CHARLESTON CITY COUNCIL

Regular Meeting

May 15, 2023
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 5-15-2023

PROCLAMATIONS

1. 5-15-2023

COMMUNICATIONS

1. 5-15-2023

PUBLIC HEARINGS

1. Resolution No. 803-23 – Authorizing the Mayor or City Manager to enter into an easement and right-of-way agreement with Mountaineer Gas Company for the purpose of installing a pipeline as referenced in the attached documents.
2. Resolution No. 804-23 – Authorizing a proposed trade of City property adjacent to Beech Avenue where the house commonly referred to as 1615 Beech Avenue is encroaching on the public right of way in exchange for property of an equivalent size adjacent to said public

right of way.

REPORTS OF STANDING COMMITTEES

FINANCE

1. Resolution No. 802-23 - Authorizing the Mayor or City Manager to purchase field force protection equipment from Galls for use by the Charleston Police Department.
2. Resolution No. 803-23 – Authorizing the Mayor or City Manager to enter into an easement and right-of-way agreement with Mountaineer Gas Company for the purpose of installing a pipeline as referenced in the attached documents.
3. Resolution No. 804-23 – Authorizing a proposed trade of City property adjacent to Beech Avenue where the house commonly referred to as 1615 Beech Avenue is encroaching on the public right of way in exchange for property of an equivalent size adjacent to said public right of way.
4. Resolution No. 805-23 - Authorizing the Mayor or City Manager to enter into the attached Shared Vehicle Operating Agreement between the City of Charleston and Bird Global, Inc.
5. Resolution No. 806-23 - Authorizing the Mayor or City Manager to purchase 4 trailer-mounted vacuum leaf loaders from West Virginia Tractor Company.
6. Resolution No. 807-23 - Approving the proposed Fiscal Year 2023-2024 Coliseum & Convention Center and Municipal Auditorium budget.
7. Resolution No. 808-23 - Authorizing the Mayor or City Manager to enter into a contract with Tim Hogan's Flooring for the purchase and installation of new carpeting in several offices at City Hall and the City Services Center.
8. Resolution No. 809-23 - Authorizing the Mayor or City Manager to enter into a contract with Mr. Asphalt, Inc. to perform asphalt street paving construction services.
9. Resolution No. 810-23 - Authorizing the Mayor or City Manager to purchase a three-year warranty plan from ULTRA Forensic Technology Inc. for the Police Department's National Integrated Ballistic Information Network machine.
10. Bill No. 7992 - A BILL to amend and reenact Sections of the Municipal Code relating to updating provisions to reflect the policy changes made by City Council with respect to ending the self-insured workers compensation program and adjusting certain sick leave accruals beginning with the fiscal year 2024 budget.

REPORTS OF OFFICERS

1. 5-15-2023

NEW BILLS

1. 5-15-2023

UNFINISHED BUSINESS AND/OR MISCELLANEOUS BUSINESS

REMARKS BY MEMBERS

ROLL CALL

ADJOURNMENT

THE AGENDA WAS AMENDED ON 5-15-2023

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

Page | 3 of

Amy Shuler Goodwin
Office of the Mayor
City of Charleston

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

May 15, 2023

Linda Bodie:

It is with great pleasure I recognize your unwavering commitment to serving, educating, and making a difference in the lives of all who work, live and visit our Capital City.

As a leader in our community, you have you been the driving force for promoting financial literacy and advocating for equality and inclusion – creating a positive impact on the lives of all West Virginians. In your position as CEO & Innovator at Element Federal Credit Union you have been recognized with The Power of One award in 2022 and the Herb Wegner Memorial Award for Outstanding Individual Achievement in 2023. It is without question, your continued commitment to our Capital City and your work as a credit union professional, combined with your vision, have helped make Charleston a more vibrant city.

It is with great honor I present to you the Key to the City Award for of your commitment to the City of Charleston and to the betterment of all people.

Sincerely,

Amy Shuler Goodwin
Mayor of Charleston

EXECUTIVE DEPARTMENT
CITY OF CHARLESTON
PROCLAMATION

WHEREAS: Mental Health Awareness Month has been observed in the United States since 1949; and

WHEREAS: Mental health includes our emotional, psychological, and social well-being – affecting how we think, feel and act and impacting how we handle stress, relate to others, and make choices; and

WHEREAS: Mental health allows us to maintain relationships, take care of ourselves and our families, take care of our physical bodies, and respond and adapt to daily life changes; and

WHEREAS: Talking about mental health can reduce stigma; and investing in mental health is critical to building strong workplaces, a thriving workforce, and strong communities; and,

WHEREAS: It is important we, as a community, promote mental health together in a coordinated, inclusive, and culturally responsive way; and

WHEREAS: During National Mental Health Awareness Month, we honor the courage of the those living with mental health conditions, and we celebrate the loved ones and mental health professionals who are there for them every day; and

NOW THEREFORE, I, Amy Shuler Goodwin, Mayor of the City of Charleston do hereby designate the month of May as

Mental Health Awareness Month

In the City of Charleston, West Virginia.

IN WITNESS WHEREOF, I have set my hand and caused the Seal of the Executive Department to be affixed this 15th day of May 2023.

Amy Shuler Goodwin, Mayor

EXECUTIVE DEPARTMENT
CITY OF CHARLESTON
PROCLAMATION

WHEREAS: More than five million Americans are diagnosed with skin cancer each year, making it the most commonly diagnosed cancer in the United States; and

WHEREAS: The number of Americans who have had skin cancer at some point in the last three decades is estimated to be higher than the number for all other cancers combined – with skin cancer incidence rates continuing to increase; and

WHEREAS: The Surgeon General has issued a call to action to the medical, educational, and government communities to address skin cancer as a major, avoidable public health problem; and

WHEREAS: The National Council on Skin Cancer Prevention has designated the Friday before Memorial Day as "'Don't Fry Day" to encourage sun safety awareness and to remind everyone to protect their skin while enjoying the outdoors; and

WHEREAS: The most common types of skin cancer include melanoma, the deadliest form of skin cancer, and are strongly associated with exposure to UV radiation from sunlight and indoor sources; and

WHEREAS: Individuals can take steps to reduce their risk of developing skin cancer by practicing sun safety – helping prevent the harmful effects of UV exposure, including sunburn, skin, cancer, premature skin aging, and eye damage.

NOW THEREFORE, I, Amy Shuler Goodwin, Mayor of the City of Charleston, do hereby recognize Friday, May 26th as

Don't Fry Day

In Charleston, West Virginia and encourage all citizens to learn more about and practice sun safety.

IN WITNESS WHEREOF, I have set my hand and caused the Seal of the Executive Department to be affixed this 15th day of May 2023.

____
Amy Shuler Goodwin, Mayor

EXECUTIVE DEPARTMENT
CITY OF CHARLESTON
PROCLAMATION

WHEREAS: National Foster Care Month is celebrated in May and provides an opportunity to acknowledge foster parents, family members, volunteers, mentors, policymakers, child welfare professionals, and other members of the community who help children and youth in foster care find permanent homes and connections; and

WHEREAS: There are more than 6,600 children in foster care in West Virginia; and

WHEREAS: Every child deserves to grow up in a supportive, loving home where they can thrive and prosper; and

WHEREAS: Relational permanency is fundamental to the well-being of children and youth; and having stable, nurturing placements positively impacts children and youth's resilience and long-term well-being; and

WHEREAS: This year's National Foster Care Month campaign – "Strengthening Minds. Uplifting Families." – is focused on the importance of taking a holistic and culturally responsive approach to supporting the mental health needs of those involved with child welfare; and

WHEREAS: We honor the courage of young people in foster care, who too often endure challenges that no child should ever have to confront, and we give thanks to the dedicated kinship and foster parents who care for our city's children and teens during their times of greatest need; and

NOW THEREFORE, I, Amy Shuler Goodwin, Mayor of the City of Charleston do hereby designate the month of May as

Foster Care Month

In the City of Charleston, West Virginia.

IN WITNESS WHEREOF, I have set my hand and caused the Seal of the Executive Department to be affixed this 15th day of May 2023.

Amy Shuler Goodwin, Mayor

Resolution No. 802-23

Introduced in Council: Adopted by Council:

May 15, 2023

Introduced by: Referred to:

Joseph Jenkins Finance

Resolution No. 802-23 – Authorizing the Mayor or City Manager to purchase field force protection equipment from Galls in the amount of $90,000 for use by the Charleston Police Department. The prices are provided under the Galls West Virginia Department of Corrections State Contract and the entire funding comes from a Homeland Security Grant application previously authorized by this Council.

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

That the Mayor or City Manager is authorized to purchase field force protection equipment from Galls in the amount of $90,000 for use by the Charleston Police Department.

Quote

Customer: (5147851) CHARLESTON POLICE DEPT
Date: 04/27/2023
Sales Rep: TRAVIS HARDIN

Page 1 of 1
Quote Number: 23510074
Quote Expiration: 05/27/2023

Sold To:
CHARLESTON POLICE DEPT
501 VIRGINIA ST E
CHARLESTON, WV 25301-2137
KIM WEST

Ship To:
CHARLESTON POLICE DEPT
501 VIRGINIA ST E
CHARLESTON, WV 25301-2137
JOHN GARTEN

Line	Item	Description	Qty	Retail	Your Price	Ext Total
1	BP3727 BLK LG	F90 W/TEAM WENDY CAM FIT & EPIC AIR FIT PAD SET, HIGH-CUT, NVG MOUNT, VELCRO SET , BUNGEE HOOK, RAILS	5		732.00	3,660.00
2	BP2633	DK7 RAIL MOUNT FACE SHIELD (DK7-H.150-RC)	5		80.75	403.75
3	BP3726 BLK UNIV	BA3A W/COMFORT RETENTION, PASGT-CUT, DK6H.150 8 IN UNIV BAND MOUNTED, HELMET BAG	125		402.35	50,293.75
4	TP211 CLR POL	PAULSON HEAVY DUTY SHIELD 24 X48	9		194.65	1,751.85
5	TP211 CLR POL	PAULSON HEAVY DUTY SHIELD 24 X48	30		194.65	5,839.50
6	TE316 MDL	Z COOL UPPER BODY CHEST PROTECTOR	138		116.25	16,042.50
7	ZA1134 BLK MDL	DAMASCUS IMPERIAL HARD SHELL KNEE/SHIN	138		45.85	6,327.30
8	TE914 MDL	HARD SHELL ELBOW/FOREARM GUARD (PAIR)	105		40.00	4,200.00
9	TE914 MDL	HARD SHELL ELBOW/FOREARM GUARD (PAIR)	33		40.00	1,320.00
10	BP2633	DK7 RAIL MOUNT FACE SHIELD (DK7-H.150-RC)	12			
11	BP2633	DK7 RAIL MOUNT FACE SHIELD (DK7-H.150-RC)	1			

Quote is valid for 30 days

SUBTOTAL: 89,838.65
SHIPPING: 161.35
TAX.....:
TOTAL...: 90,000.00

Galls is required to collect sales tax on shipments to certain states. Sales tax will be added where applicable. For tax exempt customers, state laws require us to have signed tax exemption or resale certificates on file at our office. If you are tax exempt, please email or fax this information, (including your Galls account number) to Tax@galls.com or fax 859-268-5946.

Export Restrictions - This may contain commodities restricted in the United States International Trade Regulations.

1340 Russell Cave Rd
Lexington, KY 40505
Tel: 800-876-4242 Fax:877-914-2557

Galls, LLC Invoice Credit Terms and Conditions of Sale

Payment - Invoices for items delivered pursuant to any sales order are payable only in United States currency. You, your business, and/or your agency (the "Buyer") understand that Galls, LLC (the "Seller") may impose and charge a finance charge that is the greater of 1.5% per month or the highest rate allowed by law on any amount which becomes past due and delinquent. Returned checks may be assessed a $25.00 service fee. Additionally, Buyer shall be responsible for all collection costs, court costs, and reasonable attorney's fees in connection with the recovery of delinquent amounts.

All sales are made pursuant to these Credit Terms and Conditions of Sale, and Seller objects to any different or additional terms or conditions contained in Buyer's purchase order or any other document submitted by Seller. Payments may be applied against open balances at the sole discretion of Seller and may be applied across accounts if Buyer has more than one account with Seller. Credit memos are non-refundable and may be applied to open invoices at Seller's sole discretion.

Credit Terms - Any extension of credit is based upon all amounts payable on or before the due date on any written, quoted, or agreed terms, and shall be paid in accordance with such terms. If not paid on or before such date, accounts shall be considered delinquent and subject to the additional finance charges as set forth herein.

Buyer agrees to provide Seller, upon request, with an updated credit application as a condition to the continued extension of credit. Buyer acknowledges and agrees that Seller may utilize outside credit reporting services and financial institutions to obtain information on the Buyer as a condition precedent to or for continued extension of credit. Seller may terminate any credit availability within its sole discretion and without prior notice. Buyer's continued solvency is a precondition to any sale made by Seller.

Delays - Where a specific shipping date is not designated on the face hereof or in a subsequent writing signed by the Seller, the Seller shall not be responsible for any delays, nor shall Seller be liable for any loss or damages resulting from such delays. Seller shall not be liable for any delays in filling this order caused by accidents to machinery, differences with employees, strikes, labor shortage, fire, floods, priorities requested or required by an instrumentality of the United States Government or the government of any state, delays in transportation, restrictions imposed by any federal, state or municipal law or regulation, whether valid or invalid, or causes beyond the control of the Seller.

Warranty - Seller shall pass through to Buyer all manufacturer warranties and return policies applicable to Buyer's order. Seller shall take all reasonable actions to ensure that Buyer receives the benefit of such pass through warranties and return policies. Buyer's sole remedies for any goods sold hereunder shall be as provided in such warranties and return policies and shall be solely against the applicable manufacturer. SELLER, ON BEHALF OF ITSELF, DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, OR STATUTORY, RELATING TO SUCH GOODS.

Restocking - If a cancellation of an order or a return by Buyer is accepted or initiated by Seller and/or the manufacturer, it may be subject to a restocking charge at the discretion of Seller.

Delivery and Transportation - Products sold herein are sold FOB at the place indicated on the face of this sales order unless otherwise agreed to in writing by Seller and Buyer. The method and agency of transportation and the routing will be designated by the Seller. In the event the Buyer requests alternative shipment or routing, all extra packing, shipping and transportation charges thereby resulting will be for the Buyer's account.

Waiver - No provision herein shall be deemed a waiver by reason of any previous waiver, and no breach of any provision shall be deemed a waiver by reason of any previous breach.

Governing Law - The sole jurisdiction and venue shall be the courts of the Commonwealth of Kentucky.

Export Restrictions - This transaction may contain commodities restricted in the United States International Trade Regulations. If at a later date the Buyer decides these commodities will be exported from the United States please reference the United States Department of Commerce Bureau of Industry and Security Export Administration Regulations (15 CFR 730-774), the United States Department of State International Traffic in Arms Regulations (22 CFR 120-130) as well as any other applicable laws. These laws apply to private, commercial, and government agency export transactions. As an exporter, the Buyer will be responsible for compliance with all U.S. laws relating to the export of these items.

*Designates this item is on the Galls GSA Contract (47QSWA21D008H) all other items are OPEN MARKET.

Resolution No. 803-23

Introduced in Council: Adopted by Council:

May 15, 2023

Introduced by: Referred to:

Joseph Jenkins Finance

Resolution No. 803-23 – Authorizing the Mayor or City Manager to enter into an easement and right-of-way agreement with Mountaineer Gas Company for the purpose of installing a pipeline as referenced in the attached documents.

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

That the Mayor or City Manager is hereby authorized to enter into an easement and right-of-way agreement with Mountaineer Gas Company for the purpose of installing a pipeline as referenced in the attached documents.

EASEMENT AND RIGHT-OF-WAY
FORM OPS-38
REV 3/14/22 PROC

MAP NUMBER	WORK REQUEST NUMBER

Mountaineer Gas Company

THIS EASEMENT AND RIGHT-OF-WAY, made and entered into this ______________ day of ______________

20 ____ , between City of Charleston

having a mailing address of P.O. Box 2749
Charleston, WV 25330

hereinafter, whether singular or plural, call the "Grantor," and Mountaineer Gas Company, a West Virginia corporation, with principal offices at 501 56th Street SE, Charleston WV, 25304.

WITNESSETH

That for and in consideration of the sum of Six Thousand Two Hundred Dollars ($6,200.00) paid by Mountaineer Gas Company to Grantors, the receipt whereof is hereby acknowledged, the Grantors hereby grant and convey to Mountaineer Gas Company, its successors and assigns, an easement and right-of-way ten (10) feet wide with five (5) feet on both sides of the proposed pipeline route, Including necessary work space during construction, with right of ingress and egress thereto, for pedestrians, vehicles and equipment, to construct a pipeline, together with service connections for other landowners, and appurtenant equipment which Mountaineer Gas Company may use in connection with the transportation of gas, oil, petroleum products or any other materials or substances which may be transported singly or in combination through a pipeline; and to operate, maintain, replace or change the size of its pipe without interruption of service, and finally remove said pipeline; service connections and appurtenant equipment; over and through all that certain tract or parcel of land described and recorded in deed book 1556, page 109 and situate in North Charleston District, Kanawha County, State of West Virginia, and being more particularly bounded and described as follows:

Property located along Baker Lane in Charleston, West Virginia, See Exhibit "A" attached hereto for Approximate location of pipeline and / or facilities.

It is distinctly understood and agreed that Mountaineer Gas Company shall be responsible for any damages to persons or property that may result from Mountaineer Gas Company's negligent or careless installation, operation, maintenance or removal of said facilities and/or equipment. Mountaineer Gas Company shall replace and restore the area disturbed by the laying, construction, maintenance or removal of said facilities to as near as practical to its original condition.

All pipe and service connections shall be buried so as not to interfere with the present use of the land. Grantor agrees not to construct any permanent structures over said right-of-way and not to change the grade more than six (6) inches without written permission from Mountaineer Gas Company. The Grantors may fully use and enjoy the said premises except for the purpose hereinbefore granted to Mountaineer Gas Company.

This easement and right-of-way herein granted unto Mountaineer Gas Company, its successors and assigns shall be perpetual, so long as Mountaineer Gas Company or its successors and assigns use the said facilities and equipment for any or all of the purposes hereinbefore set forth. The rights, privileges and terms hereof shall extend to and be binding upon the Grantors, Mountaineer Gas Company and their respective representatives, heirs, grantees, successors and assigns.

CONSIDERATION OF VALUE STATEMENT

This transaction is not a transfer of title to the aforesaid property, and therefore, is not subject to state excise tax provided in Section 11-22-2 of the West Virginia Code.

Under the penalties of fine and imprisonment as provided by law, Mountaineer Gas Company declares the total consideration for said easement and right-of-way transferred by this document to be Six Thousand Two Hundred Dollar ($6,200.00)

IN WITNESS WHEREOF, the Grantors have hereto caused this Easement and Right-of-Way to be executed the day and year first above written.

GRANTORS:

CITY OF CHARLESTON

By:

Title:

[Remainder of This Page Left Intentionally Blank]

FOR CORPORATION OR OTHER ENTITY:

STATE OF WEST VIRGINIA

COUNTY OF ______________________________, to wit:

I,_____________________________________ , a Notary Public in and for said County and State, do hereby certify that ____, as authorized representative of __________________________________, signed to the writing above, bearing the date of ___________________________________, has this day acknowledged before me the said writing to be the act and deed of said entity.

Given under my hand this________________________day of ________________ , 20___.

My commission expires__________________________.

____
(NOTARY PUBLIC)

Instrument prepared by:

MOUNTAINEER GAS COMPANY

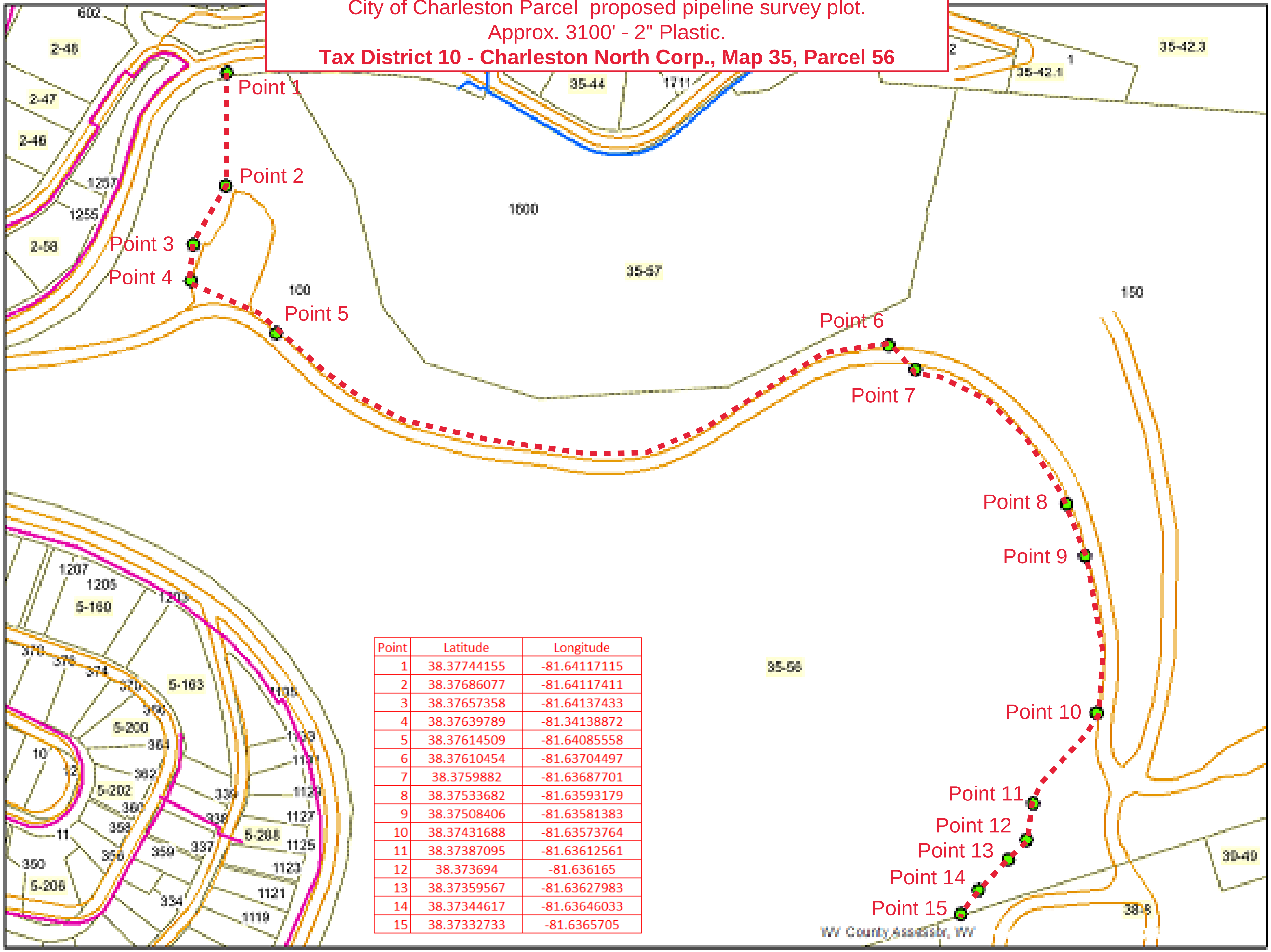
____

Mountaineer Gas Company - Exhibit A

City of Charleston Parcel proposed pipeline survey plot.

Approx. 3100' - 2" Plastic.

Tax District 10 - Charleston North Corp., Map 35, Parcel 56



Point	Latitude	Longitude
1	38.37744155	-81.64117115
2	38.37686077	-81.64117411
3	38.37657358	-81.64137433
4	38.37639789	-81.34138872
5	38.37614509	-81.64085558
6	38.37610454	-81.63704497
7	38.3759882	-81.63687701
8	38.37533682	-81.63593179
9	38.37508406	-81.63581383
10	38.37431688	-81.63573764
11	38.37387095	-81.63612561
12	38.373694	-81.636165
13	38.37359567	-81.63627983
14	38.37344617	-81.63646033
15	38.37332733	-81.6365705

Resolution No. 804-23

Introduced in Council: Adopted by Council:

May 15, 2023

Introduced by: Referred to:

Pat Jones Finance

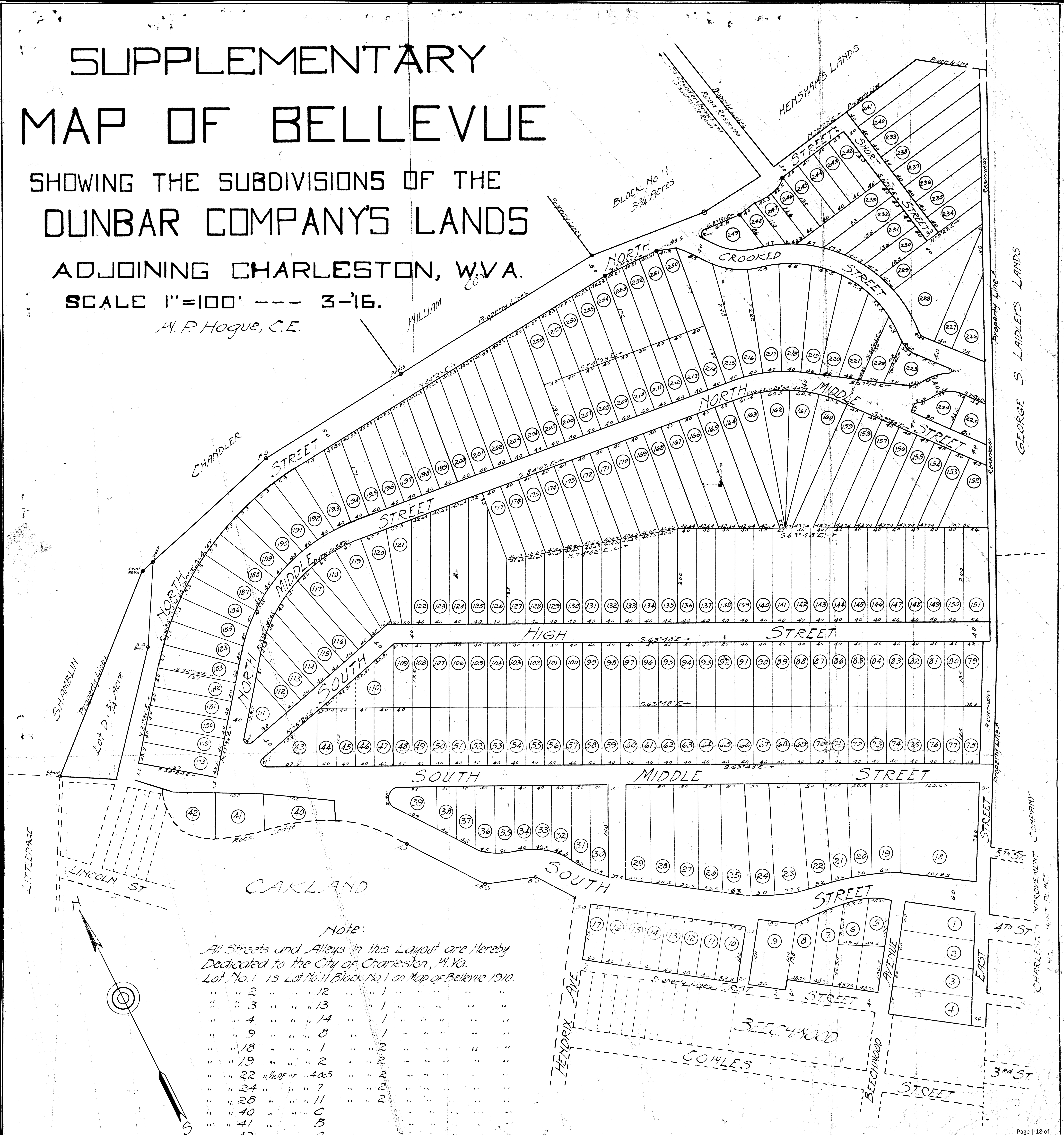
Resolution No. 804-23 – Authorizing the Mayor or City Manager to enter into any necessary documents to effectuate trade of City property adjacent to Beech Avenue where the house commonly referred to as 1615 Beech Avenue is encroaching on the public right of way in exchange for property of an equivalent size adjacent to said public right of way for the purpose of providing a parcel necessary for the transfer of good title to the house without any detrimental impact on the City and by receiving fair and adequate consideration.

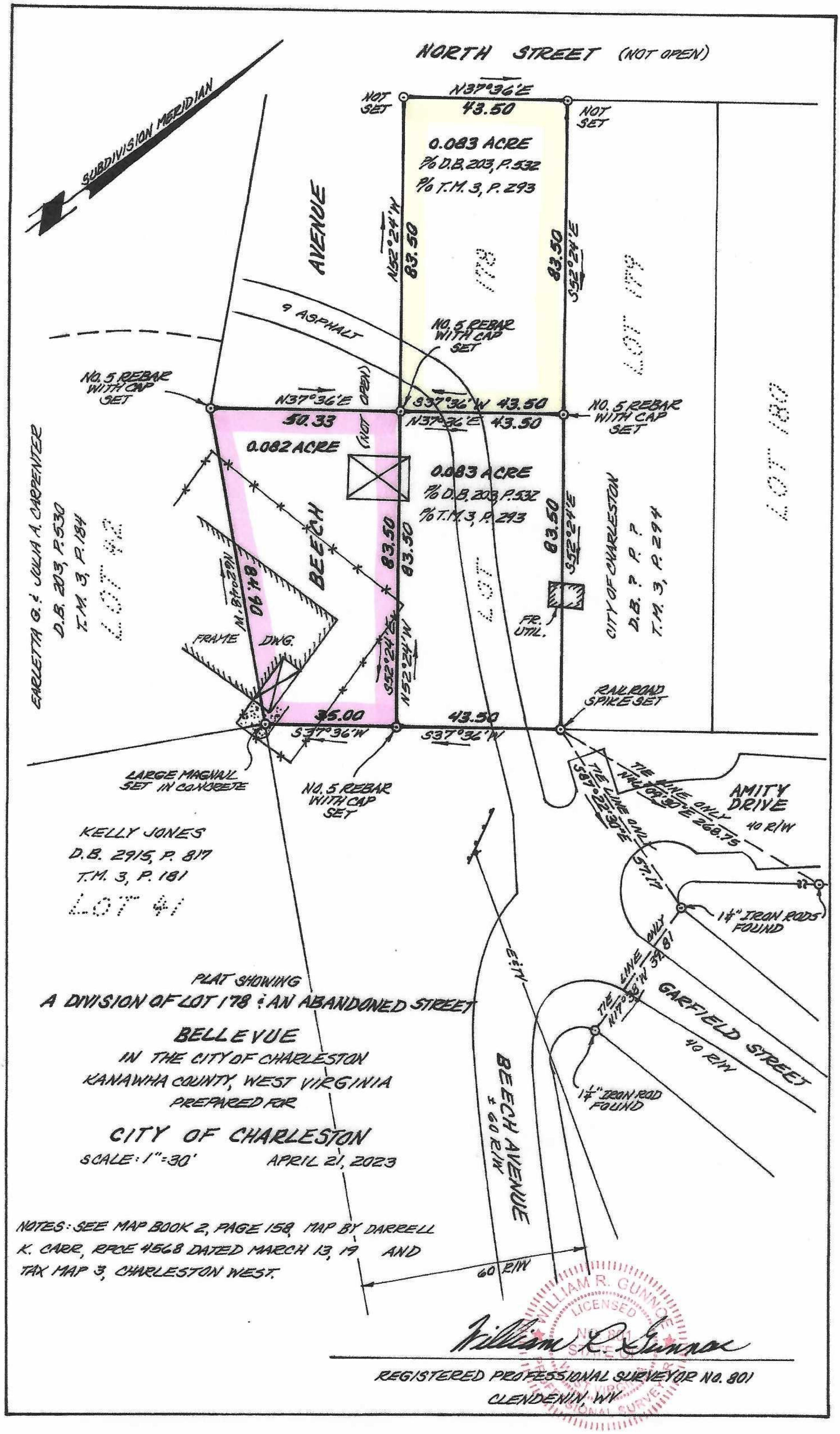
Be it Resolved by the Council of the City of Charleston, West Virginia:

That the City Council hereby finds as follows:

1. That the Supplementary Map of Bellevue Addition to Charleston created a public right of way on what is now known as Beech Avenue near its intersection with what is now known as Garfield Street and Amity Drive that is wider than the are on which the roads were constructed and which imagined a connection between what is now Beech Avenue and a paper street listed as North Street, which is effectively a continuation of what is now known as Weyland Drive.
2. That the house commonly referred to as 1615 Beech Avenue was constructed partially within the right of way in this general area, in a specific area that is of no known or expected use or benefit to the City, but which—if transferred with the parcel containing the remainder of 1615 Beech Avenue—would be of significant necessary benefit to the property owner and the public in general.
3. That the fair market value of the approximately 0.082 acre portion of the public right of way that the City is trading in exchange for approximately 0.083 acres of an adjacent parcel is less than $1,000.00.

And, therefore, that the Mayor or City Manager is hereby authorized to enter into any necessary documents to effectuate the transfer of approximately 0.082 acres of public right of way adjacent to Beech Avenue in exchange for approximately 0.083 acres of property adjacent to the public right of way and another parcel owned by the City of Charleston.


SUPPLEMENTARY
MAP OF BELLEVUE
SHOWING THE SUBDIVISIONS OF THE
DUNBAR COMPANY'S LANDS
ADJOINING CHARLESTON, W.VA.
SCALE 1"=100' --- 3-'16.
M. P. Hogue, C.E.
HENSHAW'S LANDS
BLOCK No. 11
3 3/4 Acres
NORTH STREET
CROOKED STREET
SHORT STREET
NORTH MIDDLE STREET
HIGH STREET
SOUTH MIDDLE STREET
SOUTH STREET
FIRST STREET
BEECHWOOD
COWLES
BEECHWOOD AVENUE
HENDRIX AVE.
EAST STREET
3rd ST.
4th ST.
5th ST.
CHARLESTON IMPROVEMENT COMPANY
GEORGE S. LAIDLEY'S LANDS
CHANDLER
WILLIAM
SHAMBLIN
Lot D = 1/4 Acre
LITTLEPAGE
LINCOLN ST
OAKLAND
Rock Ledge
Property Lines
Reservation
Note:
All Streets and Alleys in this Layout are Hereby Dedicated to the City of Charleston, W. Va.
Lot No. 1 is Lot No. 11 Block No. 1 on Map of Bellevue 1910.
" " 2 " " 12 " " 1
" " 3 " " 13 " " 1
" " 4 " " 14 " " 1
" " 9 " " 8 " " 1
" " 18 " " 1 " " 2
" " 19 " " 2 " " 2
" " 22 1/2 of " 4 & 5 " " 2
" " 24 " " 7 " " 2
" " 28 " " 11 " " 2
" " 40 " " C
" " 41 " " B
" " 42 " " A
N
S


NORTH STREET (NOT OPEN)
SUBDIVISION MERIDIAN
NOT SET
N37°36'E
43.50
NOT SET
0.083 ACRE
P/O D.B. 203, P. 532
P/O T.M. 3, P. 293
AVENUE
N52°24'W
83.50
LOT 178
83.50
S52°24'E
LOT 179
LOT 180
9 ASPHALT
NO. 5 REBAR WITH CAP SET
NO. 5 REBAR WITH CAP SET
N37°36'E
(NOT OPEN)
S37°36'W 43.50
N37°36'E 43.50
NO. 5 REBAR WITH CAP SET
50.33
0.082 ACRE
(NOT OPEN)
0.083 ACRE
P/O D.B. 203, P. 532
P/O T.M. 3, P. 293
EARLETTA G. & JULIA A. CARPENTER
D.B. 203, P. 530
T.M. 3, P. 184
LOT 42
N. 8°02'W
84.90
BEECH
83.50
83.50
83.50
S52°24'E
CITY OF CHARLESTON
D.B. ? P. ?
T.M. 3, P. 294
FR. UTIL.
FRAME
DWG.
S52°24'E
N52°24'W
RAILROAD SPIKE SET
35.00
43.50
S37°36'W
S37°36'W
LARGE MAGNAIL SET IN CONCRETE
NO. 5 REBAR WITH CAP SET
TIE LINE ONLY N44°04'30"E 268.75
TIE LINE ONLY S87°22'30"E 57.17
AMITY DRIVE
40 R/W
KELLY JONES
D.B. 2915, P. 817
T.M. 3, P. 181
LOT 41
1¼" IRON RODS FOUND
TIE LINE ONLY N17°38'W 32.81
GARFIELD STREET
40 R/W
1¼" IRON ROD FOUND
BEECH AVENUE
± 60 R/W
60 R/W
PLAT SHOWING
A DIVISION OF LOT 178 & AN ABANDONED STREET
BELLEVUE
IN THE CITY OF CHARLESTON
KANAWHA COUNTY, WEST VIRGINIA
PREPARED FOR
CITY OF CHARLESTON
SCALE: 1"=30'
APRIL 21, 2023
NOTES: SEE MAP BOOK 2, PAGE 158, MAP BY DARRELL K. CARR, RPCE 4568 DATED MARCH 13, 19 AND TAX MAP 3, CHARLESTON WEST.
WILLIAM R. GUNNOE
LICENSED
NO. 801
STATE OF WEST VIRGINIA
PROFESSIONAL SURVEYOR
William R. Gunnoe
REGISTERED PROFESSIONAL SURVEYOR NO. 801
CLENDENIN, WV

Resolution No. 805-23

Introduced in Council: Adopted by Council:

May 15, 2023

Introduced by: Referred to:

Emmett Pepper, Frank Annie, Joe Jenkins, Joe Solomon and Chelsea Steelhammer

Finance

Resolution No. 805-23 – Authorizing the Mayor or City Manager to enter into the attached Shared Vehicle Operating Agreement between the City of Charleston and Bird Global, Inc.

WHEREAS, the City Council for the City of Charleston adopted Bill No. 7956 on August 15, 2022, authorizing the use of motorized scooters in Charleston, West Virginia and requiring that any person seeking to operate a motorized scooter rental business within the City enter into an agreement with the City, which shall be approved by City Council prior to beginning operations, and

WHEREAS, Bird Global, Inc., has expressed an interest in operating a motorized scooter rental business within the City and has worked with the City's administration to present the attached Shared Vehicle Operating Agreement to address the rental of Bird's Stand-up Electric Scooters, which fits within the City Council's definition of a motorized scooter, as it is an electric drive motor capable of a maximum speed of up to 15 miles per hour.

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

That the Mayor or City Manager is hereby authorized to enter into the attached Shared Vehicle Operating Agreement between the City of Charleston and Bird Global, Inc., to authorize the motorized scooter rental business.

SHARED VEHICLE OPERATING AGREEMENT

This Shared Vehicle Operating Agreement (the "Agreement") is entered into by and between Bird Global, Inc., a Delaware Corporation, with its headquarters located at 392 NE 191st Street #20388, Miami, FL 33179 ("Company"), and the City of Charleston, a West Virginia Municipal Corporation, located at 501 Virginia St E, Charleston, WV 25301 (the "City ") as of the ____ day of _____________, 2023.

WHEREAS, the City's Council adopted Bill No. 7956 on August 15, 2022, which ended the prohibition on motorized scooters on the streets or alleys of Charleston, West Virginia; and

WHEREAS, pursuant to Bill No. 7956, Section 114-916 of the Municipal Code of the City of Charleston requires "any person seeking to operate a motorized scooter rental business within the city to enter into an agreement with the city, which shall be approved by city council prior to beginning operation"; and

WHEREAS, the Company has expressed an interest in operating a motorized scooter business within the city and the City and Company intend for this Agreement to be presented to City Council for its consideration; and

NOW THEREFORE, for and in consideration of the mutual promises and covenants herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the City and Company hereby agree to the following:

1. **Statement and Purpose**

The purpose of this Agreement is to establish rules and regulations governing the Company's operation of a Stand-up Electric Scooter sharing system within the City (the "Rules"), and to ensure that the Rules are consistent with the safety and well-being of bicyclists, pedestrians, and other users of the public rights-of-way.

2. **Term of Agreement**

This Agreement and its terms apply to any proposed deployment of a Stand-up Electric Scooter sharing systems within City's jurisdictional boundaries by Company. This Agreement shall remain in effect for a period of twelve months and shall automatically renew for successive twelve-month periods unless either party provides written notice to the other of its intention not to renew at least ninety (90) days prior to the end of the then-current term.

3. **Operating Regulations**

a. Company, and/or its service providers, agents or assigns, shall be responsible for operating a Stand-up Electric Scooter sharing system in the City with the below requirements.

b. Stand-up Electric Scooter shall mean a device weighing less than 150 pounds, that (i) has handlebars and an electric motor, (ii) is solely powered by the electric motor and/or human power, (iii) has a maximum speed of no more than 20 mph on a paved level surface when powered solely by the electric motor. If operated after sunset and before sunrise, a Stand-up Electric Scooter shall have all lighting and reflective equipment required by City's Municipal Code of Ordinances § 114-917.
c. City's regulation of the operation of Stand-up Electric Scooters is contained in its City's Municipal Code of Ordinances § 114-915, *et seq*. and shall be followed by Company and its users.
d. Stand-up Electric Scooters are to be ridden on streets, and where available, in bike lanes and bike paths. Stand-up Electric Scooters are to stay to the right of street lanes and to offer the right of way to bicycles in bike lanes and on bike paths. Users of Stand-up Electric Scooters shall be 18 or older. Users of Stand-up Electric Scooters who violate these provisions may be cited by City consistent with the Municipal Code of Ordinances.
e. Company shall provide easily visible contact information, including toll-free phone number and/or e-mail address on each Stand-up Electric Scooter for members of the public to make relocation requests or to report other issues with devices.
f. Hours of operation when Company's Stand-up Electric Scooters will be made available to rent in City shall be clearly displayed on the Stand-Up Electric Scooters.
g. Company shall make no more than 150 Stand-up Electric Scooters available to rent within City's boundaries.

4. **Parking**

a. Users of Stand-up Electric Scooters shall park devices upright in the furniture zone of the sidewalk maintaining a pedestrian travel space of at least three (3) feet, beside a bicycle rack or in another area specifically designated for bicycle parking.
b. Users shall not park Stand-up Electric Scooters in such a manner as to block the pedestrian clear zone area of the sidewalk; any fire hydrant, call box, or other emergency facility; bus bench; or utility pole or box.
c. Users shall not park Stand-up Electric Scooters in such a manner as to impede or interfere with the reasonable use of any commercial window display or access to or from any building.
d. Users shall not park Stand-up Electric Scooters in such a manner as to impede or interfere with the reasonable use of any news rack.
e. Users may park Stand-up Electric Scooters on blocks without sidewalks only if the travel lane(s) and 6-foot pedestrian clear zone are not impeded.
f. Users shall not park Stand-up Electric Scooters in the landscape/furniture zone directly adjacent to or within the following areas, such that access is impeded:
    i. Transit zones, including bus stops, shelters, passenger waiting areas and bus layover and staging zones, except at existing bicycle racks;
    ii. Loading zones;
    iii. Disabled parking zone;

iv. Street furniture that requires pedestrian access (e.g., benches, parking pay stations, bus shelters, transit information signs, etc.);
v. Curb ramps;
vi. Entryways; and
vii. Driveways.

g. Users of Stand-up Electric Scooters who violate these provisions may be fined by City consistent with any applicable law or regulation: *Provided*, That the City may, at its sole discretion, provide photographic evidence of the violation to Company with date, time, and location details and Company shall pay the fine on behalf of Company's lessee.
h. City may communicate to Company zones where Stand-up Electric Scooters may not be parked. Such zones may be permanent, of a limited duration, or of a seasonal nature each year. Company shall disallow users from parking Stand-up Electric Scooters in those locations within fourteen days after being notified of the locations.
i. After obtaining approval from the City Manager, Company may stage its Stand-up Electric Scooters in permitted parking areas as described in this section or on other public property of the City. To the extent Company desires to stage Stand-up Electric Scooters in areas other than the public property, Company must first obtain the right to do so from the appropriate property owner.

5. **Operations**

a. Company shall maintain 24-hour customer service for customers to report safety concerns, complaints, or to ask questions. Company shall maintain a multilingual website, call center, and/or mobile app customer interface that is available twenty-four hours a day, seven days a week. The aforementioned shall be compliant with the Americans with Disabilities Act.
b. In the event a safety or maintenance issue is reported for a specific device, that Stand-up Electric Scooter shall be made unavailable to users and shall be removed within the timeframes provided herein. Any inoperable or unsafe device shall be repaired before it is put back into service.
c. Company shall respond to reports of incorrectly parked Stand-up Electric Scooters continuously parked in one location for more than 36 hours, or unsafe/inoperable Stand-up Electric Scooters, by relocating, re-parking, or removing the Stand-up Electric Scooters, as appropriate, within 24 hours of receiving notice that includes the location of the Stand-up Electric Scooter.
d. Company shall provide notice to all users that:
    i. Stand-up Electric Scooters are to be ridden on streets and, where available, in bike lanes and bike paths;
    ii. Stand-up Electric Scooters are not to be ridden on sidewalks or crowded pedestrian areas;
    iii. Stand-up Electric Scooters are to stay to the right of street lanes and to offer the right of way to bicycles on bike lanes and bike paths;
    iv. Helmets are encouraged for all users;
    v. Parking must be done in areas that do not block pedestrians and, if possible, in designated scooter or bike parking areas; and

vi. Users must ride responsibly.

e. Stand-up Electric Scooter riders are required to take a photo whenever they park their scooter at the end of a ride. Such photographs shall be retained by Company for no less than two years. Requests by the City's Police Department for rider information will have to comply with the legal process Company has in place.
f. City shall work with Company to establish zones where scooters may not be operated. Such zones may be permanent, of a limited duration, or of a seasonal nature each year. Company shall block the use of the electric motor in Stand-up Electric Scooters in those locations, fourteen days after being notified of the locations.
g. Company shall provide education to Stand-up Electric Scooter riders on the City's existing rules and regulations, safe and courteous riding, and proper parking.

6. **Revenue Sharing**

While this program is in effect, Company shall pay the City a revenue-share of $0.20 per ride, which the City will prioritize to help fund protected bike lanes or other transportation projects within the operating areas, in addition to any other taxes and fees, as required by law. Company shall pay the revenue-share to the City on a quarterly basis, in arrears within 30 days from the end of the preceding month.

7. **Data Sharing**

City may require Company to provide anonymized fleet and ride activity data for all trips starting or ending within the jurisdiction of City on any vehicle of Company or of any person or company controlled by, controlling, or under common control with Company, provided that, to ensure individual privacy:

a. such data is provided via an application programming interface, subject to Company's license agreement for such interface, in compliance with a national data format specification such as the Mobility Data Specification;
b. any such data provided shall be treated as trade secret and proprietary business information, shall not be shared to third parties without Company's consent, and shall not be treated as owned by the local authority; and
c. such data shall be considered personally identifiable information, and shall under no circumstances be disclosed pursuant to public records requests received by the local authority without prior aggregation or obfuscation to protect individual privacy.

8. **Indemnification**

Company agrees to indemnify, defend and hold harmless City (and City's employees, agents and affiliates) from and against all actions, damages or claims brought against City arising out of Company's operations, except that Company's indemnification obligation shall not extend to claims solely arising out of City's (or City's employees', agents' or affiliates') negligence or willful misconduct, including but not limited to claims related to injuries caused by dangerous conditions on public property. Company's indemnification obligations shall survive for a period of two (2) years after the expiration of this Agreement. City's right to indemnification shall be contingent on City notifying Company promptly following receipt or notice of any claim; Company shall have sole control of any defense; City shall not consent to the entry of a judgment or enter into any settlement without the prior written consent of Company.

9. **Insurance**

Company shall provide City with proof of insurance coverage exclusively for the operation of Stand-up Electric Scooters including: (a) Commercial General Liability insurance coverage with a limit of no less than $1,000,000.00 each occurrence and $2,000,000.00 aggregate; (b) Automobile Insurance coverage with a limit of no less than $1,000,000.00 each occurrence and $1,000,000.00 aggregate; (c) Umbrella or Excess Liability coverage with a limit of no less than $5,000,000.00 each occurrence/aggregate; and (d) where Company employs persons within the City, Workers' Compensation coverage of no less than the statutory requirement.

10. Miscellaneous

a. All notices and communications to the City from Company shall be made in writing (includes electronic communications) and sent to the address below:

City of Charleston
ATTN: City Manager
501 Virginia Street East
Charleston, WV 25301
citymanager@cityofcharleston.org

All notices and communications to the Company from City shall be made in writing (includes electronic communications) and sent to the address below:

Austin Marshburn
Sr. Dir. - Government Partnerships
8605 Santa Monica Blvd. #20388
West Hollywood, CA 90069
amarshburn@bird.co

b. In carrying out their responsibilities, the parties shall remain independent contractors, and nothing herein shall be interpreted or intended to create a partnership, joint venture, employment, agency, franchise or other form of agreement or relationship.

c. This agreement shall be deemed to be executed in the City of Charleston, State of West Virginia, and shall be governed by and construed in accordance with the laws of the State of West Virginia. If any breach, default, or other dispute arises out of this Agreement, the Parties agree that they will exercise good faith and commercially reasonable efforts to resolve said breach, default or other dispute through negotiation and/or mediation. If the parties cannot resolve the matter without litigation, the Parties acknowledge and agree that either the Circuit Court of Kanawha County, West Virginia or the Federal District Court for the Southern District of West Virginia shall have exclusive jurisdiction to resolve the breach, default or other dispute giving rise to the litigation.

d. The Company may not assign this Agreement to another entity without written approval of the City.

e. The Company acknowledges that City is a public entity and is subject to mandatory disclosure of certain information upon request under W.Va. Code § 29B-1-1 et seq. (the "Freedom of Information Act") and City contracts are public records under the Freedom of Information Act. Except as otherwise stated herein, this Agreement and other public records may be disclosed without notice to the Company at the City's sole discretion. Any provision regarding confidentiality or non-disclosure related to contract performance are only effective to the extent they are consistent with the Freedom of Information Act.

f. All amendments, modifications, alterations or changes to this Agreement shall be by mutual agreement, in writing, and signed by both parties.

g. The Parties agree that the Agreement shall be not construed to extend any personal liability to individuals executing or administering the Agreement on behalf of City or Company. Notwithstanding, this provision shall not be construed to prevent Company or City from taking any and all legal action against any individual who commits fraud related to this Agreement.

Charleston, West Virginia

Signature:___________________

Print Name: _________________

Title: _______________________

Bird Global, Inc.

Signature:___________________

Print Name: _________________

Title: _______________________

Bill No. 7956 Public Safety Committee Substitute as Amended

Introduced in Council: **Adopted by Council:**

April 18, 2022 **August 15, 2022**

Introduced by: **Referred to:**

Emmett Pepper, Chad Robinson, Bobby Reishman, Caitlin Cook, Bruce King, Brent Burton and Joseph Jenkins

Planning, Streets, & Traffic and Public Safety

Bill No. 7956 Public Safety Committee Substitute as Amended - A BILL to amend and reenact Sections 114-915, 114-916, 114-917, 114-918, and 114-920 of the Municipal Code of the City of Charleston, as amended, all relating to authorizing the use of motorized scooters; updating definitions; requiring operators of motorized scooters to follow traffic laws; setting certain additional requirements for operating a motorized scooter after sunset and before sunrise; detailing additional prohibited acts; and creating criminal penalties for violations.

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

That Sections 114-915, 114-916, 114-917, 114-918, and 114-920 of the Municipal Code of the City of Charleston, as amended, are hereby amended and reenacted, all to read as follows:

CHAPTER 114. – TRAFFIC ORDINANCE.
ARTICLE XIV. – MOTORIZED SCOOTERS.

Sec. 114-915. Definitions.

Except as otherwise provided in this chapter the following words and phrases shall have the meanings set forth below:

"Minor" means any person under the age of 18.

"Motor vehicle" means every vehicle which is self-propelled and every vehicle which is propelled by electric power obtained from overhead trolley wires, but not operated upon rails.

"Motorized scooter" means any non-balancing, tandem two-wheeled device, or self balancing device, that is designed to be stood upon, or ridden by the operator, and is powered by a motor having a maximum piston displacement of less than 50 cubic centimeters or an electric drive motor, that is capable of a maximum speed of not more than 25 miles per hour on a flat surface. "Motorized scooter" does not include a "motorcycle" as defined by W. Va. Code § 17C-1-4, a "motor-driven cycle" as defined by

W. Va. Code § 17C-1-5, a "class 3 electric bicycle" as defined by W. Va. Code § 17C-1-70, an "electric personal assistive mobility device" or "EPAMD" as defined by W.Va. Code § 17C-1-66, or a wheelchair as defined ~~within~~ in this section.

"Mobility-impaired person" means a person who:

(1) Cannot walk two hundred feet without stopping to rest;

(2) Cannot walk without the use of or assistance from a brace, cane, crutch, prosthetic device, wheelchair, other assistive device or another person;

(3) Is restricted by lung disease to such an extent that the person's force (respiratory) expiratory volume for one second, when measured by spirometry, is less than one liter or the arterial oxygen tension is less than sixty mm/hg on room air at rest;

(4) Uses portable oxygen;

(5) Has a cardiac condition to such an extent that the person's functional limitations are classified in severity as Class III or Class IV according to standards established by the American Heart Association; or

(6) Is severely limited in his or her ability to walk because of an arthritic, neurological or other orthopedic condition.

"Wheelchair" means a motorized or nonmotorized wheeled device, including a motorized scooter that is designed for, or used by, a mobility-impaired person.

Sec. 114-916. Authorizing the use of motorized scooters.

Motorized scooters may be operated upon the streets or alleys within the City of Charleston, unless otherwise prohibited. The operator of any motorized scooter shall obey and be subject to all traffic laws of the City of Charleston and the State of West Virginia, unless otherwise stated in this Article. Notwithstanding the general authorization to operate motorized scooters, in order to eliminate hazards to public health and safety and to abate the potential public nuisance associated with the placement of rented motorized scooters on the public rights of way, the City Council hereby requires any person seeking to operate a motorized scooter rental business within the City to enter into an agreement with the City, which shall be approved by City Council prior to beginning operation.

Sec. 114-917. Additional requirements for operation between sunset and sunrise.

Every motorized scooter operated after sunset and before sunrise shall be equipped with the following:

(1) A lamp emitting a white light which, while the motorized scooter is in motion, illuminates the roadway in front of the operator and is visible from a distance of 300 feet in front and from the sides of the motorized scooter.

(2) A lamp emitting a red light on the rear that is visible from a distance of 500 feet to the rear.

(3) A white or yellow reflector on each side visible from the front and rear of the motorized scooter from a distance of 200 feet.

(4) A lamp or lamp combination, emitting a white light, attached to the operator and visible from a distance of 300 feet in front and from the sides of the motorized scooter, may be used in lieu of the lamp required by subsection (1) hereof.

Sec. 114-918. Prohibited Acts.

Except as specifically authorized herein, no person shall:

(1) Operate a motorized scooter unless it is equipped with a brake that will enable the operator to make a braked wheel skid on dry, level, clean pavement.

(2) Operate a motorized scooter on a roadway with a speed limit in excess of 30 miles per hour.

(3) Operate a motorized scooter when the operator is under the age of 16 years of age.

(4) Operate a motorized scooter with any passengers in addition to the operator.

(5) Operate a motorized scooter carrying any package, bundle or article that prevents the operator from keeping at least one hand upon the handlebars.

(6) Operate a motorized scooter upon a sidewalk or on any roadway, path, or other surface that is closed to bicycle traffic.

(7) Operate a motorized scooter with the handlebars raised so that the operator must elevate his or her hands above the level of his or her shoulders in order to grasp the normal steering grip area.

(8) Leave a motorized scooter lying on its side on any sidewalk, or park a motorized scooter on a sidewalk in any other position, so that there is not an adequate path for pedestrian traffic.

(9) Attach the motorized scooter or themselves, by any means, while on the roadway to any other vehicle on the roadway.

(10) Operate a motorized scooter while in an impaired state, as defined in W. Va. Code § 17C-5-2.

Sec. 114-920. Penalties.

Any person who violates sections 114-917, 114-918, or 114-919 of this article shall constitute the commission of a misdemeanor criminal offense, and the city is hereby authorized and empowered to issue a citation and to charge any such person who commits a violation of sections 114-917, 114-918, or 114-919. Any person convicted of a first offense established hereunder shall be fined not less than $100.00 nor more than $500.00. Any person convicted of a second or subsequent offense established hereunder shall be fined not less than $250.00, nor more than $500.00.

Resolution No. 806-23

Introduced in Council: Adopted by Council:

May 15, 2023

Introduced by: Referred to:

Joseph Jenkins Finance

Resolution No. 806-23 – Authorizing the Mayor or City Manager to purchase four (4) trailer-mounted vacuum leaf loaders from West Virginia Tractor Company for the total amount of $283,851.80, where the purchase price was determined through a competitive bidding process.

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

That the Mayor or City Manager is authorized to purchase four (4) trailer-mounted vacuum leaf loaders from West Virginia Tractor Company for the total amount of $283,851.80.

January 6, 2023

City of Charleston
P.O. Box 2749
Charleston, WV 25330
Attn: Kevin Oxley

Subj: Sourcewell Proposal (4) Trailer Mounted Leaf Loaders

Ladies and Gentlemen:

We are pleased to offer the following described equipment for your consideration:

4 ARM Trailer Mounted Leaf Loader complete with a diesel engine, 30 gallon fuel tank, muffler, instruments including tachometer, hour meter, engine safety shut-off switches, engine throttle, battery, 10″ heavy duty clutch, direct driven 30″ diameter fan producing 24,200 CFM air movement through a 16″ X 10′ hose, 1/4″ plate fan housing, 12 gauge steel discharge duct with a rubber transition cuff, rear mounted 16″ X 10′ rubber pick-up hose with standard mechanical boom support, heavy duty trailer mounting with single axle and 7.00 X 15-8 tires, lights and reflectors, adjustable eye hitch, parking stand, telescopic tongue, manuals, and all other standard equipment, plus:
Kohler 2504TCR 74HP Final Tier 4 diesel engine
Hydraulic hose support boom system
Hinged radiator screen
Quick disconnect coupler for intake hose
LED strobe light
Fluid coupler drive in lieu of standard
Light weight, flexible intake hose
Delivery and training

SOURCEWEll PRICE: F.O.B. Charleston....$73,999 EA........$295,996

Availability: Currently about 90 days

Terms: Net or municipal lease purchase plan by check or wire transfer

As required by law, we are licensed to do business in West Virginia (West Virginia Tax Dept. #1038-0884), and we are licensed by the WVDMV as a trailer dealer, (DTR-1594).

We qualify for and request the State of West Virginia resident vendor preference in accordance with West Virginia Code 5A-3-37, if honored by the City of South Charleston.

West Virginia Tractor Company is an Equal Opportunity Employer and does not discriminate against any employee or applicant for employment because of race, religion, color, sex, handicap or national origin. We are also in compliance with West Virginia Code 21A-2-6, Unemployment and Workers Compensation status with the Bureau of Employment Programs.

Thank you for your consideration. If you have any questions or need any additional information, please feel free to call me at any time. We invite you to visit our web site at www.wvtractor.com. Again, thanks.

Sincerely,

Gary W. Grady, President

Submitted Bids

Business	Opened at	Status	Bid Total	Submitted at	Signed by	Local Vendor Preference
WV Tractor	05/02/2023 10:00 AM EDT	Responsive	$283,851.80	5/2/2023	Gary Grady	($5,000.00) $278,851.80

Resolution No. 807-23

Introduced in Council: Adopted by Council:

May 15, 2023

Introduced by: Referred to:

Joseph Jenkins Finance

Resolution No. 807-23 – Approving the proposed Fiscal Year 2023-2024 Coliseum & Convention Center and Municipal Auditorium budget as indicated within the attached document.

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

That the proposed Fiscal Year 2023-2024 Coliseum & Convention Center and Municipal Auditorium budget as indicated within the attached document is approved.

City of Charleston
MUNICIPAL BUDGET
July 1, 2023 - June 30, 2024

Section 8

Charleston Coliseum and Convention Center Revenue Fund

City of Charleston
Municipal Budget
FY 2024
Coliseum and Convention Center Revenue Summary

Rev. Code	Description	Actual FY 2022	Original FY 2023	FY 2023 YTD Amendments	Current FY 2023	YTD March Actual FY 2023	Estimated FY 2024
Operating Revenue							
358-00-0302	Rent	1,671,005	1,925,089		1,925,089	1,485,306	2,616,116
358-00-0304	Commissions	377,746	567,000		567,000	137,624	425,000
358-00-0307	Parking - Buildings & Lots	146,062	166,000		166,000	85,465	155,000
358-00-0311	Centerplate	956,751	782,000		782,000	933,230	976,981
358-00-0312	Patron Services	200,082	238,000		238,000	110,960	250,000
358-00-0313	Security	88,100	90,000		90,000	38,885	65,000
358-00-0314	Advertising	247,085	315,000		315,000	103,314	335,000
358-00-0315	Equipment Rental*	6,119	11,350		11,350	2,396	210,000
358-00-0316	Power Usage	42,863	75,000		75,000	24,405	65,000
358-00-0317	Table Covers/Drapes*	7,662	55,000		55,000	13,786	-
358-00-0318	Rent - PA System*	6,336	15,000		15,000	10,195	-
358-00-0319	Staging*	11,950	25,000		25,000	9,084	-
358-00-0320	Booth Rental	43,240	95,575		95,575	60,071	95,000
358-00-0321	Interest	905	250		250	65,033	108,000
358-00-0322	Piano Rental*	-	1,000		1,000	290	-
358-00-0323	Table Rental*	21,997	62,500		62,500	13,341	-
358-00-0324	Miscellaneous	12,824	28,000		28,000	7,614	12,000
358-00-0325	Building Damages	188	2,000		2,000	-	2,000
358-00-0326	Telephone Rental*	3,240	20,000		20,000	2,325	-
358-00-0327	Audio/Visual Equipment	120,928	336,550		336,550	117,741	175,000
358-00-0329	Carpet Rental*	14,942	57,000		57,000	5,915	-
358-00-0330	Drayage*	500	1,000		1,000	500	-
	Total Operating Revenue	**3,980,524**	**4,868,314**	**-**	**4,868,314**	**3,227,479**	**5,490,097**
Non-Operating Revenue							
358-00-0331	CC Capital Improvement Fee	249,877	307,191		307,191	168,972	309,559
358-00-0341	Trf In/Gen. Fund - Debt Svc	520,620	578,000	(44,494)	533,506	401,220	478,000
358-02-0341	Trf In/Gen. Fund - Other	719,767	900,000		900,000	343,401	900,000
358-00-0342	Transfers In/Coal Severance	155,726	100,000	44,494	144,494	185,292	200,000
358-00-0343	Transfers In/Cap. Imp. Fund	367,641			-	177,514	-
358-00-0344	Transfers In/MA Cap. Imp Fnd	-	-		-	24,802	-
358-00-0346	Transfers In/Grant Fund	21,369	-		-	-	-
381-11-0000	Energy Rebates	2,846			-	-	-
Total - Non Operating Revenue		**2,037,847**	**1,885,191**	**-**	**1,885,191**	**1,301,200**	**1,887,559**
	Total Revenue	**6,018,371**	**6,753,505**	**-**	**6,753,505**	**4,528,680**	**7,377,656**

*Various equipment rental lines were combined for FY 2024

City of Charleston
Municipal Budget
FY 2024

Fund 402 Charleston Coliseum and Convention Center Fund

Department 910 CCCC/Municipal Auditorium

Unit 00 Municipal Auditorium Operations

Full Time Employees	0

Expense Object		FY 2022 Actual	FY 2023 Original	FY 2023 YTD Amend.	FY 2023 Current	FY 2023 YTD March Actual	FY 2024 Proposed
Contractual Services							
000-2-211	Telephone	696			-	351	-
000-2-213	Utilities	129,975	90,000		90,000	73,444	90,000
000-2-215	Mtce & Repair - Bldg/Ground	2,420	20,000		20,000	-	20,000
000-2-219	Building & Equipment Rent	-	960		960	-	960
000-2-230	Contracted Services	-	500		500	200	500
	Total Contractual Services	**133,092**	**111,460**	**-**	**111,460**	**73,996**	**111,460**
Commodities							
000-3-341	Materials & Supplies	9,694	20,000		20,000	683	20,000
	Total Commodities	**9,694**	**20,000**	**-**	**20,000**	**683**	**20,000**
	Total Municipal Auditorium Operations	**142,786**	**131,460**	**-**	**131,460**	**74,678**	**131,460**

City of Charleston
Municipal Budget
FY 2024

Fund 402 Charleston Coliseum and Convention Center Fund

Department 910 CCCC/Municipal Auditorium

Unit 01 CCCC Operations

Full Time Employees	**42**

Expense Object		**FY 2022 Actual**	**FY 2023 Original**	**FY 2023 YTD Amend.**	**FY 2023 Current**	**FY 2023 YTD March Actual**	**FY 2024 Proposed**
Personal Services							
000-1-103	Salaries & Wages	710,081	743,670		743,670	507,504	753,438
000-1-104	FICA	52,236	53,831		53,831	37,231	57,638
000-1-105	Medical & Life Insurance	130,717	132,634		132,634	101,134	143,296
000-1-106	PERS	70,712	63,330		63,330	45,545	67,809
000-1-111	Dental & Optical Insurance	7,255	8,891		8,891	7,331	7,776
000-1-112	Employee Insurance Cont.	(27,291)	(19,278)		(19,278)	(17,286)	(18,000)
000-1-113	OPEB - Current	20,000	20,000		20,000	-	20,000
	Total Personal Services	**963,712**	**1,003,078**	**-**	**1,003,078**	**681,459**	**1,031,957**
Contractual Services							
000-2-211	Telephone	47,212	37,200		37,200	24,706	35,000
000-2-212	Printing	8,352	21,450		21,450	-	3,500
000-2-213	Utilities	744,076	658,000		658,000	555,879	979,000
000-2-214	Travel	7,354	35,150		35,150	6,435	18,000
000-2-215	Mtce & Repair - Bldg/Ground	63,155	145,000		145,000	4,057	80,000
000-2-216	Mtce & Repair - Equipment	78,257	100,000		100,000	78,143	75,000
000-2-218	Postage	2,034	2,420		2,420	1,262	3,200
000-2-219	Building & Equipment Rent	151,153	229,040		229,040	85,728	119,040
000-2-220	Advertising & Legal Pub	40,629	51,250		51,250	54,835	75,000
000-2-221	Training	977	6,500		6,500	399	4,000
000-2-222	Dues & Subscriptions	29,063	1,850		1,850	1,058	3,300
000-2-226	Insurance - WC & UC	14,900	17,561		17,561	10,941	14,992
000-2-227	Insurance - Liability	279,684	322,993		322,993	222,201	325,000
000-2-230	Contracted Services	545,169	585,000		585,000	446,283	630,000
002-2-230	OVG Operations	1,204,122	1,641,000		1,641,000	1,190,628	1,959,122
003-2-230	OVG Management Fee	158,700	154,500		154,500	129,142	182,521
004-2-230	OVG Performance Fee	-	316,892		316,892	111,401	322,320
005-2-230	OVG Qualatative Fee	-	30,000		30,000	30,000	30,000
	Total Contractual Services	**3,374,837**	**4,355,806**	**-**	**4,355,806**	**2,953,099**	**4,858,995**
Commodities							
000-3-341	Materials & Supplies	286,143	252,870		252,870	256,433	330,000
000-3-343	Gas, Oil & Tires	281	2,500		2,500	76	2,500
000-3-345	Uniforms	17,558	18,600		18,600	21,125	35,000
	Total Commodities	**303,982**	**273,970**	**-**	**273,970**	**277,635**	**367,500**
Contributions & Other							
000-5-566	Contributions to Other Funds	198,898	307,191		307,191	128,397	309,559
000-6-671	Principal on Bonds	570,000	610,000		610,000	610,000	635,000
000-6-672	Interest on Bonds	113,888	67,490		67,490	66,813	38,675
000-6-674	Bond Service Charges	4,084	4,510		4,510	4,074	4,510
	Total Contributions & Other	**886,870**	**989,191**	**-**	**989,191**	**809,284**	**987,744**
	Total CCCC Operations	**5,529,401**	**6,622,045**	**-**	**6,622,045**	**4,721,477**	**7,246,196**

City of Charleston
Municipal Budget
FY 2024

Fund 402 Charleston Coliseum and Convention Center Fund
Department 910 CCCC/Municipal Auditorium
Unit 01 CCCC Operations

Authorized Full Time Positions & Salary Schedule

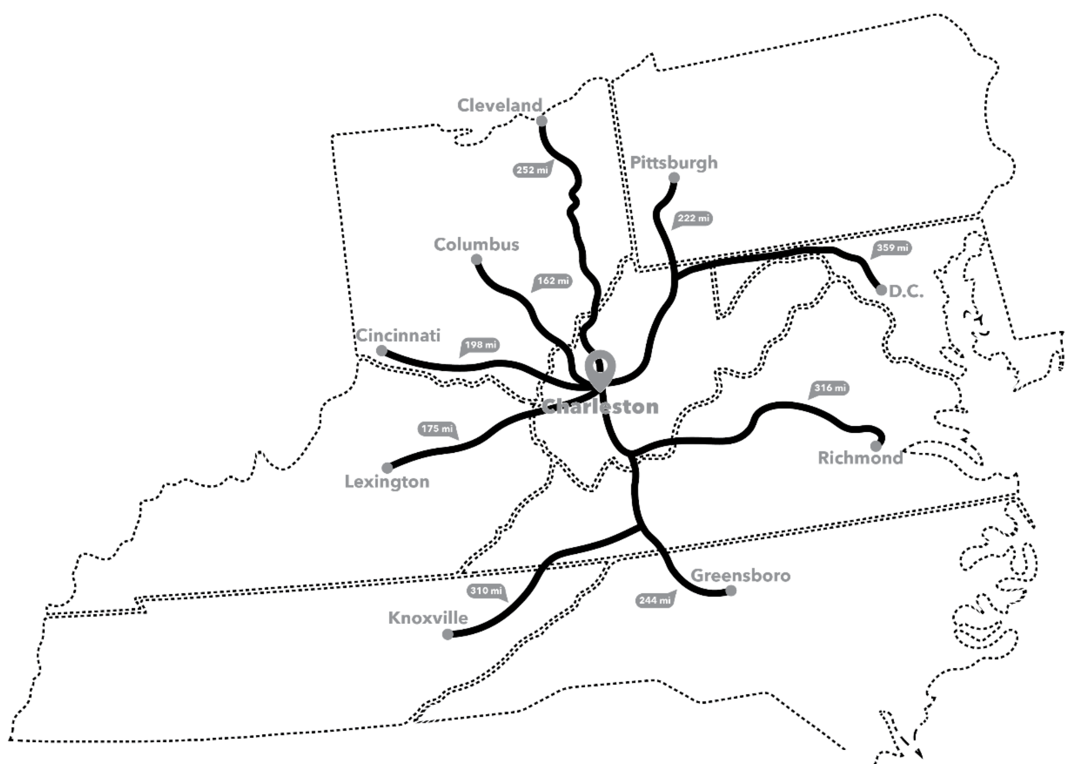
FY 2023 Current Approved		
Title	**FLSA/Paygrade**	**FTE**
General Manager	OVG	1
Asst GM/Director of Operations	OVG	1
Business Manager Civic Center	E/115	1
Director of Finance	OVG	1
Director of Marketing	OVG	1
Director or Sales	OVG	1
Director of Production Services	OVG	1
Box Office Manager	E/111	1
Booking Manager	OVG	1
Marketing Manager	OVG	1
Asst Box Office Manager	OVG	1
Convention Center Sales	OVG	3
Event Mngr/Production Services	OVG	1
Event Coordinator	OVG	2
Operations Coordinator	OVG	1
Production/Event Coordinator	OVG	1
Safety & Security Coordinator	E/112	1
Technology Services Coordinatc	N-COMP/113	1
Administrative Assistant I	N-OT/109	1
Box Office Assistant	OVG	1
Front Desk Supervisor	OVG	1
Housekeeping Supervisor	OVG	1
Engineering Assistant	N-COMP/111	1
Maintenance Technician	N-OT/109	5
Operations Conversion Tech II	N-OT/109	2
Operations Conversion Tech II	OVG	2
Operations Conversion Tech I	OVG	4
Facility Support Technician	N-OT/106	4
	Total	**43**

FY 2024 Proposed		
Title	**FLSA/Paygrade**	**FTE**
General Manager	OVG	1
Asst GM/Director of Operations	OVG	1
Business Administrator Civic Cer	E/119	1
Director of Finance	OVG	1
Director of Marketing	OVG	1
Director of Production Services	OVG	1
Box Office Manager	E/111	1
Booking Manager	OVG	1
Marketing Manager	OVG	1
Asst Box Office Manager	OVG	1
Convention Center Sales	OVG	3
Event Mngr/Production Service:	OVG	1
Event Coordinator	OVG	4
Operations Coordinator	OVG	1
Safety & Security Coordinator	E/112	1
Technology Services Coordinat	N-COMP/113	1
Administrative Assistant I	N-OT/109	1
Box Office Assistant	OVG	1
Housekeeping Supervisor	OVG	1
Engineering Assistant	N-COMP/111	1
Maintenance Technician	N-OT/109	6
Operations Conversion Tech II	OVG	3
Operations Conversion Tech I	OVG	4
Facility Support Technician	N-OT/106	4
	Total	**42**

FY 2023 Current Approved	
Pay Type	**Amount**
Elected Wages & Salaries	-
Regular Wages & Salaries	703,670
Irregular Part Time (IPT)	
Overtime	40,000
Tool Allowance	-
Total	**743,670**

FY 2024 Proposed	
Pay Type	**Amount**
Elected Wages & Salaries	-
Regular Wages & Salaries	723,438
Irregular Part Time (IPT)	
Overtime	30,000
Tool Allowance	-
Total	**753,438**

Charleston
Coliseum
Convention Center



All Roads Lead To Charleston – National Routing Graphic

[CHARLESTON COLISEUM & CONVENTION COMPLEX BUDGET PROPOSAL]

The following budget proposal for the Charleston Coliseum & Convention Complex is based on financial analytics performed by the Center's Management Team through FY2021-2023. Our recommendations reflect the results of those analytics, as well as an overall evaluation of indirect expenses incurred by the facility during the pre-covid event activities.

FISCAL YEAR JULY 2022 – JUNE 2023
OVERVIEW

The OVG360 Charleston management team has positioned the Charleston Coliseum and Convention Complex as the live event and meeting destination in West Virginia and the Mid-Atlantic & Appalachian Region. To accomplish this goal, the center's management team has identified and implemented several key factors that have built the foundation for the Charleston Coliseum and Convention Complex to succeed:

- Position the Charleston Coliseum Convention Center and Municipal Auditorium, through the philosophy of "All Roads Lead to Charleston" for events and shows in the Mid-Atlantic & Appalachian region.
- Direct relationships with touring promoters, agents, and partners to build a significant volume of events in FY2022-2023 and establishment of confirmed and potential show activity for FY2023-2024
- Continued Review of rental rates and services, adjusting where needed to better reflect the regional market.
- Proactively working with the Charleston CVB, City Leaders, City Departments and Community partners to provide the best experiences possible for visitors to the facility, downtown Charleston and Kanawha County, and the larger Metro Valley Region.
- Actively updating marketing strategies, digital media, rental packages and rates, group sales and operations to generate increased facility activity and awareness.
- Establishment positive income generating business and development of the outside garden space in the parking lot of the Auditorium to return concessions revenue that is unattainable without the expanded service area.

FISCAL YEAR JULY 2022 – JUNE 2023
REVIEW

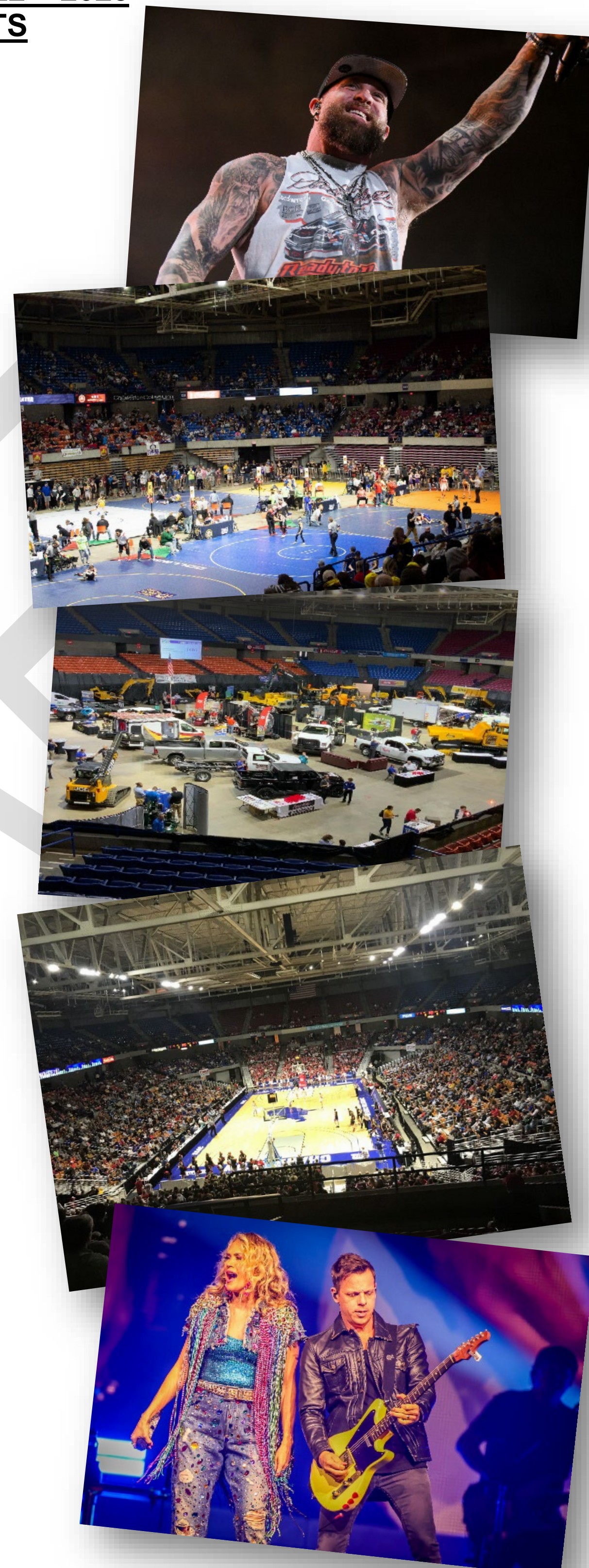
In FY2022 - 2023 we continued to experience growth in activity and attendance at live events. Operationally, the CCCC is projecting to end the 2022-2023 year with **284** events spanning **608** total event days of activity within the Convention Center, Auditorium and Coliseum venues. The CCCC was allocated **$900,000** in budgeted funding from the City of Charleston to support monthly costs associated with the Center based on the Cash accounting method utilized by the City to fund the Center's operational cash flow requirements. The positive momentum of event activity achieved YTD for FY2022 – 2023 resulted in cash support for operations of **$(343,401).**

This past fiscal year's successful live event schedule, contributed significantly to the facilities success with the CCCC hosting 21 events selling 90% or more of available capacity, 16 of which resulted in **Sold Out Shows** during the FY2022 - 2023 fiscal year. Highlights include:

- Chris Stapleton, 1st sold out show of the year in July 2022 – Country Concert in the Coliseum
- March 2023 resulted in breaking existing concessions and catering revenue monthly goals.
- 6 sold out shows in the Little Theater as part of the new comedy series initiative to generate activity
- Increase of 2 nights of Professional Bull Riding resulting 1 sold out night and 2nd exceeding last year.

This continued positive momentum in activity has resulted in some positive gains leading into the 4th quarter of the Fiscal Year 2022-2023 resulting in 2 new records in concessions and catering revenue generated. This activity provides a good outlook for the upcoming year with future bookings looking stronger than ever.

ACTIVITY YEARS FY 2022 – 2023
NOTABLE EVENTS



- WV State High School Basketball Tournament
- Chris Stapleton – **SOLD OUT**
- Steve-O – **SOLD OUT** x 2 shows
- EXPO – WV Contractors
- WVSSAC State Volleyball Tournament
- Reba – **SOLD OUT**
- Tsubasacon
- Home Free – **SOLD OUT**
- WV Youth Wrestling Championships
- Elkview Middle School Archery Tournament
- WV Auto and Truck Dealers Association
- Trinity of Terror– **SOLD OUT**
- Joe Gatto – **SOLD OUT** x 2 shows
- TBT West Virginia Regional
- WV Hunting and Fishing Show
- Carrie Underwood – **SOLD OUT**
- Professional Bull Riding – **SOLD OUT**
- Rodney Carrington – **SOLD OUT**
- WV Music Educators Association
- WV State Science Fair
- Capital City Youth Convention
- Bert Kreischer – **SOLD OUT**
- FFDP & Brantley Gilbert – **SOLD OUT**
- Bored Teachers - **SOLD OUT** x 2 shows
- NRA Dinner
- YWCA Women of Achievement
- Rough and Rowdy - over -90%
- WVSU Black and Gold Gala
- WV American Choral Directors Conference
- WV Small Farms Conference
- American Cornhole Organization Charleston Major
- American Heart Association Gala
- Vantage Volleyball

FISCAL YEAR 2023 - 2024 BUDGET PROJECTIONS

FY2022 - 2023 saw continued growth of event activity for the Coliseum and Convention Center. The local hotel market continues rebounding, amusement tax collection continues to see significant gains and activity overall in downtown Charleston continues to indicate a positive momentum, maintaining the goal of "all roads lead to Charleston". The FY2023 - 2024 budget is based upon the same premise that the conference and convention market will continue recovery at a moderate pace, that our focus continues to drive youth sports and live event date availability and to grow the consumer show and regional meeting availability to maximize the use of the complex's venues.

The FY2023 - 2024 budget is made with the confidence that activity will continue to improve; and while the first quarter of bookings at the CCCC prove strong and serve to generate much needed cashflow at the beginning of the fiscal year, questions remain as to the possibility of what is to come later in the year; with higher costs of goods, services and supply issues with materials and labor. Given all the factors and careful evaluation of each of the event categories, we continue to remain positive that the CCCC will maintain a similar path towards growth and financial stability over this coming and future years. The forecast also proposes that the CCCC team will continue to protect and improve the CCCC through continued increases to the CIF fund; providing for capital improvement and maintenance, proving the City's investment to the market and region a shining example of the growth and development in Charleston.

