,258,278	49.63%	50.00%	\$ (9,374)	\$ 1,137,223	\$ 121,055	\$ 1,277,026	50.37%
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	50.00%	\$ -	\$ -	\$ -	\$ -	0.00%

Unaudited

\$ - \$ 1 \$ 2

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
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
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	\$ 781,584	\$ 53,202	\$ 327,467	41.90%	50.00%	\$ (63,325)	\$ 310,491	\$ 16,976	\$ 454,117	58.10%
FICA	59,791	3,957	24,334	40.70%	50.00%	(5,562)	23,070	1,264	35,457	59.30%
Medical and Life Insurance	155,904	13,032	74,025	47.48%	50.00%	(3,927)	67,470	6,555	81,879	52.52%
Retirement	73,058	4,978	31,226	42.74%	50.00%	(5,303)	29,476	1,750	41,832	57.26%
Dental/Optical Insurance	9,807	1,108	4,815	48.10%	50.00%	(89)	-	4,992	50.90%	0.00%
Insurance Payroll Deduction	(23,478)	(1,621)	(10,726)	0.00%	50.00%	1,013	(8,789)	(1,937)	(12,752)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	50.00%	(20,000)	-	-	40,000	100.00%
	<u>1,096,666</u>	<u>74,656</u>	<u>451,141</u>	<u>41.14%</u>	<u>50.00%</u>	<u>(97,192)</u>	<u>427,145</u>	<u>23,996</u>	<u>645,525</u>	<u>58.86%</u>
CONTRACTUAL SERVICES										
Telephone	17,000	1,710	6,720	39.53%	50.00%	(1,780)	5,547	1,173	10,280	60.47%
Utilities	200,000	15,101	75,225	37.61%	50.00%	(24,775)	61,591	13,634	124,775	62.39%
Travel	1,000	-	-	0.00%	50.00%	(500)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	3,049	20,853	27.80%	50.00%	(16,647)	1,201	19,652	54,147	72.20%
Maintenance and Repair-Equipment	20,000	3,215	5,163	25.82%	50.00%	(4,837)	992	4,171	14,837	74.19%
Maintenance and Repair-Autos/Trucks	9,700	1,813	11,901	122.69%	50.00%	7,051	4,826	7,075	(2,201)	-22.69%
Postage	5,000	257	1,156	23.12%	50.00%	(1,344)	-	1,156	3,844	76.88%
Building and Equipment Rentals	50,000	2,355	15,993	31.99%	50.00%	(9,007)	14,512	1,481	34,007	68.01%
Advertising/Legal Publications	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	50.00%	(500)	-	-	1,000	100.00%
Dues and Subscriptions	750	-	910	121.33%	50.00%	535	738	172	(160)	-21.33%
Professional Services	500	-	-	0.00%	50.00%	(250)	400	(400)	500	100.00%
Workers Compensation and Unemployment Compensation	20,832	257	7,310	35.09%	50.00%	(3,106)	11,224	(3,914)	13,522	64.91%
Insurance and Bonds	52,000	4,977	29,862	57.43%	50.00%	3,862	25,567	4,295	22,138	42.57%
Contracted Services	275,000	5,382	39,114	14.22%	50.00%	(98,386)	72,219	(33,105)	235,886	85.78%
Bank Fees-Lockbox	2,500	73	426	17.04%	50.00%	(824)	441	(15)	2,074	82.96%
Electronic Meter Fees	55,000	307	1,791	3.26%	50.00%	(25,709)	1,562	229	53,209	96.74%
	<u>785,282</u>	<u>38,496</u>	<u>216,424</u>	<u>27.56%</u>	<u>50.00%</u>	<u>(176,217)</u>	<u>200,820</u>	<u>15,604</u>	<u>568,858</u>	<u>72.44%</u>
COMMODITIES										
Materials and Supplies	50,000	6,869	26,738	53.48%	50.00%	1,738	19,696	7,042	23,262	46.52%
Gas, Oil and Tires	8,000	402	2,392	29.90%	50.00%	(1,608)	2,396	(4)	5,608	70.10%
Uniforms	6,000	-	4,617	76.95%	50.00%	1,617	1,255	3,362	1,383	23.05%
	<u>64,000</u>	<u>7,271</u>	<u>33,747</u>	<u>52.73%</u>	<u>50.00%</u>	<u>1,747</u>	<u>23,347</u>	<u>10,400</u>	<u>30,253</u>	<u>47.27%</u>
Total Operating Expenses	1,945,948	120,423	701,312	36.04%	50.00%	(271,662)	651,312	50,000	1,244,636	63.96%
Depreciation	-	38,531	229,864	0.00%	50.00%	229,864	408,063	(178,199)	(229,864)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>1,945,948</u>	<u>158,954</u>	<u>931,176</u>	<u>47.85%</u>	<u>50.00%</u>	<u>(41,798)</u>	<u>1,059,375</u>	<u>(128,199)</u>	<u>1,014,772</u>	<u>52.15%</u>
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>50.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 1,945,948</u>	<u>\$ 158,954</u>	<u>\$ 931,176</u>	<u>47.85%</u>	<u>50.00%</u>	<u>\$ (41,798)</u>	<u>\$ 1,059,375</u>	<u>(128,199)</u>	<u>\$ 1,014,772</u>	<u>52.15%</u>
Transfers Out	<u>\$ 580,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>50.00%</u>	<u>\$ (290,228)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 580,456</u>	<u>100.00%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Six-Month Period Ended December 31, 2021

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance To Use</u>	<u>Percent To Use</u>
Capital Outlays										
Capital Outlay-Major Improvements	\$ 10,000	\$ -	\$ -	0.00%	50.00%	\$ (5,000)	\$ -	\$ -	\$ 10,000	100.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	50.00%	-	-	-	(110,791)	0.00%
Capital Outlay-Buildings & Equipment	-	-	110,791	0.00%	50.00%	110,791	970	109,821	(110,791)	0.00%
Capital Outlay-Land	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Total Capital Outlays for the Six-Month Period Ended December 31, 2021	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 110,791</u>	1107.91%	50.00%	<u>\$ 105,791</u>	<u>\$ 970</u>	<u>\$ 109,821</u>	<u>\$ (100,791)</u>	-1007.91%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Six-Month Period Ended December 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 1,219,529
Payments to Suppliers	(248,977)
Payments to Employees	(476,166)
Internal Activity Receipts/payments to other funds	<u>70,727</u>
Net Cash Provided (Used) By Operating Activities	<u>565,113</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	<u>-</u>
----------------------------	----------

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Federal Grant Subsidy	-
Principal Payments on Capital Debt	-
Interest and Fees Paid on Capital Debt	-
Acquisition and Construction of Capital Assets	(110,791)
Capital Contributions	-
Cash Proceeds from Sale of Capital Asset	<u>10,140</u>
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>(100,651)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	<u>3,898</u>
Net Cash Provided (Used) By Investing Activities	<u>3,898</u>

Net Increase (Decrease) in Cash and Cash Equivalents	468,360
Cash and Cash Equivalents, Beginning of Six-Month Period (Including Restricted Assets of \$ 2,815,938)	<u>7,519,044</u>
Cash and Cash Equivalents, End of Six-Month Period (Including Restricted Assets of \$ 2,817,358)	<u>\$ 7,987,404</u>

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ 313,063
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:	
Depreciation Expense	229,864
(Increase) Decrease in Accounts Receivable	(22,833)
(Increase) Decrease in Prepaid and Other	29,362
(Increase) Decrease in Due From Other Funds	(1,090)
Increase (Decrease) in Accounts Payable	(27,516)
Increase (Decrease) in Accrued Salaries & Benefits	(24,839)
Increase (Decrease) in Insurance Claims Payable	(186)
Increase (Decrease) in Accrued Vacation	-
Increase (Decrease) in Flexible Spending	-
Increase (Decrease) in Performance Bonds	-
Increase (Decrease) in Unearned Revenue	(1,877)
Increase (Decrease) in Advance Lot Rental	-
Increase (Decrease) in Due to Other Funds	71,817
Increase (Decrease) in Due to Other Governmental Entities	(652)
Increase (Decrease) in Other Post Employment Benefits	<u>-</u>
Total Adjustments	<u>252,050</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 565,113</u>

Unaudited

City of Charleston

Parking Fund

**For the Seven-Month Period
Ended January 31, 2022**

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
January 31, 2022

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 5,281,831
Cash with Fiscal Agent	525
Accounts Receivable (Net of Allowance for Uncollectibles)	135,410
Due From Other Funds	1,090
Prepaid Insurance	10,766
Interest Receivable	-
Restricted:	
Cash and Cash Equivalents	2,817,597
Revenue Bond Covenant Accounts	-
Total Current Assets	<u>8,247,219</u>

Noncurrent Assets

Restricted:	
Revenue Bond Covenant Accounts	-
Capital Assets Not Being Depreciated:	
Land	4,066,447
Construction in Progress	-
Capital Assets Being Depreciated	
Buildings and System	24,380,709
Machinery and Equipment	1,791,609
Less Accumulated Depreciation	<u>(21,808,083)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>8,430,682</u>
Total Noncurrent Assets	<u>8,430,682</u>
Total Assets	<u>\$ 16,677,901</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 676,707
Loss on Refunding of Debt	-
	<u>676,707</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ -
Due to Other Funds	113,106
Salaries and Wages Payable	-
Compensated Absences	31,313
Insurance Claims Payable	-
Flexible Spending	-
Other Post Employment Benefits	-
Performance Bonds	3,455
Advance Payments	8,611
Revenue Bonds Payable-current	-
Accrued Interest Payable	-
Total Current Liabilities	<u>156,485</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	-
OPEB-Long-Term	<u>4,408,898</u>
Total Noncurrent Liabilities	<u>4,408,898</u>
Total Liabilities	<u>4,565,383</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	686,366
Advance Payments	-
	<u>686,366</u>

NET POSITION

Net Investment in Capital Assets	8,430,682
Restricted For Debt Service	2,817,597
Unrestricted	854,580
Total Net Position	<u>\$ 12,102,859</u>

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Seven-Month Period Ended January 31, 2022

	Annual Budget	Current Month	Year To Date	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
Operating Revenues	\$ 2,527,704	\$ 200,761	\$ 1,444,997	57.17%	58.33%	\$ (29,413)	\$ 1,314,063	\$ 130,934	\$ 1,082,707	42.83%
Operating Expenses	<u>1,945,948</u>	<u>159,201</u>	<u>1,090,378</u>	56.03%	58.56%	<u>(219,161)</u>	<u>1,243,094</u>	<u>(152,716)</u>	<u>855,570</u>	43.97%
Operating Income (Loss)	<u>581,756</u>	<u>41,560</u>	<u>354,619</u>			<u>189,748</u>	<u>70,969</u>	<u>283,650</u>	<u>227,137</u>	
Nonoperating Revenues	7,600	6,483	20,523	270.04%	58.33%	16,090	4,158	16,365	(12,923)	-170.04%
Nonoperating Expenses	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	<u>7,600</u>	<u>6,483</u>	<u>20,523</u>			<u>16,090</u>	<u>4,158</u>	<u>16,365</u>	<u>(12,923)</u>	
Income Before Contributions and Transfers	<u>\$ 589,356</u>	<u>\$ 48,043</u>	<u>\$ 375,142</u>			<u>\$ 205,838</u>	<u>\$ 75,127</u>	<u>\$ 300,015</u>	<u>\$ 214,214</u>	
Transfers In (Capital Contributions)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	0.00%	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	0.00%
Transfer Out	<u>\$ (580,456.00)</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	0.00%	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (580,456)</u>	0.00%
Change in Net Position			375,142							
Total Net Position-Beginning			<u>\$ 11,727,717</u>							
Total Net Position-Ending			<u>\$ 12,102,859</u>							
			-							