The FY2023 - 2024 CCCC budget is summarized in the following:

Conference Center forecasted revenue for the FY2022 - 2023 period of **$1,567,666** from a total of **179** events. Categories include Banquets, Conference Events, Meetings Large and Small and Convention activity.

Consumer and Tradeshows are anticipated to generate revenue of **$1,017,430** from **27** budgeted events. Returning this coming year among others will be Tsubasacon, Brick fest, Jurassic Quest, and The WV International Auto Show.

Concerts and Family shows forecast gross ticket sales activity of **$8,134,315** from **48** budgeted events in the coliseum and little theater. This activity will also provide revenue to the capital improvement fund collection, convenience and ancillary income revenue categories including concessions revenue. Continued updates to Grab and Go opportunities, new concept development and concession stand updates will continue in FY2023 - 2024.

Municipal Auditorium shows have an anticipated gross Ticket sales of **$2,008,479** through **21** shows. This will also provide revenue to the capital improvement fund collection, convenience, and ancillary income revenue categories. Challenges with access for show production, adequate concession and merchandise space and servicing the event needs through easy access to internet or network infrastructure are anticipated to continue through the FY2023 - 2024 season.

Miscellaneous Sporting Events. For the FY2023 - 2024 we will continue to see anticipated growth in youth sport activity, projected to generate approximately **$517,443** in net event activity from **25** events.

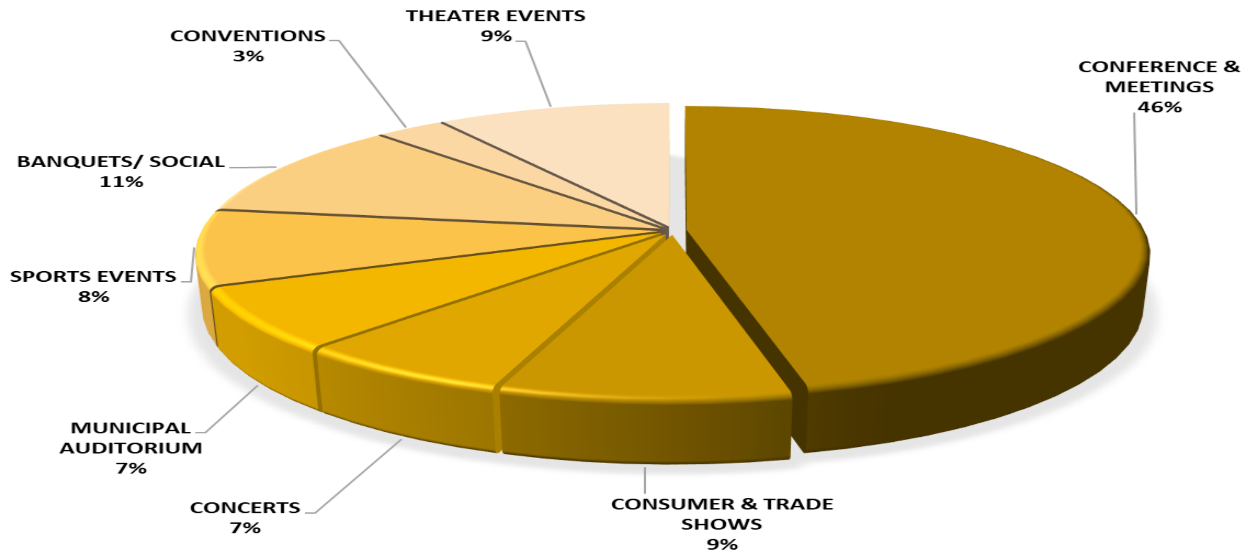
With growth projected in these categories for FY2023 - 2024 and operating revenue sources, we anticipate a **$5,490,097** in gross operating income for FY2023 - 2024.

With continued increase in event activity and a focus on implementing additional maintenance and required updates to facility equipment and infrastructure components, anticipated operating expenses are projected at **$6,389,912** for FY2023 - 2024.

FY2023 - 2024 BUDGET BREAKDOWN OF ACTIVITY

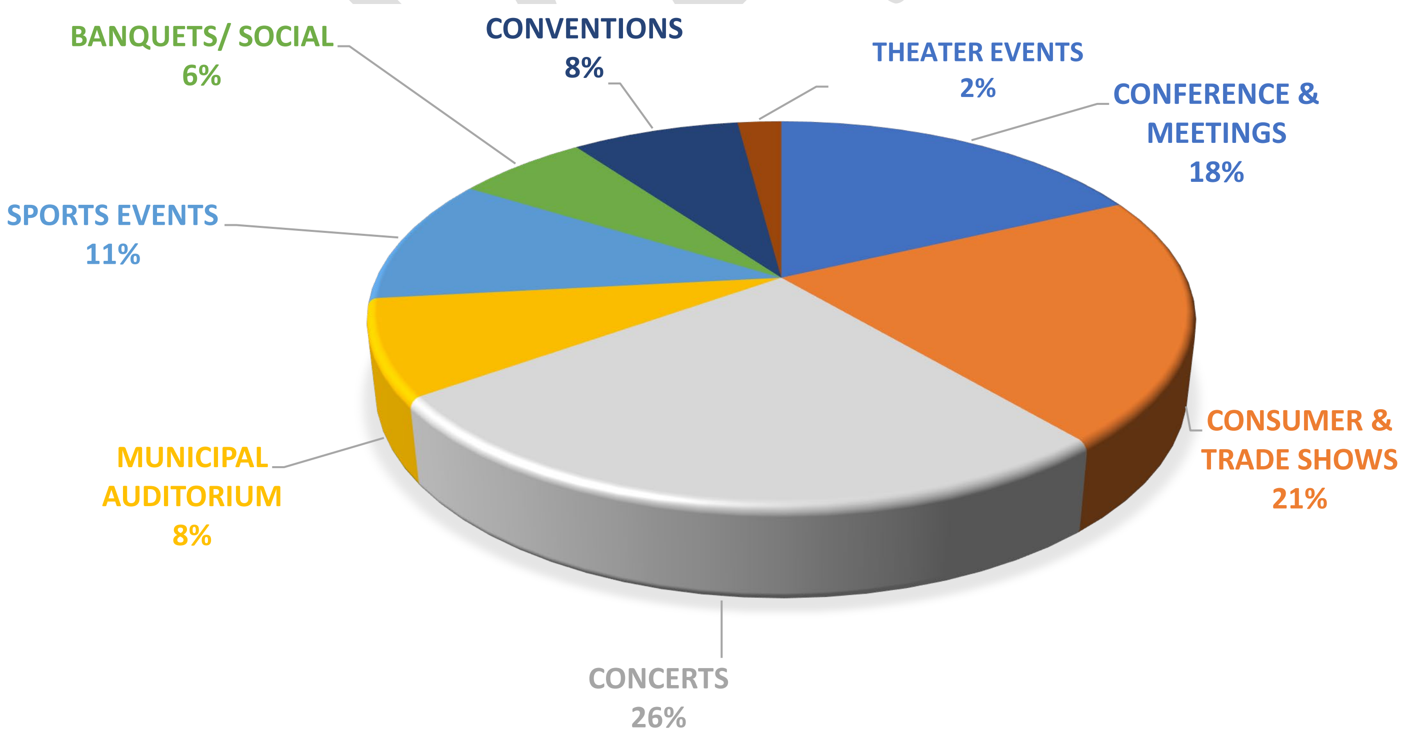
Charleston Coliseum and Convention Complex Budgeted Events

July 2023 Through June 2024 (300 events)



EVENT OPERATING INCOME FY 2023 - 2024 Budget

Breakdown of income by event type



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Resolution No. 808-23

Introduced in Council: Adopted by Council:

May 15, 2023

Introduced by: Referred to:

Joseph Jenkins Finance

Resolution No. 808-23 – Authorizing the Mayor or City Manager to enter into a contract with Tim Hogan's Flooring in the among of $55,492 for the purchase and installation of new carpeting in several offices at City Hall and the City Services Center, where the contract price was determined through a competitive bidding process.

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

That the Mayor or City Manager is authorized to enter into a contract with Tim Hogan's Flooring in the among of $55,492 for the purchase and installation of new carpeting.

Submitted Bids						
Business	**Opened at**	**Status**	**Bid Total**	**Submitted at**	**Submitted by**	**Local Vendor Preference**
Tim Hogan's Flooring	2023-04-26 14:02:43 UTC	Responsive	$55,492.00	4/26/2023	Melinda Yeager	($2,219.68) $53,272.32
NSI Inc.	2023-04-26 14:02:43 UTC	Uresponsive	$51,510.00	4/26/2023	Henry Correa	Not Submitted

Resolution No. 809-23

Introduced in Council: Adopted by Council:

May 15, 2023

Introduced by: Referred to:

Joseph Jenkins Finance

Resolution No. 809-23 – Authorizing the Mayor or City Manager to enter into a contract with Mr. Asphalt, Inc., in the total amount of $3,628,750 to perform asphalt street paving construction services, where the contract price was determined through a competitive bidding process.

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

That the Mayor or City Manager is authorized to enter into a contract with Mr. Asphalt, Inc., in the total amount of $3,628.750 to perform asphalt street paving construction services, where the contract price was determined through a competitive bidding process.

Submitted Bids for E40523-149U Resurfacing City Streets						
Business	**Opened at**	**Status**	**Bid Total**	**Submitted at**	**Signed by**	**Local Vendor Preference**
Mr. Asphalt	05/09/2023 10:00 AM EDT	Responsive	$3,628,750.00	5/9/2023	Greg Boggess	($5,000.00) $3,623,750
WV Paving	05/09/2023 10:00 AM EDT	Responsive	$3,697,100.00	5/9/2023	Chet Rodabaugh	($5,000.00) $3,692,000

Preliminary 2023 PAVING List

Street Name	Ward	To and From	Length	Width	Est. SY	Est. Tons	Est. W/C Cost	Milled	Est. Mill Cost	Est. Street Total
5th Ave W	1	26th to 29th St	950	20	2111	176	$22,870.37	TRUE	$6,333.33	$29,203.70
North Arthur Dr	1	Washington to Libby	1950	22	4767	397	$51,638.89	TRUE	$14,300.00	$65,938.89
Washington St W	1	26th St to North Arthur	2950	22	7211	601	$78,120.37	TRUE	$21,633.33	$99,753.70
Kemp Ave	1	Patrick to End	550	24	1467	122	$15,888.89	TRUE	$4,400.00	$20,288.89
Cliffview Ave	1	Michael to End	820	15	1367	114	$14,805.56	TRUE	$4,100.00	$18,905.56
Rebecca St	1	7th Ave to 6th Ave	360	11	440	37	$4,766.67	FALSE	$0.00	$4,766.67
Sugar Creek Dr	2	Rt. 21 to Falcon	580	20	1289	107	$13,962.96	TRUE	$3,866.67	$17,829.63
Craze Dr	2	Sugar Creek to Aliff	385	19	813	68	$8,805.09	FALSE	$0.00	$8,805.09
Sugar Creek Dr	2	1558 to End	1100	18	2200	183	$23,833.33	FALSE	$0.00	$23,833.33
Beech Ave	3	West Ave to Edgewood	1500	21	3500	292	$37,916.67	TRUE	$10,500.00	$48,416.67
Stephen Ave	3	Beech to Fergusen	375	17	708	59	$7,673.61	TRUE	$2,125.00	$9,798.61
Garden St	3	Garvin to Hunt	570	20	1267	106	$13,722.22	TRUE	$3,800.00	$17,522.22
Viewmont Dr	3	Gilbert to End	350	20	778	65	$8,425.93	TRUE	$2,333.33	$10,759.26
Summit Dr	3	Fairview to Somerset	1420	20	3156	263	$34,185.19	TRUE	$9,466.67	$43,651.85
Park Ave	3	Washington to Beech	1310	20	2911	243	$31,537.04	TRUE	$8,733.33	$40,270.37
Madison St	4	Florida to Russel	1400	17	2644	220	$28,648.15	TRUE	$7,933.33	$36,581.48
Adam St	4	7th Ave to Madison	330	24	880	73	$9,533.33	TRUE	$2,640.00	$12,173.33
Hunt Ave	4	7th Ave to Madison	300	19	633	53	$6,861.11	TRUE	$1,900.00	$8,761.11
Russel St	4	Washington to 7th Ave	285	16	507	42	$5,488.89	TRUE	$1,520.00	$7,008.89
4th Ave	4	Stockton to Florida	1150	32	4089	341	$44,296.30	TRUE	$12,266.67	$56,562.96
Lower Chester	5	Chester to Chester	1170	19	2470	206	$26,758.33	TRUE	$7,410.00	$34,168.33
Highland Rd	5	1100 & 1200 Block	1610	20	3578	298	$38,759.26	TRUE	$10,733.33	$49,492.59
Cleveland Ave	5	Edgewood to Somerset	700	20	1556	130	$16,851.85	TRUE	$4,666.67	$21,518.52
Somerset Dr	5	Highland to Summit	500	20	1111	93	$12,037.04	TRUE	$3,333.33	$15,370.37
Couch St	6	Randolph to Virginia	280	30	933	78	$10,111.11	TRUE	$2,800.00	$12,911.11
Tennessee Ave	6	Randolph to Washington	1300	40	5778	481	$62,592.59	TRUE	$17,333.33	$79,925.93
Virginia St	6	Beuhring to Delaware	750	40	3333	278	$36,111.11	TRUE	$10,000.00	$46,111.11
Cresent Rd	7	Watts to Buchanan	530	21	1237	103	$13,397.22	TRUE	$3,710.00	$17,107.22
Aelthea St	7	Pennsylvania to End	220	32	782	65	$8,474.07	TRUE	$2,346.67	$10,820.74
Beulah St	7	Pacific to End	2000	15	3333	278	$36,111.11	FALSE	$0.00	$36,111.11
Jane St	7	Claire to Albert	250	21	583	49	$6,319.44	TRUE	$1,750.00	$8,069.44
Westmoreland Rd	7	Bigley to Odell	165	32	587	49	$6,355.56	TRUE	$1,760.00	$8,115.56
Preston St	7	Whitney to Elmore	780	22	1907	159	$20,655.56	TRUE	$5,720.00	$26,375.56
Hudson St	7	Monroe to Hillsdale	650	20	1444	120	$15,648.15	TRUE	$4,333.33	$19,981.48
Albert St	7	Jane to Woodbine	430	22	1051	88	$11,387.04	TRUE	$3,153.33	$14,540.37
Woodbine Ave	7	Albert to the slip repair	420	22	1027	86	$11,122.22	TRUE	$3,080.00	$14,202.22
West Summit Dr	7	Summit Dr to End	1200	19	2533	211	$27,444.44	TRUE	$7,600.00	$35,044.44
Summit Dr	7	White Oak to 1550 Summit	700	24	1867	156	$20,222.22	TRUE	$5,600.00	$25,822.22
Hillsdale Dr	7	Claire to Preston	280	22	684	57	$7,414.81	TRUE	$2,053.33	$9,468.15
Whitney St	7	Hudson to Claire	675	20	1500	125	$16,250.00	TRUE	$4,500.00	$20,750.00
Charmac Dr	7	Garrison to End	680	13	982	82	$10,640.74	FALSE	$0.00	$10,640.74
Hinton Terrace	8	North Dr to Sunset	600	23	1533	128	$16,611.11	TRUE	$4,600.00	$21,211.11

Sunset Dr	8	Hinton Terr. to Hinton Terr.	2100	18	4200	350	$45,500.00	TRUE	$12,600.00	$58,100.00
North Dr	8	Hinton Terr. to Hinton Terr.	300	19	633	53	$6,861.11	TRUE	$1,900.00	$8,761.11
Morris St	9	Blvd to Virginia	450	30	1500	125	$16,250.00	TRUE	$4,500.00	$20,750.00
Brooks St	9	Blvd to Quarrier	1000	30	3333	278	$36,111.11	TRUE	$10,000.00	$46,111.11
Mcfarland St	9	Quarrier to Blvd	750	30	2500	208	$27,083.33	TRUE	$7,500.00	$34,583.33
Dickinson St	9	Quarrier to Virginia	330	31	1137	95	$12,313.89	TRUE	$3,410.00	$15,723.89
Laidley St	9	Blvd to Quarrier	680	54	4080	340	$44,200.00	TRUE	$12,240.00	$56,440.00
Hale St	9	Blvd to Virginia	375	26	1083	90	$11,736.11	TRUE	$3,250.00	$14,986.11
1200 Block Alley	9	Between Virginia and Quarrier	650	13	939	78	$10,171.30	TRUE	$2,816.67	$12,987.96
Thompson St	10	Wahington to Jackson	300	20	667	56	$7,222.22	TRUE	$2,000.00	$9,222.22
Dixie St	10	Nancy to Thompson	700	30	2333	194	$25,277.78	TRUE	$7,000.00	$32,277.78
Jackson St	10	Thompson to Nancy	700	33	2567	214	$27,805.56	TRUE	$7,700.00	$35,505.56
Ariel Heights	11	Andover to End	1750	20	3889	324	$42,129.63	TRUE	$11,666.67	$53,796.30
Bench Rd	11	Oakridge to Bench Way	680	21	1587	132	$17,188.89	FALSE	$0.00	$17,188.89
Bakers Fork Rd	11	Oakridge to Bench Rd	2280	22	5573	464	$60,377.78	FALSE	$0.00	$60,377.78
Oakridge Dr	11	Eastview to Wertz	310	21	723	60	$7,836.11	TRUE	$2,170.00	$10,006.11
Townsend Dr	11	Oakridge to End	230	20	511	43	$5,537.04	TRUE	$1,533.33	$7,070.37
Pinnacle Dr	11	Pinnacle Woods to End	920	20	2044	170	$22,148.15	TRUE	$6,133.33	$28,281.48
Dalton Way	12	Chelsea to Private Dr	160	15	267	22	$2,888.89	TRUE	$800.00	$3,688.89
Chelsea Dr	12	Suncrest Pl. to Suncrest Dr.	520	17	982	82	$10,640.74	TRUE	$2,946.67	$13,587.41
Suncrest Rd	12	`Daverton to End	1400	20	3111	259	$33,703.70	TRUE	$9,333.33	$43,037.04
Churchill Dr	12	Wilkie to Maefair	1810	21	4223	352	$45,752.78	TRUE	$12,670.00	$58,422.78
Lucado Rd	13	Rt 119 to Smith Rd	1500	24	4000	333	$43,333.33	TRUE	$12,000.00	$55,333.33
Kinser Rd	13	Green Meadow to End	600	20	1333	111	$14,444.44	FALSE	$0.00	$14,444.44
Shamrock Rd	13	Londonderry to End	980	24	2613	218	$28,311.11	TRUE	$7,840.00	$36,151.11
Woodside Circle	13	Huber to Huber	700	20	1556	130	$16,851.85	TRUE	$4,666.67	$21,518.52
Woodside Circle Alley	13	Woodside to Woodside	500	14	778	65	$8,425.93	TRUE	$2,333.33	$10,759.26
Linden Rd	14	Holly to 601 Linden	600	16	1067	89	$11,555.56	FALSE	$0.00	$11,555.56
Druid Place	14	Oakmont to End	375	18	750	63	$8,125.00	TRUE	$2,250.00	$10,375.00
Oakmont Rd	14	Hazel to Hazel	1925	18	3850	321	$41,708.33	TRUE	$11,550.00	$53,258.33
Walnut Rd	14	Oakmont to Locust	350	19	739	62	$8,004.63	TRUE	$2,216.67	$10,221.30
Locust Rd	14	Circle Rd to End	550	20	1222	102	$13,240.74	TRUE	$3,666.67	$16,907.41
Chestnut Rd	14	Walnut to Comstock	850	21	1983	165	$21,486.11	TRUE	$5,950.00	$27,436.11
Lookout Rd	14	Bridge to Abney	760	20	1689	141	$18,296.30	TRUE	$5,066.67	$23,362.96
Bridge Rd	14	Dickinson to Cedar Rd	2075	24	5533	461	$59,944.44	TRUE	$16,600.00	$76,544.44
Bridge Rd	14	Walnut to Birch	1310	24	3493	291	$37,844.44	TRUE	$10,480.00	$48,324.44
Bedford Rd	15	End to End	4200	21	9800	817	$106,166.67	TRUE	$29,400.00	$135,566.67
Tennis Club Rd	15	Oakwood to Presidential	2050	25	5694	475	$61,689.81	TRUE	$17,083.33	$78,773.15
Presidential Dr	15	Tennis Club to John Adams	2300	22	5622	469	$60,907.41	TRUE	$16,866.67	$77,774.07
Louden Hts. Rd	16	Dudley to Olson	1150	22	2811	234	$30,453.70	TRUE	$8,433.33	$38,887.04
Staunton Rd	16	Louden Hts. to End	1325	20	2944	245	$31,898.15	FALSE	$0.00	$31,898.15
Louden Hts. Rd	16	Dickinson to Staunton	3120	21	7280	607	$78,866.67	TRUE	$21,840.00	$100,706.67
Louden Hts. Circle	16	Louden Hts to 1856	1450	19	3061	255	$33,162.04	TRUE	$9,183.33	$42,345.37
Sunview Rd	16	Louden Hts. to End	480	12	640	53	$6,933.33	TRUE	$1,920.00	$8,853.33
Hampton Rd	16	Louden Hts. to Stonehenge	3700	23	9456	788	$102,435.19	TRUE	$28,366.67	$130,801.85
Bendview Dr	16	Porter to 586 Bendview	950	22	2322	194	$25,157.41	FALSE	$0.00	$25,157.41
Staunton Ave	17	46th St to Dead End	310	16	551	46	$5,970.37	TRUE	$1,653.33	$7,623.70
Staunton Ave	17	34th to 35th St	375	24	1000	83	$10,833.33	TRUE	$3,000.00	$13,833.33

45th St SE	17	MacCorkle to Staunton	610	20	1356	113	$14,685.19	TRUE	$4,066.67	$18,751.85
Noyes Ave	17	51st to 53rd St	925	21	2158	180	$23,381.94	TRUE	$6,475.00	$29,856.94
Staunton Ave	17	42nd to 43rd St	500	20	1111	93	$12,037.04	TRUE	$3,333.33	$15,370.37
3900 Block Alley	18	Between Lancaster and Washington	640	12	853	71	$9,244.44	TRUE	$2,560.00	$11,804.44
Lancaster Ave	18	50th to 53rd St	1450	18	2900	242	$31,416.67	TRUE	$8,700.00	$40,116.67
Venable Ave	18	51st to 53rd St	970	22	2371	198	$25,687.04	TRUE	$7,113.33	$32,800.37
35th St SE	18	MacCorkle to Venable	250	23	639	53	$6,921.30	TRUE	$1,916.67	$8,837.96
41st St SE	18	MacCorkle to Venable	300	24	800	67	$8,666.67	TRUE	$2,400.00	$11,066.67
Venable Ave	18	39th to 41st St	720	23	1840	153	$19,933.33	TRUE	$5,520.00	$25,453.33
45th St SE	18	Venable to Lancaster	625	19	1319	110	$14,293.98	TRUE	$3,958.33	$18,252.31
Cambridge Point	19	Yorktowne to End	520	22	1271	106	$13,770.37	TRUE	$3,813.33	$17,583.70
Cornwall Lane	19	Nottingham to End	1540	22	3764	314	$40,781.48	TRUE	$11,293.33	$52,074.81
Foxchase Rd	20	Chatwood to End	5400	21	12600	1050	$136,500.00	TRUE	$37,800.00	$174,300.00
										Total
										$3,324,179.07

Resolution No. 810-23

Introduced in Council: Adopted by Council:

May 15, 2023

Introduced by: Referred to:

Joseph Jenkins Finance

Resolution No. 810-23 – Authorizing the Mayor or City Manager to purchase a three-year warranty plan, including software and hardware repair and replacement, from ULTRA Forensic Technology Inc. for the Police Department's National Integrated Ballistic Information Network (NIBIN) machine, totaling $55,951.00, where the funds are provided by Project Safe Neighborhoods grants ($52,500) and the General Fund ($3,451).

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

That the Mayor or City Manager is authorized to purchase a three-year warranty plan, including software and hardware repair and replacement, from ULTRA Forensic Technology Inc. for the Police Department's National Integrated Ballistic Information Network (NIBIN) machine, totaling $55,951.00, where the funds are provided by Project Safe Neighborhoods grants ($52,500) and the General Fund ($3,451).

INSTRUCTIONS: This form must be submitted to the City Manager's Office for any purchase of materials or supplies costing **$2,500 or more**. A minimum of **3** quotes is required for this form.

CITY OF CHARLESTON

Purchase Request

Date: 5/8/23

To: CITY MANAGER,

I request permission to purchase the following materials and/or supplies: Three years of warranty and protection plan for IBIS BRASSTRAX Acquisition Station aka NIBIN machine

Purchase justification: This warranty provides for software updates and hardware repair/replacement

If approved, the total purchase price will be: $55,951.00

(Check One)

☐ The price is less than the $25,000 permitted for purchases without advertising for bids and needing approval from City Council. I have not purposefully split the purchase request to keep the purchase under the $25,000 threshold and have not favored a particular vendor. I have not shared competitive information with any vendor(s).

☒ The proposed vendor is a sole source provider for the materials/supplies requested. (Skip to **ITEM A** on page 2.)

I have contacted the following responsible vendors and have attached their written quotes for the requested item(s): (Minimum of 3 Quotes Required)

1. Forensic Technologies Inc. Price Quote: $55,951.00

2. ______________________ Price Quote: $__________

3. ______________________ Price Quote: $__________

4. ______________________ Price Quote: $__________

5. ______________________ Price Quote: $__________

The apparent low-bid vendor *meeting specifications* is: Forensic Technologies Inc.

AND

☒ The low-bid vendor is not delinquent on any financial obligations owed to the City of Charleston according to the City Collector's records, and I recommend authorizing the purchase through the low-bid vendor.

OR

☐ I recommend not contracting with the lowest bidder meeting specifications and instead recommend contracting with ______________________ because:

____

____

Additionally, the recommended vendor is not delinquent on any financial obligations owed to the City of Charleston according to the City Collector's records.

ITEM A (For Sole Source Procurements ONLY)

Explain what is unique about this vendor/brand and why your department must purchase this product:
This is the authorized vendor of software and hardware maintenance for the IBIS BRASSTRAX machines by ATF.

____

Identify at least 1 independent third party who has verified the vendor is a sole source for the item(s) requested to be purchased, and submit his/her written opinion regarding the vendor's sole source status:

(Name & Phone Number) Richie Basford, 348-6480

REQUESTOR'S DECLARATION

I declare that I have fully complied with the letter and intent of the City Code as it pertains to procurement and have exercised reasonable precaution to procure the item(s) requested above at the lowest price, consistent with good service and quality.

I also declare that I have no personal or business relationship with the listed vendor(s) that would be considered a conflict of interest, except as follows:

(List Actual, Potential, or Perceived Conflicts of Interest) ______________________________

____

Request Submitted By: Melissa Taylor Department: CMO

Is this purchase being paid with grant funds? ■ Yes ☐ No

****

Funds Approval: ______________________ Date: 5/10/2023
Authorized Financial Officer

Council Approval Needed

Account Number: 095-174-21-000-2-216 2020 PSN

City Manager Approval: ______________________ Date: ______________

ULTRA

May 1, 2023

Forensic Technology Inc.
A member of the Ultra Group of companies
7975 114th Ave. North, Suite 2500
Largo, FL 33773-5028
TollFree +1 888 984 4247
www.ultra-forensictechnology.com

Sergeant Richie Basford
Chief of Detectives
Criminal Investigation Division
Charleston Police Department
501 Virginia Street East
Charleston, WV 25302

Subject: **Proposal for our SafeGuard Warranty and Protection Plan**
(Our reference S-06733 Rev. 04)

Dear Sergeant Basford:

Forensic Technology Inc., a member of the Ultra Group of companies (hereinafter referred to as **Forensic Technology**) is pleased to provide the **Charleston Police Department** (hereinafter referred to as the **Customer**) with this proposal for options of our SafeGuard Warranty and Protection Plan for the equipment listed below. Please refer to the attached document IBIS: SafeGuard Warranty & Protection Plan for the description of our services.

All IBIS systems deployed on NIBIN must meet the U.S. Department of Justice (DOJ) security requirements. Forensic Technology's SafeGuard Warranty includes key services that ensure all IBIS systems continue to be compliant with the DOJ requirements.

System Component	Serial Number	Installation Date
IBIS® BRASSTRAX Acquisition Station	BRTX00000918	April 2019

1. Pricing Options

In addition to a twelve-month renewal, Forensic Technology is pleased to offer multi-year Safeguard Protection Plan options which yield substantial savings achieved as a result of loyalty discounts and the absence of annual indexation.

1.1 Advanced Payments

The prices below are conditional upon receipt of full payment at the beginning of the contract period.

	Option 1	Option 2	Option 3
Coverage Period	**Twelve (12) Months** April 23, 2023 to April 22, 2024	**Thirty-six (36) Months** April 23, 2023 to April 22, 2026	**Sixty (60) Months** April 23, 2023 to April 22, 2028
Price	$19,191	$60,097	$103,495
Multi-Year Discount	Not Applicable	($4,146)	($15,007)
Total Price (USD)	**$19,191.00**	**$55,951.00**	**$88,488.00**

1.2 Annual Payments

The prices below are conditional upon annual payments prior to the start of the service period associated with each year of the contract. To take advantage of the below renewal options, **the Customer's Purchase Order or Binding Contract Agreement must be issued for the Total Price and full Coverage Period listed below** and Forensic Technology will automatically invoice for the Annual Payment amount prior to the start of each year.

	Option 4	Option 5	Option 6
Coverage Period	**Twenty-four (24) Months** April 23, 2023 to April 22, 2025	**Thirty-six (36) Months** April 23, 2023 to April 22, 2026	**Sixty (60) Months** April 23, 2023 to April 22, 2028
Price	$39,342	$60,097	$103,495
Multi-Year Discount	($983)	($3,004)	($10,350)
Total Price (USD)	**$38,359.00**	**$57,093.00**	**$93,145.00**
Annual Payment	**$19,179.50**	**$19,031.00**	**$18,629.00**

[redacted]

Should you have any questions about this proposal, please do not hesitate to contact the undersigned at number +1 (214) 502-6453 or via e-mail at Diane.Ross@ultra-ft.com. We look forward to your reply.

Sincerely,

Diane Ross

Diane Ross
Solution Services Sales Specialist

Attachments:

- Terms and Conditions
- SafeGuard Warranty and Protection plan for the IBIS components located in Charleston, WV USA
- Sole Source Justification

Terms and Conditions

1. Proposal/Offer Validity Period

In accordance with the current scope of the project and requirements, this proposal is designed to provide up to date information on our products and/or services and related prices. As such, all information contained within is valid as at the date of issuance of this proposal and is subject to change, without notice, after **May 31, 2023.**

2. Currency

All prices are quoted in **United States Dollars**.

3. Payment Terms

Option	Payment Terms
1, 2, and 3	SafeGuard fees are due at the beginning of the service period, net thirty (30) days from the date of our invoice.
4, 5, and 6	SafeGuard fees will be invoiced on an annual basis, prior to the start of the service period associated with each year of the contract, payable net thirty (30) days from the date of our invoice.

In the event payments are not received in due time, Forensic Technology reserves the right to apply a late payment fee.

The Customer will be entitled to a 1% prompt payment discount if the following conditions are met:

1. The Customer must issue its purchase order for the full value of the selected option at any time prior to the start of the service period;

   and

2. Payment is to be received within twenty (20) days from the date of our invoice, which will be issued upon receipt of purchase order.

The Customer is responsible for issuing its payment using the discounted amount, when appropriate. Forensic Technology will not reimburse the Customer if the discount is not taken at the time of payment.

4. Exclusions

The Customer is responsible for the cost of any repairs required due to the abuse or misuse of the system's software and/or hardware by the Customer. This includes:

- Any damage caused by failure of the Customer to reasonably maintain the hardware and software including, but not limited to, insufficient cooling and inadequate or intermittent power source.
- Any damage caused by the addition of unauthorized hardware components and/or software applications to the system.

In such cases, Forensic Technology reserves the right to void any outstanding warranty or SafeGuard agreement. Furthermore, Forensic Technology does not guarantee that any corrective action taken following system abuse or misuse will assure the integrity of the user data.

5. Discontinuation of SafeGuard

In the event that the Customer opts out of SafeGuard by early termination or does not renew the Plan at the end of the term and if, in the future, the Customer then wishes to reinstate SafeGuard, a reactivation fee will apply. In such cases, in addition to the reactivation fee, the Customer will be responsible for the following:

- All costs related to performing a site assessment (including labor and travel charges).
- All costs for parts that require replacement under the Exclusions clause above, or as a result of failure, lack of maintenance, or non-use.
- All costs related to upgrading the installed technology to the then-current supported hardware and software baseline.

6. Availability Commitment

Forensic Technology commits to the supply of spare parts for a period of seven (7) years from installation of the equipment. If a defective component cannot be replaced due to discontinuation by its manufacturer, Forensic Technology will make the utmost effort to propose an alternate solution.

7. Customer-Supplied Communication Lines

The maintenance and furnishing of necessary communication lines, whether within varied network topologies (inter-site communication lines) or other, will be the responsibility and duty of the ATF in the case of IBIS systems connected to NIBIN.

The time for service rendered is directly proportional to the existence and quality of the service communication line installed on-site. Forensic Technology can only provide timely and diligent service (diagnostics, repairs, software upgrades, software patches, etc.) with the presence of recommended and functional service communication lines. Without an optimal service communication line, Forensic Technology will not be able to deliver services effectively.

Forensic Technology is not responsible for non-functional communication lines due to any reason other than a system-related problem. Forensic Technology may have to charge the Customer for any service calls caused by non-compliant communication lines.

8. Duties, Taxes and Fees

Any and all taxes, duties, levies, contributions, dues, value added tax (VAT), fees, charges, or assessments of any nature levied by any governmental authority (other than of Canada, Ireland or Switzerland) or any Customer-appointed intermediate as a result of this proposal relating to service or in connection with any work performed hereunder whether levied against Customer, Forensic Technology or employees of Forensic Technology, shall be for Customer's account and shall be paid directly by Customer to the governmental authority concerned. In the event that Forensic Technology or employees of Forensic Technology are required by law to make payment of any such charges in the first instance, the amount thereof shall be reimbursed by Customer upon presentation of invoices from Forensic Technology.

9. Limitation of Liability

Except as may be prohibited by applicable local law, in no event shall Forensic Technology be liable for any special, incidental, indirect, or consequential damages whatsoever (including, without limitation, damages for loss of business profits, business interruption, loss of business information, or any other pecuniary loss) arising out of the use of or inability to use the software or the delivery or failure to deliver support services, even if Forensic Technology has been advised of the possibility of such damages and the Customer agrees to indemnify and hold Forensic Technology harmless in such events.

10. Termination for Convenience

Upon notice to that effect from the Customer, should any contract resulting from this proposal be terminated for the convenience of the Customer, Forensic Technology shall be entitled to compensation from the Customer. Such compensation shall be the greater of:

- any amount due to Forensic Technology based on elapsed time since the start of the contract period; or
- monies paid to Forensic Technology as advance payment against the contract.

Any amount payable to Forensic Technology further to termination shall not exceed the original contract price.

11. Force Majeure

Forensic Technology shall not be liable for any delay or failure to perform any of its obligations hereunder due to causes beyond its control and without its fault or negligence, whether foreseeable or not. Such causes shall be deemed to include, but not be limited to: acts of God or the public enemy; national emergencies, war, civil disturbances, insurrection or riot; strikes, lockouts, or any other industrial disputes; fire, explosion, flood, earthquake or other catastrophes; energy shortages; serious accident, epidemic or quarantine restriction; embargoes, allocations necessitated by material shortages, delays in deliveries by Forensic Technology's suppliers or subcontractors, or failure of transportation; or any law, order, regulation, direction or request of any government which have effect on this contract.

12. Arbitration

In the event of any dispute, claim, question, or disagreement arising from or relating to the contract resulting from this proposal or the breach thereof, the parties hereto shall use their best efforts to settle the dispute, claim, question, or disagreement. To this effect, they shall consult and negotiate with each other in good faith and, recognizing their mutual interests, attempt to reach a just and equitable solution satisfactory to both parties. If they do not reach such solution within a period of sixty (60) days, then, upon notice by either party to the other, all disputes, claims, questions, or differences shall be finally settled by arbitration under UNCITRAL rules, at a neutral venue and under applicable law to both parties.

13. Privacy of Personal Data

When dealing with personal data, as it is defined in the General Data Protection Regulation (GDPR), Forensic Technology is committed to protecting the privacy of any such personal data it may hold, and will do so using appropriate security controls and procedures. We are also committed to ensuring compliance in all our services and underlying processes where we are processing personal data on behalf of our partners and Customers.

Unless required by law to do so, Forensic Technology does not, and does not intend to, share with partners, other Customers or third parties, the personal data it may hold and collect through its many business operations. We use personal data solely for contacting individuals in the course of normal business and in our marketing activities. At any time, individuals may request that their contact information be removed from our database or they may opt out from receiving future marketing campaign emails.

For additional information, please refer to the following: https://www.ultra-electronics.com/corporate-responsibility/data-privacy-notice.

14. Anti-Bribery

It is Forensic Technology's policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to:

- Acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate; and
- Implementing and enforcing effective systems to counter bribery.

We will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which we operate. Among other laws and regulations, we are bound by the laws of the UK, including the Bribery Act 2010, in respect of our conduct at all times and everywhere around the world.

As such, Forensic Technology will:

- not, whether directly or indirectly, authorize, offer, promise or give a financial or other advantage (including without limitation any money, contribution, gift, bribe, rebate, payoff, influence payment, kickback, loan, reward, advantage or anything of value, including any benefit of any kind):
  - to another person with the intention to induce a person to perform improperly a relevant function or activity (including any function of a public nature, any activity connected with business, any activity performed in the course of a person's employment or any activity performed by or on behalf of a body of persons (whether corporate or unincorporated));
  - to another person with the intention to reward a person for the improper performance of such a function or activity;
  - to another person with the knowledge or belief that the acceptance of the advantage would itself constitute the improper performance of such a function or activity;
  - to a Public Official (or his representative), any political party or party official, any candidate for political office:
    - with the intention of influencing such official, party, or candidate in its or his official capacity to do or omit to do an act in violation of the lawful duty of such party, official, or candidate and with the intention of obtaining or retaining business, or to secure any improper advantage;
    - as consideration for an act or omission by the official in connection with the performance of the official's duties or functions; or to induce the official to use his or her position to influence any acts or decisions of the state or public international organization for which the official performs duties or functions; or
    - to influence such official in his capacity as such with the intention of obtaining or retaining business or an advantage in the conduct of business;
  - to another person, while knowing or suspecting that all or a portion of such financial or other advantage will be offered, given, or promised, directly or indirectly, under the circumstances listed in the items above.

For the purposes of this clause, 'Public Official' means (i) a person who holds a legislative, administrative or judicial position of a state; (ii) a person who performs public duties or functions for a state, including a person employed by a board, commission, corporation, public enterprise or other body or authority that is established to perform a duty or function on behalf of the state, or is performing such a duty or function; and (iii) an official or agent of a public international organization that is formed by two or more states, governments, or public international organizations.

SafeGuard

IBIS Warranty and Protection Plan

This document describes the scope of after-sales support and services offered by Forensic Technology for the **IBIS®** components located in Charleston, WV USA (site 376US), as detailed on page one.

Forensic Technology's SafeGuard plan ensures that a Customer's investment yields exceptional results on a consistent basis by maintaining the IBIS components at an optimal performance standard. The intrinsic value of SafeGuard is its time-resilient protection of the Customer's investment that, in turn, results in the benefits provided by an effective and sustainable crime-fighting solution.

Forensic Technology strives to achieve excellence in delivering Customer Service. Our mission is to provide Customers with first class services that exceed industry standards for quality, security, and Customer satisfaction. To reach this goal, Forensic Technology has become ISO certified, models its support services on Information Technology Infrastructure Library (ITIL) best practices and utilizes customer care activities to allow direct access to the Forensic Technology Support Management Team. Additionally, Forensic Technology sends a Customer Satisfaction survey to users that have contacted the Support Center. This survey is an important tool for assessment of a Customer's experience and helps to establish priorities in Forensic Technology's continuous improvement process.

Services Covered by SafeGuard

The SafeGuard Warranty and Protection Plan related to IBIS equipment includes all of the Services as covered in the following sections.

1. Support Services

Forensic Technology has several support centers around the globe to serve Customers that subscribe to SafeGuard. The support centers provide:

- Customer and technical support via telephone and/or e-mail
- 24/7 telephone hot line with call-back within one (1) hour
- Dedicated toll-free telephone number (if available)
- Internet e-mail address: fti.support@ultra-ft.com
- Support resources at Forensic Technology's Web site: www.ultra-forensictechnology.com

Calls can be placed twenty-four (24) hours a day, seven (7) days a week. If support personnel cannot answer the call immediately, the Customer can leave a voice message and can expect a return call within one hour.

Our first line support personnel are an excellent resource for assistance to operators with system-related questions.

2. Technical Support

Forensic Technology provides technical support to diagnose and resolve problems. Each call or email generates an incident record with a unique number to track all support requests and activities

These support tasks are performed using communication channels provided by both Forensic Technology and the Customer in the following sequence:

1. **Telephone and emails**: These communication channels work for simple incidents where Forensic Technology can guide the user through the solution that does not require a Support Specialist to connect to the site.
2. **Remote support**: This method is used in the vast majority of cases to ensure a quick incident resolution by using a connection to the Customer site using the Customer provided support communication lines. Remote support has the added benefit that incident resolution can be pursued 24/7 by Forensic Technology support personnel, assisted by product experts and developers if required.
3. **On-site diagnosis visit**: If telephone, email or remote support (please refer to SafeGuard Specific Terms section 7) methods are insufficient to complete the diagnosis and solve the incident, Forensic Technology may dispatch the appropriate resource to the Customer site.
4. **On-site repair visit**: If an on-site repair visit is deemed necessary following the diagnosis, Forensic Technology will send spare parts and dispatch a certified Field Technician to the Customer site. In certain cases, a follow-up visit with spare parts may be required to complete full incident resolution. After the site visit, a Work Order Summary Report, outlining the activities performed by the Field Technician while on-site, will be sent to the Customer.

The time for service rendered is directly proportional to the existence and quality of the support communication line installed on-site. Forensic Technology can only provide timely and diligent service of its products (diagnostics, repairs, software upgrades, software patches, etc.) with the presence of recommended and functional support communication lines.

For each incident, Forensic Technology will provide the Customer with the estimated time required to resolve the incident and keep the Customer apprised of the progress. Whenever possible, a temporary solution will be provided. Forensic Technology is committed to sending replacement parts and/or dispatching a Field Technician in a timely manner.

1.1 Assistance with Custom Report Templates

IBIS includes a set of standard report templates. It also includes the functionality for users to generate their own customized report templates based on a variety of parameters. Should users require guidance beyond their basic training our support specialists will provide expert technical assistance over the phone to help create customized report templates.

2. Proactive Warning Service (PWS)

With the objective of maximizing system availability, Forensic Technology provides a PWS to its Customers by monitoring in real-time critical system properties and collecting configuration data from IBIS components. These services enable the system to provide our support personnel with information on the following system properties and functions:

- Computer:
  - CPU usage
  - Percentage of free disk space
  - Percentage of free memory
  - Uptime
- Database uptime
- Backup success

When one or more of the above items deviates from the normal specification, the PWS will automatically send a message to Forensic Technology's Global Customer Solutions (GCS) team, who will then initiate corrective action. PWS provides Forensic Technology with the opportunity to swiftly identify and address computer issues and sometimes even before any impact is perceived by the user.

The use of PWS has no impact on the normal operation of IBIS components.

In all cases, whether to perform software upgrades, troubleshooting, system configuration and/or PWS, Forensic Technology will always first communicate with the Customer to request permission prior to performing any activity on their IBIS components.

[redacted]

3. Replacement of Defective Hardware

Forensic Technology will be responsible for the replacement of defective hardware and any shipping costs. This replacement will be installed by a certified Field Technician. All charges related to the replacement hardware will be paid for by Forensic Technology. Any products or components replaced or repaired will be warranted by Forensic Technology for the balance of the Warranty or SafeGuard period.

[redacted]

4. Hardware Replacement – Special Circumstances

Forensic Technology strives to minimize down time experienced by Customers. As such, under special circumstances, Forensic Technology's GCS Support Manager may authorize the Customer to replace certain defective hardware/peripheral replacements themselves. These repairs will be coordinated with the Customer's resources and managed by GCS' Support Specialists, requiring the Customer's representative to follow explicit instructions.

5. Workstation Refresh Program

The Workstation Refresh Program allows all IBIS BRASSTRAX, IBIS BULLETTRAX, IBIS MATCHPOINT, and Quantum 3D Microscope workstations (computer and monitor) covered by a SafeGuard Warranty and Protection Plan for at least seven (7) consecutive years to be refreshed at no additional charge to the Customer. This ensures that the Customer's IBIS and Quantum systems maintain compatibility with new software versions and operating systems, and keep performing optimally.

When eligible, the Customer will be contacted by Forensic Technology's GCS team to plan and schedule workstation refresh activities. To deliver the maximum value of this program, Forensic Technology will evaluate, prioritize and schedule the refresh activities while ensuring minimal downtime and seamless operations. Forensic Technology commits to the supply of spare parts for a period of seven (7) years from the initial installation of the equipment. For IBIS BRASSTRAX, IBIS BULLETTRAX, IBIS MATCHPOINT, and Quantum 3D Microscope products installed for more than seven (7) years, Forensic Technology cannot guarantee its ability to refresh workstations, due to product End of Life or Obsolescence constraints.

6. Preventive Maintenance Visit

Forensic Technology will perform a preventive maintenance visit every twenty-four (24) months to ensure the Forensic Technology products continue to run at optimal performance. During this visit, the Field Technician will inspect, clean, lubricate, adjust the system, as well as perform visual and functional verifications. The Field Technician will also take note of any worn parts that require replacement, either immediately or for a subsequent site visit.

7. Ongoing User Training and Skill Development

Forensic Technology has developed a blended learning approach which enables users to become proficient in the IBIS and Quantum systems by leveraging a suite of online resources, training and events that offer continuous support and assistance.

7.1 e-Learning

Forensic Technology offers a variety of resources on the e-Learning platform to inform users of the most recent developments, best practices, and new products.

All trained users with a SafeGuard agreement have access to a web-based e-Learning platform that hosts training content addressing all aspects of system. This content includes:

- Interactive training modules on individual IBIS acquisition and analysis stations
- How-To videos on specific acquisition and analysis tasks
- User documentation
- Protocol and Best Practice documents
- Recordings of webinars
- Tutorials and Release Notes on new software releases

Additionally, the e-Learning platform gives users the opportunity to contact and engage with Forensic Technology's trainers in the Virtual Classrooms. Prior to Basic User Training, participants will receive an email with their login credentials and a link to the e-Learning platform.

7.2 Virtual Coaching Sessions

As a complement to training, Forensic Technology supports ongoing professional development for users via Virtual Classrooms. These remote coaching sessions with a trainer enable refinement of user skills, guidance on leveraging new functions and features, and exposure to new acquisition and analysis techniques. Virtual coaching sessions are delivered using the Customer's existing IBIS infrastructure having remote connectivity with Forensic Technology.

The responsive, dynamic sessions led by Forensic Technology's certified, multilingual trainers either one-to-one or in small groups offer an efficient way to maintain and up level skills to ensure that the Customer continues to achieve optimal performance from their IBIS and Quantum systems.

Virtual coaching sessions are provided for users that have completed Basic User Training and are working regularly with IBIS and Quantum components. This service is available to all users with a SafeGuard agreement, and there is no limit to the number of virtual coaching sessions a Customer can benefit from each year.

Examples of topics covered include:

- Assessment of user's acquisition and analysis technique
- Review of existing data entries
- Explanation of acquisition protocols
- Introduction of new functionalities
- Guidance on available training material

To request a virtual coaching session please contact Forensic Technology's support center.

8. Customer Care Program

To support Customers in achieving optimal system performance, Forensic Technology assigns a dedicated GCS representative who will act as the point of contact for the Customer. This dedicated representative will serve as the liaison between the Customer and the GCS team for all SafeGuard services.

Assistance can be provided with generating system reports, reviewing the Annual Status Report, and addressing questions and concerns. The Customer Care Program focuses on a forward-looking approach to IBIS and Quantum system management, and Customers benefit from proactive recommendations targeted at improving utilization of the IBIS and Quantum systems and identifying opportunities for user skill development.

9. Correction of IBIS Application Errors (Software Bugs)

If the Customer detects and reports an application error (software bug) to our support center, an incident will be created with our Software Development department for evaluation and resolution. The committed turnaround time for a resolution is dependent upon the impact that the application error has on the Customer's operations. Regardless of the turnaround time, the Customer will be provided with a temporary workaround solution to return to normal operation as fast as possible, while a permanent solution is being developed.

For a major problem (one that seriously reduces the performance and normal operation of the system), a hotfix will be implemented on the system as soon as Forensic Technology engineers devise a solution to the problem. For a minor problem (one that does not severely affect the normal operation of the system), the issue will be addressed and a solution will be implemented in a future software release.

10. Software Upgrades

While supported by SafeGuard, the IBIS application software will be upgraded to reflect the new features and functionalities introduced by Forensic Technology. Software upgrades also address the life cycle management of third-party software including database management, and backup software. However, Forensic Technology will upgrade the third-party software supplied with the system only if it is deemed essential.

Upgrades of workstation and server operating systems are excluded from the scope of our SafeGuard offering. If the Customer wishes to upgrade their operating systems, Forensic Technology can provide a proposal containing the cost and detailed information about this service.

10.1 Deployment of Software Upgrades

Software upgrades may be released as a service pack update or as part of a major software version release. After receiving approval from the Customer, Forensic Technology will deploy the software upgrades either using a manual remote method or the Automated Software Deployment System. The latter will accelerate deployments and reduce system downtime by:

- Verifying computer hardware requirements
- Uploading software packages in the background and during off-work hours
- Performing automated software upgrades on multiple IBIS workstations simultaneously
- Executing automated software upgrades during off-work hours

Regardless of the deployment method used, software upgrades are deployed using the system's support communication lines. Only sites with the recommended support communication lines and required quality of service can have their software upgraded.

NOTE: For IBIS Systems connected to NIBIN, all software upgrades, service packs, and patches must be approved by ATF prior to their deployment and will be deployed according to the NIBIN approved schedule.

10.2 Minor Hardware Upgrades

Prior to the deployment of a software upgrade, Forensic Technology will evaluate the capacity of each system computer and, if necessary, will upgrade the random-access memory (RAM) and/or hard disk drive. These upgrades will ensure that the new IBIS application software continues to run optimally on the computer. The decision to perform a minor hardware upgrade on a given computer is at the sole discretion of Forensic Technology.

NOTE: For IBIS Systems connected to NIBIN, all hardware upgrades required as a result of a mandatory software upgrade by ATF will be [illegible] to the Customer's account.

10.3 Backward Compatibility

Software upgrades and corrections will provide for backward compatibility with existing data acquired with previous IBIS software versions. Backward compatibility does not apply to the introduction of new products, significantly different technology or between systems operating with different software versions.

10.4 User Documentation

Should a software upgrade require modifications to the documentation, Forensic Technology will amend the user documentation at no extra cost. The documentation is available both on the IBIS workstations and on the e-Learning platform. Additional copies can be made available in PDF format at no extra cost or in printed format at a nominal cost.

11. Annual Status Report

During the year, Forensic Technology carries out many activities with users and on their system. Forensic Technology tracks all of these activities with its incident management database, which enables Forensic Technology to generate and submit the Annual Status Report to the Customer.

This report documents all activities within the last twelve (12) months and is made available to the Customer in PDF format. The report documents activities related to the Customer's IBIS components: incident management, replacements parts, on-site visits, remote (PWS) and on-site preventive maintenance activities, software upgrades, coaching and new user training, and other events.

12. Travel and Living Expenses

Travel and living expenses of Forensic Technology personnel are for the account of Forensic Technology when they are related to the delivery of services included with the SafeGuard plan.

13. Advanced Security

When a system or network of systems is equipped with the IBIS Advanced Security Package, Forensic Technology performs a series of regularly scheduled services to ensure the system or systems are fully compliant and up-to-date with the security requirements. The IBIS Advanced Security Package may include:

- Centralized User management (IBIS Domain)
- User account management as users are added and/or removed
- Domain controller security policies
- Update of OS security patches (Operating system upgrades are excluded from the Advanced Security Package*)
- Centralized antivirus management
- Vulnerability management, including running scans, reviewing results and writing reports
- Collection and archive of security audit logs

* Please contact your sales representative if an operating system upgrade of the IBIS systems is required. When requested, Forensic Technology can perform an analysis of the needs and existing infrastructure and provide a proposal containing the costs and detailed migration plan.

NOTE: For IBIS Systems connected to NIBIN, account management is centralized and controlled by ATF. All requests for account changes must be approved by ATF prior to implementation.

Optional Services

A quotation can be provided for the following, which are not included in the standard services offered with SafeGuard:

- Training for New Users
- Change to Customer-Supplied Communication Lines
- Customer Requested Data Transfer
- Equipment Relocation
- Replenishment of Consumables
- Hardware Upgrades
- Project Management

Please contact your Sales Representative for additional information.

[redacted]

ULTRA

Sole Source Justification

The Integrated Ballistic Identification System (IBIS®) uses technology that encompasses several patents protected in the United States and throughout the world. As such, manufacturing and servicing these products require access to proprietary and commercially sensitive information that is only accessible to employees of **Ultra Electronics Forensic Technology Inc.** and its affiliate company **Forensic Technology Inc.** (hereinafter collectively referred to as **Forensic Technology**).

Consequently only Forensic Technology, the exclusive manufacturer of IBIS and Quantum 3D Microscope ™ (Q3M), can provide their proprietary products IBIS BRASSTRAX, IBIS BULLETTRAX, IBIS MATCHPOINT, IBIS Data Concentrator, IBIS Correlation Engine, and Q3M, as well as maintenance, upgrades and services, including data migration, moving and training services pertaining thereto.

Furthermore IBIS, currently in use in the United States under the ATF NIBIN program, is the only technology that has undergone extensive testing and complies with the security standards needed for integration into NIBIN. Other ballistic identification technologies are not compatible with NIBIN.

Sincerely,

Stacy Stern

Stacy Stern
Vice President Sales and Marketing

Revenue Tr@cking System

Main Menu \ **Account/Contractor Status Inquiry**

Account Search Type:

○ Account Name ○ Account Address ◉ Account ID

Forensic Technology Inc*

SEARCH

Name «	DBA »	Physical Address »	Account # »	Status »
There were no accounts returned by the search				

Logged in User: Taylor, Melissa Monday, May 08 2023 Logout

Bill No. 7992

Introduced in Council: | **Adopted by Council:**

May 1, 2023

Introduced by: | **Referred to:**

Joseph Jenkins, Frank Annie and Joe Solomon | **Finance Committee**

Bill No. 7992 - A BILL to amend and reenact Sections 2-377, 54-51, 54-103, and 66-37, of the Municipal Code of the City of Charleston, all relating to updating provisions to reflect the policy changes made by City Council with respect to ending the self-insured workers compensation program and adjusting certain sick leave accruals beginning with the fiscal year 2024 budget.

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

That Sections 2-377, 54-51, 54-103, and 66-37, of the Municipal Code of the City of Charleston are hereby amended and reenacted, all to read as follows:

CHAPTER 2. – ADMINISTRATION.
ARTICLE VI. – FINANCE.
DIVISION 1. – GENERALLY.
Sec. 2-377. - ~~Self-insured status for~~ Workers' compensation.

(a) The city council, as long as the city has elected to pay compensation and expenses directly under the provisions of W. Va. Code § 23-2-9, shall appropriate each year sufficient funds in an amount to pay into the state workers' compensation fund the city's proper proportion of the expenses of the workers' compensation commissioner, in administering the fund, the required amounts into the surplus fund for the coverage of catastrophe and second injury liability, and to pay all workers' compensation benefits anticipated to be payable that year. In addition to the appropriation of such moneys, the city council shall authorize all other necessary procedures to ensure that all workers' compensation payments shall be paid promptly to its employees or fatally injured employees' dependents and shall direct the purchase of excess insurance for the purpose of indemnifying the city against losses per accident in excess of a specific retention level to be determined by the mayor and, for the purpose of indemnifying the city against annual losses in the aggregate, in excess of a retention level to be determined by the mayor.

(b) If at any time the city determines that it is no longer in the best interest of the city, its employees or its citizens to continue to pay compensation and expenses directly under the provisions of W. Va. Code § 23-2-9, the city shall immediately advise the state workers' compensation commissioner that it has elected to discontinue paying such compensation and expenses directly as to future claims and shall immediately begin paying into the workers' compensation fund the premiums required to comply with the provisions of W. Va. Code §§ 23-2-1 and 23-2-5. If the city shall elect to discontinue paying such compensation and expenses directly, it shall, nevertheless, remain liable to and shall pay such compensation and expenses directly in claims arising prior to the election to resume payment of such premiums into the workers' compensation fund.

(c) The city council, having determined that it is no longer in the best interest of the city, its employees or its citizens to continue to be in a self-insured status for workers' compensation, certifies that the city has complied with subsection (b) of this section. The city council shall annually approve a workers' compensation policy maintained in conformity with W. Va. Code § 23-2-1, *et seq.* to provide workers' compensation coverage to its employees. If the city council fails to approve an annual workers' compensation policy, the city manager is hereby vested with the authority to procure a workers' compensation policy that the city manager deems to be in the best interest of the city, its employees, and its citizens.

CHAPTER 54. – FIRE PREVENTION AND PROTECTION
ARTICLE II. – FIRE DEPARTMENT.
DIVISION 1. – GENERALLY.
Sec. 54-51. - Workers' compensation; pay of firefighters/EMS injured in performance of duty.

~~(a)~~ The city shall subscribe to ~~the workers' compensation fund of the compensation commission of the state~~ a workers' compensation policy maintained in conformity with W. Va. Code § 23-2-1, *et seq.* to provide workers' compensation coverage for the protection of members of the city fire department and any member of the fire department injured while acting in the performance of his official duty as a member of the fire department shall be entitled to receive ~~temporary compensation from the state compensation fund~~ workers' compensation benefits, as provided in the policy, as a result of such injury. All workers' compensation benefits and any necessary disability pension benefits shall be provided in accordance with the City's workers' compensation policy and West Virginia law. A member may not receive workers' compensation benefits at the same time as they are receiving sick leave benefits.

~~(b) In addition to the workers' compensation benefits such member is receiving, such member shall receive such supplemental pay from the city, for a period not to exceed one year, that will bring the amount paid to such member by the workers' compensation fund and/or any pension fund benefits such member is receiving to an amount equaling 100 percent of the net compensation which is paid to such member while working in his position with the city.~~

~~(c) Benefits paid under this section, including supplemental pay, shall not be received under this section if such member is receiving benefits under the sick leave provisions of this article.~~

DIVISION 3. – VACATION, OTHER LEAVE, DUTY HOURS, AND CALCULATION OF OVERTIME PAY.

Sec. 54-103. Sick leave.

(a) Beginning January 1, 2015, each uniformed member shall be entitled to and granted sick leave with full pay. Such leave shall accrue at the rate of eight hours credited on the last day of each month during which the member has worked or has had leave credited for one or more tours of duty: *Provided,* That beginning July 1, 2023, such leave shall accrue at the rate of twelve hours credited on the last day of each month during which the member has worked or has had leave credited for one or more tours of duty.

(b) When a member hired before July 1, 2020, retires, the member will have the privilege of converting up to 144 hours of sick leave accrued under subsection 54-103(a) on or after January 1, 2012, or any remaining unused sick leave accrued prior to January 1, 2012, whichever is greater, to insurance benefits based on the formula of 24 hours for one month single coverage insurance premium or 36 hours for one month family coverage insurance premium. Any sick leave accrued by a member under subsection 54-103(a) on or after January 1, 2012, that is not converted to insurance benefits to the extent permitted by this section shall be forfeited effective as of the date of the member's retirement or separation from employment.

(c) Sick leave shall be granted for the following reasons:

(1) Illness on the part of or injury to the member, incapacitating him or her for duty.

(2) Illness in the immediate family, i.e. spouse, child, father, mother, sister, brother, father-in-law and mother-in-law, of such a critical nature as to require the presence of the member. This provision shall not be construed to cover absences for the purpose of nursing or caring for members of the immediate family not declared by the attending physician to be critically ill.

(3) Exposure to contagious diseases and subsequent determination by competent medical authority that such member's presence on duty might jeopardize the health of others.

(d) After the equivalent of half of the annual sick leave has been used by the member, the member shall provide the fire chief with a certificate from the attending physician setting forth the nature and duration of any of the conditions which would entitle him to sick leave as provided in subsection (c) of this section. Failure to provide such certificate satisfactory to the fire chief shall result in the member's not being granted sick leave with pay, and may subject the member to discipline for an unexcused absence.

(e) The city manager may, in his or her discretion and at the request of the fire chief, advance additional leave necessary to avoid substantial hardship to any member, provided that all other accrued vacation, sick and personal contingency leave shall have first been exhausted.

(f) The fire chief shall also have the right to investigate or cause to be investigated the alleged illness of any member and, for good cause shown, not only to deny sick leave but also to take proper disciplinary action against any feigner or abuser.

(g) In the event of an emergency, as declared by the mayor, an attending physician's excuse may be required for any days missed; and during the emergency, the mayor may suspend, in whole or in part, any sick leave or personal contingency leave as permitted by subsections (a) and (c) of this section.

(h) For purposes of this section, a medical provider shall include a licensed physician, surgeon, chiropractor, psychologist, or dentist.

CHAPTER 66. – LAW ENFORCEMENT.
ARTICLE II. – POLICE DEPARTMENT.
DIVISION 1. – GENERALLY.
Sec. 66-37. - Workers' compensation; pay of police officers injured in performance of duty.

~~(a)~~ The city shall subscribe to ~~the workers' compensation fund of the compensation commission of the state~~ a workers' compensation policy maintained in conformity with W. Va. Code § 23-2-1, *et seq.* to provide workers' compensation coverage for the protection of members of the city police department, and any member of the police department injured while acting in the performance of his official duty as a member of the police department shall be entitled to receive ~~temporary compensation from the state compensation fund~~ workers' compensation benefits, as provided in the policy, as a result of such injury. All workers' compensation benefits and any necessary disability pension benefits shall be provided in accordance with the City's workers' compensation policy and West Virginia law. A member may not receive workers' compensation benefits at the same time as they are receiving sick leave benefits.

~~(b) In addition to the workers' compensation benefits, such member is receiving, such member shall receive such supplemental pay from the city, for a period not to exceed one year, that will bring the amount paid to such member by the workers' compensation fund and/or any pension fund benefits such member is receiving to an amount equaling 100 percent of the net compensation which is paid to such member while working in his position with the city. Benefits paid under this section, including supplemental pay, shall not be received under this section if such member is receiving benefits under the sick leave provisions of this article.~~

CITY OF CHARLESTON
Payroll Variance Analysis
March 2023

Department Name	Code	Type Wages	Current Month Budget	Current Month Actual	Current Month Variance	Current Month %	Year To Date Budget	Year To Date Actual	Year To Date Variance	Year To Date %	Annual Budget	Annual Available
Mayor	409	Regular	36,220	36,769	(548)	-1.51%	241,469	224,234	17,235	7.14%	313,910	89,676
		IPT	-	-	-		-	-	-		-	-
Budget	**3**	OT	-	-	-		-	-	-		-	-
Actual	**3**	**Total**	**36,220**	**36,769**	**(548)**	**-1.51%**	**241,469**	**224,234**	**17,235**	**7.14%**	**313,910**	**89,676**
Mayor - CARE Office	409-02	Regular	31,172	32,002	(830)	-2.66%	207,814	212,633	(4,819)	-2.32%	270,158	57,525
		IPT	-	-	-		-	-	-		-	-
Budget	**5**	OT	-	-	-		-	-	-		-	-
Actual	**5**	**Total**	**31,172**	**32,002**	**(830)**	**-2.66%**	**207,814**	**212,633**	**(4,819)**	**-2.32%**	**270,158**	**57,525**
City Council	410	Regular	19,500	17,500	2,000	10.26%	130,000	117,250	12,750	9.81%	169,000	51,750
		IPT	-	-	-		-	-	-		-	-
Budget	**26**	OT	-	-	-		-	-	-		-	-
Actual	**26**	**Total**	**19,500**	**17,500**	**2,000**	**10.26%**	**130,000**	**117,250**	**12,750**	**9.81%**	**169,000**	**51,750**
City Manager - Admin.	412-00	Regular	72,828	54,266	18,561	25.49%	482,708	394,087	88,621	18.36%	631,172	237,085
		IPT	-	-	-		-	-	-		-	-
Budget	**8**	OT	-	-	-		-	-	-		-	-
Actual	**7**	**Total**	**72,828**	**54,266**	**18,561**	**25.49%**	**482,708**	**394,087**	**88,621**	**18.36%**	**631,172**	**237,085**
City Treasurer	413	Regular	15,374	15,011	363	2.36%	102,490	99,908	2,582	2.52%	133,237	33,329
		IPT	1,038	1,067	(29)	-2.75%	6,923	8,294	(1,371)	-19.81%	9,000	706
Budget	**3**	OT	-	-	-		-	-	-		-	-
Actual	**3**	**Total**	**16,412**	**16,078**	**334**	**2.04%**	**109,413**	**108,202**	**1,211**	**1.11%**	**142,237**	**34,035**
City Collector	414	Regular	92,285	82,705	9,581	10.38%	615,234	510,298	104,936	17.06%	799,804	289,506
		IPT	-	-	-		-	-	-		-	-
Budget	**16**	OT	-	-	-		-	-	-		-	-
Actual	**14**	**Total**	**92,285**	**82,705**	**9,581**	**10.38%**	**615,234**	**510,298**	**104,936**	**17.06%**	**799,804**	**289,506**
City Clerk	415	Regular	15,844	15,522	322	2.03%	105,627	103,256	2,371	2.24%	137,315	34,059
		IPT	-	-	-		-	-	-		-	-
Budget	**3**	OT	-	-	-		-	-	-		-	-
Actual	**3**	**Total**	**15,844**	**15,522**	**322**	**2.03%**	**105,627**	**103,256**	**2,371**	**2.24%**	**137,315**	**34,059**
Municipal Court	416	Regular	35,735	35,586	149	0.42%	238,232	238,989	(757)	-0.32%	309,701	70,712
		IPT	2,077	1,933	144	6.92%	13,846	14,400	(554)	-4.00%	18,000	3,600
Budget	**8**	OT	2,904	1,647	1,257	43.29%	19,358	15,423	3,935	20.33%	25,166	9,743
Actual	**8**	**Total**	**40,715**	**39,166**	**1,550**	**3.81%**	**271,436**	**268,812**	**2,624**	**0.97%**	**352,867**	**84,055**

Prepared: 5/2/2023
Finance Director

Current Month covers 3 pay periods (2/12/2023 - 3/25/2023)
YTD covers 20 pay periods (6/19/2022 - 3/25/2023)

CITY OF CHARLESTON
Payroll Variance Analysis
March 2023

Department Name	Code	Type Wages	Current Month Budget	Current Month Actual	Current Month Variance	Current Month %	Year To Date Budget	Year To Date Actual	Year To Date Variance	Year To Date %	Annual Budget	Annual Available
City Attorney	417	Regular	47,726	45,838	1,889	3.96%	318,176	312,924	5,252	1.65%	413,629	100,705
		IPT	-	-	-		-	-	-		-	-
Budget	**5**	OT	-	-	-		-	-	-		-	-
Actual	**5**	**Total**	**47,726**	**45,838**	**1,889**	**3.96%**	**318,176**	**312,924**	**5,252**	**1.65%**	**413,629**	**100,705**
Accounting	418	Regular	35,102	24,413	10,689	30.45%	234,013	170,127	63,886	27.30%	304,217	134,090
		IPT	-	-	-		-	-	-		-	-
Budget	**5**	OT	-	-	-		-	-	-		-	-
Actual	**4**	**Total**	**35,102**	**24,413**	**10,689**	**30.45%**	**234,013**	**170,127**	**63,886**	**27.30%**	**304,217**	**134,090**
Engineering - General	420-00	Regular	60,946	52,803	8,143	13.36%	406,309	343,710	62,599	15.41%	528,202	184,492
		IPT	1,154	-	1,154		7,692	-	7,692		10,000	10,000
Budget	**7**	OT	-	-	-		-	-	-		-	-
Actual	**7**	**Total**	**62,100**	**52,803**	**9,297**	**14.97%**	**414,002**	**343,710**	**70,291**	**16.98%**	**538,202**	**194,492**
Engineering - Stormwater	420-01	Regular	16,888	16,427	461	2.73%	112,589	109,199	3,390	3.01%	146,366	37,167
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	-	-	-		-	-	-		-	-
Actual	**2**	**Total**	**16,888**	**16,427**	**461**	**2.73%**	**112,589**	**109,199**	**3,390**	**3.01%**	**146,366**	**37,167**
MOECD	421	Regular	47,999	43,345	4,654	9.70%	319,995	295,872	24,123	7.54%	415,993	120,121
		IPT	-	1,338	(1,338)		-	67,935	(67,935)		-	67,935
Budget	**7**	OT	-	-	-		-	929	(929)		-	-
Actual	**6**	**Total**	**47,999**	**44,683**	**3,316**	**6.91%**	**319,995**	**364,736**	**(44,741)**	**-13.98%**	**415,993**	**188,057**
Human Resources	422	Regular	48,217	39,908	8,309	17.23%	321,447	289,448	31,999	9.95%	417,881	128,433
		IPT	-	-	-		-	-	-		-	-
Budget	**7**	OT	-	-	-		-	-	-		-	-
Actual	**6**	**Total**	**48,217**	**39,908**	**8,309**	**17.23%**	**321,447**	**289,448**	**31,999**	**9.95%**	**417,881**	**128,433**
Mail Room	431	Regular	3,229	3,027	202	6.25%	21,525	14,206	7,318	34.00%	27,982	13,776
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	-	-		-	-	-		-	-
Actual	**1**	**Total**	**3,229**	**3,027**	**202**	**6.25%**	**21,525**	**14,206**	**7,318**	**34.00%**	**27,982**	**13,776**
Building Commission	436	Regular	84,128	80,975	3,152	3.75%	560,851	540,522	20,329	3.62%	729,106	188,584
		IPT	-	-	-		-	-	-		-	-
Budget	**13**	OT	-	-	-		-	-	-		-	-
Actual	**13**	**Total**	**84,128**	**80,975**	**3,152**	**3.75%**	**560,851**	**540,522**	**20,329**	**3.62%**	**729,106**	**188,584**

Prepared: 5/2/2023
Finance Director

Current Month covers 3 pay periods (2/12/2023 - 3/25/2023)
YTD covers 20 pay periods (6/19/2022 - 3/25/2023)

CITY OF CHARLESTON
Payroll Variance Analysis
March 2023

Department		Type	Current Month				Year To Date				Annual	
Name	**Code**	**Wages**	**Budget**	**Actual**	**Variance**	**%**	**Budget**	**Actual**	**Variance**	**%**	**Budget**	**Available**
Planning	437	Regular	57,660	55,663	1,998	3.46%	384,402	336,612	47,790	12.43%	499,722	163,110
		IPT	-	-	-		-	3,634	(3,634)		-	(3,634)
Budget	**8**	OT	-	-	-		-	-	-		-	
Actual	**8**	**Total**	**57,660**	**55,663**	**1,998**	**3.46%**	**384,402**	**340,245**	**44,156**	**11.49%**	**499,722**	**159,477**
Information Systems	439	Regular	72,846	50,013	22,833	31.34%	485,639	327,982	157,657	32.46%	631,331	303,349
		IPT	-	-	-		-	-	-		-	-
Budget	**10**	OT	-		-		-	-	-		-	-
Actual	**7**	**Total**	**72,846**	**50,013**	**22,833**	**31.34%**	**485,639**	**327,982**	**157,657**	**32.46%**	**631,331**	**303,349**
General Services	440	Regular	50,904	50,074	830	1.63%	337,457	339,389	(1,933)	-0.57%	441,165	101,776
		IPT	5,192	-	5,192	100.00%	34,615	-	34,615	100.00%	45,000	45,000
Budget	**11**	OT	8,089	4,358	3,731	46.12%	53,928	51,130	2,797	5.19%	70,106	18,976
Actual	**11**	**Total**	**64,185**	**54,432**	**9,753**	**15.20%**	**426,000**	**390,520**	**35,480**	**8.33%**	**556,271**	**165,751**
Constituient Services	442-01	Regular	26,572	23,349	3,223	12.13%	172,495	116,317	56,178	32.57%	230,292	113,975
		IPT	2,700	-	2,700	100.00%	18,000	-	18,000	100.00%	23,400	23,400
Budget	**4**	OT	-	-	-		-	-	-		-	-
Actual	**4**	**Total**	**29,272**	**23,349**	**5,923**	**20.24%**	**190,495**	**116,317**	**74,178**	**38.94%**	**253,692**	**137,375**
Morris Square Property	500	Regular	7,244	7,273	(29)	-0.40%	48,295	44,740	3,556	7.36%	62,784	18,044
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	1,163	47	1,116	95.96%	7,754	391	7,363	94.95%	10,080	9,689
Actual	**2**	**Total**	**8,407**	**7,320**	**1,087**	**12.93%**	**56,049**	**45,131**	**10,918**	**19.48%**	**72,864**	**27,733**
Public Works	566	Regular	22,010	22,032	(22)	-0.10%	146,732	149,165	(2,434)	-1.66%	190,751	41,586
		IPT	-	-	-		-	-	-		-	-
Budget	**3**	OT	370	141	229	61.93%	2,469	2,402	68	2.74%	3,210	808
Actual	**3**	**Total**	**22,380**	**22,173**	**207**	**0.93%**	**149,201**	**151,567**	**(2,366)**	**-1.59%**	**193,961**	**42,394**
Public Grounds - Adm.	567-00	Regular	103,550	93,052	10,498	10.14%	690,336	645,174	45,163	6.54%	897,437	252,263
		IPT	-	-	-		-	-	-		-	-
Budget	**26**	OT	3,111	6,798	(3,686)	-118.48%	20,742	39,762	(19,020)	-91.70%	26,964	(12,798)
Actual	**24**	**Total**	**106,662**	**99,850**	**6,812**	**6.39%**	**711,078**	**684,935**	**26,142**	**3.68%**	**924,401**	**239,466**

Prepared: 5/2/2023
Finance Director

Current Month covers 3 pay periods (2/12/2023 - 3/25/2023)
YTD covers 20 pay periods (6/19/2022 - 3/25/2023)

CITY OF CHARLESTON
Payroll Variance Analysis
March 2023

Department Name	Code	Type Wages	Current Month Budget	Current Month Actual	Current Month Variance	Current Month %	YTD Budget	YTD Actual	YTD Variance	YTD %	Annual Budget	Annual Available
Public Grounds - C/T	567-01	Regular	8,082	8,294	(213)	-2.63%	53,877	56,381	(2,504)	-4.65%	70,040	13,659
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	519	610	(92)	-17.70%	3,457	12,539	(9,082)	-262.72%	4,494	(8,045)
Actual	**2**	**Total**	**8,600**	**8,904**	**(304)**	**-3.54%**	**57,334**	**68,920**	**(11,586)**	**-20.21%**	**74,534**	**5,614**
Police - Uniform	700-00	Regular	1,082,941	1,054,680	28,261	2.61%	7,219,606	7,062,715	156,891	2.17%	9,385,488	2,322,773
		OT	296,144	322,221	(26,077)	-8.81%	2,085,615	2,265,174	(179,559)	-8.61%	2,657,030	391,856
Budget	**173**	Reimb.	(4,615)	(2,560)	(2,055)	-44.53%	(30,769)	(26,082)	(4,687)	-15.23%	(40,000)	(13,918)
Actual	**162**	**Total**	**1,374,469**	**1,374,341**	**128**	**0.01%**	**9,274,452**	**9,301,808**	**(27,356)**	**-0.29%**	**12,002,518**	**2,700,710**
Police - Civilian	700-01	Regular	103,043	96,021	7,022	6.82%	686,954	615,160	71,793	10.45%	893,040	277,880
		IPT	5,769	3,060	2,709	46.96%	38,462	17,157	21,304	55.39%	50,000	32,843
Budget	**23**	OT	11,615	8,849	2,766	23.82%	77,435	58,457	18,979	24.51%	100,666	42,209
Actual	**22**	**Total**	**120,428**	**107,930**	**12,498**	**10.38%**	**802,851**	**690,775**	**112,076**	**13.96%**	**1,043,706**	**352,931**
Fire - Uniform	706-00	Regular	1,071,696	1,109,374	(37,678)	-3.52%	7,524,616	7,750,717	(226,101)	-3.00%	9,596,763	1,846,046
		OT	157,960	142,224	15,736	9.96%	1,209,436	1,038,437	170,999	14.14%	1,496,036	457,599
Budget	**169**	Reimb.	(1,385)	(2,284)	899	64.95%	(9,231)	(25,445)	16,214	175.65%	(12,000)	13,445
Actual	**169**	**Total**	**1,228,271**	**1,249,315**	**(21,043)**	**-1.71%**	**8,724,821**	**8,763,709**	**(38,888)**	**-0.45%**	**11,080,799**	**2,317,090**
Fire - Civilian	706-01	Regular	11,934	6,599	5,336	44.71%	79,562	55,502	24,061	30.24%	103,431	47,929
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	-	-	-		-	-	-		-	-
Actual	**1**	**Total**	**11,934**	**6,599**	**5,336**	**44.71%**	**79,562**	**55,502**	**24,061**	**30.24%**	**103,431**	**47,929**
Traffic	712	Regular	50,053	48,178	1,876	3.75%	333,688	337,345	(3,658)	-1.10%	433,794	96,449
		IPT	577	-	577	100.00%	3,846	4,559	(712)	-18.52%	5,000	442
Budget	**10**	OT	1,452	806	646	44.48%	9,679	12,880	(3,200)	-33.06%	12,583	(297)
Actual	**9**	**Total**	**52,082**	**48,984**	**3,098**	**5.95%**	**347,213**	**354,783**	**(7,570)**	**-2.18%**	**451,377**	**96,594**
Emergency Services	716	Regular	9,658	-	9,658	100.00%	64,384	-	64,384	100.00%	83,699	83,699
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	-	-		-	-	-		-	-
Actual	**0**	**Total**	**9,658**	**-**	**9,658**	**100.00%**	**64,384**	**-**	**64,384**	**100.00%**	**83,699**	**83,699**
Street	750	Regular	284,282	232,838	51,444	18.10%	1,885,209	1,631,096	254,113	13.48%	2,463,777	832,681
		IPT	-	-	-		-	-	-		-	-
Budget	**72**	OT	22,805	14,594	8,210	36.00%	224,031	195,737	28,294	12.63%	269,640	73,903
Actual	**63**	**Total**	**307,087**	**247,432**	**59,655**	**19.43%**	**2,109,240**	**1,826,833**	**282,407**	**13.39%**	**2,733,417**	**906,584**

Prepared: 5/2/2023
Finance Director

Current Month covers 3 pay periods (2/12/2023 - 3/25/2023)
YTD covers 20 pay periods (6/19/2022 - 3/25/2023)

CITY OF CHARLESTON
Payroll Variance Analysis
March 2023

Department		Type	Current Month				Year To Date				Annual	
Name	**Code**	**Wages**	**Budget**	**Actual**	**Variance**	**%**	**Budget**	**Actual**	**Variance**	**%**	**Budget**	**Available**
Equipment Maintenance	754	Regular	84,523	83,968	555	0.66%	563,486	554,249	9,237	1.64%	732,532	178,283
		IPT	-	-	-		-	-	-		-	-
Budget	**18**	OT	6,741	5,061	1,680	24.92%	44,940	38,575	6,365	14.16%	58,422	19,847
Actual	**17**	**Total**	**91,264**	**89,029**	**2,235**	**2.45%**	**608,426**	**592,824**	**15,602**	**2.56%**	**790,954**	**198,130**
Refuse & Recycling	800	Regular	242,008	229,927	12,081	4.99%	1,613,385	1,626,343	(12,958)	-0.80%	2,097,401	471,058
		IPT	-	1,858	(1,858)		-	1,858	(1,858)		-	(1,858)
Budget	**66**	OT	29,038	7,262	21,777	74.99%	193,588	103,165	90,423	46.71%	251,664	148,499
Actual	**64**	**Total**	**271,046**	**239,046**	**32,000**	**11.81%**	**1,806,973**	**1,731,365**	**75,608**	**4.18%**	**2,349,065**	**617,700**
Parks & Recreation	900	Regular	141,470	131,928	9,542	6.75%	943,135	847,867	95,268	10.10%	1,226,075	378,208
		IPT	11,200	18,075	(6,875)	-61.38%	184,800	233,185	(48,385)	-26.18%	280,000	46,815
Budget	**31**	OT	6,637	2,614	4,023	60.62%	44,248	53,693	(9,445)	-21.34%	57,523	3,830
Actual	**28**	**Total**	**159,307**	**152,616**	**6,691**	**4.20%**	**1,172,183**	**1,134,745**	**37,438**	**3.19%**	**1,563,598**	**428,853**
Public Arts	906	Regular	6,613	6,613	(0)	0.00%	44,084	43,954	130	0.29%	57,309	13,355
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	-	-		-	-	-		-	-
Actual	**1**	**Total**	**6,613**	**6,613**	**(0)**	**0.00%**	**44,084**	**43,954**	**130**	**0.29%**	**57,309**	**13,355**
Spring Hill Cemetery	952	Regular	37,604	34,594	3,010	8.01%	250,694	232,970	17,724	7.07%	325,902	92,932
		IPT	-	-	-	0.00%	24,863	-	24,863	100.00%	46,800	46,800
Budget	**8**	OT	1,163	492	671	57.73%	7,754	2,284	5,470	70.55%	10,080	7,796
Actual	**8**	**Total**	**38,767**	**35,085**	**3,682**	**9.50%**	**283,310**	**235,253**	**48,057**	**16.96%**	**382,782**	**147,529**
General Fund		Regular	4,137,886	3,940,564	197,321	4.77%	27,946,513	26,750,341	1,196,172	4.28%	36,170,406	9,420,065
		IPT	29,708	27,330	2,377	8.00%	333,047	351,022	(17,975)	-5.40%	487,200	272,049
		OT	549,711	517,724	31,988	5.82%	4,004,434	3,890,978	113,456	2.83%	5,053,664	1,163,615
Budget	**759**	Reimb.	(6,000)	(4,844)	(1,156)	-19.27%	(40,000)	(51,527)	11,527	28.82%	(52,000)	(473)
Actual	**718**	**Total**	**4,711,305**	**4,480,774**	**230,530**	**4.89%**	**32,243,994**	**30,940,814**	**1,303,180**	**4.04%**	**41,659,270**	**10,855,256**
Business Improvement Dist.	568	Regular	5,121	4,731	390	7.62%	30,728	26,697	4,031	13.12%	44,385	17,688
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	-	-		-	-	-		-	-
Actual	**1**	**Total**	**5,121**	**4,731**	**390**	**7.62%**	**30,728**	**26,697**	**4,031**	**13.12%**	**44,385**	**17,688**