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary 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
OPERATING REVENUES										
Building #1										
Daily	\$ -	\$ -	\$ -	0.00%	58.33%	\$ -	\$ -	\$ -	\$ -	0.00%
Monthly	307,000	22,937	162,638	52.98%	58.33%	(16,435)	175,858	(13,220)	144,362	47.02%
Commercial	145,700	12,055	84,386	57.92%	58.33%	(601)	84,386	-	61,314	42.08%
Special Rates	800	-	-	0.00%	58.33%	(467)	-	-	800	100.00%
Meter - Smart - Credit Card	1,200	82	784	65.33%	58.33%	84	462	322	416	34.67%
Meter - Smart - Park Mobile	1,000	78	574	57.40%	58.33%	(9)	479	95	426	42.60%
Meter - Smart - Coin	1,200	119	1,016	84.67%	58.33%	316	729	287	184	15.33%
Meter - Mechanical - Park Mobile	3,300	187	1,332	40.36%	58.33%	(593)	2,825	(1,493)	1,968	59.64%
Meter - Mechanical - Coin	2,400	159	877	36.54%	58.33%	(523)	679	198	1,523	63.46%
	<u>462,600</u>	<u>35,617</u>	<u>251,607</u>	<u>54.39%</u>	<u>58.33%</u>	<u>(18,228)</u>	<u>265,418</u>	<u>(13,811)</u>	<u>210,993</u>	<u>45.61%</u>
Building #2										
Daily	15,500	557	5,921	38.20%	58.33%	(3,120)	3,478	2,443	9,579	61.80%
Monthly	124,800	5,525	35,950	28.81%	58.33%	(36,846)	62,550	(26,600)	88,550	71.19%
Theatre Parking	10,800	1,250	8,750	81.02%	58.33%	2,450	7,500	1,250	2,050	18.98%
Commercial	77,900	6,331	44,318	56.89%	58.33%	(1,121)	46,887	(2,569)	33,582	43.11%
Rent Override	5,004	-	5,004	100.00%	58.33%	2,085	5,004	-	-	0.00%
Special Rates	200	-	(15)	-7.50%	58.33%	(132)	-	(15)	215	107.50%
Meter - Smart - Credit Card	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
	<u>234,204</u>	<u>13,663</u>	<u>99,928</u>	<u>42.67%</u>	<u>58.33%</u>	<u>(36,683)</u>	<u>125,419</u>	<u>(25,491)</u>	<u>134,276</u>	<u>57.33%</u>
Building #5										
Daily	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Monthly	171,300	15,755	103,937	60.68%	58.33%	4,018	93,383	10,554	67,363	39.32%
Special Rates	84,200	6,660	55,015	55.01%	58.33%	-	48,658	(2,342)	37,884	44.99%
Meter - Smart - Credit Card	5,400	233	2,898	53.67%	58.33%	-	1,842	956	2,502	46.33%
Meter - Smart - Park Mobile	2,800	239	66,399	66.39%	58.33%	-	1,451	408	941	33.61%
Meter - Smart - Coin	12,900	1,245	8,899	68.98%	58.33%	-	6,414	2,485	4,001	31.02%
Meter - Mechanical - Park Mobile	2,500	206	1,325	53.00%	58.33%	-	731	594	1,175	47.00%
Meter - Mechanical - Coin	5,900	357	2,748	46.58%	58.33%	(693)	2,748	-	3,152	53.42%
	<u>285,000</u>	<u>24,695</u>	<u>167,982</u>	<u>58.94%</u>	<u>58.33%</u>	<u>1,742</u>	<u>155,327</u>	<u>12,655</u>	<u>117,018</u>	<u>41.06%</u>
Building #6										
Daily	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Monthly	486,300	33,325	247,570	50.91%	58.33%	(36,089)	262,385	(14,815)	238,730	49.09%
Special Rates	100	-	-	0.00%	58.33%	(58)	-	-	100	100.00%
Meter - Smart - Credit Card	13,100	1,117	11,436	87.30%	58.33%	3,795	5,030	6,406	1,664	12.70%
Meter - Smart - Park Mobile	14,800	3,024	19,961	134.87%	58.33%	11,328	7,913	12,028	(5,161)	-34.87%
Meter - Smart - Coin	10,000	733	7,938	79.38%	58.33%	2,105	5,802	2,136	2,062	20.62%
Meter - Mechanical - Park Mobile	9,300	898	5,808	62.45%	58.33%	383	5,077	731	3,492	37.55%
Meter - Mechanical - Coin	14,000	879	9,389	67.06%	58.33%	1,223	8,987	402	4,611	32.94%
	<u>547,600</u>	<u>39,976</u>	<u>307,107</u>	<u>55.17%</u>	<u>58.33%</u>	<u>(17,513)</u>	<u>295,214</u>	<u>6,888</u>	<u>245,498</u>	<u>44.83%</u>
Total Buildings	<u>1,529,404</u>	<u>113,951</u>	<u>821,619</u>	<u>53.72%</u>	<u>58.33%</u>	<u>(70,482)</u>	<u>841,378</u>	<u>(58,759)</u>	<u>707,785</u>	<u>46.28%</u>
OTHER										
Parking Meter Revenues	109,800	8,365	87,342	79.55%	58.33%	23,296	61,125	26,217	22,458	20.45%
Meter - Smart - Credit Card	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	58,100	6,622	43,660	75.15%	58.33%	9,770	29,517	14,143	14,440	24.85%
Meter - Smart - Coin	178,500	10,523	101,370	56.79%	58.33%	(2,749)	83,866	17,504	77,130	43.21%
Meter - Mechanical - Park Mobile	39,000	4,898	35,607	91.30%	58.33%	12,858	17,631	17,976	3,393	8.70%
Meter - Mechanical - Coin	156,700	8,635	82,328	52.54%	58.33%	(9,075)	74,922	7,406	74,372	47.46%
Auditorium Parking Lot	4,100	-	-	0.00%	58.33%	(2,392)	-	-	4,100	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Morris Square Parking	24,900	-	-	0.00%	58.33%	(14,524)	-	-	24,900	100.00%
Old Farmer's Market Lot	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Morris Street Lot	-	895	6,383	0.00%	58.33%	6,383	6,885	(502)	(6,383)	0.00%
Union Building Parking Lot	21,700	970	9,210	42.44%	58.33%	(3,448)	10,110	(900)	12,490	57.56%
Special Events	10,900	25	14,341	131.57%	58.33%	7,983	-	14,341	(3,441)	-31.57%
Rents, Concessions, Leases	83,000	7,397	44,044	53.07%	58.33%	(4,370)	56,472	(12,428)	38,956	46.93%
Auditorium Monthly Rental	7,400	420	3,033	40.99%	58.33%	(1,283)	3,930	(897)	4,367	59.01%
Police Fines/Court Costs	2,300	25	375	16.30%	58.33%	(967)	150	225	1,925	83.70%
Boat Fees	800	-	500	62.50%	58.33%	33	-	500	300	37.50%
Parking Violations	84,400	11,405	65,613	77.74%	58.33%	16,382	25,465	40,148	18,787	22.26%
Other Non Moving	191,400	25,500	118,251	61.78%	58.33%	6,607	83,541	34,710	73,149	38.22%
Warrant Payment Plans	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Bagged Meters	-	765	4,785	82.00%	58.33%	1,577	12,303	(7,518)	715	13.00%
Residential Parking Permits	5,300	150	5,200	98.11%	58.33%	2,109	5,125	75	100	1.89%
Reimbursements	-	-	-	0.00%	58.33%	-	138	(138)	-	0.00%
Insurance Claims	1,800	-	-	0.00%	58.33%	(1,050)	-	-	1,800	100.00%
Recycling Revenue	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Miscellaneous	12,700	215	1,336	10.52%	58.33%	(6,072)	1,505	(169)	11,364	89.48%
Total Other	<u>998,300</u>	<u>86,810</u>	<u>623,378</u>	<u>62.44%</u>	<u>58.33%</u>	<u>41,070</u>	<u>472,685</u>	<u>150,693</u>	<u>374,922</u>	<u>37.56%</u>
TOTAL OPERATING REVENUES	<u>2,527,704</u>	<u>200,761</u>	<u>1,444,997</u>	<u>57.17%</u>	<u>58.33%</u>	<u>(29,413)</u>	<u>1,314,063</u>	<u>130,934</u>	<u>1,082,707</u>	<u>42.83%</u>
NONOPERATING REVENUES										
Interest	7,500	682	4,582	61.09%	58.33%	207	4,158	424	2,918	38.91%
Interest on MBC Deposits	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Federal Grants-Lighting Project	100	-	-	0.00%	58.33%	(58)	-	-	100	100.00%
Gain (Loss) Sale of Fixed Assets	-	5,801	15,941	0.00%	58.33%	-	-	15,941	(15,941)	0.00%
	<u>7,600</u>	<u>6,483</u>	<u>20,523</u>	<u>270.04%</u>	<u>58.33%</u>	<u>16,090</u>	<u>4,158</u>	<u>16,365</u>	<u>(12,923)</u>	<u>-170.04%</u>
TOTAL REVENUES	<u>\$ 2,535,304</u>	<u>\$ 207,244</u>	<u>\$ 1,465,520</u>	<u>57.80%</u>	<u>58.33%</u>	<u>\$ (13,323)</u>	<u>\$ 1,318,221</u>	<u>\$ 147,259</u>	<u>\$ 1,069,784</u>	<u>42.20%</u>
Transfers In (Capital Contributions)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>58.33%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Unaudited										
	\$ -	\$ -	\$ -							

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
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
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	\$ 781,584	\$ 49,026	\$ 376,493	48.17%	61.54%	\$ (104,494)	\$ 360,977	\$ 15,516	\$ 405,091	51.83%
FICA	59,791	3,582	27,917	46.69%	61.54%	(8,878)	26,774	1,143	31,874	53.31%
Medical and Life Insurance	155,904	14,977	89,003	57.09%	58.33%	(1,936)	79,616	9,387	66,901	42.91%
Retirement	73,058	4,694	35,920	49.17%	61.54%	(9,040)	34,286	1,634	37,138	50.83%
Dental/Optical Insurance	9,807	256	5,071	51.71%	58.33%	(649)	6,751	(1,680)	4,736	48.29%
Insurance Payroll Deduction	(23,478)	(1,736)	(12,463)	0.00%	58.33%	1,232	(10,329)	(2,134)	(11,015)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	58.33%	(23,332)	-	-	-	0.00%
	<u>1,096,666</u>	<u>70,799</u>	<u>521,941</u>	<u>47.59%</u>	<u>58.33%</u>	<u>(117,744)</u>	<u>498,075</u>	<u>23,866</u>	<u>574,725</u>	<u>52.41%</u>
CONTRACTUAL SERVICES										
Telephone	17,000	427	7,147	42.04%	58.33%	(2,769)	6,553	594	9,853	57.96%
Utilities	200,000	17,024	92,249	46.12%	58.33%	(24,411)	65,996	26,253	107,751	53.88%
Travel	1,000	-	-	0.00%	58.33%	(583)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	-	20,853	27.80%	58.33%	(22,895)	15,943	4,910	54,147	72.20%
Maintenance and Repair-Equipment	20,000	859	6,022	30.11%	58.33%	(5,644)	3,312	2,710	13,978	69.89%
Maintenance and Repair-Autos/Trucks	9,700	-	11,901	122.69%	58.33%	6,243	4,826	7,075	(2,201)	-22.69%
Postage	5,000	28	1,183	23.66%	58.33%	(1,734)	27	1,156	3,817	76.34%
Building and Equipment Rentals	50,000	2,321	18,314	36.63%	58.33%	(10,851)	18,750	(436)	31,686	63.37%
Advertising/Legal Publications	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	58.33%	(583)	-	-	1,000	100.00%
Dues and Subscriptions	750	-	910	121.33%	58.33%	473	738	172	(160)	-21.33%
Professional Services	500	-	-	0.00%	58.33%	(292)	400	(400)	500	100.00%
Workers Compensation and Unemployment Compensation	20,832	467	7,777	37.33%	58.33%	(4,374)	11,224	(3,447)	13,055	62.67%
Insurance and Bonds	52,000	4,977	34,839	67.00%	58.33%	4,507	29,829	5,010	17,161	33.00%
Contracted Services	275,000	12,727	51,841	18.85%	58.33%	(108,567)	91,659	(39,818)	223,159	81.15%
Bank Fees-Lockbox	2,500	-	426	17.04%	58.33%	(1,032)	485	(59)	2,074	82.96%
Electronic Meter Fees	55,000	329	2,121	3.86%	58.33%	(29,961)	1,816	305	52,879	96.14%
	<u>785,282</u>	<u>39,159</u>	<u>255,583</u>	<u>32.55%</u>	<u>58.33%</u>	<u>(202,472)</u>	<u>251,558</u>	<u>4,025</u>	<u>529,699</u>	<u>67.45%</u>
COMMODITIES										
Materials and Supplies	50,000	10,268	37,006	74.01%	58.33%	7,841	20,908	16,098	12,994	25.99%
Gas, Oil and Tires	8,000	-	2,392	29.90%	58.33%	(2,274)	2,396	(4)	5,608	70.10%
Uniforms	6,000	445	5,062	84.37%	58.33%	1,562	4,934	128	938	15.63%
	<u>64,000</u>	<u>10,713</u>	<u>44,460</u>	<u>69.47%</u>	<u>58.33%</u>	<u>7,129</u>	<u>28,238</u>	<u>16,222</u>	<u>19,540</u>	<u>30.53%</u>
Total Operating Expenses	<u>1,945,948</u>	<u>120,671</u>	<u>821,984</u>	<u>42.24%</u>	<u>58.33%</u>	<u>(313,087)</u>	<u>777,871</u>	<u>44,113</u>	<u>1,123,964</u>	<u>57.76%</u>
Depreciation	-	38,530	268,394	0.00%	58.33%	268,394	465,223	(196,829)	(268,394)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>1,945,948</u>	<u>159,201</u>	<u>1,090,378</u>	<u>56.03%</u>	<u>58.56%</u>	<u>(49,169)</u>	<u>1,243,094</u>	<u>(152,716)</u>	<u>855,570</u>	<u>43.97%</u>
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>58.33%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 1,945,948</u>	<u>\$ 159,201</u>	<u>\$ 1,090,378</u>	<u>56.03%</u>	<u>58.45%</u>	<u>\$ (46,931)</u>	<u>\$ 1,243,094</u>	<u>(152,716)</u>	<u>\$ 855,570</u>	<u>43.97%</u>
Transfers Out	<u>\$ 580,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>58.33%</u>	<u>\$ (338,580)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 580,456</u>	<u>100.00%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Seven-Month Period Ended January 31, 2022

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance To Use</u>	<u>Percent To Use</u>
Capital Outlays										
Capital Outlay-Major Improvements	\$ 10,000	\$ -	\$ -	0.00%	58.33%	\$ (5,833)	\$ -	\$ -	\$ 10,000	100.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	58.33%	-	-	-	(110,791)	0.00%
Capital Outlay-Buildings & Equipment	-	-	110,791	0.00%	58.33%	110,791	970	109,821	(110,791)	0.00%
Capital Outlay-Land	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Total Capital Outlays for the Six-Month Period Ended January 31, 2022	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 110,791</u>	1107.91%	58.33%	<u>\$ 104,958</u>	<u>\$ 970</u>	<u>\$ 109,821</u>	<u>\$ (100,791)</u>	-1007.91%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Seven-Month Period Ended January 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 1,427,454
Payments to Suppliers	(293,872)
Payments to Employees	(546,966)
Internal Activity Receipts/payments to other funds	<u>84,561</u>
Net Cash Provided (Used) By Operating Activities	<u>671,177</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	<u>-</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Federal Grant Subsidy	-
Principal Payments on Capital Debt	-
Interest and Fees Paid on Capital Debt	-
Acquisition and Construction of Capital Assets	(110,791)
Capital Contributions	-
Cash Proceeds from Sale of Capital Asset	<u>15,941</u>
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>(94,850)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	<u>4,582</u>
Net Cash Provided (Used) By Investing Activities	<u>4,582</u>

Net Increase (Decrease) in Cash and Cash Equivalents	580,909
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of \$ 2,815,938)	<u>7,519,044</u>
Cash and Cash Equivalents, End of Seven-Month Period (Including Restricted Assets of \$ 2,817,597)	<u>\$ 8,099,953</u>

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ 354,619
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:	
Depreciation Expense	268,394
(Increase) Decrease in Accounts Receivable	(18,028)
(Increase) Decrease in Prepaid and Other	34,339
(Increase) Decrease in Due From Other Funds	(1,090)
Increase (Decrease) in Accounts Payable	(27,516)
Increase (Decrease) in Accrued Salaries & Benefits	(24,839)
Increase (Decrease) in Flexible Spending	-
Increase (Decrease) in Insurance Claims Payable	(186)
Increase (Decrease) in Accrued Vacation	-
Increase (Decrease) in Performance Bonds	-
Increase (Decrease) in Unearned Revenue	485
Increase (Decrease) in Advance Lot Rental	-
Increase (Decrease) in Due to Other Funds	85,651
Increase (Decrease) in Due to Other Governmental Entities	(652)
Increase (Decrease) in Other Post Employment Benefits	<u>-</u>
Total Adjustments	<u>316,558</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 671,177</u>

Unaudited

City of Charleston

Parking Fund

**For the Eight-Month Period
Ended February 28, 2022**

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
February 28, 2022

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 5,386,701
Cash with Fiscal Agent	525
Accounts Receivable (Net of Allowance for Uncollectibles)	162,167
Due From Other Funds	1,090
Prepaid Insurance	5,627
Interest Receivable	-
Restricted:	
Cash and Cash Equivalents	2,814,752
Revenue Bond Covenant Accounts	-
Total Current Assets	<u>8,370,862</u>

Noncurrent Assets

Restricted:	
Revenue Bond Covenant Accounts	-
Capital Assets Not Being Depreciated:	
Land	4,066,447
Construction in Progress	-
Capital Assets Being Depreciated	
Buildings and System	24,384,384
Machinery and Equipment	1,793,560
Less Accumulated Depreciation	<u>(21,846,614)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>8,397,777</u>
Total Noncurrent Assets	<u>8,397,777</u>
Total Assets	<u>\$ 16,768,639</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 676,707
Loss on Refunding of Debt	-
	<u>676,707</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ -
Due to Other Funds	124,779
Salaries and Wages Payable	-
Compensated Absences	31,313
Flexible Spending	-
Insurance Claims Payable	-
Other Post Employment Benefits	-
Performance Bonds	3,455
Advance Payments	12,549
Revenue Bonds Payable-current	-
Accrued Interest Payable	-
Total Current Liabilities	<u>172,096</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	-
OPEB-Long-Term	<u>4,408,898</u>
Total Noncurrent Liabilities	
Total Liabilities	<u>4,580,994</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	686,366
Advance Payments	-
	<u>686,366</u>

NET POSITION

Net Investment in Capital Assets	8,397,777
Restricted For Debt Service	2,814,752
Unrestricted	965,457
Total Net Position	<u>\$ 12,177,986</u>

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Eight-Month Period Ended February 28, 2022

	Annual Budget	Current Month	Year To Date	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
Operating Revenues	\$ 2,527,704	\$ 254,205	\$ 1,699,202	67.22%	66.67%	\$ 13,982	\$ 1,489,327	\$ 209,875	\$ 828,502	32.78%
Operating Expenses	<u>1,945,948</u>	<u>179,702</u>	<u>1,270,082</u>	65.27%	66.85%	<u>(30,784)</u>	<u>1,425,912</u>	<u>(155,830)</u>	<u>675,866</u>	34.73%
Operating Income (Loss)	<u>581,756</u>	<u>74,503</u>	<u>429,120</u>			<u>44,766</u>	<u>63,415</u>	<u>365,705</u>	<u>152,636</u>	
Nonoperating Revenues	7,600	626	21,149	278.28%	66.67%	16,082	4,724	16,425	(13,549)	0.00%
Nonoperating Expenses	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	<u>7,600</u>	<u>626</u>	<u>21,149</u>			<u>16,082</u>	<u>4,724</u>	<u>16,425</u>	<u>(13,549)</u>	
Income Before Contributions and Transfers	<u>\$ 589,356</u>	<u>\$ 75,129</u>	<u>\$ 450,269</u>			<u>\$ 60,848</u>	<u>\$ 68,139</u>	<u>\$ 382,130</u>	<u>\$ 139,087</u>	
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	66.67%	\$ -	\$ -	-	\$ -	0.00%
Transfer Out	<u>\$ (580,456.00)</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	66.67%	<u>\$ 386,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (580,456)</u>	0.00%
Change in Net Position			450,269							
Total Net Position-Beginning			<u>\$ 11,727,717</u>							
Total Net Position-Ending			<u>\$ 12,177,986</u>							

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary 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
OPERATING REVENUES										
Building #1										
Daily	\$ -	\$ -	\$ -	0.00%	66.67%	\$ -	\$ -	\$ -	\$ -	0.00%
Monthly	307,000	23,450	186,088	60.61%	66.67%	(18,589)	199,988	(13,900)	120,912	39.39%
Commercial	145,700	12,225	96,611	66.31%	66.67%	(527)	96,441	170	49,089	33.69%
Special Rates	800	-	-	0.00%	66.67%	(533)	-	-	800	100.00%
Meter - Smart - Credit Card	1,200	110	894	74.50%	66.67%	94	487	407	306	25.50%
Meter - Smart - Park Mobile	1,000	80	654	65.40%	66.67%	(13)	506	148	346	34.60%
Meter - Smart - Coin	1,200	113	1,129	94.08%	66.67%	329	753	376	71	5.92%
Meter - Mechanical - Park Mobile	3,300	131	1,462	44.30%	66.67%	(738)	2,911	(1,449)	1,838	55.70%
Meter - Mechanical - Coin	2,400	59	597	39.04%	66.67%	(663)	736	201	1,463	60.96%
	<u>462,600</u>	<u>36,168</u>	<u>287,775</u>	<u>62.21%</u>	<u>66.67%</u>	<u>(20,640)</u>	<u>301,822</u>	<u>(14,047)</u>	<u>174,825</u>	<u>37.79%</u>
Building #2										
Daily	15,500	538	6,459	41.67%	66.67%	(3,875)	3,822	2,637	9,041	58.33%
Monthly	124,800	6,220	42,170	33.79%	66.67%	(41,034)	66,748	(24,578)	82,630	66.21%
Theatre Parking	10,800	1,250	10,000	92.59%	66.67%	2,800	8,750	1,250	800	7.41%
Commercial	77,900	6,331	50,649	65.02%	66.67%	(1,287)	53,585	(2,936)	27,251	34.98%
Rent Override	5,004	-	5,004	100.00%	66.67%	1,668	5,004	-	-	0.00%
Special Rates	200	-	(15)	-7.50%	66.67%	(148)	-	(15)	215	107.50%
Meter - Smart - Credit Card	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
	<u>234,204</u>	<u>14,339</u>	<u>114,267</u>	<u>48.79%</u>	<u>66.67%</u>	<u>(41,877)</u>	<u>137,909</u>	<u>(23,642)</u>	<u>119,937</u>	<u>51.21%</u>
Building #5										
Daily	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Monthly	171,300	14,145	118,083	68.93%	66.67%	3,877	106,988	11,095	53,217	31.07%
Special Rates	84,200	12,442	70,282	83.47%	66.67%	3,461	95,495	19,767	24,683	29.22%
Meter - Smart - Credit Card	5,400	337	3,235	59.91%	66.67%	(365)	2,173	1,062	2,165	40.09%
Meter - Smart - Park Mobile	2,800	249	2,108	75.29%	66.67%	241	1,685	423	692	24.71%
Meter - Smart - Coin	12,900	681	9,581	74.27%	66.67%	981	7,099	2,482	3,319	25.73%
Meter - Mechanical - Park Mobile	2,500	206	1,531	61.24%	66.67%	(136)	896	635	969	38.76%
Meter - Mechanical - Coin	5,900	224	2,972	50.37%	66.67%	(662)	2,748	224	2,928	49.63%
	<u>283,000</u>	<u>29,122</u>	<u>197,107</u>	<u>69.16%</u>	<u>66.67%</u>	<u>7,098</u>	<u>177,067</u>	<u>20,040</u>	<u>87,893</u>	<u>30.84%</u>
Building #6										
Daily	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Monthly	486,300	33,280	280,850	57.75%	66.67%	(43,366)	299,770	(18,920)	205,450	42.25%
Special Rates	100	-	-	0.00%	66.67%	(67)	-	-	100	100.00%
Meter - Smart - Credit Card	11,400	1,460	12,896	98.44%	66.67%	4,162	5,970	9,266	204	1.56%
Meter - Smart - Park Mobile	14,800	2,157	22,118	149.45%	66.67%	12,251	9,308	12,810	(7,318)	-49.45%
Meter - Smart - Coin	10,000	650	8,588	85.88%	66.67%	1,921	6,255	2,333	1,412	14.12%
Meter - Mechanical - Park Mobile	9,300	747	6,554	70.47%	66.67%	354	5,918	636	2,746	29.53%
Meter - Mechanical - Coin	14,000	977	10,366	74.04%	66.67%	1,032	9,773	593	3,634	25.96%
	<u>547,600</u>	<u>39,271</u>	<u>341,372</u>	<u>62.34%</u>	<u>66.67%</u>	<u>(23,713)</u>	<u>336,994</u>	<u>4,378</u>	<u>206,228</u>	<u>37.66%</u>
Total Buildings	<u>1,529,404</u>	<u>118,900</u>	<u>940,521</u>	<u>61.50%</u>	<u>66.67%</u>	<u>(79,133)</u>	<u>953,792</u>	<u>(13,271)</u>	<u>588,883</u>	<u>38.50%</u>
OTHER										
Parking Meter Revenues	109,800	11,588	98,930	90.10%	66.67%	25,726	68,618	30,312	10,870	9.90%
Meter - Smart - Credit Card	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	58,100	5,766	49,425	85.07%	66.67%	10,690	32,789	16,636	8,675	14.93%
Meter - Smart - Coin	178,500	12,442	133,812	61.98%	66.67%	(5,194)	95,495	19,767	64,688	36.24%
Meter - Mechanical - Park Mobile	39,000	4,304	39,911	102.34%	66.67%	13,910	21,902	18,009	(911)	-2.34%
Meter - Mechanical - Coin	156,700	11,023	93,351	59.57%	66.67%	(11,121)	84,011	9,340	63,349	40.43%
Auditorium Parking Lot	4,100	-	-	0.00%	66.67%	(2,733)	-	-	4,100	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Morris Square Parking	24,900	-	-	0.00%	66.67%	(16,601)	-	-	24,900	100.00%
Old Farmer's Market Lot	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Morris Street Lot	-	895	7,278	0.00%	66.67%	7,278	7,425	(147)	(7,278)	0.00%
Union Building Parking Lot	21,700	1,030	10,240	47.19%	66.67%	(4,227)	11,530	(1,290)	11,460	52.81%
Special Events	10,900	-	14,341	131.57%	66.67%	186,678	-	-	14,341	-31.57%
Rents, Concessions, Leases	83,000	7,397	51,441	61.98%	66.67%	(3,895)	64,108	(12,667)	31,559	38.02%
Auditorium Monthly Rental	7,400	420	3,452	46.65%	66.67%	(1,482)	4,415	(963)	3,948	53.35%
Police Fines/Court Costs	2,300	1,125	1,500	65.22%	66.67%	(33)	250	1,250	800	34.78%
Boot Fees	800	-	500	62.50%	66.67%	(33)	-	500	300	37.50%
Parking Violations	84,400	36,580	102,193	121.08%	66.67%	45,924	29,600	72,593	(17,793)	-21.08%
Other Non Moving	191,400	42,135	160,386	83.80%	66.67%	32,780	97,576	62,810	31,014	16.20%
Warrant Payment Plans	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Bagged Meters	5,500	150	4,935	89.73%	66.67%	1,268	12,408	(7,473)	565	10.27%
Residential Parking Permits	5,300	150	5,350	100.94%	66.67%	1,816	5,125	225	(50)	-9.4%
Reimbursements	-	-	-	0.00%	66.67%	-	138	(138)	-	0.00%
Insurance Claims	1,800	-	-	0.00%	66.67%	(1,200)	-	-	1,800	100.00%
Recycling Revenue	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Smith Street L	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Miscellaneous	12,700	300	1,636	12.88%	66.67%	(6,831)	1,595	41	11,064	87.12%
Total Other	<u>998,300</u>	<u>135,305</u>	<u>758,681</u>	<u>76.00%</u>	<u>66.67%</u>	<u>93,114</u>	<u>535,535</u>	<u>223,146</u>	<u>239,619</u>	<u>24.00%</u>
TOTAL OPERATING REVENUES	<u>2,527,704</u>	<u>254,205</u>	<u>1,699,202</u>	<u>67.22%</u>	<u>66.67%</u>	<u>13,982</u>	<u>1,489,327</u>	<u>209,875</u>	<u>828,502</u>	<u>32.78%</u>
NONOPERATING REVENUES										
Interest	7,500	626	5,208	69.44%	66.67%	208	4,724	484	2,292	30.56%
Interest on MBC Deposits	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Federal Grants-Lighting Project	100	-	-	0.00%	66.67%	(67)	-	-	100	100.00%
Gain (Loss) Sale of Fixed Assets	-	-	15,941	0.00%	66.67%	-	-	15,941	(15,941)	0.00%
TOTAL NONOPERATING REVENUES	<u>7,600</u>	<u>626</u>	<u>21,149</u>	<u>278.28%</u>	<u>66.67%</u>	<u>16,082</u>	<u>4,724</u>	<u>16,425</u>	<u>(13,549)</u>	<u>-178.28%</u>
TOTAL REVENUES	<u>\$ 2,535,304</u>	<u>\$ 254,831</u>	<u>\$ 1,720,351</u>	<u>67.86%</u>	<u>66.67%</u>	<u>\$ 30,064</u>	<u>\$ 1,494,051</u>	<u>\$ 226,300</u>	<u>\$ 814,953</u>	<u>32.14%</u>
Transfers In (Capital Contributions)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>66.67%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
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
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	\$ 781,584	\$ 52,894	\$ 429,387	54.94%	69.23%	\$ (111,704)	\$ 414,572	\$ 14,815	\$ 352,197	45.06%
FICA	59,791	3,878	31,795	53.18%	69.23%	(9,598)	30,716	1,079	27,996	46.82%
Medical and Life Insurance	155,904	12,703	101,706	65.24%	66.67%	(2,235)	86,581	15,125	54,198	34.76%
Retirement	73,058	5,036	40,956	56.06%	69.23%	(9,622)	39,099	1,857	32,102	43.94%
Dental/Optical Insurance	9,807	831	5,902	60.18%	66.67%	(636)	7,661	(1,759)	3,905	39.82%
Insurance Payroll Deduction	(23,478)	(1,736)	(14,198)	0.00%	66.67%	1,455	(11,872)	(2,326)	(9,280)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	66.67%	(26,668)	-	-	40,000	100.00%
	<u>1,096,666</u>	<u>73,606</u>	<u>595,548</u>	<u>54.31%</u>	<u>67.77%</u>	<u>(147,663)</u>	<u>566,757</u>	<u>28,791</u>	<u>501,118</u>	<u>45.69%</u>
CONTRACTUAL SERVICES										
Telephone	17,000	1,065	8,212	48.31%	66.67%	(3,122)	7,563	649	8,788	51.69%
Utilities	200,000	18,557	110,806	55.40%	66.67%	(22,534)	93,833	16,973	89,194	44.60%
Travel	1,000	-	-	0.00%	66.67%	(667)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	19,796	40,649	54.20%	66.67%	(9,354)	16,118	24,531	34,351	45.80%
Maintenance and Repair-Equipment	20,000	848	6,869	34.35%	66.67%	(6,465)	4,518	2,351	13,131	65.66%
Maintenance and Repair-Autos/Trucks	9,700	20	11,921	122.90%	66.67%	5,454	4,826	7,095	(2,221)	-22.90%
Postage	5,000	2,187	3,370	67.40%	66.67%	37	27	3,343	1,630	32.60%
Building and Equipment Rentals	50,000	621	18,934	37.87%	66.67%	(14,401)	20,314	(1,380)	31,066	62.13%
Advertising/Legal Publications	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	66.67%	(667)	-	-	1,000	100.00%
Dues and Subscriptions	750	-	910	121.33%	66.67%	410	738	172	(160)	-21.33%
Professional Services	500	-	-	0.00%	66.67%	(333)	1,638	(1,638)	500	100.00%
Workers Compensation and Unemployment Compensation	20,832	6	7,783	37.36%	66.67%	(6,106)	13,438	(5,655)	13,049	62.64%
Insurance and Bonds	52,000	4,977	39,816	76.57%	66.67%	5,148	34,090	5,726	12,184	23.43%
Contracted Services	275,000	10,535	62,377	22.68%	66.67%	(120,966)	102,103	(39,726)	212,623	77.32%
Bank Fees-Lockbox	2,500	227	653	26.12%	66.67%	(1,014)	529	124	1,847	73.88%
Electronic Meter Fees	55,000	250	2,372	4.31%	66.67%	(34,297)	2,081	291	52,628	95.69%
	<u>785,282</u>	<u>59,089</u>	<u>314,672</u>	<u>40.07%</u>	<u>66.67%</u>	<u>(208,876)</u>	<u>301,816</u>	<u>12,856</u>	<u>470,610</u>	<u>59.93%</u>
COMMODITIES										
Materials and Supplies	50,000	8,028	45,034	90.07%	66.67%	11,699	27,527	17,507	4,966	9.93%
Gas, Oil and Tires	8,000	-	2,392	29.90%	66.67%	(2,942)	2,396	(4)	5,608	70.10%
Uniforms	6,000	448	5,510	91.83%	66.67%	1,510	5,034	476	490	8.17%
	<u>64,000</u>	<u>8,476</u>	<u>52,936</u>	<u>82.71%</u>	<u>66.67%</u>	<u>10,267</u>	<u>34,957</u>	<u>17,979</u>	<u>11,064</u>	<u>17.29%</u>
Total Operating Expenses	<u>1,945,948</u>	<u>141,171</u>	<u>963,156</u>	<u>49.50%</u>	<u>67.04%</u>	<u>(341,343)</u>	<u>903,530</u>	<u>59,626</u>	<u>982,792</u>	<u>50.50%</u>
Depreciation	<u>-</u>	<u>38,531</u>	<u>306,926</u>	<u>0.00%</u>	<u>66.67%</u>	<u>306,926</u>	<u>522,382</u>	<u>(215,456)</u>	<u>(306,926)</u>	<u>0.00%</u>
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>1,945,948</u>	<u>179,702</u>	<u>1,270,082</u>	<u>65.27%</u>	<u>66.85%</u>	<u>(30,784)</u>	<u>1,425,912</u>	<u>(155,830)</u>	<u>675,866</u>	<u>34.73%</u>
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>66.67%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL NONOPERATING EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>66.67%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 1,945,948</u>	<u>\$ 179,702</u>	<u>\$ 1,270,082</u>	<u>65.27%</u>	<u>66.76%</u>	<u>\$ (29,033)</u>	<u>\$ 1,425,912</u>	<u>(155,830)</u>	<u>\$ 675,866</u>	<u>34.73%</u>
Transfers Out	<u>\$ 580,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>66.76%</u>	<u>\$ (387,512)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 580,456</u>	<u>100.00%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Eight-Month Period Ended February 28, 2022