Prepared: 5/2/2023
Finance Director

Current Month covers 3 pay periods (2/12/2023 - 3/25/2023)
YTD covers 20 pay periods (6/19/2022 - 3/25/2023)

CITY OF CHARLESTON
Payroll Variance Analysis
March 2023

Department Name	Code	Type Wages	Current Month Budget	Current Month Actual	Current Month Variance	Current Month %	Year To Date Budget	Year To Date Actual	Year To Date Variance	Year To Date %	Annual Budget	Annual Available
CARE Fund	409-02	Regular	25,385	13,174	12,211	48.10%	152,308	13,174	139,134	91.35%	220,000	206,826
		IPT	-	-	-		-	-	-		-	-
Budget	**4**	OT	-	-	-		-	-	-		-	-
Actual	**4**	**Total**	**25,385**	**13,174**	**12,211**	**48.10%**	**152,308**	**13,174**	**139,134**	**91.35%**	**220,000**	**206,826**
Coliseum & Conv. Center	910-01	Regular	81,193	73,980	7,212	8.88%	541,285	510,633	30,651	5.66%	703,670	193,037
		IPT	-	-	-		-	-	-		-	-
Budget	**17**	OT	4,615	6,481	(1,866)	-40.42%	30,769	18,132	12,637	41.07%	40,000	21,868
Actual	**14**	**Total**	**85,808**	**80,461**	**5,347**	**6.23%**	**572,054**	**528,766**	**43,288**	**7.57%**	**743,670**	**214,904**
Parking System	571	Regular	84,891	76,786	8,106	9.55%	3,405,879	526,168	2,879,711	84.55%	735,724	209,556
		IPT	5,885	3,143	2,742	46.59%	39,231	19,967	19,264	49.10%	51,000	31,033
Budget	**21**	OT	2,077	751	1,326	63.84%	13,846	15,707	(1,861)	-13.44%	18,000	2,293
Actual	**20**	**Total**	**92,853**	**80,680**	**12,173**	**13.11%**	**3,458,955**	**561,842**	**2,897,113**	**83.76%**	**804,724**	**242,882**
Total		Regular	4,253,283	4,109,235	218,028	5.13%	31,535,428	27,316,380	4,219,048	13.38%	37,170,515	9,854,135
		IPT	35,592	30,473	5,119	14.38%	372,278	370,989	1,289	0.35%	538,200	167,211
		OT	551,788	524,956	33,313	6.04%	4,018,280	3,906,685	111,595	2.78%	5,071,664	1,164,979
Budget	**802**	Reimb.	(6,000)	(4,844)	(1,156)	19.27%	(40,000)	(51,527)	11,527	-28.82%	(52,000)	(473)
Actual	**757**	**Total**	**4,834,663**	**4,659,820**	**255,305**	**5.28%**	**35,885,985**	**31,542,527**	**4,343,458**	**12.10%**	**42,728,379**	**11,185,852**

Vacancy Report:

City Manager	1	Coliseum	3
City Collector	2	Parking System	1
Accounting	1	**Total All**	**45**
MOECD	1		
Human Resources	1		
Information Systems	3		
Public Works (all)	14		
Police - Uniform	11		
Police - Civilian	1		
Fire - Civilian	1		
Traffic Engineering	1		
Homeland Security	1		
Parks & Rec	3		
Total General Fund	**41**		

Prepared: 5/2/2023
Finance Director

Current Month covers 3 pay periods (2/12/2023 - 3/25/2023)
YTD covers 20 pay periods (6/19/2022 - 3/25/2023)

CITY OF CHARLESTON
Payroll Variance Analysis
April 2023

Department		Type	Current Month				Year To Date				Annual	
Name	**Code**	**Wages**	**Budget**	**Actual**	**Variance**	**%**	**Budget**	**Actual**	**Variance**	**%**	**Budget**	**Available**
Mayor	409	Regular	24,147	24,512	(365)	-1.51%	265,616	248,747	16,870	6.35%	313,910	65,163
		IPT	-	-	-		-	-	-		-	-
Budget	**3**	OT	-	-	-		-	-	-		-	-
Actual	**3**	**Total**	**24,147**	**24,512**	**(365)**	**-1.51%**	**265,616**	**248,747**	**16,870**	**6.35%**	**313,910**	**65,163**
Mayor - CARE Office	409-02	Regular	20,781	21,335	(553)	-2.66%	228,595	233,968	(5,373)	-2.35%	270,158	36,190
		IPT	-	-	-		-	-	-		-	-
Budget	**5**	OT	-	-	-		-	-	-		-	-
Actual	**5**	**Total**	**20,781**	**21,335**	**(553)**	**-2.66%**	**228,595**	**233,968**	**(5,373)**	**-2.35%**	**270,158**	**36,190**
City Council	410	Regular	13,000	18,250	(5,250)	-40.38%	143,000	135,500	7,500	5.24%	169,000	33,500
		IPT	-	-	-		-	-	-		-	-
Budget	**26**	OT	-	-	-		-	-	-		-	-
Actual	**26**	**Total**	**13,000**	**18,250**	**(5,250)**	**-40.38%**	**143,000**	**135,500**	**7,500**	**5.24%**	**169,000**	**33,500**
City Manager - Admin.	412-00	Regular	48,552	41,497	7,055	14.53%	531,260	435,584	95,676	18.01%	631,172	195,588
		IPT	-	-	-		-	-	-		-	-
Budget	**8**	OT	-	-	-		-	-	-		-	-
Actual	**7**	**Total**	**48,552**	**41,497**	**7,055**	**14.53%**	**531,260**	**435,584**	**95,676**	**18.01%**	**631,172**	**195,588**
City Treasurer	413	Regular	10,249	9,308	941	9.18%	112,739	109,216	3,523	3.13%	133,237	24,021
		IPT	692	921	(229)	-33.07%	7,615	9,216	(1,600)	-21.01%	9,000	(216)
Budget	**3**	OT	-	-	-		-	-	-		-	-
Actual	**3**	**Total**	**10,941**	**10,229**	**712**	**6.51%**	**120,354**	**118,431**	**1,923**	**1.60%**	**142,237**	**23,806**
City Collector	414	Regular	61,523	55,178	6,345	10.31%	676,757	565,476	111,281	16.44%	799,804	234,328
		IPT	-	-	-		-	-	-		-	-
Budget	**16**	OT	-	-	-		-	-	-		-	-
Actual	**15**	**Total**	**61,523**	**55,178**	**6,345**	**10.31%**	**676,757**	**565,476**	**111,281**	**16.44%**	**799,804**	**234,328**
City Clerk	415	Regular	10,563	10,348	215	2.03%	116,190	113,604	2,586	2.23%	137,315	23,711
		IPT	-	-	-		-	-	-		-	-
Budget	**3**	OT	-	-	-		-	-	-		-	-
Actual	**3**	**Total**	**10,563**	**10,348**	**215**	**2.03%**	**116,190**	**113,604**	**2,586**	**2.23%**	**137,315**	**23,711**
Municipal Court	416	Regular	23,823	23,585	238	1.00%	262,055	262,574	(519)	-0.20%	309,701	47,127
		IPT	1,385	1,400	(15)	-1.09%	15,231	15,800	(569)	-3.74%	18,000	2,200
Budget	**8**	OT	1,936	1,026	910	47.01%	21,294	16,449	4,845	22.75%	25,166	8,717
Actual	**8**	**Total**	**27,144**	**26,011**	**1,133**	**4.17%**	**298,580**	**294,823**	**3,756**	**1.26%**	**352,867**	**58,044**

Prepared: 5/2/2023
Finance Director

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CITY OF CHARLESTON
Payroll Variance Analysis
April 2023

Department Name	Code	Type Wages	Current Month Budget	Current Month Actual	Current Month Variance	Current Month %	YTD Budget	YTD Actual	YTD Variance	YTD %	Annual Budget	Annual Available
City Attorney	417	Regular	31,818	30,558	1,259	3.96%	349,994	343,482	6,511	1.86%	413,629	70,147
		IPT	-	-	-		-	-	-		-	-
Budget	**5**	OT	-	-	-		-	-	-		-	-
Actual	**5**	**Total**	**31,818**	**30,558**	**1,259**	**3.96%**	**349,994**	**343,482**	**6,511**	**1.86%**	**413,629**	**70,147**
Accounting	418	Regular	23,401	20,059	3,343	14.28%	257,414	190,186	67,228	26.12%	304,217	114,031
		IPT	-	-	-		-	-	-		-	-
Budget	**5**	OT	-	-	-		-	-	-		-	-
Actual	**5**	**Total**	**23,401**	**20,059**	**3,343**	**14.28%**	**257,414**	**190,186**	**67,228**	**26.12%**	**304,217**	**114,031**
Engineering - General	420-00	Regular	40,631	39,561	1,070	2.63%	446,940	383,271	63,669	14.25%	528,202	144,931
		IPT	769	-	769		8,462	-	8,462		10,000	10,000
Budget	**7**	OT	-	-	-		-	-	-		-	-
Actual	**7**	**Total**	**41,400**	**39,561**	**1,840**	**4.44%**	**455,402**	**383,271**	**72,131**	**15.84%**	**538,202**	**154,931**
Engineering - Stormwater	420-01	Regular	11,259	10,951	307	2.73%	123,848	120,150	3,698	2.99%	146,366	26,216
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	-	-	-		-	-	-		-	-
Actual	**2**	**Total**	**11,259**	**10,951**	**307**	**2.73%**	**123,848**	**120,150**	**3,698**	**2.99%**	**146,366**	**26,216**
MOECD	421	Regular	31,999	28,081	3,918	12.25%	351,994	323,953	28,042	7.97%	415,993	92,040
		IPT	-	987	(987)		-	68,923	(68,923)		-	68,923
Budget	**7**	OT	-	-	-		-	929	(929)		-	-
Actual	**6**	**Total**	**31,999**	**29,068**	**2,931**	**9.16%**	**351,994**	**393,804**	**(41,810)**	**-11.88%**	**415,993**	**160,963**
Human Resources	422	Regular	32,145	26,973	5,171	16.09%	353,592	316,421	37,170	10.51%	417,881	101,460
		IPT	-	-	-		-	-	-		-	-
Budget	**7**	OT	-	-	-		-	-	-		-	-
Actual	**7**	**Total**	**32,145**	**26,973**	**5,171**	**16.09%**	**353,592**	**316,421**	**37,170**	**10.51%**	**417,881**	**101,460**
Mail Room	431	Regular	2,152	1,208	945	43.88%	23,677	15,414	8,263	34.90%	27,982	12,568
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	-	-		-	-	-		-	-
Actual	**1**	**Total**	**2,152**	**1,208**	**945**	**43.88%**	**23,677**	**15,414**	**8,263**	**34.90%**	**27,982**	**12,568**
Building Commission	436	Regular	56,085	53,984	2,101	3.75%	616,936	594,505	22,431	3.64%	729,106	134,601
		IPT	-	-	-		-	-	-		-	-
Budget	**13**	OT	-	-	-		-	-	-		-	-
Actual	**13**	**Total**	**56,085**	**53,984**	**2,101**	**3.75%**	**616,936**	**594,505**	**22,431**	**3.64%**	**729,106**	**134,601**

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CITY OF CHARLESTON
Payroll Variance Analysis
April 2023

Department Name	Code	Type Wages	Current Month Budget	Current Month Actual	Current Month Variance	Current Month %	YTD Budget	YTD Actual	YTD Variance	YTD %	Annual Budget	Annual Available
Planning	437	Regular	38,440	37,031	1,409	3.67%	422,842	373,643	49,199	11.64%	499,722	126,079
		IPT	-	-	-		-	3,634	(3,634)		-	(3,634)
Budget	**8**	OT	-	-	-		-	-	-		-	
Actual	**8**	**Total**	**38,440**	**37,031**	**1,409**	**3.67%**	**422,842**	**377,276**	**45,565**	**10.78%**	**499,722**	**122,446**
Information Systems	439	Regular	48,564	33,342	15,222	31.34%	534,203	361,324	172,879	32.36%	631,331	270,007
		IPT	-	-	-		-	-	-		-	-
Budget	**10**	OT	-	-	-		-	-	-		-	-
Actual	**7**	**Total**	**48,564**	**33,342**	**15,222**	**31.34%**	**534,203**	**361,324**	**172,879**	**32.36%**	**631,331**	**270,007**
General Services	440	Regular	33,936	33,274	661	1.95%	371,392	372,664	(1,271)	-0.34%	441,165	68,501
		IPT	3,462	-	3,462	100.00%	38,077	-	38,077	100.00%	45,000	45,000
Budget	**11**	OT	5,393	2,674	2,719	50.42%	59,320	53,804	5,516	9.30%	70,106	16,302
Actual	**11**	**Total**	**42,790**	**35,948**	**6,842**	**15.99%**	**468,790**	**426,468**	**42,322**	**9.03%**	**556,271**	**129,803**
Constituient Services	442-01	Regular	17,715	16,826	889	5.02%	190,210	133,143	57,067	30.00%	230,292	97,149
		IPT	1,800	-	1,800	100.00%	19,800	-	19,800	100.00%	23,400	23,400
Budget	**4**	OT	-	-	-		-	-	-		-	-
Actual	**4**	**Total**	**19,515**	**16,826**	**2,689**	**13.78%**	**210,010**	**133,143**	**76,867**	**36.60%**	**253,692**	**120,549**
Morris Square Property	500	Regular	4,830	4,826	4	0.08%	53,125	49,565	3,560	6.70%	62,784	13,219
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	775	-	775	100.00%	8,529	391	8,138	95.41%	10,080	9,689
Actual	**2**	**Total**	**5,605**	**4,826**	**779**	**13.91%**	**61,654**	**49,957**	**11,698**	**18.97%**	**72,864**	**22,908**
Public Works	566	Regular	14,673	14,673	0	0.00%	161,405	163,838	(2,434)	-1.51%	190,751	26,913
		IPT	-	-	-		-	-	-		-	-
Budget	**3**	OT	247	11	236	95.52%	2,716	2,413	303	11.17%	3,210	797
Actual	**3**	**Total**	**14,920**	**14,684**	**236**	**1.58%**	**164,121**	**166,251**	**(2,130)**	**-1.30%**	**193,961**	**27,710**
Public Grounds - Adm.	567-00	Regular	69,034	64,005	5,029	7.28%	759,370	709,178	50,191	6.61%	897,437	188,259
		IPT	-	-	-		-	-	-		-	-
Budget	**26**	OT	2,074	6,906	(4,832)	-232.95%	22,816	46,668	(23,852)	-104.54%	26,964	(19,704)
Actual	**23**	**Total**	**71,108**	**70,911**	**197**	**0.28%**	**782,185**	**755,846**	**26,339**	**3.37%**	**924,401**	**168,555**

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CITY OF CHARLESTON
Payroll Variance Analysis
April 2023

Department		Type	Current Month				Year To Date				Annual	
Name	**Code**	**Wages**	**Budget**	**Actual**	**Variance**	**%**	**Budget**	**Actual**	**Variance**	**%**	**Budget**	**Available**
Public Grounds - C/T	567-01	Regular	5,388	6,186	(798)	-14.81%	59,265	62,566	(3,302)	-5.57%	70,040	7,474
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	346	1,722	(1,376)	-398.12%	3,803	14,261	(10,458)	-100.00%	4,494	(9,767)
Actual	**2**	**Total**	**5,733**	**7,908**	**(2,174)**	**-37.92%**	**63,067**	**76,827**	**(13,760)**	**-21.82%**	**74,534**	**(2,293)**
Police - Uniform	700-00	Regular	721,961	683,301	38,660	5.35%	7,941,567	7,746,016	195,551	2.46%	9,385,488	1,639,472
		OT	183,514	198,428	(14,914)	-8.13%	2,269,129	2,463,602	(194,473)	-8.57%	2,657,030	193,428
Budget	**173**	Reimb.	(3,077)	(1,024)	(2,053)	-66.72%	(33,846)	(27,106)	(6,740)	-19.91%	(40,000)	(12,894)
Actual	**161**	**Total**	**902,398**	**880,704**	**21,693**	**2.40%**	**10,176,850**	**10,182,512**	**(5,663)**	**-0.06%**	**12,002,518**	**1,820,006**
Police - Civilian	700-01	Regular	68,695	60,115	8,581	12.49%	755,649	675,275	80,374	10.64%	893,040	217,765
		IPT	3,846	2,100	1,746	45.40%	42,308	19,257	23,050	54.48%	50,000	30,743
Budget	**23**	OT	7,744	5,076	2,668	34.45%	85,179	63,532	21,646	25.41%	100,666	37,134
Actual	**22**	**Total**	**80,285**	**67,290**	**12,995**	**16.19%**	**883,136**	**758,065**	**125,071**	**14.16%**	**1,043,706**	**285,641**
Fire - Uniform	706-00	Regular	666,967	689,685	(22,717)	-3.41%	8,191,583	8,440,402	(248,819)	-3.04%	9,596,763	1,156,361
		OT	85,760	99,701	(13,941)	-16.26%	1,295,196	1,138,138	157,058	12.13%	1,496,036	357,898
Budget	**169**	Reimb.	(923)	(993)	70	7.58%	(10,154)	(26,438)	16,284	160.37%	(12,000)	14,438
Actual	**168**	**Total**	**751,804**	**788,393**	**(36,588)**	**-4.87%**	**9,476,625**	**9,552,102**	**(75,477)**	**-0.80%**	**11,080,799**	**1,528,697**
Fire - Civilian	706-01	Regular	7,956	4,399	3,557	44.71%	87,519	59,901	27,618	31.56%	103,431	43,530
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	-	-	-		-	-	-		-	-
Actual	**1**	**Total**	**7,956**	**4,399**	**3,557**	**44.71%**	**87,519**	**59,901**	**27,618**	**31.56%**	**103,431**	**43,530**
Traffic	712	Regular	33,369	34,238	(869)	-2.60%	367,056	371,583	(4,527)	-1.23%	433,794	62,211
		IPT	385	-	385	100.00%	4,231	4,559	(328)	-7.75%	5,000	442
Budget	**10**	OT	968	382	586	60.52%	10,647	13,262	(2,615)	-24.56%	12,583	(679)
Actual	**10**	**Total**	**34,721**	**34,620**	**101**	**0.29%**	**381,934**	**389,403**	**(7,469)**	**-1.96%**	**451,377**	**61,974**
Emergency Services	716	Regular	6,438	-	6,438	100.00%	70,822	-	70,822	100.00%	83,699	83,699
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	-	-		-	-	-		-	-
Actual	**0**	**Total**	**6,438**	**-**	**6,438**	**100.00%**	**70,822**	**-**	**70,822**	**100.00%**	**83,699**	**83,699**
Street	750	Regular	189,521	155,525	33,996	17.94%	2,074,730	1,786,621	288,109	13.89%	2,463,777	677,156
		IPT	-	-	-		-	-	-		-	-
Budget	**72**	OT	15,203	5,862	9,341	61.44%	239,234	201,599	37,635	15.73%	269,640	68,041
Actual	**61**	**Total**	**204,724**	**161,387**	**43,337**	**21.17%**	**2,313,964**	**1,988,220**	**325,744**	**14.08%**	**2,733,417**	**745,197**

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CITY OF CHARLESTON
Payroll Variance Analysis
April 2023

Department Name	Code	Type Wages	Current Month Budget	Current Month Actual	Current Month Variance	Current Month %	Year To Date Budget	Year To Date Actual	Year To Date Variance	Year To Date %	Annual Budget	Annual Available
Equipment Maintenance	754	Regular	56,349	53,777	2,571	4.56%	619,835	608,026	11,809	1.91%	732,532	124,506
		IPT	-	-	-		-	-	-		-	-
Budget	**18**	OT	4,494	2,413	2,081	46.30%	49,434	40,989	8,445	17.08%	58,422	17,433
Actual	**17**	**Total**	**60,843**	**56,190**	**4,652**	**7.65%**	**669,269**	**649,015**	**20,254**	**3.03%**	**790,954**	**141,939**
Refuse & Recycling	800	Regular	161,339	149,655	11,684	7.24%	1,774,724	1,775,998	(1,274)	-0.07%	2,097,401	321,403
		IPT	-	-	-		-	1,858	(1,858)		-	(1,858)
Budget	**66**	OT	19,359	8,979	10,380	53.62%	212,946	112,144	100,803	47.34%	251,664	139,520
Actual	**63**	**Total**	**180,697**	**158,634**	**22,063**	**12.21%**	**1,987,670**	**1,889,999**	**97,671**	**4.91%**	**2,349,065**	**459,066**
Parks & Recreation	900	Regular	94,313	84,367	9,947	10.55%	1,037,448	932,233	105,215	10.14%	1,226,075	293,842
		IPT	11,200	12,177	(977)	-8.73%	196,000	245,363	(49,363)	-25.18%	280,000	34,638
Budget	**31**	OT	4,425	1,575	2,850	64.41%	48,673	55,268	(6,595)	-13.55%	57,523	2,255
Actual	**27**	**Total**	**109,938**	**98,119**	**11,820**	**10.75%**	**1,282,121**	**1,232,864**	**49,258**	**3.84%**	**1,563,598**	**330,734**
Public Arts	906	Regular	4,408	4,408	(0)	0.00%	48,492	48,363	130	0.27%	57,309	8,946
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	-	-		-	-	-		-	-
Actual	**1**	**Total**	**4,408**	**4,408**	**(0)**	**0.00%**	**48,492**	**48,363**	**130**	**0.27%**	**57,309**	**8,946**
Spring Hill Cemetery	952	Regular	25,069	22,197	2,872	11.46%	275,763	255,167	20,597	7.47%	325,902	70,735
		IPT	4,388	-	4,388	100.00%	29,250	-	29,250	100.00%	46,800	46,800
Budget	**8**	OT	775	-	775	100.00%	8,529	2,284	6,245	73.22%	10,080	7,796
Actual	**8**	**Total**	**30,232**	**22,197**	**8,035**	**26.58%**	**313,542**	**257,451**	**56,092**	**17.89%**	**382,782**	**125,332**
General Fund		Regular	2,711,094	2,567,216	143,877	5.31%	30,657,607	29,317,557	1,340,049	4.37%	36,170,406	6,852,849
		IPT	27,926	17,586	10,340	37.03%	360,973	368,608	(7,635)	-2.11%	487,200	256,438
		OT	333,013	334,755	(1,742)	-0.52%	4,337,446	4,225,733	111,714	2.58%	5,053,664	828,860
Budget	**759**	Reimb.	(4,000)	(2,017)	(1,983)	-49.58%	(44,000)	(53,544)	9,544	21.69%	(52,000)	1,544
Actual	**715**	**Total**	**3,068,032**	**2,917,540**	**150,492**	**4.91%**	**35,312,026**	**33,858,354**	**1,453,672**	**4.12%**	**41,659,270**	**7,939,690**
Business Improvement Dist.	568	Regular	3,414	3,154	260	7.62%	34,142	29,851	4,291	12.57%	44,385	14,534
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	-	-		-	-	-		-	-
Actual	**1**	**Total**	**3,414**	**3,154**	**260**	**7.62%**	**34,142**	**29,851**	**4,291**	**12.57%**	**44,385**	**14,534**

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CITY OF CHARLESTON
Payroll Variance Analysis
April 2023

Department		Type	Current Month				Year To Date				Annual	
Name	**Code**	**Wages**	**Budget**	**Actual**	**Variance**	**%**	**Budget**	**Actual**	**Variance**	**%**	**Budget**	**Available**
CARE Fund	409-02	Regular	16,923	12,400	4,523	26.73%	169,231	25,574	143,657	84.89%	220,000	194,426
		IPT	-	-	-		-	-	-		-	-
Budget	**4**	OT	-	-	-		-	-	-		-	-
Actual	**4**	**Total**	**16,923**	**12,400**	**4,523**	**26.73%**	**169,231**	**25,574**	**143,657**	**84.89%**	**220,000**	**194,426**
Coliseum & Conv. Center	910-01	Regular	54,128	46,992	7,136	13.18%	595,413	557,626	37,787	6.35%	703,670	146,044
		IPT	-	-	-		-	-	-		-	-
Budget	**17**	OT	3,077	741	2,336	75.91%	33,846	18,873	14,973	44.24%	40,000	21,127
Actual	**14**	**Total**	**57,205**	**47,733**	**9,472**	**16.56%**	**629,259**	**576,499**	**52,760**	**8.38%**	**743,670**	**167,171**
Parking System	571	Regular	56,594	54,201	2,393	4.23%	3,462,473	580,369	2,882,104	83.24%	735,724	155,355
		IPT	3,923	2,351	1,572	40.08%	43,154	22,318	20,836	48.28%	51,000	28,682
Budget	**21**	OT	1,385	773	612	44.19%	15,231	16,480	(1,249)	-8.20%	18,000	1,520
Actual	**20**	**Total**	**61,902**	**57,324**	**4,577**	**7.39%**	**3,520,857**	**619,166**	**2,901,691**	**82.41%**	**804,724**	**185,558**
Total		Regular	2,788,025	2,683,964	151,054	5.42%	34,323,453	29,953,351	4,370,101	12.73%	37,170,515	7,217,164
		IPT	31,849	19,936	11,913	37.40%	404,127	390,925	13,202	3.27%	538,200	147,275
		OT	334,397	336,269	(1,130)	-0.34%	4,352,677	4,242,213	110,464	2.54%	5,071,664	829,451
Budget	**802**	Reimb.	(4,000)	(2,017)	(1,983)	49.58%	(44,000)	(53,544)	9,544	-21.69%	(52,000)	1,544
Actual	**754**	**Total**	**3,150,271**	**3,038,152**	**159,853**	**5.07%**	**39,036,257**	**34,532,945**	**4,503,311**	**11.54%**	**42,728,379**	**8,195,434**

Vacancy Report:

City Manager	1
City Collector	1
MOECD	1
Information Systems	3
Public Works (all)	18
Police - Uniform	12
Police - Civilian	1
Fire - Uniform	1
Fire - Civilian	1
Homeland Security	1
Parks & Rec	4
Total General Fund	**44**

Coliseum	3
Parking System	1
Total All	**48**

Prepared: 5/2/2023
Finance Director

Current Month covers 2 pay periods (3/26/2023 - 4/22/2023)
YTD covers 22 pay periods (6/19/2022 - 4/22/2023)

MUNICIPAL COURT
CITY OF CHARLESTON
Post Office Box 2749
Charleston, West Virginia 25330
(304) 348-8079

Matt Smith, Judge **Adam Campbell, Clerk**

TO: Mayor Amy Shuler Goodwin
FROM: Adam Campbell, Clerk
DATE: Tuesday, May 2, 2023
RE: April 2023 Financial Information, Charleston Municipal Court

TOTAL CITATIONS FILED: 1,195
Criminal Violations: 160
Traffic Violations: 1,021
Parking: 0
Building Search Warrants: 14

RESTITUTION COLLECTED (paid to victims): $489.00
Primarily related to shoplifting cases, restitution monies are collected and refunded to the store/victim.

FINANCIAL REPORT ATTACHED

cc: Matt Smith, Judge
Miles Cary, City Clerk
Ben Adams, 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
Andrew Workman, Mayor's Office

MUNICIPAL COURT REPORT - FILED CASES

CHARLESTON MUNICIPAL COURT Page: 1

Report For April 1, 2023 Thru April 30, 2023 FILEDST

Violations by Filed Date...

CRIMINAL	160	
TRAFFIC	1,021	
BUILDING SEARCH WARRANT	14	
Total Filed Violations		1,195

Completed Cases...

Paid Fine...

CRIMINAL	2	
TRAFFIC	281	
BUILDING SEARCH WARRANT	0	
Total Paid Fines		283

Before Judge...

CRIMINAL	1	
TRAFFIC	6	
BUILDING SEARCH WARRANT	0	
Total Before Judge		7
Total Completed		290

Other Completed...

DISMISS- OFFICER NOT WITH CITY

CRIMINAL	2	
TRAFFIC	3	
BUILDING SEARCH WARRANT	0	
Total		5

DISMISSED (BY COMPLAINANT)

CRIMINAL	1	
TRAFFIC	0	
BUILDING SEARCH WARRANT	0	
Total		1

DEFENDANT DECEASED

CRIMINAL	35	
TRAFFIC	0	
BUILDING SEARCH WARRANT	0	
Total		35

DISMISSED OFFICER FAIL TO PROS

CRIMINAL	16	
TRAFFIC	5	
BUILDING SEARCH WARRANT	0	
Total		21

DISMISSED(PRESENTED INSURANCE)

CRIMINAL	0	
TRAFFIC	70	
BUILDING SEARCH WARRANT	0	
Total		70
DISMISSED E-PROOF		
CRIMINAL	0	
TRAFFIC	9	
BUILDING SEARCH WARRANT	0	
Total		9
DISMISSED (PRESENTED DL)		
CRIMINAL	0	
TRAFFIC	24	
BUILDING SEARCH WARRANT	0	
Total		24
DISMISSED STORE CLOSED		
CRIMINAL	1	
TRAFFIC	0	
BUILDING SEARCH WARRANT	0	
Total		1
DISMISSED OFF FAIL TO PROV VIN		
CRIMINAL	0	
TRAFFIC	35	
BUILDING SEARCH WARRANT	0	
Total		35
DISMISSED (PROSECUTOR'S ORDER)		
CRIMINAL	16	
TRAFFIC	42	
BUILDING SEARCH WARRANT	0	
Total		58
Dismissed at Officers Request		
CRIMINAL	4	
TRAFFIC	78	
BUILDING SEARCH WARRANT	0	
Total		82
DISMISSED PRESENTED RECORDS		
CRIMINAL	9	
TRAFFIC	258	
BUILDING SEARCH WARRANT	0	
Total		267
DISMISSED AFTER PT DIVERSION		
CRIMINAL	10	
TRAFFIC	13	
BUILDING SEARCH WARRANT	0	
Total		23
Dismissed Pursuant to Plea		

CRIMINAL	101	
TRAFFIC	30	
BUILDING SEARCH WARRANT	0	
Total		131

DISMISSED VICTIM/WITNESS FTA

CRIMINAL	6	
TRAFFIC	0	
BUILDING SEARCH WARRANT	0	
Total		6

DISMISSED WITHOUT PREJUDICE

CRIMINAL	15	
TRAFFIC	6	
BUILDING SEARCH WARRANT	0	
Total		21

VOIDED DOCKET

CRIMINAL	1	
TRAFFIC	6	
BUILDING SEARCH WARRANT	0	
Total		7

Total Other Completed 796

Grand Total Completed 1,086

Net Difference Filed/Complete 109

Warrants...

Issued...

CRIMINAL	198	
TRAFFIC	52	
BUILDING SEARCH WARRANT	0	
Total Violations		250
Total Warrants Issued		250

Cleared...

CRIMINAL	172	
TRAFFIC	56	
BUILDING SEARCH WARRANT	0	
Total Violations		228
Total Warrants Cleared		228

Change in Total Warrants 22

Other Paid Cases...

Paid Fine...

Total Other Paid Fines 158

CHARLESTON MUNICIPAL COURT Page: 4

Report For April 1, 2023 Thru April 30, 2023 FILEDST

FINE	FINE	$14,464.00
LAWFND	LAW ENFORCE. TRAIN STATE	$3,767.00
LAWLOC	LAW ENFORCE. TRAIN (LOCAL)	$1,540.00
CVC	CRIME VICTIM'S FUND	$2,590.00
ADMIN	ADMINISTRATIVE COST	$644.00
JAILF	REGIONAL JAIL CORR.	$12,791.00
REST	RESTITUTION	$489.00
PCADM	PC ADMIN FEE	$50.00
CCF	COMMUNITY CORRECTIONS FUND	$141.00
OP	OVER PAYMENT	$4.50
BF	BOND FORFEITURE	$7,643.00
Total Fees/Fines Paid		$44,123.50

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 Ending

April 30, 2023

THE CITY OF CHARLESTON

WEST VIRGINIA

Respectfully Submitted,

Benjamin D. Adams – City Treasurer

	Fund / Description	Collections April 2023	Withdrawals April 2023	YTD Balance April 2023	YTD Balance April 2022	FY % Increase / Decrease
001	General Fund	13,165,747.55	7,479,262.47	22,855,754.70	20,316,189.75	12.50
002	Coal Severance Tax	50,951.23	46,644.00	4,316.60	5,205.77	-17.08
003	Municipal Stabilization	78,318.65	0.00	19,725,268.20	20,578,506.56	-4.15
007	Business Improvement Dist Fund	480.09	6,259.15	9,747.43	44,480.22	-78.09
009	Community Development	278,077.10	276,395.14	1,951.96	1,821.70	7.15
014	IT Infrastructure	6,232.72	1,400.00	1,569,486.27	1,002,531.57	56.55
015	Charleston Land Reuse	2,343.30	685.00	184,970.28	209,362.27	-11.65
017	Project West Invest	2.32	0.00	582.65	564.58	3.20
018	Planning Grant	275.99	0.00	69,510.22	0.01	69,510.22
019	Tourism & Promotions	2,613.92	0.00	658,339.77	443,084.72	48.58
020	Business Development	3,778.52	49,363.22	930,562.99	1,075,942.53	-13.51
021	Community Participation	62.09	0.00	15,637.76	49,660.69	-68.51
024	LGBTQ Working Group	5.17	0.00	1,301.97	484.51	168.72
026	Uniform Pension Reserve Fund	3,320,221.79	558,378.00	36,570,874.49	30,501,484.35	19.90
035	Municipal Beautification	436.28	0.00	109,882.58	32,811.10	234.89
036	Special Demolition	95.27	0.00	23,995.57	8,203.11	192.52
037	Sister Cities	113.22	0.00	28,514.47	27,630.33	3.20
038	Solid Waste	305,108.18	96,887.43	1,142,590.85	1,187,668.43	-3.80
039	Waste Disposal	92,987.40	41,641.40	51,346.00	0.00	100.00
040	Landfill Closure	27,011.47	0.00	4,182,699.32	3,931,777.10	6.38
041	Police Contributions	457.02	345.60	114,885.36	17,050.90	573.78
042	Police Evidence	2,477.67	3,696.81	622,745.04	731,695.87	-14.89
043	Forfeited Funds	4,161.84	3,851.18	803,223.45	491,388.44	63.46
044	Municipal Court	41,848.50	49,323.00	283,594.49	321,073.85	-11.67
045	Homeland Security	208,266.05	773.80	304,641.80	116,439.49	161.63
046	Home-ARP Inv Trust Fund	28,003.72	28,000.00	4.18	0.00	100.00
047	Health Insurance Reserves	25,611.83	0.00	6,450,571.40	6,250,585.97	3.20
048	Wayfinding Commission	71.30	0.00	17,956.30	21,264.36	-15.56
049	Live On The Levee	41,070.32	9,500.00	39,410.37	9,091.00	333.51
073	American Rescue Plan	111,951.94	471,131.90	27,139,683.71	17,922,302.43	51.43
080	Human Rights	0.00	0.00	176,793.29	176,793.29	0.00
081	Home Program	70,161.98	69,906.29	6,150.80	19,406.15	-68.30
085	Firefighters Assistance Grant	0.00	0.00	77.08	77.08	0.00
088	SBA Riverfront Project Donation Account	0.00	0.00	9.18	9.18	0.00
088	SBA Riverfront Project Grant Account	0.00	0.00	10,167.71	10,167.71	0.00
095	Police Grants	25,793.39	11,043.94	526,740.21	290,147.11	81.54
096	Historic Preservation	0.00	0.00	0.00	251.77	-100.00
097	C.A.R.E.	30,087.62	21,566.52	22,903.71	0.00	100.00
099	Public Arts Grant	0.00	0.00	216,853.42	192,369.42	12.73
100	Sinking Fund	8,278.07	0.00	2,084,908.40	2,023,490.11	3.04
200	Infrastructure	629.63	0.00	158,579.68	153,686.70	3.18
214	Civic Center Capital Improvement	835.20	0.00	210,353.36	180,963.74	16.24
215	Municipal Auditorium Capital Improvement	1,026.77	0.00	258,602.47	243,497.07	6.20
220	General Maintenance	164,036.80	1,119,772.17	2,099,540.33	3,630,200.20	-42.16
221	City Service Fee Capital Project	2,265.99	6,362.85	569,437.37	1,432,068.78	-60.24
222	Facilities Maintenance	8,520.77	20,778.86	2,132,103.31	1,532,125.30	39.16
223	Green Initiative Fund	1,023.71	0.00	257,829.85	0.00	100.00
224	Sidewalk Improvement Fund	1,023.62	0.00	257,808.68	0.00	100.00
252	Public Safety Center	23,500.00	0.00	23,500.00	0.00	100.00
255	Ballpark Maintenance	393.60	0.00	99,130.43	90,902.42	9.05
402	Civic Center Revenue	801,061.20	580,721.98	391,793.85	118,658.02	230.19
406	Parking System Revenue	218,676.09	132,731.08	5,860,281.78	5,566,401.18	5.28
426	Parking Operation and Maintenance	13,511.86	0.00	3,403,086.16	2,783,714.90	22.25
427	Civic Center TIF Project	2,036.78	0.00	512,982.02	493,441.12	3.96
900	M - DENT	6,862.26	28,549.14	696,429.06	536,794.82	29.74
901	Pending Forfeiture	4,085.03	0.00	1,028,852.20	1,183,484.22	-13.07
	Working Cash Advance Fund	0.00	0.00	44,425.00	32,925.00	34.93
	Total All Funds	19,182,592.82	11,114,970.93	144,963,389.53	125,989,876.90	15.06

City of Charleston

Parking Fund

Financial Statements for the Nine-Month Period Ended March 31, 2023

***Note - Each month will be presented separately**

City of Charleston

Parking Fund

For the One-Month Period Ended July 31, 2022

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,069,322
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		132,413
Due From Other Funds		-
Prepaid Insurance		650
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		3,335,414
Revenue Bond Covenant Accounts		-
Total Current Assets		8,538,724
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		24,380,710
Machinery and Equipment		1,865,659
Less Accumulated Depreciation		(22,030,406)
Total Capital Assets (Net of Accumulated Depreciation)		8,282,410
Lease Receivable		1,534,937
Total Noncurrent Assets		9,817,347
Total Assets	$	18,356,071
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	504,343
Loss on Refunding of Debt		-
	$	504,343
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	32
Due to Other Funds		30,631
Salaries and Wages Payable		-
Compensated Absences		33,235
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		67,353
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		2,015,812
Total Noncurrent Liabilities		2,015,812
Total Liabilities		2,083,165
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		1,436,396
Lease Receivable		1,512,670
Advance Payments		9,489
		2,958,555
NET POSITION		
Net Investment in Capital Assets		8,282,410
Restricted For Debt Service		3,335,414
Unrestricted		2,200,870.00
Total Net Position	$	13,818,694

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, 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	$ 2,688,384	$ 200,140	$ 200,140	7.44%	8.33%	$ (23,802)	$ 184,028	$ 16,112	$ 2,488,244	92.56%
Operating Expenses	2,009,874	113,434	113,434	5.64%	8.29%	(53,185)	168,064	(54,630)	1,896,440	94.36%
Operating Income (Loss)	678,510	86,706	86,706			29,382	15,964	70,742	591,804	
Nonoperating Revenues	10,000	11,905	11,905	119.05%	8.33%	11,072	576	11,329	(1,905)	-19.05%
Nonoperating Expenses	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	10,000	11,905	11,905			11,072	576	11,329	(1,905)	
Income Before Contributions and Transfers	$ 688,510	$ 98,611	$ 98,611			$ 40,454	$ 16,540	$ 82,071	$ 589,899	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	8.33%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (656,510.00)	$ -	$ -	0.00%	8.33%	$ 54,687	$ -	$ -	$ (656,510)	0.00%
Change in Net Position			98,611							
Total Net Position-Beginning			$ 13,720,083							
Total Net Position-Ending			$ 13,818,694							

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, 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%	8.33%	$ -	$ -	$ -	$ -	0.00%
Monthly	300,000	22,833	22,833	7.61%	8.33%	(2,157)	25,283	(2,450)	277,167	92.39%
Commercial	146,100	12,390	12,390	8.48%	8.33%	220	12,055	335	133,710	91.52%
Special Rates	800	-	-	0.00%	8.33%	(67)	-	-	800	100.00%
Meter - Smart - Credit Card	1,500	171	171	11.40%	8.33%	46	136	35	1,329	88.60%
Meter - Smart - Park Mobile	1,100	92	92	8.36%	8.33%	0	121	(29)	1,008	91.64%
Meter - Smart - Coin	1,500	-	-	0.00%	8.33%	(125)	238	(238)	1,500	100.00%
Meter - Mechanical - Park Mobile	2,500	121	121	4.84%	8.33%	(87)	248	(127)	2,379	95.16%
Meter - Mechanical - Coin	2,600	-	-	0.00%	8.33%	(217)	29	(29)	2,600	100.00%
	456,100	35,607	35,607	7.81%	8.33%	(2,386)	38,110	(2,503)	420,493	92.19%
Building #2										
Daily	16,900	1,978	1,978	11.70%	8.33%	570	1,244	734	14,922	88.30%
Monthly	116,800	4,553	4,553	3.90%	8.33%	(5,176)	5,123	(570)	112,247	96.10%
Theatre Parking	11,300	1,250	1,250	11.06%	8.33%	309	1,250	-	10,050	88.94%
Commercial	76,700	6,331	6,331	8.25%	8.33%	(58)	6,331	-	70,369	91.75%
Rent Override	5,004	-	-	0.00%	8.33%	(417)	-	-	5,004	100.00%
Special Rates	200	16	16	8.00%	8.33%	(1)	-	16	184	92.00%
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%
	226,904	14,128	14,128	6.23%	8.33%	(4,773)	13,948	180	212,776	93.77%
Building #5										
Daily	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Monthly	177,900	13,455	13,455	7.56%	8.33%	(1,364)	13,195	260	164,445	92.44%
Special Rates	85,800	6,550	6,550	7.63%	8.33%	(597)	6,584	(34)	79,250	92.37%
Meter - Smart - Credit Card	6,300	428	428	6.79%	8.33%	(97)	367	61	5,872	93.21%
Meter - Smart - Park Mobile	3,100	387	387	12.48%	8.33%	129	390	(3)	2,713	87.52%
Meter - Smart - Coin	15,200	523	523	3.44%	8.33%	(743)	1,827	(1,304)	14,677	96.56%
Meter - Mechanical - Park Mobile	3,000	207	207	6.90%	8.33%	(43)	200	7	2,793	93.10%
Meter - Mechanical - Coin	5,900	275	275	4.66%	8.33%	(216)	423	(148)	5,625	95.34%
	297,200	21,825	21,825	7.34%	8.33%	(2,932)	22,986	(1,161)	275,375	92.66%
Building #6										
Daily	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Monthly	476,800	31,930	31,930	6.70%	8.33%	(7,787)	36,490	(4,560)	444,870	93.30%
Special Rates	100	-	-	0.00%	8.33%	(8)	-	-	100	100.00%
Meter - Smart - Credit Card	17,500	1,750	1,750	10.00%	8.33%	292	1,603	147	15,750	90.00%
Meter - Smart - Park Mobile	22,100	2,588	2,588	11.71%	8.33%	747	2,975	(387)	19,512	88.29%
Meter - Smart - Coin	11,600	1,086	1,086	9.36%	8.33%	120	801	285	10,514	90.64%
Meter - Mechanical - Park Mobile	9,500	906	906	9.54%	8.33%	115	865	41	8,594	90.46%
Meter - Mechanical - Coin	13,700	632	632	4.61%	8.33%	(509)	960	(328)	13,068	95.39%
	551,300	38,892	38,892	7.05%	8.33%	(7,031)	43,694	(4,802)	512,408	92.95%
Total Buildings	1,531,504	110,452	110,452	7.21%	8.33%	(17,122)	118,738	(8,286)	1,421,052	92.79%
OTHER										
Parking Meter Revenues	137,800	4,482	4,482	3.25%	8.33%	(6,997)	13,578	(9,096)	133,318	96.75%
Meter - Smart - Credit Card	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	72,900	7,373	7,373	10.11%	8.33%	1,300	7,487	(114)	65,527	89.89%
Meter - Smart - Coin	198,500	14,250	14,250	7.18%	8.33%	(2,285)	15,021	(771)	184,250	92.82%
Meter - Mechanical - Park Mobile	55,400	5,227	5,227	9.44%	8.33%	612	4,775	452	50,173	90.56%
Meter - Mechanical - Coin	168,600	9,851	9,851	5.84%	8.33%		13,156	(3,305)	158,749	94.16%
Auditorium Parking Lot	2,300	-	-	0.00%	8.33%	(192)	-	-	2,300	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Morris Square Parking	25,500	-	-	0.00%	8.33%	(2,124)	-	-	25,500	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%

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, 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										
Morris Street Lot	-	500	500	0.00%	8.33%	500	973	(473)	(500)	0.00%
Union Building Parking Lot	10,080	1,050	1,050	10.42%	8.33%	210	1,710	(660)	9,030	89.58%
Special Events	17,400	14,763	14,763	84.84%	8.33%	13,314	5,945	8,818	2,637	15.16%
Rents, Concessions, Leases	71,000	6,397	6,397	9.01%	8.33%	483	(96)	6,493	64,603	90.99%
Auditorium Monthly Rental	7,300	600	600	8.22%	8.33%	(8)	445	155	6,700	91.78%
Police Fines/Court Costs	4,400	375	375	8.52%	8.33%	8	150	225	4,025	91.48%
Boot Fees	1,000	-	-	0.00%	8.33%	(83)	100	(100)	1,000	100.00%
Parking Violations	125,100	8,955	8,955	7.16%	8.33%	(1,466)	10,910	(1,955)	116,145	92.84%
Other Non Moving	233,000	15,205	15,205	6.53%	8.33%	(4,204)	16,731	(1,526)	217,795	93.47%
Warrant Payment Plans	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Bagged Meters	6,100	225	225	3.69%	8.33%	(283)	15	210	5,875	96.31%
Residential Parking Permits	5,800	75	75	1.29%	8.33%	(408)	50	25	5,725	98.71%
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	12,900	360	360	2.79%	8.33%	(715)	260	100	12,540	97.21%
Total Other	1,156,880	89,688	89,688	7.75%	8.33%	(6,680)	91,210	(1,522)	1,067,192	92.25%
TOTAL OPERATING REVENUES	2,688,384	200,140	200,140	7.44%	8.33%	(23,802)	209,948	(9,808)	2,488,244	92.56%
NONOPERATING REVENUES										
Interest	10,000	11,905	11,905	119.05%	8.33%	11,072	641	11,264	(1,905)	-19.05%
Interest on MBC Deposits				0.00%	8.33%	-	-	-	-	0.00%
Federal Grants-Lighting Project	-			0.00%	8.33%	-	-	-	-	0.00%
Gain (Loss) Sale of Fixed Assets				0.00%	8.33%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	10,000	11,905	11,905	119.05%	8.33%	11,072	641	11,264	(1,905)	-19.05%
TOTAL REVENUES	$ 2,698,384	$ 212,045	$ 212,045	7.86%	8.33%	$ (12,730)	$ 210,589	$ 1,456	$ 2,486,339	92.14%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	8.33%	$ -	$ -	$ -	$ -	0.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the One-Month Period Ended July 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	$ 804,724	$ 34,356	$ 34,356	4.27%	7.69%	$ (27,527)	$ 32,198	$ 2,158	$ 770,368	95.73%
FICA	61,561	2,552	2,552	4.15%	7.69%	(2,182)	2,367	185	59,009	95.85%
Medical and Life Insurance	163,842	14,899	14,899	9.09%	8.33%	1,251	13,610	1,289	148,943	90.91%
Retirement	67,835	3,012	3,012	4.44%	7.69%	(2,205)	3,087	(75)	64,823	95.56%
Dental/Optical Insurance	10,983	987	987	8.99%	8.33%	72	1,382	(395)	9,996	91.01%
Insurance Payroll Deduction	(23,814)	(1,567)	(1,567)	0.00%	8.33%	417	(1,863)	296	(22,247)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	8.33%	(3,332)	-	-	40,000	100.00%
	1,125,131	54,239	54,239	4.82%	8.06%	(36,447)	50,781	3,458	1,070,892	95.18%
CONTRACTUAL SERVICES										
Telephone	17,000	436	436	2.56%	8.33%	(980)	427	9	16,564	97.44%
Utilities	200,000	-	-	0.00%	8.33%	(16,660)	8,537	(8,537)	200,000	100.00%
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)	-	-	75,000	100.00%
Maintenance and Repair-Equipment	20,000	-	-	0.00%	8.33%	(1,666)	(2,604)	2,604	20,000	100.00%
Maintenance and Repair-Autos/Trucks	9,700	-	-	0.00%	8.33%	(808)	-	-	9,700	100.00%
Postage	8,000	-	-	0.00%	8.33%	(666)	-	-	8,000	100.00%
Building and Equipment Rentals	50,000	3,355	3,355	6.71%	8.33%	(810)	1,787	1,568	46,645	93.29%
Advertising/Legal Publications	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	8.33%	(83)	-	-	1,000	100.00%
Dues and Subscriptions	1,000	-	-	0.00%	8.33%	(83)	-	-	1,000	100.00%
Professional Services	500	-	-	0.00%	8.33%	(42)	-	-	500	100.00%
Workers Compensation and Unemployment Compensation	21,693	-	-	0.00%	8.33%	(1,807)	6,443	(6,443)	21,693	100.00%
Insurance and Bonds	57,000	10,779	10,779	18.91%	8.33%	6,031	4,977	5,802	46,221	81.09%
Contracted Services	275,000	1,667	1,667	0.61%	8.33%	(21,241)	3,496	(1,829)	273,333	99.39%
Bank Fees-Lockbox	2,500	-	-	0.00%			-	-	2,500	100.00%
Electronic Meter Fees	55,000	2,101	2,101	3.82%	8.33%	(2,481)	101	2,000	52,899	96.18%
	794,393	18,338	18,338	2.31%	8.33%	(47,835)	23,164	(4,826)	776,055	97.69%
COMMODITIES										
Materials and Supplies	65,000	745	745	1.15%	8.33%	(4,670)	214	531	64,255	98.85%
Gas, Oil and Tires	8,000	-	-	0.00%	8.33%	(666)	-	-	8,000	100.00%
Uniforms	7,350	-	-	0.00%	8.33%	(612)	-	-	7,350	100.00%
Snow Removal Materials	10,000	-	-	0.00%	8.33%	(833)	-	-		
	90,350	745	745	0.82%	8.33%	(6,781)	214	531	89,605	99.18%
Total Operating Expenses	2,009,874	73,322	73,322	3.65%	8.24%	(92,292)	74,159	(837)	1,936,552	96.35%
Depreciation	-	40,112	40,112	0.00%	8.33%	40,112	36,997	3,115	(40,112)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,009,874	113,434	113,434	5.64%	8.29%	(53,084)	111,156	2,278	1,896,440	94.36%
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	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
TOTAL EXPENSES	$ 2,009,874	$ 113,434	$ 113,434	5.64%	8.31%	$ (53,536)	$ 111,156	2,278	$ 1,896,440	94.36%
Transfers Out	$ 656,510	$ -	$ -	0.00%	8.33%	$ (54,687)	$ -	-	$ 656,510	100.00%

Unaudited

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

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Use	Percent To Use
Capital Outlays										
Capital Outlay-Major Improvements	$ -	-	-	0.00%	8.33%	$ -	$ -	-	-	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	32,000	-	-	0.00%	8.33%	(2,666)	-	-	32,000	100.00%
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, 2022	$ 32,000	$ -	$ -	0.00%	8.33%	$ (2,666)	$ -	$ -	$ 32,000	100.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 203,837
Payments to Suppliers		(47,383)
Payments to Employees		(83,318)
Internal Activity Receipts/payments to other funds		101
Net Cash Provided (Used) By Operating Activities		73,237
CASH FLOWS FRON NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
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		-
Net Cash Provided (Used) By Capital & Related Financing Activities		-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		11,905
Net Cash Provided (Used) By Investing Activities		11,905
Net Increase (Decrease) in Cash and Cash Equivalents		85,142
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $ 3,330,682)		8,320,519
Cash and Cash Equivalents, End of One-Month Period (Including Restricted Assets of $ 3,335,414)		$ 8,405,661
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 86,706
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	40,112	
(Increase) Decrease in Accounts Receivable	1,337	
(Increase) Decrease in Prepaid and Other	-	
(Increase) Decrease in Due From Other Funds	-	
Increase (Decrease) in Accounts Payable	(27,756)	
Increase (Decrease) in Accrued Salaries & Benefits	(29,079)	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	2,360	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	101	
Increase (Decrease) in Due to Other Governmental Entities	(544)	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		(13,469)
Net Cash Provided (Used) by Operating Activities		$ 73,237

Unaudited

City of Charleston

Parking Fund

For the Two-Month Period Ended August 31, 2022

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,200,609
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		115,811
Due From Other Funds		-
Prepaids		594
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		5,317,939
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		3,328,566
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,380,710
Machinery and Equipment		1,865,659
Less Accumulated Depreciation		(22,070,516)
Total Capital Assets (Net of Accumulated Depreciation)		8,242,300
Lease Receivable		1,534,937
Total Noncurrent Assets		13,105,803
Total Assets	$	18,423,742
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	504,343
Loss on Refunding of Debt		-
	$	504,343
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		45,131
Salaries and Wages Payable		-
Compensated Absences		33,235
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		81,821
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		2,015,812
Total Noncurrent Liabilities		2,015,812
Total Liabilities		2,097,633
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		1,436,396
Lease Receivable		1,512,670
Advance Payments		6,546
		2,955,612
NET POSITION		
Net Investment in Capital Assets		8,242,300
Restricted For Debt Service		3,328,566
Unrestricted		2,303,974.00
Total Net Position	$	13,874,840

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, 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	$ 2,688,384	$ 214,787	$ 414,926	15.43%	16.67%	$ (33,228)	$ 370,945	$ 43,981	$ 2,273,458	84.57%
Operating Expenses	2,009,874	175,569	289,004	14.38%	16.83%	(49,258)	350,386	(61,382)	1,720,870	85.62%
Operating Income (Loss)	678,510	39,218	125,922			16,030	20,559	105,363	552,588	
Nonoperating Revenues	10,000	16,929	28,835	288.35%	16.67%	27,168	1,158	27,677	(18,835)	-188.35%
Nonoperating Expenses	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	10,000	16,929	28,835			27,168	1,158	27,677	(18,835)	
Income Before Contributions and Transfers	$ 688,510	$ 56,147	$ 154,757			$ 43,198	$ 21,717	$ 133,040	$ 533,753	77.52%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	16.67%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (656,510.00)	$ -	$ -	0.00%	16.67%	$ 109,440	$ -	$ -	$ (656,510)	0.00%
Change in Net Position			154,757							
Total Net Position-Beginning			$ 13,720,083							
Total Net Position-Ending			$ 13,874,840							

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, 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%	16.67%	$ -	$ -	$ -	$ -	0.00%
Monthly	300,000	23,023	45,855	15.29%	16.67%	(4,155)	44,115	1,740	254,145	84.72%
Commercial	146,100	12,390	24,780	16.96%	16.67%	425	24,110	670	121,320	83.04%
Special Rates	800	-	-	0.00%	16.67%	(133)	-	-	800	100.00%
Meter - Smart - Credit Card	1,500	153	324	21.60%	16.67%	74	299	25	1,176	78.40%
Meter - Smart - Park Mobile	1,100	78	170	15.45%	16.67%	(13)	224	(54)	930	84.55%
Meter - Smart - Coin	1,500	361	361	24.07%	16.67%	111	355	6	1,139	75.93%
Meter - Mechanical - Park Mobile	2,500	102	223	8.92%	16.67%	(194)	410	(187)	2,277	91.08%
Meter - Mechanical - Coin	2,600	218	217	8.35%	16.67%	(216)	217	-	2,383	91.65%
	456,100	36,325	71,930	15.77%	16.67%	(4,102)	69,730	2,200	384,170	84.23%
Building #2										
Daily	16,900	1,268	3,245	19.20%	16.67%	428	2,268	977	13,655	80.80%
Monthly	116,800	5,145	9,698	8.30%	16.67%	(9,773)	10,163	(465)	107,102	91.70%
Theatre Parking	11,300	1,250	2,500	22.12%	16.67%	616	2,500	-	8,800	77.88%
Commercial	76,700	6,331	12,662	16.51%	16.67%	(124)	12,662	-	64,038	83.49%
Rent Override	5,004	-	-	0.00%	16.67%	(834)	-	-	5,004	100.00%
Special Rates	200	29	45	22.50%	16.67%	12	-	45	155	77.50%
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%
	226,904	14,023	28,150	12.41%	16.67%	(9,675)	27,593	557	198,754	87.59%
Building #5										
Daily	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Monthly	177,900	11,973	25,428	14.29%	16.67%	(4,228)	28,438	(3,010)	152,472	85.71%
Special Rates	85,800	6,509	13,059	15.22%	16.67%	(1,244)	13,165	(106)	72,741	84.78%
Meter - Smart - Credit Card	6,300	515	943	14.97%	16.67%	(107)	862	81	5,357	85.03%
Meter - Smart - Park Mobile	3,100	280	667	21.52%	16.67%	150	603	64	2,433	78.48%
Meter - Smart - Coin	15,200	1,948	2,472	16.26%	16.67%	(62)	2,952	(480)	12,728	83.74%
Meter - Mechanical - Park Mobile	3,000	118	325	10.83%	16.67%	(175)	343	(18)	2,675	89.17%
Meter - Mechanical - Coin	5,900	299	574	9.73%	16.67%	(410)	973	(399)	5,326	90.27%
	297,200	21,642	43,468	14.63%	16.67%	(6,075)	47,336	(3,868)	253,732	85.37%
Building #6										
Daily	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Monthly	476,800	33,208	65,138	13.66%	16.67%	(14,345)	72,785	(7,647)	411,662	86.34%
Special Rates	100	-	-	0.00%	16.67%	(17)	-	-	100	100.00%
Meter - Smart - Credit Card	17,500	2,018	3,768	21.53%	16.67%	851	3,248	520	13,732	78.47%
Meter - Smart - Park Mobile	22,100	2,143	4,731	21.41%	16.67%	1,047	5,634	(903)	17,369	78.59%
Meter - Smart - Coin	11,600	2,390	3,476	29.97%	16.67%	1,542	2,056	1,420	8,124	70.03%
Meter - Mechanical - Park Mobile	9,500	794	1,700	17.89%	16.67%	116	1,643	57	7,800	82.11%
Meter - Mechanical - Coin	13,700	1,480	2,111	15.41%	16.67%	(173)	2,272	(161)	11,589	84.59%
	551,300	42,033	80,924	14.68%	16.67%	(10,978)	87,638	(6,714)	470,376	85.32%
Total Buildings	1,531,504	114,023	224,472	14.66%	16.67%	(30,830)	232,297	(7,825)	1,307,032	85.34%
OTHER										
Parking Meter Revenues	137,800	7,578	12,061	8.75%	16.67%	(10,910)	23,232	(11,171)	125,739	91.25%
Meter - Smart - Park Mobile	72,900	7,266	14,640	20.08%	16.67%	2,488	13,172	1,468	58,260	79.92%
Meter - Smart - Coin	198,500	20,043	34,293	17.28%	16.67%	1,203	31,121	3,172	164,207	82.72%
Meter - Mechanical - Park Mobile	55,400	4,879	10,106	18.24%	16.67%	871	10,602	(496)	45,294	81.76%
Meter - Mechanical - Coin	168,600	14,290	24,142	14.32%	16.67%	(3,964)	28,115	(3,973)	144,458	85.68%
Auditorium Parking Lot	2,300	-	-	0.00%	16.67%	(383)	-	-	2,300	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Morris Square Parking	25,500	-	-	0.00%	16.67%	(4,251)	-	-	25,500	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	-	870	1,370	0.00%	16.67%	1,370	1,948	(578)	(1,370)	0.00%
Union Building Parking Lot	10,080	1,185	2,235	22.17%	16.67%	555	3,075	(840)	7,845	77.83%
Special Events	17,400	6,086	20,849	119.82%	16.67%	17,948	10,495	10,354	(3,449)	-19.82%
Rents, Concessions, Leases	71,000	6,397	12,793	18.02%	16.67%	957	6,820	5,973	58,207	81.98%
Auditorium Monthly Rental	7,300	630	1,230	16.85%	16.67%	13	905	325	6,070	83.15%
Police Fines/Court Costs	4,400	300	675	15.34%	16.67%	(58)	250	425	3,725	84.66%
Boot Fees	1,000	150	150	15.00%	16.67%	(17)	200	(50)	850	85.00%
Parking Violations	125,100	13,555	22,510	17.99%	16.67%	1,656	22,185	325	102,590	82.01%
Other Non Moving	233,000	16,735	31,940	13.71%	16.67%	(6,901)	33,941	(2,001)	201,060	86.29%
Warrant Payment Plans	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Bagged Meters	6,100	615	840	13.77%	16.67%	(177)	240	600	5,260	86.23%
Residential Parking Permits	5,800	75	150	2.59%	16.67%	(817)	150	-	5,650	97.41%
Reimbursements	-	-	-	0.00%	16.67%	-	-	-	-	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	12,900	110	470	3.64%	16.67%	(1,680)	620	(150)	12,430	96.36%
Total Other	1,156,880	100,764	190,454	16.46%	16.67%	(2,398)	187,071	3,383	966,426	83.54%
TOTAL OPERATING REVENUES	2,688,384	214,787	414,926	15.43%	16.67%	(33,228)	419,368	(4,442)	2,273,458	84.57%
NONOPERATING REVENUES										
Interest	10,000	16,929	$ 28,835	288.35%	16.67%	27,168	1,291	27,544	(18,835)	-188.35%
Interest on MBC Deposits	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Federal Grants-Lighting Project	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	10,000	16,929	28,835	288.35%	16.67%	27,168	1,291	27,544	(18,835)	-188.35%
TOTAL REVENUES	$ 2,698,384	$ 231,716	$ 443,761	16.45%	16.67%	$ (6,060)	$ 420,659	$ 23,102	$ 2,254,623	83.55%
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, 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	$ 804,724	$ 57,103	$ 91,459	11.37%	19.23%	$ (63,289)	$ 86,370	$ 5,089	$ 713,265	88.63%
FICA	61,561	4,209	6,762	10.98%	19.23%	(5,076)	6,331	431	54,799	89.02%
Medical and Life Insurance	163,842	13,989	28,888	17.63%	16.67%	1,576	26,486	2,402	134,954	82.37%
Retirement	67,835	4,987	7,999	11.79%	19.23%	(5,046)	8,193	(194)	59,836	88.21%
Dental/Optical Insurance	10,983	511	1,498	13.64%	16.67%	(333)	3,164	(1,666)	9,485	86.36%
Insurance Payroll Deduction	(23,814)	(1,617)	(3,184)	0.00%	16.67%	786	(3,726)	542	(20,630)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	16.67%	(6,668)	-	-	40,000	100.00%
	1,125,131	79,182	133,422	11.86%	17.63%	(64,939)	126,818	6,604	991,709	88.14%
CONTRACTUAL SERVICES										
Telephone	17,000	1,080	1,515	8.91%	16.67%	(1,319)	1,598	(83)	15,485	91.09%
Utilities	200,000	16,890	16,890	8.45%	16.67%	(16,450)	21,680	(4,790)	183,110	91.56%
Travel	1,000	-	-	0.00%	16.67%	(167)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	5,785	5,785	7.71%	16.67%	(6,718)	3,821	1,964	69,215	92.29%
Maintenance and Repair-Equipment	20,000	-	-	0.00%	16.67%	(3,334)	-	-	20,000	100.00%
Maintenance and Repair-Autos/Trucks	9,700	-	-	0.00%	16.67%	(1,617)	599	(599)	9,700	100.00%
Postage	8,000	298	298	3.73%	16.67%	(1,036)	54	244	7,702	96.28%
Building and Equipment Rentals	50,000	597	3,952	7.90%	16.67%	(4,383)	4,151	(199)	46,048	92.10%
Advertising/Legal Publications	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	16.67%	(167)	-	-	1,000	100.00%
Dues and Subscriptions	1,000	-	-	0.00%	16.67%	(167)	630	(630)	1,000	100.00%
Professional Services	500	-	-	0.00%	16.67%	(83)	-	-	500	100.00%
Workers Compensation and Unemployment Compensation	21,693	-	-	0.00%	16.67%	(3,616)	6,443	(6,443)	21,693	100.00%
Insurance and Bonds	57,000	-	10,779	18.91%	16.67%	1,277	9,954	825	46,221	81.09%
Contracted Services	275,000	8,804	10,471	3.81%	16.67%	(35,372)	14,119	(3,648)	264,529	96.19%
Bank Fees-Lockbox	2,500	104	104	4.16%	16.67%	(313)	61	43	2,396	95.84%
Electronic Meter Fees	55,000	2,314	4,416	8.03%	16.67%	(4,753)	452	3,964	50,584	91.97%
	794,393	35,872	54,210	6.82%	16.67%	(78,215)	63,562	(9,352)	740,183	93.18%
COMMODITIES										
Materials and Supplies	65,000	20,405	21,150	32.54%	16.67%	10,315	3,995	17,155	43,850	67.46%
Gas, Oil and Tires	8,000	-	-	0.00%	16.67%	(1,334)	542	(542)	8,000	100.00%
Uniforms	7,350	-	-	0.00%	16.67%	(1,225)	-	-	7,350	100.00%
Snow Removal Materials	10,000			0.00%	16.67%	(1,667)	-	-		
	90,350	20,405	21,150	23.41%	16.67%	6,089	4,537	16,613	69,200	76.59%
Total Operating Expenses	2,009,874	135,459	208,782	10.39%	16.99%	(132,696)	194,917	13,865	1,801,092	89.61%
Depreciation	-	40,110	80,222	0.00%	16.67%	80,222	75,792	4,430	(80,222)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,009,874	175,569	289,004	14.38%	16.83%	(49,258)	270,709	18,295	1,720,870	85.62%
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	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
TOTAL EXPENSES	$ 2,009,874	$ 175,569	$ 289,004	14.38%	16.75%	$ (47,650)	$ 270,709	18,295	$ 1,720,870	85.62%
Transfers Out	$ 656,510	$ -	$ -	0.00%	16.67%	$ (109,440)	$ -	-	$ 656,510	100.00%

Unaudited

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

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Use	Percent To Use
Capital Outlays										
Capital Outlay-Major Improvements	$ -	$ -	$ -	0.00%	16.67%	$ -	$ -	$ -	$ -	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	32,000	-	-	0.00%	16.67%	(5,334)	107,916	(107,916)	32,000	100.00%
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, 2022	$ 32,000	$ -	$ -	0.00%	16.67%	$ (5,334)	$ 107,916	$ (107,916)	$ 32,000	100.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 432,282
Payments to Suppliers		(103,636)
Payments to Employees		(162,501)
Internal Activity Receipts/payments to other funds		14,601
Net Cash Provided (Used) By Operating Activities		180,746
CASH FLOWS FRON NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
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		-
Net Cash Provided (Used) By Capital & Related Financing Activities		-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		28,835
Net Cash Provided (Used) By Investing Activities		28,835
Net Increase (Decrease) in Cash and Cash Equivalents		209,581
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $ 3,330,682)		8,320,519
Cash and Cash Equivalents, End of Two-Month Period (Including Restricted Assets of $ 3,328,566)		$ 8,530,100
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 125,922
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	80,222	
(Increase) Decrease in Accounts Receivable	17,939	
(Increase) Decrease in Prepaid and Other	56	
(Increase) Decrease in Due From Other Funds	-	
Increase (Decrease) in Accounts Payable	(27,788)	
Increase (Decrease) in Accrued Salaries & Benefits	(29,079)	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	(583)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	14,601	
Increase (Decrease) in Due to Other Governmental Entities	(544)	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		54,824
Net Cash Provided (Used) by Operating Activities		$ 180,746

Unaudited

City of Charleston

Parking Fund

For the Three-Month Period Ended September 30, 2022

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,259,872
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		115,122
Due From Other Funds		-
Prepaid Insurance		594
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		5,376,513
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		3,321,258
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,380,710
Machinery and Equipment		1,879,927
Less Accumulated Depreciation		(22,110,628)
Total Capital Assets (Net of Accumulated Depreciation)		8,216,456
Lease Receivable		1,534,937
Total Noncurrent Assets		13,072,651
Total Assets	$	18,449,164
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	504,343
Loss on Refunding of Debt		-
	$	504,343
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		59,402
Salaries and Wages Payable		-
Compensated Absences		33,235
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		96,092
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		2,015,812
Total Noncurrent Liabilities		2,015,812
Total Liabilities		2,111,904
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		1,436,396
Lease Receivable		1,512,670
Advance Payments		5,359
		2,954,425
NET POSITION		
Net Investment in Capital Assets		8,216,456
Restricted For Debt Service		3,321,258
Unrestricted		2,349,464.00
Total Net Position	$	13,887,178

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, 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	$ 2,688,384	$ 202,087	$ 617,012	22.95%	25.00%	$ (55,084)	$ 578,736	$ 38,276	$ 2,071,372	77.05%
Operating Expenses	2,009,874	207,693	496,694	24.71%	25.12%	(8,186)	533,805	(37,111)	1,513,180	75.29%
Operating Income (Loss)	678,510	(5,606)	120,318			(46,898)	44,931	75,387	558,192	
Nonoperating Revenues	10,000	17,942	46,777	467.77%	25.00%	44,277	1,727	45,050	(36,777)	-367.77%
Nonoperating Expenses	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	10,000	17,942	46,777			44,277	1,727	45,050	(36,777)	
Income Before Contributions and Transfers	$ 688,510	$ 12,336	$ 167,095			$ (2,621)	$ 46,658	$ 120,437	$ 521,415	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	25.00%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (656,510.00)	$ -	$ -	0.00%	25.00%	$ 164,128	$ -	$ -	$ (656,510)	100.00%
Change in Net Position			167,095							
Total Net Position-Beginning			$ 13,720,083							
Total Net Position-Ending			$ 13,887,178							

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, 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%	25.00%	$ -	$ -	$ -	$ -	0.00%
Monthly	300,000	23,145	69,000	23.00%	25.00%	(6,000)	70,455	(1,455)	231,000	77.00%
Commercial	146,100	12,390	37,171	25.44%	25.00%	646	36,166	1,005	108,929	74.56%
Special Rates	800	-	-	0.00%	25.00%	(200)	-	-	800	100.00%
Meter - Smart - Credit Card	1,500	304	628	41.87%	25.00%	253	423	205	872	58.13%
Meter - Smart - Park Mobile	1,100	-	170	15.45%	25.00%	(105)	312	(142)	930	84.55%
Meter - Smart - Coin	1,500	264	625	41.67%	25.00%	250	526	99	875	58.33%
Meter - Mechanical - Park Mobile	2,500	124	347	13.88%	25.00%	(278)	631	(284)	2,153	86.12%
Meter - Mechanical - Coin	2,600	270	488	18.77%	25.00%	(162)	320	168	2,112	81.23%
	456,100	36,497	108,429	23.77%	25.00%	(5,596)	108,833	(404)	347,671	76.23%
Building #2										
Daily	16,900	939	4,185	24.76%	25.00%	(40)	2,782	1,403	12,715	75.24%
Monthly	116,800	5,090	14,788	12.66%	25.00%	(14,412)	15,470	(682)	102,012	87.34%
Theatre Parking	11,300	1,250	3,750	33.19%	25.00%	925	3,750	-	7,550	66.81%
Commercial	76,700	6,331	18,994	24.76%	25.00%	(181)	18,994	-	57,706	75.24%
Rent Override	5,004	-	-	0.00%	25.00%	(1,251)	-	-	5,004	100.00%
Special Rates	200	-	45	22.50%	25.00%	(5)	-	45	155	77.50%
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%
	226,904	13,610	41,762	18.41%	25.00%	(14,964)	40,996	766	185,142	81.59%
Building #5										
Daily	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Monthly	177,900	13,520	38,947	21.89%	25.00%	(5,528)	44,485	(5,538)	138,953	78.11%
Special Rates	85,800	6,505	19,564	22.80%	25.00%	(1,886)	19,842	(278)	66,236	77.20%
Meter - Smart - Credit Card	6,300	708	1,651	26.21%	25.00%	76	1,322	329	4,649	73.79%
Meter - Smart - Park Mobile	3,100	414	1,081	34.87%	25.00%	306	836	245	2,019	65.13%
Meter - Smart - Coin	15,200	2,171	4,642	30.54%	25.00%	842	4,364	278	10,558	69.46%
Meter - Mechanical - Park Mobile	3,000	217	542	18.07%	25.00%	(208)	511	31	2,458	81.93%
Meter - Mechanical - Coin	5,900	567	1,141	19.34%	25.00%	(334)	1,393	(252)	4,759	80.66%
	297,200	24,102	67,568	22.73%	25.00%	(6,732)	72,753	(5,185)	229,632	77.27%
Building #6										
Daily	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Monthly	476,800	32,150	97,287	20.40%	25.00%	(21,913)	108,040	(10,753)	379,513	79.60%
Special Rates	100	-	-	0.00%	25.00%	(25)	-	-	100	100.00%
Meter - Smart - Credit Card	17,500	1,526	5,293	30.25%	25.00%	918	4,967	326	12,207	69.75%
Meter - Smart - Park Mobile	22,100	2,411	7,142	32.32%	25.00%	1,617	8,493	(1,351)	14,958	67.68%
Meter - Smart - Coin	11,600	1,151	4,627	39.89%	25.00%	1,727	3,516	1,111	6,973	60.11%
Meter - Mechanical - Park Mobile	9,500	836	2,536	26.69%	25.00%	161	2,522	14	6,964	73.31%
Meter - Mechanical - Coin	13,700	869	2,980	21.75%	25.00%	(445)	4,140	(1,160)	10,720	78.25%
	551,300	38,943	119,865	21.74%	25.00%	(17,960)	131,678	(11,813)	431,435	78.26%
Total Buildings	1,531,504	113,152	337,624	22.05%	25.00%	(45,252)	354,260	(16,636)	1,193,880	77.95%
OTHER										
Parking Meter Revenues	137,800	6,346	18,407	13.36%	25.00%	(16,043)	32,919	(14,512)	119,393	86.64%
Meter - Smart - Credit Card	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	72,900	8,063	22,702	31.14%	25.00%	4,477	18,781	3,921	50,198	68.86%
Meter - Smart - Coin	198,500	18,353	52,645	26.52%	25.00%	3,020	44,421	8,224	145,855	73.48%
Meter - Mechanical - Park Mobile	55,400	5,483	15,590	28.14%	25.00%	1,740	16,579	(989)	39,810	71.86%
Meter - Mechanical - Coin	168,600	11,448	35,590	21.11%	25.00%	(6,560)	39,406	(3,816)	133,010	78.89%
Auditorium Parking Lot	2,300	-	-	0.00%	25.00%	(575)	-	-	2,300	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Morris Square Parking	25,500	-	-	0.00%	25.00%	(6,375)	-	-	25,500	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	-	845	2,215	0.00%	25.00%	2,215	2,803	(588)	(2,215)	0.00%
Union Building Parking Lot	10,080	1,155	3,390	33.63%	25.00%	870	4,595	(1,205)	6,690	66.37%
Special Events	17,400	3,000	23,849	137.06%	25.00%	19,499	13,200	10,649	(6,449)	-37.06%
Rents, Concessions, Leases	71,000	6,397	19,190	27.03%	25.00%	1,440	14,457	4,733	51,810	72.97%
Auditorium Monthly Rental	7,300	645	1,875	25.68%	25.00%	50	1,335	540	5,425	74.32%
Police Fines/Court Costs	4,400	250	925	21.02%	25.00%	(175)	275	650	3,475	78.98%
Boot Fees	1,000	50	200	20.00%	25.00%	(50)	200	-	800	80.00%
Parking Violations	125,100	9,850	32,360	25.87%	25.00%	1,085	34,358	(1,998)	92,740	74.13%
Other Non Moving	233,000	16,880	48,820	20.95%	25.00%	(9,430)	46,755	2,065	184,180	79.05%
Warrant Payment Plans	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Bagged Meters	6,100	90	930	15.25%	25.00%	(595)	240	690	5,170	84.75%
Residential Parking Permits	5,800	-	150	2.59%	25.00%	(1,300)	150	-	5,650	97.41%
Reimbursements	-	-	-	0.00%	25.00%	-	-	-	-	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	12,900	80	550	4.26%	25.00%	(2,675)	780	(230)	12,350	95.74%
Total Other	1,156,880	88,935	279,388	24.15%	25.00%	(9,832)	271,254	8,134	877,492	75.85%
TOTAL OPERATING REVENUES	2,688,384	202,087	617,012	22.95%	25.00%	(55,084)	625,514	(8,502)	2,071,372	77.05%
NONOPERATING REVENUES										
Interest	10,000	17,942	46,777	467.77%	25.00%	44,277	1,920	44,857	(36,777)	-367.77%
Interest on MBC Deposits				0.00%	25.00%	-	-	-	-	0.00%
Federal Grants-Lighting Project	-			0.00%	25.00%	-	-	-	-	0.00%
Gain (Loss) Sale of Fixed Assets				0.00%	25.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	10,000	17,942	46,777	467.77%	25.00%	44,277	1,920	44,857	(36,777)	-367.77%
TOTAL REVENUES	$ 2,698,384	$ 220,029	$ 663,789	24.60%	25.00%	$ (10,807)	$ 627,434	$ 36,355	$ 2,034,595	75.40%
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, 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	$ 804,724	$ 87,200	$ 178,659	22.20%	26.92%	$ (37,973)	$ 143,065	$ 35,594	$ 626,065	77.80%
FICA	61,561	6,514	13,276	21.57%	26.92%	(3,296)	10,488	2,788	48,285	78.43%
Medical and Life Insurance	163,842	13,892	42,780	26.11%	25.00%	1,820	39,570	3,210	121,062	73.89%
Retirement	67,835	7,602	15,601	23.00%	26.92%	(2,660)	13,608	1,993	52,234	77.00%
Dental/Optical Insurance	10,983	380	1,878	17.10%	25.00%	(868)	3,622	(1,744)	9,105	82.90%
Insurance Payroll Deduction	(23,814)	(1,617)	(4,801)	0.00%	25.00%	1,153	(5,605)	804	(19,013)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	25.00%	(10,000)	-	-	40,000	100.00%
	1,125,131	113,971	247,393	21.99%	25.72%	(41,991)	204,748	42,645	877,738	78.01%
CONTRACTUAL SERVICES										
Telephone	17,000	1,723	3,238	19.05%	25.00%	(1,012)	2,768	470	13,762	80.95%
Utilities	200,000	15,656	32,546	16.27%	25.00%	(17,454)	34,881	(2,335)	167,454	83.73%
Travel	1,000	-	-	0.00%	25.00%	(250)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	1,150	6,935	9.25%	25.00%	(11,815)	12,929	(5,994)	68,065	90.75%
Maintenance and Repair-Equipment	20,000	-	-	0.00%	25.00%	(5,000)	1,007	(1,007)	20,000	100.00%
Maintenance and Repair-Autos/Trucks	9,700	-	-	0.00%	25.00%	(2,425)	3,099	(3,099)	9,700	100.00%
Postage	8,000	-	298	3.73%	25.00%	(1,702)	308	(10)	7,702	96.28%
Building and Equipment Rentals	50,000	4,732	8,684	17.37%	25.00%	(3,816)	8,229	455	41,316	82.63%
Advertising/Legal Publications	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	25.00%	(250)	-	-	1,000	100.00%
Dues and Subscriptions	1,000	-	-	0.00%	25.00%	(250)	720	(720)	1,000	100.00%
Professional Services	500	1,663	1,663	332.60%	25.00%	1,538	-	1,663	(1,163)	-232.60%
Workers Compensation and Unemployment Compensation	21,693	-	-	0.00%	25.00%	(5,423)	6,443	(6,443)	21,693	100.00%
Insurance and Bonds	57,000	10,779	21,559	37.82%	25.00%	7,309	14,931	6,628	35,441	62.18%
Contracted Services	275,000	7,877	18,347	6.67%	25.00%	(50,403)	21,879	(3,532)	256,653	93.33%
Bank Fees-Lockbox	2,500	189	293	11.72%	25.00%	(332)	230	63	2,207	88.28%
Electronic Meter Fees	55,000	2,360	6,775	12.32%	25.00%	(6,975)	799	5,976	48,225	87.68%
	794,393	46,129	100,338	12.63%	25.00%	(98,260)	108,223	(7,885)	694,055	87.37%
COMMODITIES										
Materials and Supplies	65,000	4,953	26,102	40.16%	25.00%	9,852	10,381	15,721	38,898	59.84%
Gas, Oil and Tires	8,000	-	-	0.00%	25.00%	(2,000)	1,122	(1,122)	8,000	100.00%
Uniforms	7,350	2,528	2,528	34.39%	25.00%	691	150	2,378	4,822	65.61%
Snow Removal Materials	10,000	-	-	0.00%	25.00%	(2,500)	-	-		
	90,350	7,481	28,630	31.69%	25.00%	6,043	11,653	16,977	61,720	68.31%
Total Operating Expenses	2,009,874	167,581	376,361	18.73%	25.24%	(130,931)	324,624	51,737	1,633,513	81.27%
Depreciation	-	40,112	120,333	0.00%	25.00%	120,333	114,272	6,061	(120,333)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,009,874	207,693	496,694	24.71%	25.12%	(8,186)	438,896	57,798	1,513,180	75.29%
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	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
TOTAL EXPENSES	$ 2,009,874	$ 207,693	$ 496,694	24.71%	25.06%	$ (6,980)	$ 438,896	57,798	$ 1,513,180	75.29%
Transfers Out	$ 656,510	$ -	$ -	0.00%	25.00%	$ (164,128)	$ -	-	$ 656,510	100.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Three-Month Period Ended September 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
Capital Outlays										
Capital Outlay-Major Improvements	$ -	$ -	$ -	0.00%	25.00%	$ -	$ -	$ -	$ -	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	25.00%	-	-	-	(14,268)	0.00%
Capital Outlay-Buildings & Equipment	32,000	14,268	14,268	44.59%	25.00%	6,268	107,916	(93,648)	17,732	55.41%
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, 2022	$ 32,000	$ 14,268	$ 14,268	44.59%	25.00%	$ 6,268	$ 107,916	$ (93,648)	$ 17,732	55.41%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Three-Month Period Ended September 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 633,871
Payments to Suppliers		(157,244)
Payments to Employees		(276,472)
Internal Activity Receipts/payments to other funds		28,872
Net Cash Provided (Used) By Operating Activities		229,027
CASH FLOWS FRON NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
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		(14,268)
Capital Contributions		-
Cash Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital & Related Financing Activities		(14,268)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		46,777
Net Cash Provided (Used) By Investing Activities		46,777
Net Increase (Decrease) in Cash and Cash Equivalents		261,536
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $ 3,330,682)		8,320,519
Cash and Cash Equivalents, End of Three-Month Period (Including Restricted Assets of $ 3,321,258)		$ 8,582,055
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 120,318
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	120,333	
(Increase) Decrease in Accounts Receivable	18,628	
(Increase) Decrease in Prepaid and Other	56	
(Increase) Decrease in Due From Other Funds	-	
Increase (Decrease) in Accounts Payable	(27,788)	
Increase (Decrease) in Accrued Salaries & Benefits	(29,079)	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	(1,769)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	28,872	
Increase (Decrease) in Due to Other Governmental Entities	(544)	
(Increase) Decrease in Deferred Outflows		
Increase (Decrease) In Deferred Inflows		
Increase (Decrease) in Other Post Employment Benefits		
Total Adjustments		108,709
Net Cash Provided (Used) by Operating Activities		$ 229,027