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance To Use</u>	<u>Percent To Use</u>
Capital Outlays										
Capital Outlay-Major Improvements	\$ 10,000	3,675	3,675	36.75%	66.67%	\$ (6,667)	\$ -	3,675	6,325	63.25%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	66.67%	112,742	-	-	(112,742)	0.00%
Capital Outlay-Buildings & Equipment	-	1,951	112,742	0.00%	66.67%	112,742	970	111,772	(112,742)	0.00%
Capital Outlay-Land	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Total Capital Outlays for the Eight-Month Period Ended February 28, 2022	<u>\$ 10,000</u>	<u>\$ 5,626</u>	<u>\$ 116,417</u>	1164.17%	66.67%	<u>\$ 109,750</u>	<u>\$ 970</u>	<u>\$ 115,447</u>	<u>\$ (106,417)</u>	-1064.17%

**Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Eight-Month Period Ended February 28, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 1,658,839
Payments to Suppliers	(356,298)
Payments to Employees	(620,573)
Internal Activity Receipts/payments to other funds	96,234
	<u>778,202</u>
Net Cash Provided (Used) By Operating Activities	<u>778,202</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	-
	<u>-</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Federal Grant Subsidy	
Principal Payments on Capital Debt	-
Interest and Fees Paid on Capital Debt	-
Acquisition and Construction of Capital Assets	(116,417)
Energy Rebates	
Capital Contributions	-
Cash Proceeds from Sale of Capital Asset	15,941
	<u>15,941</u>
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>(100,476)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	5,208
	<u>5,208</u>
Net Cash Provided (Used) By Investing Activities	<u>5,208</u>

Net Increase (Decrease) in Cash and Cash Equivalents	682,934
Cash and Cash Equivalents, Beginning of Seven-Month Period (Including Restricted Assets of \$ 2,815,938)	7,519,044
Cash and Cash Equivalents, End of Seven-Month Period (Including Restricted Assets of \$ 2,814,752)	<u>\$ 8,201,978</u>

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ 429,120
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:	
Depreciation Expense	306,926
(Increase) Decrease in Accounts Receivable	(44,785)
(Increase) Decrease in Prepaid and Other	39,478
(Increase) Decrease in Due From Other Funds	(1,090)
Increase (Decrease) in Accounts Payable	(27,516)
Increase (Decrease) in Accrued Salaries & Benefits	(24,839)
Increase (Decrease) in Flexible Spending	-
Increase (Decrease) in Insurance Claims Payable	(186)
Increase (Decrease) in Accrued Vacation	-
Increase (Decrease) in Performance Bonds	-
Increase (Decrease) in Unearned Revenue	4,422
Increase (Decrease) in Advance Lot Rental	-
Increase (Decrease) in Due to Other Funds	97,324
Increase (Decrease) in Due to Other Governmental Entities	(652)
Increase (Decrease) in Other Post Employment Benefits	-
Total Adjustments	<u>349,082</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 778,202</u>

Unaudited

City of Charleston

Parking Fund

**For the Nine-Month Period
Ended March 31, 2022**

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
March 31, 2022

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 5,581,688
Cash with Fiscal Agent	525
Accounts Receivable (Net of Allowance for Uncollectibles)	131,506
Due From Other Funds	1,090
Prepaid Insurance	650
Interest Receivable	-
Restricted:	
Cash and Cash Equivalents	2,805,331
Revenue Bond Covenant Accounts	-
Total Current Assets	<u>8,520,790</u>

Noncurrent Assets

Restricted:	
Revenue Bond Covenant Accounts	-
Capital Assets Not Being Depreciated:	
Land	4,066,447
Construction in Progress	-
Capital Assets Being Depreciated	
Buildings and System	24,394,044
Machinery and Equipment	1,793,560
Less Accumulated Depreciation	<u>(21,885,144)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>8,368,907</u>
Total Noncurrent Assets	<u>8,368,907</u>
Total Assets	<u>\$ 16,889,697</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 676,707
Loss on Refunding of Debt	-
	<u>676,707</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ 29,916
Due to Other Funds	137,780
Salaries and Wages Payable	-
Compensated Absences	31,313
Flexible Spending	-
Insurance Claims Payable	-
Other Post Employment Benefits	-
Performance Bonds	3,455
Advance Payments	14,559
Revenue Bonds Payable-current	-
Accrued Interest Payable	-
Total Current Liabilities	<u>217,023</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	-
OPEB-Long-Term	<u>4,408,898</u>
Total Noncurrent Liabilities	<u>4,408,898</u>
Total Liabilities	<u>4,625,921</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	686,366
Advance Payments	-
	<u>686,366</u>

NET POSITION

Net Investment in Capital Assets	8,368,907
Restricted For Debt Service	2,805,331
Unrestricted	<u>1,079,879</u>
Total Net Position	<u>\$ 12,254,117</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Nine-Month Period Ended March 31, 2022

	Annual Budget	Current Month	Year To Date	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
Operating Revenues	\$ 2,527,704	\$ 240,958	\$ 1,940,160	76.76%	75.00%	\$ 44,382	\$ 1,678,200	\$ 261,960	\$ 587,544	23.24%
Operating Expenses	<u>1,945,948</u>	<u>165,530</u>	<u>1,435,611</u>	73.77%	75.14%	<u>(26,574)</u>	<u>1,583,190</u>	<u>(147,579)</u>	<u>510,337</u>	26.23%
Operating Income (Loss)	<u>581,756</u>	<u>75,428</u>	<u>504,549</u>			<u>70,956</u>	<u>95,010</u>	<u>409,539</u>	<u>77,207</u>	
Nonoperating Revenues	7,600	703	21,851	287.51%	75.00%	16,151	5,360	16,491	(14,251)	-187.51%
Nonoperating Expenses	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	<u>7,600</u>	<u>703</u>	<u>21,851</u>			<u>16,151</u>	<u>5,360</u>	<u>16,491</u>	<u>(14,251)</u>	
Income Before Contributions and Transfers	<u>\$ 589,356</u>	<u>\$ 76,131</u>	<u>\$ 526,400</u>			<u>\$ 87,107</u>	<u>\$ 100,370</u>	<u>\$ 426,030</u>	<u>\$ 62,956</u>	
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	75.00%	\$ -	\$ -	-	\$ -	0.00%
Transfer Out	<u>\$ (580,456.00)</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	75.00%	<u>\$ 435,342</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (580,456)</u>	0.00%
Change in Net Position			526,400							
Total Net Position-Beginning			<u>\$ 11,727,717</u>							
Total Net Position-Ending			<u>\$ 12,254,117</u>							