Unaudited

City of Charleston

Parking Fund

For the Four-Month Period Ended October 31, 2022

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,356,691
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		118,235
Due From Other Funds		-
Prepaid Insurance		594
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		5,476,445
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		3,330,002
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,380,710
Machinery and Equipment		1,879,927
Less Accumulated Depreciation		(22,150,739)
Total Capital Assets (Net of Accumulated Depreciation)		8,176,345
Lease Receivable		1,534,937
Total Noncurrent Assets		13,041,284
Total Assets	$	18,517,729
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	504,343
Loss on Refunding of Debt		-
	$	504,343
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	1,357
Due to Other Funds		79,524
Salaries and Wages Payable		-
Compensated Absences		33,235
Insurance Claims Payable		-
Other Post Employment Benefits		3,455
Performance Bonds		-
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		117,571
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		2,015,812
Total Noncurrent Liabilities		2,015,812
Total Liabilities		2,133,383
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		1,436,396
Lease Receivable		1,512,670
Advance Payments		5,129
		2,954,195
NET POSITION		
Net Investment in Capital Assets		8,176,345
Restricted For Debt Service		3,330,002
Unrestricted		2,428,147.00
Total Net Position	$	13,934,494

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, 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	$ 2,688,384	$ 205,133	$ 822,144	30.58%	33.33%	$ (73,894)	$ 767,830	$ 54,314	$ 1,866,240	69.42%
Operating Expenses	2,009,874	180,597	677,293	33.70%	33.42%	(219,161)	733,475	(56,182)	1,332,581	66.30%
Operating Income (Loss)	678,510	24,536	144,851			145,267	34,355	110,496	533,659	
Nonoperating Revenues	10,000	22,782	69,560	695.60%	33.33%	66,227	2,331	67,229	(59,560)	-595.60%
Nonoperating Expenses	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	10,000	22,782	69,560			66,227	2,331	67,229	(59,560)	
Income Before Contributions and Transfers	$ 688,510	$ 47,318	$ 214,411	31.14%	33.33%	$ 211,494	$ 36,686	$ 177,725	$ 474,099	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	33.33%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (656,510.00)	$ -	$ -	0.00%	33.33%	$ 218,815	$ -	$ -	$ (656,510)	0.00%
Change in Net Position			214,411							
Total Net Position-Beginning			$ 13,720,083							
Total Net Position-Ending			$ 13,934,494							

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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, 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%	33.33%	$ -	$ -	$ -	$ -	0.00%
Monthly	300,000	23,773	92,773	30.92%	33.33%	(7,217)	93,910	(1,137)	207,227	69.08%
Commercial	146,100	12,390	49,561	33.92%	33.33%	866	48,221	1,340	96,539	66.08%
Special Rates	800	-	-	0.00%	33.33%	(267)	-	-	800	100.00%
Meter - Smart - Credit Card	1,500	140	768	51.20%	33.33%	268	543	225	732	48.80%
Meter - Smart - Park Mobile	1,100	152	322	29.27%	33.33%	(45)	364	(42)	778	70.73%
Meter - Smart - Coin	1,500	63	688	45.87%	33.33%	188	657	31	812	54.13%
Meter - Mechanical - Park Mobile	2,500	115	463	18.52%	33.33%	(370)	761	(298)	2,037	81.48%
Meter - Mechanical - Coin	2,600	10	498	19.15%	33.33%	(369)	440	58	2,102	80.85%
	456,100	36,643	145,073	31.81%	33.33%	(6,945)	144,896	177	311,027	68.19%
Building #2										
Daily	16,900	779	4,964	29.37%	33.33%	(669)	3,642	1,322	11,936	70.63%
Monthly	116,800	5,050	19,838	16.98%	33.33%	(19,091)	20,848	(1,010)	96,962	83.02%
Theatre Parking	11,300	1,260	5,010	44.34%	33.33%	1,244	5,000	10	6,290	55.66%
Commercial	76,700	6,331	25,325	33.02%	33.33%	(239)	25,325	-	51,375	66.98%
Rent Override	5,004	-	-	0.00%	33.33%	(1,668)	-	-	5,004	100.00%
Special Rates	200	(45)	-	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%
	226,904	13,375	55,137	24.30%	33.33%	(20,490)	54,815	322	171,767	75.70%
Building #5										
Daily	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Monthly	177,900	15,195	54,143	30.43%	33.33%	(5,151)	58,670	(4,527)	123,757	69.57%
Special Rates	85,800	6,505	26,069	30.38%	33.33%	(2,528)	26,417	(348)	59,731	69.62%
Meter - Smart - Credit Card	6,300	572	2,223	35.29%	33.33%	123	1,830	393	4,077	64.71%
Meter - Smart - Park Mobile	3,100	425	1,506	48.58%	33.33%	473	1,083	423	1,594	51.42%
Meter - Smart - Coin	15,200	1,946	6,588	43.34%	33.33%	1,522	5,544	1,044	8,612	56.66%
Meter - Mechanical - Park Mobile	3,000	251	793	26.43%	33.33%	(207)	699	94	2,207	73.57%
Meter - Mechanical - Coin	5,900	566	1,707	28.93%	33.33%	(259)	1,764	(57)	4,193	71.07%
	297,200	25,460	93,029	31.30%	33.33%	(6,028)	96,007	(2,978)	204,171	68.70%
Building #6										
Daily	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Monthly	476,800	31,905	129,193	27.10%	33.33%	(29,724)	142,690	(13,497)	347,607	72.90%
Special Rates	100	-	-	0.00%	33.33%	(33)	-	-	100	100.00%
Meter - Smart - Credit Card	17,500	1,801	7,094	40.54%	33.33%	1,261	6,462	632	10,406	59.46%
Meter - Smart - Park Mobile	22,100	1,936	9,078	41.08%	33.33%	1,712	11,153	(2,075)	13,022	58.92%
Meter - Smart - Coin	11,600	1,423	6,050	52.16%	33.33%	2,184	4,580	1,470	5,550	47.84%
Meter - Mechanical - Park Mobile	9,500	778	3,314	34.88%	33.33%	148	3,298	16	6,186	65.12%
Meter - Mechanical - Coin	13,700	1,907	4,887	35.67%	33.33%	321	5,498	(611)	8,813	64.33%
	551,300	39,750	159,616	28.95%	33.33%	(24,132)	173,681	(14,065)	391,684	71.05%
Total Buildings	1,531,504	115,228	452,855	29.57%	33.33%	(57,595)	469,399	(16,544)	1,078,649	70.43%
OTHER										
Parking Meter Revenues	137,800	12,261	30,667	22.25%	33.33%	(15,262)	43,741	(13,074)	107,133	77.75%
Meter - Smart - Credit Card	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	72,900	8,284	30,986	42.50%	33.33%	6,688	24,615	6,371	41,914	57.50%
Meter - Smart - Coin	198,500	19,472	72,117	36.33%	33.33%	5,957	61,353	10,764	126,383	63.67%
Meter - Mechanical - Park Mobile	55,400	4,105	19,694	35.55%	33.33%	1,229	21,617	(1,923)	35,706	64.45%
Meter - Mechanical - Coin	168,600	12,022	47,611	28.24%	33.33%	(8,583)	51,438	(3,827)	120,989	71.76%
Auditorium Parking Lot	2,300	-	-	0.00%	33.33%	(767)	-	-	2,300	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Morris Square Parking	25,500	-	-	0.00%	33.33%	(8,499)	-	-	25,500	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	-	775	2,990	0.00%	33.33%	2,990	3,698	(708)	(2,990)	0.00%
Union Building Parking Lot	10,080	735	4,125	40.92%	33.33%	765	5,880	(1,755)	5,955	59.08%
Special Events	17,400	2,225	26,074	149.85%	33.33%	20,275	14,316	11,758	(8,674)	-49.85%
Rents, Concessions, Leases	71,000	6,397	25,587	36.04%	33.33%	1,923	21,854	3,733	45,413	63.96%
Auditorium Monthly Rental	7,300	565	2,440	33.42%	33.33%	7	1,780	660	4,860	66.58%
Police Fines/Court Costs	4,400	(15)	910	20.68%	33.33%	(557)	300	610	3,490	79.32%
Boot Fees	1,000	50	250	25.00%	33.33%	(83)	150	100	750	75.00%
Parking Violations	125,100	8,355	40,715	32.55%	33.33%	(981)	43,203	(2,488)	84,385	67.45%
Other Non Moving	233,000	13,774	62,593	26.86%	33.33%	(15,066)	60,496	2,097	170,407	73.14%
Warrant Payment Plans	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Bagged Meters	6,100	555	1,485	24.34%	33.33%	(548)	885	600	4,615	75.66%
Residential Parking Permits	5,800	200	350	6.03%	33.33%	(1,583)	175	175	5,450	93.97%
Reimbursements	-	-	-	0.00%	33.33%	-	-	-	-	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	12,900	145	695	5.39%	33.33%	(3,605)	920	(225)	12,205	94.61%
Total Other	1,156,880	89,905	369,289	31.92%	33.33%	(16,299)	356,421	12,868	787,591	68.08%
TOTAL OPERATING REVENUES	2,688,384	205,133	822,144	30.58%	33.33%	(73,894)	825,820	(3,676)	1,866,240	69.42%
NONOPERATING REVENUES										
Interest	10,000	22,782	69,560	695.60%	33.33%	66,227	2,579	66,981	(59,560)	-595.60%
Interest on MBC Deposits	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Federal Grants-Lighting Project	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	10,000	22,782	69,560	695.60%	33.33%	66,227	2,579	66,981	(59,560)	-595.60%
TOTAL REVENUES	$ 2,698,384	$ 227,915	$ 891,704	33.05%	33.33%	$ (7,667)	$ 828,399	$ 63,305	$ 1,806,680	66.95%
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, 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	$ 804,724	$ 58,105	$ 236,764	29.42%	34.62%	$ (41,831)	$ 223,393	$ 13,371	$ 567,960	70.58%
FICA	61,561	4,408	17,684	28.73%	34.62%	(3,628)	16,551	1,133	43,877	71.27%
Medical and Life Insurance	163,842	13,806	56,586	34.54%	33.33%	1,977	48,186	8,400	107,256	65.46%
Retirement	67,835	4,960	20,561	30.31%	34.62%	(2,923)	21,330	(769)	47,274	69.69%
Dental/Optical Insurance	10,983	758	2,636	24.00%	33.33%	(1,025)	3,500	(864)	8,347	76.00%
Insurance Payroll Deduction	(23,814)	(1,702)	(6,503)	0.00%	33.33%	1,434	(7,475)	972	(17,311)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	33.33%	(13,332)	-	-	40,000	100.00%
	1,125,131	80,335	327,728	29.13%	33.88%	(53,466)	305,485	22,243	797,403	70.87%
CONTRACTUAL SERVICES										
Telephone	17,000	1,075	4,313	25.37%	33.33%	(1,353)	4,583	(270)	12,687	74.63%
Utilities	200,000	15,565	48,111	24.06%	33.33%	(18,549)	48,176	(65)	151,889	75.94%
Travel	1,000	-	-	0.00%	33.33%	(333)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	9,636	16,571	22.09%	33.33%	(8,427)	17,803	(1,232)	58,429	77.91%
Maintenance and Repair-Equipment	20,000	292	292	1.46%	33.33%	(6,374)	954	(662)	19,708	98.54%
Maintenance and Repair-Autos/Trucks	9,700	2,013	2,013	20.75%	33.33%	(1,220)	8,540	(6,527)	7,687	79.25%
Postage	8,000	-	298	3.73%	33.33%	(2,368)	561	(263)	7,702	96.28%
Building and Equipment Rentals	50,000	4,087	12,771	25.54%	33.33%	(3,894)	10,803	1,968	37,229	74.46%
Advertising/Legal Publications	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	33.33%	(333)	-	-	1,000	100.00%
Dues and Subscriptions	1,000	276	276	27.60%	33.33%	(57)	910	(634)	724	72.40%
Professional Services	500	-	1,663	332.60%	33.33%	1,496	-	1,663	(1,163)	-232.60%
Workers Compensation and Unemployment Compensation	21,693	5,558	5,558	25.62%	33.33%	(1,672)	7,054	(1,496)	16,135	74.38%
Insurance and Bonds	57,000	-	21,559	37.82%	33.33%	2,561	19,908	1,651	35,441	62.18%
Contracted Services	275,000	12,794	31,142	11.32%	33.33%	(60,516)	28,090	3,052	243,858	88.68%
Bank Fees-Lockbox	2,500	68	361	14.44%	33.33%	(472)	291	70	2,139	85.56%
Electronic Meter Fees	55,000	2,381	9,156	16.65%	33.33%	(9,176)	1,133	8,023	45,844	83.35%
	794,393	53,745	154,084	19.40%	33.33%	(110,687)	148,806	5,278	640,309	80.60%
COMMODITIES										
Materials and Supplies	65,000	2,091	28,194	43.38%	33.33%	6,530	15,818	12,376	36,806	56.62%
Gas, Oil and Tires	8,000	884	884	11.05%	33.33%	(1,782)	1,551	(667)	7,116	88.95%
Uniforms	7,350	3,432	5,959	81.07%	33.33%	3,509	4,616	1,343	1,391	18.93%
Snow Removal Materials	10,000	-	-	0.00%	33.33%	(3,333)	-	-		
	90,350	6,407	35,037	38.78%	33.33%	4,923	21,985	13,052	55,313	61.22%
Total Operating Expenses	2,009,874	140,487	516,849	25.72%	33.51%	(156,727)	476,276	40,573	1,493,025	74.28%
Depreciation	-	40,110	160,444	0.00%	33.33%	160,444	152,804	7,640	(160,444)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,009,874	180,597	677,293	33.70%	33.42%	5,560	629,080	48,213	1,332,581	66.30%
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	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
TOTAL EXPENSES	$ 2,009,874	$ 180,597	$ 677,293	33.70%	33.38%	$ 6,481	$ 629,080	48,213	$ 1,332,581	66.30%
Transfers Out	$ 656,510	$ -	$ -	0.00%	33.33%	$ (218,815)	$ -	-	$ 656,510	100.00%

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Unaudited

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

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Use	Percent To Use
Capital Outlays										
Capital Outlay-Major Improvements	$ -	$ -	$ -	0.00%	33.33%	$ -	$ -	$ -	$ -	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	33.33%	-	-	-	(14,268)	0.00%
Capital Outlay-Buildings & Equipment	32,000	-	14,268	44.59%	33.33%	3,602	110,791	(96,523)	17,732	55.41%
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, 2022	$ 32,000	$ -	$ 14,268	44.59%	33.33%	$ 3,602	$ 110,791	$ (96,523)	$ 17,732	55.41%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 835,659
Payments to Suppliers		(216,039)
Payments to Employees		(356,807)
Internal Activity Receipts/payments to other funds		48,994
Net Cash Provided (Used) By Operating Activities		311,807
CASH FLOWS FRON NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
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		(14,268)
Capital Contributions		-
Cash Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital & Related Financing Activities		(14,268)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		69,560
Net Cash Provided (Used) By Investing Activities		69,560
Net Increase (Decrease) in Cash and Cash Equivalents		367,099
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $ 3,330,682)		8,320,519
Cash and Cash Equivalents, End of Four-Month Period (Including Restricted Assets of $ 3,330,002)		$ 8,687,618
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 144,851
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	160,444	
(Increase) Decrease in Accounts Receivable	15,515	
(Increase) Decrease in Prepaid and Other	56	
(Increase) Decrease in Due From Other Funds	-	
Increase (Decrease) in Accounts Payable	(26,430)	
Increase (Decrease) in Accrued Salaries & Benefits	(29,079)	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	(2,000)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	48,994	
Increase (Decrease) in Due to Other Governmental Entities	(544)	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		166,956
Net Cash Provided (Used) by Operating Activities		$ 311,807

Unaudited

City of Charleston

Parking Fund

For the Five-Month Period Ended November 30, 2022

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,450,295
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		128,367
Due From Other Funds		-
Prepaids		594
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		5,580,181
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		3,340,334
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,380,710
Machinery and Equipment		1,879,927
Less Accumulated Depreciation		(22,190,850)
Total Capital Assets (Net of Accumulated Depreciation)		8,136,234
Lease Receivable		1,534,937
Total Noncurrent Assets		13,011,505
Total Assets	$	18,591,686
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	504,343
Loss on Refunding of Debt		-
	$	504,343
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		93,406
Salaries and Wages Payable		-
Compensated Absences		33,235
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		130,096
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		2,015,812
Total Noncurrent Liabilities		2,015,812
Total Liabilities		2,145,908
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		1,436,396
Lease Receivable		1,512,670
Advance Payments		4,319
		2,953,385
NET POSITION		
Net Investment in Capital Assets		8,136,234
Restricted For Debt Service		3,340,334
Unrestricted		2,520,168.00
Total Net Position	$	13,996,736

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, 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	$ 2,688,384	$ 188,441	$ 1,010,585	37.59%	41.67%	$ (109,665)	$ 956,440	$ 54,145	$ 1,677,799	62.41%
Operating Expenses	2,009,874	153,355	830,645	41.33%	41.72%	(7,874)	886,036	(55,391)	1,179,229	58.67%
Operating Income (Loss)	678,510	35,086	179,940			(101,790)	70,404	109,536	498,570	
Nonoperating Revenues	10,000	27,153	96,713	967.13%	41.67%	92,546	2,916	93,797	(86,713)	-867.13%
Nonoperating Expenses	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	10,000	27,153	96,713			92,546	2,916	93,797	(86,713)	
Income Before Contributions and Transfers	$ 688,510	$ 62,239	$ 276,653			$ (9,244)	$ 73,320	$ 203,333	$ 411,857	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	41.67%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (656,510.00)	$ -	$ -	0.00%	41.67%	$ 273,568	$ -	$ -	$ (656,510)	0.00%
Change in Net Position			276,653							
Total Net Position-Beginning			$ 13,720,083							
Total Net Position-Ending			$ 13,996,736							

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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, 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%	41.67%	$ -	$ -	$ -	$ -	0.00%
Monthly	300,000	23,178	115,950	38.65%	41.67%	(9,060)	116,810	(860)	184,050	61.35%
Commercial	146,100	12,390	61,951	42.40%	41.67%	1,071	60,275	1,676	84,149	57.60%
Special Rates	800	-	-	0.00%	41.67%	(333)	-	-	800	100.00%
Meter - Smart - Credit Card	1,500	108	876	58.40%	41.67%	251	630	246	624	41.60%
Meter - Smart - Park Mobile	1,100	153	475	43.18%	41.67%	17	429	46	625	56.82%
Meter - Smart - Coin	1,500	-	688	45.87%	41.67%	63	805	(117)	812	54.13%
Meter - Mechanical - Park Mobile	2,500	101	563	22.52%	41.67%	(479)	964	(401)	1,937	77.48%
Meter - Mechanical - Coin	2,600	-	498	19.15%	41.67%	(585)	522	(24)	2,102	80.85%
	456,100	35,930	181,001	39.68%	41.67%	(9,056)	180,435	566	275,099	60.32%
Building #2										
Daily	16,900	802	5,766	34.12%	41.67%	(1,276)	4,432	1,334	11,134	65.88%
Monthly	116,800	5,145	24,983	21.39%	41.67%	(23,688)	26,010	(1,027)	91,817	78.61%
Theatre Parking	11,300	1,250	6,260	55.40%	41.67%	1,551	6,250	10	5,040	44.60%
Commercial	76,700	6,331	31,656	41.27%	41.67%	(305)	31,656	-	45,044	58.73%
Rent Override	5,004	-	-	0.00%	41.67%	(2,085)	-	-	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%
	226,904	13,528	68,665	30.26%	41.67%	(25,886)	68,348	317	158,239	69.74%
Building #5										
Daily	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Monthly	177,900	13,425	67,568	37.98%	41.67%	(6,563)	74,210	(6,642)	110,332	62.02%
Special Rates	85,800	6,059	32,128	37.45%	41.67%	(3,625)	33,037	(909)	53,672	62.55%
Meter - Smart - Credit Card	6,300	428	2,651	42.08%	41.67%	26	2,291	360	3,649	57.92%
Meter - Smart - Park Mobile	3,100	404	1,910	61.61%	41.67%	618	1,388	522	1,190	38.39%
Meter - Smart - Coin	15,200	1,133	7,721	50.80%	41.67%	1,387	6,700	1,021	7,479	49.20%
Meter - Mechanical - Park Mobile	3,000	277	1,070	35.67%	41.67%	(180)	910	160	1,930	64.33%
Meter - Mechanical - Coin	5,900	376	2,083	35.31%	41.67%	(376)	2,077	6	3,817	64.69%
	297,200	22,102	115,131	38.74%	41.67%	(8,712)	120,613	(5,482)	182,069	61.26%
Building #6										
Daily	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Monthly	476,800	32,340	161,533	33.88%	41.67%	(37,150)	177,925	(16,392)	315,267	66.12%
Special Rates	100	37	37	37.00%	41.67%	(5)	-	37	63	63.00%
Meter - Smart - Credit Card	17,500	1,370	8,464	48.37%	41.67%	1,172	8,081	383	9,036	51.63%
Meter - Smart - Park Mobile	22,100	1,945	11,023	49.88%	41.67%	1,814	14,077	(3,054)	11,077	50.12%
Meter - Smart - Coin	11,600	1,399	7,449	64.22%	41.67%	2,615	5,777	1,672	4,151	35.78%
Meter - Mechanical - Park Mobile	9,500	849	4,163	43.82%	41.67%	204	4,097	66	5,337	56.18%
Meter - Mechanical - Coin	13,700	1,649	6,537	47.72%	41.67%	828	6,824	(287)	7,163	52.28%
	551,300	39,589	199,206	36.13%	41.67%	(30,521)	216,781	(17,575)	352,094	63.87%
Total Buildings	1,531,504	111,149	564,003	36.83%	41.67%	(74,175)	586,177	(22,174)	967,501	63.17%
OTHER										
Parking Meter Revenues	137,800	6,317	36,984	26.84%	41.67%	(20,437)	51,877	(14,893)	100,816	73.16%
Meter - Smart - Credit Card	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	72,900	8,355	39,340	53.96%	41.67%	8,963	31,157	8,183	33,560	46.04%
Meter - Smart - Coin	198,500	10,554	82,671	41.65%	41.67%	(44)	74,978	7,693	115,829	58.35%
Meter - Mechanical - Park Mobile	55,400	4,272	23,967	43.26%	41.67%	882	26,127	(2,160)	31,433	56.74%
Meter - Mechanical - Coin	168,600	13,120	60,732	36.02%	41.67%	(9,524)	61,471	(739)	107,868	63.98%
Auditorium Parking Lot	2,300	-	-	0.00%	41.67%	(958)	-	-	2,300	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Morris Square Parking	25,500	-	-	0.00%	41.67%	(10,626)	-	-	25,500	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	-	1,020	4,010	0.00%	41.67%	4,010	4,593	(583)	(4,010)	0.00%
Union Building Parking Lot	10,080	705	4,830	47.92%	41.67%	630	7,060	(2,230)	5,250	52.08%
Special Events	17,400	-	26,074	149.85%	41.67%	18,823	14,316	11,758	(8,674)	-49.85%
Rents, Concessions, Leases	71,000	6,397	31,983	45.05%	41.67%	2,397	29,251	2,732	39,017	54.95%
Auditorium Monthly Rental	7,300	715	3,155	43.22%	41.67%	113	2,225	930	4,145	56.78%
Police Fines/Court Costs	4,400	47	957	21.75%	41.67%	(876)	350	607	3,443	78.25%
Boot Fees	1,000	50	300	30.00%	41.67%	(117)	400	(100)	700	70.00%
Parking Violations	125,100	4,985	45,700	36.53%	41.67%	(6,429)	49,658	(3,958)	79,400	63.47%
Other Non Moving	233,000	13,145	75,739	32.51%	41.67%	(21,352)	76,721	(982)	157,261	67.49%
Business Valet	-	100	100	0.00%	41.67%	100	-	100	(100)	0.00%
Bagged Meters	6,100	2,115	3,600	59.02%	41.67%	1,058	900	2,700	2,500	40.98%
Residential Parking Permits	5,800	5,225	5,575	96.12%	41.67%	3,158	5,350	225	225	3.88%
Reimbursements	-	-	-	0.00%	41.67%	-	-	-	-	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	12,900	170	865	6.71%	41.67%	(4,510)	1,041	(176)	12,035	93.29%
Total Other	1,156,880	77,292	446,582	38.60%	41.67%	(35,490)	437,475	9,107	710,298	61.40%
TOTAL OPERATING REVENUES	2,688,384	188,441	1,010,585	37.59%	41.67%	(109,665)	1,023,652	(13,067)	1,677,799	62.41%
NONOPERATING REVENUES										
Interest	10,000	27,153	96,713	967.13%	41.67%	92,546	3,225	93,488	(86,713)	-867.13%
Interest on MBC Deposits	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Federal Grants-Lighting Project	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	10,000	27,153	96,713	967.13%	41.67%	92,546	3,225	93,488	(86,713)	-867.13%
TOTAL REVENUES	$ 2,698,384	$ 215,594	$ 1,107,298	41.04%	41.67%	$ (17,119)	$ 1,026,877	$ 80,421	$ 1,591,086	58.96%
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, 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	$ 804,724	$ 55,922	$ 292,686	36.37%	42.31%	$ (47,793)	$ 274,265	$ 18,421	$ 512,038	63.63%
FICA	61,561	4,243	21,927	35.62%	42.31%	(4,119)	20,377	1,550	39,634	64.38%
Medical and Life Insurance	163,842	13,641	70,226	42.86%	41.67%	1,953	60,994	9,232	93,616	57.14%
Retirement	67,835	4,814	25,375	37.41%	42.31%	(3,326)	26,248	(873)	42,460	62.59%
Dental/Optical Insurance	10,983	191	2,826	25.73%	41.67%	(1,751)	3,707	(881)	8,157	74.27%
Insurance Payroll Deduction	(23,814)	(1,674)	(8,177)	0.00%	41.67%	1,746	(9,105)	928	(15,637)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	41.67%	(16,668)	-	-	40,000	100.00%
	1,125,131	77,137	404,863	35.98%	41.94%	(67,017)	376,486	28,377	720,268	64.02%
CONTRACTUAL SERVICES										
Telephone	17,000	436	4,748	27.93%	41.67%	(2,336)	5,010	(262)	12,252	72.07%
Utilities	200,000	12,263	60,374	30.19%	41.67%	(22,966)	60,123	251	139,626	69.81%
Travel	1,000	-	-	0.00%	41.67%	(417)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	-	16,572	22.10%	41.67%	(14,681)	17,803	(1,231)	58,428	77.90%
Maintenance and Repair-Equipment	20,000	3,646	3,938	19.69%	41.67%	(4,396)	1,947	1,991	16,062	80.31%
Maintenance and Repair-Autos/Trucks	9,700	-	2,013	20.75%	41.67%	(2,029)	10,088	(8,075)	7,687	79.25%
Postage	8,000	-	298	3.73%	41.67%	(3,036)	899	(601)	7,702	96.28%
Building and Equipment Rentals	50,000	657	13,428	26.86%	41.67%	(7,407)	13,638	(210)	36,572	73.14%
Advertising/Legal Publications	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	41.67%	(417)	-	-	1,000	100.00%
Dues and Subscriptions	1,000	-	276	27.60%	41.67%	(141)	910	(634)	724	72.40%
Professional Services	500	-	1,663	332.60%	41.67%	1,455	-	1,663	(1,163)	-232.60%
Workers Compensation and Unemployment Compensation	21,693	51	5,609	25.86%	41.67%	(3,430)	7,054	(1,445)	16,084	74.14%
Insurance and Bonds	57,000	-	21,559	37.82%	41.67%	(2,193)	24,885	(3,326)	35,441	62.18%
Contracted Services	275,000	10,198	41,339	15.03%	41.67%	(73,254)	33,732	7,607	233,661	84.97%
Bank Fees-Lockbox	2,500	71	432	17.28%	41.67%	(610)	354	78	2,068	82.72%
Electronic Meter Fees	55,000	2,391	11,547	20.99%	41.67%	(11,372)	1,485	10,062	43,453	79.01%
	794,393	29,713	183,796	23.14%	41.67%	(147,228)	177,928	5,868	610,597	76.86%
COMMODITIES										
Materials and Supplies	65,000	6,094	34,288	52.75%	41.67%	7,203	19,868	14,420	30,712	47.25%
Gas, Oil and Tires	8,000	-	884	11.05%	41.67%	(2,450)	1,990	(1,106)	7,116	88.95%
Uniforms	7,350	299	6,259	85.16%	41.67%	3,196	4,617	1,642	1,091	14.84%
Snow Removal Materials	10,000			0.00%	41.67%	(4,167)	-	-		
	90,350	6,393	41,431	45.86%	41.67%	3,782	26,475	14,956	48,919	54.14%
Total Operating Expenses	2,009,874	113,243	630,090	31.35%	41.76%	(209,233)	580,889	49,201	1,379,784	68.65%
Depreciation	-	40,112	200,555	0.00%	41.67%	200,555	191,334	9,221	(200,555)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,009,874	153,355	830,645	41.33%	41.72%	(7,774)	772,223	58,422	1,179,229	58.67%
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	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
TOTAL EXPENSES	$ 2,009,874	$ 153,355	$ 830,645	41.33%	41.69%	$ (7,322)	$ 772,223	58,422	$ 1,179,229	58.67%
Transfers Out	$ 656,510	$ -	$ -	0.00%	41.67%	$ (273,568)	$ -	$ -	$ 656,510	100.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Five-Month Period Ended November 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
Capital Outlays										
Capital Outlay-Major Improvements	$ -	$ -	$ -	0.00%	41.67%	$ -	$ -	$ -	$ -	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	41.67%	-	-	-	(14,268)	0.00%
Capital Outlay-Buildings & Equipment	32,000	-	14,268	44.59%	41.67%	934	110,791	(96,523)	17,732	55.41%
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, 2022	$ 32,000	$ -	$ 14,268	44.59%	41.67%	$ 934	$ 110,791	$ (96,523)	$ 17,732	55.41%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Five-Month Period Ended November 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,013,159
Payments to Suppliers		(253,503)
Payments to Employees		(433,942)
Internal Activity Receipts/payments to other funds		62,876
Net Cash Provided (Used) By Operating Activities		388,590
CASH FLOWS FRON NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
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		(14,268)
Capital Contributions		-
Cash Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital & Related Financing Activities		(14,268)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		96,713
Net Cash Provided (Used) By Investing Activities		96,713
Net Increase (Decrease) in Cash and Cash Equivalents		471,035
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $ 3,330,682)		8,320,519
Cash and Cash Equivalents, End of Five-Month Period (Including Restricted Assets of $ 3,340,334)		$ 8,791,554
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 179,940
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	200,555	
(Increase) Decrease in Accounts Receivable	5,383	
(Increase) Decrease in Prepaid and Other	56	
(Increase) Decrease in Due From Other Funds	-	
Increase (Decrease) in Accounts Payable	(27,788)	
Increase (Decrease) in Accrued Salaries & Benefits	(29,079)	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Flexible Spending	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	(2,809)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	62,876	
Increase (Decrease) in Due to Other Governmental Entities	(544)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		208,650
Net Cash Provided (Used) by Operating Activities		$ 388,590

Unaudited

City of Charleston

Parking Fund

For the Six-Month Period Ended December 31, 2022

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,544,129
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		124,530
Due From Other Funds		-
Prepaids		519
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		5,670,103
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		3,351,989
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,380,710
Machinery and Equipment		1,879,927
Less Accumulated Depreciation		(22,230,960)
Total Capital Assets (Net of Accumulated Depreciation)		8,096,124
Lease Receivable		1,534,937
Total Noncurrent Assets		12,983,050
Total Assets	$	18,653,153
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	504,343
Loss on Refunding of Debt		-
	$	504,343
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		109,529
Salaries and Wages Payable		-
Compensated Absences		33,235
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		146,219
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		2,015,812
Total Noncurrent Liabilities		2,015,812
Total Liabilities		2,162,031
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		1,436,396
Lease Receivable		1,512,670
Advance Payments		5,217
		2,954,283
NET POSITION		
Net Investment in Capital Assets		8,096,124
Restricted For Debt Service		3,351,989
Unrestricted		2,593,069.00
Total Net Position	$	14,041,182

Unaudited

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, 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	$ 2,688,384	$ 197,406	$ 1,207,992	44.93%	50.00%	$ (136,200)	$ 1,133,688	$ 74,304	$ 1,480,392	55.07%
Operating Expenses	2,009,874	183,776	1,014,422	50.47%	50.00%	9,485	1,059,375	(44,953)	995,452	49.53%
Operating Income (Loss)	678,510	13,630	193,570			(145,685)	74,313	119,257	484,940	
Nonoperating Revenues	10,000	30,818	127,529	1275.29%	50.00%	122,529	3,535	123,994	(117,529)	-1175.29%
Nonoperating Expenses	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	10,000	30,818	127,529			122,529	3,535	123,994	(117,529)	
Income Before Contributions and Transfers	$ 688,510	$ 44,448	$ 321,099			$ (23,156)	$ 77,848	$ 243,251	$ 367,411	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	50.00%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (656,510.00)	$ -	$ -	0.00%	50.00%	$ 328,255	$ -	$ -	$ (656,510)	0.00%
Change in Net Position			321,099							
Total Net Position-Beginning			$ 13,720,083							
Total Net Position-Ending			$ 14,041,182							
			-							

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, 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%	50.00%	$ -	$ -	$ -	$ -	0.00%
Monthly	300,000	23,333	139,283	46.43%	50.00%	(10,717)	139,700	(417)	160,717	53.57%
Commercial	146,100	12,390	74,341	50.88%	50.00%	1,291	72,331	2,010	71,759	49.12%
Special Rates	800	-	-	0.00%	50.00%	(400)	-	-	800	100.00%
Meter - Smart - Credit Card	1,500	114	990	66.00%	50.00%	240	702	288	510	34.00%
Meter - Smart - Park Mobile	1,100	54	529	48.09%	50.00%	(21)	496	33	571	51.91%
Meter - Smart - Coin	1,500	166	854	56.93%	50.00%	104	898	(44)	646	43.07%
Meter - Mechanical - Park Mobile	2,500	119	682	27.28%	50.00%	(568)	1,145	(463)	1,818	72.72%
Meter - Mechanical - Coin	2,600	266	764	29.38%	50.00%	(536)	718	46	1,836	70.62%
	456,100	36,442	217,443	47.67%	50.00%	(10,607)	215,990	1,453	238,657	52.33%
Building #2										
Daily	16,900	687	6,453	38.18%	50.00%	(1,997)	5,364	1,089	10,447	61.82%
Monthly	116,800	4,340	29,323	25.11%	50.00%	(29,077)	30,425	(1,102)	87,477	74.89%
Theatre Parking	11,300	1,250	7,510	66.46%	50.00%	1,860	7,500	10	3,790	33.54%
Commercial	76,700	6,331	37,987	49.53%	50.00%	(363)	37,987	-	38,713	50.47%
Rent Override	5,004	5,004	5,004	100.00%	50.00%	2,502	5,004	-	-	0.00%
Special Rates	200	-	-	0.00%	50.00%	(100)	(15)	15	200	100.00%
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%
	226,904	17,612	86,277	38.02%	50.00%	(27,175)	86,265	12	140,627	61.98%
Building #5										
Daily	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Monthly	177,900	13,558	81,125	45.60%	50.00%	(7,825)	88,183	(7,058)	96,775	54.40%
Special Rates	85,800	6,505	38,633	45.03%	50.00%	(4,267)	39,657	(1,024)	47,167	54.97%
Meter - Smart - Credit Card	6,300	475	3,126	49.62%	50.00%	(24)	2,665	461	3,174	50.38%
Meter - Smart - Park Mobile	3,100	301	2,211	71.32%	50.00%	661	1,620	591	889	28.68%
Meter - Smart - Coin	15,200	829	8,550	56.25%	50.00%	950	7,655	895	6,650	43.75%
Meter - Mechanical - Park Mobile	3,000	179	1,249	41.63%	50.00%	(251)	1,119	130	1,751	58.37%
Meter - Mechanical - Coin	5,900	-	2,083	35.31%	50.00%	(867)	2,391	(308)	3,817	64.69%
	297,200	21,847	136,977	46.09%	50.00%	(11,623)	143,290	(6,313)	160,223	53.91%
Building #6										
Daily	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Monthly	476,800	31,955	193,488	40.58%	50.00%	(44,912)	214,245	(20,757)	283,312	59.42%
Special Rates	100	76	113	113.00%	50.00%	63	-	113	(13)	-13.00%
Meter - Smart - Credit Card	17,500	2,014	10,479	59.88%	50.00%	1,729	10,319	160	7,021	40.12%
Meter - Smart - Park Mobile	22,100	1,726	12,749	57.69%	50.00%	1,699	16,936	(4,187)	9,351	42.31%
Meter - Smart - Coin	11,600	907	8,356	72.03%	50.00%	2,556	7,205	1,151	3,244	27.97%
Meter - Mechanical - Park Mobile	9,500	742	4,905	51.63%	50.00%	155	4,910	(5)	4,595	48.37%
Meter - Mechanical - Coin	13,700	511	7,048	51.45%	50.00%	198	8,510	(1,462)	6,652	48.55%
	551,300	37,931	237,138	43.01%	50.00%	(38,512)	262,125	(24,987)	314,162	56.99%
Total Buildings	1,531,504	113,832	677,835	44.26%	50.00%	(87,917)	707,670	(29,835)	853,669	55.74%
OTHER										
Parking Meter Revenues	137,800	13,176	50,159	36.40%	50.00%	(18,741)	78,977	(28,818)	87,641	63.60%
Meter - Smart - Credit Card	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	72,900	7,009	46,350	63.58%	50.00%	9,900	37,038	9,312	26,550	36.42%
Meter - Smart - Coin	198,500	15,691	98,363	49.55%	50.00%	(887)	90,847	7,516	100,137	50.45%
Meter - Mechanical - Park Mobile	55,400	-	23,967	43.26%	50.00%	(3,733)	30,709	(6,742)	31,433	56.74%
Meter - Mechanical - Coin	168,600	9,736	70,468	41.80%	50.00%	(13,832)	73,693	(3,225)	98,132	58.20%
Auditorium Parking Lot	2,300	-	-	0.00%	50.00%	(1,150)	-	-	2,300	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Morris Square Parking	25,500	-	-	0.00%	50.00%	(12,750)	-	-	25,500	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	-	2,080	6,090	0.00%	50.00%	6,090	5,488	(5,488)	25,500	0.00%
Union Building Parking Lot	10,080	745	5,575	55.31%	50.00%	535	8,240	(2,665)	4,505	44.69%
Special Events	17,400	-	26,074	149.85%	50.00%	17,374	14,316	11,758	(8,674)	-49.85%
Rents, Concessions, Leases	71,000	6,397	38,380	54.06%	50.00%	2,880	36,647	1,733	32,620	45.94%
Auditorium Monthly Rental	7,300	645	3,800	52.05%	50.00%	150	2,613	1,187	3,500	47.95%
Police Fines/Court Costs	4,400	236	1,193	27.11%	50.00%	(1,007)	350	843	3,207	72.89%
Boot Fees	1,000	50	350	35.00%	50.00%	(150)	500	(150)	650	65.00%
Parking Violations	125,100	5,760	51,460	41.14%	50.00%	(11,090)	54,208	(2,748)	73,640	58.86%
Other Non Moving	233,000	18,086	93,825	40.27%	50.00%	(22,675)	92,751	1,074	139,175	59.73%
Business Valet	-	-	100	0.00%	50.00%	100	-	100	(100)	0.00%
Bagged Meters	6,100	1,860	5,460	89.51%	50.00%	2,410	4,020	1,440	640	10.49%
Residential Parking Permits	5,800	220	5,795	99.91%	50.00%	2,895	5,050	745	5	0.09%
Reimbursements	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Insurance Claims	1,800	1,623	1,623	90.17%	50.00%	723	-	1,623	177	9.83%
Recycling Revenue	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Miscellaneous	12,900	260	1,125	8.72%	50.00%	(5,325)	1,122	3	11,775	91.28%
Total Other	1,156,880	83,574	530,157	45.83%	50.00%	(48,283)	536,569	(6,412)	626,723	54.17%
TOTAL OPERATING REVENUES	2,688,384	197,406	1,207,992	44.93%	50.00%	(136,200)	1,244,239	(36,247)	1,480,392	55.07%
NONOPERATING REVENUES										
Interest	10,000	30,818	127,529	1275.29%	50.00%	122,529	3,899	123,630	(117,529)	-1175.29%
Interest on MBC Deposits	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Federal Grants-Lighting Project	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	50.00%	-	10,140	(10,140)	-	0.00%
TOTAL NONOPERATING REVENUES	10,000	30,818	127,529	1275.29%	50.00%	122,529	14,039	113,490	(117,529)	-1175.29%
TOTAL REVENUES	$ 2,698,384	$ 228,224	$ 1,335,521	49.49%	50.00%	$ (13,671)	$ 1,258,278	$ 77,243	$ 1,362,863	50.51%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	50.00%	$ -	$ -	$ -	$ -	0.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Six-Month Period Ended December 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	$ 804,724	$ 55,888	$ 348,574	43.32%	50.00%	$ (53,788)	$ 327,467	$ 21,107	$ 456,150	56.68%
FICA	61,561	4,177	26,103	42.40%	50.00%	(4,678)	24,334	1,769	35,458	57.60%
Medical and Life Insurance	163,842	13,706	83,932	51.23%	50.00%	2,011	74,025	9,907	79,910	48.77%
Retirement	67,835	4,833	30,208	44.53%	50.00%	(3,710)	31,226	(1,018)	37,627	55.47%
Dental/Optical Insurance	10,983	137	2,963	26.98%	50.00%	(2,529)	4,815	(1,852)	8,020	73.02%
Insurance Payroll Deduction	(23,814)	(1,674)	(9,850)	0.00%	50.00%	2,057	(10,726)	876	(13,964)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	50.00%	(20,000)	-	-	40,000	100.00%
	1,125,131	77,067	481,930	42.83%	50.00%	(80,636)	451,141	30,789	643,201	57.17%
CONTRACTUAL SERVICES										
Telephone	17,000	1,075	5,824	34.26%	50.00%	(2,676)	6,720	(896)	11,176	65.74%
Utilities	200,000	16,118	76,491	38.25%	50.00%	(23,509)	75,225	1,266	123,509	61.75%
Travel	1,000	-	-	0.00%	50.00%	(500)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	18,838	35,410	47.21%	50.00%	(2,090)	20,853	14,557	39,590	52.79%
Maintenance and Repair-Equipment	20,000	-	3,938	19.69%	50.00%	(6,062)	5,163	(1,225)	16,062	80.31%
Maintenance and Repair-Autos/Trucks	9,700	-	2,013	20.75%	50.00%	(2,837)	11,901	(9,888)	7,687	79.25%
Postage	8,000	-	298	3.73%	50.00%	(3,702)	1,156	(858)	7,702	96.28%
Building and Equipment Rentals	50,000	3,972	17,401	34.80%	50.00%	(7,599)	15,993	1,408	32,599	65.20%
Advertising/Legal Publications	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	50.00%	(500)	-	-	1,000	100.00%
Dues and Subscriptions	1,000	-	275	27.50%	50.00%	(225)	910	(635)	725	72.50%
Professional Services	500	-	1,662	332.40%	50.00%	1,412	-	1,662	(1,162)	-232.40%
Workers Compensation and Unemployment Compensation	21,693	2,280	7,890	36.37%	50.00%	(2,957)	7,310	580	13,803	63.63%
Insurance and Bonds	57,000	10,779	32,338	56.73%	50.00%	3,838	29,862	2,476	24,662	43.27%
Contracted Services	275,000	8,028	49,367	17.95%	50.00%	(88,133)	39,114	10,253	225,633	82.05%
Bank Fees-Lockbox	2,500	52	483	19.32%	50.00%	(767)	426	57	2,017	80.68%
Electronic Meter Fees	55,000	2,648	14,195	25.81%	50.00%	(13,305)	1,791	12,404	40,805	74.19%
	794,393	63,790	247,585	31.17%	50.00%	(149,612)	216,424	31,161	546,808	68.83%
COMMODITIES										
Materials and Supplies	65,000	2,809	37,097	57.07%	50.00%	4,597	26,738	10,359	27,903	42.93%
Gas, Oil and Tires	8,000	-	884	11.05%	50.00%	(3,116)	2,392	(1,508)	7,116	88.95%
Uniforms	7,350	-	6,259	85.16%	50.00%	2,584	4,617	1,642	1,091	14.84%
Snow Removal Materials	10,000	-	-	0.00%	50.00%	-	-	-	10,000	100.00%
	90,350	2,809	44,240	48.97%	50.00%	(935)	33,747	10,493	46,110	51.03%
Total Operating Expenses	2,009,874	143,666	773,755	38.50%	50.00%	(231,182)	701,312	72,443	1,236,119	61.50%
Depreciation	-	40,110	240,667	0.00%	50.00%	240,667	229,864	10,803	(240,667)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,009,874	183,776	1,014,422	50.47%	50.00%	9,485	931,176	83,246	995,452	49.53%
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	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
TOTAL EXPENSES	$ 2,009,874	$ 183,776	$ 1,014,422	50.47%	50.00%	$ 9,485	$ 931,176	83,246	$ 995,452	49.53%
Transfers Out	$ 656,510	$ -	$ -	0.00%	50.00%	$ (328,255)	$ -	-	$ 656,510	100.00%

Unaudited

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

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Use	Percent To Use
Capital Outlays										
Capital Outlay-Major Improvements	$ -	$ -	$ -	0.00%	50.00%	$ -	$ -	$ -	$ -	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	50.00%	-	-	-	(14,268)	0.00%
Capital Outlay-Buildings & Equipment	32,000	-	14,268	44.59%	50.00%	(1,732)	110,791	(96,523)	17,732	55.41%
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, 2022	$ 32,000	$ -	$ 14,268	44.59%	50.00%	$ (1,732)	$ 110,791	$ (96,523)	$ 17,732	55.41%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,215,299
Payments to Suppliers		(320,026)
Payments to Employees		(511,009)
Internal Activity Receipts/payments to other funds		78,999
Net Cash Provided (Used) By Operating Activities		463,263
CASH FLOWS FRON NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
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		(14,268)
Capital Contributions		-
Cash Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital & Related Financing Activities		(14,268)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		127,529
Net Cash Provided (Used) By Investing Activities		127,529
Net Increase (Decrease) in Cash and Cash Equivalents		576,524
Cash and Cash Equivalents, Beginning of Six-Month Period (Including Restricted Assets of $ 3,330,682)		8,320,519
Cash and Cash Equivalents, End of Six-Month Period (Including Restricted Assets of $ 3,351,989)		$ 8,897,043
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 193,570
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	240,667	
(Increase) Decrease in Accounts Receivable	9,219	
(Increase) Decrease in Prepaid and Other	131	
(Increase) Decrease in Due From Other Funds	-	
Increase (Decrease) in Accounts Payable	(27,788)	
Increase (Decrease) in Accrued Salaries & Benefits	(29,079)	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Flexible Spending	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	(1,912)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	78,999	
Increase (Decrease) in Due to Other Governtal Entities	(544)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		269,693
Net Cash Provided (Used) by Operating Activities		$ 463,263

Unaudited

City of Charleston

Parking Fund

For the Seven-Month Period Ended January 31, 2023

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
January 31, 2023

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,674,038
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		129,386
Due From Other Funds		-
Prepaid Insurance		519
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		5,804,868
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		3,364,373
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,380,710
Machinery and Equipment		1,879,927
Less Accumulated Depreciation		(22,271,072)
Total Capital Assets (Net of Accumulated Depreciation)		8,056,012
Lease Receivable		1,534,937
Total Noncurrent Assets		12,955,322
Total Assets	$	18,760,190
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	504,342
Loss on Refunding of Debt		-
	$	504,342
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		123,380
Salaries and Wages Payable		-
Compensated Absences		33,235
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		160,070
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		2,015,812
Total Noncurrent Liabilities		2,015,812
Total Liabilities		2,175,882
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		1,436,396
Lease Receivable		1,512,670
Advance Payments		17,907
		2,966,973
NET POSITION		
Net Investment in Capital Assets		8,056,012
Restricted For Debt Service		3,364,373
Unrestricted		2,701,292.00
Total Net Position	$	14,121,677

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, 2023

	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	$ 2,688,384	$ 196,057	$ 1,404,046	52.23%	58.33%	$ (164,088)	$ 1,314,063	$ 89,983	$ 1,284,338	47.77%
Operating Expenses	2,009,874	148,638	1,163,059	57.87%	58.56%	(219,161)	1,243,094	(80,035)	846,815	42.13%
Operating Income (Loss)	678,510	47,419	240,987			55,073	70,969	170,018	437,523	
Nonoperating Revenues	10,000	33,078	160,607	1606.07%	58.33%	154,774	4,158	156,449	(150,607)	-1506.07%
Nonoperating Expenses	656,510	-	-	0.00%	58.33%	(382,942)	-	-	656,510	100.00%
Total Nonoperating Revenue (Expense)	(646,510)	33,078	160,607			537,716	4,158	156,449	(807,117)	
Income Before Contributions and Transfers	$ 32,000	$ 80,497	$ 401,594			$ 592,789	$ 75,127	$ 326,467	$ (369,594)	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	0.00%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ -	$ -	$ -	0.00%	0.00%	$ -	$ -	$ -	$ -	0.00%
Change in Net Position			401,594							
Total Net Position-Beginning			$ 13,720,083							
Total Net Position-Ending			$ 14,121,677							

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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 Seven-Month Period Ended January 31, 2023

	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	300,000	22,843	162,126	54.04%	58.33%	(12,864)	162,638	(512)	137,874	45.96%
Commercial	146,100	12,390	86,731	59.36%	58.33%	1,511	84,386	2,345	59,369	40.64%
Special Rates	800	-	-	0.00%	58.33%	(467)	-	-	800	100.00%
Meter - Smart - Credit Card	1,500	96	1,086	72.40%	58.33%	211	784	302	414	27.60%
Meter - Smart - Park Mobile	1,100	94	623	56.64%	58.33%	(19)	574	49	477	43.36%
Meter - Smart - Coin	1,500	117	971	64.73%	58.33%	96	1,016	(45)	529	35.27%
Meter - Mechanical - Park Mobile	2,500	132	814	32.56%	58.33%	(644)	1,332	(518)	1,686	67.44%
Meter - Mechanical - Coin	2,600	106	870	33.46%	58.33%	(647)	877	(7)	1,730	66.54%
	456,100	35,778	253,221	55.52%	58.33%	(12,822)	251,607	1,614	202,879	44.48%
Building #2										
Daily	16,900	1,145	7,598	44.96%	58.33%	(2,260)	5,921	1,677	9,302	55.04%
Monthly	116,800	5,005	34,328	29.39%	58.33%	(33,801)	35,950	(1,622)	82,472	70.61%
Theatre Parking	11,300	-	7,510	66.46%	58.33%	919	8,750	(1,240)	3,790	33.54%
Commercial	76,700	6,331	44,318	57.78%	58.33%	(421)	44,318	-	32,382	42.22%
Rent Override	5,004	-	5,004	100.00%	58.33%	2,085	5,004	-	-	0.00%
Special Rates	200	-	-	0.00%	58.33%	(117)	(15)	15	200	100.00%
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%
	226,904	12,481	98,758	43.52%	58.33%	(33,595)	99,928	(1,170)	128,146	56.48%
Building #5										
Daily	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Monthly	177,900	13,383	94,508	53.12%	58.33%	(9,261)	103,937	(9,429)	83,392	46.88%
Special Rates	85,800	6,415	45,048	52.50%	58.33%	-	46,316	(1,268)	40,752	47.50%
Meter - Smart - Credit Card	6,300	469	3,595	57.06%	58.33%	-	2,898	697	2,705	42.94%
Meter - Smart - Park Mobile	3,100	358	2,568	82.84%	58.33%	-	1,859	709	532	17.16%
Meter - Smart - Coin	15,200	1,314	9,864	64.89%	58.33%	-	8,899	965	5,336	35.11%
Meter - Mechanical - Park Mobile	3,000	184	1,433	47.77%	58.33%	-	1,325	108	1,567	52.23%
Meter - Mechanical - Coin	5,900	524	2,607	44.19%	58.33%	(834)	2,748	(141)	3,293	55.81%
	297,200	22,647	159,623	53.71%	58.33%	(13,734)	167,982	(8,359)	137,577	46.29%
Building #6										
Daily	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Monthly	476,800	32,805	226,293	47.46%	58.33%	(51,824)	247,570	(21,277)	250,507	52.54%
Special Rates	100	30	143	143.00%	58.33%	85	-	143	(43)	-43.00%
Meter - Smart - Credit Card	17,500	1,984	12,462	71.21%	58.33%	2,254	11,436	1,026	5,038	28.79%
Meter - Smart - Park Mobile	22,100	1,964	14,714	66.58%	58.33%	1,823	19,961	(5,247)	7,386	33.42%
Meter - Smart - Coin	11,600	1,590	9,945	85.73%	58.33%	3,179	7,938	2,007	1,655	14.27%
Meter - Mechanical - Park Mobile	9,500	778	5,683	59.82%	58.33%	142	5,808	(125)	3,817	40.18%
Meter - Mechanical - Coin	13,700	1,389	8,436	61.58%	58.33%	445	9,389	(953)	5,264	38.42%
	551,300	40,540	277,676	50.37%	58.33%	(43,897)	302,102	(24,426)	273,624	49.63%
Total Buildings	1,531,504	111,446	789,278	51.54%	58.33%	(104,048)	821,619	(32,341)	742,226	48.46%
OTHER										
Parking Meter Revenues	137,800	8,564	58,723	42.61%	58.33%	(21,656)	87,342	(28,619)	79,077	57.39%
Meter - Smart - Credit Card	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	72,900	8,418	54,768	75.13%	58.33%	12,245	43,660	11,108	18,132	24.87%
Meter - Smart - Coin	198,500	20,238	118,601	59.75%	58.33%	2,816	101,370	17,231	79,899	40.25%
Meter - Mechanical - Park Mobile	55,400	3,906	27,874	50.31%	58.33%	(4,441)	35,607	(7,733)	27,526	49.69%
Meter - Mechanical - Coin	168,600	9,053	79,521	47.17%	58.33%	(18,823)	82,328	(2,807)	89,079	52.83%
Auditorium Parking Lot	2,300	-	-	0.00%	58.33%	(1,342)	-	-	2,300	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Morris Square Parking	25,500	-	-	0.00%	58.33%	(14,874)	-	-	25,500	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	-	1,680	7,770	0.00%	58.33%	7,770	6,383	1,387	(7,770)	0.00%
Union Building Parking Lot	10,080	740	6,315	62.65%	58.33%	435	9,210	(2,895)	3,765	37.35%
Specail Events	17,400	-	26,074	149.85%	58.33%	15,925	14,341	11,733	(8,674)	-49.85%
Rents, Concessions, Leases	71,000	6,397	44,777	63.07%	58.33%	3,363	44,044	733	26,223	36.93%
Auditorium Monthly Rental	7,300	550	4,350	59.59%	58.33%	92	3,033	1,317	2,950	40.41%
Police Fines/Court Costs	4,400	25	1,217	27.66%	58.33%	(1,350)	375	842	3,183	72.34%
Boot Fees	1,000	-	350	35.00%	58.33%	(233)	500	(150)	650	65.00%
Parking Violations	125,100	6,425	57,885	46.27%	58.33%	(15,086)	65,613	(7,728)	67,215	53.73%
Other Non Moving	233,000	17,675	111,500	47.85%	58.33%	(24,409)	118,251	(6,751)	121,500	52.15%
Business Valet	-	-	100	0.00%	58.33%	100	-	100	(100)	0.00%
Bagged Meters	6,100	1,905	7,365	120.74%	58.33%	3,807	4,785	2,580	(1,265)	-20.74%
Residential Parking Permits	5,800	(1,200)	4,595	79.22%	58.33%	1,212	5,200	(605)	1,205	20.78%
Reimbursements	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Insurance Claims	1,800	-	1,623	90.17%	58.33%	573	-	1,623	177	9.83%
Recycling Revenue	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Miscellaneous	12,900	235	1,360	10.54%	58.33%	(6,165)	1,336	24	11,540	89.46%
Total Other	1,156,880	84,611	614,768	53.14%	58.33%	(60,040)	623,378	(8,610)	542,112	46.86%
TOTAL OPERATING REVENUES	2,688,384	196,057	1,404,046	52.23%	58.33%	(164,088)	1,444,997	(40,951)	1,284,338	47.77%
NONOPERATING REVENUES										
Interest	10,000	33,078	160,607	1606.07%	58.33%	154,774	4,582	156,025	(150,607)	-1506.07%
Interest on MBC Deposits	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Federal Grants-Lighting Project	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	58.33%	-	15,941	(15,941)	-	0.00%
TOTAL NONOPERATING REVENUES	10,000	33,078	160,607	1606.07%	58.33%	154,774	20,523	140,084	(150,607)	-1506.07%
TOTAL REVENUES	$ 2,698,384	$ 229,135	$ 1,564,653	57.98%	58.33%	$ (9,314)	$ 1,465,520	$ 99,133	$ 1,133,731	42.02%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	58.33%	$ -	$ -	$ -	$ -	0.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Seven-Month Period Ended January 31, 2023

	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	$ 804,724	$ 53,585	$ 402,159	49.97%	61.54%	$ (93,068)	$ 376,493	$ 25,666	$ 402,565	50.03%
FICA	61,561	3,944	30,047	48.81%	61.54%	(7,838)	27,917	2,130	31,514	51.19%
Medical and Life Insurance	163,842	13,580	97,512	59.52%	58.33%	1,943	89,003	8,509	66,330	40.48%
Retirement	67,835	4,642	34,851	51.38%	61.54%	(6,895)	35,920	(1,069)	32,984	48.62%
Dental/Optical Insurance	10,983	271	3,234	29.45%	58.33%	(3,172)	5,071	(1,837)	7,749	70.55%
Insurance Payroll Deduction	(23,814)	(1,567)	(11,418)	0.00%	58.33%	2,473	(12,463)	1,045	(12,396)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	58.33%	(23,332)	-	-	-	0.00%
	1,125,131	74,455	556,385	49.45%	58.33%	(99,904)	521,941	34,444	568,746	50.55%
CONTRACTUAL SERVICES										
Telephone	17,000	1,075	6,899	40.58%	58.33%	(3,017)	7,147	(248)	10,101	59.42%
Utilities	200,000	19,968	96,459	48.23%	58.33%	(20,201)	92,249	4,210	103,541	51.77%
Travel	1,000	-	-	0.00%	58.33%	(583)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	128	35,537	47.38%	58.33%	(8,211)	20,853	14,684	39,463	52.62%
Maintenance and Repair-Equipment	20,000	-	3,937	19.69%	58.33%	(7,729)	6,022	(2,085)	16,063	80.32%
Maintenance and Repair-Autos/Trucks	9,700	-	2,013	20.75%	58.33%	(3,645)	11,901	(9,888)	7,687	79.25%
Postage	8,000	2,052	2,350	29.38%	58.33%	(2,316)	1,183	1,167	5,650	70.63%
Building and Equipment Rentals	50,000	2,317	19,718	39.44%	58.33%	(9,447)	18,314	1,404	30,282	60.56%
Advertising/Legal Publications	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	58.33%	(583)	-	-	1,000	100.00%
Dues and Subscriptions	1,000	-	276	27.60%	58.33%	(307)	910	(634)	724	72.40%
Professional Services	500	-	1,663	332.60%	58.33%	1,371	-	1,663	(1,163)	-232.60%
Workers Compensation and Unemployment Compensation	21,693	-	7,890	36.37%	58.33%	(4,764)	7,777	113	13,803	63.63%
Insurance and Bonds	57,000	-	32,338	56.73%	58.33%	(910)	34,839	(2,501)	24,662	43.27%
Contracted Services	275,000	4,402	53,769	19.55%	58.33%	(106,639)	51,841	1,928	221,231	80.45%
Bank Fees-Lockbox	2,500	69	552	22.08%	58.33%	(906)	426	126	1,948	77.92%
Electronic Meter Fees	55,000	2,698	16,893	30.71%	58.33%	(15,189)	2,121	14,772	38,107	69.29%
	794,393	32,709	280,294	35.28%	58.33%	(183,075)	255,583	24,711	514,099	64.72%
COMMODITIES										
Materials and Supplies	65,000	1,362	38,459	59.17%	58.33%	545	37,006	1,453	26,541	40.83%
Gas, Oil and Tires	8,000	-	884	11.05%	58.33%	(3,782)	2,392	(1,508)	7,116	88.95%
Uniforms	7,350	-	6,259	85.16%	58.33%	1,972	5,062	1,197	1,091	14.84%
Snow Removal Materials	10,000			0.00%	58.33%	(5,833)	-	-		
	90,350	1,362	45,602	50.47%	58.33%	(7,099)	44,460	1,142	44,748	49.53%
Total Operating Expenses	2,009,874	108,526	882,281	43.90%	58.33%	(290,079)	821,984	60,297	1,127,593	56.10%
Depreciation	-	40,112	- 280,778	0.00%	58.33%	280,778	268,394	12,384	(280,778)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,009,874	148,638	1,163,059	57.87%	58.56%	(13,923)	1,090,378	72,681	846,815	42.13%
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	656,510	-	-	0.00%	58.33%	(382,942)	-	-	656,510	100.00%
TOTAL EXPENSES	$ 2,666,384	$ 148,638	$ 1,163,059	43.62%	58.45%	$ (395,309)	$ 1,090,378	72,681	$ 1,503,325	56.38%
Transfers Out	$ -	$ -	$ -	0.00%	58.33%	$ -	$ -	-	$ -	0.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Seven-Month Period Ended January 31, 2023

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Use	Percent To Use
Capital Outlays										
Capital Outlay-Major Improvements	$ -	$ -	$ -	0.00%	58.33%	$ -	$ -	$ -	$ -	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	58.33%	-	-	-	(14,268)	0.00%
Capital Outlay-Buildings & Equipment	32,000	-	14,268	44.59%	58.33%	(4,398)	110,791	(96,523)	17,732	55.41%
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, 2023	$ 32,000	$ -	$ 14,268	44.59%	58.33%	$ (4,398)	$ 110,791	$ (96,523)	$ 17,732	55.41%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Seven-Month Period Ended January 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,419,189
Payments to Suppliers		(354,097)
Payments to Employees		(585,464)
Internal Activity Receipts/payments to other funds		92,850
Net Cash Provided (Used) By Operating Activities		572,478
CASH FLOWS FRON NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
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		(14,268)
Capital Contributions		-
Cash Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital & Related Financing Activities		(14,268)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		160,607
Net Cash Provided (Used) By Investing Activities		160,607
Net Increase (Decrease) in Cash and Cash Equivalents		718,817
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $ 3,330,682)		8,320,519
Cash and Cash Equivalents, End of Seven-Month Period (Including Restricted Assets of $ 3,364,373)		$ 9,039,336
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 240,987
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	280,778	
(Increase) Decrease in Accounts Receivable	4,364	
(Increase) Decrease in Prepaid and Other	131	
(Increase) Decrease in Due From Other Funds	-	
Increase (Decrease) in Accounts Payable	(27,788)	
Increase (Decrease) in Accrued Salaries & Benefits	(29,079)	
Increase (Decrease) in Flexible Spending	-	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	10,779	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	92,850	
Increase (Decrease) in Due to Other Governmental Entities	(544)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		331,491
Net Cash Provided (Used) by Operating Activities		$ 572,478

Unaudited

City of Charleston

Parking Fund

For the Eight-Month Period Ended February 28, 2023

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
February 28, 2023

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,762,503
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		145,632
Due From Other Funds		-
Prepaid Insurance		519
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		5,909,579
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		3,376,199
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,380,710
Machinery and Equipment		1,879,927
Less Accumulated Depreciation		(22,311,182)
Total Capital Assets (Net of Accumulated Depreciation)		8,015,902
Lease Receivable		1,534,937
Total Noncurrent Assets		12,927,038
Total Assets	$	18,836,617
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	504,343
Loss on Refunding of Debt		-
	$	504,343
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		139,769
Salaries and Wages Payable		-
Compensated Absences		33,235
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		176,459
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		2,015,812
Total Noncurrent Liabilities		2,015,812
Total Liabilities		2,192,271
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		1,436,396
Lease Receivable		1,512,670
Advance Payments		16,577
		2,965,643
NET POSITION		
Net Investment in Capital Assets		8,015,902
Restricted For Debt Service		3,376,199
Unrestricted		2,790,945.00
Total Net Position	$	14,183,046

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, 2023

	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	$ 2,688,384	$ 196,452	$ 1,600,499	59.53%	66.67%	$ (191,847)	$ 1,489,327	$ 111,172	$ 1,087,885	40.47%
Operating Expenses	2,009,874	166,946	1,330,006	66.17%	66.85%	(13,595)	1,425,912	(95,906)	679,868	33.83%
Operating Income (Loss)	678,510	29,506	270,493			(178,252)	63,415	207,078	408,017	
Nonoperating Revenues	10,000	31,863	192,470	1924.70%	66.67%	185,803	4,724	187,746	(182,470)	0.00%
Nonoperating Expenses	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	10,000	31,863	192,470			185,803	4,724	187,746	(182,470)	
Income Before Contributions and Transfers	$ 688,510	$ 61,369	$ 462,963			$ 7,551	$ 68,139	$ 394,824	$ 225,547	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	66.67%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (656,510.00)	$ -	$ -	0.00%	66.67%	$ 437,695	$ -	$ -	$ (656,510)	0.00%
Change in Net Position			462,963							
Total Net Position-Beginning			$ 13,720,083							
Total Net Position-Ending			$ 14,183,046							

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, 2023

	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	300,000	22,820	184,946	61.65%	66.67%	(15,064)	186,088	(1,142)	115,054	38.35%
Commercial	146,100	12,390	99,121	67.84%	66.67%	1,716	96,611	2,510	46,979	32.16%
Special Rates	800	-	-	0.00%	66.67%	(533)	-	-	800	100.00%
Meter - Smart - Credit Card	1,500	155	1,241	82.73%	66.67%	241	894	347	259	17.27%
Meter - Smart - Park Mobile	1,100	64	686	62.36%	66.67%	(47)	654	32	414	37.64%
Meter - Smart - Coin	1,500	429	1,400	93.33%	66.67%	400	1,129	271	100	6.67%
Meter - Mechanical - Park Mobile	2,500	127	942	37.68%	66.67%	(725)	1,462	(520)	1,558	62.32%
Meter - Mechanical - Coin	2,600	-	870	33.46%	66.67%	(863)	937	(67)	1,730	66.54%
	456,100	35,985	289,206	63.41%	66.67%	(14,876)	287,775	1,431	166,894	36.59%
Building #2										
Daily	16,900	1,164	8,762	51.85%	66.67%	(2,505)	6,459	2,303	8,138	48.15%
Monthly	116,800	5,540	39,868	34.13%	66.67%	(38,003)	42,170	(2,302)	76,932	65.87%
Theatre Parking	11,300	-	7,510	66.46%	66.67%	(24)	10,000	(2,490)	3,790	33.54%
Commercial	76,700	6,331	50,649	66.04%	66.67%	(487)	50,649	-	26,051	33.96%
Rent Override	5,004	-	5,004	100.00%	66.67%	1,668	5,004	-	-	0.00%
Special Rates	200	-	-	0.00%	66.67%	(133)	(15)	15	200	100.00%
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%
	226,904	13,035	111,793	49.27%	66.67%	(39,484)	114,267	(2,474)	115,111	50.73%
Building #5										
Daily	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Monthly	177,900	6,783	101,290	56.94%	66.67%	(17,316)	118,083	(16,793)	76,610	43.06%
Special Rates	85,800	6,423	51,471	59.99%	66.67%	(5,732)	59,597	(8,126)	34,329	40.01%
Meter - Smart - Credit Card	6,300	484	4,079	64.75%	66.67%	(121)	3,235	844	2,221	35.25%
Meter - Smart - Park Mobile	3,100	587	3,155	101.77%	66.67%	1,088	2,108	1,047	(55)	-1.77%
Meter - Smart - Coin	15,200	706	10,571	69.55%	66.67%	437	9,581	990	4,629	30.45%
Meter - Mechanical - Park Mobile	3,000	-	1,433	47.77%	66.67%	(567)	1,531	(98)	1,567	52.23%
Meter - Mechanical - Coin	5,900	509	3,116	52.81%	66.67%	(818)	2,972	144	2,784	47.19%
	297,200	15,492	175,115	58.92%	66.67%	(23,028)	197,107	(21,992)	122,085	41.08%
Building #6										
Daily	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Monthly	476,800	33,650	259,943	54.52%	66.67%	(57,940)	280,850	(20,907)	216,857	45.48%
Special Rates	100	-	143	143.00%	66.67%	76	-	143	(43)	-43.00%
Meter - Smart - Credit Card	17,500	1,822	14,284	81.62%	66.67%	2,617	12,896	1,388	3,216	18.38%
Meter - Smart - Park Mobile	22,100	1,715	16,429	74.34%	66.67%	1,695	22,118	(5,689)	5,671	25.66%
Meter - Smart - Coin	11,600	1,385	11,331	97.68%	66.67%	3,597	8,588	2,743	269	2.32%
Meter - Mechanical - Park Mobile	9,500	845	6,529	68.73%	66.67%	195	6,554	(25)	2,971	31.27%
Meter - Mechanical - Coin	13,700	915	9,351	68.26%	66.67%	217	10,366	(1,015)	4,349	31.74%
	551,300	40,332	318,010	57.68%	66.67%	(49,542)	341,372	(23,362)	233,290	42.32%
Total Buildings	1,531,504	104,844	894,124	58.38%	66.67%	(126,930)	940,521	(46,397)	637,380	41.62%
OTHER										
Parking Meter Revenues	137,800	11,783	70,506	51.17%	66.67%	(21,365)	98,930	(28,424)	67,294	48.83%
Meter - Smart - Credit Card	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	72,900	7,716	62,483	85.71%	66.67%	13,881	49,425	13,058	10,417	14.29%
Meter - Smart - Coin	198,500	15,287	133,888	67.45%	66.67%	1,548	113,812	20,076	64,612	32.55%
Meter - Mechanical - Park Mobile	55,400	5,719	33,593	60.64%	66.67%	(3,342)	39,911	(6,318)	21,807	39.36%
Meter - Mechanical - Coin	168,600	12,656	92,177	54.67%	66.67%	(20,229)	93,351	(1,174)	76,423	45.33%
Auditorium Parking Lot	2,300	-	-	0.00%	66.67%	(1,533)	-	-	2,300	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Morris Square Parking	25,500	-	-	0.00%	66.67%	(17,001)	-	-	25,500	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	-	1,480	9,250	0.00%	66.67%	9,250	7,278	1,972	(9,250)	0.00%
Union Building Parking Lot	10,080	755	7,070	70.14%	66.67%	350	10,240	(3,170)	3,010	29.86%
Special Events	17,400	-	26,074	149.85%	166.67%		14,341	11,733	(8,674)	-49.85%
Rents, Concessions, Leases	71,000	11,067	55,843	78.65%	66.67%	8,507	51,441	4,402	15,157	21.35%
Auditorium Monthly Rental	7,300	605	4,955	67.88%	66.67%	88	3,452	1,503	2,345	32.12%
Police Fines/Court Costs	4,400	-	1,218	27.68%	66.67%	(1,715)	1,500	(282)	3,182	72.32%
Boot Fees	1,000	-	350	35.00%	66.67%	(317)	500	(150)	650	65.00%
Parking Violations	125,100	12,255	70,140	56.07%	66.67%	(13,264)	102,193	(32,053)	54,960	43.93%
Other Non Moving	233,000	12,175	123,675	53.08%	66.67%	(31,666)	160,386	(36,711)	109,325	46.92%
Business Valet	-	-	100	0.00%	66.67%	100	-	100	(100)	0.00%
Bagged Meters	6,100	240	7,605	124.67%	66.67%	3,538	4,935	2,670	(1,505)	-24.67%
Residential Parking Permits	5,800	(400)	4,195	72.33%	66.67%	328	5,350	(1,155)	1,605	27.67%
Reimbursements	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Insurance Claims	1,800	-	1,623	90.17%	66.67%	423	-	1,623	177	9.83%
Recycling Revenue	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Smith Street L`	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Miscellaneous	12,900	270	1,630	12.64%	66.67%	(6,970)	1,636	(6)	11,270	87.36%
Total Other	1,156,880	91,608	706,375	61.06%	66.67%	(64,917)	758,681	(52,306)	450,505	38.94%
TOTAL OPERATING REVENUES	2,688,384	196,452	1,600,499	59.53%	66.67%	(191,847)	1,699,202	(98,703)	1,087,885	40.47%
NONOPERATING REVENUES										
Interest	10,000	31,863	192,470	1924.70%	66.67%	185,803	5,208	187,262	(182,470)	-1824.70%
Interest on MBC Deposits	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Federal Grants-Lighting Project	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	66.67%	-	15,941	(15,941)	-	0.00%
TOTAL NONOPERATING REVENUES	10,000	31,863	192,470	1924.70%	66.67%	185,803	21,149	171,321	(182,470)	-1824.70%
TOTAL REVENUES	$ 2,698,384	$ 228,315	$ 1,792,969	66.45%	66.67%	$ (6,044)	$ 1,720,351	$ 72,618	$ 905,415	33.55%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	66.67%	$ -	$ -	$ -	$ -	0.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Eight-Month Period Ended February 28, 2023

	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	$ 804,724	$ 53,944	$ 456,103	56.68%	69.23%	$ (101,007)	$ 429,387	$ 26,716	$ 348,621	43.32%
FICA	61,561	3,971	34,018	55.26%	69.23%	(8,601)	31,795	2,223	27,543	44.74%
Medical and Life Insurance	163,842	13,570	111,082	67.80%	66.67%	1,849	101,706	9,376	52,760	32.20%
Retirement	67,835	4,734	39,585	58.35%	69.23%	(7,377)	40,956	(1,371)	28,250	41.65%
Dental/Optical Insurance	10,983	680	3,914	35.64%	66.67%	(3,408)	5,902	(1,988)	7,069	64.36%
Insurance Payroll Deduction	(23,814)	(1,574)	(12,992)	0.00%	66.67%	2,885	(14,198)	1,206	(10,822)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	66.67%	(26,668)	-	-	40,000	100.00%
	1,125,131	75,325	631,710	56.15%	67.77%	(130,791)	595,548	36,162	493,421	43.85%
CONTRACTUAL SERVICES										
Telephone	17,000	1,077	7,975	46.91%	66.67%	(3,359)	8,212	(237)	9,025	53.09%
Utilities	200,000	20,673	117,133	58.57%	66.67%	(16,207)	110,806	6,327	82,867	41.43%
Travel	1,000	-	-	0.00%	66.67%	(667)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	9,400	44,937	59.92%	66.67%	(5,066)	40,649	4,288	30,063	40.08%
Maintenance and Repair-Equipment	20,000	250	4,188	20.94%	66.67%	(9,146)	6,869	(2,681)	15,812	79.06%
Maintenance and Repair-Autos/Trucks	9,700	-	2,013	20.75%	66.67%	(4,454)	11,921	(9,908)	7,687	79.25%
Postage	8,000	-	2,350	29.38%	66.67%	(2,984)	3,370	(1,020)	5,650	70.63%
Building and Equipment Rentals	50,000	630	20,347	40.69%	66.67%	(12,988)	18,934	1,413	29,653	59.31%
Advertising/Legal Publications	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	66.67%	(667)	-	-	1,000	100.00%
Dues and Subscriptions	1,000	-	276	27.60%	66.67%	(391)	910	(634)	724	72.40%
Professional Services	500	-	1,663	332.60%	66.67%	1,330	-	1,663	(1,163)	-232.60%
Workers Compensation and Unemployment Compensation	21,693	2,139	10,028	46.23%	66.67%	(4,435)	7,783	2,245	11,665	53.77%
Insurance and Bonds	57,000	-	32,338	56.73%	66.67%	(5,664)	39,816	(7,478)	24,662	43.27%
Contracted Services	275,000	12,779	66,548	24.20%	66.67%	(116,795)	62,377	4,171	208,452	75.80%
Bank Fees-Lockbox	2,500	77	629	25.16%	66.67%	(1,038)	653	(24)	1,871	74.84%
Electronic Meter Fees	55,000	2,683	19,577	35.59%	66.67%	(17,092)	2,372	17,205	35,423	64.41%
	794,393	49,708	330,002	41.54%	66.67%	(199,620)	314,672	15,330	464,391	58.46%
COMMODITIES										
Materials and Supplies	65,000	1,803	40,262	61.94%	66.67%	(3,074)	27,527	12,735	24,738	38.06%
Gas, Oil and Tires	8,000	-	884	11.05%	66.67%	(4,450)	2,396	(1,512)	7,116	88.95%
Uniforms	7,350	-	6,259	85.16%	66.67%	1,359	5,034	1,225	1,091	14.84%
Snow Removal Materials	10,000			0.00%	66.67%		-	-	10,000	100.00%
	90,350	1,803	47,405	52.47%	66.67%	(12,831)	34,957	12,448	42,945	47.53%
Total Operating Expenses	2,009,874	126,836	1,009,117	50.21%	67.04%	(338,236)	945,177	63,940	1,000,757	49.79%
Depreciation	-	40,110	320,889	0.00%	66.67%	320,889	522,382	(201,493)	(320,889)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,009,874	166,946	1,330,006	66.17%	66.85%	(13,595)	1,467,559	(137,553)	679,868	33.83%
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
TOTAL EXPENSES	$ 2,009,874	$ 166,946	$ 1,330,006	66.17%	66.76%	$ (11,786)	$ 1,467,559	(137,553)	$ 679,868	33.83%
Transfers Out	$ 656,510	$ -	$ -	0.00%	66.76%	$ (438,286)	$ -	-	$ 656,510	100.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Eight-Month Period Ended February 28, 2023

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Use	Percent To Use
Capital Outlays										
Capital Outlay-Major Improvements	$ -	-	-	0.00%	66.67%	$ -	$ 36,754	(36,754)	-	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	66.67%	-	-	-	(14,268)	0.00%
Capital Outlay-Buildings & Equipment	32,000	-	14,268	44.59%	66.67%	(7,066)	112,742	(98,474)	17,732	55.41%
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, 2023	$ 32,000	$ -	$ 14,268	44.59%	66.67%	$ (7,066)	$ 149,496	$ (135,228)	$ 17,732	55.41%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Eight-Month Period Ended February 28, 2023

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,598,064
Payments to Suppliers		(405,608)
Payments to Employees		(660,789)
Internal Activity Receipts/payments to other funds		109,239
Net Cash Provided (Used) By Operating Activities		640,906
CASH FLOWS FRON NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
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		(14,268)
Energy Rebates		
Capital Contributions		-
Cash Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital & Related Financing Activities		(14,268)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		192,470
Net Cash Provided (Used) By Investing Activities		192,470
Net Increase (Decrease) in Cash and Cash Equivalents		819,108
Cash and Cash Equivalents, Beginning of Seven-Month Period (Including Restricted Assets of $ 3,330,682)		8,320,519
Cash and Cash Equivalents, End of Seven-Month Period (Including Restricted Assets of $ 3,376,199)		$ 9,139,627
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 270,493
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	320,889	
(Increase) Decrease in Accounts Receivable	(11,883)	
(Increase) Decrease in Prepaid and Other	131	
(Increase) Decrease in Due From Other Funds	-	
Increase (Decrease) in Accounts Payable	(27,788)	
Increase (Decrease) in Accrued Salaries & Benefits	(29,079)	
Increase (Decrease) in Flexible Spending	-	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	9,448	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	109,239	
Increase (Decrease) in Due to Other Governmental Entities	(544)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		370,413
Net Cash Provided (Used) by Operating Activities		$ 640,906

Unaudited

City of Charleston

Parking Fund

For the Nine-Month Period Ended March 31, 2023

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
March 31, 2023

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,765,350
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		109,057
Due From Other Funds		-
Prepaid Insurance		519
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		5,875,851
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		3,389,574
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,380,710
Machinery and Equipment		1,879,927
Less Accumulated Depreciation		(22,350,318)
Total Capital Assets (Net of Accumulated Depreciation)		7,976,766
Lease Receivable		1,534,937
Total Noncurrent Assets		12,901,277
Total Assets	$	18,777,128
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	504,343
Loss on Refunding of Debt		-
	$	504,343
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		33,501
Salaries and Wages Payable		-
Compensated Absences		33,235
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		70,191
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		2,015,812
Total Noncurrent Liabilities		2,015,812
Total Liabilities		2,086,003
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		1,436,396
Lease Receivable		1,512,670
Advance Payments		18,219
		2,967,285
NET POSITION		
Net Investment in Capital Assets		7,976,766
Restricted For Debt Service		3,389,574
Unrestricted		2,861,843.00
Total Net Position	$	14,228,183

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, 2023

	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	$ 2,688,384	$ 212,257	$ 1,812,756	67.43%	75.00%	$ (203,532)	$ 1,678,200	$ 134,556	$ 875,628	32.57%
Operating Expenses	2,009,874	203,591	1,533,598	76.30%	75.14%	23,379	1,583,190	(49,592)	476,276	23.70%
Operating Income (Loss)	678,510	8,666	279,158			(226,911)	95,010	184,148	399,352	
Nonoperating Revenues	10,000	36,472	228,942	2289.42%	75.00%	221,442	5,360	223,582	(218,942)	-2189.42%
Nonoperating Expenses	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	10,000	36,472	228,942			221,442	5,360	223,582	(218,942)	
Income Before Contributions and Transfers	$ 688,510	$ 45,138	$ 508,100			$ (5,469)	$ 100,370	$ 407,730	$ 180,410	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	75.00%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (656,510.00)	$ -	$ -	0.00%	75.00%	$ 492,383	$ -	$ -	$ (656,510)	0.00%
Change in Net Position			508,100							
Total Net Position-Beginning			$ 13,720,083							
Total Net Position-Ending			$ 14,228,183							

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, 2023

	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	300,000	22,960	207,905	69.30%	75.00%	(17,095)	209,053	(1,148)	92,095	30.70%
Commercial	146,100	12,390	111,512	76.33%	75.00%	1,937	109,002	2,510	34,588	23.67%
Special Rates	800	-	-	0.00%	75.00%	(600)	-	-	800	100.00%
Meter - Smart - Credit Card	1,500	97	1,338	89.20%	75.00%	213	1,022	316	162	10.80%
Meter - Smart - Park Mobile	1,100	81	767	69.73%	75.00%	(58)	735	32	333	30.27%
Meter - Smart - Coin	1,500	123	1,524	101.60%	75.00%	399	1,237	287	(24)	-1.60%
Meter - Mechanical - Park Mobile	2,500	157	1,099	43.96%	75.00%	(776)	1,634	(535)	1,401	56.04%
Meter - Mechanical - Coin	2,600	-	870	33.46%	75.00%	(1,080)	1,042	(172)	1,730	66.54%
	456,100	35,808	325,015	71.26%	75.00%	(17,060)	323,725	1,290	131,085	28.74%
Building #2										
Daily	16,900	1,561	10,323	61.08%	75.00%	(2,352)	7,565	2,758	6,577	38.92%
Monthly	116,800	5,165	45,033	38.56%	75.00%	(42,567)	47,225	(2,192)	71,767	61.44%
Theatre Parking	11,300	3,750	11,260	99.65%	75.00%	2,785	11,250	10	40	0.35%
Commercial	76,700	6,331	56,981	74.29%	75.00%	(544)	56,941	40	19,719	25.71%
Rent Override	5,004	-	5,004	100.00%	75.00%	1,251	5,004	-	-	0.00%
Special Rates	200	-	-	0.00%	75.00%	(150)	(15)	15	200	100.00%
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%
	226,904	16,807	128,601	56.68%	75.00%	(41,577)	127,970	631	98,303	43.32%
Building #5										
Daily	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Monthly	177,900	6,523	107,813	60.60%	75.00%	(25,612)	133,518	(25,705)	70,087	39.40%
Special Rates	85,800	6,468	57,939	67.53%	75.00%	(6,411)	72,881	(14,942)	27,861	32.47%
Meter - Smart - Credit Card	6,300	624	4,703	74.65%	75.00%	(22)	3,836	867	1,597	25.35%
Meter - Smart - Park Mobile	3,100	373	3,528	113.81%	75.00%	1,203	2,302	1,226	(428)	-13.81%
Meter - Smart - Coin	15,200	1,246	11,817	77.74%	75.00%	417	11,706	111	3,383	22.26%
Meter - Mechanical - Park Mobile	3,000	201	1,634	54.47%	75.00%	(616)	1,749	(115)	1,366	45.53%
Meter - Mechanical - Coin	5,900	-	3,116	52.81%	75.00%	(1,309)	3,314	(198)	2,784	47.19%
	297,200	15,435	190,550	64.12%	75.00%	(32,350)	229,306	(38,756)	106,650	35.88%
Building #6										
Daily	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Monthly	476,800	32,920	292,863	61.42%	75.00%	(64,737)	312,800	(19,937)	183,937	38.58%
Special Rates	100	718	861	861.00%	75.00%	786	-	861	(761)	-761.00%
Meter - Smart - Credit Card	17,500	2,207	16,491	94.23%	75.00%	3,366	14,475	2,016	1,009	5.77%
Meter - Smart - Park Mobile	22,100	1,599	18,028	81.57%	75.00%	1,453	24,218	(6,190)	4,072	18.43%
Meter - Smart - Coin	11,600	1,646	12,977	111.87%	75.00%	4,277	9,669	3,308	(1,377)	-11.87%
Meter - Mechanical - Park Mobile	9,500	895	7,423	78.14%	75.00%	298	7,183	240	2,077	21.86%
Meter - Mechanical - Coin	13,700	1,117	10,468	76.41%	75.00%	193	11,260	(792)	3,232	23.59%
	551,300	41,102	359,111	65.14%	75.00%	(54,364)	379,605	(20,494)	192,189	34.86%
Total Buildings	1,531,504	109,152	1,003,277	65.51%	75.00%	(145,351)	1,060,606	(57,329)	- 57,330	3.74%
OTHER										
Parking Meter Revenues	137,800	10,461	80,966	58.76%	75.00%	(22,384)	107,777	(26,811)	56,834	41.24%
Meter - Smart - Credit Card	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	72,900	8,371	70,855	97.19%	75.00%	16,180	56,424	14,431	2,045	2.81%
Meter - Smart - Coin	198,500	20,565	154,452	77.81%	75.00%	5,577	130,837	23,615	44,048	22.19%
Meter - Mechanical - Park Mobile	55,400	4,852	38,445	69.40%	75.00%	(3,105)	44,581	(6,136)	16,955	30.60%
Meter - Mechanical - Coin	168,600	11,549	103,726	61.52%	75.00%	(22,724)	107,767	(4,041)	64,874	38.48%
Auditorium Parking Lot	2,300	-	-	0.00%	75.00%	(1,725)	-	-	2,300	100.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Morris Square Parking/Morris Street Lot	25,500	-	-	0.00%	75.00%	(19,125)	-	-	25,500	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	-	1,720	10,970	0.00%	75.00%	10,970	8,253	2,717	(10,970)	0.00%
Union Building Parking Lot	10,080	590	7,660	75.99%	75.00%	100	11,225	(3,565)	2,420	24.01%
Special Events	17,400	-	26,074	149.85%	75.00%	13,024	14,316	11,758	(8,674)	-49.85%
Rents, Concessions, Leases	71,000	11,067	66,910	94.24%	75.00%	13,660	58,837	8,073	4,090	5.76%
Auditorium Monthly Rental	7,300	620	5,575	76.37%	75.00%	100	3,677	1,898	1,725	23.63%
Police Fines/Court Costs	4,400	100	1,318	29.95%	75.00%	(1,982)	4,325	(3,007)	3,082	70.05%
Boot Fees	1,000	-	350	35.00%	75.00%	(400)	550	(200)	650	65.00%
Parking Violations	125,100	21,835	91,975	73.52%	75.00%	(1,850)	114,298	(22,323)	33,125	26.48%
Other Non Moving	233,000	9,435	133,110	57.13%	75.00%	(41,640)	199,016	(65,906)	99,890	42.87%
Bagged Meters	6,100	1,050	8,655	141.89%	75.00%	4,080	10,455	(1,800)	(2,555)	-41.89%
Business Valet	-	600	700	0.00%	75.00%	700	-	700	(700)	0.00%
Residential Parking Permits	5,800	150	4,345	74.91%	75.00%	(5)	5,325	(980)	1,455	25.09%
Reimbursements		-	-	0.00%	75.00%	-	-	-	-	0.00%
Insurance Claims	1,800	-	1,623	90.17%	75.00%	273	-	1,623	177	9.83%
Recycling Revenue	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Miscellaneous	12,900	140	1,770	13.72%	75.00%	(7,905)	1,891	(121)	11,130	86.28%
Total Other	1,156,880	103,105	809,479	69.97%	75.00%	(58,181)	879,554	(70,075)	347,401	30.03%
TOTAL OPERATING REVENUES	2,688,384	212,257	1,812,756	67.43%	75.00%	(203,532)	1,940,160	(127,404)	- 127,405	4.74%
NONOPERATING REVENUES										
Interest	10,000	36,472	228,942	2289.42%	75.00%	221,442	5,910	223,032	(218,942)	-2189.42%
Interest on MBC Deposits	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Federal Grants-Lighting Project	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	75.00%	-	15,941	(15,941)	-	0.00%
TOTAL NONOPERATING REVENUES	10,000	36,472	228,942	2289.42%	75.00%	221,442	21,851	207,091	(218,942)	-2189.42%
TOTAL REVENUES	$ 2,698,384	$ 248,729	$ 2,041,698	75.66%	75.00%	$ 17,910	$ 1,962,011	$ 79,687	$ (79,686)	-2.95%
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, 2023

	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	$ 804,724	$ 80,680	$ 536,782	66.70%	76.92%	$ (82,212)	$ 482,017	$ 54,765	$ 267,942	33.30%
FICA	61,561	6,029	40,047	65.05%	76.92%	(7,306)	35,643	4,404	21,514	34.95%
Medical and Life Insurance	163,842	13,848	124,930	76.25%	75.00%	2,049	113,265	11,665	38,912	23.75%
Retirement	67,835	6,978	46,564	68.64%	76.92%	(5,615)	46,126	438	21,271	31.36%
Dental/Optical Insurance	10,983	777	4,691	42.71%	75.00%	(3,546)	6,115	(1,424)	6,292	57.29%
Insurance Payroll Deduction	(23,814)	(1,445)	(14,437)	0.00%	75.00%	3,424	(16,060)	1,623	(9,377)	39.38%
Other Post Employment Benefits	40,000	-	-	0.00%	75.00%	(30,000)	-	-	40,000	100.00%
	1,125,131	106,867	738,577	65.64%	75.82%	(114,497)	667,106	71,471	386,554	34.36%
CONTRACTUAL SERVICES										
Telephone	17,000	1,721	9,696	57.04%	75.00%	(3,054)	9,286	410	7,304	42.96%
Utilities	200,000	19,122	136,254	68.13%	75.00%	(13,746)	129,557	6,697	63,746	31.87%
Travel	1,000	-	-	0.00%	75.00%	(750)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	152	45,089	60.12%	75.00%	(11,161)	47,066	(1,977)	29,911	39.88%
Maintenance and Repair-Equipment	20,000	-	4,188	20.94%	75.00%	(10,812)	7,107	(2,919)	15,812	79.06%
Maintenance and Repair-Autos/Trucks	9,700	-	2,013	20.75%	75.00%	(5,262)	13,218	(11,205)	7,687	79.25%
Postage	8,000	-	2,350	29.38%	75.00%	(3,650)	6,034	(3,684)	5,650	70.63%
Building and Equipment Rentals	50,000	4,377	24,725	49.45%	75.00%	(12,775)	21,320	3,405	25,275	50.55%
Advertising/Legal Publications	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Training	1,000	-	-	0.00%	75.00%	(750)	-	-	1,000	100.00%
Dues and Subscriptions	1,000	-	276	27.60%	75.00%	(474)	910	(634)	724	72.40%
Professional Services	500	-	1,663	332.60%	75.00%	1,288	-	1,663	(1,163)	0.00%
Workers Compensation and Unemployment Compensation	21,693	3,487	13,516	62.31%	75.00%	(2,754)	9,012	4,504	8,177	37.69%
Insurance and Bonds	57,000	9,672	42,010	73.70%	75.00%	(740)	44,793	(2,783)	14,990	26.30%
Contracted Services	275,000	12,033	78,581	28.57%	75.00%	(127,669)	69,135	9,446	196,419	71.43%
Bank Fees-Lockbox	2,500	60	689	27.56%	75.00%	(1,186)	820	(131)	1,811	72.44%
Electronic Meter Fees	55,000	2,701	22,278	40.51%	75.00%	(18,972)	2,371	19,907	32,722	59.49%
	794,393	53,325	383,328	48.25%	75.00%	(212,467)	360,629	22,699	411,065	51.75%
COMMODITIES										
Materials and Supplies	65,000	3,693	43,955	67.62%	75.00%	(4,795)	53,951	(9,996)	21,045	32.38%
Gas, Oil and Tires	8,000	-	884	11.05%	75.00%	(5,116)	2,960	(2,076)	7,116	88.95%
Uniforms	7,350	570	6,829	92.91%	75.00%	1,317	5,510	1,319	521	7.09%
Snow Removal Materials	10,000	-	-	0.00%	75.00%	(7,500)	-	-		
	90,350	4,263	51,668	57.19%	75.00%	(16,095)	62,421	(10,753)	38,682	42.81%
Total Operating Expenses	2,009,874	164,455	1,173,573	58.39%	75.27%	(339,326)	1,090,156	83,417	836,301	41.61%
Depreciation	-	39,136	360,025	0.00%	75.00%	360,025	345,455	14,570	(360,025)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,009,874	203,591	1,533,598	76.30%	75.14%	23,379	1,435,611	97,987	476,276	23.70%
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	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
TOTAL EXPENSES	$ 2,009,874	$ 203,591	$ 1,533,598	76.30%	75.07%	$ 24,786	$ 1,435,611	97,987	$ 476,276	23.70%
Transfers Out	$ 656,510	$ -	$ -	0.00%	75.00%	$ (492,383)	$ -	-	$ 656,510	100.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Nine-Month Period Ended March 31, 2023

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Use	Percent To Use
Capital Outlays										
Capital Outlay-Major Improvements	$ -	-	-	0.00%	75.00%	$ -	$ 13,335	(13,335)	-	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	32,000	-	14,268	44.59%	75.00%	(9,732)	112,742	(98,474)	17,732	55.41%
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, 2023	$ 32,000	$ -	$ 14,268	44.59%	75.00%	$ (9,732)	$ 126,077	$ (111,809)	$ 17,732	55.41%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Nine-Month Period Ended March 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,848,538
Payments to Suppliers		(463,197)
Payments to Employees		(767,656)
Internal Activity Receipts/payments to other funds		2,971
Net Cash Provided (Used) By Operating Activities		620,656
CASH FLOWS FRON NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
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		(14,268)
Energy Rebates		-
Capital Contributions		-
Cash Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital & Related Financing Activities		(14,268)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		228,942
Net Cash Provided (Used) By Investing Activities		228,942
Net Increase (Decrease) in Cash and Cash Equivalents		835,330
Cash and Cash Equivalents, Beginning of Nine-Month Period (Including Restricted Assets of $ 3,330,682)		8,320,519
Cash and Cash Equivalents, End of Nine-Month Period (Including Restricted Assets of $ 3,389,574)		$ 9,155,849
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 279,158
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	360,025	
(Increase) Decrease in Accounts Receivable	24,692	
(Increase) Decrease in Prepaid and Other	131	
(Increase) Decrease in Due From Other Funds	-	
Increase (Decrease) in Accounts Payable	(27,788)	
Increase (Decrease) in Accrued Salaries & Benefits	(29,079)	
Increase (Decrease) in Flexible Spending	-	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	11,090	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	2,971	
Increase (Decrease) in Due to Other Governmental Entities	(544)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		341,498
Net Cash Provided (Used) by Operating Activities		$ 620,656

Unaudited

City of Charleston

Coliseum & Convention Center

Financial Statements for the Nine-Month Period Ended March 31, 2023

***Note - Each month will be presented separately**

City of Charleston

Coliseum & Convention Center

Financial Statements for the One-Month Period Ended July 31, 2022

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	297,090
Cash with Fiscal Agent		4,050
Accounts Receivable		128,103
Due From Other Funds		-
Prepaid Insurance & Flexible Spending		5,013
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		119,570
Revenue Bond Covenant Accounts		466,385
Total Current Assets		1,020,211
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		22,979
Capital Assets Being Depreciated:		
Buildings		125,910,352
Other Improvements		998,567
Machinery and Equipment		2,060,774
Less Accumulated Depreciation		(33,524,484)
Total Capital Assets (Net of Accumulated Depreciation)		95,768,188
Total Noncurrent Assets		95,768,188
Total Assets	$	96,788,399
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	752,382
Loss on Refunding of Debt		44,749
	$	797,131
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	41,984
Due to Other Funds		29,591
Due to Component Unit		-
Union Technicians Payable		(8,060)
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		-
Compensated Absences		42,305
Consumer Sales Taxes Payable		3,929
Customer Deposits Payable		55,310
Revenue Bonds Payable-Current		610,000
Accrued Interest Payable		18,995
Total Current Liabilities		794,154
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		1,012,558
Other Post Employment Benefits		2,258,764
Total Noncurrent Liabilities		3,271,322
Total Liabilities		4,065,476
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	2,142,825
Unearned Earned Revenue		300
		2,143,125
NET POSITION		
Net Investment in Capital Assets		94,190,379
Restricted for Debt Service		466,385
Unrestricted		(3,279,835)
Total Net Position	$	91,376,929

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the One-Month Period Ended July 31, 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										
Rent	$ 1,925,089	$ 55,623	$ 55,623	2.89%	8.33%	$ (104,737)	$ 26,096	$ 29,527	$ 1,869,466	97.11%
Commissions	567,000	100	100	0.02%	8.33%	(47,131)	-	100	566,900	99.98%
Parking Lot	166,000	2,698	2,698	1.63%	8.33%	(11,130)	6,152	(3,454)	163,302	98.37%
Centerplate	782,000	-	-	0.00%	8.33%	(65,141)	1,305	(1,305)	782,000	100.00%
Patron Services	238,000	705	705	0.30%	8.33%	(19,120)	1,338	(633)	237,295	99.70%
Security	90,000	507	507	0.56%	8.33%	(6,990)	370	137	89,493	99.44%
Advertising	315,000	-	-	0.00%	8.33%	(26,240)	-	-	315,000	100.00%
Spotlight Rental	11,350	-	-	0.00%	8.33%	(945)	-	-	11,350	100.00%
Power Usage	75,000	-	-	0.00%	8.33%	(6,248)	280	(280)	75,000	100.00%
Table Cover/Drapes	55,000	-	-	0.00%	8.33%	(4,582)	-	-	55,000	100.00%
Public Address System	15,000	100	100	0.67%	8.33%	(1,150)	-	100	14,900	99.33%
Staging	25,000	100	100	0.40%	8.33%	(1,983)	80	20	24,900	99.60%
Booth Rental	95,575	-	-	0.00%	8.33%	(7,961)	-	-	95,575	100.00%
Piano Rental	1,000	-	-	0.00%	8.33%	(83)	-	-	1,000	100.00%
Table Rental	62,500	80	80	0.13%	8.33%	(5,126)	-	80	62,420	99.87%
Miscellaneous	28,000	70	70	0.25%	8.33%	(2,262)	-	70	27,930	99.75%
Building Damages	2,000	-	-	0.00%	8.33%	(167)	-	-	2,000	100.00%
Telephone Rental	20,000	-	-	0.00%	8.33%	(1,666)	-	-	20,000	100.00%
A.V. Equipment	336,550	(672)	(672)	-0.20%	8.33%	(28,707)	270	(942)	337,222	100.20%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	57,000	-	-	0.00%	8.33%	(4,748)	30	(30)	57,000	100.00%
Contributions From Other Entities		-	-	0.00%	8.33%	-	-	-	-	0.00%
Drayage	1,000	-	-	0.00%	8.33%	(83)	-	-	1,000	100.00%
TOTAL OPERATING REVENUES	4,868,064	59,311	59,311	1.22%	8.33%	(346,199)	35,921	23,390	4,808,753	98.78%
NONOPERATING REVENUES										
Interest	250	564	564	225.60%	8.33%	543	8	556	(314)	-125.60%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%					
Capital Improvement Fees	307,191	652	652	0.21%	8.33%		268			
Centerplate	-	2,903	2,903	#DIV/0!	0.00%	2,903	-	2,903	(2,903)	
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	307,441	4,119	4,119	1.34%	8.33%	(21,491)	276	3,843	303,322	98.66%
TOTAL REVENUES	5,175,505	63,430	63,430	1.23%	8.33%	(367,690)	36,197	27,233	5,112,075	98.77%
EXPENSES (SCHEDULE ATTACHED)	6,143,505	568,030	568,030	9.25%	8.31%	57,505	517,173	50,857	5,575,475	90.75%
NET INCOME	(968,000)	(504,600)	(504,600)	0.00%	8.33%	(423,966)	(480,976)	(23,624)	(463,400)	
Transfers In-General Fund	1,478,000	85,729	85,729	5.80%	8.33%	(37,388)	162,547	(76,818)	1,392,271	94.20%
Transfers In-Coal Severance	100,000	46,644	46,644	46.64%	8.33%	38,314	29,194	17,450	53,356	53.36%
Transfers In-Civic Center Project	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Transfers In-Civic Center Improvement Fund	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Transfers In-Capital Contribution	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	(2,500)	(2,500)	0.00%	8.33%	(2,500)	16,911	(19,411)	2,500	0.00%
Total Transfers In (Out)	$ 1,578,000	$ 129,873	$ 129,873	8.23%	8.33%	$ (1,574)	$ 208,652	$ (78,779)	$ 1,448,127	91.77%
Change in Net Position			(374,727)							
Total Net Position-Beginning			$ 91,751,656							
Total Net Position-Ending			$ 91,376,929							

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

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 743,670	$ 31,055	$ 31,055	4.18%	8.33%	$ (30,893)	$ 29,946	$ 1,109	$ 712,615	95.82%
FICA	53,831	2,280	2,280	4.24%	8.33%	(2,206)	2,210	70	51,551	95.76%
Medical and Life Insurance	132,634	12,061	12,061	9.09%	8.33%	1,013	11,665	396	120,573	90.91%
Retirement	63,330	2,795	2,795	4.41%	8.33%	(2,480)	2,868	(73)	60,535	95.59%
Dental/Optical Insurance	8,891	3,182	3,182	35.79%	8.33%	2,441	187	2,995	5,709	64.21%
Insurance-Payroll Deduction	(19,278)	(2,285)	(2,285)	0.00%	8.33%	(679)	(2,715)	430	(16,993)	88.15%
OPEB	20,000	-	-	0.00%	8.33%	(1,666)	-	-	20,000	100.00%
	1,003,078	49,088	49,088	4.89%	8.33%	(34,473)	44,161	4,927	953,990	95.11%
CONTRACTUAL SERVICES										
Telephone	37,200	2,424	2,424	6.52%	8.33%	(675)	4,478	(2,054)	34,776	93.48%
Telephone - Municipal Auditorium	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Printing	21,450	-	-	0.00%	8.33%	(1,787)	-	-	21,450	100.00%
Utilities	658,000	2,295	2,295	0.35%	8.33%	(52,516)	137	2,158	655,705	99.65%
Utilities - Municipal Auditorium	90,000	440	440	0.49%	8.33%	(7,057)	-	440	89,560	99.51%
Travel	35,150	-	-	0.00%	8.33%	(2,928)	-	-	35,150	100.00%
Maintenance & Repair-Building & Grounds	145,000	2,765	2,765	1.91%	8.33%	(9,314)	-	2,765	142,235	98.09%
Maintenance & Repair-B & G - Municipal Auditorium	20,000	-	-	0.00%	8.33%	(1,666)	-	-	20,000	100.00%
Maintenance & Repair-Equipment	100,000	-	-	0.00%	8.33%	(8,330)	-	-	100,000	100.00%
Maintenance & Repair-Equipment - Municipal Auditorium	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	2,420	-	-	0.00%	8.33%	(202)	-	-	2,420	100.00%
OVG	-	49,775	49,775	0.00%	0.00%	49,775	32,500	17,275	(49,775)	0.00%
Building & Equipment Rents	229,040	3,767	3,767	1.64%	8.33%	(15,312)	448	3,319	225,273	98.36%
Building & Equipment Rents - Municipal Auditorium	960	-	-	0.00%	8.33%	(80)	-	-	960	100.00%
Advertising/Legal Publications	51,250	8,411	8,411	16.41%	8.33%	4,142	241	8,170	42,839	83.59%
Training	6,500	-	-	0.00%	8.33%	(541)	-	-	6,500	100.00%
Dues and Subscriptions	1,850	200	200	10.81%	8.33%	46	-	200	1,650	89.19%
Workers Compensation & Unemployment Costs	17,561	-	-	0.00%	8.33%	(1,463)	-	-	17,561	100.00%
Insurance and Bonds	322,993	14,647	14,647	4.53%	8.33%	(12,258)	27,607	(12,960)	308,346	95.47%
Contracted Services	2,727,392	24,200	24,200	0.89%	8.33%	(202,992)	(593)	24,793	2,703,192	99.11%
Contracted Services - Municipal Auditorium	500	-	-	0.00%	8.33%	(42)	-	-	500	100.00%
	4,467,266	108,924	108,924	2.44%	8.33%	(263,199)	64,818	44,106	4,358,342	97.56%
COMMODITIES										
Materials and Supplies	252,870	3,640	3,640	1.44%	8.33%	(17,424)	4,264	(624)	249,230	98.56%
Materials and Supplies - Municipal Auditorium	20,000	-	-	0.00%	8.33%	(1,666)	-	-	20,000	100.00%
Gasoline and Oil	2,500	-	-	0.00%	8.33%	(208)	-	-	2,500	100.00%
Uniforms	18,600	673	673	3.62%	8.33%	(876)	591	82	17,927	96.38%
	293,970	4,313	4,313	1.47%	8.33%	(20,175)	4,855	(542)	289,657	98.53%
Total Operating Expenses	5,764,314	162,325	162,325	2.82%	8.33%	(317,852)	113,834	48,491	5,601,989	97.18%
Depreciation	-	396,960	396,960	0.00%	0.00%	396,960	392,385	4,575	(396,960)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	5,764,314	559,285	559,285	9.70%	4.17%	319,197	506,219	53,066	5,205,029	90.30%
NONOPERATING EXPENSES										
Other Interest	-	2,509	2,509	0.00%	0.00%	2,509	-	2,509	(2,509)	0.00%
Interest on Bonds	67,490	6,236	6,236	9.24%	8.33%	614	10,954	(4,718)	61,254	90.76%
Bond Service Charges	4,510	-	-	0.00%	8.33%	(376)	-	-	4,510	100.00%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	72,000	8,745	8,745	12.15%	8.33%	2,747	10,954	(2,209)	63,255	87.85%
TOTAL EXPENSES	5,836,314	568,030	568,030	9.73%	6.25%	203,404	517,173	50,857	5,268,284	90.27%
Transfers Out	307,191	-	-	0.00%	8.33%	(25,589)	-	-	307,191	100.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,143,505	$ 568,030	$ 568,030	9.25%	6.25%	$ 184,212	$ 517,173	$ 50,857	$ 5,575,475	90.75%

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Unaudited

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

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ -	0.00%	8.33%	-	$ -	$ -	$ -	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	8.33%	-	-	$ -	-	0.00%
Building Improvements	-	-	-	0.00%	8.33%	-	-	$ -	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Total Capital Outlay for the 1st-Month Period Ended July 31, 2022	$ -	$ -	$ -	0.00%	8.33%	$ -	$ -	$ -	$ -	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 606,928
Payments to Suppliers		(440,460)
Payments to Employees		(73,788)
Internal Activity Receipts/Payments to Other Funds		(107,897)
Net Cash Provided (Used) By Operating Activities		(15,217)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		85,729
Transfers From Coal Severance Fund for Debt Service Payments		46,644
Transfer From Civic Center Project		
Transfers From Civic Center Capital Improvements Fund		-
Transfer to Civic Center Capital Improvement Fund		(2,500)
Transfers from Civic Center Grant Fund		-
Energy Rebates for Capital Lighting Upgrades		-
Transfers GF-Health Care		-
General Fund Subsidy		-
Insurance Claims		-
Capital Improvement fees		652
Centerplate		2,903
Interest And Fees Paid On Capital Debt		
Principal Paid On Capital Debt		
Acquisition and Construction of Capital Assets		-
Proceeds from Sale of Capital Asset		
Net Cash Provided (Used) By Capital and Related Financing Activities		133,428
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		564
Net Cash Provided (Used) By Investing Activities		564
Net Increase (Decrease) In Cash And Cash Equivalents		118,775
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $399,902)		648,750
Cash and Cash Equivalents, End of One-Month Period (Including Restricted Assets of $ 466,385)		$ 767,525
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (499,974)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	396,960	
(Increase) Decrease in Due From Other Funds	2,500	
(Increase) Decrease in Accounts Receivable	550,520	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	(2,903)	
Increase (Decrease) in Advance Payment	-	
Increase (Decrease) In Accounts Payable	(307,921)	
Increase (Decrease) In Salaries & Benefits Payable	(24,700)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	(4,131)	
Increase (Decrease) In Due To Other Funds	(110,397)	
Increase (Decrease) in Due To Component Unit	(15,171)	
Increase (Decrease) In Deposits On Hand	-	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		484,757
Net Cash Provided (Used) By Operating Activities		$ (15,217)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum & Convention Center

Financial Statements for the Two-Month Period Ended August 31, 2022

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

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 354,687
Cash with Fiscal Agent	4,050
Accounts Receivable	71,118
Due From Other Funds	-
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	114,893
Revenue Bond Covenant Accounts	533,102
Total Current Assets	1,082,863
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	22,979
Capital Assets Being Depreciated:	
Buildings	125,910,352
Other Improvements	998,567
Machinery and Equipment	2,060,774
Less Accumulated Depreciation	(33,921,446)
Total Capital Assets (Net of Accumulated Depreciation)	95,371,226
Total Noncurrent Assets	95,371,226
Total Assets	$ 96,454,089
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 752,382
Loss on Refunding of Debt	43,151
	795,533
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 22,979
Due to Other Funds	41,404
Due to Component Unit	
Union Technicians Payable	(13,147)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	42,305
Consumer Sales Taxes Payable	4,724
Customer Deposits Payable	55,310
Revenue Bonds Payable-Current	610,000
Accrued Interest Payable	25,231
Total Current Liabilities	788,906
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	1,013,469
Other Post Employment Benefits	2,258,764
Total Noncurrent Liabilities	3,272,233
Total Liabilities	4,061,139
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 2,142,825
Unearned Earned Revenue	300
	2,143,125
NET POSITION	
Net Investment in Capital Assets	93,790,908
Restricted for Debt Service	533,102
Unrestricted	(3,278,652)
Total Net Position	$ 91,045,358

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Two-Month Period Ended August 31, 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										
Rent	$ 1,925,089	$ 246,177	$ 301,800	15.68%	16.67%	$ (19,112)	$ 68,971	$ 232,829	$ 1,623,289	84.32%
Commissions	567,000	10,742	10,841	1.91%	16.67%	(83,678)	1,026	9,815	556,159	98.09%
Parking Lot	166,000	5,373	8,071	4.86%	16.67%	(19,601)	11,091	(3,020)	157,929	95.14%
Centerplate	782,000	157,438	157,438	20.13%	16.67%	27,079	(22,982)	180,420	624,562	79.87%
Patron Services	238,000	17,679	18,384	7.72%	16.67%	(21,291)	8,074	10,310	219,616	92.28%
Security	90,000	7,294	7,801	8.67%	16.67%	(7,202)	2,329	5,472	82,199	91.33%
Advertising	315,000	-	-	0.00%	16.67%	(52,511)	800	(800)	315,000	100.00%
Spotlight Rental	11,350	181	181	1.59%	16.67%	(1,711)	240	(59)	11,169	98.41%
Power Usage	75,000	2,520	2,520	3.36%	16.67%	(9,983)	2,359	161	72,480	96.64%
Table Cover/Drapes	55,000	500	500	0.91%	16.67%	(8,669)	-	500	54,500	99.09%
Public Address System	15,000	2,400	2,500	16.67%	16.67%	(1)	-	2,500	12,500	83.33%
Staging	25,000	180	280	1.12%	16.67%	(3,888)	1,880	(1,600)	24,720	98.88%
Booth Rental	95,575	168	168	0.18%	16.67%	(15,764)	-	168	95,407	99.82%
Piano Rental	1,000	-	-	0.00%	16.67%	(167)	-	-	1,000	100.00%
Table Rental	62,500	500	580	0.93%	16.67%	(9,839)	-	580	61,920	99.07%
Miscellaneous	28,000	1,041	1,111	3.97%	16.67%	(3,557)	1,093	18	26,889	96.03%
Building Damages	2,000	-	-	0.00%	16.67%	(333)	-	-	2,000	100.00%
Telephone Rental	20,000	250	250	1.25%	16.67%	(3,084)	-	250	19,750	98.75%
A.V. Equipment	336,550	11,534	10,862	3.23%	16.67%	(45,241)	510	10,352	325,688	96.77%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	57,000	-	-	0.00%	16.67%	(9,502)	30	(30)	57,000	100.00%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	1,000	500	500	50.00%	16.67%	333	-	500	500	50.00%
TOTAL OPERATING REVENUES	4,868,064	464,477	523,787	10.76%	16.67%	(287,719)	75,421	448,366	4,344,277	89.24%
NONOPERATING REVENUES										
Interest	250	954	1,518	607.20%	16.67%	1,476	18	1,500	(1,268)	-507.20%
Energy Rebates	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%			-	-	
Capital Improvement Fees	307,191	1,814	2,466	0.80%	16.67%		436	2,030	304,725	
Centerplate	-	(4,677)	(1,774)	#DIV/0!	0.00%	(1,774)	-	(1,774)	1,774	
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	307,441	(1,909)	2,210	0.72%	16.67%	(49,040)	454	1,756	305,231	99.28%
TOTAL REVENUES	5,175,505	462,568	525,997	10.16%	16.67%	(336,760)	75,875	450,122	4,649,508	89.84%
EXPENSES (SCHEDULE ATTACHED)	6,143,505	862,823	1,430,856	23.29%	16.76%	401,205	1,229,323	201,533	4,712,649	76.71%
NET INCOME	(968,000)	(400,255)	(904,859)			(904,859)	(1,153,448)	248,589	(63,141)	
Transfers In-General Fund	1,433,506	48,347	134,077	9.35%	16.67%	(104,888)	240,418	(106,341)	1,299,429	90.65%
Transfers In-Coal Severance	144,494	17,840	64,484	44.63%	16.67%	40,397	29,194	35,290	80,010	55.37%
Transfers In-Civic Center Project	-	-	-	0.00%	0.00%	-	221,423	(221,423)	-	0.00%
Transfers In-Civic Center Improvement Fund	-	2,500	-	0.00%	16.67%	-	36,476	(36,476)	-	0.00%
Transfers In-Capital Contribution	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	16.67%	-	16,911	(16,911)	-	0.00%
Total Transfers In (Out)	$ 1,578,000	$ 68,687	$ 198,561	12.58%	16.67%	$ (64,492)	$ 544,422	$ (345,861)	$ 1,379,439	87.42%
Change in Net Position			(706,298)							
Total Net Position-Beginning			$ 91,751,656							
Total Net Position-Ending			$ 91,045,358							

Unaudited

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

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 743,670	$ 53,123	$ 84,177	11.32%	16.67%	$ (39,793)	$ 83,314	$ 863	$ 659,493	88.68%
FICA	53,831	3,866	6,146	11.42%	16.67%	(2,828)	6,119	27	47,685	88.58%
Medical and Life Insurance	132,634	11,324	23,386	17.63%	16.67%	1,276	22,702	684	109,248	82.37%
Retirement	63,330	4,781	7,576	11.96%	16.67%	(2,981)	8,205	(629)	55,754	88.04%
Dental/Optical Insurance	8,891	489	3,670	41.28%	16.67%	2,188	458	3,212	5,221	58.72%
Insurance-Payroll Deduction	(19,278)	(2,285)	(4,570)	0.00%	16.67%	(1,356)	(4,724)	154	(14,708)	76.29%
OPEB	20,000	-	-	0.00%	16.67%	(3,334)	-	-	20,000	100.00%
	1,003,078	71,298	120,385	12.00%	16.67%	(46,828)	116,074	4,311	882,693	88.00%
CONTRACTUAL SERVICES										
Telephone	37,200	2,745	5,169	13.90%	16.67%	(1,032)	11,768	(6,599)	32,031	86.10%
Telephone - Municipal Auditorium	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Printing	21,450	-	-	0.00%	16.67%	(3,576)	-	-	21,450	100.00%
Utilities	658,000	71,265	73,560	11.18%	16.67%	(36,129)	52,469	21,091	584,440	88.82%
Utilities - Municipal Auditorium	90,000	6,259	6,700	7.44%	16.67%	(8,303)	7,045	(345)	83,300	92.56%
Travel	35,150	-	-	0.00%	16.67%	(5,860)	-	-	35,150	100.00%
Maintenance & Repair-Building & Grounds	145,000	675	675	0.47%	16.67%	(23,497)	5,658	(4,983)	144,325	99.53%
Maintenance & Repair-B & G - Municipal Auditorium	20,000	-	-	0.00%	16.67%	(3,334)	-	-	20,000	100.00%
Maintenance & Repair-Equipment	100,000	7,015	9,780	9.78%	16.67%	(6,890)	1,535	8,245	90,220	90.22%
Maintenance & Repair-Equipment - Municipal Auditorium	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Postage	2,420	212	212	8.76%	16.67%	(191)	-	212	2,208	91.24%
OVG	-	154,921	204,696	0.00%	0.00%	204,696	99,822	104,874	(204,696)	0.00%
Building & Equipment Rents	229,040	5,997	9,765	4.26%	16.67%	(28,416)	3,495	6,270	219,275	95.74%
Building & Equipment Rents - Municipal Auditorium	960	-	-	0.00%	16.67%	(160)	-	-	960	100.00%
Advertising/Legal Publications	51,250	3,305	11,717	22.86%	16.67%	3,174	1,288	10,429	39,533	77.14%
Training	6,500	-	-	0.00%	16.67%	(1,084)	-	-	6,500	100.00%
Dues and Subscriptions	1,850	-	200	10.81%	16.67%	(108)	-	200	1,650	89.19%
Workers Compensation & Unemployment Costs	17,561	-	-	0.00%	16.67%	(2,927)	5,601	(5,601)	17,561	100.00%
Insurance and Bonds	322,993	-	14,647	4.53%	16.67%	(39,196)	44,194	(29,547)	308,346	95.47%
Contracted Services	2,727,392	96,681	120,881	4.43%	16.67%	(333,775)	41,307	79,574	2,606,511	95.57%
Contracted Services - Municipal Auditorium	500	-	-	0.00%	16.67%	(83)	-	-	500	100.00%
	4,467,266	349,075	458,002	10.25%	16.67%	(286,691)	274,182	183,820	4,009,264	89.75%
COMMODITIES										
Materials and Supplies	252,870	30,188	33,829	13.38%	16.67%	(8,324)	22,194	11,635	219,041	86.62%
Materials and Supplies - Municipal Auditorium	20,000	-	-	0.00%	16.67%	(3,334)	4,546	(4,546)	20,000	100.00%
Gasoline and Oil	2,500	-	-	0.00%	16.67%	(417)	33	(33)	2,500	100.00%
Uniforms	18,600	3,557	4,230	22.74%	16.67%	1,129	591	3,639	14,370	77.26%
	293,970	33,745	38,059	12.95%	16.67%	(10,946)	27,364	10,695	255,911	87.05%
Total Operating Expenses	5,764,314	454,118	616,446	10.69%	16.67%	(344,465)	417,620	198,826	5,147,868	89.31%
Depreciation	-	396,960	793,921	0.00%	0.00%	793,921	786,796	7,125	(793,921)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	5,764,314	851,078	1,410,367	24.47%	8.34%	929,911	1,204,416	205,951	4,353,947	75.53%
NONOPERATING EXPENSES										
Other Interest	-	2,509	5,018	0.00%	0.00%	5,018	5,018	-	(5,018)	0.00%
Interest on Bonds	67,490	6,236	12,471	18.48%	16.67%	1,220	16,889	(4,418)	55,019	81.52%
Bond Service Charges	4,510	3,000	3,000	66.52%	16.67%	2,248	3,000	-	1,510	33.48%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	72,000	11,745	20,489	28.46%	16.67%	8,487	24,907	(4,418)	51,511	71.54%
TOTAL EXPENSES	5,836,314	862,823	1,430,856	24.52%	12.50%	701,171	1,229,323	201,533	4,405,458	75.48%
Transfers Out	307,191		-	0.00%	0.00%	-	-	-	307,191	100.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,143,505	$ 862,823	$ 1,430,856	23.29%	12.50%	$ 662,764	$ 1,229,323	$ 201,533	$ 4,712,649	76.71%

Unaudited

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

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ -	0.00%	16.67%	-	$ 36,476	$ (36,476)	$ -	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	16.67%	-	221,423.00	$ (221,423)	-	0.00%
Building Improvements	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Total Capital Outlay for the 1st-Month Period Ended August 31, 2022	$ -	$ -	$ -	0.00%	16.67%	$ -	$ 257,899	$ (257,899)	$ -	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,133,067
Payments to Suppliers		(846,581)
Payments to Employees		(145,085)
Internal Activity Receipts/Payments to Other Funds		(96,083)
Net Cash Provided (Used) By Operating Activities		45,318
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		134,077
Transfers From Coal Severance Fund for Debt Service Payments		64,484
Transfer From Civic Center Project		-
Transfers From Civic Center Capital Improvements Fund		-
Transfer to Civic Center Capital Improvement Fund		-
Transfers from Civic Center Grant Fund		
Energy Rebates for Capital Lighting Upgrades		-
Transfers GF-Health Care		-
General Fund Subsidy		-
Insurance Claims		
Capital Improvement fees		2,466
Centerplate		(1,774)
Interest And Fees Paid On Capital Debt		(3,000)
Principal Paid On Capital Debt		
Acquisition and Construction of Capital Assets		
Proceeds from Sale of Capital Asset		
Net Cash Provided (Used) By Capital and Related Financing Activities		196,253
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		1,518
Net Cash Provided (Used) By Investing Activities		1,518
Net Increase (Decrease) In Cash And Cash Equivalents		243,089
Cash and Cash Equivalents, Beginning of Two-Month Period (Including Restricted Assets of $399,902)		648,750
Cash and Cash Equivalents, End of Two-Month Period (Including Restricted Assets of $ 533,102)		$ 891,839
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (886,580)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	793,921	
(Increase) Decrease in Due From Other Funds	2,500	
(Increase) Decrease in Accounts Receivable	607,506	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	1,774	
Increase (Decrease) in Advance Payment	-	
Increase (Decrease) In Accounts Payable	(326,926)	
Increase (Decrease) In Salaries & Benefits Payable	(24,700)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	(8,423)	
Increase (Decrease) In Due To Other Funds	(98,583)	
Increase (Decrease) in Due To Component Unit	(15,171)	
Increase (Decrease) In Deposits On Hand	-	
(Increase) Decrease in Deferred Outflows		
Increase (Decrease) In Deferred Inflows		
Increase (Decrease) In Other Post Employment Benefits		
Total Adjustments		931,898
Net Cash Provided (Used) By Operating Activities		$ 45,318

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum & Convention Center

Financial Statements for the Three-Month Period Ended September 30, 2022

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

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 86,429
Cash with Fiscal Agent	4,050
Accounts Receivable	500
Due From Other Funds	-
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	107,212
Revenue Bond Covenant Accounts	352,483
Total Current Assets	555,687
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	45,354
Capital Assets Being Depreciated:	
Buildings	125,910,352
Other Improvements	998,567
Machinery and Equipment	2,060,774
Less Accumulated Depreciation	(34,318,406)
Total Capital Assets (Net of Accumulated Depreciation)	94,996,641
Total Noncurrent Assets	94,996,641
Total Assets	$ 95,552,328
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 752,382
Loss on Refunding of Debt	41,553
	793,935
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ -
Due to Other Funds	53,089
Due to Component Unit	-
Union Technicians Payable	(23,675)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	42,305
Consumer Sales Taxes Payable	2,313
Customer Deposits Payable	-
Revenue Bonds Payable-Current	375,000
Accrued Interest Payable	18,040
Total Current Liabilities	467,172
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	1,014,380
Other Post Employment Benefits	2,258,764
Total Noncurrent Liabilities	3,273,144
Total Liabilities	3,740,316
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 2,142,825
Unearned Earned Revenue	300
	2,143,125
NET POSITION	
Net Investment in Capital Assets	93,648,814
Restricted for Debt Service	352,483
Unrestricted	(3,538,475)
Total Net Position	$ 90,462,822

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Three-Month Period Ended September 30, 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										
Rent	$ 1,925,089	$ 76,893	$ 378,694	19.67%	25.00%	$ (102,578)	$ 146,797	$ 231,897	$ 1,546,395	80.33%
Commissions	567,000	13,821	24,663	4.35%	25.00%	(117,087)	6,732	17,931	542,337	95.65%
Parking Lot	166,000	5,866	13,937	8.40%	25.00%	(27,563)	17,082	(3,145)	152,063	91.60%
Centerplate	782,000	50,698	203,926	26.08%	25.00%	8,426	(8,478)	212,404	578,074	73.92%
Patron Services	238,000	3,303	21,687	9.11%	25.00%	(37,813)	23,721	(2,034)	216,313	90.89%
Security	90,000	2,600	10,401	11.56%	25.00%	(12,099)	7,596	2,805	79,599	88.44%
Advertising	315,000	29,036	29,036	9.22%	25.00%	(49,714)	800	28,236	285,964	90.78%
Spotlight Rental	11,350	1,120	1,301	11.46%	25.00%	(1,537)	240	1,061	10,049	88.54%
Power Usage	75,000	1,940	4,460	5.95%	25.00%	(14,290)	4,138	322	70,540	94.05%
Table Cover/Drapes	55,000	(850)	(350)	-0.64%	25.00%	(14,100)	478	(828)	55,350	100.64%
Public Address System	15,000	(250)	2,250	15.00%	25.00%	(1,500)	350	1,900	12,750	85.00%
Staging	25,000	(590)	(310)	-1.24%	25.00%	(6,560)	2,440	(2,750)	25,310	101.24%
Booth Rental	95,575	2,514	2,682	2.81%	25.00%	(21,212)	-	2,682	92,893	97.19%
Piano Rental	1,000	-	-	0.00%	25.00%	(250)	-	-	1,000	100.00%
Table Rental	62,500	(2,430)	(1,850)	-2.96%	25.00%	(17,475)	450	(2,300)	64,350	102.96%
Miscellaneous	28,000	280	1,391	4.97%	25.00%	(5,609)	4,323	(2,932)	26,609	95.03%
Building Damages	2,000	-	-	0.00%	25.00%	(500)	(740)	740	2,000	100.00%
Telephone Rental	20,000	(125)	125	0.63%	25.00%	(4,875)	375	(250)	19,875	99.38%
A.V. Equipment	336,550	3,549	14,411	4.28%	25.00%	(69,727)	8,722	5,689	322,139	95.72%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	57,000	45	45	0.08%	25.00%	(14,205)	30	15	56,955	99.92%
Contributions From Other Entities	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Drayage	1,000	-	500	50.00%	25.00%	250	500	-	500	50.00%
TOTAL OPERATING REVENUES	4,868,064	187,420	706,999	14.52%	25.00%	(510,017)	215,556	491,443	4,161,065	85.48%
NONOPERATING REVENUES										
Interest	250	1,205	2,722	1088.80%	25.00%	2,660	26	2,696	(2,472)	-988.80%
Energy Rebates	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	
Capital Improvement Fees	307,191	7,853	10,319	3.36%	25.00%		1,430	8,889	296,872	
Centerplate	-	(7,681)	(5,244)	#DIV/0!	0.00%	(5,244)	-	(5,244)	5,244	
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	307,441	1,377	7,797	2.54%	25.00%	(69,063)	1,456	6,341	299,644	97.46%
TOTAL REVENUES	5,175,505	188,797	714,796	13.81%	25.00%	(579,080)	217,012	497,784	4,460,709	86.19%
EXPENSES (SCHEDULE ATTACHED)	6,143,505	882,876	2,313,731	37.66%	25.07%	773,554	2,004,626	309,105	3,829,774	62.34%
NET INCOME	(968,000)	(694,079)	(1,598,935)	0.00%	25.00%	(1,356,935)	(1,787,614)	188,679	630,935	0.00%
Transfers In-General Fund	1,433,506	66,187	200,263	13.97%	25.00%	(158,114)	482,789	(282,526)	1,233,243	86.03%
Transfers In-Coal Severance	144,494	-	64,484	44.63%	25.00%	28,361	29,194	35,290	80,010	55.37%
Transfers In-Civic Center Project			-	0.00%	25.00%	-	221,423	(221,423)	-	0.00%
Transfers In-Civic Center Grant Fund	-	-	-	0.00%	25.00%	-	21,369	(21,369)	-	0.00%
Transfers In-Capital Improvement Fund		45,354	45,354	0.00%	25.00%	45,354	36,476	8,878	(45,354)	0.00%
Transfers Out-CC Capital Improvement Fund			-	0.00%	25.00%	-	16,911	(16,911)	-	0.00%
Total Transfers In (Out)	$ 1,578,000	$ 111,541	$ 310,101	19.65%	25.00%	$ (84,399)	$ 808,162	$ (498,061)	$ 1,267,899	80.35%
Change in Net Position			(1,288,834)							
Total Net Position-Beginning			$ 91,751,656							
Total Net Position-Ending			$ 90,462,822							

Unaudited

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

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 743,670	$ 78,693	$ 162,870	21.90%	25.00%	$ (23,048)	$ 134,749	$ 28,121	$ 580,800	78.10%
FICA	53,831	5,820	11,966	22.23%	25.00%	(1,492)	9,876	2,090	41,865	77.77%
Medical and Life Insurance	132,634	11,246	34,632	26.11%	25.00%	1,474	33,917	715	98,002	73.89%
Retirement	63,330	7,082	14,658	23.15%	25.00%	(1,175)	13,349	1,309	48,672	76.85%
Dental/Optical Insurance	8,891	472	4,142	46.59%	25.00%	1,919	609	3,533	4,749	53.41%
Insurance-Payroll Deduction	(19,278)	(2,285)	(6,854)	0.00%	25.00%	(2,035)	(6,786)	(68)	(12,424)	64.45%
OPEB	20,000	-	-	0.00%	25.00%	(5,000)	-	-	20,000	100.00%
	1,003,078	101,028	221,414	22.07%	25.00%	(29,356)	185,714	35,700	781,664	77.93%
CONTRACTUAL SERVICES										
Telephone	37,200	2,733	7,902	21.24%	25.00%	(1,398)	12,164	(4,262)	29,298	78.76%
Telephone - Municipal Auditorium	-	59	59	0.00%	0.00%	59	59	-	(59)	0.00%
Printing	21,450	-	-	0.00%	25.00%	(5,363)	-	-	21,450	100.00%
Utilities	658,000	75,927	149,487	22.72%	25.00%	(15,013)	130,511	18,976	508,513	77.28%
Utilities - Municipal Auditorium	90,000	8,238	14,938	16.60%	25.00%	(7,562)	16,243	(1,305)	75,062	83.40%
Travel	35,150	801	801	2.28%	25.00%	(7,987)	894	(93)	34,349	97.72%
Maintenance & Repair-Building & Grounds	145,000	1,300	1,975	1.36%	25.00%	(34,275)	24,670	(22,695)	143,025	98.64%
Maintenance & Repair-B & G - Municipal Audi	20,000	-	-	0.00%	25.00%	(5,000)	-	-	20,000	100.00%
Maintenance & Repair-Equipment	100,000	-	9,780	9.78%	25.00%	(15,220)	2,935	6,845	90,220	90.22%
Maintenance & Repair-Equipment - Municipal	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Postage	2,420	-	212	8.76%	25.00%	(393)	140	72	2,208	91.24%
OVG	-	170,105	374,802	0.00%	0.00%	374,802	208,560	166,242	(374,802)	0.00%
Building & Equipment Rents	229,040	10,106	19,869	8.67%	25.00%	(37,391)	15,645	4,224	209,171	91.33%
Building & Equipment Rents - Municipal Audit	960	-	-	0.00%	25.00%	(240)	-	-	960	100.00%
Advertising/Legal Publications	51,250	5,890	17,606	34.35%	25.00%	4,794	23,024	(5,418)	33,644	65.65%
Training	6,500	-	-	0.00%	25.00%	(1,625)	50	(50)	6,500	100.00%
Dues and Subscriptions	1,850	-	200	10.81%	25.00%	(263)	-	200	1,650	89.19%
Workers Compensation & Unemployment Cos	17,561	-	-	0.00%	25.00%	(4,390)	5,957	(5,957)	17,561	100.00%
Insurance and Bonds	322,993	47,729	62,376	19.31%	25.00%	(18,372)	66,291	(3,915)	260,617	80.69%
Contracted Services	2,727,392	26,798	147,679	5.41%	25.00%	(534,169)	60,228	87,451	2,579,713	94.59%
Contracted Services - Municipal Auditorium	500	-	-	0.00%	25.00%	(125)	-	-	500	100.00%
	4,467,266	349,686	807,686	18.08%	25.00%	(309,131)	567,371	240,315	3,659,580	81.92%
COMMODITIES										
Materials and Supplies	252,870	24,895	58,723	23.22%	25.00%	(4,495)	28,163	30,560	194,147	76.78%
Materials and Supplies - Municipal Auditorium	20,000	-	-	0.00%	25.00%	(5,000)	6,256	(6,256)	20,000	100.00%
Gasoline and Oil	2,500	-	-	0.00%	25.00%	(625)	73	(73)	2,500	100.00%
Uniforms	18,600	2,255	6,485	34.87%	25.00%	1,835	1,715	4,770	12,115	65.13%
	293,970	27,150	65,208	22.18%	25.00%	(8,285)	36,207	29,001	228,762	77.82%
Total Operating Expenses	5,764,314	477,864	1,094,308	18.98%	25.00%	(346,771)	789,292	305,016	4,670,006	81.02%
Depreciation	-	396,960	1,190,881	0.00%	25.00%	1,190,881	1,180,193	10,688	(1,190,881)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	5,764,314	874,824	2,285,189	39.64%	25.00%	844,111	1,969,485	315,704	3,479,125	60.36%
NONOPERATING EXPENSES										
Other Interest	-	2,509	7,527	0.00%	0.00%	7,527	7,527	-	(7,527)	0.00%
Interest on Bonds	67,490	5,049	17,521	25.96%	25.00%	649	24,139	(6,618)	49,969	74.04%
Bond Service Charges	4,510	494	3,494	77.47%	25.00%	2,367	3,475	19	1,016	22.53%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	72,000	8,052	28,542	39.64%	25.00%	10,542	35,141	(6,599)	43,458	60.36%
TOTAL EXPENSES	5,836,314	882,876	2,313,731	39.64%	25.00%	854,653	2,004,626	309,105	3,522,583	60.36%
Transfers Out	307,191	-	-	0.00%	25.00%	(76,798)	-	-	307,191	100.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,143,505	$ 882,876	$ 2,313,731	37.66%	25.00%	$ 777,855	$ 2,004,626	$ 309,105	$ 3,829,774	62.34%

Unaudited

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

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ -	0.00%	25.00%	$ -	$ 36,476	$ (36,476)	$ -	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	25.00%	-	221,423.00	$ (221,423)	-	0.00%
Building Improvements	-	-	-	0.00%	25.00%	-	-	-	$ -	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Construction in Progress	-	22,375	22,375	0.00%	25.00%	22,375	-	22,375	(22,375)	0.00%
Total Capital Outlay for the 1st-Month Period Ended September 30, 2022	$ -	$ 22,375	$ 22,375	0.00%	25.00%	$ 22,375	$ 257,899	$ (235,524)	$ (22,375)	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,339,268
Payments to Suppliers		(1,259,332)
Payments to Employees		(246,114)
Internal Activity Receipts/Payments to Other Funds		(84,399)
Net Cash Provided (Used) By Operating Activities		(250,577)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		200,263
Transfers From Coal Severance Fund for Debt Service Payments		64,484
Transfer From Civic Center Project		-
Transfers From Civic Center Capital Improvements Fund		45,354
Transfer to Civic Center Capital Improvement Fund		-
Transfers from Civic Center Grant Fund		-
Energy Rebates for Capital Lighting Upgrades		-
Transfers GF-Health Care		-
General Fund Subsidy		-
Insurance Claims		-
Capital Improvement fees		10,319
Centerplate		(5,244)
Interest And Fees Paid On Capital Debt		(15,734)
Principal Paid On Capital Debt		(235,000)
Acquisition and Construction of Capital Assets		(22,375)
Proceeds from Sale of Capital Asset		
Net Cash Provided (Used) By Capital and Related Financing Activities		42,067
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		2,722
Net Cash Provided (Used) By Investing Activities		2,722
Net Increase (Decrease) In Cash And Cash Equivalents		(205,788)
Cash and Cash Equivalents, Beginning of Three-Month Period (Including Restricted Assets of $ 399,902)		648,750
Cash and Cash Equivalents, End of Three-Month Period (Including Restricted Assets of $ 352,483)		$ 442,962
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (1,578,190)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	1,190,881	
(Increase) Decrease in Due From Other Funds	2,500	
(Increase) Decrease in Accounts Receivable	678,124	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	9,455	
Increase (Decrease) in Advance Payment	-	
Increase (Decrease) In Accounts Payable	(349,905)	
Increase (Decrease) In Salaries & Benefits Payable	(24,700)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	(21,362)	
Increase (Decrease) In Due To Other Funds	(86,899)	
Increase (Decrease) in Due To Component Unit	(15,171)	
Increase (Decrease) In Deposits On Hand	(55,310)	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		1,327,613
Net Cash Provided (Used) By Operating Activities		$ (250,577)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum & Convention Center

Financial Statements for the Four-Month Period Ended October 31, 2022

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

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 49,724
Cash with Fiscal Agent	4,050
Accounts Receivable	500
Due From Other Funds	-
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	132,983
Revenue Bond Covenant Accounts	419,351
Total Current Assets	611,621
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	63,763
Capital Assets Being Depreciated:	
Buildings	125,910,352
Other Improvements	998,567
Machinery and Equipment	2,060,774
Less Accumulated Depreciation	(34,715,366)
Total Capital Assets (Net of Accumulated Depreciation)	94,618,090
Total Noncurrent Assets	94,618,090
Total Assets	$ 95,229,711
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 752,382
Loss on Refunding of Debt	39,955
	792,337
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 6,392
Due to Other Funds	68,940
Due to Component Unit	
Union Technicians Payable	(17,100)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	42,305
Consumer Sales Taxes Payable	7,999
Customer Deposits Payable	3,744
Revenue Bonds Payable-Current	375,000
Accrued Interest Payable	23,257
Total Current Liabilities	510,637
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	1,015,290
Other Post Employment Benefits	2,258,764
Total Noncurrent Liabilities	3,274,054
Total Liabilities	3,784,691
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 2,142,825
Unearned Earned Revenue	300
	2,143,125
NET POSITION	
Net Investment in Capital Assets	93,267,755
Restricted for Debt Service	419,351
Unrestricted	(3,592,874)
Total Net Position	$ 90,094,232

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Four-Month Period Ended October 31, 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										
Rent	$ 1,925,089	$ 147,455	$ 526,149	27.33%	33.33%	$ (115,483)	$ 230,698	$ 295,451	$ 1,398,940	72.67%
Commissions	567,000	377	25,040	4.42%	33.33%	(163,941)	9,371	15,669	541,960	95.58%
Parking Lot	166,000	12,713	26,650	16.05%	33.33%	(28,678)	23,876	2,774	139,350	83.95%
Centerplate	782,000	-	203,925	26.08%	33.33%	(56,716)	(14,186)	218,111	578,075	73.92%
Patron Services	238,000	2,998	24,684	10.37%	33.33%	(54,641)	32,745	(8,061)	213,316	89.63%
Security	90,000	2,312	12,712	14.12%	33.33%	(17,285)	12,220	492	77,288	85.88%
Advertising	315,000	16,768	45,804	14.54%	33.33%	(59,186)	800	45,004	269,196	85.46%
Spotlight Rental	11,350	-	1,301	11.46%	33.33%	(2,482)	-	1,301	10,049	88.54%
Power Usage	75,000	1,930	6,390	8.52%	33.33%	(18,608)	5,917	473	68,610	91.48%
Table Cover/Drapes	55,000	1,831	1,481	2.69%	33.33%	(16,851)	440	1,041	53,519	97.31%
Public Address System	15,000	500	2,750	18.33%	33.33%	(2,250)	300	2,450	12,250	81.67%
Staging	25,000	1,880	1,570	6.28%	33.33%	(6,763)	2,360	(790)	23,430	93.72%
Booth Rental	95,575	5,649	8,331	8.72%	33.33%	(23,524)	-	8,331	87,244	91.28%
Piano Rental	1,000	-	-	0.00%	33.33%	(333)	-	-	1,000	100.00%
Table Rental	62,500	4,310	2,460	3.94%	33.33%	(18,371)	418	2,042	60,040	96.06%
Miscellaneous	28,000	1,096	2,488	8.89%	33.33%	(6,844)	4,253	(1,765)	25,512	91.11%
Building Damages	2,000	-	-	0.00%	33.33%	(667)	(740)	740	2,000	100.00%
Telephone Rental	20,000	375	500	2.50%	33.33%	(6,166)	125	375	19,500	97.50%
A.V. Equipment	336,550	17,021	31,432	9.34%	33.33%	(80,740)	5,679	25,753	305,118	90.66%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	57,000	-	45	0.08%	33.33%	(18,953)	30	15	56,955	99.92%
Contributions From Other Entities	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Drayage	1,000	-	500	50.00%	33.33%	167	500	-	500	50.00%
TOTAL OPERATING REVENUES	4,868,064	217,215	924,212	18.99%	33.33%	(698,314)	314,806	609,406	3,943,852	81.01%
NONOPERATING REVENUES										
Interest	250	815	3,538	1415.20%	33.33%	3,455	36	3,502	(3,288)	-1315.20%
Energy Rebates	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	0.00%
Capital Improvement Fees	307,191	2,675	12,994	4.23%	33.33%		16,925	(3,931)	294,197	95.77%
Centerplate	-	25,772	20,528	#DIV/0!	0.00%	20,528	-	20,528	(20,528)	
Gain (Loss) on Sale of Fixed Asset			-	0.00%	33.33%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	307,441	29,262	37,060	12.05%	33.33%	(65,410)	16,961	20,099	270,381	87.95%
TOTAL REVENUES	5,175,505	246,477	961,272	18.57%	33.33%	(763,724)	331,767	629,505	4,214,233	81.43%
EXPENSES (SCHEDULE ATTACHED)	6,143,505	783,270	3,097,001	50.41%	33.38%	1,046,299	2,797,417	299,584	3,046,504	49.59%
NET INCOME	(968,000)	(536,793)	(2,135,729)	0.00%	33.33%	(1,813,095)	(2,465,650)	329,921	1,167,729	0.00%
Transfers In-General Fund	1,433,506	109,543	309,806	21.61%	33.33%	(167,982)	777,142	(467,336)	1,123,700	78.39%
Transfers In-Coal Severance	144,494	46,644	111,128	76.91%	33.33%	62,968	75,838	35,290	33,366	23.09%
Transfers In-Civic Center Project	-	-	-	0.00%	0.00%	-	221,423	(221,423)	-	0.00%
Transfers In-Civic Center Grant Fund	-	-	-	0.00%	33.33%	-	21,369	(21,369)	-	0.00%
Transfers In-Capital Improvement Fund			45,354	0.00%	33.33%	45,354	36,476	8,878	(45,354)	0.00%
Transfers In - Municipal Auditorium Capital Imp	-	12,017	12,017	0.00%	33.33%	12,017	-	12,017	(12,017)	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 1,578,000	$ 168,204	$ 478,305	30.31%	33.33%	$ (47,642)	$ 1,132,248	$ (653,943)	$ 1,099,695	69.69%
Change in Net Position			(1,657,424)							
Total Net Position-Beginning			$ 91,751,656							
Total Net Position-Ending			$ 90,094,232							

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Unaudited

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

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 743,670	$ 54,603	$ 217,473	29.24%	33.33%	$ (30,392)	$ 217,878	$ (405)	$ 526,197	70.76%
FICA	53,831	3,979	15,945	29.62%	33.33%	(1,997)	16,058	(113)	37,886	70.38%
Medical and Life Insurance	132,634	11,176	45,807	34.54%	33.33%	1,600	41,302	4,505	86,827	65.46%
Retirement	63,330	4,914	19,573	30.91%	33.33%	(1,535)	21,662	(2,089)	43,757	69.09%
Dental/Optical Insurance	8,891	175	4,317	48.55%	33.33%	1,354	1,954	2,363	4,574	51.45%
Insurance-Payroll Deduction	(19,278)	(2,285)	(9,139)	0.00%	33.33%	(2,714)	(8,849)	(290)	(10,139)	52.59%
OPEB	20,000	-	-	0.00%	33.33%	(6,666)	-	-	20,000	100.00%
	1,003,078	72,562	293,976	29.31%	33.33%	(40,350)	290,005	3,971	709,102	70.69%
CONTRACTUAL SERVICES										
Telephone	37,200	2,748	10,651	28.63%	33.33%	(1,748)	19,297	(8,646)	26,549	71.37%
Telephone - Municipal Auditorium	-	59	118	0.00%	0.00%	118	117	1	(118)	0.00%
Printing	21,450	-	-	0.00%	33.33%	(7,149)	-	-	21,450	100.00%
Utilities	658,000	69,290	218,777	33.25%	33.33%	(534)	181,456	37,321	439,223	66.75%
Utilities - Municipal Auditorium	90,000	5,925	20,862	23.18%	33.33%	(9,135)	23,590	(2,728)	69,138	76.82%
Travel	35,150	1,268	2,069	5.89%	33.33%	(9,646)	5,074	(3,005)	33,081	94.11%
Maintenance & Repair-Building & Grounds	145,000	-	1,975	1.36%	33.33%	(46,354)	28,170	(26,195)	143,025	98.64%
Maintenance & Repair-B & G - Municipal Audi	20,000	-	-	0.00%	33.33%	(6,666)	-	-	20,000	100.00%
Maintenance & Repair-Equipment	100,000	7,849	17,629	17.63%	33.33%	(15,701)	3,760	13,869	82,371	82.37%
Maintenance & Repair-Equipment - Municipal	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Postage	2,420	-	212	8.76%	33.33%	(595)	534	(322)	2,208	91.24%
OVG	-	119,949	494,751	0.00%	0.00%	494,751	355,485	139,266	(494,751)	0.00%
Building & Equipment Rents	229,040	4,579	24,447	10.67%	33.33%	(51,892)	24,957	(510)	204,593	89.33%
Building & Equipment Rents - Municipal Audit	960	-	-	0.00%	33.33%	(320)	-	-	960	100.00%
Advertising/Legal Publications	51,250	3,025	20,631	40.26%	33.33%	3,549	25,096	(4,465)	30,619	59.74%
Training	6,500	-	-	0.00%	33.33%	(2,166)	100	(100)	6,500	100.00%
Dues and Subscriptions	1,850	-	200	10.81%	33.33%	(417)	230	(30)	1,650	89.19%
Workers Compensation & Unemployment Cos	17,561	4,500	4,500	25.62%	33.33%	(1,353)	6,852	(2,352)	13,061	74.38%
Insurance and Bonds	322,993	33,083	95,459	29.55%	33.33%	(12,195)	88,388	7,071	227,534	70.45%
Contracted Services	2,727,392	28,377	176,056	6.46%	33.33%	(732,984)	69,993	106,063	2,551,336	93.54%
Contracted Services - Municipal Auditorium	500	-	-	0.00%	33.33%	(167)	-	-	500	100.00%
	4,467,266	280,652	1,088,337	24.36%	33.33%	(400,603)	833,099	255,238	3,378,929	75.64%
COMMODITIES										
Materials and Supplies	252,870	21,643	80,367	31.78%	33.33%	(3,915)	46,678	33,689	172,503	68.22%
Materials and Supplies - Municipal Auditorium	20,000	-	-	0.00%	33.33%	(6,666)	6,796	(6,796)	20,000	100.00%
Gasoline and Oil	2,500	76	76	3.04%	33.33%	(757)	126	(50)	2,424	96.96%
Uniforms	18,600	3,650	10,135	54.49%	33.33%	3,936	1,979	8,156	8,465	45.51%
	293,970	25,369	90,578	30.81%	33.33%	(7,402)	55,579	34,999	203,392	69.19%
Total Operating Expenses	5,764,314	378,583	1,472,891	25.55%	33.33%	(448,355)	1,178,683	294,208	4,291,423	74.45%
Depreciation	-	396,960	1,587,842	0.00%	0.00%	1,587,842	1,573,591	14,251	(1,587,842)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	5,764,314	775,543	3,060,733	53.10%	16.67%	2,100,110	2,752,274	308,459	2,703,581	46.90%
NONOPERATING EXPENSES										
Other Interest	-	2,509	10,036	0.00%	0.00%	10,036	10,036	-	(10,036)	0.00%
Interest on Bonds	67,490	5,218	22,738	33.69%	33.33%	244	31,631	(8,893)	44,752	66.31%
Bond Service Charges	4,510	-	3,494	77.47%	33.33%	1,991	3,476	18	1,016	22.53%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	72,000	7,727	36,268	50.37%	33.33%	12,270	45,143	(8,875)	35,732	49.63%
TOTAL EXPENSES	5,836,314	783,270	3,097,001	53.06%	25.00%	1,638,068	2,797,417	299,584	2,739,313	46.94%
Transfers Out	307,191	-	-	0.00%	33.33%	(102,387)	-	-	307,191	100.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,143,505	$ 783,270	$ 3,097,001	50.41%	25.00%	$ 1,561,278	$ 2,797,417	$ 299,584	$ 3,046,504	49.59%

Unaudited

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

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment			$ -	0.00%	33.33%	$ -	$ 36,476	$ (36,476)	$ -	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	33.33%	-	221,423.00	$ (221,423)	-	0.00%
Building Improvements	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase				0.00%	33.33%	-	-	-	-	0.00%
Construction in Progress		18,409	40,784	0.00%	33.33%	40,784	-	40,784	(40,784)	0.00%
Total Capital Outlay for the 1st-Month Period Ended October 31, 2022	$ -	$ 18,409	$ 40,784	0.00%	33.33%	$ 40,784	$ 257,899	$ (217,115)	$ (40,784)	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,534,454
Payments to Suppliers		(1,546,700)
Payments to Employees		(318,676)
Internal Activity Receipts/Payments to Other Funds		(68,548)
Net Cash Provided (Used) By Operating Activities		(399,470)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		219,806
Transfers From Coal Severance Fund for Debt Service Payments		111,128
Transfer From Civic Center Project		-
Transfers From Civic Center Capital Improvements Fund		45,354
Transfer to Civic Center Capital Improvement Fund		-
Transfers from Civic Center Grant Fund		-
Energy Rebates for Capital Lighting Upgrades		-
Transfers from Municipal Auditorium		12,017
General Fund Subsidy		90,000
Insurance Claims		-
Capital Improvement fees		12,994
Centerplate		20,528
Interest And Fees Paid On Capital Debt		(15,735)
Principal Paid On Capital Debt		(235,000)
Acquisition and Construction of Capital Assets		(40,784)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		220,308
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		3,537
Net Cash Provided (Used) By Investing Activities		3,537
Net Increase (Decrease) In Cash And Cash Equivalents		(175,625)
Cash and Cash Equivalents, Beginning of Three-Month Period (Including Restricted Assets of $ 399,902)		648,750
Cash and Cash Equivalents, End of Three-Month Period (Including Restricted Assets of $ 419,351)		$ 473,125
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (2,136,521)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	1,587,842	
(Increase) Decrease in Due From Other Funds	2,500	
(Increase) Decrease in Accounts Receivable	678,124	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	(16,316)	
Increase (Decrease) in Advance Payment	-	
Increase (Decrease) In Accounts Payable	(343,513)	
Increase (Decrease) In Salaries & Benefits Payable	(24,700)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	(9,101)	
Increase (Decrease) In Due To Other Funds	(71,048)	
Increase (Decrease) in Due To Component Unit	(15,171)	
Increase (Decrease) In Deposits On Hand	(51,566)	
(Increase) Decrease in Deferred Outflows		
Increase (Decrease) In Deferred Inflows		
Increase (Decrease) In Other Post Employment Benefits		
Total Adjustments		1,737,051
Net Cash Provided (Used) By Operating Activities		$ (399,470)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum & Convention Center

Financial Statements for the Five-Month Period Ended November 30, 2022

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

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 211,498
Cash with Fiscal Agent	4,050
Accounts Receivable	(600)
Due From Other Funds	-
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	136,652
Revenue Bond Covenant Accounts	506,113
Total Current Assets	862,726
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	81,342
Capital Assets Being Depreciated:	
Buildings	125,910,352
Other Improvements	998,567
Machinery and Equipment	2,060,774
Less Accumulated Depreciation	(35,112,326)
Total Capital Assets (Net of Accumulated Depreciation)	94,238,709
Total Noncurrent Assets	94,238,709
Total Assets	$ 95,101,435
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 752,382
Loss on Refunding of Debt	38,356
	790,738
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ -
Due to Other Funds	80,102
Due to Component Unit	-
Union Technicians Payable	(5,716)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	42,305
Consumer Sales Taxes Payable	7,382
Customer Deposits Payable	3,744
Revenue Bonds Payable-Current	375,000
Accrued Interest Payable	28,306
Total Current Liabilities	531,223
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	1,016,201
Other Post Employment Benefits	2,258,764
Total Noncurrent Liabilities	3,274,965
Total Liabilities	3,806,188
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 2,142,825
Unearned Earned Revenue	300
	2,143,125
NET POSITION	
Net Investment in Capital Assets	92,885,864
Restricted for Debt Service	506,113
Unrestricted	(3,449,117)
Total Net Position	$ 89,942,860

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Five-Month Period Ended November 30, 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										
Rent	$ 1,925,089	$ 154,855	$ 681,004	35.38%	41.67%	$ (121,181)	$ 322,530	$ 358,474	$ 1,244,085	64.62%
Commissions	567,000	21,059	46,098	8.13%	41.67%	(190,171)	24,044	22,054	520,902	91.87%
Parking Lot	166,000	2,622	29,272	17.63%	41.67%	(39,900)	39,286	(10,014)	136,728	82.37%
Centerplate	782,000	136,611	340,536	43.55%	41.67%	14,677	14,850	325,686	441,464	56.45%
Patron Services	238,000	9,889	34,573	14.53%	41.67%	(64,602)	40,541	(5,968)	203,427	85.47%
Security	90,000	4,586	17,299	19.22%	41.67%	(20,204)	14,025	3,274	72,701	80.78%
Advertising	315,000	27,500	73,304	23.27%	41.67%	(57,957)	30,800	42,504	241,696	76.73%
Spotlight Rental	11,350	120	1,421	12.52%	41.67%	(3,309)	-	1,421	9,929	87.48%
Power Usage	75,000	1,625	8,016	10.69%	41.67%	(23,237)	8,326	(310)	66,984	89.31%
Table Cover/Drapes	55,000	5,580	7,061	12.84%	41.67%	(15,858)	1,191	5,870	47,939	87.16%
Public Address System	15,000	-	2,750	18.33%	41.67%	(3,501)	575	2,175	12,250	81.67%
Staging	25,000	350	1,920	7.68%	41.67%	(8,498)	3,620	(1,700)	23,080	92.32%
Booth Rental	95,575	12,034	20,366	21.31%	41.67%	(19,460)	315	20,051	75,209	78.69%
Piano Rental	1,000	-	-	0.00%	41.67%	(417)	-	-	1,000	100.00%
Table Rental	62,500	1,985	4,445	7.11%	41.67%	(21,599)	1,780	2,665	58,055	92.89%
Miscellaneous	28,000	475	2,962	10.58%	41.67%	(8,706)	5,253	(2,291)	25,038	89.42%
Building Damages	2,000	-	-	0.00%	41.67%	(833)	(740)	740	2,000	100.00%
Telephone Rental	20,000	350	850	4.25%	41.67%	(7,484)	500	350	19,150	95.75%
A.V. Equipment	336,550	24,479	55,911	16.61%	41.67%	(84,329)	12,769	43,142	280,639	83.39%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	57,000	2,135	2,180	3.82%	41.67%	(21,572)	30	2,150	54,820	96.18%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	1,000	-	500	50.00%	41.67%	83	500	-	500	50.00%
TOTAL OPERATING REVENUES	4,868,064	406,255	1,330,468	27.33%	41.67%	(698,054)	520,195	810,273	3,537,596	72.67%
NONOPERATING REVENUES										
Interest	250	1,285	4,824	1929.60%	41.67%	4,720	46	4,778	(4,574)	-1829.60%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	0.00%
Capital Improvement Fees	307,191	2,841	15,834	5.15%	41.67%		20,552	(4,718)	291,357	94.85%
Centerplate	-	3,669	24,197	#DIV/0!	0.00%	24,197	-	24,197	(24,197)	0.00%
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	307,441	7,795	44,855	14.59%	41.67%	(83,256)	20,598	24,257	262,586	85.41%
TOTAL REVENUES	5,175,505	414,050	1,375,323	26.57%	41.67%	(781,310)	540,793	834,530	3,800,182	73.43%
EXPENSES (SCHEDULE ATTACHED)	6,143,505	767,581	3,864,582	62.91%	41.67%	-	3,576,134	288,448	2,278,923	37.09%
NET INCOME	(968,000)	(353,531)	(2,489,259)			(2,489,259)	(3,035,341)	546,082	1,521,259	
Transfers In-General Fund	1,433,506	157,137	466,943	32.57%	41.67%	(130,399)	933,013	(466,070)	966,563	67.43%
Transfers In-Coal Severance	144,494	21,050	132,178	91.48%	41.67%	71,967	75,838	56,340	12,316	8.52%
Transfers In-Civic Center Project	-	-	-	0.00%	0.00%	-	221,423	(221,423)	-	0.00%
Transfers In-Civic Center Grant Fund	-	-	-	0.00%	0.00%	-	21,369	(21,369)	-	0.00%
Transfers In-Capital Improvement Fund	-	11,186	56,540	0.00%	0.00%	56,540	-	56,540	(56,540)	0.00%
Transfers In-Municipal Auditorium	-	12,785	24,802	0.00%	0.00%	24,802	-	24,802	(24,802)	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	0.00%	-	55,158	(55,158)	-	0.00%
Total Transfers In (Out)	$ 1,578,000	$ 202,158	$ 680,463	43.12%	41.67%	$ 22,910	$ 1,306,801	$ (626,338)	$ 897,537	56.88%
Change in Net Position			(1,808,796)							
Total Net Position-Beginning			$ 91,751,656							
Total Net Position-Ending			$ 89,942,860							
			-							