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Nine-Month Period Ended March 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
OPERATING REVENUES										
Building #1										
Daily	\$ -	\$ -	\$ -	0.00%	75.00%	\$ -	\$ -	\$ -	\$ -	0.00%
Monthly	307,000	22,965	209,053	68.10%	75.00%	(21,197)	224,548	(15,495)	97,947	31.90%
Commercial	145,700	12,390	109,002	74.81%	75.00%	(273)	108,497	505	36,698	25.19%
Special Rates	800	-	-	0.00%	75.00%	(800)	-	-	800	100.00%
Meter - Smart - Credit Card	1,200	128	1,022	85.17%	75.00%	122	532	490	178	14.83%
Meter - Smart - Park Mobile	1,000	81	735	73.50%	75.00%	(15)	575	160	265	26.50%
Meter - Smart - Coin	1,200	107	1,237	103.08%	75.00%	337	825	412	(37)	-3.08%
Meter - Mechanical - Park Mobile	3,300	172	1,634	49.52%	75.00%	(841)	2,994	(1,360)	1,666	50.48%
Meter - Mechanical - Coin	2,400	106	1,042	43.42%	75.00%	(758)	802	240	1,358	56.58%
	<u>462,600</u>	<u>35,949</u>	<u>323,725</u>	<u>69.98%</u>	<u>75.00%</u>	<u>(23,225)</u>	<u>338,773</u>	<u>(15,048)</u>	<u>138,875</u>	<u>30.02%</u>
Building #2										
Daily	15,500	1,107	7,565	48.81%	75.00%	(4,060)	4,315	3,250	7,935	51.19%
Monthly	124,800	5,055	47,225	37.84%	75.00%	(46,375)	70,465	(23,240)	77,575	62.16%
Theatre Parking	10,800	1,250	11,250	104.17%	75.00%	3,150	10,000	1,250	(450)	-4.17%
Commercial	77,900	6,291	56,941	73.09%	75.00%	(1,484)	60,284	(3,343)	20,959	26.91%
Rent Override	5,004	-	5,004	100.00%	75.00%	-	5,004	-	-	0.00%
Special Rates	200	-	(15)	-7.50%	75.00%	(165)	-	(15)	215	107.50%
Meter - Smart - Credit Card	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
	<u>234,204</u>	<u>13,703</u>	<u>127,970</u>	<u>54.64%</u>	<u>75.00%</u>	<u>(47,683)</u>	<u>150,068</u>	<u>(22,098)</u>	<u>106,234</u>	<u>45.36%</u>
Building #5										
Daily	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Monthly	171,300	15,435	133,518	77.94%	75.00%	5,043	120,090	13,428	37,782	22.06%
Special Rates	84,200	17,024	130,837	155.30%	75.00%	9,731	55,478	17,403	13,449	13.44%
Meter - Smart - Credit Card	5,400	601	3,836	71.04%	75.00%	(214)	2,381	1,455	1,564	28.96%
Meter - Smart - Park Mobile	2,800	194	2,302	82.21%	75.00%	202	1,925	377	498	17.79%
Meter - Smart - Coin	12,900	2,125	11,706	90.74%	75.00%	2,031	8,009	3,697	1,194	9.26%
Meter - Mechanical - Park Mobile	2,500	218	1,749	69.96%	75.00%	(126)	984	765	751	30.04%
Meter - Mechanical - Coin	5,900	342	3,314	56.17%	75.00%	(1,111)	3,125	189	2,586	43.83%
	<u>285,000</u>	<u>32,199</u>	<u>229,306</u>	<u>80.46%</u>	<u>75.00%</u>	<u>15,356</u>	<u>191,992</u>	<u>37,314</u>	<u>55,694</u>	<u>19.54%</u>
Building #6										
Daily	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Monthly	486,300	31,950	312,800	64.32%	75.00%	(51,925)	335,530	(22,730)	173,500	35.68%
Special Rates	100	-	-	0.00%	75.00%	(75)	-	-	100	100.00%
Meter - Smart - Credit Card	13,100	1,579	14,475	110.80%	75.00%	4,650	7,709	1,705	1,875	10.50%
Meter - Smart - Park Mobile	17,500	2,101	24,218	135.48%	75.00%	9,038	11,546	19,291	47,619	26.70%
Meter - Smart - Coin	10,000	1,082	9,669	96.69%	75.00%	2,169	7,068	2,601	331	3.31%
Meter - Mechanical - Park Mobile	9,300	628	7,183	77.24%	75.00%	208	6,658	525	2,117	22.76%
Meter - Mechanical - Coin	14,000	894	11,260	80.43%	75.00%	760	11,241	19	2,740	19.57%
	<u>547,600</u>	<u>38,234</u>	<u>379,605</u>	<u>69.32%</u>	<u>75.00%</u>	<u>(31,095)</u>	<u>378,220</u>	<u>1,385</u>	<u>167,995</u>	<u>30.68%</u>
Total Buildings	<u>1,529,404</u>	<u>120,085</u>	<u>1,060,606</u>	<u>69.35%</u>	<u>75.00%</u>	<u>(86,447)</u>	<u>1,059,053</u>	<u>1,553</u>	<u>(1,552)</u>	<u>-0.10%</u>
OTHER										
Parking Meter Revenues	109,800	8,847	107,777	98.16%	75.00%	25,427	76,112	31,665	2,023	1.84%
Meter - Smart - Credit Card	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	58,100	6,998	56,424	97.12%	75.00%	12,849	37,796	18,628	1,676	2.88%
Meter - Smart - Coin	17,500	1,701	14,316	81.78%	75.00%	6,141	11,546	14,309	(3,416)	-31.34%
Meter - Mechanical - Park Mobile	39,000	4,670	44,581	114.31%	75.00%	15,331	24,977	19,604	(5,581)	-14.31%
Meter - Mechanical - Coin	156,700	14,417	107,767	68.77%	75.00%	(9,758)	97,772	9,995	48,933	31.23%
Auditorium Parking Lot	4,100	-	-	0.00%	75.00%	(3,075)	-	-	4,100	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Morris Square Parking	24,900	-	-	0.00%	75.00%	(18,675)	-	-	24,900	100.00%
Old Farmer's Market Lot	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Morris Street Lot	-	975	8,253	0.00%	75.00%	8,253	7,965	288	(8,253)	0.00%
Union Building Parking Lot	21,700	985	11,225	51.73%	75.00%	(5,050)	13,105	(1,880)	10,475	48.27%
Special Events	10,900	(25)	14,316	131.34%	75.00%	6,141	7	14,309	(3,416)	-31.34%
Rents, Concessions, Leases	83,000	7,397	58,837	70.89%	75.00%	(3,413)	71,745	(12,908)	24,163	29.11%
Auditorium Monthly Rental	7,400	225	3,677	49.69%	75.00%	(1,873)	4,855	(1,178)	3,723	50.31%
Police Fines/Court Costs	2,300	2,825	4,325	188.04%	75.00%	2,600	275	4,050	(2,025)	-88.04%
Boot Fees	800	50	550	68.75%	75.00%	(50)	-	550	250	31.25%
Parking Violations	84,400	12,105	114,298	135.42%	75.00%	50,998	35,810	78,488	(29,898)	-35.42%
Other Non Moving	191,400	38,630	199,016	103.98%	75.00%	55,466	116,456	82,460	(7,161)	-3.98%
Bazged Meters	5,500	5,520	10,455	100.09%	75.00%	6,330	12,753	(2,298)	(4,955)	-90.09%
Warrant Payment Plans	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Residential Parking Permits	5,300	(25)	5,325	100.47%	75.00%	1,350	6,050	(725)	(25)	-0.47%
Reimbursements	-	-	-	0.00%	75.00%	-	138	(138)	-	0.00%
Insurance Claims	1,800	-	-	0.00%	75.00%	(1,350)	-	-	1,800	100.00%
Recycling Revenue	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Miscellaneous	12,700	255	1,891	14.89%	75.00%	(7,634)	1,685	206	10,809	85.11%
Total Other	<u>998,300</u>	<u>120,873</u>	<u>870,554</u>	<u>88.11%</u>	<u>75.00%</u>	<u>130,829</u>	<u>619,147</u>	<u>260,407</u>	<u>(118,746)</u>	<u>11.89%</u>
TOTAL OPERATING REVENUES	<u>2,527,704</u>	<u>240,958</u>	<u>1,940,160</u>	<u>76.76%</u>	<u>75.00%</u>	<u>44,382</u>	<u>1,678,200</u>	<u>261,960</u>	<u>(261,959)</u>	<u>-10.36%</u>
NONOPERATING REVENUES										
Interest	7,500	703	5,910	78.80%	75.00%	285	5,360	550	1,590	21.20%
Interest on MBC Deposits	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Federal Grants-Lighting Project	100	-	-	0.00%	75.00%	(75)	-	-	100	100.00%
Gain (Loss) Sale of Fixed Assets	-	-	15,941	0.00%	75.00%	-	-	15,941	(15,941)	0.00%
TOTAL NONOPERATING REVENUES	<u>7,600</u>	<u>703</u>	<u>21,851</u>	<u>287.51%</u>	<u>75.00%</u>	<u>16,151</u>	<u>5,360</u>	<u>16,491</u>	<u>(14,251)</u>	<u>-187.51%</u>
TOTAL REVENUES	<u>\$ 2,535,304</u>	<u>\$ 241,661</u>	<u>\$ 1,962,011</u>	<u>77.39%</u>	<u>75.00%</u>	<u>\$ 60,533</u>	<u>\$ 1,683,560</u>	<u>\$ 278,451</u>	<u>\$ (278,450)</u>	<u>-10.98%</u>
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	75.00%	\$ -	\$ -	\$ -	\$ -	0.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Nine-Month Period Ended March 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
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	\$ 781,584	\$ 52,630	\$ 482,017	61.67%	76.92%	\$ (119,177)	\$ 465,270	\$ 16,747	\$ 299,567	38.33%
FICA	59,791	3,848	35,643	59.61%	76.92%	(10,348)	34,443	1,200	24,148	40.39%
Medical and Life Insurance	155,904	11,559	113,265	72.65%	75.00%	(3,663)	98,858	14,407	42,639	27.35%
Retirement	73,058	5,170	46,126	63.14%	76.92%	(10,070)	43,833	2,293	26,932	36.86%
Dental/Optical Insurance	9,807	213	6,115	62.35%	75.00%	(1,240)	8,610	(2,495)	3,692	37.65%
Insurance Payroll Deduction	(23,478)	(1,862)	(16,060)	0.00%	75.00%	1,549	(13,356)	(2,704)	(7,418)	31.60%
Other Post Employment Benefits	40,000	-	-	0.00%	75.00%	(30,000)	-	-	40,000	100.00%
	<u>1,096,666</u>	<u>71,558</u>	<u>667,106</u>	<u>60.83%</u>	<u>75.82%</u>	<u>(164,386)</u>	<u>637,658</u>	<u>29,448</u>	<u>429,560</u>	<u>39.17%</u>
CONTRACTUAL SERVICES										
Telephone	17,000	1,074	9,286	54.62%	75.00%	(3,464)	12,240	(2,954)	7,714	45.38%
Utilities	200,000	18,751	129,557	64.78%	75.00%	(20,443)	106,747	22,810	70,443	35.22%
Travel	1,000	-	-	0.00%	75.00%	(750)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	6,417	47,066	62.75%	75.00%	(9,184)	16,118	30,948	27,934	37.25%
Maintenance and Repair-Equipment	20,000	238	7,107	35.54%	75.00%	(7,893)	4,518	2,589	12,893	64.47%
Maintenance and Repair-Autos/Trucks	9,700	1,297	13,218	136.27%	75.00%	5,943	6,447	6,771	(3,518)	-36.27%
Postage	5,000	2,664	6,034	120.68%	75.00%	2,284	27	6,007	(1,034)	-20.68%
Building and Equipment Rentals	50,000	2,386	21,320	42.64%	75.00%	(16,180)	20,607	713	28,680	57.36%
Advertising/Legal Publications	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	75.00%	(750)	-	-	1,000	100.00%
Dues and Subscriptions	750	-	910	121.33%	75.00%	348	738	172	(160)	-21.33%
Professional Services	500	-	-	0.00%	75.00%	(375)	1,638	(1,638)	500	0.00%
Workers Compensation and Unemployment Compensation	20,832	1,229	9,012	43.26%	75.00%	(6,612)	13,438	(4,426)	11,820	56.74%
Insurance and Bonds	52,000	4,976	44,793	86.14%	75.00%	5,793	38,351	6,442	7,207	13.86%
Contracted Services	275,000	6,758	69,135	25.14%	75.00%	(137,115)	122,910	(53,775)	205,865	74.86%
Bank Fees-Lockbox	2,500	167	820	32.80%	75.00%	(1,055)	586	234	1,680	67.20%
Electronic Meter Fees	55,000	-	2,371	4.31%	75.00%	(38,879)	2,352	19	52,629	95.69%
	<u>785,282</u>	<u>45,957</u>	<u>360,629</u>	<u>45.92%</u>	<u>75.00%</u>	<u>(228,333)</u>	<u>346,717</u>	<u>13,912</u>	<u>424,653</u>	<u>54.08%</u>
COMMODITIES										
Materials and Supplies	50,000	8,917	53,951	107.90%	75.00%	16,451	29,878	24,073	(3,951)	-7.90%
Gas, Oil and Tires	8,000	568	2,960	37.00%	75.00%	(3,040)	3,749	(789)	5,040	63.00%
Uniforms	6,000	-	5,510	91.83%	75.00%	1,010	5,433	77	490	8.17%
	<u>64,000</u>	<u>9,485</u>	<u>62,421</u>	<u>97.53%</u>	<u>75.00%</u>	<u>14,421</u>	<u>39,060</u>	<u>23,361</u>	<u>1,579</u>	<u>2.47%</u>
Total Operating Expenses	<u>1,945,948</u>	<u>127,000</u>	<u>1,090,156</u>	<u>56.02%</u>	<u>75.27%</u>	<u>(374,624)</u>	<u>1,023,435</u>	<u>66,721</u>	<u>855,792</u>	<u>43.98%</u>
Depreciation	-	<u>38,530</u>	<u>345,455</u>	<u>0.00%</u>	<u>75.00%</u>	<u>345,455</u>	<u>559,755</u>	<u>(214,300)</u>	<u>(345,455)</u>	<u>0.00%</u>
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>1,945,948</u>	<u>165,530</u>	<u>1,435,611</u>	<u>73.77%</u>	<u>75.14%</u>	<u>(26,574)</u>	<u>1,583,190</u>	<u>(147,579)</u>	<u>510,337</u>	<u>26.23%</u>
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>75.00%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 1,945,948</u>	<u>\$ 165,530</u>	<u>\$ 1,435,611</u>	<u>73.77%</u>	<u>75.07%</u>	<u>\$ (25,212)</u>	<u>\$ 1,583,190</u>	<u>(147,579)</u>	<u>\$ 510,337</u>	<u>26.23%</u>
Transfers Out	<u>\$ 580,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>75.00%</u>	<u>\$ (435,342)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 580,456</u>	<u>100.00%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Nine-Month Period Ended March 31, 2022

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance To Use</u>	<u>Percent To Use</u>
Capital Outlays										
Capital Outlay-Major Improvements	\$ 10,000	9,660	13,335	133.35%	75.00%	\$ (7,500)	\$ -	13,335	(3,335)	-33.35%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	112,742	0.00%	75.00%	112,742	970	111,772	(112,742)	0.00%
Capital Outlay-Land	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Total Capital Outlays for the Nine-Month Period Ended March 31, 2022	<u>\$ 10,000</u>	<u>\$ 9,660</u>	<u>\$ 126,077</u>	1260.77%	75.00%	<u>\$ 118,577</u>	<u>\$ 970</u>	<u>\$ 125,107</u>	<u>\$ (116,077)</u>	-1160.77%

**Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Nine-Month Period Ended March 31, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 1,932,468
Payments to Suppliers	(376,847)
Payments to Employees	(692,131)
Internal Activity Receipts/payments to other funds	<u>109,235</u>
Net Cash Provided (Used) By Operating Activities	<u>972,725</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	<u>-</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Federal Grant Subsidy	-
Transfer to Parking	-
Principal Payments on Capital Debt	-
Interest and Fees Paid on Capital Debt	-
Acquisition and Construction of Capital Assets	(126,077)
Energy Rebates	-
Capital Contributions	-
Cash Proceeds from Sale of Capital Asset	<u>15,941</u>
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>(110,136)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	<u>5,911</u>
Net Cash Provided (Used) By Investing Activities	<u>5,911</u>

Net Increase (Decrease) in Cash and Cash Equivalents	868,500
Cash and Cash Equivalents, Beginning of Nine-Month Period (Including Restricted Assets of \$ 2,815,938)	<u>7,519,044</u>
Cash and Cash Equivalents, End of Nine-Month Period (Including Restricted Assets of \$ 2,805,331)	<u>\$ 8,387,544</u>

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ 504,549
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:	
Depreciation Expense	345,455
(Increase) Decrease in Accounts Receivable	(14,124)
(Increase) Decrease in Prepaid and Other	44,455
(Increase) Decrease in Due From Other Funds	(1,090)
Increase (Decrease) in Accounts Payable	2,400
Increase (Decrease) in Accrued Salaries & Benefits	(24,839)
Increase (Decrease) in Flexible Spending	-
Increase (Decrease) in Insurance Claims Payable	(186)
Increase (Decrease) in Accrued Vacation	-
Increase (Decrease) in Performance Bonds	-
Increase (Decrease) in Unearned Revenue	6,432
Increase (Decrease) in Advance Lot Rental	-
Increase (Decrease) in Due to Other Funds	110,325
Increase (Decrease) in Due to Other Governmental Entities	(652)
Increase (Decrease) in Other Post Employment Benefits	-
Total Adjustments	<u>468,176</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 972,725</u>

Unaudited

City of Charleston

Parking Fund

**For the Ten-Month Period
Ended April 30, 2022**

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
April 30, 2022

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 5,558,793
Cash with Fiscal Agent	525
Accounts Receivable (Net of Allowance for Uncollectibles)	125,495
Due From Other Funds	1,090
Prepaid Insurance	650
Interest Receivable	-
Restricted:	
Cash and Cash Equivalents	2,783,715
Revenue Bond Covenant Accounts	-
Total Current Assets	<u>8,470,268</u>

Noncurrent Assets

Restricted:	
Revenue Bond Covenant Accounts	-
Capital Assets Not Being Depreciated:	
Land	4,066,447
Construction in Progress	-
Capital Assets Being Depreciated	
Buildings and System	24,454,190
Machinery and Equipment	1,793,560
Less Accumulated Depreciation	<u>(21,923,674)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>8,390,523</u>
Total Noncurrent Assets	<u>8,390,523</u>
Total Assets	<u>\$ 16,860,791</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 676,707
Loss on Refunding of Debt	-
	<u>676,707</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ -
Due to Other Funds	154,467
Salaries and Wages Payable	-
Compensated Absences	31,313
Flexible Spending	-
Insurance Claims Payable	-
Other Post Employment Benefits	-
Performance Bonds	3,455
Advance Payments	19,017
Revenue Bonds Payable-current	-
Accrued Interest Payable	-
Total Current Liabilities	<u>208,252</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	-
OPEB-Long-Term	<u>4,408,898</u>
Total Noncurrent Liabilities	<u>4,408,898</u>
Total Liabilities	<u>4,617,150</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	686,366
Advance Payments	-
	<u>686,366</u>

NET POSITION

Net Investment in Capital Assets	8,390,523
Restricted For Debt Service	2,783,715
Unrestricted	<u>1,059,744</u>
Total Net Position	<u>\$ 12,233,982</u>

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Ten-Month Period Ended April 30, 2022

	Annual Budget	Current Month	Year To Date	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
Operating Revenues	\$ 2,527,704	\$ 198,696	\$ 2,138,854	84.62%	83.33%	\$ 32,518	\$ 1,877,545	\$ 261,309	\$ 388,850	15.38%
Operating Expenses	<u>1,945,948</u>	<u>219,517</u>	<u>1,655,127</u>	85.06%	83.42%	<u>31,817</u>	<u>1,774,967</u>	<u>(119,840)</u>	<u>290,821</u>	14.94%
Operating Income (Loss)	<u>581,756</u>	<u>(20,821)</u>	<u>483,727</u>			<u>701</u>	<u>102,578</u>	<u>381,149</u>	<u>98,029</u>	
Nonoperating Revenues	7,600	686	22,538	296.55%	83.33%	16,205	5,969	16,569	(14,938)	-196.55%
Nonoperating Expenses	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	<u>7,600</u>	<u>686</u>	<u>22,538</u>			<u>16,205</u>	<u>5,969</u>	<u>16,569</u>	<u>(14,938)</u>	
Income Before Contributions and Transfers	<u>\$ 589,356</u>	<u>\$ (20,135)</u>	<u>\$ 506,265</u>			<u>\$ 16,906</u>	<u>\$ 108,547</u>	<u>\$ 397,718</u>	<u>\$ 83,091</u>	
Transfers In (Capital Contributions)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	83.33%	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	0.00%
Transfer Out	<u>\$ (580,456.00)</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	83.33%	<u>\$ 483,694</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (580,456)</u>	0.00%
Change in Net Position			506,265							
Total Net Position-Beginning			<u>\$ 11,727,717</u>							
Total Net Position-Ending			<u>\$ 12,233,982</u>							

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CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Ten-Month Period Ended April 30, 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
OPERATING REVENUES										
Building #1										
Daily	\$ -	\$ -	\$ -	0.00%	83.33%	\$ -	\$ -	\$ -	\$ -	0.00%
Monthly	307,000	23,115	232,168	75.62%	83.33%	(23,655)	249,578	(17,410)	74,832	24.38%
Commercial	145,700	12,390	121,392	83.33%	83.33%	(20)	120,552	840	24,308	16.68%
Special Rates	800	-	-	0.00%	83.33%	(667)	-	-	800	100.00%
Meter - Smart - Credit Card	1,200	124	1,146	95.50%	83.33%	146	600	546	54	4.50%
Meter - Smart - Park Mobile	1,000	111	846	84.60%	83.33%	13	668	178	154	15.40%
Meter - Smart - Coin	1,200	135	1,372	114.33%	83.33%	372	917	455	(172)	-14.33%
Meter - Mechanical - Park Mobile	3,300	162	1,796	54.42%	83.33%	(954)	3,237	(1,441)	1,504	45.58%
Meter - Mechanical - Coin	2,400	139	1,181	49.21%	83.33%	(819)	901	280	1,219	50.79%
	462,600	36,176	359,901	77.80%	83.33%	(25,584)	376,453	(16,552)	102,699	22.20%
Building #2										
Daily	15,500	953	8,518	54.95%	83.33%	(4,398)	4,840	3,678	6,982	45.05%
Monthly	124,800	5,500	52,725	42.25%	83.33%	(51,271)	75,178	(22,453)	72,075	57.75%
Theatre Parking	10,800	1,250	12,500	115.74%	83.33%	3,500	11,250	1,250	(1,700)	-15.74%
Commercial	77,900	6,331	63,272	81.22%	83.33%	(1,642)	66,615	(3,343)	14,628	18.78%
Rent Override	5,004	-	5,004	100.00%	83.33%	834	5,004	-	-	0.00%
Special Rates	200	30	15	7.50%	83.33%	(152)	-	15	185	92.50%
Meter - Smart - Credit Card	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	50	50	0.00%	83.33%	50	-	50	(50)	0.00%
	234,204	14,114	142,084	60.67%	83.33%	(53,078)	162,887	(20,803)	92,120	39.33%
Building #5										
Daily	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Monthly	171,300	15,105	148,622	86.76%	83.33%	5,878	132,305	16,317	22,678	13.24%
Special Rates	84,200	16	72,897	86.58%	83.33%	2,733	69,028	3,869	11,303	13.42%
Meter - Smart - Credit Card	5,400	533	4,369	80.91%	83.33%	(131)	2,771	1,598	1,031	19.09%
Meter - Smart - Park Mobile	2,800	308	92,210	93.23%	83.33%	277	2,219	391	190	6.79%
Meter - Smart - Coin	12,900	1,179	12,884	99.88%	83.33%	2,134	9,242	3,642	16	0.12%
Meter - Mechanical - Park Mobile	2,500	272	2,021	80.84%	83.33%	(62)	1,105	916	479	19.16%
Meter - Mechanical - Coin	5,900	407	3,720	63.05%	83.33%	(1,196)	3,614	106	2,180	36.95%
	285,000	17,820	247,123	86.71%	83.33%	9,633	220,284	26,839	37,877	13.29%
Building #6										
Daily	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Monthly	486,300	34,850	347,650	71.49%	83.33%	(57,584)	372,095	(24,445)	138,650	28.51%
Special Rates	100	-	-	0.00%	83.33%	(83)	-	-	100	100.00%
Meter - Smart - Credit Card	13,100	1,427	15,902	121.39%	83.33%	4,986	7,950	7,952	(2,802)	-21.39%
Meter - Smart - Park Mobile	14,800	2,245	26,463	178.80%	83.33%	14,130	13,429	13,034	(11,663)	-78.80%
Meter - Smart - Coin	10,000	805	10,474	104.74%	83.33%	2,141	7,815	2,659	(474)	-4.74%
Meter - Mechanical - Park Mobile	9,300	809	7,992	85.94%	83.33%	242	7,625	367	1,308	14.06%
Meter - Mechanical - Coin	14,000	895	12,155	86.82%	83.33%	489	12,586	(431)	1,845	13.18%
	547,600	41,031	420,636	76.81%	83.33%	(35,679)	421,500	(864)	126,964	23.19%
Total Buildings	1,529,404	109,141	1,189,744	76.48%	83.33%	(104,708)	1,181,124	(11,380)	359,660	23.52%
OTHER										
Parking Meter Revenues	109,800	6,754	114,531	104.31%	83.33%	23,035	86,364	28,167	(4,731)	-4.31%
Meter - Smart - Credit Card	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	58,100	8,433	64,857	111.63%	83.33%	16,442	43,057	24,800	(6,757)	-11.63%
Meter - Smart - Coin	178,500	14,555	145,391	81.45%	83.33%	(3,353)	126,007	19,384	33,109	18.55%
Meter - Mechanical - Park Mobile	39,000	6,374	50,955	130.65%	83.33%	18,456	30,567	20,388	(11,955)	-30.65%
Meter - Mechanical - Coin	156,700	11,696	119,464	76.24%	83.33%	(11,114)	110,575	8,889	37,236	23.76%
Auditorium Parking Lot	4,100	-	-	0.00%	83.33%	(3,417)	1,710	(1,710)	4,100	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Morris Square Parking	24,900	-	-	0.00%	83.33%	(20,749)	-	-	24,900	100.00%
Old Farmer's Market Lot	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Morris Street Lot	-	855	9,108	0.00%	83.33%	9,108	8,710	398	(9,108)	0.00%
Union Building Parking Lot	21,700	985	12,210	56.27%	83.33%	(5,873)	14,695	(2,485)	9,490	43.73%
Special Events	10,900	1,466	15,782	144.79%	83.33%	6,699	7	15,775	(4,882)	-44.79%
Rents, Concessions, Leases	83,000	7,397	66,234	79.80%	83.33%	(2,930)	78,662	(12,428)	16,766	20.20%
Auditorium Monthly Rental	7,400	830	4,508	60.92%	83.33%	(1,658)	5,250	(742)	2,892	39.08%
Police Fines/Court Costs	2,300	465	4,790	208.26%	83.33%	2,873	275	4,515	(2,490)	-108.26%
Boat Fees	800	-	550	68.75%	83.33%	(117)	-	550	250	31.25%
Parking Violations	84,400	9,087	123,385	146.19%	83.33%	53,054	40,810	82,575	(38,985)	-46.19%
Other Non Moving	191,400	18,803	217,819	113.80%	83.33%	58,325	129,496	88,323	(26,419)	-13.80%
Warrant Payment Plans	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Bagged Meters	5,500	1,725	12,450	224.55%	83.33%	7,597	13,113	(8,183)	(6,680)	-121.45%
Residential Parking Permits	5,300	-	5,325	100.47%	83.33%	909	5,100	225	(25)	-0.47%
Reimbursements	-	-	-	0.00%	83.33%	-	138	(138)	-	0.00%
Insurance Claims	1,800	-	-	0.00%	83.33%	(1,500)	-	-	1,800	100.00%
Recycling Revenue	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Miscellaneous	12,700	130	2,021	15.91%	83.33%	(8,562)	1,885	136	10,679	84.09%
Total Other	998,300	89,555	969,110	97.08%	83.33%	137,227	696,421	272,689	29,190	2.92%
TOTAL OPERATING REVENUES	2,527,704	198,696	2,158,854	84.62%	83.33%	32,518	1,877,545	261,309	388,850	15.38%
NONOPERATING REVENUES										
Interest	7,500	686	6,597	87.96%	83.33%	347	5,969	628	903	12.04%
Interest on MBC Deposits	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Federal Grants-Lighting Project	100	-	-	0.00%	83.33%	(83)	-	-	100	100.00%
Gain (Loss) Sale of Fixed Assets	-	-	15,941	0.00%	83.33%	-	-	15,941	(15,941)	0.00%
TOTAL NONOPERATING REVENUES	7,600	686	22,538	296.55%	83.33%	16,205	5,969	16,569	(14,938)	-196.55%
TOTAL REVENUES	\$ 2,535,304	\$ 199,382	\$ 2,181,392	85.25%	83.33%	\$ 48,723	\$ 1,883,514	\$ 277,878	\$ 373,912	14.75%
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	83.33%	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ -	-	\$ -		Unaudited					