Unaudited

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

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 743,670	$ 53,305	$ 270,779	36.41%	41.67%	$ (39,108)	$ 275,459	$ (4,680)	$ 472,891	63.59%
FICA	53,831	3,898	19,843	36.86%	41.67%	(2,588)	20,269	(426)	33,988	63.14%
Medical and Life Insurance	132,634	11,042	56,850	42.86%	41.67%	1,581	52,280	4,570	75,784	57.14%
Retirement	63,330	4,773	24,345	38.44%	41.67%	(2,045)	27,420	(3,075)	38,985	61.56%
Dental/Optical Insurance	8,891	79	4,396	49.44%	41.67%	691	2,126	2,270	4,495	50.56%
Insurance-Payroll Deduction	(19,278)	(2,037)	(11,176)	0.00%	41.67%	(3,143)	(11,155)	(21)	(8,102)	42.03%
OPEB	20,000	-	-	0.00%	41.67%	(8,334)	-	-	20,000	100.00%
	1,003,078	71,060	365,037	36.39%	41.67%	(52,946)	366,399	(1,362)	638,041	63.61%
CONTRACTUAL SERVICES										
Telephone	37,200	2,395	13,046	35.07%	41.67%	(2,455)	21,835	(8,789)	24,154	64.93%
Telephone - Municipal Auditorium	-	59	176	0.00%	0.00%	176	176	-	(176)	0.00%
Printing	21,450	-	-	0.00%	41.67%	(8,938)	-	-	21,450	100.00%
Utilities	658,000	54,901	273,678	41.59%	41.67%	(511)	236,091	37,587	384,322	58.41%
Utilities - Municipal Auditorium	90,000	6,786	27,649	30.72%	41.67%	(9,854)	29,695	(2,046)	62,351	69.28%
Travel	35,150	2,255	4,324	12.30%	41.67%	(10,323)	5,827	(1,503)	30,826	87.70%
Maintenance & Repair-Building & Grounds	145,000	-	1,975	1.36%	41.67%	(58,447)	32,030	(30,055)	143,025	98.64%
Maintenance & Repair-B & G - Municipal Audito	20,000	-	-	0.00%	41.67%	(8,334)	2,420	(2,420)	20,000	100.00%
Maintenance & Repair-Equipment	100,000	12,499	30,128	30.13%	41.67%	(11,542)	7,509	22,619	69,872	69.87%
Maintenance & Repair-Equipment - Municipal A	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	2,420	116	328	13.55%	41.67%	(680)	737	(409)	2,092	86.45%
OVG	-	116,949	611,700		0.00%	611,700	473,055		(611,700)	0.00%
Building & Equipment Rents	229,040	4,870	29,316	12.80%	41.67%	(66,125)	30,110	(794)	199,724	87.20%
Building & Equipment Rents - Municipal Audito	960	-	-	0.00%	41.67%	(400)	-	-	960	100.00%
Advertising/Legal Publications	51,250	8,658	29,289	57.15%	41.67%	7,933	25,467	3,822	21,961	42.85%
Training	6,500	399	399	6.14%	41.67%	(2,310)	100	299	6,101	93.86%
Dues and Subscriptions	1,850	-	200	10.81%	41.67%	(571)	15,510	(15,310)	1,650	89.19%
Workers Compensation & Unemployment Cost	17,561	41	4,541	25.86%	41.67%	(2,777)	6,990	(2,449)	13,020	74.14%
Insurance and Bonds	322,993	18,310	113,768	35.22%	41.67%	(20,823)	110,485	3,283	209,225	64.78%
Contracted Services	2,727,392	37,225	213,281	7.82%	41.67%	(923,223)	93,303	119,978	2,514,111	92.18%
Contracted Services - Municipal Auditorium	500	-	-	0.00%	41.67%	(208)	-	-	500	100.00%
	4,467,266	265,463	1,353,798	30.30%	41.67%	(507,712)	1,091,340	262,458	3,113,468	69.70%
COMMODITIES										
Materials and Supplies	252,870	25,474	105,841	41.86%	41.67%	470	83,863	21,978	147,029	58.14%
Materials and Supplies - Municipal Auditorium	20,000	-	-	0.00%	41.67%	(8,334)	6,796	(6,796)	20,000	100.00%
Gasoline and Oil	2,500	-	76	3.04%	41.67%	(966)	156	(80)	2,424	96.96%
Uniforms	18,600	1,066	11,201	60.22%	41.67%	3,450	5,105	6,096	7,399	39.78%
	293,970	26,540	117,118	39.84%	41.67%	(5,379)	95,920	21,198	176,852	60.16%
Total Operating Expenses	5,764,314	363,063	1,835,953	31.85%	41.76%	(571,225)	1,553,659	282,294	3,928,361	68.15%
Depreciation	-	396,960	1,984,802	0.00%	0.00%	1,984,802	1,967,573	17,229	(1,984,802)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	5,764,314	760,023	3,820,755	66.28%	20.88%	2,617,166	3,521,232	299,523	1,943,559	33.72%
NONOPERATING EXPENSES										
Other Interest	-	2,509	12,545	0.00%	0.00%	12,545	12,545	-	(12,545)	0.00%
Interest on Bonds	67,490	5,049	27,788	41.17%	41.67%	(335)	38,881	(11,093)	39,702	58.83%
Bond Service Charges	4,510	-	3,494	77.47%	41.67%	1,615	3,476	18	1,016	22.53%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	
TOTAL NONOPERATING EXPENSES	72,000	7,558	43,827	60.87%	41.67%	13,825	54,902	(11,075)	28,173	39.13%
TOTAL EXPENSES	5,836,314	767,581	3,864,582	66.22%	31.28%	2,039,275	3,576,134	288,448	1,971,732	33.78%
Transfers Out	307,191	-	-	0.00%	41.67%	(128,006)	-	-	307,191	100.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,143,505	$ 767,581	$ 3,864,582	62.91%	31.28%	$ 1,943,201	$ 3,576,134	$ 288,448	$ 2,278,923	37.09%

Unaudited

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

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ -	0.00%	41.67%	$ -	$ 55,159	$ (55,159)	$ -	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	41.67%	-	221,423.00	$ (221,423)	-	0.00%
Building Improvements	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Construction in Progress	-	17,579	58,363	0.00%	41.67%	58,363	-	58,363	(58,363)	0.00%
Total Capital Outlay for the 1st-Month Period Ended November 30, 2022	$ -	$ 17,579	$ 58,363	0.00%	41.67%	$ 58,363	$ 276,582	$ (218,219)	$ (58,363)	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,938,141
Payments to Suppliers		(1,834,327)
Payments to Employees		(389,737)
Internal Activity Receipts/Payments to Other Funds		(57,386)
Net Cash Provided (Used) By Operating Activities		(343,309)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		264,943
Transfers From Coal Severance Fund for Debt Service Payments		132,178
Transfer From Civic Center Project		-
Transfers From Civic Center Capital Improvements Fund		56,540
Transfer to Civic Center Capital Improvement Fund		-
Transfers from Civic Center Grant Fund		-
Energy Rebates for Capital Lighting Upgrades		-
Transfers from Municipal Auditorium Capital Improvement		24,802
General Fund Subsidy		202,000
Insurance Claims		
Capital Improvement fees		15,834
Centerplate		24,197
Interest And Fees Paid On Capital Debt		(15,734)
Principal Paid On Capital Debt		(235,000)
Acquisition and Construction of Capital Assets		(58,363)
Proceeds from Sale of Capital Asset		
Net Cash Provided (Used) By Capital and Related Financing Activities		411,397
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		4,823
Net Cash Provided (Used) By Investing Activities		4,823
Net Increase (Decrease) In Cash And Cash Equivalents		72,911
Cash and Cash Equivalents, Beginning of Three-Month Period (Including Restricted Assets of $ 399,902)		648,750
Cash and Cash Equivalents, End of Three-Month Period (Including Restricted Assets of $ 506,113)		$ 721,661
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (2,490,287)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	1,984,802	
(Increase) Decrease in Due From Other Funds	2,500	
(Increase) Decrease in Accounts Receivable	679,224	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	(19,985)	
Increase (Decrease) in Advance Payment	-	
Increase (Decrease) In Accounts Payable	(349,905)	
Increase (Decrease) In Salaries & Benefits Payable	(24,700)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	1,665	
Increase (Decrease) In Due To Other Funds	(59,886)	
Increase (Decrease) in Due To Component Unit	(15,171)	
Increase (Decrease) In Deposits On Hand	(51,566)	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		2,146,978
Net Cash Provided (Used) By Operating Activities		$ (343,309)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum & Convention Center

Financial Statements for the Six-Month Period Ended December 31, 2022

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

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 103,921
Cash with Fiscal Agent	4,050
Accounts Receivable	500
Due From Other Funds	-
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	133,760
Revenue Bond Covenant Accounts	152,958
Total Current Assets	400,202
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	81,342
Capital Assets Being Depreciated:	
Buildings	125,910,352
Other Improvements	998,567
Machinery and Equipment	2,060,774
Less Accumulated Depreciation	(35,509,286)
Total Capital Assets (Net of Accumulated Depreciation)	93,841,749
Total Noncurrent Assets	93,841,749
Total Assets	$ 94,241,951
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 752,382
Loss on Refunding of Debt	36,758
	789,140
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ -
Due to Other Funds	94,372
Due to Component Unit	
Union Technicians Payable	(5,782)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	42,305
Consumer Sales Taxes Payable	6,072
Customer Deposits Payable	3,744
Revenue Bonds Payable-Current	-
Accrued Interest Payable	6,889
Total Current Liabilities	147,700
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	1,017,112
Other Post Employment Benefits	2,258,764
Total Noncurrent Liabilities	3,275,876
Total Liabilities	3,423,576
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 2,142,825
Unearned Earned Revenue	300
	2,143,125
NET POSITION	
Net Investment in Capital Assets	92,861,395
Restricted for Debt Service	152,958
Unrestricted	(3,549,963)
Total Net Position	$ 89,464,390

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Six-Month Period Ended December 31, 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										
Rent	$ 1,925,089	$ 249,006	$ 930,010	48.31%	50.00%	$ (32,535)	$ 432,892	$ 497,118	$ 995,079	51.69%
Commissions	567,000	37,479	83,576	14.74%	50.00%	(199,924)	33,722	49,854	483,424	85.26%
Parking Lot	166,000	8,131	37,403	22.53%	50.00%	(45,597)	46,495	(9,092)	128,597	77.47%
Centerplate	782,000	122,442	462,979	59.20%	50.00%	71,979	151,918	311,061	319,021	40.80%
Patron Services	238,000	9,846	44,419	18.66%	50.00%	(74,581)	53,529	(9,110)	193,581	81.34%
Security	90,000	4,577	21,876	24.31%	50.00%	(23,124)	19,727	2,149	68,124	75.69%
Advertising	315,000	-	73,304	23.27%	50.00%	(84,196)	40,800	32,504	241,696	76.73%
Spotlight Rental	11,350	-	1,421	12.52%	50.00%	(4,254)	240	1,181	9,929	87.48%
Power Usage	75,000	2,860	10,876	14.50%	50.00%	(26,624)	10,905	(29)	64,124	85.50%
Table Cover/Drapes	55,000	425	7,486	13.61%	50.00%	(20,014)	1,441	6,045	47,514	86.39%
Public Address System	15,000	300	3,050	20.33%	50.00%	(4,450)	775	2,275	11,950	79.67%
Staging	25,000	160	2,080	8.32%	50.00%	(10,420)	4,310	(2,230)	22,920	91.68%
Booth Rental	95,575	7,457	27,822	29.11%	50.00%	(19,966)	315	27,507	67,753	70.89%
Piano Rental	1,000	-	-	0.00%	50.00%	(500)	-	-	1,000	100.00%
Table Rental	62,500	1,045	5,490	8.78%	50.00%	(25,760)	2,159	3,331	57,010	91.22%
Miscellaneous	28,000	1,113	4,075	14.55%	50.00%	(9,925)	5,703	(1,628)	23,925	85.45%
Building Damages	2,000	-	-	0.00%	50.00%	(1,000)	(740)	740	2,000	100.00%
Telephone Rental	20,000	350	1,200	6.00%	50.00%	(8,800)	625	575	18,800	94.00%
A.V. Equipment	336,550	13,621	69,532	20.66%	50.00%	(98,743)	17,824	51,708	267,018	79.34%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	57,000	-	2,180	3.82%	50.00%	(26,320)	30	2,150	54,820	96.18%
Contributions From Other Entities	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Drayage	1,000	-	500	50.00%	50.00%	-	500	-	500	50.00%
TOTAL OPERATING REVENUES	4,868,064	458,812	1,789,279	36.76%	50.00%	(644,753)	823,170	966,109	3,078,785	63.24%
NONOPERATING REVENUES										
Interest	250	1,747	6,571	2628.40%	50.00%	6,446	57	6,514	(6,321)	-2528.40%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	
Capital Improvement Fees	307,191	3,266	19,100	6.22%	50.00%		37,318	(18,218)	288,091	
Centerplate	-	(2,892)	21,305	#DIV/0!	0.00%	21,305	-	21,305	(21,305)	
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	307,441	2,121	46,976	15.28%	50.00%	(106,745)	37,375	9,601	260,465	84.72%
TOTAL REVENUES	5,175,505	460,933	1,836,255	35.48%	50.00%	(751,498)	860,545	975,710	3,339,250	64.52%
EXPENSES (SCHEDULE ATTACHED)	6,143,505	986,750	4,851,332	78.97%	50.00%	1,779,580	4,379,193	472,139.00	1,292,173	21.03%
NET INCOME	(968,000)	(525,817)	(3,015,077)			(3,015,077)	(3,518,648)	503,571	2,047,077	0.00%
Transfers In-General Fund	1,433,506	47,347	514,291	35.88%	50.00%	(202,462)	1,099,200	(584,909)	919,215	64.12%
Transfers In-Coal Severance	144,494	-	132,178	91.48%	50.00%	59,931	75,838	56,340	12,316	8.52%
Transfers In-Civic Center Project	-	-	-	0.00%	0.00%	-	221,423	(221,423)	-	0.00%
Transfers In-Civic Center Grant Fund	-	-	-	0.00%	0.00%	-	21,369	(21,369)	-	0.00%
Transfers In-Capital Improvement Fund	-	-	56,540	0.00%	0.00%	56,540	134,001	(77,461)	(56,540)	0.00%
Transfers In-Municipal Auditorium	-	-	24,802	0.00%	0.00%	24,802	-	24,802	(24,802)	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 1,578,000	$ 47,347	$ 727,811	46.12%	50.00%	$ (61,189)	$ 1,551,831	$ (824,020)	$ 850,189	53.88%
Change in Net Position			(2,287,266)							
Total Net Position-Beginning			$ 91,751,656							
Total Net Position-Ending			$ 89,464,390							

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Unaudited

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

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 743,670	$ 51,503	$ 322,281	43.34%	50.00%	$ (49,554)	$ 330,223	$ (7,942)	$ 421,389	56.66%
FICA	53,831	3,761	23,604	43.85%	50.00%	(3,312)	24,266	(662)	30,227	56.15%
Medical and Life Insurance	132,634	11,095	67,945	51.23%	50.00%	1,628	63,450	4,495	64,689	48.77%
Retirement	63,330	4,635	28,980	45.76%	50.00%	(2,685)	32,896	(3,916)	34,350	54.24%
Dental/Optical Insurance	8,891	1,328	5,724	64.38%	50.00%	1,279	2,319	3,405	3,167	35.62%
Insurance-Payroll Deduction	(19,278)	(2,037)	(13,212)	0.00%	50.00%	(3,573)	(13,465)	253	(6,066)	31.47%
OPEB	20,000	-	-	0.00%	50.00%	(10,000)	-	-	20,000	100.00%
	1,003,078	70,285	435,322	43.40%	50.00%	(66,217)	439,689	(4,367)	567,756	56.60%
CONTRACTUAL SERVICES										
Telephone	37,200	2,778	15,824	42.54%	50.00%	(2,776)	28,997	(13,173)	21,376	57.46%
Telephone - Municipal Auditorium	-	-	176	0.00%	0.00%	176	234	(58)	(176)	0.00%
Printing	21,450	-	-	0.00%	50.00%	(10,725)	-	-	21,450	100.00%
Utilities	658,000	61,814	335,493	50.99%	50.00%	6,493	281,188	54,305	322,507	49.01%
Utilities - Municipal Auditorium	90,000	8,365	36,014	40.02%	50.00%	(8,986)	45,440	(9,426)	53,986	59.98%
Travel	35,150	2,110	6,435	18.31%	50.00%	(11,140)	5,980	455	28,715	81.69%
Maintenance & Repair-Building & Grounds	145,000	859	2,834	1.95%	50.00%	(69,666)	32,030	(29,196)	142,166	98.05%
Maintenance & Repair-B & G - Municipal Audi	20,000	-	-	0.00%	50.00%	(10,000)	2,420	(2,420)	20,000	100.00%
Maintenance & Repair-Equipment	100,000	9,389	39,517	39.52%	50.00%	(10,483)	14,320	25,197	60,483	60.48%
Maintenance & Repair-Equipment - Municipal	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Postage	2,420	-	328	13.55%	50.00%	(882)	1,060	(732)	2,092	86.45%
OVG	-	218,790	830,490		0.00%	830,490	607,737	222,753	(830,490)	0.00%
Building & Equipment Rents	229,040	13,647	42,964	18.76%	50.00%	(71,556)	40,541	2,423	186,076	81.24%
Building & Equipment Rents - Municipal Audit	960	-	-	0.00%	50.00%	(480)	-	-	960	100.00%
Advertising/Legal Publications	51,250	10,600	39,889	77.83%	50.00%	14,264	25,467	14,422	11,361	22.17%
Training	6,500	-	399	6.14%	50.00%	(2,851)	100	299	6,101	93.86%
Dues and Subscriptions	1,850	-	200	10.81%	50.00%	(725)	15,710	(15,510)	1,650	89.19%
Workers Compensation & Unemployment Cos	17,561	1,846	6,387	36.37%	50.00%	(2,394)	7,392	(1,005)	11,174	63.63%
Insurance and Bonds	322,993	66,039	179,807	55.67%	50.00%	18,311	132,582	47,225	143,186	44.33%
Contracted Services	2,727,392	77,471	290,752	10.66%	50.00%	(1,072,944)	145,548	145,204	2,436,640	89.34%
Contracted Services - Municipal Auditorium	500	200	200	40.00%	50.00%	(50)	-	200	300	60.00%
	4,467,266	473,908	1,827,709	40.91%	50.00%	(405,924)	1,386,746	440,963	2,639,557	59.09%
COMMODITIES										
Materials and Supplies	252,870	36,386	142,226	56.24%	50.00%	15,791	106,328	35,898	110,644	43.76%
Materials and Supplies - Municipal Auditorium	20,000	-	-	0.00%	50.00%	(10,000)	9,586	(9,586)	20,000	100.00%
Gasoline and Oil	2,500	-	76	3.04%	50.00%	(1,174)	189	(113)	2,424	96.96%
Uniforms	18,600	1,921	13,121	70.54%	50.00%	3,821	8,931	4,190	5,479	29.46%
	293,970	38,307	155,423	52.87%	50.00%	8,438	125,034	30,389	138,547	47.13%
Total Operating Expenses	5,764,314	582,500	2,418,454	41.96%	50.00%	(463,703)	1,951,469	466,985	3,345,860	58.04%
Depreciation	-	396,961	2,381,763	0.00%	50.00%	2,381,763	2,363,146	18,617	(2,381,763)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	5,764,314	979,461	4,800,217	83.27%	50.00%	1,918,060	4,314,615	485,602	964,097	16.73%
NONOPERATING EXPENSES										
Other Interest	-	2,509	15,054	0.00%	0.00%	15,054	15,054	-	(15,054)	0.00%
Interest on Bonds	67,490	4,213	32,000	47.41%	50.00%	(1,745)	45,501	(13,501)	35,490	52.59%
Bond Service Charges	4,510	567	4,061	90.04%	50.00%	1,806	4,023	38	449	9.96%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	72,000	7,289	51,115	70.99%	50.00%	15,115	64,578	(13,463)	20,885	29.01%
TOTAL EXPENSES	5,836,314	986,750	4,851,332	83.12%	50.00%	1,933,175	4,379,193	472,139	984,982	16.88%
Transfers Out	307,191	-	-	0.00%	50.00%	(153,596)	-	-	307,191	100.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,143,505	$ 986,750	$ 4,851,332	78.97%	50.00%	$ 1,779,580	$ 4,379,193	$ 472,139	$ 1,292,173	21.03%

Unaudited

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

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ -	0.00%	50.00%	$ -	$ 134,001	$ (134,001)	$ -	0.00%
Municipal Auditorium Major Improvements		-	-	0.00%	50.00%		221,423			
Building Improvements	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Construction in Progress	-	-	58,363	0.00%	0.00%	58,363	-	58,363	(58,363)	0.00%
Total Capital Outlay for the 6th-Month Period Ended December 31, 2022	$ -	$ -	$ 58,363	0.00%	50.00%	$ 58,363	$ 355,424	$ (75,638)	$ (58,363)	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 2,398,743
Payments to Suppliers		(2,347,918)
Payments to Employees		(460,022)
Internal Activity Receipts/Payments to Other Funds		(43,116)
Net Cash Provided (Used) By Operating Activities		(452,313)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		312,291
Transfers From Coal Severance Fund for Debt Service Payments		132,178
Transfer From Civic Center Project		-
Transfers From Civic Center Capital Improvements Fund		56,540
Transfer to Civic Center Capital Improvement Fund		
Transfers from Civic Center Grant Fund		
Energy Rebates for Capital Lighting Upgrades		
Transfers from Municipal Auditorium		24,802
General Fund Subsidy		202,000
Insurance Claims		-
Capital Improvement fees		19,100
Centerplate		21,305
Interest And Fees Paid On Capital Debt		(41,932)
Principal Paid On Capital Debt		(610,000)
Acquisition and Construction of Capital Assets		(58,363)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		57,921
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		6,571
Net Cash Provided (Used) By Investing Activities		6,571
Net Increase (Decrease) In Cash And Cash Equivalents		(387,821)
Cash and Cash Equivalents, Beginning of Six-Month Period (Including Restricted Assets of $ 399,902)		648,750
Cash and Cash Equivalents, End of Six-Month Period (Including Restricted Assets of $ 152,958)		$ 260,929
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (3,010,938)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	2,381,763	
(Increase) Decrease in Due From Other Funds	2,500	
(Increase) Decrease in Accounts Receivable	678,123	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	(17,093)	
Increase (Decrease) In Advance Payments	-	
Increase (Decrease) In Accounts Payable	(349,905)	
Increase (Decrease) In Salaries & Benefits Payable	(24,700)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) in Charleston Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	290	
Increase (Decrease) In Due To Other Funds	(45,616)	
Increase (Decrease) in Due To Component Unit	(15,171)	
Increase (Decrease) In Deposits On Hand	(51,566)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		2,558,625
Net Cash Provided (Used) By Operating Activities		$ (452,313)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum & Convention Center

Financial Statements for the Seven-Month Period Ended January 31, 2023

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
January 31, 2023

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	52,126
Cash with Fiscal Agent		4,050
Accounts Receivable		500
Due From Other Funds		-
Prepaid Insurance & Flexible Spending		5,013
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		138,073
Revenue Bond Covenant Accounts		200,845
Total Current Assets		400,607
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		81,342
Capital Assets Being Depreciated:		
Buildings		125,910,352
Other Improvements		998,567
Machinery and Equipment		2,060,774
Less Accumulated Depreciation		(35,906,248)
Total Capital Assets (Net of Accumulated Depreciation)		93,444,787
Total Noncurrent Assets		93,444,787
Total Assets	$	93,845,394
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	752,382
Loss on Refunding of Debt		35,160
		787,542
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		105,478
Due to Component Unit		
Union Technicians Payable		(977)
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		-
Compensated Absences		42,305
Flexible Spending		-
Consumer Sales Taxes Payable		1,768
Customer Deposits Payable		10,744
Revenue Bonds Payable-Current		-
Accrued Interest Payable		11,104
Total Current Liabilities		170,522
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		1,018,022
Other Post Employment Benefits		2,258,764
Total Noncurrent Liabilities		3,276,786
Total Liabilities		3,447,308
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	2,142,825
Unearned Earned Revenue		300
		2,143,125
NET POSITION		
Net Investment in Capital Assets		92,461,925
Restricted for Debt Service		200,845
Unrestricted		(3,620,267)
Total Net Position	$	89,042,503

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

	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	$ 1,925,089	$ 131,097	$ 1,061,106	55.12%	58.33%	$ (61,798)	$ 515,860	$ 545,246	$ 863,983	44.88%
Commissions	567,000	6,201	89,778	15.83%	58.33%	(240,953)	50,896	38,882	477,222	84.17%
Parking Lot	166,000	4,690	42,093	25.36%	58.33%	(54,735)	50,837	(8,744)	123,907	74.64%
Centerplate	782,000	69,559	532,537	68.10%	58.33%	76,396	173,782	358,755	249,463	31.90%
Patron Services	238,000	19,393	63,812	26.81%	58.33%	(75,013)	64,507	(695)	174,188	73.19%
Security	90,000	5,374	27,249	30.28%	58.33%	(25,248)	23,927	3,322	62,751	69.72%
Advertising	315,000	2,000	75,304	23.91%	58.33%	(108,436)	40,800	34,504	239,696	76.09%
Spotlight Rental	11,350	750	2,171	19.13%	58.33%	(4,449)	240	1,931	9,179	80.87%
Power Usage	75,000	2,920	13,796	18.39%	58.33%	(29,952)	12,634	1,162	61,204	81.61%
Table Cover/Drapes	55,000	1,825	9,311	16.93%	58.33%	(22,771)	2,103	7,208	45,689	83.07%
Public Address System	15,000	1,650	4,700	31.33%	58.33%	(4,050)	1,225	3,475	10,300	68.67%
Staging	25,000	2,015	4,095	16.38%	58.33%	(10,488)	5,070	(975)	20,905	83.62%
Booth Rental	95,575	3,460	31,282	32.73%	58.33%	(24,467)	1,035	30,247	64,293	67.27%
Piano Rental	1,000	290	290	29.00%	58.33%	(293)	-	290	710	71.00%
Table Rental	62,500	683	6,173	9.88%	58.33%	(30,283)	2,746	3,427	56,327	90.12%
Miscellaneous	28,000	1,871	5,946	21.24%	58.33%	(10,386)	5,703	243	22,054	78.76%
Building Damages	2,000	-	-	0.00%	58.33%	(1,167)	(740)	740	2,000	100.00%
Telephone Rental	20,000	-	1,200	6.00%	58.33%	(10,466)	775	425	18,800	94.00%
A.V. Equipment	336,550	3,496	73,028	21.70%	58.33%	(123,282)	33,697	39,331	263,522	78.30%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	57,000	1,080	3,260	5.72%	58.33%	(29,988)	30	3,230	53,740	94.28%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	1,000	-	500	50.00%	58.33%	(83)	500	-	500	50.00%
TOTAL OPERATING REVENUES	4,868,064	258,354	2,047,631	42.06%	58.33%	(791,911)	985,627	1,062,004	2,820,433	57.94%
NONOPERATING REVENUES										
Interest	250	855	7,426	2970.40%	58.33%	7,280	65	7,361	(7,176)	-2870.40%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	0.00%
Capital Improvement Fees	307,191	135,646	154,746	50.37%	58.33%		38,252	116,494	152,445	49.63%
Centerplate	-	4,313	25,618	#DIV/0!	0.00%	25,618	-	25,618	(25,618)	0.00%
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	307,441	140,814	187,790	61.08%	58.33%	8,460	38,317	149,473	119,651	38.92%
TOTAL REVENUES	5,175,505	399,168	2,235,421	43.19%	58.33%	(783,451)	1,023,944	1,211,477	2,940,084	56.81%
EXPENSES (SCHEDULE ATTACHED)	6,143,505	740,004	5,591,335	91.01%	58.44%	2,001,071	5,029,917	561,418	552,170	8.99%
NET INCOME	(968,000)	(340,836)	(3,355,914)			(3,355,914)	(4,005,973)	650,059	2,387,914	
Transfers In-General Fund	1,433,506	703	514,994	35.93%	58.33%	(321,170)	1,125,233	(610,239)	918,512	64.07%
Transfers In-Coal Severance	144,494	46,644	178,822	123.76%	58.33%	94,539	116,132	62,690	(34,328)	-23.76%
Transfers In-Civic Center Project	-	-	-	0.00%	58.33%		221,423	(221,423)	-	0.00%
Transfers In-Civic Center Grant Fund	-	-	-	0.00%	58.33%	-	21,369	(21,369)	-	0.00%
Transfers In-Capital Improvement Fund	-	-	56,540	0.00%	0.00%	56,540	139,725	(83,185)	(56,540)	0.00%
Transfers In-Municipal Auditorium	-	-	24,802	0.00%	0.00%	24,802	-	24,802	(24,802)	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 1,578,000	$ 47,347	$ 775,158	49.12%	58.33%	$ (145,289)	$ 1,623,882	$ (848,724)	$ 802,842	50.88%
Change in Net Position			(2,709,153)							
Total Net Position-Beginning			$ 91,751,656							
Total Net Position-Ending			$ 89,042,503							

Unaudited

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CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Seven-Month Period Ended January 31, 2023

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 743,670	$ 51,790	$ 374,071	50.30%	58.33%	$ (59,712)	$ 385,136	$ (11,065)	$ 369,599	49.70%
FICA	53,831	3,782	27,386	50.87%	58.33%	(4,014)	28,273	(887)	26,445	49.13%
Medical and Life Insurance	132,634	10,993	78,938	59.52%	58.33%	1,573	74,805	4,133	53,696	40.48%
Retirement	63,330	4,661	33,642	53.12%	58.33%	(3,298)	38,388	(4,746)	29,688	46.88%
Dental/Optical Insurance	8,891	279	6,002	67.51%	58.33%	816	2,954	3,048	2,889	32.49%
Insurance-Payroll Deduction	(19,278)	(2,037)	(15,249)	0.00%	58.33%	(4,004)	(15,775)	526	(4,029)	20.90%
OPEB	20,000	-	-	0.00%	58.33%	(11,666)	-	-	20,000	100.00%
	1,003,078	69,468	504,790	50.32%	58.33%	(80,305)	513,781	(8,991)	498,288	49.68%
CONTRACTUAL SERVICES										
Telephone	37,200	3,094	18,918	50.85%	58.33%	(2,781)	33,744	(14,826)	18,282	49.15%
Telephone - Municipal Auditorium	-	58	234	0.00%	0.00%	234	292	(58)	(234)	0.00%
Printing	21,450	-	-	0.00%	58.33%	(12,512)	-	-	21,450	100.00%
Utilities	658,000	57,644	393,136	59.75%	58.33%	9,325	331,197	61,939	264,864	40.25%
Utilities - Municipal Auditorium	90,000	20,326	56,340	62.60%	58.33%	3,843	47,804	8,536	33,660	37.40%
Travel	35,150	-	6,435	18.31%	58.33%	(14,068)	6,293	142	28,715	81.69%
Maintenance & Repair-Building & Grounds	145,000	775	3,609	2.49%	58.33%	(80,970)	37,754	(34,145)	141,391	97.51%
Maintenance & Repair-B & G - Municipal Audi	20,000	-	-	0.00%	58.33%	(11,666)	2,420	(2,420)	20,000	100.00%
Maintenance & Repair-Equipment	100,000	8,961	48,478	48.48%	58.33%	(9,852)	14,320	34,158	51,522	51.52%
Maintenance & Repair-Equipment - Municipal	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	2,420	816	1,144	47.27%	58.33%	(268)	1,295	(151)	1,276	52.73%
OVG	-	117,397	947,887	0.00%	0.00%	947,887	653,737	294,150	(947,887)	0.00%
Building & Equipment Rents	229,040	5,111	48,073	20.99%	58.33%	(85,526)	54,281	(6,208)	180,967	79.01%
Building & Equipment Rents - Municipal Audit	960	-	-	0.00%	58.33%	(560)	-	-	960	100.00%
Advertising/Legal Publications	51,250	3,200	43,089	84.08%	58.33%	13,195	25,492	17,597	8,161	15.92%
Training	6,500	-	399	6.14%	58.33%	(3,392)	100	299	6,101	93.86%
Dues and Subscriptions	1,850	858	1,058	57.19%	58.33%	(21)	15,710	(14,652)	792	42.81%
Workers Compensation & Unemployment Cos	17,561	-	6,387	36.37%	58.33%	(3,856)	8,291	(1,904)	11,174	63.63%
Insurance and Bonds	322,993	-	179,807	55.67%	58.33%	(8,595)	154,679	25,128	143,186	44.33%
Contracted Services	2,727,392	19,668	310,421	11.38%	58.33%	(1,280,467)	158,033	152,388	2,416,971	88.62%
Contracted Services - Municipal Auditorium	500	-	200	40.00%	58.33%	(92)	-	200	300	60.00%
	4,467,266	237,908	2,065,615	46.24%	58.33%	(540,141)	1,545,442	520,173	2,401,651	53.76%
COMMODITIES										
Materials and Supplies	252,870	27,072	169,298	66.95%	58.33%	21,799	119,013	50,285	83,572	33.05%
Materials and Supplies - Municipal Auditorium	20,000	-	-	0.00%	58.33%	(11,666)	9,585	(9,585)	20,000	100.00%
Gasoline and Oil	2,500	-	76	3.04%	58.33%	(1,382)	189	(113)	2,424	96.96%
Uniforms	18,600	1,874	14,995	80.62%	58.33%	4,146	9,457	5,538	3,605	19.38%
	293,970	28,946	184,369	62.72%	58.33%	12,896	138,244	46,125	109,601	37.28%
Total Operating Expenses	5,764,314	336,322	2,754,774	47.79%	58.79%	(634,066)	2,197,467	557,307	3,009,540	52.21%
Depreciation	-	396,960	2,778,723	0.00%	0.00%	2,778,723	2,758,744	19,979	(2,778,723)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	5,764,314	733,282	5,533,497	96.00%	29.40%	3,839,077	4,956,211	577,286	230,817	4.00%
NONOPERATING EXPENSES										
Other Interest	-	2,509	17,563	0.00%	0.00%	17,563	17,563	-	(17,563)	0.00%
Interest on Bonds	67,490	4,213	36,213	53.66%	58.33%	(3,154)	52,120	(15,907)	31,277	46.34%
Bond Service Charges	4,510	-	4,062	90.07%	58.33%	1,431	4,023	39	448	9.93%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	72,000	6,722	57,838	80.33%	58.33%	15,840	73,706	(15,868)	14,162	19.67%
TOTAL EXPENSES	5,836,314	740,004	5,591,335	95.80%	58.44%	2,180,593	5,029,917	561,418	244,979	4.20%
Transfers Out	307,191	128,397	128,397	41.80%	0.00%	128,397	-	128,397	178,794	58.20%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,143,505	$ 868,401	$ 5,719,732	93.10%	58.44%	$ 2,129,468	$ 5,029,917	$ 689,815	$ 423,773	6.90%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Seven-Month Period Ended January 31, 2023

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ -	0.00%	58.33%	$ -	$ 134,001	$ (134,001)	$ -	0.00%
Municipal Auditorium Major Improvements			-	0.00%	58.33%		221,423			
Building Improvements	-	-	-	0.00%	58.33%	-	6,615	(6,615)	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Construction in Progress	-	-	58,363	0.00%	58.33%	58,363	-	58,363	(58,363)	0.00%
Total Capital Outlay for the 1st-Month Period Ended January 31, 2023	$ -	$ -	$ 58,363	0.00%	58.33%	$ 58,363	$ 362,039	$ (82,253)	$ (58,363)	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended January 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 2,659,783
Payments to Suppliers		(2,614,269)
Payments to Employees		(529,490)
Internal Activity Receipts/Payments to Other Funds		(32,010)
Net Cash Provided (Used) By Operating Activities		(515,986)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		312,994
Transfers From Coal Severance Fund for Debt Service Payments		178,822
Transfer From Civic Center Project		-
Transfers From Civic Center Capital Improvements Fund		56,540
Transfer to Civic Center Capital Improvement Fund		(128,397)
Transfers from Civic Center Grant Fund		-
Energy Rebates for Capital Lighting Upgrades		-
Transfers from Municipal Auditorium		24,802
General Fund Subsidy		202,000
Insurance Claims		
Capital Improvement fees		154,746
Centerplate		25,618
Interest And Fees Paid On Capital Debt		(41,931)
Principal Paid On Capital Debt		(610,000)
Acquisition and Construction of Capital Assets		(58,363)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		116,831
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		7,426
Net Cash Provided (Used) By Investing Activities		7,426
Net Increase (Decrease) In Cash And Cash Equivalents		(391,729)
Cash and Cash Equivalents, Beginning of Six-Month Period (Including Restricted Assets of $399,902)		648,750
Cash and Cash Equivalents, End of Six-Month Period (Including Restricted Assets of $ 200,845)		$ 257,021
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (3,485,866)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	2,778,723	
(Increase) Decrease in Due From Other Funds	2,500	
(Increase) Decrease in Accounts Receivable	678,124	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	(21,406)	
Increase (Decrease) In Advance Payments	-	
Increase (Decrease) In Accounts Payable	(349,905)	
Increase (Decrease) In Salaries & Benefits Payable	(24,700)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) in Charleston Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	791	
Increase (Decrease) In Due To Other Funds	(34,510)	
Increase (Decrease) in Due To Component Unit	(15,171)	
Increase (Decrease) In Deposits On Hand	(44,566)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		2,969,880
Net Cash Provided (Used) By Operating Activities		$ (515,986)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum & Convention Center

Financial Statements for the Eight-Month Period Ended February 28, 2023

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
February 28, 2023

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 181,956
Cash with Fiscal Agent	4,050
Accounts Receivable	500
Due From Other Funds	-
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	134,137
Revenue Bond Covenant Accounts	248,862
Total Current Assets	574,518
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	167,789
Capital Assets Being Depreciated:	
Buildings	125,910,352
Other Improvements	998,567
Machinery and Equipment	2,060,774
Less Accumulated Depreciation	(36,303,208)
Total Capital Assets (Net of Accumulated Depreciation)	93,134,274
Total Noncurrent Assets	93,134,274
Total Assets	$ 93,708,792
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 752,382
Loss on Refunding of Debt	33,561
	785,943
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ -
Due to Other Funds	118,456
Due to Component Unit	-
Union Technicians Payable	3,927
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	42,305
Flexible Spending	-
Consumer Sales Taxes Payable	4,894
Customer Deposits Payable	18,234
Revenue Bonds Payable-Current	-
Accrued Interest Payable	14,909
Total Current Liabilities	202,825
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	1,018,933
Other Post Employment Benefits	2,258,764
Total Noncurrent Liabilities	3,277,697
Total Liabilities	3,480,522
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 2,142,825
Unearned Earned Revenue	300
	2,143,125
NET POSITION	
Net Investment in Capital Assets	92,148,902
Restricted for Debt Service	248,862
Unrestricted	(3,526,676.00)
Total Net Position	$ 88,871,088

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Eight-Month Period Ended February 28, 2023

	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	$ 1,925,089	$ 237,741	$ 1,298,848	67.47%	66.67%	$ 15,391	$ 616,183	$ 682,665	$ 626,241	32.53%
Commissions	567,000	18,233	108,010	19.05%	66.67%	(270,009)	168,616	(60,606)	458,990	80.95%
Parking Lot	166,000	20,073	62,167	37.45%	66.67%	(48,505)	64,026	(1,859)	103,833	62.55%
Centerplate	782,000	104,936	637,473	81.52%	66.67%	116,114	171,421	466,052	144,527	18.48%
Patron Services	238,000	33,848	97,659	41.03%	66.67%	(61,016)	89,469	8,190	140,341	58.97%
Security	90,000	6,497	33,746	37.50%	66.67%	(26,257)	29,537	4,209	56,254	62.50%
Advertising	315,000	-	75,304	23.91%	66.67%	(134,707)	108,300	(32,996)	239,696	76.09%
Spotlight Rental	11,350	75	2,247	19.80%	66.67%	(5,320)	780	1,467	9,103	80.20%
Power Usage	75,000	7,909	21,705	28.94%	66.67%	(28,298)	15,962	5,743	53,295	71.06%
Table Cover/Drapes	55,000	4,475	13,786	25.07%	66.67%	(22,883)	2,203	11,583	41,214	74.93%
Public Address System	15,000	250	4,950	33.00%	66.67%	(5,051)	1,400	3,550	10,050	67.00%
Staging	25,000	2,395	6,490	25.96%	66.67%	(10,178)	6,610	(120)	18,510	74.04%
Booth Rental	95,575	15,948	47,230	49.42%	66.67%	(16,490)	3,485	43,745	48,345	50.58%
Piano Rental	1,000	-	290	29.00%	66.67%	(377)	-	290	710	71.00%
Table Rental	62,500	5,138	11,311	18.10%	66.67%	(30,358)	5,091	6,220	51,189	81.90%
Miscellaneous	28,000	612	6,559	23.43%	66.67%	(12,109)	5,703	856	21,441	76.58%
Building Damages	2,000	-	-	0.00%	66.67%	(1,333)	(740)	740	2,000	100.00%
Telephone Rental	20,000	750	1,950	9.75%	66.67%	(11,384)	1,275	675	18,050	90.25%
A.V. Equipment	336,550	26,194	99,221	29.48%	66.67%	(125,157)	48,199	51,022	237,329	70.52%
Teltix	57,000	2,655	5,915	10.38%	66.67%	(32,087)	-	5,915	51,085	89.62%
Carpet Rental	-	-	-	0.00%	0.00%	-	1,425	(1,425)	-	0.00%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	1,000	-	500	50.00%	66.67%	(167)	500	-	500	50.00%
TOTAL OPERATING REVENUES	4,868,064	487,729	2,535,361	52.08%	66.67%	(710,177)	1,339,445	1,195,916	2,332,703	47.92%
NONOPERATING REVENUES										
Interest	250	56,133	63,559	25423.60%	66.67%	63,392	77	63,482	(63,309)	-25323.60%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	
Capital Improvement Fees	307,191	7,226	161,972	#DIV/0!	0.00%		116,009	-	-	
Centerplate	-	(3,936)	21,682	#DIV/0!	0.00%	-	-	-	-	
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	307,441	59,423	247,213	80.41%	66.67%	42,242	116,086	131,127	60,228	19.59%
TOTAL REVENUES	5,175,505	547,152	2,782,574	53.76%	66.67%	(667,935)	1,455,531	1,327,043	2,392,931	46.24%
EXPENSES (SCHEDULE ATTACHED)	6,143,005	963,762	6,555,099	106.71%	66.76%	2,454,029	5,824,580	730,519	(412,094)	-6.71%
NET INCOME	(967,500)	(416,610)	(3,772,525)			(3,772,525)	(4,369,049)	596,524	2,805,025	
Transfers In-General Fund	1,433,506	152,279	667,273	46.55%	66.67%	(288,445)	1,191,420	(524,147)	766,233	53.45%
Transfers In-Coal Severance	144,494	6,470	185,292	128.24%	66.67%	88,958	116,132	69,160	(40,798)	-28.24%
Transfers In-Civic Center Project	-	-	-	0.00%	0.00%	-	225,126	(225,126)	-	0.00%
Transfers In-Civic Center Grant Fund	-	-	-	0.00%	66.67%	-	21,369	(21,369)	-	0.00%
Transfers In-Capital Improvement Fund	-	86,447	142,987	0.00%	0.00%	142,987	-	142,987	(142,987)	0.00%
Transfers In-Municipal Auditorium	-	-	24,802	0.00%	0.00%	24,802	-	24,802	(24,802)	0.00%
Transfers In-Capital Contribution	-	-	-	0.00%	0.00%	-	143,870	(143,870)	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	0.00%	-	(77,223)	77,223	-	0.00%
Total Transfers In (Out)	$ 1,578,000	$ 245,196	$ 1,020,354	64.66%	66.67%	$ (31,699)	$ 1,620,694	$ (600,340)	$ 557,646	35.34%
Change in Net Position			(2,880,568)							
Total Net Position-Beginning			$ 91,751,656							
Total Net Position-Ending			$ 88,871,088							

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Eight-Month Period Ended February 28, 2023

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 743,670	$ 52,971	$ 427,042	57.42%	66.67%	$ (68,763)	$ 439,085	$ (12,043)	$ 316,628	42.58%
FICA	53,831	3,873	31,259	58.07%	66.67%	(4,630)	32,207	(948)	22,572	41.93%
Medical and Life Insurance	132,634	10,985	89,923	67.80%	66.67%	1,496	85,693	4,230	42,711	32.20%
Retirement	63,330	4,768	38,409	60.65%	66.67%	(3,813)	43,782	(5,373)	24,921	39.35%
Dental/Optical Insurance	8,891	261	6,263	70.44%	66.67%	335	4,272	1,991	2,628	29.56%
Insurance-Payroll Deduction	(19,278)	(2,037)	(17,285)	0.00%	66.67%	(4,432)	(18,086)	801	(1,993)	10.34%
OPEB	20,000	-	-	0.00%	66.67%	(13,334)	-	-	20,000	100.00%
	1,003,078	70,821	575,611	57.38%	66.67%	(93,141)	586,953	(11,342)	427,467	42.62%
CONTRACTUAL SERVICES										
Telephone	37,200	3,029	21,947	59.00%	66.67%	(2,854)	35,998	(14,051)	15,253	41.00%
Telephone - Municipal Auditorium	-	58	293	0.00%	0.00%	293	350	(57)	(293)	0.00%
Printing	21,450	-	-	0.00%	66.67%	(14,301)	8,352	(8,352)	21,450	100.00%
Utilities	658,000	78,516	471,280	71.62%	66.67%	32,591	377,822	93,458	186,720	28.38%
Utilities - Municipal Auditorium	90,000	7,732	64,072	71.19%	66.67%	4,069	53,891	10,181	25,928	28.81%
Travel	35,150	-	6,435	18.31%	66.67%	(17,000)	6,293	142	28,715	81.69%
Maintenance & Repair-Building & Grounds	145,000	448	4,057	2.80%	66.67%	(92,615)	43,982	(39,925)	140,943	97.20%
Maintenance & Repair-B & G - Municipal Audi	20,000	-	-	0.00%	66.67%	(13,334)	2,420	(2,420)	20,000	100.00%
Maintenance & Repair-Equipment	100,000	14,537	63,015	63.02%	66.67%	(3,655)	30,113	32,902	36,985	36.99%
Maintenance & Repair-Equipment - Municipal	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	2,420	-	1,144	47.27%	66.67%	(469)	1,363	(219)	1,276	52.73%
OVG	-	284,674	1,232,561	0.00%	0.00%	1,232,561	763,923	468,638	(1,232,561)	0.00%
Building & Equipment Rents	229,040	10,631	58,704	25.63%	66.67%	(93,997)	67,162	(8,458)	170,336	74.37%
Building & Equipment Rents - Municipal Audit	960	-	-	0.00%	66.67%	(640)	-	-	960	100.00%
Advertising/Legal Publications	51,250	3,290	46,379	90.50%	66.67%	12,211	26,367	20,012	4,871	9.50%
Training	6,500	-	399	6.14%	66.67%	(3,935)	100	299	6,101	93.86%
Dues and Subscriptions	1,850	-	1,058	57.19%	66.67%	(175)	16,568	(15,510)	792	42.81%
Workers Compensation & Unemployment Cos	17,561	1,731	8,118	46.23%	66.67%	(3,590)	8,470	(352)	9,443	53.77%
Insurance and Bonds	322,993	-	179,807	55.67%	66.67%	(35,532)	176,775	3,032	143,186	44.33%
Contracted Services	2,727,392	50,501	360,921	13.23%	66.67%	(1,457,431)	219,111	141,810	2,366,471	86.77%
Contracted Services - Municipal Auditorium	-	-	200	0.00%	0.00%	200	-	-	(200)	0.00%
	4,466,766	455,147	2,520,390	56.43%	66.67%	(457,603)	1,839,060	681,330	1,946,376	43.57%
COMMODITIES										
Materials and Supplies	252,870	33,173	202,844	80.22%	66.67%	34,256	141,466	61,378	50,026	19.78%
Materials and Supplies - Municipal Auditorium	20,000	-	-	0.00%	66.67%	(13,334)	9,586	(9,586)	20,000	100.00%
Gasoline and Oil	2,500	-	76	3.04%	66.67%	(1,591)	189	(113)	2,424	96.96%
Uniforms	18,600	1,346	16,341	87.85%	66.67%	3,940	10,778	5,563	2,259	12.15%
	293,970	34,519	219,261	74.59%	66.67%	23,271	162,019	57,242	74,709	25.41%
Total Operating Expenses	5,763,814	560,487	3,315,262	57.52%	67.04%	(548,799)	2,588,032	727,230	2,448,552	42.48%
Depreciation	-	396,960	3,175,684	0.00%	0.00%	3,175,684	3,154,355	21,329	(3,175,684)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	5,763,814	957,447	6,490,946	112.62%	33.52%	4,558,916	5,742,387	748,559	(727,132)	-12.62%
NONOPERATING EXPENSES										
Other Interest	-	2,509	20,072	0.00%	0.00%	20,072	20,071	1	(20,072)	0.00%
Interest on Bonds	67,490	3,806	40,020	59.30%	66.67%	(4,976)	58,099	(18,079)	27,470	40.70%
Bond Service Charges	4,510	-	4,061	90.04%	66.67%	1,054	4,023	38	449	9.96%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	72,000	6,315	64,153	89.10%	66.67%	16,151	82,193	(18,040)	7,847	10.90%
TOTAL EXPENSES	5,835,814	963,762	6,555,099	112.33%	66.76%	2,659,110	5,824,580	730,519	(719,285)	-12.33%
Transfers Out	307,191	-	128,397	41.80%	66.76%	(76,684)	-	128,397	178,794	58.20%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,143,005	$ 963,762	$ 6,683,496	108.80%	66.76%	$ 2,582,426	$ 5,824,580	$ 858,916	$ (540,491)	-8.80%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Eight-Month Period Ended February 28, 2023

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ -	0.00%	66.67%	-	$ 134,001	$ (134,001)	$ -	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	66.67%	-	221,423	(221,423.00)	-	0.00%
Building Improvements	-	-	-	0.00%	66.67%	-	10,101	(10,101.00)	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Construction in Progress	-	86,447	144,810	0.00%	66.67%	144,810	-	144,810	(144,810)	0.00%
Total Capital Outlay for the 1st-Month Period Ended February 28, 2023	$ -	$ 86,447	$ 144,810	0.00%	66.67%	$ 144,810	$ 365,525	$ (220,715)	$ (144,810)	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended February 28, 2022

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 3,158,939
Payments to Suppliers		(3,095,907)
Payments to Employees		(600,311)
Internal Activity Receipts/Payments to Other Funds		(19,032)
Net Cash Provided (Used) By Operating Activities		(556,311)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		353,872
Transfers From Coal Severance Fund for Debt Service Payments		185,292
Transfer From Civic Center Project		-
Transfers From Civic Center Capital Improvements Fund		142,987
Transfer to Civic Center Capital Improvement Fund		(128,397)
Transfers from Civic Center Grant Fund		
Energy Rebates for Capital Lighting Upgrades		
Transfers from Municipal Auditorium		24,802
General Fund Subsidy		313,401
Insurance Claims		-
Capital Improvement fees		161,972
Centerplate		21,682
Interest And Fees Paid On Capital Debt		(41,931)
Principal Paid On Capital Debt		(610,000)
Acquisition and Construction of Capital Assets		(144,810)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		278,870
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		63,559
Net Cash Provided (Used) By Investing Activities		63,559
Net Increase (Decrease) In Cash And Cash Equivalents		(213,882)
Cash and Cash Equivalents, Beginning of Six-Month Period (Including Restricted Assets of $399,902)		648,750
Cash and Cash Equivalents, End of Six-Month Period (Including Restricted Assets of $ 248,862)		$ 434,868
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (3,955,585)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	3,175,684	
(Increase) Decrease in Due From Other Funds	2,500	
(Increase) Decrease in Accounts Receivable	678,124	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	(17,470)	
Increase (Decrease) In Advance Payments	-	
Increase (Decrease) In Accounts Payable	(349,905)	
Increase (Decrease) In Salaries & Benefits Payable	(24,700)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) in Charleston Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	8,820	
Increase (Decrease) In Due To Other Funds	(21,532)	
Increase (Decrease) in Due To Component Unit	(15,171)	
Increase (Decrease) In Deposits On Hand	(37,076)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		3,399,274
Net Cash Provided (Used) By Operating Activities		$ (556,311)

Noncash Investing, Capital, and Financing Activities:

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City of Charleston

Coliseum & Convention Center

Financial Statements for the Nine-Month Period Ended March 31, 2023

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
March 31, 2023

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 60,289
Cash with Fiscal Agent	4,050
Accounts Receivable	500
Due From Other Funds	-
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	146,280
Revenue Bond Covenant Accounts	290,792
Total Current Assets	506,924
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	202,316
Capital Assets Being Depreciated:	
Buildings	125,910,352
Other Improvements	998,567
Machinery and Equipment	2,060,774
Less Accumulated Depreciation	(36,700,169)
Total Capital Assets (Net of Accumulated Depreciation)	92,771,840
Total Noncurrent Assets	92,771,840
Total Assets	$ 93,278,764
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 752,382
Loss on Refunding of Debt	31,963
	784,345
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ -
Due to Other Funds	27,825
Due to Component Unit	
Union Technicians Payable	(1,047)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	42,305
Flexible Spending	-
Consumer Sales Taxes Payable	4,904
Customer Deposits Payable	31,314
Revenue Bonds Payable-Current	-
Advance payments	-
Accrued Interest Payable	12,875
Total Current Liabilities	118,276
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	1,019,844
Other Post Employment Benefits	2,258,764
Total Noncurrent Liabilities	3,278,608
Total Liabilities	3,396,884
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 2,142,825
Unearned Earned Revenue	300
	2,143,125
NET POSITION	
Net Investment in Capital Assets	91,783,959
Restricted for Debt Service	290,792
Unrestricted	(3,551,651)
Total Net Position	$ 88,523,100

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, 2023

	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	$ 1,925,089	$ 186,457	$ 1,485,305	77.16%	75.00%	$ 41,488	$ 910,212	$ 575,093	$ 439,784	22.84%
Commissions	567,000	29,614	137,624	24.27%	75.00%	(287,626)	171,472	(33,848)	429,376	75.73%
Parking Lot	166,000	23,298	85,465	51.48%	75.00%	(39,035)	94,148	(8,683)	80,535	48.52%
Centerplate	782,000	261,931	899,404	115.01%	75.00%	312,904	222,939	676,465	(117,404)	-15.01%
Patron Services	238,000	13,301	110,961	46.62%	75.00%	(67,539)	125,552	(14,591)	127,039	53.38%
Security	90,000	5,139	38,885	43.21%	75.00%	(28,615)	33,991	4,894	51,115	56.79%
Advertising	315,000	28,010	103,314	32.80%	75.00%	(132,936)	111,550	(8,236)	211,686	67.20%
Spotlight Rental	11,350	150	2,396	21.11%	75.00%	(6,117)	1,609	787	8,954	78.89%
Power Usage	75,000	2,699	24,404	32.54%	75.00%	(31,846)	18,342	6,062	50,596	67.46%
Table Cover/Drapes	55,000	-	13,786	25.07%	75.00%	(27,464)	2,718	11,068	41,214	74.93%
Public Address System	15,000	5,245	10,195	67.97%	75.00%	(1,055)	2,000	8,195	4,805	32.03%
Staging	25,000	2,594	9,084	36.34%	75.00%	(9,666)	8,210	874	15,916	63.66%
Booth Rental	95,575	12,842	60,071	62.85%	75.00%	(11,610)	7,785	52,286	35,504	37.15%
Piano Rental	1,000	-	290	29.00%	75.00%	(460)	-	290	710	71.00%
Table Rental	62,500	2,030	13,341	21.35%	75.00%	(33,534)	7,493	5,848	49,159	78.65%
Miscellaneous	28,000	1,055	7,613	27.19%	75.00%	(13,387)	6,983	630	20,387	72.81%
Building Damages	2,000	-	-	0.00%	75.00%	(1,500)	(740)	740	2,000	100.00%
Telephone Rental	20,000	375	2,325	11.63%	75.00%	(12,675)	1,400	925	17,675	88.38%
A.V. Equipment	336,550	18,520	117,741	34.98%	75.00%	(134,672)	50,803	66,938	218,809	65.02%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	57,000	-	5,915	10.38%	75.00%	(36,835)	6,110	(195)	51,085	89.62%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	1,000	-	500	50.00%	75.00%	(250)	500	-	500	50.00%
TOTAL OPERATING REVENUES	4,868,064	593,260	3,128,619	64.27%	75.00%	(522,429)	1,783,077	1,345,542	1,739,445	35.73%
NONOPERATING REVENUES										
Interest	250	1,474	65,033	26013.20%	75.00%	64,846	97	64,936	(64,783)	-25913.20%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	-
Insurance Claims	-	-	-	#DIV/0!	0.00%	-	46,797	(46,797)	-	-
Capital Improvement Fees	307,191	6,999	168,972	55.01%	75.00%	(61,421)	120,716	48,256	138,219	0
Centerplate	-	12,144	33,826	#DIV/0!	0.00%	33,826	-	33,826	(33,826)	-
Gain (Loss) on Sale of Fixed Asset	-		-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	307,441	20,617	267,831	87.12%	75.00%	37,250	167,610	100,221	39,610	12.88%
TOTAL REVENUES	5,175,505	613,877	3,396,450	65.63%	75.00%	(485,179)	1,950,687	1,445,763	1,779,055	34.37%
EXPENSES (SCHEDULE ATTACHED)	6,143,505	1,073,740	7,628,838	124.18%	75.07%	3,016,909	6,658,488	970,350	(1,485,333)	-24.18%
NET INCOME	(968,000)	(459,863)	(4,232,388)			(4,232,388)	(4,707,801)	475,413	3,264,388	
Transfers In-General Fund	1,433,506	77,348	744,621	51.94%	75.00%	(330,509)	1,269,857	(525,236)	688,885	48.06%
Transfers In-Coal Severance	144,494	-	185,292	128.24%	75.00%	76,922	103,882	81,410	(40,798)	-28.24%
Transfers In-Civic Center Project	-	-	-	0.00%	0.00%	-	225,126	(225,126)	-	0.00%
Transfers In-Civic Center Grant Fund	-	-	-	0.00%	75.00%	-	21,369	(21,369)	-	0.00%
Transfers In-Capital Improvement Fund	-	34,527	177,514	0.00%	75.00%	177,514	149,232	28,282	(177,514)	0.00%
Transfers In-Municipal Auditorium	-	-	24,802	0.00%	75.00%	24,802	-	24,802	(24,802)	0.00%
Transfers Out-Civic Center Project	-	-	-	0.00%	75.00%	-	(46,797)	46,797	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	75.00%	-	(77,223)	77,223	-	0.00%
Total Transfers In (Out)	$ 1,578,000	$ 111,875	$ 1,132,229	71.75%	75.00%	$ (51,271)	$ 1,645,446	$ (513,217)	$ 445,771	28.25%
Change in Net Position			(3,228,556)							
Total Net Position-Beginning			$ 91,751,656							
Total Net Position-Ending			$ 88,523,100							

Unaudited

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CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Nine-Month Period Ended March 31, 2023

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 743,670	$ 80,461	$ 507,504	68.24%	75.00%	$ (50,249)	$ 499,597	$ 7,907	$ 236,166	31.76%
FICA	53,831	5,972	37,231	69.16%	75.00%	(3,142)	36,643	588	16,600	30.84%
Medical and Life Insurance	132,634	11,210	101,134	76.25%	75.00%	1,659	97,084	4,050	31,500	23.75%
Retirement	63,330	7,137	45,545	71.92%	75.00%	(1,953)	49,648	(4,103)	17,785	28.08%
Dental/Optical Insurance	8,891	1,068	7,331	82.45%	75.00%	663	4,581	2,750	1,560	17.55%
Insurance-Payroll Deduction	(19,278)	(2,037)	-	0.00%	75.00%	14,459	(20,397)	20,397	(19,278)	100.00%
OPEB	20,000	-	(19,323)	-96.62%	75.00%	(34,323)	-	(19,323)	39,323	196.62%
	1,003,078	103,811	679,422	67.73%	75.00%	(72,887)	667,156	12,266	323,656	32.27%
CONTRACTUAL SERVICES										
Telephone	37,200	2,759	24,706	66.41%	75.00%	(3,194)	36,640	(11,934)	12,494	33.59%
Telephone - Municipal Auditorium	-	59	351	0.00%	0.00%	351	408	(57)	(351)	0.00%
Printing	21,450	-	-	0.00%	75.00%	(16,088)	8,352	(8,352)	21,450	100.00%
Utilities	658,000	84,600	555,880	84.48%	75.00%	62,380	436,631	119,249	102,120	15.52%
Utilities - Municipal Auditorium	90,000	9,372	73,444	81.60%	75.00%	5,944	84,760	(11,316)	16,556	18.40%
Travel	35,150	-	6,435	18.31%	75.00%	(19,928)	6,293	142	28,715	81.69%
Maintenance & Repair-Building & Grounds	145,000	-	4,057	2.80%	75.00%	(104,693)	45,937	(41,880)	140,943	97.20%
Maintenance & Repair-B & G - Municipal Au	20,000	-	-	0.00%	75.00%	(15,000)	2,420	(2,420)	20,000	100.00%
Maintenance & Repair-Equipment	100,000	15,128	78,143	78.14%	75.00%	3,143	33,694	44,449	21,857	21.86%
Maintenance & Repair-Equipment - Municip	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	2,420	118	1,262	52.15%	75.00%	(553)	1,671	(409)	1,158	47.85%
OVG Operations	-	(41,933)	1,190,628	0.00%	0.00%	1,190,628	939,748	250,880	(1,190,628)	0.00%
OVG Management Fee	-	129,142	129,142	0.00%	0.00%	129,142	-	129,142	(129,142)	0.00%
OVG Performance fee	-	111,401	111,401	0.00%	0.00%	111,401	-	111,401	(111,401)	0.00%
OVG Qualitation Fee	-	30,000	30,000	0.00%	0.00%	30,000	-	30,000	(30,000)	0.00%
Building & Equipment Rents	229,040	27,023	85,729	37.43%	75.00%	(86,051)	74,992	10,737	143,311	62.57%
Building & Equipment Rents - Municipal Aud	960	-	-	0.00%	75.00%	(720)	-	-	960	100.00%
Advertising/Legal Publications	51,250	8,456	54,835	107.00%	75.00%	16,398	26,367	28,468	(3,585)	-7.00%
Training	6,500	-	399	6.14%	75.00%	(4,476)	100	299	6,101	93.86%
Dues and Subscriptions	1,850	-	1,058	57.19%	75.00%	(330)	16,568	(15,510)	792	42.81%
Workers Compensation & Unemployment Co	17,561	2,823	10,941	62.30%	75.00%	(2,230)	9,852	1,089	6,620	37.70%
Insurance and Bonds	322,993	42,394	222,201	68.79%	75.00%	(20,044)	198,873	23,328	100,792	31.21%
Contracted Services	2,727,392	111,174	472,095	17.31%	75.00%	(1,573,449)	241,915	230,180	2,255,297	82.69%
Contracted Services - Municipal Auditorium	500	-	200	40.00%	75.00%	(175)	-	-	300	60.00%
	4,467,266	532,516	3,052,907	68.34%	75.00%	(297,543)	2,165,221	887,686	1,414,359	31.66%
COMMODITIES										
Materials and Supplies	252,870	28,250	231,094	91.39%	75.00%	41,442	152,290	78,804	21,776	8.61%
Materials and Supplies - Municipal Auditoriu	20,000	683	683	3.42%	75.00%	(14,317)	9,586	(8,903)	19,317	96.59%
Gasoline and Oil	2,500	-	76	3.04%	75.00%	(1,799)	189	(113)	2,424	96.96%
Uniforms	18,600	4,785	21,125	113.58%	75.00%	7,175	11,715	9,410	(2,525)	-13.58%
	293,970	33,718	252,978	86.06%	75.00%	32,501	173,780	79,198	40,992	13.94%
Total Operating Expenses	5,764,314	670,045	3,985,307	69.14%	75.27%	(353,492)	3,006,157	979,150	1,779,007	30.86%
			-							
Depreciation	-	396,960	3,572,644	0.00%	0.00%	3,572,644	3,560,984	11,660	(3,572,644)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	5,764,314	1,067,005	7,557,951	131.12%	37.64%	5,388,551	6,567,141	990,810	(1,793,637)	-31.12%
NONOPERATING EXPENSES										
Other Interest	-	2,509	22,581	0.00%	0.00%	22,581	22,581	-	(22,581)	0.00%
Interest on Bonds	67,490	4,213	44,232	65.54%	75.00%	(6,386)	64,718	(20,486)	23,258	34.46%
Bond Service Charges	4,510	13	4,074	90.33%	75.00%	692	4,048	26	436	9.67%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	72,000	6,735	70,887	98.45%	75.00%	16,887	91,347	(20,460)	1,113	1.55%
TOTAL EXPENSES	5,836,314	1,073,740	7,628,838	130.71%	75.07%	3,247,517	6,658,488	970,350	(1,792,524)	-30.71%
Transfers Out	307,191	-	128,397	41.80%	75.00%	(101,996)	-	128,397	178,794	58.20%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,143,505	$ 1,073,740	$ 7,757,235	126.27%	75.07%	$ 3,145,306	$ 6,658,488	$ 1,098,747	$ (1,613,730)	-26.27%

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, 2023

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ -	0.00%	75.00%	-	$ 134,001	$ (134,001)	$ -	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	75.00%	-	221,423	(221,423.00)	-	0.00%
Major improvements	-	-	-	0.00%	75.00%	-	19,608	(19,608.00)	-	0.00%
Construction in Progress	-	34,527	179,337	0.00%	75.00%	179,337	-	179,337	(179,337)	0.00%
Total Capital Outlay for the Nine-Month Period Ended March 31, 2023	$ -	$ 34,527	$ 179,337	0.00%	75.00%	$ 179,337	$ 375,032	$ (195,695)	$ (179,337)	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended March 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 3,753,134
Payments to Suppliers		(3,667,104)
Payments to Employees		(704,122)
Internal Activity Receipts/Payments to Other Funds		(109,663)
Net Cash Provided (Used) By Operating Activities		(727,755)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		401,220
Transfers From Coal Severance Fund for Debt Service Payments		185,292
Transfer From Civic Center Project		-
Transfers From Civic Center Capital Improvements Fund		177,514
Transfer to Civic Center Capital Improvement Fund		(128,397)
Transfers from Civic Center Grant Fund		
Energy Rebates for Capital Lighting Upgrades		
Transfers from Municipal Auditorium		24,802
General Fund Subsidy		343,401
Insurance Claims		
Capital Improvement fees		168,972
Centerplate		33,826
Interest And Fees Paid On Capital Debt		(48,190)
Principal Paid On Capital Debt		(610,000)
Acquisition and Construction of Capital Assets		(179,337)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		369,103
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		65,033
Net Cash Provided (Used) By Investing Activities		65,033
Net Increase (Decrease) In Cash And Cash Equivalents		(293,619)
Cash and Cash Equivalents, Beginning of Nine-Month Period (Including Restricted Assets of $399,902)		648,750
Cash and Cash Equivalents, End of Nine-Month Period (Including Restricted Assets of $ 290,792)		$ 355,131
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (4,429,332)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	3,572,644	
(Increase) Decrease in Due From Other Funds	2,500	
(Increase) Decrease in Accounts Receivable	678,124	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	(29,613)	
Increase (Decrease) In Advance Payments	-	
Increase (Decrease) In Accounts Payable	(349,905)	
Increase (Decrease) In Salaries & Benefits Payable	(24,700)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) in Charleston Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	3,857	
Increase (Decrease) In Due To Other Funds	(112,163)	
Increase (Decrease) in Due To Component Unit	(15,171)	
Increase (Decrease) In Deposits On Hand	(23,996)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		3,701,577
Net Cash Provided (Used) By Operating Activities		$ (727,755)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

General Fund

Financial Statements for the Nine-Month Period Ended March 31, 2023

***Note - Each month will be presented separately**

City of Charleston

General Fund

Financial Statements for the One-Month Period Ended July 31, 2022

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

ASSETS		
Cash and Cash Equivalents	$	15,654,187
Cash with Fiscal Agent		4,050
Receivables (Net of Allowance for Uncollectibles)		1,188,798
Due From Other Funds		162,823
Due From Component Unit		6,605
Prepaid Expenses		88,162
Revenue Bond Covenant Accounts		371,478
Total Assets	$	17,476,103
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		315,927
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		63,218
Other Accrued Liabilities		17,248
Total Liabilities		413,858
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		88,162
Restricted for:		
Debt Service		371,478
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		7,808
Public Safety		10,567
Streets & Transportation		31,257
Health & Sanitation		-
Social Services		-
Culture & Recreation		87
Unassigned		16,552,886
Total Fund Balance		17,062,245
Total Liabilities and Fund Balance	$	17,476,103

Fund Balance Breakdown
Jul-22

General Government **400-699**

Department Name	Department	Encumbrance Amount	Capital	Total
Mayor	409			
City Council	410			
City Manager	412			
Treasurer	413			
Collectors	414			
City Clerk	415			
Municipal Court	416			
Legal	417			
Accounting	418			
Engineering	420	-		
MOECD	421			
Human Resources	422			
	424			
Rehabilitation of Property	427			
Acquisition of Property	428			
Mailroom	431			
BIDCO	435			
Building Department	436	70.00		
Planning	437	-		
Elections	438			
Information Systems	439			
City Hall	440			
Internal Audit	442			
	444			
Morris Square	500			
	501			
Public Works	566			
Public Grounds	567	7,738.00		
Contingency	699			
	General Government	7,808.00	-	7,808.00
	Public Safety	**700-716**		
Police	700			
Fire	706	10,567.00		
Traffic Engineering	712			
Emergency Services	716			
	Public Safety	10,567.00	-	10,567.00

	Streets & Transportation	750-754			
Street Dept	750		2,652.00		
	752				
Equipment Maintenance	754		28,605.00		
	Streets & Transportation		31,257.00	-	31,257.00
	Health & Sanitation	**800-804**			
Refuse	800				
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		-	-	-
	Culture & Recreation	**900-919**			
Parks & Recreation	900		87.00		
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		87.00	-	87.00
	Social Services	**952-954**			
Spring Hill	952				
Social Service - Reimburseable	953				
Human Rights	954				
	Social Services		-	-	-

Capital Outlay

Category	Category Code	Encumbrance Amount	
General Government	975	-	
Public Safety	976	-	
Streets & Transportation	977	-	
Health & Sanitation	978	-	
Culture & Recreation	979	-	
Social Services	980	-	
		-	
			49,719.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the One-Month Period Ended July 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	$ 15,275,467										
Taxes, Fees, and Other Revenues	$ 93,043,727	$ 7,249,527	$ 7,249,527	-	7.79%	8.33%	(501,015)	$ 7,976,752	$ (727,225)	$ 85,794,200	92.21%
Transfers From Other Funds	13,549,656	1,116,426	1,116,426	-	8.24%	8.33%	(12,260)	970,933	145,493	12,433,230	91.76%
Reimbursements and Other	1,020,000	(286,546)	(286,546)	-	-28.09%	8.33%	(371,512)	(52,541)	(234,005)	1,306,546	128.09%
Total Revenues	$ 107,613,383	$ 8,079,407	$ 8,079,407	$ -	7.51%	100.00%	$ (99,533,976)	$ 8,895,144	$ (815,737)	$ 99,533,976	92.49%
EXPENDITURES											
Personnel Services	74,563,985	5,551,785	5,551,785	-	7.45%	8.05%	(450,616)	4,520,616	1,031,169	69,012,200	92.55%
Contractual Services	11,985,383	541,425	541,425	5,837	4.52%	8.33%	(456,957)	732,993	(191,568)	11,438,121	95.43%
Commodities	4,682,000	135,570	135,570	43,882	2.90%	8.33%	(254,441)	151,103	(15,533)	4,502,548	96.17%
Capital Outlays	10,119,515	(148,264)	(148,264)	-	-1.47%	8.33%	(991,220)	(171,544)	23,280	10,267,779	101.47%
Contributions and Other	4,040,169	126,383	126,383	-	3.13%	8.33%	(210,163)	164,990	(38,607)	3,913,786	96.87%
Total Expenditures and Encumbrances	105,391,052	6,206,899	6,206,899	49,719	5.89%	8.33%	(2,572,176)	5,398,158	808,741	99,134,434	94.06%
Transfers Out	5,696,000	85,730	85,730	-	1.51%	8.33%	(388,747)	162,547	(76,817)	5,610,270	98.49%
Total Expenditures, Encumbrances and Transfers Out	111,087,052	6,292,629	6,292,629	49,719	5.66%	8.33%	(2,960,922)	5,560,705	731,924	104,744,704	94.29%
NET CHANGE IN FUND BALANCE	$ (3,473,669)	$ 1,786,778	$ 1,786,778	$ (49,719)			$ 1,786,778	$ 3,334,439	$ (1,547,661)	$ (5,260,447)	
FUND BALANCE-BEGINNING			$ 15,275,467								
FUND BALANCE-ENDING			$ 17,062,245								
				$ -							

Operating Transfers Out Detail Comparative	2021-2022	2022-2023
Civic center Project	-	-
Civic Center	162,547	85,730
General Maintenance Fund	-	-
Health Care Subsidy	-	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	-	-
Facilities Maintenance Fund	-	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	-	-
Total Operating Transfers Out	$ 162,547	$ 85,730

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the One-Month Period Ended July 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
Balance on Hand	$ 4,000,000	$ -	$ -	0.00%	8.33%	$ (333,200)	$ (169,477)	$ 169,477	$ 4,000,000	100.00%
Property Taxes	17,300,000	(112,091)	(112,091)	-0.65%	8.33%	(1,553,181)	(169,477)	57,386	17,412,091	100.65%
Gas and Oil Severance	100,000	-	-	0.00%	8.33%	(8,330)	-	-	100,000	100.00%
Utility Tax	2,700,000	(46,065)	(46,065)	-1.71%	8.33%	(270,975)	(29,418)	(16,647)	2,746,065	101.71%
Business & Occupation Tax	44,819,627	8,161,765	8,161,765	18.21%	8.33%	4,428,290	8,178,831	(17,066)	36,657,862	81.79%
Consumer Sales Tax-Liquor	1,000,000	-	-	0.00%	8.33%	(83,300)	-	-	1,000,000	100.00%
Animal Control	5,500	-	-	0.00%	8.33%	(458)	60	(60)	5,500	100.00%
Hotel Occupancy Tax	2,650,000	(27,407)	(27,407)	-1.03%	8.33%	(248,152)	-	(27,407)	2,677,407	101.03%
Amusement Tax	200,000	(15,305)	(15,305)	-7.65%	8.33%	(31,965)	3,245	(18,550)	215,305	107.65%
Loading Zone Fees	25,000	850	850	3.40%	8.33%	(1,233)	550	300	24,150	96.60%
Property Citations	2,000	-	-	0.00%	8.33%	(167)	-	-	2,000	100.00%
Licenses	95,000	63,016	63,016	66.33%	8.33%	55,103	61,927	1,089	31,984	33.67%
Building Permits	400,000	44,051	44,051	11.01%	8.33%	10,731	153,822	(109,771)	355,949	88.99%
Miscellaneous Permits	5,000	1,350	1,350	27.00%	8.33%	934	2,295	(945)	3,650	73.00%
Franchise Fees	650,000	-	-	0.00%	8.33%	(54,145)	-	-	650,000	100.00%
Inspection Fees	70,000	4,921	4,921	7.03%	8.33%	(910)	8,483	(3,562)	65,079	92.97%
IRP Fees	675,000	(52,946)	(52,946)	-7.84%	8.33%	(109,174)	(11,445)	(41,501)	727,946	107.84%
Liquor & Wine Licenses	45,000	25,625	25,625	56.94%	8.33%	21,877	28,875	(3,250)	19,375	43.06%
Cemetery Revenues	150,000	9,926	9,926	6.62%	8.33%	(2,569)	20,866	(10,940)	140,074	93.38%
Dog Fees	100	-	-	0.00%	8.33%	(8)	-	-	100	100.00%
Parks and Recreation	50,000	7,283	7,283	14.57%	8.33%	3,118	1,453	5,830	42,717	85.43%
User Service Fee	7,400,000	(746,279)	(746,279)	-10.08%	8.33%	(1,362,699)	(622,684)	(123,595)	8,146,279	110.08%
Rent Concession Leases	775,000	94,052	94,052	12.14%	8.33%	29,495	79,836	14,216	680,948	87.86%
Jail Fees	2,500	-	-	0.00%	8.33%	(208)	-	-	2,500	100.00%
Plan Review Fees	30,000	4,457	4,457	14.86%	8.33%	1,958	20,968	(16,511)	25,543	85.14%
Fire Protection Fees	2,025,000	118,836	118,836	5.87%	8.33%	(49,847)	162,303	(43,467)	1,906,164	94.13%
Planning Fees	10,000	725	725	7.25%	8.33%	(108)	225	500	9,275	92.75%
Street Fees-Closure	6,000	405	405	6.75%	8.33%	(95)	427	(22)	5,595	93.25%
Processing Fees	500	60	60	12.00%	8.33%	18	30	30	440	88.00%
Ambulance Levy	3,000,000	-	-	0.00%	8.33%	(249,900)	-	-	3,000,000	100.00%
Ambulance Fees	2,700,000	-	-	0.00%	8.33%	(224,910)	-	-	2,700,000	100.00%
Emergency Services	900,000	(68,000)	(68,000)	-7.56%	8.33%	(142,970)	-	(68,000)	968,000	107.56%
Recycling Grant	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Contributions from Other Entities	167,500	-	-	0.00%	8.33%	(13,953)	4,010	(4,010)	167,500	100.00%
Richard H. Ayer Fund	100,000	(21,838)	(21,838)	-21.84%	8.33%	(30,168)	(13,431)	(8,407)	121,838	121.84%
Contributions-GKVF	-	(189,500)	(189,500)	0.00%	8.33%	(189,500)	-	(189,500)	189,500	0.00%
Contributions-Live on Levee	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
PILOT	90,000	(66,311)	(66,311)	-73.68%	8.33%	(73,808)	-	(66,311)	156,311	173.68%
Gaming Income	200,000	-	-	0.00%	8.33%	(16,660)	-	-	200,000	100.00%
Aerial Map Copy Fee	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Interest	30,000	19,605	19,605	65.35%	8.33%	17,106	724	18,881	10,395	34.65%
Sale of Fixed Assets	250,000	-	-	0.00%	8.33%	(20,825)	62,040	(62,040)	250,000	100.00%
Insurance Claims	50,000	624	624	1.25%	8.33%	(3,541)	(4,584)	5,208	49,376	98.75%
Election Filing Fees	-	140	140	0.00%	8.33%	140		140	(140)	0.00%
Recycling Revenue/Refuse Collections	15,000	279	279	1.86%	8.33%	(971)	-	279	14,721	98.14%
Video Lottery	200,000	-	-	0.00%	8.33%	(16,660)	-	-	200,000	100.00%
Miscellaneous Revenue	150,000	37,299	37,299	24.87%	8.33%	24,804	36,821	478	112,701	75.13%
	93,043,727	7,249,527	7,249,527	7.79%	8.33%	(501,015)	7,976,752	(727,225)	85,794,200	92.21%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,500,000	-	-	0.00%	8.33%	(291,550)	-	-	3,500,000	100.00%
Municipal Stabilization Fund	3,644,656	-	-	0.00%	8.33%	(303,600)	-	-	3,644,656	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Special Demolition	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Contributions from UPRS	5,855,000	1,153,154	1,153,154	19.70%	8.33%	665,433	1,012,644	140,510	4,701,846	80.30%
Facilities Maintenance	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
American Rescue Act Fund	250,000	-	-	0.00%	8.33%	(20,825)	-	-	250,000	100.00%
Municipal Court Fund	300,000	(36,728)	(36,728)	-12.24%	8.33%	(61,718)	(41,711)	4,983	336,728	112.24%
	13,549,656	1,116,426	1,116,426	8.24%	8.33%	(12,260)	970,933	145,493	12,433,230	91.76%
REIMBURSEMENTS AND OTHER										
Proceeds From Capital Leases	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	3	3	0.00%	8.33%	3	10	(7)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	8.33%	-	6	(6)	-	0.00%
Community Development	340,000	(27,238)	(27,238)	-8.01%	8.33%	(55,560)	-	(27,238)	367,238	108.01%
Parking System	80,000	-	-	0.00%	8.33%	(6,664)	-	-	80,000	100.00%
Other Reimbursements	600,000	(259,311)	(259,311)	-43.22%	8.33%	(309,291)	(52,557)	(206,754)	859,311	143.22%
	$ 1,020,000	(286,546)	(286,546)	-28.09%	8.33%	(371,512)	(52,541)	(234,005)	1,306,546	128.09%
TOTAL REVENUES	$ 107,613,383	$ 8,079,407	$ 8,079,407	7.51%	8.33%	$ (884,788)	$ 8,895,144	$ (815,737)	$ 99,533,976	92.49%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the One-Month Period Ended July 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	$ 14,079	$ 14,079	$ -	4.00%	8.33%	$ (15,243)	$ 14,712	$ (633)	$ 337,921	96.00%
103 Salaries and Wages	40,783,121	1,926,047	1,926,047		4.72%	8.33%	(1,471,187)	1,739,298	186,749	38,857,074	95.28%
104 FICA	1,738,847	76,303	76,303	-	4.39%	8.33%	(68,543)	68,848	7,455	1,662,544	95.61%
105 Medical and Life Insurance	14,871,718	701,896	701,896	-	4.72%	8.33%	(536,918)	-62,197	764,093	14,169,822	95.28%
106 Retirement	1,614,148	67,090	67,090	-	4.16%	8.33%	(67,369)	71,633	(4,543)	1,547,058	95.84%
107 Police and Fire Pension Fund	15,900,000	2,855,149	2,855,149	-	17.96%	8.33%	1,530,679	2,745,620	109,529	13,044,851	82.04%
110 Uniform Allowance	342,900	-	-	-	0.00%	8.33%	(28,564)	0	-	342,900	100.00%
111 Dental/Optical Insurance	716,957	42,121	42,121	-	5.87%	8.33%	(17,602)	44,310	(2,189)	674,836	94.13%
112 Insurance Payroll Deductions	(1,755,706)	(130,900)	(130,900)	-	0.00%	8.33%	15,350	(101,608)	(29,292)	(1,624,806)	0.00%
	74,563,985	5,551,785	5,551,785	-	7.45%	8.05%	(450,616)	4,520,616	1,031,169	69,012,200	92.55%
CONTRACTUAL SERVICES											
211 Telephone	559,650	34,806	34,806	51	6.22%	8.33%	(11,813)	35,935	(1,129)	524,793	93.77%
212 Printing	12,900	-	-	-	0.00%	8.33%	(1,075)	-	-	12,900	100.00%
213 Utilities	1,628,800	5,615	5,615	-	0.34%	8.33%	(130,064)	30,531	(24,916)	1,623,185	99.66%
214 Travel	117,356	1,455	1,455	-	1.24%	8.33%	(8,321)	8,665	(7,210)	115,901	98.76%
215 Maint & Repair-Bldg/Grounds	192,500	(25,229)	(25,229)	716	-13.11%	8.33%	(41,264)	1,580	(26,809)	217,013	112.73%
216 Maint & Repair-Equipment	1,260,710	94,456	94,456	-	7.49%	8.33%	(10,561)	120,822	(26,366)	1,166,254	92.51%
217 Maint & Repair-Auto/Truck	21,800	(1,775)	(1,775)	-	-8.14%	8.33%	(3,591)	(3,090)	1,315	23,575	108.14%
218 Postage	79,050	10,000	10,000	-	12.65%	8.33%	3,415	10,000	-	69,050	87.35%
219 Building and Equipment Rents	570,313	41,954	41,954	70	7.36%	8.33%	(5,553)	43,893	(1,939)	528,289	92.63%
220 Advertising/Legal Publications	28,300	-	-	-	0.00%	8.33%	(2,357)	402	(402)	28,300	100.00%
221 Training	227,400	914	914	5,000	0.40%	8.33%	(18,028)	18,893	(17,979)	221,486	97.40%
222 Dues and Subscriptions	108,040	39,024	39,024	-	36.12%	8.33%	30,024	14,808	24,216	69,016	63.88%
223 Professional Services	782,725	2,874	2,874		0.37%	8.33%	(62,327)	9,886	(7,012)	779,851	99.63%
224 Audit Costs	85,000	-	-	-	0.00%	8.33%	(7,081)	(3,000)	3,000	85,000	100.00%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
226 Insurance-WC and UC	784,047	(32,380)	(32,380)	-	-4.13%	8.33%	(97,691)	257,845	(290,225)	816,427	104.13%
227 Insurance	825,000	302,032	302,032	-	36.61%	8.33%	233,310	67,317	234,715	522,968	63.39%
229 Court Costs and Damages	1,200,000	(1,758)	(1,758)	-	-0.15%	8.33%	(101,718)	20,868	(22,626)	1,201,758	100.15%
230 Contracted Services	3,315,642	77,813	77,813		2.35%	8.33%	(198,380)	88,875	(11,062)	3,237,829	97.65%
232 Bank Fees	150	-	-	-	0.00%	8.33%	(12)	-	-	150	100.00%
234 Fire Hydrant Rental	160,000	-	-	-	0.00%	8.33%	(13,328)	6,236	(6,236)	160,000	100.00%
237 Other Taxes & Fees	26,000	(8,376)	(8,376)	-	-32.22%	8.33%	(10,542)	2,527	(10,903)	34,376	132.22%
239 Fine Support Training	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
	11,985,383	541,425	541,425	5,837	4.52%	8.33%	(456,957)	732,993	(191,568)	11,438,121	95.43%
COMMODITIES											
341 Materials & Supplies	2,940,375	77,717	77,717	19,130	2.64%	8.33%	(167,216)	109,955	(32,238)	2,843,528	96.71%
342 Fire Investigation	2,500	-	-	-	0.00%	8.33%	(208)	-	-	2,500	100.00%
343 Gas, Oil & Tires	1,051,600	63,654	63,654	24,752	6.05%	8.33%	(23,944)	42,595	21,059	963,194	91.59%
344 Prisoner Other Costs	75,000	-	-	-	0.00%	8.33%	(6,248)	-	-	75,000	100.00%
345 Uniforms	329,775	(6,628)	(6,628)	-	-2.01%	8.33%	(34,098)	(1,225)	(5,403)	336,403	102.01%
346 & 347 Resale Items	25,750	-	-	-	0.00%	8.33%	(2,145)	(1,589)	1,589	25,750	100.00%
351 Athletic Supplies	12,000	-	-	-	0.00%	8.33%	(1,000)	317	(317)	12,000	100.00%
353 Computer Software	500	-	-	-	0.00%	8.33%	(42)	-	-	500	100.00%
354 Special Events Supplies	26,500	827	827	-	3.12%	8.33%	(1,380)	1,050	(223)	25,673	96.88%
355 Cash Over (Short)	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	-	-	0.00%	8.33%	(500)	-	-	6,000	100.00%
357 Food Reimbursement	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	8.33%	(1,000)	-	-	12,000	100.00%
359 Snow Removal Materials	200,000	-	-	-	0.00%	8.33%	(16,660)	-	-	200,000	100.00%
	4,682,000	135,570	135,570	43,882	2.90%	8.33%	(254,441)	151,103	(15,533)	4,502,548	96.17%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the One-Month Period Ended July 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%	8.33%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	8.33%	-	1,209	(1,209)	-	0.00%
459 Capital Outlay-Equipment	8,614,346	(148,264)	(148,264)	-	-1.72%	8.33%	(865,839)	(172,753)	24,489	8,762,610	101.72%
461 Capital Outlay-Lease Purchase	1,505,169	-	-	-	0.00%	8.33%	(125,381)	-	-	1,505,169	100.00%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
	10,119,515	(148,264)	(148,264)	-	-1.47%	8.33%	(991,220)	(171,544)	23,280	10,267,779	101.47%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	88,017	-	8.33%	8.33%	35	88,017	-	968,185	91.67%
568 Other Contributions	2,249,000	38,366	38,366	-	1.71%	8.33%	(148,976)	76,973	(38,607)	2,210,634	98.29%
572 Interest on Bonds	38,663	-	-	-	0.00%	8.33%	(3,221)	-	-	38,663	100.00%
671 Principal Maturities Bonds	480,000	-	-	-	0.00%	8.33%	(39,984)	-	-	480,000	100.00%
674 Bond Service Charge	1,750			-	0.00%	8.33%	(146)	-	-	1,750	100.00%
598 Contingency	214,554	-	-	-	0.00%	8.33%	(17,872)	-	-	214,554	100.00%
	4,040,169	126,383	126,383	-	3.13%	8.33%	(210,163)	164,990	(38,607)	3,913,786	96.87%
TOTAL EXPENDITURES AND ENCUMBRANCES	105,391,052	6,206,899	6,206,899	49,719	5.89%	8.33%	(2,572,176)	5,398,158	808,741	99,134,434	94.06%
566 Transfers Out	5,696,000	85,730	85,730		1.51%	8.33%	(388,747)	162,547	(76,817)	5,610,270	98.49%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 111,087,052	$ 6,292,629	$ 6,292,629	$ 49,719	5.66%	8.33%	$ (2,960,922)	$ 5,560,705	$ 731,924	$104,744,704	94.29%