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Ten-Month Period Ended April 30, 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
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	\$ 781,584	\$ 80,300	\$ 562,317	71.95%	84.62%	\$ (99,059)	\$ 541,161	\$ 21,156	\$ 219,267	28.05%
FICA	59,791	5,963	41,606	69.59%	84.62%	(8,989)	40,099	1,507	18,185	30.41%
Medical and Life Insurance	155,904	13,073	126,338	81.04%	83.33%	(3,577)	102,756	23,582	29,566	18.96%
Retirement	73,058	7,815	53,941	73.83%	84.62%	(7,881)	50,798	3,143	19,117	26.17%
Dental/Optical Insurance	9,807	323	6,438	65.65%	83.33%	(1,734)	8,670	(2,232)	3,369	34.35%
Insurance Payroll Deduction	(23,478)	(1,936)	(17,996)	0.00%	83.33%	1,568	(14,856)	(3,140)	(5,482)	23.35%
Other Post Employment Benefits	40,000	-	-	0.00%	83.33%	(33,332)	-	-	40,000	100.00%
	<u>1,096,666</u>	<u>105,538</u>	<u>772,644</u>	<u>70.45%</u>	<u>83.88%</u>	<u>(147,239)</u>	<u>728,628</u>	<u>44,016</u>	<u>324,022</u>	<u>29.55%</u>
CONTRACTUAL SERVICES										
Telephone	17,000	1,075	10,361	60.95%	83.33%	(3,805)	14,713	(4,352)	6,639	39.05%
Utilities	200,000	16,592	146,149	73.07%	83.33%	(20,511)	122,140	24,009	53,851	26.93%
Travel	1,000	-	-	0.00%	83.33%	(833)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	4,900	51,966	69.29%	83.33%	(10,532)	17,968	33,998	23,034	30.71%
Maintenance and Repair-Equipment	20,000	3,868	10,975	54.88%	83.33%	(5,691)	20,083	(9,108)	9,025	45.13%
Maintenance and Repair-Autos/Trucks	9,700	-	13,218	136.27%	83.33%	5,135	6,447	6,771	(3,518)	-36.27%
Postage	5,000	509	6,543	130.86%	83.33%	2,377	27	6,516	(1,543)	-30.86%
Building and Equipment Rentals	50,000	4,199	25,519	51.04%	83.33%	(16,146)	23,975	1,544	24,481	48.96%
Advertising/Legal Publications	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	83.33%	(833)	-	-	1,000	100.00%
Dues and Subscriptions	750	-	910	121.33%	83.33%	285	738	172	(160)	-21.33%
Professional Services	500	-	-	0.00%	83.33%	(417)	1,638	(1,638)	500	0.00%
Workers Compensation and Unemployment Compensation	20,832	3,291	12,303	59.06%	83.33%	(5,056)	13,773	(1,470)	8,529	40.94%
Insurance and Bonds	52,000	9,904	54,697	105.19%	83.33%	11,365	43,328	11,369	(2,697)	-5.19%
Contracted Services	275,000	25,672	94,807	34.48%	83.33%	(134,351)	135,968	(41,161)	180,193	65.52%
Bank Fees-Lockbox	2,500	226	1,046	41.84%	83.33%	(1,037)	678	368	1,454	58.16%
Electronic Meter Fees	55,000	386	2,757	5.01%	83.33%	(43,075)	2,688	69	52,243	94.99%
	<u>785,282</u>	<u>70,622</u>	<u>431,251</u>	<u>54.92%</u>	<u>83.33%</u>	<u>(223,124)</u>	<u>404,164</u>	<u>27,087</u>	<u>354,031</u>	<u>45.08%</u>
COMMODITIES										
Materials and Supplies	50,000	3,926	57,877	115.75%	83.33%	16,212	35,866	22,011	(7,877)	-15.75%
Gas, Oil and Tires	8,000	-	2,959	36.99%	83.33%	(3,707)	3,749	(790)	5,041	63.01%
Uniforms	6,000	900	6,410	106.83%	83.33%	1,410	5,433	977	(410)	-6.83%
	<u>64,000</u>	<u>4,826</u>	<u>67,246</u>	<u>105.07%</u>	<u>83.33%</u>	<u>13,915</u>	<u>45,048</u>	<u>22,198</u>	<u>(3,246)</u>	<u>-5.07%</u>
Total Operating Expenses	<u>1,945,948</u>	<u>180,986</u>	<u>1,271,141</u>	<u>65.32%</u>	<u>83.51%</u>	<u>(353,985)</u>	<u>1,177,840</u>	<u>93,301</u>	<u>674,807</u>	<u>34.68%</u>
Depreciation	<u>-</u>	<u>38,531</u>	<u>383,986</u>	<u>0.00%</u>	<u>83.33%</u>	<u>383,986</u>	<u>597,127</u>	<u>(213,141)</u>	<u>(383,986)</u>	<u>#DIV/0!</u>
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>1,945,948</u>	<u>219,517</u>	<u>1,655,127</u>	<u>85.06%</u>	<u>83.42%</u>	<u>31,817</u>	<u>1,774,967</u>	<u>(119,840)</u>	<u>290,821</u>	<u>14.94%</u>
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>83.33%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 1,945,948</u>	<u>\$ 219,517</u>	<u>\$ 1,655,127</u>	<u>85.06%</u>	<u>83.38%</u>	<u>\$ 32,693</u>	<u>\$ 1,774,967</u>	<u>(119,840)</u>	<u>\$ 290,821</u>	<u>14.94%</u>
Transfers Out	<u>\$ 580,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>83.33%</u>	<u>\$ (483,694)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 580,456</u>	<u>100.00%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Ten-Month Period Ended April 30, 2022

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance To Use</u>	<u>Percent To Use</u>
Capital Outlays										
Capital Outlay-Major Improvements	\$ 10,000	60,147	73,482	734.82%	83.33%	\$ (8,333)	\$ -	73,482	(63,482)	-634.82%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	83.33%	112,742	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	112,742	0.00%	83.33%	112,742	970	111,772	(112,742)	0.00%
Capital Outlay-Land	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Total Capital Outlays for the Ten-Month Period Ended April 30, 2022	<u>\$ 10,000</u>	<u>\$ 60,147</u>	<u>\$ 186,224</u>	1862.24%	83.33%	<u>\$ 177,891</u>	<u>\$ 970</u>	<u>\$ 185,254</u>	<u>\$ (176,224)</u>	-1762.24%

**Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Ten-Month Period Ended April 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 2,141,631
Payments to Suppliers	(482,210)
Payments to Employees	(797,669)
Internal Activity Receipts/payments to other funds	<u>125,923</u>
Net Cash Provided (Used) By Operating Activities	<u>987,675</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	<u>-</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Federal Grant Subsidy	-
Transfer to Parking	-
Principal Payments on Capital Debt	-
Interest and Fees Paid on Capital Debt	-
Transfer to CASE and Public Safety Bonds	-
Acquisition and Construction of Capital Assets	(186,224)
Energy Rebates	-
Capital Contributions	-
Cash Proceeds from Sale of Capital Asset	<u>15,941</u>
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>(170,283)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	<u>6,597</u>
Net Cash Provided (Used) By Investing Activities	<u>6,597</u>

Net Increase (Decrease) in Cash and Cash Equivalents	823,989
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of \$ 2,815,938)	<u>7,519,044</u>
Cash and Cash Equivalents, End of Ten-Month Period (Including Restricted Assets of \$ 2,783,715)	<u>\$ 8,343,033</u>

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ 483,727
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:	
Depreciation Expense	383,986
(Increase) Decrease in Accounts Receivable	(8,113)
(Increase) Decrease in Prepaid and Other	44,455
(Increase) Decrease in Due From Other Funds	(1,090)
Increase (Decrease) in Accounts Payable	(27,516)
Increase (Decrease) in Accrued Salaries & Benefits	(24,839)
Increase (Decrease) in Insurance Claims Payable	(186)
Increase (Decrease) in Accrued Vacation	-
Increase (Decrease) in Flexible Spending	-
Increase (Decrease) in Performance Bonds	-
Increase (Decrease) in Unearned Revenue	10,890
Increase (Decrease) in Advance Lot Rental	-
Increase (Decrease) in Due to Other Funds	127,013
Increase (Decrease) in Due to Other Governmental Entities	(652)
Increase (Decrease) in Other Post Employment Benefits	-
Total Adjustments	<u>503,948</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 987,675</u>

Unaudited

City of Charleston

Parking Fund

**For the Eleven-Month Period
Ended May 31, 2022**

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
May 31, 2022

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 5,659,656
Cash with Fiscal Agent	525
Accounts Receivable (Net of Allowance for Uncollectibles)	121,270
Due From Other Funds	1,090
Prepaid Insurance	650
Interest Receivable	-
Restricted:	
Cash and Cash Equivalents	2,756,911
Revenue Bond Covenant Accounts	-
Total Current Assets	<u>8,540,102</u>

Noncurrent Assets

Restricted:	
Revenue Bond Covenant Accounts	-
Capital Assets Not Being Depreciated:	
Land	4,066,447
Construction in Progress	-
Capital Assets Being Depreciated	
Buildings and System	24,454,190
Machinery and Equipment	1,841,522
Less Accumulated Depreciation	<u>(21,962,205)</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>8,399,954</u>
Total Noncurrent Assets	<u>8,399,954</u>
Total Assets	<u>\$ 16,940,056</u>

DEFERRED OUTFLOW OF RESOURCES:

Other Post Employment Benefits	\$ 676,707
Loss on Refunding of Debt	-
	<u>676,707</u>

LIABILITIES

Current Liabilities:

Accounts Payable	\$ -
Due to Other Funds	167,835
Salaries and Wages Payable	-
Compensated Absences	31,313
Flexible Spending	-
Insurance Claims Payable	-
Other Post Employment Benefits	-
Performance Bonds	3,455
Advance Payments	8,676
Revenue Bonds Payable-current	-
Accrued Interest Payable	-
Total Current Liabilities	<u>211,279</u>

Noncurrent Liabilities:

Revenue Bonds Payable (Net of Unamortized Discounts)	-
OPEB-Long-Term	<u>4,408,898</u>
Total Noncurrent Liabilities	<u>4,408,898</u>
Total Liabilities	<u>4,620,177</u>

DEFERRED INFLOW OF RESOURCES:

Other Post Employment Benefits	686,366
Advance Payments	-
	<u>686,366</u>

NET POSITION

Net Investment in Capital Assets	8,399,954
Restricted For Debt Service	2,756,911
Unrestricted	<u>1,153,355</u>
Total Net Position	<u>\$ 12,310,220</u>

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Eleven-Month Period Ended May 31, 2022

	Annual Budget	Current Month	Year To Date	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
Operating Revenues	\$ 2,527,704	\$ 201,883	\$ 2,340,734	92.60%	91.67%	\$ 23,588	\$ 2,075,710	\$ 265,024	\$ 186,970	7.40%
Operating Expenses	<u>1,945,948</u>	<u>172,978</u>	<u>1,828,105</u>	93.94%	91.72%	<u>43,281</u>	<u>1,936,578</u>	<u>(108,473)</u>	<u>117,843</u>	6.06%
Operating Income (Loss)	<u>581,756</u>	<u>28,905</u>	<u>512,629</u>			<u>(19,694)</u>	<u>139,132</u>	<u>373,497</u>	<u>69,127</u>	
Nonoperating Revenues	7,600	5,361	27,899	367.09%	91.67%	20,932	6,604	21,295	(20,299)	-267.09%
Nonoperating Expenses	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	<u>7,600</u>	<u>5,361</u>	<u>27,899</u>			<u>20,932</u>	<u>6,604</u>	<u>21,295</u>	<u>(20,299)</u>	
Income Before Contributions and Transfers	<u>\$ 589,356</u>	<u>\$ 34,266</u>	<u>\$ 540,528</u>			<u>\$ 1,238</u>	<u>\$ 145,736</u>	<u>\$ 394,792</u>	<u>\$ 48,828</u>	
Transfers In (Capital Contributions)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	91.67%	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	0.00%
Transfer Out	<u>\$ (580,456.00)</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%	91.67%	<u>\$ 532,104</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (580,456)</u>	0.00%
Change in Net Position			540,528							
Total Net Position-Beginning			<u>\$ 11,727,717</u>							
Total Net Position-Ending			<u>\$ 12,268,245</u>							