City of Charleston

General Fund

Financial Statements for the Two-Month Period Ended August 31, 2022

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

ASSETS		
Cash and Cash Equivalents	$	16,023,615
Cash with Fiscal Agent		4,050
Receivables (Net of Allowance for Uncollectibles)		730,197
Due From Other Funds		218,491
Due From Component Unit		(45)
Prepaid Expenses		87,332
Revenue Bond Covenant Accounts		415,576
Total Assets	$	17,479,216
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		61
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		63,218
Other Accrued Liabilities		17,489
Total Liabilities		98,233
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		87,332
Restricted for:		
Debt Service		415,576
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		202,748
Public Safety		41,695
Streets & Transportation		30,414
Health & Sanitation		806
Social Services		1,538
Culture & Recreation		848
Unassigned		16,600,026
Total Fund Balance		17,380,983
Total Liabilities and Fund Balance	$	17,479,216

Fund Balance Breakdown
Aug-22

General Government **400-699**

Department Name	Department	Encumbrance Amount	Capital	Total
	408	5,106.00		
Mayor	409	8,071.00		
City Council	410			
City Manager	412	7,746.00		
Treasurer	413			
Collectors	414	10,718.00		
City Clerk	415			
Municipal Court	416	1,318.00		
Legal	417	2,148.00		
Accounting	418			
Engineering	420	3,536.00		
MOECD	421			
Human Resources	422	4.00		
	424			
Rehabilitation of Property	427	43,717.00		
Acquisition of Property	428			
Mailroom	431	258.00		
BIDCO	435			
Building Department	436	26,482.00		
Planning	437	2,223.00		
Elections	438			
Information Systems	439	6,260.00		
City Hall	440	4,943.00		
Internal Audit	442	-		
	444			
Morris Square	500	289.00		
	501	77,296.00		
Public Works	566			
Public Grounds	567	2,633.00		
Contingency	699			
	General Government	202,748.00	-	202,748.00
	Public Safety	**700-716**		
Police	700	15,480.00		
Fire	706	21,008.00		
Traffic Engineering	712	5,207.00		
Emergency Services	716			
	Public Safety	41,695.00	-	41,695.00

	Streets & Transportation	750-754			
Street Dept	750		9,787.00		
	752				
Equipment Maintenance	754		20,627.00		
	Streets & Transportation		30,414.00	-	30,414.00
	Health & Sanitation	**800-804**			
Refuse	800		806.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		806.00	-	806.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		-		
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906		648.00		
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919		200.00		
	Culture & Recreation		848.00	-	848.00
	Social Services	**952-954**			
Spring Hill	952		1,538.00		
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		1,538.00	-	1,538.00

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	-	
		-	278,049.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Two-Month Period Ended August 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	$ 15,275,467										
Taxes, Fees, and Other Revenues	$ 93,043,727	$ 7,538,447	$ 14,787,974	-	15.89%	16.67%	(722,415)	$ 14,049,497	$ 738,477	$ 78,255,753	84.11%
Transfers From Other Funds	13,549,656	584,687	1,701,113	-	12.55%	16.67%	(557,615)	1,522,967	178,146	11,848,543	87.45%
Reimbursements and Other	1,020,000	38,104	(248,442)	-	-24.36%	16.67%	(418,476)	(41,474)	(206,968)	1,268,442	124.36%
Total Revenues	$ 107,613,383	$ 8,161,238	$ 16,240,645	$ -	15.09%	16.67%	$ (1,698,506)	$ 15,530,990	$ 709,655	$ 91,372,738	84.91%
EXPENDITURES											
Personnel Services	74,563,985	6,390,993	11,942,776	-	16.02%	17.81%	(1,337,070)	10,188,809	1,753,967	62,621,209	83.98%
Contractual Services	12,029,877	776,083	1,317,510	173,554	10.95%	16.67%	(687,870)	1,840,611	(523,101)	10,538,813	87.61%
Commodities	4,682,000	373,603	509,172	53,333	10.88%	16.67%	(271,317)	458,303	50,869	4,119,495	87.99%
Capital Outlays	10,119,515	9,825	(138,439)	-	-1.37%	16.67%	(1,825,362)	(126,834)	(11,605)	10,257,954	101.37%
Contributions and Other	3,830,169	243,650	370,033	-	9.66%	16.67%	(268,456)	426,356	(56,323)	3,460,136	90.34%
Total Expenditures and Encumbrances	105,225,546	7,794,154	14,001,052	226,887	13.31%	16.67%	(3,540,047)	12,787,245	1,213,807	90,997,607	86.48%
Transfers Out	5,651,506	48,346	134,077		2.37%	16.67%	(808,029)	240,418	(106,341)	5,517,429	97.63%
Total Expenditures, Encumbrances and Transfers Out	110,877,052	7,842,500	14,135,129	226,887	12.75%	16.67%	(4,348,076)	13,027,663	1,107,466	96,515,036	87.05%
NET CHANGE IN FUND BALANCE	$ (3,263,669)	$ 318,738	$ 2,105,516	$ (226,887)			$ 2,105,516	$ 2,503,327	$ (397,811)	$ (5,369,185)	
FUND BALANCE-BEGINNING			$ 15,275,467								
FUND BALANCE-ENDING			$ 17,380,983								
				$ -							

Operating Transfers Out Detail Comparative	2021-2022	2022-2023
Civic center Project	-	-
Civic Center	240,418	48,347
General Maintenance Fund	-	-
Health Care Subsidy	-	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	-	-
Facilities Maintenance Fund	-	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	-	-
Total Operating Transfers Out	$ 240,418	$ 48,347

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Two-Month Period Ended August 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
Balance on Hand	$ 4,000,000	$ -	$ -	0.00%	8.33%	$ (333,200)	$ (169,477)	$ 169,477	$ 4,000,000	100.00%
Property Taxes	17,300,000	951,505	839,414	4.85%	16.67%	(2,044,496)	507,450	331,964	$ 16,460,586	95.15%
Gas and Oil Severance	100,000	-	-	0.00%	16.67%	(16,670)	-	-	100,000	100.00%
Utility Tax	2,700,000	242,514	196,450	7.28%	16.67%	(253,640)	208,440	(11,990)	2,503,550	92.72%
Business & Occupation Tax	44,819,627	3,815,117	11,976,883	26.72%	16.67%	4,505,451	11,671,852	305,031	32,842,744	73.28%
Consumer Sales Tax-Liquor	1,000,000	-	-	0.00%	16.67%	(166,700)	-	-	1,000,000	100.00%
Animal Control	5,500	103	103	1.87%	16.67%	(814)	60	43	5,397	98.13%
Hotel Occupancy Tax	2,650,000	284,513	257,106	9.70%	16.67%	(184,649)	271,550	(14,444)	2,392,894	90.30%
Amusement Tax	200,000	39,878	24,573	12.29%	16.67%	(8,767)	28,121	(3,548)	175,427	87.71%
Loading Zone Fees	25,000	50	900	3.60%	16.67%	(3,268)	900	-	24,100	96.40%
Property Citations	2,000	-	-	0.00%	16.67%	(333)	-	-	2,000	100.00%
Licenses	95,000	8,777	71,793	75.57%	16.67%	55,957	76,183	(4,390)	23,207	24.43%
Building Permits	400,000	26,912	70,962	17.74%	16.67%	4,282	171,667	(100,705)	329,038	82.26%
Miscellaneous Permits	5,000	710	2,060	41.20%	16.67%	1,227	4,540	(2,480)	2,940	58.80%
Franchise Fees	650,000	-	-	0.00%	16.67%	(108,355)	-	-	650,000	100.00%
Inspection Fees	70,000	6,722	11,643	16.63%	16.67%	(26)	14,002	(2,359)	58,357	83.37%
IRP Fees	675,000	157,821	104,875	15.54%	16.67%	(7,647)	1,386	103,489	570,125	84.46%
Liquor & Wine Licenses	45,000	6,250	31,875	70.83%	16.67%	24,374	37,250	(5,375)	13,125	29.17%
Cemetery Revenues	150,000	21,620	31,546	21.03%	16.67%	6,541	31,266	280	118,454	78.97%
Dog Fees	100	-	-	0.00%	16.67%	(17)	-	-	100	100.00%
Parks and Recreation	50,000	8,244	15,526	31.05%	16.67%	7,191	4,890	10,636	34,474	68.95%
User Service Fee	7,400,000	857,421	111,143	1.50%	16.67%	(1,122,437)	12	111,131	7,288,857	98.50%
Rent Concession Leases	775,000	72,314	166,367	21.47%	16.67%	37,175	185,987	(19,620)	608,633	78.53%
Jail Fees	2,500	-	-	0.00%	16.67%	(417)	-	-	2,500	100.00%
Plan Review Fees	30,000	1,242	5,699	19.00%	16.67%	698	22,020	(16,321)	24,301	81.00%
Fire Protection Fees	2,025,000	203,226	322,062	15.90%	16.67%	(15,506)	340,602	(18,540)	1,702,938	84.10%
Planning Fees	10,000	125	850	8.50%	16.67%	(817)	1,100	(250)	9,150	91.50%
Street Fees-Closure	6,000	270	674	11.23%	16.67%	(326)	591	83	5,326	88.77%
Processing Fees	500	105	165	33.00%	16.67%	82	72	93	335	67.00%
Ambulance Levy	3,000,000	156,425	156,425	5.21%	16.67%	(343,675)	156,425	-	2,843,575	94.79%
Ambulance Fees	2,700,000	247,082	247,082	9.15%	16.67%	(203,008)	198,536	48,546	2,452,918	90.85%
Emergency Services	900,000	68,000	-	0.00%	16.67%	(150,030)	-	-	900,000	100.00%
Recycling Grant	-	-	-	0.00%	16.67%	-		-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	16.67%	-		-	-	0.00%
Other grants	-	-	-	0.00%	16.67%	-		-	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	16.67%	-		-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	16.67%	-		-	-	0.00%
Contributions from Other Entities	167,500	-	-	0.00%	16.67%	(27,922)	4,010	(4,010)	167,500	100.00%
Richard H. Ayer Fund	100,000	21,838	-	0.00%	16.67%	(16,670)	-	-	100,000	100.00%
Contributions-GKVF	-	189,500	-	0.00%	16.67%	-	13,601	(13,601)	-	0.00%
Contributions-Live on Levee	-	-	-	0.00%	16.67%	-		-	-	0.00%
PILOT	90,000	66,311	-	0.00%	16.67%	(15,003)	-	-	90,000	100.00%
Gaming Income	200,000	14,329	14,329	7.16%	16.67%	(19,011)	23,043	(8,714)	185,671	92.84%
Aerial Map Copy Fee	-	-	-	0.00%	16.67%	-		-	-	0.00%
Interest	30,000	37,722	57,328	191.09%	16.67%	52,327	1,919	55,409	(27,328)	-91.09%
Sale of Fixed Assets	250,000	-	-	0.00%	16.67%	(41,675)	9,565	(9,565)	250,000	100.00%
Insurance Claims	50,000	3,168	3,792	7.58%	16.67%	(4,543)	(4,584)	8,376	46,208	92.42%
Election Filing Fees	-	70	210	0.00%	16.67%	210		210	(210)	0.00%
Recycling Revenue/Refuse Collections	15,000	1,589	1,867	12.45%	16.67%	(634)	296	1,571	13,133	87.55%
Video Lottery	200,000	16,640	16,639	8.32%	16.67%	(16,701)	17,533	(894)	183,361	91.68%
Miscellaneous Revenue	150,000	10,334	47,633	31.76%	16.67%	22,628	49,212	(1,579)	102,367	68.24%
	93,043,727	7,538,447	14,787,974	15.89%	16.67%	(722,415)	14,049,497	738,477	78,255,753	84.11%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,500,000			0.00%	16.67%	(583,450)		-	3,500,000	100.00%
Municipal Stabilization Fund	3,644,656			0.00%	16.67%	(607,564)		-	3,644,656	100.00%
Municipal Auditorium Capital Improvement Fund	-			0.00%	16.67%	-		-	-	0.00%
Special Demolition	-	-		0.00%	16.67%	-		-	-	0.00%
Contributions from UPRS	5,855,000	584,687	1,737,841	29.68%	16.67%	761,813	1,533,227	204,614	4,117,159	70.32%
Facilities Maintenance	-	-	-	0.00%	16.67%	-		-	-	0.00%
American Rescue Plan Fund	250,000			0.00%	16.67%	(41,675)		-	250,000	100.00%
Municipal Court Fund	300,000	-	(36,728)	-12.24%	16.67%	(86,738)	(10,260)	(26,468)	336,728	112.24%
	13,549,656	584,687	1,701,113	12.55%	16.67%	(557,615)	1,522,967	178,146	11,848,543	87.45%
REIMBURSEMENTS AND OTHER										
Proceeds From Capital Leases	-			0.00%	16.67%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	2	5	0.00%	16.67%	5	18	(13)	(5)	0.00%
Realized Gain/Loss	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Community Development	340,000	-	(27,238)	-8.01%	16.67%	(83,916)	-	(27,238)	367,238	108.01%
Parking System	80,000	-	-	0.00%	16.67%	(13,336)	-	-	80,000	100.00%
Other Reimbursements	600,000	38,102	(221,209)	-36.87%	16.67%	(321,229)	(41,492)	(179,717)	821,209	136.87%
	$ 1,020,000	38,104	(248,442)	-24.36%	16.67%	(418,476)	(41,474)	(206,968)	1,268,442	124.36%
TOTAL REVENUES	$ 107,613,383	$ 8,161,238	$ 16,240,645	15.09%	16.67%	$ (1,698,506)	$ 15,530,990	$ 709,655	$ 91,372,738	84.91%

$ 3,989,472

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Two-Month Period Ended August 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	$ 24,077	$ 38,156	$ -	10.84%	16.67%	$ (20,522)	$ 40,289	$ (2,133)	$ 313,844	89.16%
103 Salaries and Wages	40,783,121	3,117,964	5,044,011	-	12.37%	16.67%	(1,754,535)	4,463,808	580,203	35,739,110	87.63%
104 FICA	1,738,847	129,879	206,182	-	11.86%	16.67%	(83,684)	185,180	21,002	1,532,665	88.14%
105 Medical and Life Insurance	14,871,718	1,317,946	2,019,842	2,550	13.58%	16.67%	(459,273)	1,085,438	934,404	12,849,326	86.40%
106 Retirement	1,614,148	112,077	179,166	-	11.10%	16.67%	(89,912)	191,294	(12,128)	1,434,982	88.90%
107 Police and Fire Pension Fund	15,900,000	1,473,956	4,329,105	-	27.23%	16.67%	1,678,575	4,160,359	168,746	11,570,895	72.77%
110 Uniform Allowance	342,900	306,443	306,442	-	89.37%	16.67%	249,281	211,852	94,590	36,458	10.63%
111 Dental/Optical Insurance	716,957	58,034	100,155	4,896	13.97%	16.67%	(19,362)	104,641	(4,486)	611,906	85.35%
112 Insurance Payroll Deductions	(1,755,706)	(149,383)	(280,283)	-	0.00%	16.67%	12,393	(254,052)	(26,231)	(1,475,423)	0.00%
	74,563,985	6,390,993	11,942,776	7,446	16.02%	16.67%	(487,040)	10,188,809	1,753,967	62,613,763	83.97%
CONTRACTUAL SERVICES											
211 Telephone	559,650	43,772	78,579	303	14.04%	16.67%	(14,715)	74,927	3,652	480,768	85.91%
212 Printing	12,900	-	-	-	0.00%	16.67%	(2,150)	-	-	12,900	100.00%
213 Utilities	1,628,800	174,352	179,967	-	11.05%	16.67%	(91,554)	158,221	21,746	1,448,833	88.95%
214 Travel	117,356	3,211	4,666	1,143	3.98%	16.67%	(14,897)	20,677	(16,011)	111,547	95.05%
215 Maint & Repair-Bldg/Grounds	192,500	17,639	(7,590)	200	-3.94%	16.67%	(39,680)	11,214	(18,804)	199,890	103.84%
216 Maint & Repair-Equipment	1,260,710	164,392	258,847	8,150	20.53%	16.67%	48,687	262,919	(4,072)	993,713	78.82%
217 Maint & Repair-Auto/Truck	21,800	2,286	512	-	2.35%	16.67%	(3,122)	2,147	(1,635)	21,288	97.65%
218 Postage	79,050	(407)	9,593	-	12.14%	16.67%	(3,585)	19,946	(10,353)	69,457	87.86%
219 Building and Equipment Rents	570,313	47,639	89,593	30,297	15.71%	16.67%	(5,478)	84,329	5,264	450,423	78.98%
220 Advertising/Legal Publications	28,300	548	548	1,254	1.94%	16.67%	(4,170)	6,208	(5,660)	26,498	93.63%
221 Training	227,400	15,313	16,227	-	7.14%	16.67%	(21,681)	22,776	(6,549)	211,173	92.86%
222 Dues and Subscriptions	108,040	3,239	42,263	1,956	39.12%	16.67%	24,253	22,571	19,692	63,821	59.07%
223 Professional Services	782,725	36,466	39,340	15,508	5.03%	16.67%	(91,140)	33,079	6,261	727,877	92.99%
224 Audit Costs	85,000	-	-	-	0.00%	16.67%	(14,170)	(3,000)	3,000	85,000	100.00%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
226 Insurance-WC and UC	784,047	-	(32,380)	-	-4.13%	16.67%	(163,081)	292,676	(325,056)	816,427	104.13%
227 Insurance	825,000	-	302,032	-	36.61%	16.67%	164,505	166,564	135,468	522,968	63.39%
229 Court Costs and Damages	1,200,000	1,758	-	-	0.00%	16.67%	(200,040)	167,702	(167,702)	1,200,000	100.00%
230 Contracted Services	3,360,136	252,584	330,398	106,343	9.83%	16.67%	(229,737)	475,575	(145,177)	2,923,395	87.00%
232 Bank Fees	150	12	12	-	8.00%	16.67%	(13)	12	-	138	92.00%
234 Fire Hydrant Rental	160,000	13,267	13,267	-	8.29%	16.67%	(13,405)	19,503	(6,236)	146,733	91.71%
237 Other Taxes & Fees	26,000	12	(8,364)	8,400	-32.17%	16.67%	(12,698)	2,565	(10,929)	25,964	99.86%
239 Fine Support Training	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
	12,029,877	776,083	1,317,510	173,554	10.95%	16.67%	(687,870)	1,840,611	(523,101)	10,538,813	87.61%
COMMODITIES											
341 Materials & Supplies	2,940,375	226,460	304,177	49,018	10.34%	16.67%	(185,984)	317,860	(13,683)	2,587,180	87.99%
342 Fire Investigation	2,500	-	-	-	0.00%	16.67%	(417)	-	-	2,500	100.00%
343 Gas, Oil & Tires	1,051,600	130,949	194,603	4,315	18.51%	16.67%	19,301	126,650	67,953	852,682	81.08%
344 Prisoner Other Costs	75,000	-	-	-	0.00%	16.67%	(12,503)	3,812	(3,812)	75,000	100.00%
345 Uniforms	329,775	8,519	1,890	-	0.57%	16.67%	(53,083)	5,627	(3,737)	327,885	99.43%
346 & 347 Resale Items	25,750	875	875	-	3.40%	16.67%	(3,418)	250	625	24,875	96.60%
351 Athletic Supplies	12,000	-	-	-	0.00%	16.67%	(2,000)	1,401	(1,401)	12,000	100.00%
353 Computer Software	500	-	-	-	0.00%	16.67%	(83)	-	-	500	100.00%
354 Special Events Supplies	26,500	4,488	5,315	-	20.06%	16.67%	897	2,703	2,612	21,185	79.94%
355 Cash Over (Short)	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
356 Fire Prevention	6,000	2,312	2,312	-	38.53%	16.67%	1,312	-	2,312	3,688	61.47%
357 Food Reimbursement	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	16.67%	(2,000)	-	-	12,000	100.00%
359 Snow Removal Materials	200,000	-	-	-	0.00%	16.67%	(33,340)	-	-	200,000	100.00%
	4,682,000	373,603	509,172	53,333	10.88%	16.67%	(271,317)	458,303	50,869	4,119,495	87.99%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Two-Month Period Ended August 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%	16.67%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	16.67%	-	2,546	(2,546)	-	0.00%
459 Capital Outlay-Equipment	8,614,346	9,825	(138,439)	-	-1.61%	16.67%	(1,574,450)	(129,380)	(9,059)	8,752,785	101.61%
461 Capital Outlay-Lease Purchase	1,505,169	-	-	-	0.00%	16.67%	(250,912)	-	-	1,505,169	100.00%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
	10,119,515	9,825	(138,439)	-	-1.37%	16.67%	(1,825,362)	(126,834)	(11,605)	10,257,954	101.37%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	176,034	-	16.67%	16.67%	(35)	176,034	-	880,168	83.33%
568 Other Contributions	2,249,000	155,633	193,999	-	8.63%	16.67%	(180,909)	250,322	(56,323)	2,055,001	91.37%
572 Interest on Bonds	38,663	-	-	3,716	0.00%	16.67%	(6,445)	-	-	34,947	90.39%
671 Principal Maturities Bonds	480,000	-	-	40,000	0.00%	16.67%	(80,016)	-	-	440,000	91.67%
674 Bond Service Charge	1,750	-	-	-	0.00%	16.67%	(292)	-	-	1,750	100.00%
598 Contingency	4,554	-	-	-	0.00%	16.67%	(759)	-	-	4,554	100.00%
	3,830,169	243,650	370,033	43,716	9.66%	16.67%	(268,456)	426,356	(56,323)	3,416,420	89.20%
TOTAL EXPENDITURES AND ENCUMBRANCES	105,225,546	7,794,154	14,001,052	278,049	13.31%	16.67%	(3,540,047)	12,787,245	1,213,807	90,946,445	86.43%
566 Transfers Out	5,651,506	48,346	134,077	-	2.37%	16.67%	(808,029)	240,418	(106,341)	5,517,429	97.63%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 110,877,052	$ 7,842,500	$ 14,135,129	$ 278,049	12.75%	16.67%	$ (4,348,076)	$ 13,027,663	$ 1,107,466	$ 96,463,874	87.00%

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Unaudited

City of Charleston

General Fund

Financial Statements for the Three-Month Period Ended September 30, 2022

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
September 30, 2022

ASSETS		
Cash and Cash Equivalents	$	14,992,189
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		728,265
Due From Other Funds		307,179
Due From Component Unit		57,606
Prepaid Expenses		87,683
Revenue Bond Covenant Accounts		459,936
Total Assets	$	16,636,808
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		8,553
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		63,218
Other Accrued Liabilities		18,430
Total Liabilities		107,666
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		87,683
Restricted for:		
Debt Service		459,936
Capital Outlay		-
Committed for:		
Public Safety		-
Assigned for:		
General Government		-
Public Safety		-
Streets & Transportation		-
Health & Sanitation		-
Social Services		-
Culture & Recreation		-
Unassigned		15,981,523
Total Fund Balance		16,529,142
Total Liabilities and Fund Balance	$	16,636,808

Fund Balance Breakdown
Sep-22

Department Name	Department	Encumbrance Amount	Capital	Total
General Government	**400-699**			
	408			
Mayor	409	4,357.00		
City Council	410			
City Manager	412	6,595.00		
Treasurer	413			
Collectors	414			
City Clerk	415			
Municipal Court	416			
Legal	417	1,706.00		
Accounting	418	93.00		
Engineering	420	3,414.00		
MOECD	421			
Human Resources	422			
	424			
Rehabilitation of Property	427	43,717.00		
Acquisition of Property	428			
Mailroom	431	5,869.00		
BIDCO	435			
Building Department	436			
Planning	437	425.00		
Elections	438			
Information Systems	439	10,564.00		
City Hall	440	1,099.00		
Internal Audit	442			
	444			
Morris Square	500	25.00		
	501			
Public Works	566			
Public Grounds	567	397.00		
Contingency	699			
	General Government	78,261.00	-	78,261.00
	Public Safety	**700-716**		
Police	700			
Fire	706	5,550.00		
Traffic Engineering	712			
Emergency Services	716			
	Public Safety	5,550.00	-	5,550.00
	Streets & Transportation	750-754		
Street Dept	750	8,151.00		
	752			
Equipment Maintenance	754	18,920.00		
	Streets & Transportation	27,071.00	-	27,071.00
	Health & Sanitation	**800-804**		
Refuse	800	714.00		
Kanawha-Charleston Health	803	-		
Cares	804	-		
	Health & Sanitation	714.00	-	714.00
	Culture & Recreation	**900-919**		
Parks & Recreation	900	-		
CVB	901			
Cultural/Fairs/Festivals CVB	903	-		
Community Center	905	-		
Case	906	478.00		
Youth Program	907	-		
Civic Center - Support	910	-		
Renaissance	916	-		
Stadium Contributions	919			
	Culture & Recreation	478.00	-	478.00
	Social Services	**952-954**		
Spring Hill	952	94.00		
Social Service - Reimburseable	953	-		
Human Rights	954	-		
	Social Services	94.00	-	94.00

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	-		
		-		112,168.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Three-Month Period Ended September 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	$ 15,275,467										
Taxes, Fees, and Other Revenues	$ 93,043,727	$ 9,728,421	$ 24,516,396	-	26.35%	25.00%	1,255,464	$ 23,209,172	$ 1,307,224	$ 68,527,331	73.65%
Transfers From Other Funds	13,549,656	1,465,713	3,166,826	-	23.37%	25.00%	(220,588)	2,064,928	1,101,898	10,382,830	76.63%
Reimbursements and Other	1,020,000	27,491	(220,952)	-	-21.66%	25.00%	(475,952)	(35,159)	(185,793)	1,240,952	121.66%
Total Revenues	$ 107,613,383	$ 11,221,625	$ 27,462,270	$ -	25.52%	25.00%	$ 558,924	$ 25,238,941	$ 2,223,329	$ 80,151,113	74.48%
EXPENDITURES											
Personnel Services	74,563,985	6,975,329	18,918,103	-	25.37%	25.85%	(356,687)	15,604,127	3,313,976	55,645,882	74.63%
Contractual Services	12,029,877	1,230,224	2,547,735	28,167	21.18%	25.00%	(459,734)	2,771,998	(224,263)	9,453,975	78.59%
Commodities	4,682,000	447,780	956,953	40,285	20.44%	25.00%	(213,547)	733,460	223,493	3,684,762	78.70%
Capital Outlays	10,134,515	419,122	280,683	26,505	2.77%	25.00%	(2,252,946)	616,565	(335,882)	9,827,327	96.97%
Contributions and Other	4,025,169	289,825	659,858	4,326	16.39%	25.00%	(346,434)	546,505	113,353	3,360,985	83.50%
Total Expenditures and Encumbrances	105,435,546	9,362,280	23,363,332	99,283	22.16%	25.00%	(2,995,555)	20,272,655	3,090,677	81,972,931	77.75%
Transfers Out	5,651,506	2,711,187	2,845,263	36,000	50.35%	25.00%	1,432,387	482,789	2,362,474	2,770,243	49.02%
Total Expenditures, Encumbrances and Transfers Out	111,087,052	12,073,467	26,208,595	135,283	23.59%	25.00%	(1,563,168)	20,755,444	5,453,151	84,743,174	76.29%
NET CHANGE IN FUND BALANCE	$ (3,473,669)	$ (851,842)	$ 1,253,675	$ (135,283)			$ 1,253,675	$ 4,483,497	$ (3,229,822)	$ (4,727,344)	
FUND BALANCE-BEGINNING			$ 15,275,467								
FUND BALANCE-ENDING			$ 16,529,142								
				-							

Operating Transfers Out Detail Comparative	2021-2022	2022-2023
Civic center Project	-	-
Civic Center	482,789	66,187
General Maintenance Fund	-	535,000
Health Care Subsidy	-	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	-	-
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	-	-
Total Operating Transfers Out	$ 482,789	$ 2,711,187

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Three-Month Period Ended September 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
Balance on Hand	$ 4,000,000	$ -	$ -	0.00%	8.33%	$ (333,200)	$ (169,477)	$ 169,477	$ 4,000,000	100.00%
Property Taxes	17,300,000	6,974,956	7,814,370	45.17%	25.00%	3,489,370	7,210,422	603,948	9,485,630	54.83%
Gas and Oil Severance	100,000	-	-	0.00%	25.00%	(25,000)	-	-	100,000	100.00%
Utility Tax	2,700,000	240,042	436,491	16.17%	25.00%	(238,509)	416,906	19,585	2,263,509	83.83%
Business & Occupation Tax	44,819,627	366,097	12,342,979	27.54%	25.00%	1,138,072	11,882,754	460,225	32,476,648	72.46%
Consumer Sales Tax-Liquor	1,000,000	-	-	0.00%	25.00%	(250,000)	-	-	1,000,000	100.00%
Animal Control	5,500	1,485	1,588	28.87%	25.00%	213	2,120	(532)	3,912	71.13%
Hotel Occupancy Tax	2,650,000	285,426	542,532	20.47%	25.00%	(119,968)	493,315	49,217	2,107,468	79.53%
Amusement Tax	200,000	9,289	33,862	16.93%	25.00%	(16,138)	34,920	(1,058)	166,138	83.07%
Loading Zone Fees	25,000	150	1,050	4.20%	25.00%	(5,200)	900	150	23,950	95.80%
Property Citations	2,000	-	-	0.00%	25.00%	(500)	-	-	2,000	100.00%
Licenses	95,000	4,954	76,747	80.79%	25.00%	52,997	79,421	(2,674)	18,253	19.21%
Building Permits	400,000	45,176	116,138	29.03%	25.00%	16,138	186,341	(70,203)	283,862	70.97%
Miscellaneous Permits	5,000	540	2,600	52.00%	25.00%	1,350	4,995	(2,395)	2,400	48.00%
Franchise Fees	650,000	-	-	0.00%	25.00%	(162,500)	-	-	650,000	100.00%
Inspection Fees	70,000	6,906	18,549	26.50%	25.00%	1,049	24,528	(5,979)	51,451	73.50%
IRP Fees	675,000	40,310	145,185	21.51%	25.00%	(23,565)	64,148	81,037	529,815	78.49%
Liquor & Wine Licenses	45,000	1,000	32,875	73.06%	25.00%	21,625	37,750	(4,875)	12,125	26.94%
Cemetery Revenues	150,000	15,954	47,500	31.67%	25.00%	10,000	54,299	(6,799)	102,500	68.33%
Dog Fees	100	-	-	0.00%	25.00%	(25)	-	-	100	100.00%
Parks and Recreation	50,000	3,184	18,710	37.42%	25.00%	6,210	13,301	5,409	31,290	62.58%
User Service Fee	7,400,000	154,586	265,729	3.59%	25.00%	(1,584,271)	181,592	84,137	7,134,271	96.41%
Rent Concession Leases	775,000	104,370	270,737	34.93%	25.00%	76,987	242,150	28,587	504,263	65.07%
Jail Fees	2,500	-	-	0.00%	25.00%	(625)	-	-	2,500	100.00%
Plan Review Fees	30,000	4,972	10,672	35.57%	25.00%	3,172	22,950	(12,278)	19,328	64.43%
Fire Protection Fees	2,025,000	134,175	456,237	22.53%	25.00%	(50,013)	519,583	(63,346)	1,568,763	77.47%
Planning Fees	10,000	325	1,175	11.75%	25.00%	(1,325)	1,310	(135)	8,825	88.25%
Street Fees-Closure	6,000	970	1,644	27.40%	25.00%	144	996	648	4,356	72.60%
Processing Fees	500	60	225	45.00%	25.00%	100	77	148	275	55.00%
Ambulance Levy	3,000,000	940,144	1,096,570	36.55%	25.00%	346,570	1,096,570	-	1,903,430	63.45%
Ambulance Fees	2,700,000	297,129	544,212	20.16%	25.00%	(130,788)	449,266	94,946	2,155,788	79.84%
Emergency Services	900,000	-	-	0.00%	25.00%	(225,000)	-	-	900,000	100.00%
Recycling Grant	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Contributions from Other Entities	167,500	-	-	0.00%	25.00%	(41,875)	4,010	(4,010)	167,500	100.00%
Richard H. Ayer Fund	100,000	-	-	0.00%	25.00%	(25,000)	-	-	100,000	100.00%
Contributions-GKVF	-	-	-	0.00%	25.00%	-	13,601	(13,601)	-	0.00%
Contributions-Live on Levee	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
PILOT	90,000	-	-	0.00%	25.00%	(22,500)	-	-	90,000	100.00%
Gaming Income	200,000	17,931	32,260	16.13%	25.00%	(17,740)	44,617	(12,357)	167,740	83.87%
Aerial Map Copy Fee	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Interest	30,000	42,143	99,471	331.57%	25.00%	91,971	3,060	96,411	(69,471)	-231.57%
Sale of Fixed Assets	250,000	-	-	0.00%	25.00%	(62,500)	9,565	(9,565)	250,000	100.00%
Insurance Claims	50,000	1,026	4,817	9.63%	25.00%	(7,683)	-	4,817	45,183	90.37%
Election Filing Fees	-	-	210	0.00%	25.00%	210	-	210	(210)	0.00%
Recycling Revenue/Refuse Collections	15,000	-	1,867	12.45%	25.00%	(1,883)	12,409	(10,542)	13,133	87.55%
Video Lottery	200,000	15,053	31,693	15.85%	25.00%	(18,307)	33,392	(1,699)	168,307	84.15%
Miscellaneous Revenue	150,000	20,068	67,701	45.13%	25.00%	30,201	67,904	(203)	82,299	54.87%
	93,043,727	9,728,421	24,516,396	26.35%	25.00%	1,255,464	23,209,172	1,307,224	68,527,331	73.65%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,500,000	875,000	875,000	25.00%	25.00%	-	-	875,000	2,625,000	75.00%
Special Demolition	-	-	-	0.00%	25.00%	-		-	-	0.00%
Municipal Stabilization Fund	3,644,656	-	-	0.00%	25.00%	(911,164)	-	-	3,644,656	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Special Demolition	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Contributions from UPRS	5,855,000	571,254	2,309,095	39.44%	25.00%	845,345	2,048,325	-	3,545,905	60.56%
Facilities Maintenance	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
American Rescue Act Fund	250,000	-	-	0.00%	25.00%	(62,500)		-	250,000	100.00%
Historic Preservation	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Municipal Court Fund	300,000	19,459	(17,269)	-5.76%	25.00%	(92,269)	16,603	(33,872)	317,269	105.76%
	13,549,656	1,465,713	3,166,826	23.37%	25.00%	(220,588)	2,064,928	1,101,898	10,382,830	76.63%
REIMBURSEMENTS AND OTHER										
Proceeds From Capital Leases	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	2	7	0.00%	25.00%	7	25	(18)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Community Development	340,000	-	(27,238)	-8.01%	25.00%	(112,238)	-	(27,238)	367,238	108.01%
Parking System	80,000	-	-	0.00%	25.00%	(20,000)	-	-	80,000	100.00%
Other Reimbursements	600,000	27,489	(193,721)	-32.29%	25.00%	(343,721)	(35,184)	(158,537)	793,721	132.29%
	$ 1,020,000	27,491	(220,952)	-21.66%	25.00%	(475,952)	(35,159)	(185,793)	1,240,952	121.66%
TOTAL REVENUES	$ 107,613,383	$ 11,221,625	$ 27,462,270	25.52%	25.00%	$ 558,924	$ 25,238,941	$ 2,223,329	$ 80,151,113	74.48%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Three-Month Period Ended September 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	$ 39,865	$ 78,021	$ -	22.17%	25.00%	$ (9,979)	$ 66,865	$ 11,156	$ 273,979	77.83%
103 Salaries and Wages	40,783,121	4,577,022	9,621,032	-	23.59%	25.00%	(574,748)	7,227,679	2,393,353	31,162,089	76.41%
104 FICA	1,738,847	182,050	388,231	-	22.33%	25.00%	(46,481)	297,200	91,031	1,350,616	77.67%
105 Medical and Life Insurance	14,871,718	622,158	2,641,999	-	17.77%	25.00%	(1,075,931)	2,206,383	435,616	12,229,719	82.23%
106 Retirement	1,614,148	168,381	347,547	-	21.53%	25.00%	(55,990)	310,141	37,406	1,266,601	78.47%
107 Police and Fire Pension Fund	15,900,000	1,475,643	5,804,748	-	36.51%	25.00%	1,829,748	5,563,316	241,432	10,095,252	63.49%
110 Uniform Allowance	342,900	-	306,443	-	89.37%	25.00%	220,718	211,852	94,591	36,457	10.63%
111 Dental/Optical Insurance	716,957	61,313	161,468	-	22.52%	25.00%	(17,771)	147,552	13,916	555,489	77.48%
112 Insurance Payroll Deductions	(1,755,706)	(151,103)	(431,386)	-	0.00%	25.00%	7,541	(426,861)	(4,525)	(1,324,320)	0.00%
	74,563,985	6,975,329	18,918,103	-	25.37%	25.00%	277,107	15,604,127	3,313,976	55,645,882	74.63%
CONTRACTUAL SERVICES											
211 Telephone	559,650	50,825	129,404	-	23.12%	25.00%	(10,509)	118,574	10,830	430,246	76.88%
212 Printing	12,900	-	-	-	0.00%	25.00%	(3,225)	-	-	12,900	100.00%
213 Utilities	1,628,800	147,888	327,855	-	20.13%	25.00%	(79,345)	282,763	45,092	1,300,945	79.87%
214 Travel	117,356	9,496	14,163	-	12.07%	25.00%	(15,176)	27,393	(13,230)	103,193	87.93%
215 Maint & Repair-Bldg/Grounds	192,500	28,638	21,047	10,564	10.93%	25.00%	(27,078)	14,587	6,460	160,889	83.58%
216 Maint & Repair-Equipment	1,260,710	96,829	355,676	-	28.21%	25.00%	40,499	324,724	30,952	905,034	71.79%
217 Maint & Repair-Auto/Truck	21,800	930	1,442	-	6.61%	25.00%	(4,008)	13,573	(12,131)	20,358	93.39%
218 Postage	79,050	10,000	19,593	-	24.79%	25.00%	(170)	29,720	(10,127)	59,457	75.21%
219 Building and Equipment Rents	570,313	79,300	168,893	14,831	29.61%	25.00%	26,315	122,083	46,810	386,589	67.79%
220 Advertising/Legal Publications	28,300	1,503	2,051	-	7.25%	25.00%	(5,024)	7,859	(5,808)	26,249	92.75%
221 Training	227,400	16,162	32,389	125	14.24%	25.00%	(24,461)	47,049	(14,660)	194,886	85.70%
222 Dues and Subscriptions	108,040	3,984	46,247	1,706	42.81%	25.00%	19,237	27,174	19,073	60,087	55.62%
223 Professional Services	782,725	61,153	100,493	941	12.84%	25.00%	(95,188)	73,930	26,563	681,291	87.04%
224 Audit Costs	85,000	-	-	-	0.00%	25.00%	(21,250)	-	-	85,000	100.00%
225 Laundry and Dry Cleaning	784,047	32,380	-	-	0.00%	25.00%	(196,012)	-	-	784,047	100.00%
226 Insurance-WC and UC	-	-	-	-	0.00%	0.00%	-	328,857	(328,857)	-	0.00%
227 Insurance	825,000	319,339	621,372	-	75.32%	25.00%	415,122	270,583	350,789	203,628	24.68%
229 Court Costs and Damages	1,200,000	-	-	-	0.00%	25.00%	(300,000)	368,131	(368,131)	1,200,000	100.00%
230 Contracted Services	3,360,136	342,054	672,452	-	20.01%	25.00%	(167,582)	679,591	(7,139)	2,687,684	79.99%
232 Bank Fees	150	-	12	-	8.00%	25.00%	(26)	12	-	138	92.00%
234 Fire Hydrant Rental	160,000	13,267	26,534	-	16.58%	25.00%	(13,466)	32,770	(6,236)	133,466	83.42%
237 Other Taxes & Fees	26,000	16,476	8,112	-	31.20%	25.00%	1,612	2,625	5,487	17,888	68.80%
239 Fine Support Training	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
				-							
	12,029,877	1,230,224	2,547,735	28,167	21.18%	25.00%	(459,734)	2,771,998	(224,263)	9,453,975	78.59%
COMMODITIES											
341 Materials & Supplies	2,940,375	289,105	593,282	24,586	20.18%	25.00%	(141,812)	477,331	115,951	2,322,507	78.99%
342 Fire Investigation	2,500	-	-	-	0.00%	25.00%	(625)	-	-	2,500	100.00%
343 Gas, Oil & Tires	1,051,600	123,138	317,741	6,809	30.22%	25.00%	54,841	228,526	89,215	727,050	69.14%
344 Prisoner Other Costs	75,000	13,414	13,414	-	17.89%	25.00%	(5,336)	3,812	9,602	61,586	82.11%
345 Uniforms	329,775	15,330	17,221	8,890	5.22%	25.00%	(65,223)	12,952	4,269	303,664	92.08%
346 & 347 Resale Items	25,750	5,383	6,258	-	24.30%	25.00%	(180)	550	5,708	19,492	75.70%
351 Athletic Supplies	12,000	-	-	-	0.00%	25.00%	(3,000)	4,020	(4,020)	12,000	100.00%
353 Computer Software	500	-	-	-	0.00%	25.00%	(125)	-	-	500	100.00%
354 Special Events Supplies	26,500	1,410	6,725	-	25.38%	25.00%	100	3,667	3,058	19,775	74.62%
355 Cash Over (Short)	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	2,312	-	38.53%	25.00%	812	2,602	(290)	3,688	61.47%
357 Food Reimbursement	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	25.00%	(3,000)	-	-	12,000	100.00%
359 Snow Removal Materials	200,000	-	-	-	0.00%	25.00%	(50,000)	-	-	200,000	100.00%
								-			
	4,682,000	447,780	956,953	40,285	20.44%	25.00%	(213,547)	733,460	223,493	3,684,762	78.70%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Three-Month Period Ended September 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	$ -		$ -	$ -	0.00%	25.00%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	25.00%	-	10,448	(10,448)	-	0.00%
459 Capital Outlay-Equipment	8,629,346	168,199	29,760	-	0.34%	25.00%	(2,127,577)	265,512	(235,752)	8,599,586	99.66%
461 Capital Outlay-Lease Purchase	1,505,169	250,923	250,923	-	16.67%	25.00%	(125,369)	340,605	(89,682)	1,254,246	83.33%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
	10,134,515	419,122	280,683	-	2.77%	25.00%	(2,252,946)	616,565	(335,882)	9,853,832	97.23%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	264,051	-	25.00%	25.00%	1	264,050	1	792,151	75.00%
568 Other Contributions	2,249,000	201,808	395,807	-	17.60%	25.00%	(166,443)	282,455	113,352	1,853,193	82.40%
572 Interest on Bonds	38,663	-	-	3,716	0.00%	25.00%	(9,666)	-	-	34,947	90.39%
671 Principal Maturities Bonds	480,000	-	-	40,000	0.00%	25.00%	(120,000)	-	-	440,000	91.67%
674 Bond Service Charge	1,750	-	-	-	0.00%	25.00%	(438)	-	-	1,750	100.00%
598 Contingency	199,554	-	-	-	0.00%	25.00%	(49,889)	-	-	199,554	100.00%
	4,025,169	289,825	659,858	43,716	16.39%	25.00%	(346,434)	546,505	113,353	3,321,595	82.52%
TOTAL EXPENDITURES AND ENCUMBRANCES	105,435,546	9,362,280	23,363,332	112,168	22.16%	25.00%	(2,995,555)	20,272,655	3,090,677	81,960,046	77.73%
566 Transfers Out	5,651,506	2,711,187	2,845,263	-	50.35%	25.00%	1,432,387	482,789	2,362,474	2,806,243	49.65%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 111,087,052	$ 12,073,467	$ 26,208,595	$ 112,168	23.59%	25.00%	$ (1,563,168)	$ 20,755,444	$ 5,453,151	$ 84,766,289	76.31%

City of Charleston

General Fund

Financial Statements for the Four-Month Period Ended October 31, 2022

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

ASSETS		
Cash and Cash Equivalents	$	24,557,375
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		721,644
Due From Other Funds		347,075
Due From Component Unit		9,455
Prepaid Expenses		85,535
Revenue Bond Covenant Accounts		504,443
Total Assets	$	26,229,477
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		162,431
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		63,218
Other Accrued Liabilities		17,670
Total Liabilities		260,784
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		85,535
Restricted for:		
Debt Service		504,443
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		55,673
Public Safety		42,913
Streets & Transportation		22,051
Health & Sanitation		1,918
Social Services		6,808
Culture & Recreation		2,983
Unassigned		25,246,369
Total Fund Balance		25,968,693
Total Liabilities and Fund Balance	$	26,229,477

Fund Balance Breakdown
Oct-22

General Government **400-699**

Department Name	Department		Encumbrance Amount	Capital	Total
Non Departmental	408				
Mayor	409		4,202.00		
City Council	410				
City Manager	412		6,656.00		
Treasurer	413				
Collectors	414				
City Clerk	415				
Municipal Court	416				
Legal	417		1,706.00		
Accounting	418				
Engineering	420		3,382.00		
MOECD	421				
Human Resources	422				
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431				
BIDCO	435				
Building Department	436		20,703.00		
Planning	437				
Elections	438				
Information Systems	439				
City Hall	440		7,370.00		
Internal Audit	442				
	444				
Morris Square	500		25.00		
	501				
Public Works	566				
Public Grounds	567		11,629.00		
Contingency	699				
	General Government		55,673.00	31,042.00	86,715.00
	Public Safety	**700-716**			
Police	700		5,620.00		
Fire	706		37,293.00		
Traffic Engineering	712				
Emergency Services	716				
	Public Safety		42,913.00	6,964.00	49,877.00
	Streets & Transportation	750-754			
Street Dept	750				
	752				
Equipment Maintenance	754		22,051.00		
	Streets & Transportation		22,051.00	97,362.00	119,413.00
	Health & Sanitation	**800-804**			
Refuse	800		1,918.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		1,918.00	93,209.00	95,127.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		1,005.00		
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906		1,978.00		
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		2,983.00	12,213.00	15,196.00
	Social Services	**952-954**			
Spring Hill	952		6,808.00		
Social Service - Reimburseable	953				
Human Rights	954				
	Social Services		6,808.00	-	6,808.00

Capital Outlay

Category	Category Code	Encumbrance Amount		
General Government	975	31,042.00		
Public Safety	976	6,964.00		
Streets & Transportation	977	97,362.00		
Health & Sanitation	978	93,209.00		
Culture & Recreation	979	12,213.00		
Social Services	980	-		
		240,790.00		373,136.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Four-Month Period Ended October 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	$ 15,275,467										
Taxes, Fees, and Other Revenues	$ 93,043,727	$ 15,834,354	$ 40,350,750	-	43.37%	33.33%	9,339,276	$ 35,903,519	$ 4,447,231	$ 52,692,977	56.63%
Transfers From Other Funds	13,549,656	373,406	3,540,232	-	26.13%	33.33%	(975,868)	3,250,309	289,923	10,009,424	73.87%
Reimbursements and Other	1,020,000	187,008	(33,943)	-	-3.33%	33.33%	(373,909)	73,278	(107,221)	1,053,943	103.33%
Total Revenues	$ 107,613,383	$ 16,394,768	$ 43,857,039	$ -	40.75%	33.33%	$ 7,989,498	$ 39,227,106	$ 4,629,933	$ 63,756,344	59.25%
EXPENDITURES											
Personnel Services	74,563,985	5,163,912	24,082,019	-	32.30%	33.33%	(770,157)	22,323,136	1,758,883	50,481,966	67.70%
Contractual Services	12,029,877	803,444	3,351,180	78,328	27.86%	33.33%	(658,378)	4,108,152	(756,972)	8,600,369	71.49%
Commodities	4,682,000	418,067	1,375,017	54,017	29.37%	33.33%	(185,494)	1,165,944	209,073	3,252,966	69.48%
Capital Outlays	10,134,515	206,652	487,334	240,791	4.81%	33.33%	(2,890,500)	855,039	(367,705)	9,406,390	92.82%
Contributions and Other	4,025,169	253,600	913,457	-	22.69%	33.33%	(428,132)	878,015	35,442	3,111,712	77.31%
Total Expenditures and Encumbrances	105,435,546	6,845,675	30,209,007	373,136	28.65%	33.33%	(4,932,660)	29,330,286	878,721	74,853,403	70.99%
Transfers Out	5,651,506	109,543	2,954,806	-	52.28%	33.33%	1,071,159	789,392	2,165,414	2,696,700	47.72%
Total Expenditures, Encumbrances and Transfers Out	111,087,052	6,955,218	33,163,813	373,136	29.85%	33.33%	(3,861,501)	30,119,678	3,044,135	77,550,103	69.81%
NET CHANGE IN FUND BALANCE	$ (3,473,669)	$ 9,439,550	$ 10,693,226	$ (373,136)			$ 10,693,226	$ 9,107,428	$ 1,585,798	$ (14,166,895)	
FUND BALANCE-BEGINNING			$ 15,275,467								
FUND BALANCE-ENDING			$ 25,968,693								
				$ -							

Operating Transfers Out Detail Comparative	2021-2022	2022-2023
Civic center Project	-	-
Civic Center	306,604	109,543
General Maintenance Fund	-	-
Health Care Subsidy	-	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	-	-
Facilities Maintenance Fund	-	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	-	-
Total Operating Transfers Out	$ 306,604	$ 109,543

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Four-Month Period Ended October 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
Balance on Hand	$ 4,000,000	$ -	$ -	0.00%	8.33%	$ (333,200)	$ (169,477)	$ 169,477	$ 4,000,000	100.00%
Property Taxes	17,300,000	2,202,333	10,016,703	57.90%	33.33%	4,250,613	9,649,009	367,694	7,283,297	42.10%
Gas and Oil Severance	100,000	284,163	284,163	284.16%	33.33%	250,833	90,153	194,010	(184,163)	-184.16%
Utility Tax	2,700,000	221,663	658,155	24.38%	33.33%	(241,755)	647,130	11,025	2,041,845	75.62%
Business & Occupation Tax	44,819,627	10,219,381	22,562,360	50.34%	33.33%	7,623,978	19,214,050	3,348,310	22,257,267	49.66%
Consumer Sales Tax-Liquor	1,000,000	250,303	250,303	25.03%	33.33%	(82,997)	250,672	(369)	749,697	74.97%
Animal Control	5,500	2,101	3,689	67.07%	33.33%	1,856	3,926	(237)	1,811	32.93%
Hotel Occupancy Tax	2,650,000	271,469	814,001	30.72%	33.33%	(69,244)	684,899	129,102	1,835,999	69.28%
Amusement Tax	200,000	6,016	39,878	19.94%	33.33%	(26,782)	52,722	(12,844)	160,122	80.06%
Loading Zone Fees	25,000	-	1,050	4.20%	33.33%	(7,283)	1,100	(50)	23,950	95.80%
Property Citations	2,000	-	-	0.00%	33.33%	(667)	-	-	2,000	100.00%
Licenses	95,000	2,957	79,704	83.90%	33.33%	48,041	82,847	(3,143)	15,296	16.10%
Building Permits	400,000	21,031	137,169	34.29%	33.33%	3,849	215,792	(78,623)	262,831	65.71%
Miscellaneous Permits	5,000	80	2,680	53.60%	33.33%	1,014	5,130	(2,450)	2,320	46.40%
Franchise Fees	650,000	141,873	141,873	21.83%	33.33%	(74,772)	181,045	(39,172)	508,127	78.17%
Inspection Fees	70,000	9,063	27,612	39.45%	33.33%	4,281	32,619	(5,007)	42,388	60.55%
IRP Fees	675,000	2,271	147,457	21.85%	33.33%	(77,521)	64,148	83,309	527,543	78.15%
Liquor & Wine Licenses	45,000	1,000	33,875	75.28%	33.33%	18,877	40,250	(6,375)	11,125	24.72%
Cemetery Revenues	150,000	7,455	54,955	36.64%	33.33%	4,960	79,724	(24,769)	95,045	63.36%
Dog Fees	100	-	-	0.00%	33.33%	(33)	-	-	100	100.00%
Parks and Recreation	50,000	570	19,280	38.56%	33.33%	2,615	15,714	3,566	30,720	61.44%
User Service Fee	7,400,000	1,000,872	1,266,601	17.12%	33.33%	(1,199,819)	1,008,201	258,400	6,133,399	82.88%
Rent Concession Leases	775,000	144,924	415,661	53.63%	33.33%	157,354	356,100	59,561	359,339	46.37%
Jail Fees	2,500	-	-	0.00%	33.33%	(833)	-	-	2,500	100.00%
Plan Review Fees	30,000	1,351	12,023	40.08%	33.33%	2,024	25,189	(13,166)	17,977	59.92%
Fire Protection Fees	2,025,000	175,333	631,570	31.19%	33.33%	(43,363)	649,026	(17,456)	1,393,430	68.81%
Planning Fees	10,000	125	1,300	13.00%	33.33%	(2,033)	1,435	(135)	8,700	87.00%
Street Fees-Closure	6,000	2,253	3,897	64.95%	33.33%	1,897	1,643	2,254	2,103	35.05%
Processing Fees	500	30	255	51.00%	33.33%	88	77	178	245	49.00%
Ambulance Levy	3,000,000	468,666	1,565,236	52.17%	33.33%	565,336	1,565,236	-	1,434,764	47.83%
Ambulance Fees	2,700,000	274,478	818,689	30.32%	33.33%	(81,221)	694,190	124,499	1,881,311	69.68%
Emergency Services	900,000	-	-	0.00%	33.33%	(299,970)	-	-	900,000	100.00%
Recycling Grant	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Contributions from Other Entities	167,500	1,000	1,000	0.60%	33.33%	(54,828)	4,010	(3,010)	166,500	99.40%
Richard H. Ayer Fund	100,000	-	-	0.00%	33.33%	(33,330)	-	-	100,000	100.00%
Contributions-GKVF	-	-	-	0.00%	33.33%	-	19,194	(19,194)	-	0.00%
Contributions-Live on Levee	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
PILOT	90,000	-	-	0.00%	33.33%	(29,997)	-	-	90,000	100.00%
Gaming Income	200,000	17,018	49,278	24.64%	33.33%	(17,382)	65,378	(16,100)	150,722	75.36%
Aerial Map Copy Fee	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Interest	30,000	51,992	151,463	504.88%	33.33%	141,464	4,347	147,116	(121,463)	-404.88%
Sale of Fixed Assets	250,000	-	-	0.00%	33.33%	(83,325)	13,469	(13,469)	250,000	100.00%
Insurance Claims	50,000	-	4,817	9.63%	33.33%	(11,848)	-	4,817	45,183	90.37%
Election Filing Fees	-	-	210	0.00%	33.33%	210	-	210	(210)	0.00%
Recycling Revenue/Refuse Collections	15,000	-	1,867	12.45%	33.33%	(3,133)	12,409	(10,542)	13,133	87.55%
Video Lottery	200,000	15,868	47,560	23.78%	33.33%	(19,100)	49,025	(1,465)	152,440	76.22%
Miscellaneous Revenue	150,000	36,715	104,416	69.61%	33.33%	54,421	123,660	(19,244)	45,584	30.39%
	93,043,727	15,834,354	40,350,750	43.37%	33.33%	9,339,276	35,903,519	4,447,231	52,692,977	56.63%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,500,000	-	875,000	25.00%	33.33%	(291,550)	900,000	(25,000)	2,625,000	75.00%
Other Funds	-	-	-	0.00%	33.33%	-		-	-	0.00%
Municipal Stabilization Fund	3,644,656	-	-	0.00%	33.33%	(1,214,764)	-	-	3,644,656	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	33.33%	-		-	-	0.00%
Special Demolition	-	-	-	0.00%	33.33%	-		-	-	0.00%
Contributions from UPRS	5,855,000	353,578	2,662,673	45.48%	33.33%	711,202	2,301,127	361,546	3,192,327	54.52%
Facilities Maintenance	-	-	-	0.00%	33.33%	-		-	-	0.00%
Amercian Rescue Act Plan	250,000	-	-	0.00%	33.33%	(83,325)		-	250,000	100.00%
Historic Preservation	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Municipal Court Fund	300,000	19,828	2,559	0.85%	33.33%	(97,431)	49,182	(46,623)	297,441	99.15%
	13,549,656	373,406	3,540,232	26.13%	33.33%	(975,868)	3,250,309	289,923	10,009,424	73.87%
REIMBURSEMENTS AND OTHER										
Proceeds From Capital Leases	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	-	7	0.00%	33.33%	7	31	(24)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Community Development	340,000	104,817	77,580	22.82%	33.33%	(35,742)	94,972	(17,392)	262,420	77.18%
Parking System	80,000	-	-	0.00%	33.33%	(26,664)	-	-	80,000	100.00%
Other Reimbursements	600,000	82,191	(111,530)	-18.59%	33.33%	(311,510)	(21,725)	(89,805)	711,530	118.59%
	$ 1,020,000	187,008	(33,943)	-3.33%	33.33%	(373,909)	73,278	(107,221)	1,053,943	103.33%
TOTAL REVENUES	$ 107,613,383	$ 16,394,768	$ 43,857,039	40.75%	33.33%	$ 7,989,498	$ 39,227,106	$ 4,629,933	$ 63,756,344	59.25%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Four-Month Period Ended October 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	$ 26,577	$ 104,598	$ -	29.72%	33.33%	$ (12,724)	$ 105,481	$ (883)	$ 247,402	70.28%
103 Salaries and Wages	40,783,121	2,964,743	12,585,776	-	30.86%	33.33%	(1,007,238)	11,678,935	906,841	28,197,345	69.14%
104 FICA	1,738,847	119,105	507,337	-	29.18%	33.33%	(72,221)	484,008	23,329	1,231,510	70.82%
105 Medical and Life Insurance	14,871,718	1,120,994	3,762,993	-	25.30%	33.33%	(1,193,751)	3,391,937	371,056	11,108,725	74.70%
106 Retirement	1,614,148	111,217	458,764	-	28.42%	33.33%	(79,232)	488,197	(29,433)	1,155,384	71.58%
107 Police and Fire Pension Fund	15,900,000	888,247	6,692,996	-	42.09%	33.33%	1,393,526	6,316,143	376,853	9,207,004	57.91%
110 Uniform Allowance	342,900	-	306,443	-	89.37%	33.33%	192,154	211,852	94,591	36,457	10.63%
111 Dental/Optical Insurance	716,957	60,652	222,121	-	30.98%	33.33%	(16,841)	201,241	20,880	494,836	69.02%
112 Insurance Payroll Deductions	(1,755,706)	(127,623)	(559,009)	-	0.00%	33.33%	26,168	(554,658)	(4,351)	(1,196,697)	68.16%
	74,563,985	5,163,912	24,082,019	-	32.30%	33.33%	(770,157)	22,323,136	1,758,883	50,481,966	67.70%
CONTRACTUAL SERVICES											
211 Telephone	559,650	47,431	176,835	-	31.60%	33.33%	(9,696)	168,181	8,654	382,815	68.40%
212 Printing	12,900	114	114	-	0.88%	33.33%	(4,186)	-	114	12,786	99.12%
213 Utilities	1,628,800	148,899	476,755	-	29.27%	33.33%	(66,124)	453,376	23,379	1,152,045	70.73%
214 Travel	117,356	13,934	28,097	-	23.94%	33.33%	(11,018)	28,652	(555)	89,259	76.06%
215 Maint & Repair-Bldg/Grounds	192,500	26,257	47,304	706	24.57%	33.33%	(16,856)	31,624	15,680	144,490	75.06%
216 Maint & Repair-Equipment	1,260,710	108,585	464,261	14,836	36.83%	33.33%	44,066	437,105	27,156	781,613	62.00%
217 Maint & Repair-Auto/Truck	21,800	1,767	3,209	843	14.72%	33.33%	(4,057)	30,773	(27,564)	17,748	81.41%
218 Postage	79,050	10,102	29,694	-	37.56%	33.33%	3,347	29,332	362	49,356	62.44%
219 Building and Equipment Rents	570,313	39,626	208,519	14,783	36.56%	33.33%	18,434	180,416	28,103	347,011	60.85%
220 Advertising/Legal Publications	28,300	1,462	3,513	-	12.41%	33.33%	(5,919)	9,502	(5,989)	24,787	87.59%
221 Training	227,400	25,279	57,668	22,500	25.36%	33.33%	(18,124)	55,287	2,381	147,232	64.75%
222 Dues and Subscriptions	108,040	4,586	50,833	1,706	47.05%	33.33%	14,823	32,576	18,257	55,501	51.37%
223 Professional Services	782,725	35,766	136,259	2,251	17.41%	33.33%	(124,623)	93,752	42,507	644,215	82.30%
224 Audit Costs	85,000	-	-	-	0.00%	33.33%	(28,331)	5,000	(5,000)	85,000	100.00%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	33.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	784,047	200,894	200,894	-	25.62%	33.33%	(60,429)	385,145	(184,251)	583,153	74.38%
227 Insurance	825,000	(206,841)	414,532	-	50.25%	33.33%	139,560	355,033	59,499	410,468	49.75%
229 Court Costs and Damages	1,200,000	-	-	-	0.00%	33.33%	(399,960)	693,928	(693,928)	1,200,000	100.00%
230 Contracted Services	3,360,136	332,208	1,004,660	20,703	29.90%	33.33%	(115,273)	1,067,604	(62,944)	2,334,773	69.48%
232 Bank Fees	150	48	60	-	40.00%	33.33%	10	12	48	90	60.00%
234 Fire Hydrant Rental	160,000	13,267	39,801	-	24.88%	33.33%	(13,527)	46,037	(6,236)	120,199	75.12%
237 Other Taxes & Fees	26,000	60	8,172	-	31.43%	33.33%	(494)	4,817	3,355	17,828	68.57%
239 Fine Support Training	-	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
	12,029,877	803,444	3,351,180	78,328	27.86%	33.33%	(658,378)	4,108,152	(756,972)	8,600,369	71.49%
COMMODITIES											
341 Materials & Supplies	2,940,375	219,932	813,214	31,505	27.66%	33.33%	(166,813)	764,435	48,779	2,095,656	71.27%
342 Fire Investigation	2,500	-	-	-	0.00%	33.33%	(833)	-	-	2,500	100.00%
343 Gas, Oil & Tires	1,051,600	111,150	428,892	3,865	40.78%	33.33%	78,394	306,826	122,066	618,843	58.85%
344 Prisoner Other Costs	75,000	35,657	49,070	-	65.43%	33.33%	24,073	13,655	35,415	25,930	34.57%
345 Uniforms	329,775	49,687	66,907	18,542	20.29%	33.33%	(43,007)	67,152	(245)	244,326	74.09%
346 & 347 Resale Items	25,750	1,641	7,898	-	30.67%	33.33%	(684)	2,513	5,385	17,852	69.33%
351 Athletic Supplies	12,000	-	-	-	0.00%	33.33%	(4,000)	4,058	(4,058)	12,000	100.00%
353 Computer Software	500	-	-	-	0.00%	33.33%	(167)	-	-	500	100.00%
354 Special Events Supplies	26,500	-	6,725	105	25.38%	33.33%	(2,107)	4,703	2,022	19,670	74.23%
355 Cash Over (Short)	-	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	2,311	-	38.52%	33.33%	311	2,602	(291)	3,689	61.48%
357 Food Reimbursement	-	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	33.33%	(4,000)	-	-	12,000	100.00%
359 Snow Removal Materials	200,000	-	-	-	0.00%	33.33%	(66,660)	-	-	200,000	100.00%
	4,682,000	418,067	1,375,017	54,017	29.37%	33.33%	(185,494)	1,165,944	209,073	3,252,966	69.48%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Four-Month Period Ended October 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%	33.33%	$ -	$ -	$ -	$ -	0.00%
458 Capital Outlay-Improvements	-	-	-		0.00%	33.33%	-	40,158	(40,158)	-	0.00%
459 Capital Outlay-Equipment	8,629,346	206,652	236,411	-	2.74%	33.33%	(2,639,750)	328,978	(92,567)	8,392,935	97.26%
461 Capital Outlay-Lease Purchase	1,505,169	-	250,923	240,791	16.67%	33.33%	(250,750)	485,903	(234,980)	1,013,455	67.33%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
	10,134,515	206,652	487,334	240,791	4.81%	33.33%	(2,890,500)	855,039	(367,705)	9,406,390	92.82%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	352,067	-	33.33%	33.33%	35	352,067	-	704,135	66.67%
568 Other Contributions	2,249,000	165,583	561,390	-	24.96%	33.33%	(188,202)	525,948	35,442	1,687,610	75.04%
572 Interest on Bonds	38,663	-	-	-	0.00%	33.33%	(12,886)	-	-	38,663	100.00%
671 Principal Maturities Bonds	480,000	-	-	-	0.00%	33.33%	(159,984)	-	-	480,000	100.00%
674 Bond Service Charge	1,750	-	-	-	0.00%	33.33%	(583)	-	-	1,750	100.00%
598 Contingency	199,554	-	-	-	0.00%	33.33%	(66,511)	-	-	199,554	100.00%
	4,025,169	253,600	913,457	-	22.69%	33.33%	(428,132)	878,015	35,442	3,111,712	77.31%
TOTAL EXPENDITURES AND ENCUMBRANCES	105,435,546	6,845,675	30,209,007	373,136	28.65%	33.33%	(4,932,660)	29,330,286	878,721	74,853,403	70.99%
566 Transfers Out	5,651,506	109,543	2,954,806	-	52.28%	33.33%	1,071,159	789,392	2,165,414	2,696,700	47.72%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 111,087,052	$ 6,955,218	$ 33,163,813	$ 373,136	29.85%	33.33%	$ (3,861,501)	$ 30,119,678	$ 3,044,135	$ 77,550,103	69.81%

City of Charleston

General Fund

Financial Statements for the Five-Month Period Ended November 30, 2022

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
November 30, 2022

ASSETS		
Cash and Cash Equivalents	$	23,858,520
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		714,874
Due From Other Funds		462,222
Due From Component Unit		-
Prepaid Expenses		83,306
Revenue Bond Covenant Accounts		46,587
Total Assets	$	25,169,459
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		14,511
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Flexible Spending		-
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		63,218
Other Accrued Liabilities		18,635
Total Liabilities		113,829
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		83,306
Restricted for:		
Debt Service		46,587
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		34,754
Public Safety		33,792
Streets & Transportation		96,162
Health & Sanitation		2,578
Social Services		-
Culture & Recreation		7,432
Unassigned		24,751,019
Total Fund Balance		25,055,630
Total Liabilities and Fund Balance	$	25,169,459

Fund Balance Breakdown
Nov-22

General Government **400-699**

Department Name	Department	Encumbrance Amount	Capital	Total
	408			
Mayor	409	4,382.00		
City Council	410			
City Manager	412	861.00		
Treasurer	413			
Collectors	414			
City Clerk	415			
Municipal Court	416			
Legal	417	1,706.00		
Accounting	418			
Engineering	420	3,382.00		
MOECD	421			
Human Resources	422			
	424			
Rehabilitation of Property	427			
Acquisition of Property	428			
Mailroom	431			
BIDCO	435			
Building Department	436	6,268.00		
Planning	437			
Elections	438			
Information Systems	439	12,392.00		
City Hall	440	3,154.00		
Internal Audit	442			
	444			
Morris Square	500	25.00		
	501			
Public Works	566			
Public Grounds	567	2,584.00		
Contingency	699			
	General Government	34,754.00	10,249.00	45,003.00
	Public Safety	**700-716**		
Police	700	27,779.00		
Fire	706	6,013.00		
Traffic Engineering	712			
Emergency Services	716			
	Public Safety	33,792.00	174,768.00	208,560.00

	Streets & Transportation	750-754			
Street Dept	750		4,814.00		
	752				
Equipment Maintenance	754		91,348.00		
	Streets & Transportation		96,162.00	76,602.00	172,764.00
	Health & Sanitation	**800-804**			
Refuse	800		2,578.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		2,578.00	31,698.00	34,276.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		899.00		
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906		6,533.00		
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		7,432.00	5,283.00	12,715.00
	Social Services	**952-954**			
Spring Hill	952				
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		-	9,932.00	9,932.00

Capital Outlay

Category	**Category Code**	**Encumbrance Amount**	
General Government	975	10,249.00	
Public Safety	976	174,768.00	
Streets & Transportation	977	76,602.00	
Health & Sanitation	978	31,698.00	
Culture & Recreation	979	5,283.00	
Social Services	980	9,932.00	
		308,532.00	
			483,250.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Five-Month Period Ended November 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	$ 15,275,467										
Taxes, Fees, and Other Revenues	$ 93,043,727	$ 6,860,399	$ 47,211,150	-	50.74%	41.67%	8,439,829	$ 42,078,772	$ 5,132,378	$ 45,832,577	49.26%
Transfers From Other Funds	13,549,656	563,601	4,103,834	-	30.29%	41.67%	(1,542,308)	3,754,500	349,334	9,445,822	69.71%
Reimbursements and Other	1,020,000	35,368	1,424	-	0.14%	41.67%	(423,610)	109,793	(108,369)	1,018,576	99.86%
Total Revenues	$ 107,613,383	$ 7,459,368	$ 51,316,408	$ -	47.69%	41.67%	$ 6,473,911	$ 45,943,065	$ 5,373,343	$ 56,296,975	52.31%
EXPENDITURES											
Personnel Services	74,563,985	5,744,474	29,826,491	-	40.00%	41.95%	(1,453,101)	27,514,247	2,312,244	44,737,494	60.00%
Contractual Services	12,029,877	769,957	4,121,139	-	34.26%	41.67%	(891,711)	4,890,113	(768,974)	7,908,738	65.74%
Commodities	4,682,000	533,984	1,909,003	-	40.77%	41.67%	(41,986)	1,428,828	480,175	2,772,997	59.23%
Capital Outlays	10,134,515	907,030	907,030	-	8.95%	41.67%	(3,316,022)	1,502,399	(595,369)	9,227,485	91.05%
Contributions and Other	3,825,615	1,660,639	1,660,639	-	43.41%	41.67%	66,505	1,575,137	85,502	2,164,976	56.59%
Total Expenditures and Encumbrances	105,235,992	9,616,084	38,424,302	-	36.51%	41.67%	(5,427,536)	36,910,724	1,513,578	66,811,690	63.49%
Transfers Out	5,651,506	157,137	3,111,943	-	55.06%	41.67%	756,960	945,263	2,166,680	2,539,563	44.94%
Total Expenditures, Encumbrances and Transfers Out	110,887,498	9,773,221	41,536,245	-	37.46%	41.67%	(4,670,575)	37,855,987	3,680,258	69,351,253	62.54%
NET CHANGE IN FUND BALANCE	$ (3,274,115)	$ (2,313,853)	$ 9,780,163	$ -			$ 9,780,163	$ 8,087,078	$ 1,693,085	$ (13,054,278)	
FUND BALANCE-BEGINNING			$ 15,275,467								
FUND BALANCE-ENDING			$ 25,055,630								
				$ -							

Operating Transfers Out Detail Comparative	2021-2022	2022-2023
Civic center Project	-	-
Civic Center	155,871	157,137
General Maintenance Fund	-	-
Health Care Subsidy	-	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	-	-
Facilities Maintenance Fund	-	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	-	-
Total Operating Transfers Out	$ 155,871	$ 157,137