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Eleven-Month Period Ended May 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
OPERATING REVENUES										
Building #1										
Daily	\$ -	\$ -	\$ -	0.00%	91.67%	\$ -	\$ -	\$ -	\$ -	0.00%
Monthly	207,000	21,878	253,995	82.73%	91.67%	(27,432)	274,663	(20,668)	53,005	17.27%
Commercial	145,700	12,390	133,782	91.82%	91.67%	219	132,607	1,175	19,918	8.18%
Special Rates	800	-	-	0.00%	91.67%	(733)	-	-	800	100.00%
Meter - Smart - Credit Card	1,200	726	1,872	156.00%	91.67%	772	696	1,176	(672)	-56.00%
Meter - Smart - Park Mobile	1,000	92	937	93.70%	91.67%	20	741	196	63	6.30%
Meter - Smart - Coin	1,200	105	1,477	123.08%	91.67%	377	1,004	473	(777)	-23.08%
Meter - Mechanical - Park Mobile	3,300	79	1,874	56.79%	91.67%	(1,151)	3,429	(1,555)	1,426	43.21%
Meter - Mechanical - Coin	2,400	110	1,290	53.75%	91.67%	(910)	978	312	1,110	46.25%
	462,600	35,330	395,227	85.44%	91.67%	(28,838)	414,118	(18,891)	67,373	14.56%
Building #2										
Daily	15,500	1,703	10,221	65.94%	91.67%	(3,988)	5,529	4,692	5,279	34.06%
Monthly	124,800	5,398	58,123	46.57%	91.67%	(56,281)	80,050	(21,927)	66,677	53.43%
Theatre Parking	10,800	2,500	15,000	138.89%	91.67%	5,100	12,500	2,500	(4,200)	-38.89%
Commercial	77,900	6,331	69,603	89.35%	91.67%	(1,808)	72,946	(3,343)	8,297	10.65%
Rent Override	5,004	-	5,004	100.00%	91.67%	417	5,004	-	-	0.00%
Special Rates	200	30	45	22.50%	91.67%	(138)	-	45	155	77.50%
Meter - Smart - Credit Card	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	50	0.00%	91.67%	50	-	50	(50)	0.00%
	234,204	15,962	158,046	67.48%	91.67%	(56,649)	176,029	(17,983)	76,158	32.52%
Building #5										
Daily	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Monthly	171,300	15,295	163,918	95.69%	91.67%	6,887	145,325	18,593	7,382	4.31%
Special Rates	84,200	4	72,901	86.58%	91.67%	(4,285)	75,807	(2,906)	11,299	13.42%
Meter - Smart - Credit Card	5,400	-	4,369	80.91%	91.67%	(581)	3,140	1,229	1,031	19.09%
Meter - Smart - Park Mobile	2,800	286	2,947	105.25%	91.67%	380	2,414	533	(147)	-5.25%
Meter - Smart - Coin	12,900	1,298	14,093	109.25%	91.67%	2,368	10,010	4,083	(1,193)	-9.25%
Meter - Mechanical - Park Mobile	2,500	221	2,242	89.68%	91.67%	(50)	1,241	1,001	258	10.32%
Meter - Mechanical - Coin	5,900	256	3,976	67.39%	91.67%	(1,433)	4,230	(254)	1,924	32.61%
	285,000	17,320	264,446	92.79%	91.67%	3,187	242,167	22,279	20,554	7.21%
Building #6										
Daily	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Monthly	486,300	35,895	383,545	78.87%	91.67%	(62,246)	408,500	(24,955)	102,755	21.13%
Special Rates	100	1,145	1,145	1145.00%	91.67%	1,053	-	1,145	(1,045)	-1045.00%
Meter - Smart - Credit Card	13,100	1,812	17,714	135.22%	91.67%	5,705	9,384	8,330	(4,614)	-35.22%
Meter - Smart - Park Mobile	14,800	1,942	28,405	191.93%	91.67%	14,838	15,821	12,584	(13,605)	-91.93%
Meter - Smart - Coin	10,000	1,145	11,620	116.20%	91.67%	2,453	8,727	2,893	(1,620)	-16.20%
Meter - Mechanical - Park Mobile	9,300	776	8,767	94.27%	91.67%	242	8,478	289	533	5.73%
Meter - Mechanical - Coin	14,000	787	12,842	92.44%	91.67%	108	13,826	(884)	1,058	7.56%
	547,800	43,502	464,138	84.76%	91.67%	(37,847)	484,736	(598)	83,462	15.24%
Total Buildings	1,529,404	112,114	1,281,857	83.81%	91.67%	(120,148)	1,297,050	(15,159)	247,547	16.19%
OTHER										
Parking Meter Revenues	109,800	9,969	124,500	113.39%	91.67%	23,846	88,629	35,871	(14,700)	-13.39%
Meter - Smart - Credit Card	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	58,100	7,339	72,196	124.26%	91.67%	18,936	52,149	20,047	(14,096)	-24.26%
Meter - Smart - Coin	178,500	16,779	162,170	90.85%	91.67%	(1,461)	141,009	21,161	16,330	9.15%
Meter - Mechanical - Park Mobile	39,000	5,216	56,170	144.03%	91.67%	20,419	32,213	23,957	(17,170)	-44.03%
Meter - Mechanical - Coin	156,700	14,318	133,782	85.37%	91.67%	(9,865)	124,155	9,627	22,918	14.63%
Auditorium Parking Lot	4,100	-	-	0.00%	91.67%	(3,758)	-	(4,826)	4,100	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Morris Square Parking	24,900	-	-	0.00%	91.67%	(22,826)	-	-	24,900	100.00%
Old Farmer's Market Lot	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Morris Street Lot	-	775	9,883	0.00%	91.67%	9,883	9,510	373	(9,883)	0.00%
Union Building Parking Lot	21,700	1,170	13,380	61.66%	91.67%	(6,512)	16,270	(2,890)	8,320	38.34%
Special Events	10,900	1,565	17,346	159.14%	91.67%	7,264	7,264	10,082	(6,446)	-59.14%
Rents, Concessions, Leases	83,000	7,397	73,931	89.17%	91.67%	(2,455)	85,718	(11,947)	9,369	11.29%
Auditorium Monthly Rental	7,400	630	5,138	69.43%	91.67%	(1,646)	5,655	(517)	2,262	30.57%
Police Fines/Court Costs	2,300	225	5,015	218.04%	91.67%	2,907	275	4,740	(2,715)	-118.04%
Boot Fees	800	-	550	68.75%	91.67%	(183)	-	550	250	31.25%
Parking Violations	84,400	9,366	132,751	157.29%	91.67%	55,382	46,160	86,591	(48,351)	-57.29%
Other Non Moving	191,400	15,925	233,744	122.12%	91.67%	58,288	144,376	89,368	(42,344)	-22.12%
Warrant Payment Plans	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Bagged Meters	5,500	(1,095)	11,085	201.55%	91.67%	13,203	13,203	(2,118)	(5,585)	-101.55%
Residential Parking Permits	5,300	-	5,325	100.47%	91.67%	466	5,175	150	(25)	-0.47%
Reimbursements	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Insurance Claims	1,800	-	-	0.00%	91.67%	(1,650)	-	-	1,800	100.00%
Recycling Revenue	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Miscellaneous	32,700	590	2,211	17.41%	91.67%	(9,431)	2,075	136	10,489	82.59%
Total Other	898,500	89,760	1,058,877	106.07%	91.67%	143,716	778,660	280,217	(60,577)	-6.07%
TOTAL OPERATING REVENUES	2,527,904	201,883	2,340,734	92.60%	91.67%	23,588	2,075,710	265,024	186,970	7.40%
NONOPERATING REVENUES										
Interest	7,500	5,196	11,793	157.24%	91.67%	4,918	6,604	5,189	(4,293)	-57.24%
Interest on MBC Deposits	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Federal Grants/Lighting Project	100	-	-	0.00%	91.67%	(92)	-	-	100	100.00%
Gain (loss) Sale of Fixed Assets	-	165	16,106	0.00%	91.67%	-	-	16,106	(16,106)	0.00%
TOTAL NONOPERATING REVENUES	7,600	5,361	27,899	367.09%	91.67%	20,932	6,604	21,295	(20,299)	-267.09%
TOTAL REVENUES	\$ 2,535,504	\$ 207,244	\$ 2,368,633	93.43%	91.67%	\$ 44,520	\$ 2,082,314	\$ 286,319	\$ 166,671	6.57%
Transfers In (Capital Contributions)	\$ -	\$ -	\$ -	0.00%	91.67%	\$ -	\$ -	\$ -	\$ -	0.00%

Unaudited

\$ - \$ 3 \$ -

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Eleven-Month Period Ended May 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
OPERATING EXPENSES										
PERSONNEL COSTS										
Salaries and Wages	\$ 781,584	\$ 52,950	\$ 615,267	78.72%	92.31%	\$ (106,213)	\$ 590,134	\$ 25,133	\$ 166,317	21.28%
FICA	59,791	3,883	45,489	76.08%	92.31%	(9,704)	43,711	1,778	14,302	23.92%
Medical and Life Insurance	155,904	12,655	138,994	89.15%	91.67%	(3,923)	115,044	23,950	16,910	10.85%
Retirement	73,058	5,117	59,057	80.84%	92.31%	(8,383)	55,159	3,898	14,001	19.16%
Dental/Optical Insurance	9,807	629	7,067	72.06%	91.67%	(1,923)	9,193	(2,126)	2,740	27.94%
Insurance Payroll Deduction	(23,478)	(1,722)	(19,718)	0.00%	91.67%	1,804	(16,109)	(3,609)	(3,760)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	91.67%	(36,668)	-	-	40,000	100.00%
	<u>1,096,666</u>	<u>73,512</u>	<u>846,156</u>	<u>77.16%</u>	<u>91.94%</u>	<u>(162,119)</u>	<u>797,132</u>	<u>49,024</u>	<u>250,510</u>	<u>22.84%</u>
CONTRACTUAL SERVICES										
Telephone	17,000	1,072	11,433	67.25%	91.67%	(4,151)	15,239	(3,806)	5,567	32.75%
Utilities	200,000	15,245	161,394	80.70%	91.67%	(21,946)	135,965	25,429	38,606	19.30%
Travel	1,000	-	-	0.00%	91.67%	(917)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	22,950	74,916	99.89%	91.67%	6,164	33,449	41,467	84	0.11%
Maintenance and Repair-Equipment	20,000	455	11,430	57.15%	91.67%	(6,904)	22,888	(11,458)	8,570	42.85%
Maintenance and Repair-Autos/Trucks	9,700	-	13,218	136.27%	91.67%	4,326	7,064	6,154	(3,518)	-36.27%
Postage	5,000	558	7,101	142.02%	91.67%	2,518	27	7,074	(2,101)	-42.02%
Building and Equipment Rentals	50,000	3,141	28,660	57.32%	91.67%	(17,175)	24,222	4,438	21,340	42.68%
Advertising/Legal Publications	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	91.67%	(917)	-	-	1,000	100.00%
Dues and Subscriptions	750	-	910	121.33%	91.67%	222	738	172	(160)	-21.33%
Professional Services	500	185	185	37.00%	91.67%	(273)	1,638	(1,453)	315	63.00%
Workers Compensation and Unemployment Compensation	20,832	112	12,415	59.60%	91.67%	(6,682)	13,773	(1,358)	8,417	40.40%
Insurance and Bonds	52,000	-	54,697	105.19%	91.67%	7,029	48,305	6,392	(2,697)	-5.19%
Contracted Services	275,000	12,683	107,491	39.09%	91.67%	(144,602)	148,837	(41,346)	167,509	60.91%
Bank Fees-Lockbox	2,500	94	1,140	45.60%	91.67%	(1,152)	738	402	1,360	54.40%
Electronic Meter Fees	55,000	1,187	3,943	7.17%	91.67%	(46,476)	3,029	914	51,057	92.83%
	<u>785,282</u>	<u>57,682</u>	<u>488,933</u>	<u>62.26%</u>	<u>91.67%</u>	<u>(230,935)</u>	<u>455,912</u>	<u>33,021</u>	<u>296,349</u>	<u>37.74%</u>
COMMODITIES										
Materials and Supplies	50,000	3,254	61,131	122.26%	91.67%	15,296	38,825	22,306	(11,131)	-22.26%
Gas, Oil and Tires	8,000	-	2,959	36.99%	91.67%	(4,375)	4,377	(1,418)	5,041	63.01%
Uniforms	6,000	-	6,410	106.83%	91.67%	910	5,833	577	(410)	-6.83%
	<u>64,000</u>	<u>3,254</u>	<u>70,500</u>	<u>110.16%</u>	<u>91.67%</u>	<u>11,831</u>	<u>49,035</u>	<u>21,465</u>	<u>(6,500)</u>	<u>-10.16%</u>
Total Operating Expenses	1,945,948	134,448	1,405,589	72.23%	91.76%	(380,013)	1,302,079	103,510	540,359	27.77%
Depreciation	-	38,530	422,516	0.00%	91.67%	422,516	634,499	(211,983)	(422,516)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	<u>1,945,948</u>	<u>172,978</u>	<u>1,828,105</u>	<u>93.94%</u>	<u>91.72%</u>	<u>43,281</u>	<u>1,936,578</u>	<u>(108,473)</u>	<u>117,843</u>	<u>6.06%</u>
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>91.67%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 1,945,948</u>	<u>\$ 172,978</u>	<u>\$ 1,828,105</u>	<u>93.94%</u>	<u>91.70%</u>	<u>\$ 43,768</u>	<u>\$ 1,936,578</u>	<u>(108,473)</u>	<u>\$ 117,843</u>	<u>6.06%</u>
Transfers Out	<u>\$ 580,456</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>91.67%</u>	<u>\$ (532,104)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 580,456</u>	<u>100.00%</u>

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Eleven-Month Period Ended May 31, 2022

	<u>Annual Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Percent Used</u>	<u>Budget Percentage</u>	<u>Actual to Budget</u>	<u>Year to Date Prior Year</u>	<u>Actual to Prior Year Actual</u>	<u>Balance To Use</u>	<u>Percent To Use</u>
Capital Outlays										
Capital Outlay-Major Improvements	\$ -	-	73,482	0.00%	91.67%	\$ -	\$ -	73,482	(73,482)	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	91.67%	118,729	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	5,987	118,729	0.00%	91.67%	118,729	970	117,759	(118,729)	0.00%
Capital Outlay-Land	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	<u>-</u>	<u>-</u>	<u>-</u>	0.00%	91.67%	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Total Capital Outlays for the Eleven-Month Period Ended May 31, 2022	<u>\$ -</u>	<u>\$ 5,987</u>	<u>\$ 192,211</u>	0.00%	91.67%	<u>\$ 192,211</u>	<u>\$ 970</u>	<u>\$ 191,241</u>	<u>\$ (192,211)</u>	0.00%

**Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Eleven-Month Period Ended May 31, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts From Customers and Users	\$ 2,337,395
Payments to Suppliers	(543,146)
Payments to Employees	(871,181)
Internal Activity Receipts/payments to other funds	<u>139,290</u>
Net Cash Provided (Used) By Operating Activities	<u>1,062,358</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers From Other Funds	<u>-</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Federal Grant Subsidy	-
Transfer to Civic Center	-
Principal Payments on Capital Debt	-
Interest and Fees Paid on Capital Debt	-
Transfer to CASE and Public Safety Bonds	-
Acquisition and Construction of Capital Assets	(192,211)
Energy Rebate	-
Capital Contributions	-
Cash Proceeds from Sale of Capital Asset	<u>16,106</u>
Net Cash Provided (Used) By Capital & Related Financing Activities	<u>(176,105)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest and Dividends Received	<u>11,795</u>
Net Cash Provided (Used) By Investing Activities	<u>11,795</u>

Net Increase (Decrease) in Cash and Cash Equivalents	898,048
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of \$ 2,815,938)	<u>7,519,044</u>
Cash and Cash Equivalents, End of Eleven-Month Period (Including Restricted Assets of \$ 2,756,911)	<u>\$ 8,417,092</u>

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ 512,629
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:	
Depreciation Expense	422,516
(Increase) Decrease in Accounts Receivable	(3,888)
(Increase) Decrease in Prepaid and Other	44,455
(Increase) Decrease in Due From Other Funds	(1,090)
Increase (Decrease) in Accounts Payable	(27,516)
Increase (Decrease) in Accrued Salaries & Benefits	(24,839)
Increase (Decrease) in Flexible Spending	-
Increase (Decrease) in Insurance Claims Payable	(186)
Increase (Decrease) in Accrued Vacation	-
Increase (Decrease) in Performance Bonds	-
Increase (Decrease) in Unearned Revenue	549
Increase (Decrease) in Advance Lot Rental	-
Increase (Decrease) in Due to Other Funds	140,380
Increase (Decrease) in Due to Other Governmental Entities	(652)
Increase (Decrease) in Other Post Employment Benefits	-
Total Adjustments	<u>549,729</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,062,358</u>

Unaudited