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Five-Month Period Ended November 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
Balance on Hand	$ 4,000,000	$ -	$ -	0.00%	8.33%	$ (333,200)	$ (169,477)	$ 169,477	$ 4,000,000	100.00%
Property Taxes	17,300,000	706,321	10,723,024	61.98%	41.67%	3,514,114	10,183,741	539,283	6,576,976	38.02%
Gas and Oil Severance	100,000	-	284,163	284.16%	41.67%	242,493	90,153	194,010	(184,163)	-184.16%
Utility Tax	2,700,000	198,738	856,893	31.74%	41.67%	(268,197)	861,009	(4,116)	1,843,107	68.26%
Business & Occupation Tax	44,819,627	4,034,236	26,596,597	59.34%	41.67%	7,920,258	22,753,296	3,843,301	18,223,030	40.66%
Consumer Sales Tax-Liquor	1,000,000	-	250,303	25.03%	41.67%	(166,397)	250,672	(369)	749,697	74.97%
Animal Control	5,500	-	3,689	67.07%	41.67%	1,397	4,577	(888)	1,811	32.93%
Hotel Occupancy Tax	2,650,000	274,301	1,088,302	41.07%	41.67%	(15,953)	874,640	213,662	1,561,698	58.93%
Amusement Tax	200,000	31,820	71,699	35.85%	41.67%	(11,641)	82,898	(11,199)	128,301	64.15%
Loading Zone Fees	25,000	200	1,250	5.00%	41.67%	(9,168)	1,350	(100)	23,750	95.00%
Property Citations	2,000	-	-	0.00%	41.67%	(833)	-	-	2,000	100.00%
Licenses	95,000	1,871	81,575	85.87%	41.67%	41,989	85,176	(3,601)	13,425	14.13%
Building Permits	400,000	9,467	146,636	36.66%	41.67%	(20,044)	310,211	(163,575)	253,364	63.34%
Miscellaneous Permits	5,000	200	2,880	57.60%	41.67%	797	5,330	(2,450)	2,120	42.40%
Franchise Fees	650,000	-	141,873	21.83%	41.67%	(128,982)	181,045	(39,172)	508,127	78.17%
Inspection Fees	70,000	10,367	37,979	54.26%	41.67%	8,810	40,959	(2,980)	32,021	45.74%
IRP Fees	675,000	-	147,457	21.85%	41.67%	(133,816)	109,794	37,663	527,543	78.15%
Liquor & Wine Licenses	45,000	500	34,375	76.39%	41.67%	15,624	40,250	(5,875)	10,625	23.61%
Cemetery Revenues	150,000	10,704	65,659	43.77%	41.67%	3,154	85,696	(20,037)	84,341	56.23%
Dog Fees	100	-	-	0.00%	41.67%	(42)	50	(50)	100	100.00%
Parks and Recreation	50,000	4,725	24,005	48.01%	41.67%	3,170	16,892	7,113	25,995	51.99%
User Service Fee	7,400,000	648,207	1,914,808	25.88%	41.67%	(1,168,772)	1,804,668	110,140	5,485,192	74.12%
Rent Concession Leases	775,000	64,629	480,290	61.97%	41.67%	157,348	436,080	44,210	294,710	38.03%
Jail Fees	2,500	-	-	0.00%	41.67%	(1,042)	-	-	2,500	100.00%
Plan Review Fees	30,000	253	12,276	40.92%	41.67%	(225)	38,188	(25,912)	17,724	59.08%
Fire Protection Fees	2,025,000	171,888	803,459	39.68%	41.67%	(40,359)	824,558	(21,099)	1,221,541	60.32%
Planning Fees	10,000	225	1,525	15.25%	41.67%	(2,642)	1,885	(360)	8,475	84.75%
Street Fees-Closure	6,000	507	4,404	73.40%	41.67%	1,904	3,422	982	1,596	26.60%
Processing Fees	500	75	330	66.00%	41.67%	122	137	193	170	34.00%
Ambulance Levy	3,000,000	130,287	1,695,524	56.52%	41.67%	445,424	1,695,524	-	1,304,476	43.48%
Ambulance Fees	2,700,000	292,993	1,111,682	41.17%	41.67%	(13,408)	898,539	213,143	1,588,318	58.83%
Emergency Services	900,000	-	-	0.00%	41.67%	(375,030)	-	-	900,000	100.00%
Recycling Grant	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	41.67%	-	4,010	(4,010)	-	0.00%
Contributions from Other Entities	167,500	-	1,000	0.60%	41.67%	(68,797)	-	1,000	166,500	99.40%
Richard H. Ayer Fund	100,000	23,813	23,813	23.81%	41.67%	(17,857)	10,003	13,810	76,187	76.19%
Contributions-GKVF	-	-	-	0.00%	41.67%	-	51,548	(51,548)	-	0.00%
Contributions-Live on Levee	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Contributions - AARP	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
PILOT	90,000	-	-	0.00%	41.67%	(37,503)	-	-	90,000	100.00%
Gaming Income	200,000	16,798	66,076	33.04%	41.67%	(17,264)	84,503	(18,427)	133,924	66.96%
Aerial Map Copy Fee	-	30	30	0.00%	41.67%	30	-	30	(30)	0.00%
Interest	30,000	83,924	235,386	784.62%	41.67%	222,885	6,092	229,294	(205,386)	-684.62%
Sale of Fixed Assets	250,000	-	-	0.00%	41.67%	(104,175)	24,780	(24,780)	250,000	100.00%
Insurance Claims	50,000	116,684	121,501	243.00%	41.67%	100,666	718	120,783	(71,501)	-143.00%
Election Filing Fees	-	-	210	0.00%	41.67%	210	-	210	(210)	0.00%
Recycling Revenue/Refuse Collections	15,000	-	1,867	12.45%	41.67%	(4,384)	12,409	(10,542)	13,133	87.55%
Video Lottery	200,000	15,884	63,443	31.72%	41.67%	(19,897)	65,399	(1,956)	136,557	68.28%
Miscellaneous Revenue	150,000	10,752	115,167	76.78%	41.67%	52,662	138,570	(23,403)	34,833	23.22%
	93,043,727	6,860,399	47,211,150	50.74%	41.67%	8,439,829	42,078,772	5,132,378	45,832,577	49.26%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,500,000	-	875,000	25.00%	41.67%	(583,450)	900,000	(25,000)	2,625,000	75.00%
Municipal Stabilization Fund	3,644,656	-	-	0.00%	41.67%	(1,518,728)	-	-	3,644,656	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Special Demolition	-	-	-	0.00%	41.67%	-	33,000	(33,000)	-	0.00%
Contributions from UPRS	5,855,000	535,009	3,197,682	54.61%	41.67%	757,904	2,747,906	449,776	2,657,318	45.39%
Facilities Maintenance	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
American Rescue Plan Act	250,000			0.00%	41.67%	(104,175)		-	250,000	100.00%
Historic Preservation	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Municipal Court Fund	300,000	28,592	31,152	10.38%	41.67%	(93,858)	73,594	(42,442)	268,848	89.62%
	13,549,656	563,601	4,103,834	30.29%	41.67%	(1,542,308)	3,754,500	349,334	9,445,822	69.71%
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bonds				0.00%	41.67%	-	-	-	-	0.00%
Proceeds From Capital Leases	-	1	7	0.00%	41.67%	7	-	7	(7)	0.00%
Interest Earned on Capital Leases	-	-	-	0.00%	41.67%	-	36	(36)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Community Development	340,000	-	77,580	22.82%	41.67%	(64,098)	94,972	(17,392)	262,420	77.18%
Parking System	80,000	-	-	0.00%	41.67%	(33,336)	-	-	80,000	100.00%
Other Reimbursements	600,000	35,367	(76,163)	-12.69%	41.67%	(326,183)	14,785	(90,948)	676,163	112.69%
	$ 1,020,000	35,368	1,424	0.14%	41.67%	(423,610)	109,793	(108,369)	1,018,576	99.86%
TOTAL REVENUES	$ 107,613,383	$ 7,459,368	$ 51,316,408	47.69%	41.67%	$ 6,473,911	$ 45,943,065	$ 5,373,343	$ 56,296,975	52.31%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Five-Month Period Ended November 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	$ 19,327	$ 123,925	$ -	35.21%	41.67%	$ (22,753)	$ 131,807	$ (7,882)	$ 228,075	64.79%
103 Salaries and Wages	40,783,121	3,055,581	15,641,357	-	38.35%	41.67%	(1,352,970)	14,443,920	1,197,437	25,141,764	61.65%
104 FICA	1,738,847	119,689	627,025	-	36.06%	41.67%	(97,553)	598,469	28,556	1,111,822	63.94%
105 Medical and Life Insurance	14,871,718	1,232,129	4,995,122	-	33.59%	41.67%	(1,201,923)	4,418,257	576,865	9,876,596	66.41%
106 Retirement	1,614,148	110,512	569,276	-	35.27%	41.67%	(103,339)	603,926	(34,650)	1,044,872	64.73%
107 Police and Fire Pension Fund	15,900,000	1,300,588	7,993,584	-	50.27%	41.67%	1,368,054	7,558,127	435,457	7,906,416	49.73%
110 Uniform Allowance	342,900	-	306,443	-	89.37%	41.67%	163,557	211,852	94,591	36,457	10.63%
111 Dental/Optical Insurance	716,957	55,848	277,969	-	38.77%	41.67%	(20,787)	250,860	27,109	438,988	61.23%
112 Insurance Payroll Deductions	(1,755,706)	(149,200)	(708,210)	-	0.00%	41.67%	23,393	(702,971)	(5,239)	(1,047,496)	0.00%
	74,563,985	5,744,474	29,826,491	-	40.00%	41.67%	(1,244,322)	27,514,247	2,312,244	44,737,494	60.00%
CONTRACTUAL SERVICES											
211 Telephone	559,650	35,025	211,860	2,643	37.86%	41.67%	(21,346)	214,415	(2,555)	345,147	61.67%
212 Printing	12,900	-	114	-	0.88%	41.67%	(5,261)	-	114	12,786	99.12%
213 Utilities	1,628,800	68,725	545,480	-	33.49%	41.67%	(133,241)	553,970	(8,490)	1,083,320	66.51%
214 Travel	117,356	2,867	30,964	-	26.38%	41.67%	(17,938)	30,701	263	86,392	73.62%
215 Maint & Repair-Bldg/Grounds	192,500	4,528	51,832	1,970	26.93%	41.67%	(28,383)	61,206	(9,374)	138,698	72.05%
216 Maint & Repair-Equipment	1,260,710	154,965	619,226	17,765	49.12%	41.67%	93,888	539,094	80,132	623,719	49.47%
217 Maint & Repair-Auto/Truck	21,800	1,503	4,712	-	21.61%	41.67%	(4,372)	34,605	(29,893)	17,088	78.39%
218 Postage	79,050	15,012	44,706	-	56.55%	41.67%	11,766	38,994	5,712	34,344	43.45%
219 Building and Equipment Rents	570,313	39,955	248,474	23,576	43.57%	41.67%	10,825	223,055	25,419	298,263	52.30%
220 Advertising/Legal Publications	28,300	3,331	6,844	710	24.18%	41.67%	(4,949)	12,873	(6,029)	20,746	73.31%
221 Training	227,400	36,755	94,423	-	41.52%	41.67%	(335)	58,911	35,512	132,977	58.48%
222 Dues and Subscriptions	108,040	1,651	52,484	1,760	48.58%	41.67%	7,464	33,594	18,890	53,796	49.79%
223 Professional Services	782,725	71,357	207,617	269	26.52%	41.67%	(118,545)	172,631	34,986	574,839	73.44%
224 Audit Costs	85,000	16,000	16,000	-	18.82%	41.67%	(19,420)	22,000	(6,000)	69,000	81.18%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	784,047	1,836	202,730	-	25.86%	41.67%	(123,982)	426,506	(223,776)	581,317	74.14%
227 Insurance	825,000	-	414,532	-	50.25%	41.67%	70,755	439,482	(24,950)	410,468	49.75%
229 Court Costs and Damages	1,200,000	168	168	-	0.01%	41.67%	(499,872)	732,577	(732,409)	1,199,832	99.99%
230 Contracted Services	3,360,136	302,988	1,307,648	4,383	38.92%	41.67%	(92,521)	1,231,282	76,366	2,048,105	60.95%
232 Bank Fees	150	12	72	-	48.00%	0.00%	72	36	36	78	52.00%
234 Fire Hydrant Rental	160,000	13,267	53,069	-	33.17%	41.67%	(13,603)	59,304	(6,235)	106,931	66.83%
237 Other Taxes & Fees	26,000	12	8,184	-	31.48%	41.67%	(2,650)	4,877	3,307	17,816	68.52%
239 Fine Support Training	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
	12,029,877	769,957	4,121,139	53,076	34.26%	33.33%	111,581	4,890,113	(768,974)	7,855,662	65.30%
COMMODITIES											
341 Materials & Supplies	2,940,375	226,911	1,040,125	46,527	35.37%	41.67%	(185,129)	920,225	119,900	1,853,723	63.04%
342 Fire Investigation	2,500	-	-	-	0.00%	41.67%	(1,042)	368	(368)	2,500	100.00%
343 Gas, Oil & Tires	1,051,600	76,073	504,965	54,497	48.02%	41.67%	66,763	387,849	117,116	492,138	46.80%
344 Prisoner Other Costs	75,000	-	49,070	18,962	65.43%	41.67%	17,818	13,655	35,415	6,968	9.29%
345 Uniforms	329,775	32,132	99,039	1,657	30.03%	41.67%	(38,378)	91,698	7,341	229,079	69.47%
346 & 347 Resale Items	25,750	2,927	10,826	-	42.04%	41.67%	96	2,513	8,313	14,924	57.96%
351 Athletic Supplies	12,000	-	-	-	0.00%	41.67%	(5,000)	4,058	(4,058)	12,000	100.00%
353 Computer Software	500	-	-	-	0.00%	41.67%	(208)	-	-	500	100.00%
354 Special Events Supplies	26,500	2,669	9,394	-	35.45%	41.67%	(1,649)	5,244	4,150	17,106	64.55%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	2,312	-	38.53%	41.67%	(188)	3,218	(906)	3,688	61.47%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	41.67%	(5,000)	-	-	12,000	100.00%
359 Snow Removal Materials	200,000	193,272	193,272	-	96.64%	41.67%	109,932	-	193,272	6,728	3.36%
	4,682,000	533,984	1,909,003	121,643	40.77%	41.67%	(41,986)	1,428,828	480,175	2,651,354	56.63%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Five-Month Period Ended November 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	$ -	$ -	$ -	$ -	0.00%	41.67%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	41.67%	-	40,265	(40,265)	-	0.00%
459 Capital Outlay-Equipment	8,629,346	13,900	250,311	5,944	2.90%	41.67%	(3,345,537)	332,698	(82,387)	8,373,091	97.03%
461 Capital Outlay-Lease Purchase	1,505,169	405,796	656,719	302,587	43.63%	41.67%	29,515	1,129,436	(472,717)	545,863	36.27%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
	10,134,515	419,696	907,030	308,531	8.95%	41.67%	(3,316,022)	1,502,399	(595,369)	8,918,954	88.01%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	440,084	-	41.67%	41.67%	(35)	440,084	-	616,118	58.33%
568 Other Contributions	2,249,000	156,834	718,224	-	31.94%	41.67%	(218,934)	642,490	75,734	1,530,776	68.06%
572 Interest on Bonds	38,663	22,332	22,331	-	57.76%	41.67%	6,220	27,563	(5,232)	16,332	42.24%
671 Principal Maturities Bonds	480,000	480,000	480,000	-	100.00%	41.67%	279,984	465,000	15,000	-	0.00%
673 Bond Discount	-	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	-	-	-	0.00%	41.67%	(729)	-	-	1,750	100.00%
677 Issuance Costs	-	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
598 Contingency	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
	3,825,615	747,183	1,660,639	-	43.41%	41.67%	66,505	1,575,137	85,502	2,164,976	56.59%
TOTAL EXPENDITURES AND ENCUMBRANCES	105,235,992	8,215,294	38,424,302	483,250	36.51%	41.67%	(5,427,536)	36,910,724	1,513,578	66,328,440	63.03%
566 Transfers Out	5,651,506	157,137	3,111,943	-	55.06%	41.67%	756,960	945,263	2,166,680	2,539,563	44.94%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 110,887,498	$ 8,372,431	$ 41,536,245	$ 483,250	37.46%	41.67%	$ (4,670,575)	$ 37,855,987	$ 3,680,258	$ 68,868,003	62.11%

Unaudited

City of Charleston

General Fund

Financial Statements for the Six-Month Period Ended December 31, 2022

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

ASSETS		
Cash and Cash Equivalents	$	18,529,939
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		723,278
Due From Other Funds		537,359
Due From Component Unit		57,651
Prepaid Expenses		84,406
Revenue Bond Covenant Accounts		90,043
Total Assets	$	20,026,626
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		6,948
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Flexible Spending		-
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		63,218
Other Accrued Liabilities		19,122
Total Liabilities		106,753
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		84,406
Restricted for:		
Debt Service		90,043
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		26,562
Public Safety		1,382
Streets & Transportation		24,001
Health & Sanitation		3,434
Social Services		156
Culture & Recreation		-
Unassigned		19,689,889
Total Fund Balance		19,919,873
Total Liabilities and Fund Balance	$	20,026,626

Fund Balance Breakdown
Dec-22

General Government **400-699**

Department Name	Department	Encumbrance Amount	Capital	Total
Mayor	409			
City Council	410			
City Manager	412			
Treasurer	413			
Collectors	414			
City Clerk	415			
Municipal Court	416			
Legal	417	1,706.00		
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	24,856.00		
Planning	437			
Elections	438			
Information Systems	439			
City Hall	440			
Internal Audit	442			
	444			
Morris Square	500			
	501			
Public Works	566			
Public Grounds	567			
Contingency	699			
	General Government	26,562.00	-	26,562.00
	Public Safety	**700-716**		
Police	700			
Fire	706	1,382.00		
Traffic Engineering	712			
Emergency Services	716	-		
	Public Safety	1,382.00	-	1,382.00

	Streets & Transportation	750-754			
Street Dept	750				
	752				
Equipment Maintenance	754		24,001.00		
	Streets & Transportation		24,001.00	-	24,001.00
	Health & Sanitation	**800-804**			
Refuse	800		3,434.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		3,434.00	-	3,434.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900				
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906				
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		-	-	-
	Social Services	**952-954**			
Spring Hill	952		156.00		
Social Service - Reimburseable	953				
Human Rights	954				
	Social Services		156.00	-	156.00

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	

55,535.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Six-Month Period Ended December 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	$ 15,275,467										
Taxes, Fees, and Other Revenues	$ 88,167,796	$ 2,005,339	$ 49,216,487	-	55.82%	50.00%	5,132,589	$ 44,548,388	$ 4,668,099	$ 38,951,309	44.18%
Transfers From Other Funds	13,549,656	558,234	4,662,068	-	34.41%	50.00%	(2,112,760)	4,246,581	415,487	8,887,588	65.59%
Reimbursements and Other	1,020,000	21,136	22,560	-	2.21%	50.00%	(487,440)	142,984	(120,424)	997,440	97.79%
Total Revenues	$ 102,737,452	$ 2,584,709	$ 53,901,115	$ -	52.46%	50.00%	$ 2,532,389	$ 48,937,953	$ 4,963,162	$ 48,836,337	47.54%
EXPENDITURES											
Personnel Services	75,484,109	5,601,931	35,428,423	-	46.93%	50.00%	(2,313,632)	32,743,565	2,684,858	40,055,686	53.07%
Contractual Services	13,152,315	1,167,807	5,288,944	29,957	40.21%	50.00%	(1,287,214)	5,847,685	(558,741)	7,833,414	59.56%
Commodities	5,103,000	365,552	2,274,555	25,578	44.57%	50.00%	(276,945)	1,889,865	384,690	2,802,867	54.93%
Capital Outlays	10,561,820	311,409	1,218,439	-	11.54%	50.00%	(4,062,471)	1,658,472	(440,033)	9,343,381	88.46%
Contributions and Other	4,125,169	221,543	1,882,182	-	45.63%	50.00%	(180,403)	1,855,390	26,792	2,242,987	54.37%
Total Expenditures and Encumbrances	108,426,413	7,668,242	46,092,543	55,535	42.51%	50.00%	(8,120,664)	43,994,977	2,097,566	62,278,335	57.44%
Transfers Out	9,586,506	52,223	3,164,166	-	33.01%	50.00%	(1,629,087)	1,111,590	2,052,576	6,422,340	66.99%
Total Expenditures, Encumbrances and Transfers Out	118,012,919	7,720,465	49,256,709	55,535	41.74%	50.00%	(9,749,751)	45,106,567	4,150,142	68,700,675	58.21%
NET CHANGE IN FUND BALANCE	$ (15,275,467)	$ (5,135,756)	$ 4,644,406	$ (55,535)			$ 4,644,406	$ 3,831,386	$ 813,020	$ (19,919,873)	
FUND BALANCE-BEGINNING			$ 15,275,467								
FUND BALANCE-ENDING			$ 19,919,873								

Operating Transfers Out Detail Comparative	2021-2022	2022-2023
Civic center Project	-	-
Civic Center	166,327	47,348
General Maintenance Fund	-	-
Health Care Subsidy	-	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	-	4,875
Facilities Maintenance Fund	-	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	-	-
Total Operating Transfers Out	$ 166,327	$ 52,223

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Six-Month Period Ended December 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	17,300,000	159,221	10,882,245	62.90%	50.00%	2,232,245	10,675,962	206,283	6,417,755	37.10%
Gas and Oil Severance	100,000	-	284,163	284.16%	50.00%	234,163	90,153	194,010	(184,163)	-184.16%
Utility Tax	2,700,000	184,552	1,041,445	38.57%	50.00%	(308,555)	1,054,468	(13,023)	1,658,555	61.43%
Business & Occupation Tax	44,743,696	376,008	26,972,604	60.28%	50.00%	4,600,756	23,211,813	3,760,791	17,771,092	39.72%
Consumer Sales Tax-Liquor	1,000,000	-	250,303	25.03%	50.00%	(249,697)	250,672	(369)	749,697	74.97%
Animal Control	5,500	881	4,570	83.09%	50.00%	1,820	4,931	(361)	930	16.91%
Hotel Occupancy Tax	2,650,000	192,899	1,281,201	48.35%	50.00%	(43,799)	1,097,355	183,846	1,368,799	51.65%
Amusement Tax	200,000	23,691	95,389	47.69%	50.00%	(4,611)	102,674	(7,285)	104,611	52.31%
Loading Zone Fees	25,000	350	1,600	6.40%	50.00%	(10,900)	1,400	200	23,400	93.60%
Property Citations	2,000	-	-	0.00%	50.00%	(1,000)	-	-	2,000	100.00%
Licenses	95,000	1,267	82,842	87.20%	50.00%	35,342	87,637	(4,795)	12,158	12.80%
Building Permits	400,000	70,385	217,021	54.26%	50.00%	17,021	353,636	(136,615)	182,979	45.74%
Miscellaneous Permits	5,000	100	2,980	59.60%	50.00%	480	5,516	(2,536)	2,020	40.40%
Franchise Fees	650,000	-	141,873	21.83%	50.00%	(183,127)	181,045	(39,172)	508,127	78.17%
Inspection Fees	70,000	7,681	45,660	65.23%	50.00%	10,660	51,618	(5,958)	24,340	34.77%
IRP Fees	675,000	92,163	239,620	35.50%	50.00%	(97,880)	155,431	84,189	435,380	64.50%
Liquor & Wine Licenses	45,000	-	34,375	76.39%	50.00%	11,875	42,500	(8,125)	10,625	23.61%
Cemetery Revenues	150,000	6,762	72,421	48.28%	50.00%	(2,579)	106,579	(34,158)	77,579	51.72%
Dog Fees	100	-	-	0.00%	50.00%	(50)	50	(50)	100	100.00%
Parks and Recreation	50,000	12,041	36,046	72.09%	50.00%	11,046	28,376	7,670	13,954	27.91%
User Service Fee	7,400,000	166,766	2,081,574	28.13%	50.00%	(1,618,426)	2,005,149	76,425	5,318,426	71.87%
Rent Concession Leases	775,000	56,760	537,050	69.30%	50.00%	149,550	502,774	34,276	237,950	30.70%
Jail Fees	2,500	-	-	0.00%	50.00%	(1,250)	-	-	2,500	100.00%
Plan Review Fees	30,000	9,309	21,585	71.95%	50.00%	6,585	42,449	(20,864)	8,415	28.05%
Fire Protection Fees	2,025,000	134,548	938,007	46.32%	50.00%	(74,493)	996,946	(58,939)	1,086,993	53.68%
Planning Fees	10,000	135	1,660	16.60%	50.00%	(3,340)	2,145	(485)	8,340	83.40%
Street Fees-Closure	6,000	-	4,404	73.40%	50.00%	1,404	3,679	725	1,596	26.60%
Processing Fees	500	-	330	66.00%	50.00%	80	172	158	170	34.00%
Ambulance Levy	3,000,000	86,270	1,781,793	59.39%	50.00%	281,793	1,826,475	(44,682)	1,218,207	40.61%
Ambulance Fees	2,700,000	259,551	1,371,233	50.79%	50.00%	21,233	1,135,218	236,015	1,328,767	49.21%
Emergency Services	100,000	-	-	0.00%	50.00%	(50,000)	33,234	(33,234)	100,000	100.00%
Recycling Grant	-	-	-	0.00%	50.00%	-		-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	50.00%	-		-	-	0.00%
Other grants	-	-	-	0.00%	50.00%	-	4,010	(4,010)	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Contributions from Other Entities	167,500	-	1,000	0.60%	50.00%	(82,750)	-	1,000	166,500	99.40%
Richard H. Ayer Fund	100,000	-	23,813	23.81%	50.00%	(26,187)	10,003	13,810	76,187	76.19%
Contributions-GKVF	-	27,500	27,500	0.00%	50.00%	27,500	51,548	(24,048)	(27,500)	0.00%
Contributions-Live on Levee	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Contributions - AARP	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
PILOT	90,000	-	-	0.00%	50.00%	(45,000)	-	-	90,000	100.00%
Gaming Income	200,000	16,853	82,928	41.46%	50.00%	(17,072)	99,989	(17,061)	117,072	58.54%
Aerial Map Copy Fee	-	-	30	0.00%	50.00%	30	-	30	(30)	0.00%
Interest	30,000	79,880	315,267	1050.89%	50.00%	300,267	7,492	307,775	(285,267)	-950.89%
Sale of Fixed Assets	250,000	6,525	6,525	2.61%	50.00%	(118,475)	81,811	(75,286)	243,475	97.39%
Insurance Claims	50,000	-	121,501	243.00%	50.00%	96,501	718	120,783	(71,501)	-143.00%
Election Filing Fees	-	-	210	0.00%	50.00%	210	-	210	(210)	0.00%
Recycling Revenue/Refuse Collections	15,000	5,658	7,525	50.17%	50.00%	25	12,409	(4,884)	7,475	49.83%
Video Lottery	200,000	15,642	79,086	39.54%	50.00%	(20,914)	80,758	(1,672)	120,914	60.46%
Miscellaneous Revenue	150,000	11,941	127,108	84.74%	50.00%	52,108	149,593	(22,485)	22,892	15.26%
	88,167,796	2,005,339	49,216,487	55.82%	50.00%	5,132,589	44,548,388	4,668,099	38,951,309	44.18%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,500,000	-	875,000	25.00%	50.00%	(875,000)	900,000	(25,000)	2,625,000	75.00%
Special Demolition	-	-	-	0.00%	50.00%	-	33,000	(33,000)	-	0.00%
Municipal Stabilization Fund	3,644,656	-	-	0.00%	50.00%	(1,822,328)	-	-	3,644,656	100.00%
Contributions from UPRS	5,855,000	540,790	3,738,472	63.85%	50.00%	810,972	3,213,994	524,478	2,116,528	36.15%
Facilities Maintenance	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
American Rescue Plan Act	250,000	-	-	0.00%	50.00%	(125,000)	-	-	250,000	100.00%
Soccer Field	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Historic Preservation	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Municipal Court Fund	300,000	17,444	48,596	16.20%	50.00%	(101,404)	99,587	(50,991)	251,404	83.80%
	13,549,656	558,234	4,662,068	34.41%	50.00%	(2,112,760)	4,246,581	415,487	8,887,588	65.59%
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bonds				0.00%	50.00%	-	-	-	-	0.00%
Proceeds From Capital Leases	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	-	7	0.00%	50.00%	7	41	(34)	(7)	0.00%
Realized Gain/Loss	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Community Development	340,000	-	77,580	22.82%	50.00%	(92,420)	94,972	(17,392)	262,420	77.18%
Parking System	80,000	-	-	0.00%	50.00%	(40,000)	-	-	80,000	100.00%
Other Reimbursements	600,000	21,136	(55,027)	-9.17%	50.00%	(355,027)	47,971	(102,998)	655,027	109.17%
	$ 1,020,000	21,136	22,560	2.21%	50.00%	(487,440)	142,984	(120,424)	997,440	97.79%
TOTAL REVENUES	$ 102,737,452	$ 2,584,709	$ 53,901,115	52.46%	50.00%	$ 2,532,389	$ 48,937,953	$ 4,963,162	$ 48,836,337	47.54%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Six-Month Period Ended December 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	$ 149,502	$ -	42.47%	50.00%	$ (26,498)	$ 152,385	$ (2,883)	$ 202,498	57.53%
103 Salaries and Wages	41,161,909	3,036,797	18,678,154	-	45.38%	50.00%	(1,902,801)	17,314,749	1,363,405	22,483,755	54.62%
104 FICA	1,744,270	120,015	747,040	-	42.83%	50.00%	(125,095)	711,166	35,874	997,230	57.17%
105 Medical and Life Insurance	14,871,718	1,085,308	6,080,431	-	40.89%	50.00%	(1,355,428)	5,406,327	674,104	8,791,287	59.11%
106 Retirement	1,614,148	111,779	681,055	-	42.19%	50.00%	(126,019)	720,995	(39,940)	933,093	57.81%
107 Police and Fire Pension Fund	15,931,789	1,305,024	9,298,608	-	58.37%	50.00%	1,332,714	8,770,169	528,439	6,633,181	41.63%
110 Uniform Allowance	342,900	-	306,443	-	89.37%	50.00%	134,993	211,852	94,591	36,457	10.63%
111 Dental/Optical Insurance	716,957	64,565	342,534	-	47.78%	50.00%	(15,945)	310,175	32,359	374,423	52.22%
112 Insurance Payroll Deductions	(1,755,706)	(147,134)	(855,344)	-	0.00%	50.00%	22,509	(854,253)	(1,091)	(900,362)	0.00%
114 OPEB Long-term Insurance Clearing	504,124	-	-	-	0.00%	50.00%	(252,062)	-	-	504,124	100.00%
	75,484,109	5,601,931	35,428,423	-	46.93%	50.00%	(2,313,632)	32,743,565	2,684,858	40,055,686	53.07%
CONTRACTUAL SERVICES											
211 Telephone	559,650	52,570	264,430	-	47.25%	50.00%	(15,395)	261,393	3,037	295,220	52.75%
212 Printing	12,900	521	635	-	4.92%	50.00%	(5,815)	323	312	12,265	95.08%
213 Utilities	1,778,800	110,852	656,332	-	36.90%	50.00%	(233,068)	703,148	(46,816)	1,122,468	63.10%
214 Travel	117,356	2,655	33,619	-	28.65%	50.00%	(25,059)	31,735	1,884	83,737	71.35%
215 Maint & Repair-Bldg/Grounds	192,500	3,802	55,634	514	28.90%	50.00%	(40,616)	80,683	(25,049)	136,352	70.83%
216 Maint & Repair-Equipment	1,430,710	172,040	791,266	1,259	55.31%	50.00%	75,911	609,102	182,164	638,185	44.61%
217 Maint & Repair-Auto/Truck	21,800	332	5,044	-	23.14%	50.00%	(5,856)	40,326	(35,282)	16,756	76.86%
218 Postage	94,050	196	44,902	-	47.74%	50.00%	(2,123)	38,666	6,236	49,148	52.26%
219 Building and Equipment Rents	570,313	60,365	308,839	-	54.15%	50.00%	23,683	279,584	29,255	261,474	45.85%
220 Advertising/Legal Publications	28,300	3,655	10,499	120	37.10%	50.00%	(3,651)	17,136	(6,637)	17,681	62.48%
221 Training	227,400	10,655	105,077	-	46.21%	50.00%	(8,623)	62,862	42,215	122,323	53.79%
222 Dues and Subscriptions	108,040	11,009	63,493	1,706	58.77%	50.00%	9,473	39,278	24,215	42,841	39.65%
223 Professional Services	782,725	47,911	255,527	1,622	32.65%	50.00%	(135,836)	197,478	58,049	525,576	67.15%
224 Audit Costs	85,000	22,000	38,000	-	44.71%	50.00%	(4,500)	50,000	(12,000)	47,000	55.29%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	784,047	82,423	285,153	-	36.37%	50.00%	(106,871)	452,307	(167,154)	498,894	63.63%
227 Insurance	825,000	198,779	613,310	-	74.34%	50.00%	200,810	523,857	89,453	211,690	25.66%
229 Court Costs and Damages	1,200,000	-	168	-	0.01%	50.00%	(599,832)	759,622	(759,454)	1,199,832	99.99%
230 Contracted Services	4,130,136	374,739	1,682,388	24,736	40.73%	50.00%	(382,680)	1,629,835	52,553	2,423,012	58.67%
232 Bank Fees	150	-	72	-	48.00%	50.00%	(3)	48	24	78	52.00%
234 Fire Hydrant Rental	160,000	13,267	66,336	-	41.46%	50.00%	(13,664)	59,305	7,031	93,664	58.54%
237 Other Taxes & Fees	26,000	36	8,220	-	31.62%	50.00%	(4,780)	4,997	3,223	17,780	68.38%
239 Fine Support Training	17,438	-	-	-	0.00%	50.00%	(8,719)	6,000	(6,000)	17,438	100.00%
						0.00%					
	13,152,315	1,167,807	5,288,944	29,957	40.21%	50.00%	(1,287,214)	5,847,685	(558,741)	7,833,414	59.56%
COMMODITIES											
340 Cash Over (Short)	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
341 Materials & Supplies	2,940,375	217,962	1,258,087	13,121	42.79%	50.00%	(212,101)	1,131,522	126,565	1,669,167	56.77%
342 Fire Investigation	2,500	-	-	-	0.00%	50.00%	(1,250)	368	(368)	2,500	100.00%
343 Gas, Oil & Tires	1,301,600	122,702	627,667	12,457	48.22%	50.00%	(23,133)	490,211	137,456	661,476	50.82%
344 Prisoner Other Costs	200,000	18,962	68,033	-	34.02%	50.00%	(31,967)	21,858	46,175	131,967	65.98%
345 Uniforms	375,775	4,846	103,885	-	27.65%	50.00%	(84,003)	105,842	(1,957)	271,890	72.35%
346 & 347 Resale Items	25,750	184	11,009	-	42.75%	50.00%	(1,866)	2,513	8,496	14,741	57.25%
351 Athletic Supplies	12,000	335	335	-	2.79%	50.00%	(5,665)	4,119	(3,784)	11,665	97.21%
353 Computer Software	500	-	-	-	0.00%	50.00%	(250)	-	-	500	100.00%
354 Special Events Supplies	26,500	561	9,955	-	37.57%	50.00%	(3,295)	11,066	(1,111)	16,545	62.43%
355 Cash Over (Short)	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	2,312	-	38.53%	50.00%	(688)	3,218	(906)	3,688	61.47%
357 Food Reimbursement	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	50.00%	(6,000)	-	-	12,000	100.00%
359 Snow Removal Materials	200,000	-	193,272	-	96.64%	50.00%	93,272	119,148	74,124	6,728	3.36%
	5,103,000	365,552	2,274,555	25,578	44.57%	50.00%	(276,945)	1,889,865	384,690	2,802,867	54.93%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Six-Month Period Ended December 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%	50.00%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	50.00%	-	45,948	(45,948)	-	0.00%
459 Capital Outlay-Equipment	9,056,651	8,822	259,133	-	2.86%	50.00%	(4,269,193)	483,088	(223,955)	8,797,518	97.14%
461 Capital Outlay-Lease Purchase	1,505,169	302,587	959,306	-	63.73%	50.00%	206,722	1,129,436	(170,130)	545,863	36.27%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
	10,561,820	311,409	1,218,439	-	11.54%	50.00%	(4,062,471)	1,658,472	(440,033)	9,343,381	88.46%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,016	528,101	-	50.00%	50.00%	-	528,101	-	528,101	50.00%
568 Other Contributions	2,349,000	131,777	850,000	-	36.19%	50.00%	(324,500)	834,726	15,274	1,499,000	63.81%
572 Interest on Bonds	38,663	-	22,331	-	57.76%	50.00%	3,000	27,563	(5,232)	16,332	42.24%
671 Principal Maturities Bonds	480,000	-	480,000	-	100.00%	50.00%	240,000	465,000	15,000	-	0.00%
673 Bond Discount	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	1,750	1,750	-	100.00%	50.00%	875	-	1,750	-	0.00%
677 Issuance Costs	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
598 Contingency	199,554	-	-	-	0.00%	50.00%	(99,777)	-	-	199,554	100.00%
	4,125,169	221,543	1,882,182	-	45.63%	50.00%	(180,403)	1,855,390	26,792	2,242,987	54.37%
TOTAL EXPENDITURES AND ENCUMBRANCES	108,426,413	7,668,242	46,092,543	55,535	42.51%	50.00%	(8,120,664)	43,994,977	2,097,566	62,278,335	57.44%
566 Transfers Out	9,586,506	52,223	3,164,166	-	33.01%	50.00%	(1,629,087)	1,111,590	2,052,576	6,422,340	66.99%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 118,012,919	$ 7,720,465	$ 49,256,709	$ 55,535	41.74%	50.00%	$ (9,749,751)	$ 45,106,567	$ 4,150,142	$ 68,700,675	58.21%

Unaudited

City of Charleston

General Fund

Financial Statements for the Seven-Month Period Ended January 31, 2023

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
January 31, 2023

ASSETS		
Cash and Cash Equivalents	$	23,946,775
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		641,066
Due From Other Funds		595,093
Due From Component Unit		12,350
Prepaid Expenses		84,522
Revenue Bond Covenant Accounts		133,658
Total Assets	$	25,417,414
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		61
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Flexible Spending		-
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		63,218
Other Accrued Liabilities		18,536
Total Liabilities		99,280
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		84,522
Restricted for:		
Debt Service		133,658
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		80,068
Public Safety		11,082
Streets & Transportation		48,959
Health & Sanitation		36
Social Services		547
Culture & Recreation		32
Unassigned		24,959,230
Total Fund Balance		25,318,134
Total Liabilities and Fund Balance	$	25,417,414

Fund Balance Breakdown
Jan-23

General Government **400-699**

Department Name	Department	Encumbrance Amount	Capital	Total
Mayor	409			
City Council	410			
City Manager	412			
Treasurer	413			
Collectors	414			
City Clerk	415			
Municipal Court	416			
Legal	417	1,706.00		
Accounting	418			
Engineering	420			
MOECD	421			
Human Resources	422			
	424			
Rehabilitation of Property	427			
Acquisition of Property	428			
Mailroom	431	5,508.00		
BIDCO	435			
Building Department	436	66,845.00		
Planning	437	340.00		
Elections	438			
Information Systems	439	5,474.00		
City Hall	440			
Internal Audit	442			
	444			
Morris Square	500			
	501			
Public Works	566			
Public Grounds	567	195.00		
Contingency	699			
	General Government	80,068.00	-	80,068.00
	Public Safety	**700-716**		
Police	700	7,580.00		
Fire	706	967.00		
Traffic Engineering	712	2,535.00		
Emergency Services	716			
	Public Safety	11,082.00	-	11,082.00

	Streets & Transportation	750-754			
Street Dept	750		3,136.00		
	752				
Equipment Maintenance	754		45,823.00		
	Streets & Transportation		48,959.00	-	48,959.00
	Health & Sanitation	**800-804**			
Refuse	800		36.00		
Kanawha-Charleston Health	803		-		
Cares	804		-		
	Health & Sanitation		36.00	-	36.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		32.00		
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		32.00	-	32.00
	Social Services	**952-954**			
Spring Hill	952		547.00		
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		547.00	-	547.00

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		
		-	
			140,724.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Seven-Month Period Ended January 31, 2023

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	$ 15,275,467										
Taxes, Fees, and Other Revenues	$ 92,167,796	$ 11,209,005	$ 60,425,492	-	65.56%	58.33%	6,664,017	$ 55,512,899	$ 4,912,593	$ 31,742,304	34.44%
Transfers From Other Funds	13,549,656	1,535,377	6,197,445	-	45.74%	58.33%	(1,706,069)	5,562,330	635,115	7,352,211	54.26%
Reimbursements and Other	1,020,000	206,769	229,329	-	22.48%	58.33%	(365,637)	303,940	(74,611)	790,671	77.52%
Total Revenues	$ 106,737,452	$ 12,951,151	$ 66,852,266	$ -	62.63%	58.33%	$ 4,592,310	$ 61,379,169	$ 5,473,097	$ 39,885,186	37.37%
EXPENDITURES											
Personnel Services	75,484,109	6,021,893	41,450,314	-	54.91%	58.33%	(2,579,567)	38,029,072	3,421,242	34,033,795	45.09%
Contractual Services	13,152,315	826,227	6,115,170	-	46.50%	58.33%	(1,556,575)	6,659,782	(544,612)	7,037,145	53.50%
Commodities	5,103,000	393,896	2,668,455	-	52.29%	58.33%	(308,125)	2,300,762	367,693	2,434,545	47.71%
Capital Outlays	10,561,820	89,974	1,308,413	-	12.39%	58.33%	(4,852,297)	2,171,601	(863,188)	9,253,407	87.61%
Contributions and Other	4,125,169	218,696	2,100,878	-	50.93%	58.33%	(305,333)	2,068,475	32,403	2,024,291	49.07%
Total Expenditures and Encumbrances	108,426,413	7,550,686	53,643,230	-	49.47%	58.33%	(9,601,897)	51,229,692	2,413,538	54,783,183	50.53%
Transfers Out	9,586,506	2,204	3,166,369		33.03%	58.33%	(2,425,440)	1,154,883	2,011,486	6,420,137	66.97%
Total Expenditures, Encumbrances and Transfers Out	118,012,919	7,552,890	56,809,599	-	48.14%	58.33%	(12,027,337)	52,384,575	4,425,024	61,203,320	51.86%
NET CHANGE IN FUND BALANCE	$ (11,275,467)	$ 5,398,261	$ 10,042,667	$ -			$ 10,042,667	$ 8,994,594	$ 1,048,073	$ (21,318,134)	
FUND BALANCE-BEGINNING			$ 15,275,467								
FUND BALANCE-ENDING			$ 25,318,134								
				$ -							

Operating Transfers Out Detail Comparative	2021-2022	2022-2023
Civic center Project	-	-
Civic Center	25,893	704
General Maintenance Fund	-	-
Health Care Subsidy	-	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	17,400	1,500
Facilities Maintenance Fund	-	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	-	-
Total Operating Transfers Out	$ 43,293	$ 2,204

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Seven-Month Period Ended January 31, 2023

	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
Balance on Hand	$ 4,000,000	$ -	$ -	0.00%	8.33%	$ (333,200)	$ (169,477)	$ 169,477	$ 4,000,000	100.00%
Property Taxes	17,300,000	261,848	11,144,093	64.42%	58.33%	1,053,003	10,974,714	169,379	6,155,907	35.58%
Gas and Oil Severance	100,000	-	284,163	284.16%	58.33%	225,833	90,153	194,010	(184,163)	-184.16%
Utility Tax	2,700,000	302,821	1,344,267	49.79%	58.33%	(230,643)	1,307,154	37,113	1,355,733	50.21%
Business & Occupation Tax	44,743,696	8,495,006	35,467,611	79.27%	58.33%	9,368,613	31,548,361	3,919,250	9,276,085	20.73%
Consumer Sales Tax-Liquor	1,000,000	258,820	509,123	50.91%	58.33%	(74,177)	500,992	8,131	490,877	49.09%
Animal Control	5,500	-	4,570	83.09%	58.33%	1,362	5,141	(571)	930	16.91%
Hotel Occupancy Tax	2,650,000	203,191	1,484,392	56.01%	58.33%	(61,353)	1,276,202	208,190	1,165,608	43.99%
Amusement Tax	200,000	20,561	115,950	57.98%	58.33%	(710)	118,881	(2,931)	84,050	42.03%
Loading Zone Fees	25,000	50	1,650	6.60%	58.33%	(12,933)	1,400	250	23,350	93.40%
Property Citations	2,000	-	-	0.00%	58.33%	(1,167)	-	-	2,000	100.00%
Licenses	95,000	1,807	84,648	89.10%	58.33%	29,235	88,771	(4,123)	10,352	10.90%
Building Permits	400,000	29,477	246,498	61.62%	58.33%	13,178	361,679	(115,181)	153,502	38.38%
Miscellaneous Permits	5,000	280	3,260	65.20%	58.33%	344	5,656	(2,396)	1,740	34.80%
Franchise Fees	650,000	-	141,873	21.83%	58.33%	(237,272)	181,045	(39,172)	508,127	78.17%
Inspection Fees	70,000	6,935	52,595	75.14%	58.33%	11,764	56,356	(3,761)	17,405	24.86%
IRP Fees	675,000	37,379	276,999	41.04%	58.33%	(116,729)	230,460	46,539	398,001	58.96%
Liquor & Wine Licenses	45,000	-	34,375	76.39%	58.33%	8,127	43,500	(9,125)	10,625	23.61%
Cemetery Revenues	150,000	5,699	78,120	52.08%	58.33%	(9,375)	116,977	(38,857)	71,880	47.92%
Dog Fees	100	-	-	0.00%	58.33%	(58)	50	(50)	100	100.00%
Parks and Recreation	50,000	6,110	42,156	84.31%	58.33%	12,991	34,728	7,428	7,844	15.69%
User Service Fee	7,400,000	777,377	2,858,951	38.63%	58.33%	(1,457,469)	2,911,472	(52,521)	4,541,049	61.37%
Rent Concession Leases	775,000	67,724	604,774	78.04%	58.33%	152,717	625,219	(20,445)	170,226	21.96%
Jail Fees	2,500	-	-	0.00%	58.33%	(1,458)	-	-	2,500	100.00%
Plan Review Fees	30,000	2,814	24,398	81.33%	58.33%	6,899	42,935	(18,537)	5,602	18.67%
Fire Protection Fees	2,025,000	188,472	1,126,479	55.63%	58.33%	(54,704)	1,139,491	(13,012)	898,521	44.37%
Planning Fees	10,000	625	2,285	22.85%	58.33%	(3,548)	2,520	(235)	7,715	77.15%
Street Fees-Closure	6,000	235	4,638	77.30%	58.33%	1,138	4,162	476	1,362	22.70%
Processing Fees	500	30	360	72.00%	58.33%	68	262	98	140	28.00%
Ambulance Levy	3,000,000	98,223	1,880,016	62.67%	58.33%	130,116	1,892,256	(12,240)	1,119,984	37.33%
Ambulance Fees	2,700,000	244,902	1,616,134	59.86%	58.33%	41,224	1,326,184	289,950	1,083,866	40.14%
Emergency Services	100,000	-	-	0.00%	58.33%	(58,330)	33,234	(33,234)	100,000	100.00%
Recycling Grant	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Contributions from Other Entities	167,500	-	1,000	0.60%	58.33%	(96,703)	-	1,000	166,500	99.40%
Richard H. Ayer Fund	100,000	-	23,813	23.81%	58.33%	(34,517)	10,003	13,810	76,187	76.19%
Contributions-GKVF	-	-	27,500	0.00%	58.33%	27,500	51,548	(24,048)	(27,500)	0.00%
Contributions-Live on Levee	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Contributions - AARP	-	3,510	3,510	0.00%	58.33%	3,510	4,010	(500)	(3,510)	0.00%
PILOT	90,000	-	-	0.00%	58.33%	(52,497)	-	-	90,000	100.00%
Gaming Income	200,000	15,802	98,731	49.37%	58.33%	(17,929)	122,797	(24,066)	101,269	50.63%
Aerial Map Copy Fee	-	-	30	0.00%	58.33%	30	-	30	(30)	0.00%
Interest	30,000	74,255	389,522	1298.41%	58.33%	372,023	8,683	380,839	(359,522)	-1198.41%
Sale of Fixed Assets	250,000	-	6,525	2.61%	58.33%	(139,300)	87,928	(81,403)	243,475	97.39%
Insurance Claims	50,000	49,806	171,307	342.61%	58.33%	142,142	718	170,589	(121,307)	-242.61%
Election Filing Fees	-	-	210	0.00%	58.33%	210	4,980	(4,770)	(210)	0.00%
Recycling Revenue/Refuse Collections	15,000	-	7,525	50.17%	58.33%	(1,225)	12,409	(4,884)	7,475	49.83%
Video Lottery	200,000	15,986	95,072	47.54%	58.33%	(21,588)	97,311	(2,239)	104,928	52.46%
Miscellaneous Revenue	150,000	39,260	166,369	110.91%	58.33%	78,874	192,557	(26,188)	(16,369)	-10.91%
	92,167,796	11,209,005	60,425,492	65.56%	58.33%	6,664,017	55,512,899	4,912,593	31,742,304	34.44%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,500,000	1,000,000	1,875,000	53.57%	58.33%	(166,550)	1,750,000	125,000	1,625,000	46.43%
Municipal Stabilization Fund	3,644,656	-	-	0.00%	58.33%	(2,125,928)	-	-	3,644,656	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Special Demolition	-	-	-	0.00%	58.33%	-	33,000	(33,000)	-	0.00%
Contributions from UPRS	5,855,000	535,377	4,273,849	72.99%	58.33%	858,628	3,659,147	614,702	1,581,151	27.01%
Facilities Maintenance	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
American Rescue Plan Act	250,000	-	-	0.00%	58.33%	(145,825)		-	250,000	100.00%
Historic Preservation	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Municipal Court Fund	300,000	-	48,596	16.20%	58.33%	(126,394)	120,183	(71,587)	251,404	83.80%
	13,549,656	1,535,377	6,197,445	45.74%	58.33%	(1,706,069)	5,562,330	635,115	7,352,211	54.26%
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bonds				0.00%	58.33%	-	-	-	-	0.00%
Proceeds From Capital Leases	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	1	8	0.00%	58.33%	8	47	(39)	(8)	0.00%
Realized Gain/Loss	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Community Development	340,000	134,676	212,256	62.43%	58.33%	13,934	236,929	(24,673)	127,744	37.57%
Parking System	80,000	-	-	0.00%	58.33%	(46,664)	-	-	80,000	100.00%
Other Reimbursements	600,000	72,092	17,065	2.84%	58.33%	(332,915)	66,964	(49,899)	582,935	97.16%
	$ 1,020,000	206,769	229,329	22.48%	58.33%	(365,637)	303,940	(74,611)	790,671	77.52%
TOTAL REVENUES	$ 106,737,452	$ 12,951,151	$ 66,852,266	62.63%	58.33%	$ 4,592,310	$ 61,379,169	$ 5,473,097	$ 39,885,186	37.37%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Seven-Month Period Ended January 31, 2023

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	$ 32,396	$ 181,898	$ -	51.68%	58.33%	$ (23,424)	$ 177,962	$ 3,936	$ 170,102	48.32%
103 Salaries and Wages	41,161,909	3,224,835	21,902,989	-	53.21%	58.33%	(2,106,753)	20,061,781	1,841,208	19,258,920	46.79%
104 FICA	1,744,270	124,811	871,851	-	49.98%	58.33%	(145,582)	821,120	50,731	872,419	50.02%
105 Medical and Life Insurance	14,871,718	1,335,071	7,415,501	-	49.86%	58.33%	(1,259,172)	6,634,102	781,399	7,456,217	50.14%
106 Retirement	1,614,148	115,410	796,465	-	49.34%	58.33%	(145,068)	838,493	(42,028)	817,683	50.66%
107 Police and Fire Pension Fund	15,931,789	1,297,645	10,596,253	-	66.51%	58.33%	1,303,240	9,961,503	634,750	5,335,536	33.49%
110 Uniform Allowance	342,900	-	306,443	-	89.37%	58.33%	106,429	211,852	94,591	36,457	10.63%
111 Dental/Optical Insurance	716,957	61,922	404,455	-	56.41%	58.33%	(13,746)	350,827	53,628	312,502	43.59%
112 Insurance Payroll Deductions	(1,755,706)	(170,197)	(1,025,541)	-	0.00%	58.33%	(1,438)	(1,028,568)	3,027	(730,165)	0.00%
114 OPEB Long-term Insurance Clearing	504,124	-	-	-	0.00%	58.33%	(294,056)	-	-	504,124	100.00%
	75,484,109	6,021,893	41,450,314	-	54.91%	58.33%	(2,579,567)	38,029,072	3,421,242	34,033,795	45.09%
CONTRACTUAL SERVICES											
211 Telephone	559,650	58,861	323,291	-	57.77%	58.33%	(3,153)	304,767	18,524	236,359	42.23%
212 Printing	12,900	-	635	-	4.92%	58.33%	(6,890)	572	63	12,265	95.08%
213 Utilities	1,778,800	205,758	862,089	-	48.46%	58.33%	(175,485)	818,363	43,726	916,711	51.54%
214 Travel	117,356	4,865	38,484	-	32.79%	58.33%	(29,970)	31,712	6,772	78,872	67.21%
215 Maint & Repair-Bldg/Grounds	192,500	9,509	65,143	-	33.84%	58.33%	(47,142)	83,706	(18,563)	127,357	66.16%
216 Maint & Repair-Equipment	1,430,710	152,342	943,607	5,366	65.95%	58.33%	109,074	783,444	160,163	481,737	33.67%
217 Maint & Repair-Auto/Truck	21,800	602	5,646	-	25.90%	58.33%	(7,070)	41,293	(35,647)	16,154	74.10%
218 Postage	94,050	(2,759)	42,143	-	44.81%	58.33%	(12,716)	48,609	(6,466)	51,907	55.19%
219 Building and Equipment Rents	570,313	43,023	351,862	6,122	61.70%	58.33%	19,198	320,508	31,354	212,329	37.23%
220 Advertising/Legal Publications	28,300	332	10,831	-	38.27%	58.33%	(5,676)	19,678	(8,847)	17,469	61.73%
221 Training	227,400	2,662	107,739	-	47.38%	58.33%	(24,903)	66,735	41,004	119,661	52.62%
222 Dues and Subscriptions	108,040	4,656	68,149	2,596	63.08%	58.33%	5,129	44,069	24,080	37,295	34.52%
223 Professional Services	782,725	46,123	301,650	23	38.54%	58.33%	(154,913)	224,105	77,545	481,052	61.46%
224 Audit Costs	85,000	20,000	58,000	-	68.24%	58.33%	8,420	79,080	(21,080)	27,000	31.76%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	784,047	(28,246)	256,907	-	32.77%	58.33%	(200,428)	497,907	(241,000)	527,140	67.23%
227 Insurance	825,000	-	613,310	-	74.34%	58.33%	132,088	608,606	4,704	211,690	25.66%
229 Court Costs and Damages	1,200,000	(35,358)	(35,189)	-	-2.93%	58.33%	(735,149)	763,113	(798,302)	1,235,189	102.93%
230 Contracted Services	4,130,136	343,833	2,026,221	66,476	49.06%	58.33%	(382,887)	1,839,839	186,382	2,037,439	49.33%
232 Bank Fees	150	-	72	-	48.00%	0.00%	72	60	12	78	52.00%
234 Fire Hydrant Rental	160,000	-	66,336	-	41.46%	58.33%	(26,992)	72,571	(6,235)	93,664	58.54%
237 Other Taxes & Fees	26,000	24	8,244	-	31.71%	58.33%	(6,922)	5,045	3,199	17,756	68.29%
239 Fine Support Training	17,438	-	-	-	0.00%	58.33%	(10,172)	6,000	(6,000)	17,438	100.00%
	13,152,315	826,227	6,115,170	80,583	46.50%	58.33%	(1,556,575)	6,659,782	(544,612)	6,956,562	52.89%
COMMODITIES											
341 Materials & Supplies	2,940,375	192,567	1,450,654	41,549	49.34%	58.33%	(264,467)	1,317,828	132,826	1,448,172	49.25%
342 Fire Investigation	2,500	-	-	-	0.00%	58.33%	(1,458)	368	(368)	2,500	100.00%
343 Gas, Oil & Tires	1,301,600	129,400	757,068	18,592	58.16%	58.33%	(2,155)	605,318	151,750	525,940	40.41%
344 Prisoner Other Costs	200,000	9,843	77,876	-	38.94%	58.33%	(38,784)	24,945	52,931	122,124	61.06%
345 Uniforms	375,775	52,809	156,695	-	41.70%	58.33%	(62,495)	118,944	37,751	219,080	58.30%
346 & 347 Resale Items	25,750	2,709	13,719	-	53.28%	58.33%	(1,301)	3,941	9,778	12,031	46.72%
351 Athletic Supplies	12,000	-	335	-	2.79%	58.33%	(6,665)	6,673	(6,338)	11,665	97.21%
353 Computer Software	500	-	-	-	0.00%	58.33%	(292)	-	-	500	100.00%
354 Special Events Supplies	26,500	1,853	11,809	-	44.56%	58.33%	(3,648)	11,565	244	14,691	55.44%
355 Cash Over (Short)	6,000	-	2,312	-	38.53%	0.00%	2,312	-	2,312	3,688	61.47%
356 Fire Prevention	-	-	-	-	0.00%	0.00%	-	3,218	(3,218)	-	0.00%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	4,715	4,715	-	39.29%	58.33%	(2,285)	9,008	(4,293)	7,285	60.71%
359 Snow Removal Materials	200,000	-	193,272	-	96.64%	58.33%	76,612	198,954	(5,682)	6,728	3.36%
	5,103,000	393,896	2,668,455	60,141	52.29%	58.33%	(308,125)	2,300,762	367,693	2,374,404	46.53%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Seven-Month Period Ended January 31, 2023

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
CAPITAL OUTLAYS											
456 Capital Outlay-Land	$ -	$ -	$ -	$ -	0.00%	58.33%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	58.33%	-	45,948	(45,948)	-	0.00%
459 Capital Outlay-Equipment	9,056,651	89,974	349,107	-	3.85%	58.33%	(4,933,638)	996,218	(647,111)	8,707,544	96.15%
461 Capital Outlay-Lease Purchase	1,505,169	-	959,306	-	63.73%	58.33%	81,341	1,129,435	(170,129)	545,863	36.27%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
	10,561,820	89,974	1,308,413	-	12.39%	58.33%	(4,852,297)	2,171,601	(863,188)	9,253,407	87.61%
						58.33%					
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	616,118	-	58.33%	58.33%	35	616,117	1	440,084	41.67%
568 Other Contributions	2,349,000	130,679	980,679	-	41.75%	58.33%	(389,493)	958,045	22,634	1,368,321	58.25%
572 Interest on Bonds	38,663	-	22,331	-	57.76%	58.33%	(221)	27,563	(5,232)	16,332	42.24%
671 Principal Maturities Bonds	480,000	-	480,000	-	100.00%	58.33%	200,016	465,000	15,000	-	0.00%
673 Bond Discount	-	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	-	1,750	-	100.00%	58.33%	729	1,750	-	-	0.00%
677 Issuance Costs	-	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
598 Contingency	199,554	-	-	-	0.00%	58.33%	(116,400)	-	-	199,554	100.00%
	4,125,169	218,696	2,100,878	-	50.93%	58.33%	(305,333)	2,068,475	32,403	2,024,291	49.07%
TOTAL EXPENDITURES AND ENCUMBRANCES	108,426,413	7,550,686	53,643,230	140,724	49.47%	58.33%	(9,601,897)	51,229,692	2,413,538	54,642,459	50.40%
566 Transfers Out	9,586,506	2,204	3,166,369	-	33.03%	58.33%	(2,425,440)	1,154,883	2,011,486	6,420,137	66.97%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 118,012,919	$ 7,552,890	$ 56,809,599	$ 140,724	48.14%	58.33%	$ (12,027,337)	$ 52,384,575	$ 4,425,024	$ 61,062,596	51.74%

Unaudited

City of Charleston

General Fund

Financial Statements for the Eight-Month Period Ended February 28, 2023

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
February 28, 2023

ASSETS

Cash and Cash Equivalents	$	20,860,052
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		616,991
Due From Other Funds		638,551
Due From Component Unit		2,850
Prepaid Expenses		83,472
Revenue Bond Covenant Accounts		177,406
Total Assets	$	22,383,272

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts Payable		61
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Flexible Spending		-
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		63,218
Other Accrued Liabilities		19,138
Total Liabilities		99,882

DEFERRED INFLOWS OF RESOURCES

Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		83,472
Restricted for:		
Debt Service		177,406
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		7,778
Public Safety		23,980
Streets & Transportation		185,994
Health & Sanitation		493
Social Services		349
Culture & Recreation		2,715
Unassigned		21,801,203
Total Fund Balance		22,283,390
Total Liabilities and Fund Balance	$	22,383,272

Fund Balance Breakdown
Feb-23

General Government **400-699**

Department Name	Department	Encumbrance Amount	Capital	Total
	408			
Mayor	409			
City Council	410			
City Manager	412			
Treasurer	413			
Collectors	414	1,650.00		
City Clerk	415	267.00		
Municipal Court	416	185.00		
Legal	417	1,706.00		
Accounting	418			
Engineering	420			
MOECD	421	425.00		
Human Resources	422			
	424			
Rehabilitation of Property	427			
Acquisition of Property	428			
Mailroom	431	996.00		
BIDCO	435			
Building Department	436			
Planning	437	2,398.00		
Elections	438			
Information Systems	439	151.00		
City Hall	440			
Internal Audit	442			
	444			
Morris Square	500			
	501			
Public Works	566			
Public Grounds	567			
Contingency	699			
	General Government	7,778.00	2,215.00	9,993.00
	Public Safety	**700-716**		
Police	700	8,517.00		
Fire	706	12,967.00		
Traffic Engineering	712	2,496.00		
Emergency Services	716			
	Public Safety	23,980.00	-	23,980.00

	Streets & Transportation	750-754			
Street Dept	750		144,608.00		
	752				
Equipment Maintenance	754		41,386.00		
	Streets & Transportation		185,994.00	-	185,994.00
	Health & Sanitation	**800-804**			
Refuse	800		493.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		493.00	-	493.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		2,715.00		
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906				
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		2,715.00	-	2,715.00
	Social Services	**952-954**			
Spring Hill	952		349.00		
Social Service - Reimburseable	953				
Human Rights	954				
	Social Services		349.00	-	349.00

Capital Outlay

Category	**Category Code**	**Encumbrance Amount**	
General Government	975	2,215.00	
Public Safety	976		
Streets & Transportation	977		
Health & Sanitation	978		
Culture & Recreation	979		
Social Services	980		
		2,215.00	223,524.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eight-Month Period Ended February 28, 2023

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	$ 15,275,467										
Taxes, Fees, and Other Revenues	$ 92,167,796	$ 4,280,875	$ 64,706,368	-	70.20%	66.67%	3,258,098	$ 61,437,771	$ 3,268,597	$ 27,461,428	29.80%
Transfers From Other Funds	13,549,656	557,910	6,755,354	-	49.86%	66.67%	(2,278,202)	6,027,271	728,083	6,794,302	50.14%
Reimbursements and Other	1,020,000	22,433	251,762	-	24.68%	66.67%	(428,272)	380,706	(128,944)	768,238	75.32%
Total Revenues	$ 106,737,452	$ 4,861,218	$ 71,713,484	$ -	67.19%	66.67%	$ 551,625	$ 67,845,748	$ 3,867,736	$ 35,023,968	32.81%
EXPENDITURES											
Personnel Services	75,484,109	5,968,396	47,418,708	-	62.82%	66.67%	(2,906,547)	43,374,375	4,044,333	28,065,401	37.18%
Contractual Services	13,152,315	983,496	7,098,669	24,485	53.97%	66.67%	(1,669,979)	7,315,919	(217,250)	6,029,161	45.84%
Commodities	5,243,000	376,400	3,044,854	196,823	58.07%	66.67%	(450,654)	2,580,551	464,303	2,001,323	38.17%
Capital Outlays	10,561,820	114,605	1,423,019	2,216	13.47%	66.67%	(5,618,546)	2,204,938	(781,919)	9,136,585	86.51%
Contributions and Other	3,985,169	300,785	2,401,663	-	60.27%	66.67%	(255,249)	2,262,889	138,774	1,583,506	39.73%
Total Expenditures and Encumbrances	108,426,413	7,743,682	61,386,913	223,524	56.62%	66.67%	(10,900,977)	57,738,672	3,648,241	46,815,976	43.18%
Transfers Out	9,586,506	152,279	3,318,648	-	34.62%	66.67%	(3,072,676)	1,221,070	2,097,578	6,267,858	65.38%
Total Expenditures, Encumbrances and Transfers Out	118,012,919	7,895,961	64,705,561	223,524	54.83%	66.67%	(13,973,652)	58,959,742	5,745,819	53,083,834	44.98%
NET CHANGE IN FUND BALANCE	$ (11,275,467)	$ (3,034,743)	$ 7,007,923	$ (223,524)			$ 7,007,923	$ 8,886,006	$ (1,878,083)	$ (18,283,390)	
FUND BALANCE-BEGINNING			$ 15,275,467								
FUND BALANCE-ENDING			$ 22,283,390								
				$ -							

Operating Transfers Out Detail Comparative	2021-2022	2022-2023
Civic center Project	-	-
Civic Center	66,187	152,279
General Maintenance Fund	-	-
Health Care Subsidy	-	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	-	-
Facilities Maintenance Fund	-	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	-	-
Total Operating Transfers Out	$ 66,187	$ 152,279

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eight-Month Period Ended February 28, 2023

	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
Balance on Hand	$ 4,000,000	$ -	$ -	0.00%	8.33%	$ (333,200)	$ (169,477)	$ 169,477	$ 4,000,000	100.00%
Property Taxes	17,300,000	346,205	11,490,297	66.42%	66.67%	(43,613)	11,317,916	172,381	5,809,703	33.58%
Gas and Oil Severance	100,000	-	284,163	284.16%	66.67%	217,493	90,153	194,010	(184,163)	-184.16%
Utility Tax	2,700,000	220,390	1,564,656	57.95%	66.67%	(235,434)	1,501,327	63,329	1,135,344	42.05%
Business & Occupation Tax	44,743,696	1,647,584	37,115,194	82.95%	66.67%	7,284,572	35,270,139	1,845,055	7,628,502	17.05%
Consumer Sales Tax-Liquor	1,000,000	-	509,122	50.91%	66.67%	(157,578)	500,992	8,130	490,878	49.09%
Animal Control	5,500	289	4,858	88.33%	66.67%	1,191	5,141	(283)	642	11.67%
Hotel Occupancy Tax	2,650,000	193,866	1,678,258	63.33%	66.67%	(88,497)	1,424,743	253,515	971,742	36.67%
Amusement Tax	200,000	40,466	156,417	78.21%	66.67%	23,077	136,563	19,854	43,583	21.79%
Loading Zone Fees	25,000	-	1,650	6.60%	66.67%	(15,018)	1,400	250	23,350	93.40%
Property Citations	2,000	-	-	0.00%	66.67%	(1,333)	-	-	2,000	100.00%
Licenses	95,000	1,066	85,714	90.23%	66.67%	22,378	90,801	(5,087)	9,286	9.77%
Building Permits	400,000	9,472	255,970	63.99%	66.67%	(10,710)	381,819	(125,849)	144,030	36.01%
Miscellaneous Permits	5,000	180	3,440	68.80%	66.67%	107	5,756	(2,316)	1,560	31.20%
Franchise Fees	650,000	139,854	281,728	43.34%	66.67%	(151,627)	341,584	(59,856)	368,272	56.66%
Inspection Fees	70,000	3,201	55,797	79.71%	66.67%	9,128	65,064	(9,267)	14,203	20.29%
IRP Fees	675,000	44,375	321,375	47.61%	66.67%	(128,648)	230,460	90,915	353,625	52.39%
Liquor & Wine Licenses	45,000	-	34,375	76.39%	66.67%	4,374	45,250	(10,875)	10,625	23.61%
Cemetery Revenues	150,000	9,675	87,795	58.53%	66.67%	(12,210)	146,668	(58,873)	62,205	41.47%
Dog Fees	100	-	-	0.00%	66.67%	(67)	50	(50)	100	100.00%
Parks and Recreation	50,000	614	42,771	85.54%	66.67%	9,436	37,022	5,749	7,229	14.46%
User Service Fee	7,400,000	888,394	3,747,345	50.64%	66.67%	(1,186,235)	3,665,963	81,382	3,652,655	49.36%
Rent Concession Leases	775,000	57,131	661,906	85.41%	66.67%	145,214	677,954	(16,048)	113,094	14.59%
Jail Fees	2,500	-	-	0.00%	66.67%	(1,667)	-	-	2,500	100.00%
Plan Review Fees	30,000	165	24,563	81.88%	66.67%	4,562	44,959	(20,396)	5,437	18.12%
Fire Protection Fees	2,025,000	161,310	1,287,789	63.59%	66.67%	(62,279)	1,291,899	(4,110)	737,211	36.41%
Planning Fees	10,000	25	2,310	23.10%	66.67%	(4,357)	2,670	(360)	7,690	76.90%
Street Fees-Closure	6,000	-	4,639	77.32%	66.67%	639	5,281	(642)	1,361	22.68%
Processing Fees	500	85	445	89.00%	66.67%	112	312	133	55	11.00%
Ambulance Levy	3,000,000	72,180	1,952,196	65.07%	66.67%	(47,904)	1,952,196	-	1,047,804	34.93%
Ambulance Fees	2,700,000	293,220	1,909,354	70.72%	66.67%	109,264	1,498,646	410,708	790,646	29.28%
Emergency Services	100,000	-	-	0.00%	66.67%	(66,670)	33,234	(33,234)	100,000	100.00%
Recycling Grant	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Contributions from Other Entities	167,500	-	1,000	0.60%	66.67%	(110,672)	-	1,000	166,500	99.40%
Richard H. Ayer Fund	100,000	17,670	41,483	41.48%	66.67%	(25,187)	31,575	9,908	58,517	58.52%
Contributions-GKVF	-	-	27,500	0.00%	66.67%	27,500	-	27,500	(27,500)	0.00%
Contributions-Live on Levee	-	-	-	0.00%	66.67%	-	51,548	(51,548)	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Contributions - AARP	-	-	3,510	0.00%	66.67%	3,510	4,010	(500)	(3,510)	0.00%
PILOT	90,000	-	-	0.00%	66.67%	(60,003)	-	-	90,000	100.00%
Gaming Income	200,000	15,763	114,493	57.25%	66.67%	(18,847)	141,984	(27,491)	85,507	42.75%
Aerial Map Copy Fee	-	-	30	0.00%	66.67%	30	-	30	(30)	0.00%
Interest	30,000	92,244	481,766	1605.89%	66.67%	461,765	10,252	471,514	(451,766)	-1505.89%
Sale of Fixed Assets	250,000	-	6,525	2.61%	66.67%	(160,150)	97,736	(91,211)	243,475	97.39%
Insurance Claims	50,000	-	171,307	342.61%	66.67%	137,972	718	170,589	(121,307)	-242.61%
Election Filing Fees	-	-	210	0.00%	66.67%	210	9,700	(9,490)	(210)	0.00%
Recycling Revenue/Refuse Collections	15,000	-	7,525	50.17%	66.67%	(2,476)	13,198	(5,673)	7,475	49.83%
Video Lottery	200,000	15,169	110,241	55.12%	66.67%	(23,099)	110,923	(682)	89,759	44.88%
Miscellaneous Revenue	150,000	10,282	176,651	117.77%	66.67%	76,646	200,165	(23,514)	(26,651)	-17.77%
	92,167,796	4,280,875	64,706,368	70.20%	66.67%	3,258,098	61,437,771	3,268,597	27,461,428	29.80%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,500,000	-	1,875,000	53.57%	66.67%	(458,450)	1,750,000	125,000	1,625,000	46.43%
Municipal Stabilization Fund	3,644,656	-	-	0.00%	66.67%	(2,429,892)	-	-	3,644,656	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Special Demolition	-	-	-	0.00%	66.67%	-	33,000	(33,000)	-	0.00%
Contributions from UPRS	5,855,000	546,292	4,820,141	82.33%	66.67%	916,613	4,106,077	714,064	1,034,859	17.67%
Facilities Maintenance	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
American Rescue Plan Act	250,000	-	-	0.00%	66.67%	(166,675)		-	250,000	100.00%
Historic Preservation	-	-	-				-			
Municipal Court Fund	300,000	11,618	60,213	20.07%	66.67%	(139,797)	138,194	(77,981)	239,787	79.93%
	13,549,656	557,910	6,755,354	49.86%	66.67%	(2,278,202)	6,027,271	728,083	6,794,302	50.14%
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bond				0.00%	66.67%	-	-	-	-	0.00%
Proceeds From Capital Leases	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	-	8	0.00%	66.67%	8	52	(44)	(8)	0.00%
Realized Gain/Loss	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Community Development	340,000	-	212,256	62.43%	66.67%	(14,422)	236,929	(24,673)	127,744	37.57%
Parking System	80,000	-	-	0.00%	66.67%	(53,336)	-	-	80,000	100.00%
Other Reimbursements	600,000	22,433	39,498	6.58%	66.67%	(360,522)	143,725	(104,227)	560,502	93.42%
	$ 1,020,000	22,433	251,762	24.68%	66.67%	(428,272)	380,706	(128,944)	768,238	75.32%
TOTAL REVENUES	$ 106,737,452	$ 4,861,218	$ 71,713,484	67.19%	66.67%	$ 551,625	$ 67,845,748	$ 3,867,736	$ 35,023,968	32.81%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eight-Month Period Ended February 28, 2023

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
PERSONNEL COSTS											
101 Salaries and Wages Elected	$ 352,000	$ 26,577	$ 208,474	$ -	59.23%	66.67%	$ (26,204)	$ 203,539	$ 4,935	$ 143,526	40.77%
103 Salaries and Wages	41,161,909	2,909,744	24,812,733	-	60.28%	66.67%	(2,629,912)	22,810,045	2,002,688	16,349,176	39.72%
104 FICA	1,744,270	115,876	987,727	-	56.63%	66.67%	(175,178)	933,746	53,981	756,543	43.37%
105 Medical and Life Insurance	14,871,718	1,584,709	9,000,210	-	60.52%	66.67%	(914,764)	7,853,507	1,146,703	5,871,508	39.48%
106 Retirement	1,614,148	108,988	905,453	-	56.09%	66.67%	(170,699)	959,772	(54,319)	708,695	43.91%
107 Police and Fire Pension Fund	15,931,789	1,300,305	11,896,558	-	74.67%	66.67%	1,274,834	11,155,239	741,319	4,035,231	25.33%
110 Uniform Allowance	342,900	-	306,442	-	89.37%	66.67%	77,831	211,852	94,590	36,458	10.63%
111 Dental/Optical Insurance	716,957	50,536	454,991	-	63.46%	66.67%	(23,004)	403,168	51,823	261,966	36.54%
112 Insurance Payroll Deductions	(1,755,706)	(128,339)	(1,153,880)	-	0.00%	66.67%	16,649	(1,156,493)	2,613	(601,826)	0.00%
114 OPEB Long-term Insurance Clearing	504,124	-	-	-	0.00%	66.67%	(336,099)	-	-	504,124	100.00%
	75,484,109	5,968,396	47,418,708	-	62.82%	66.67%	(2,906,547)	43,374,375	4,044,333	28,065,401	37.18%
CONTRACTUAL SERVICES											
211 Telephone	559,650	52,617	375,908	260	67.17%	66.67%	2,789	349,922	25,986	183,482	32.79%
212 Printing	12,900	143	778	-	6.03%	66.67%	(7,822)	572	206	12,122	93.97%
213 Utilities	1,778,800	100,578	962,668	-	54.12%	66.67%	(223,258)	941,763	20,905	816,132	45.88%
214 Travel	117,356	3,527	42,011	-	35.80%	66.67%	(36,230)	31,896	10,115	75,345	64.20%
215 Maint & Repair-Bldg/Grounds	192,500	24,138	89,282	1,259	46.38%	66.67%	(39,058)	93,649	(4,367)	101,959	52.97%
216 Maint & Repair-Equipment	1,430,710	61,993	1,005,601	5,904	70.29%	66.67%	51,747	808,857	196,744	419,205	29.30%
217 Maint & Repair-Auto/Truck	21,800	861	6,507	-	29.85%	66.67%	(8,027)	44,267	(37,760)	15,293	70.15%
218 Postage	94,050	10,000	52,143	-	55.44%	66.67%	(10,560)	46,476	5,667	41,907	44.56%
219 Building and Equipment Rents	570,313	32,808	384,671	8,701	67.45%	66.67%	4,443	352,508	32,163	176,941	31.03%
220 Advertising/Legal Publications	28,300	232	11,063	-	39.09%	66.67%	(7,805)	20,180	(9,117)	17,237	60.91%
221 Training	227,400	14,393	122,132	-	53.71%	66.67%	(29,476)	96,428	25,704	105,268	46.29%
222 Dues and Subscriptions	108,040	5,836	73,984	1,934	68.48%	66.67%	1,954	51,352	22,632	32,122	29.73%
223 Professional Services	782,725	67,086	368,736	971	47.11%	66.67%	(153,107)	363,022	5,714	413,018	52.77%
224 Audit Costs	85,000	20,000	78,000	-	91.76%	66.67%	21,331	82,080	(4,080)	7,000	8.24%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	784,047	105,547	362,454	-	46.23%	66.67%	(160,270)	516,846	(154,392)	421,593	53.77%
227 Insurance	825,000	-	613,310	-	74.34%	66.67%	63,283	692,981	(79,671)	211,690	25.66%
229 Court Costs and Damages	1,200,000	131,232	96,043	-	8.00%	66.67%	(703,997)	676,574	(580,531)	1,103,957	92.00%
230 Contracted Services	4,130,136	339,238	2,365,459	5,456	57.27%	66.67%	(388,103)	2,044,553	320,906	1,759,221	42.59%
232 Bank Fees	150	-	72	-	48.00%	66.67%	(28)	60	12	78	52.00%
234 Fire Hydrant Rental	160,000	13,267	79,603	-	49.75%	66.67%	(27,069)	85,838	(6,235)	80,397	50.25%
237 Other Taxes & Fees	26,000	-	8,244	-	31.71%	66.67%	(9,090)	5,105	3,139	17,756	68.29%
239 Fine Support Training	17,438	-	-	-	0.00%	66.67%	(11,626)	10,990	(10,990)	17,438	100.00%
	13,152,315	983,496	7,098,669	24,485	53.97%	66.67%	(1,669,979)	7,315,919	(217,250)	6,029,161	45.84%
COMMODITIES											
341 Materials & Supplies	2,940,375	209,249	1,659,903	34,723	56.45%	66.67%	(300,445)	1,528,282	131,621	1,245,749	42.37%
342 Fire Investigation	2,500	-	-	-	0.00%	66.67%	(1,667)	368	(368)	2,500	100.00%
343 Gas, Oil & Tires	1,301,600	113,743	870,811	17,449	66.90%	66.67%	3,034	656,647	214,164	413,340	31.76%
344 Prisoner Other Costs	200,000	34,644	112,519	-	56.26%	66.67%	(20,821)	28,902	83,617	87,481	43.74%
345 Uniforms	375,775	14,489	171,184	(150)	45.55%	66.67%	(79,345)	122,137	49,047	204,741	54.48%
346 & 347 Resale Items	25,750	2,133	15,852	43	61.56%	66.67%	(1,316)	7,555	8,297	9,855	38.27%
351 Athletic Supplies	12,000	-	335	-	2.79%	66.67%	(7,665)	7,805	(7,470)	11,665	97.21%
353 Computer Software	500	-	-	-	0.00%	66.67%	(333)	-	-	500	100.00%
354 Special Events Supplies	26,500	2,142	13,951	-	52.65%	66.67%	(3,717)	17,675	(3,724)	12,549	47.35%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	2,312	-	38.53%	66.67%	(1,688)	3,218	(906)	3,688	61.47%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	4,715	-	39.29%	66.67%	(3,285)	9,008	(4,293)	7,285	60.71%
359 Snow Removal Materials	340,000	-	193,272	144,758	56.84%	66.67%	(33,406)	198,954	(5,682)	1,970	0.58%
	5,243,000	376,400	3,044,854	196,823	58.07%	66.67%	(450,654)	2,580,551	464,303	2,001,323	38.17%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eight-Month Period Ended February 28, 2023

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
CAPITAL OUTLAYS											
456 Capital Outlay-Land	$ -	$ -	$ -	$ -	0.00%	66.67%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	66.67%	-	45,948	(45,948)	-	0.00%
459 Capital Outlay-Equipment	9,056,651	114,605	463,713	2,216	5.12%	66.67%	(5,574,356)	1,029,554	(565,841)	8,590,722	94.86%
461 Capital Outlay-Lease Purchase	1,505,169	-	959,306	-	63.73%	66.67%	(44,190)	1,129,436	(170,130)	545,863	36.27%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
	10,561,820	114,605	1,423,019	2,216	13.47%	66.67%	(5,618,546)	2,204,938	(781,919)	9,136,585	86.51%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Governments	1,056,202	88,017	704,135	-	66.67%	66.67%	(35)	704,135	-	352,067	33.33%
568 Other Contributions	2,349,000	212,768	1,193,447	-	50.81%	66.67%	(372,631)	1,064,441	129,006	1,155,553	49.19%
572 & 670 Interest on Bonds	38,663	-	22,331	-	57.76%	66.67%	(3,446)	27,563	(5,232)	16,332	42.24%
671 Principal Maturities Bonds	480,000	-	480,000	-	100.00%	66.67%	159,984	465,000	15,000	-	0.00%
673 Bond Discount	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	-	1,750	-	100.00%	66.67%	583	1,750	-	-	0.00%
677 Issuance Costs	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
598 Contingency	59,554	-	-	-	0.00%	66.67%	(39,705)	-	-	59,554	100.00%
	3,985,169	300,785	2,401,663	-	60.27%	66.67%	(255,249)	2,262,889	138,774	1,583,506	39.73%
TOTAL EXPENDITURES AND ENCUMBRANCES	108,426,413	7,743,682	61,386,913	223,524	56.62%	66.67%	(10,900,977)	57,738,672	3,648,241	46,815,976	43.18%
566 Transfers Out	9,586,506	152,279	3,318,648	-	34.62%	66.67%	(3,072,676)	1,221,070	2,097,578	6,267,858	65.38%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 118,012,919	$ 7,895,961	$ 64,705,561	$ 223,524	54.83%	66.67%	$ (13,973,652)	$ 58,959,742	$ 5,745,819	$ 53,083,834	44.98%

Unaudited

City of Charleston

General Fund

Financial Statements for the Nine-Month Period Ended March 31, 2023

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
March 31, 2023

ASSETS		
Cash and Cash Equivalents	$	17,364,839
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		619,017
Due From Other Funds		684,834
Due From Component Unit		53,244
Prepaid Expenses		159,056
Revenue Bond Covenant Accounts		221,322
Total Assets	$	19,106,262
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		9,048
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Flexible Spending		-
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		63,218
Other Accrued Liabilities		20,446
Total Liabilities		110,177
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		159,056
Restricted for:		
Debt Service		221,322
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		15,795
Public Safety		649
Streets & Transportation		18,410
Health & Sanitation		-
Social Services		1,263
Culture & Recreation		463
Unassigned		18,579,127
Total Fund Balance		18,996,085
Total Liabilities and Fund Balance	$	19,106,262

Fund Balance Breakdown
Mar-23

General Government **400-699**

Department Name	Department		Encumbrance Amount	Capital	Total
	408				
Mayor	409		-		
City Council	410				
City Manager	412				
Treasurer	413				
Collectors	414				
City Clerk	415				
Municipal Court	416		685.00		
Legal	417		1,706.00		
Accounting	418				
Engineering	420				
MOECD	421				
Human Resources	422				
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431		2,583.00		
BIDCO	435				
Building Department	436				
Planning	437				
Elections	438				
Information Systems	439		4,240.00		
City Hall	440		77.00		
Internal Audit	442				
	444				
Morris Square	500		-		
	501				
Public Works	566				
Public Grounds	567		6,504.00		
Contingency	699				
	General Government		15,795.00	-	15,795.00
	Public Safety	**700-716**			
Police	700		-		
Fire	706		649.00		
Traffic Engineering	712		-		
Emergency Services	716				
	Public Safety		649.00	-	649.00

	Streets & Transportation	750-754			
Street Dept	750		2,901.00		
	752		-		
Equipment Maintenance	754		15,509.00		
	Streets & Transportation		18,410.00	-	18,410.00
	Health & Sanitation	**800-804**			
Refuse	800		-		
Kanawha-Charleston Health	803		-		
Cares	804		-		
	Health & Sanitation		-	-	-
	Culture & Recreation	**900-919**			
Parks & Recreation	900		463.00		
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		463.00	-	463.00
	Social Services	**952-954**			
Spring Hill	952		1,263.00		
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		1,263.00	-	1,263.00

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	-	
		-	36,580.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 31, 2023

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	$ 15,275,467										
Taxes, Fees, and Other Revenues	$ 92,167,796	$ 5,408,027	$ 70,114,395	-	76.07%	75.00%	988,548	$ 67,999,137	$ 2,115,258	$ 22,053,401	23.93%
Transfers From Other Funds	13,549,656	558,398	7,313,752	-	53.98%	75.00%	(2,848,490)	6,475,364	838,388	6,235,904	46.02%
Reimbursements and Other	1,020,000	77,165	328,927	-	32.25%	75.00%	(436,073)	392,108	(63,181)	691,073	67.75%
Total Revenues	$ 106,737,452	$ 6,043,590	$ 77,757,074	$ -	72.85%	75.00%	$ (2,296,015)	$ 74,866,609	$ 2,890,465	$ 28,980,378	27.15%
EXPENDITURES											
Personnel Services	75,484,109	6,674,333	54,093,045	-	71.66%	75.85%	(3,161,652)	48,903,155	5,189,890	21,391,064	28.34%
Contractual Services	13,152,315	1,140,060	8,238,728	-	62.64%	75.00%	(1,625,508)	8,265,694	(26,966)	4,913,587	37.36%
Commodities	5,243,000	686,842	3,731,694	-	71.17%	75.00%	(200,556)	3,114,478	617,216	1,511,306	28.83%
Capital Outlays	10,561,820	504,811	1,927,830	-	18.25%	75.00%	(5,993,535)	2,773,630	(845,800)	8,633,990	81.75%
Contributions and Other	3,985,169	247,501	2,649,163	-	66.48%	75.00%	(339,714)	2,556,113	93,050	1,336,006	33.52%
Total Expenditures and Encumbrances	108,426,413	9,253,547	70,640,460	-	65.15%	75.17%	(10,863,675)	65,613,070	5,027,390	37,785,953	34.85%
Transfers Out	9,586,506	77,348	3,395,996	-	35.42%	75.00%	(3,793,884)	1,287,256	2,108,740	6,190,510	64.58%
Total Expenditures, Encumbrances and Transfers Out	118,012,919	9,330,895	74,036,456	-	62.74%	75.00%	(14,473,233)	66,900,326	7,136,130	43,976,463	37.26%
NET CHANGE IN FUND BALANCE	$ (11,275,467)	$ (3,287,305)	$ 3,720,618	$ -			$ 3,720,618	$ 7,966,283	$ (4,245,665)	$ (14,996,085)	
FUND BALANCE-BEGINNING			$ 15,275,467								
FUND BALANCE-ENDING			$ 18,996,085								
				$ -							

Operating Transfers Out Detail Comparative	2021-2022	2022-2023
Civic center Project	-	-
Civic Center	66,187	70,878
General Maintenance Fund	-	-
Health Care Subsidy	-	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	-	-
Facilities Maintenance Fund	-	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	-	-
Total Operating Transfers Out	$ 66,187	$ 70,878

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 31, 2023

	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
Balance on Hand	$ 4,000,000	$ -	$ -	0.00%	8.33%	$ (333,200)	$ (169,477)	$ 169,477	$ 4,000,000	100.00%
Property Taxes	17,300,000	2,736,262	14,226,559	82.23%	75.00%	1,251,559	14,546,058	(319,499)	3,073,441	17.77%
Gas and Oil Severance	100,000	-	284,163	284.16%	75.00%	209,163	90,153	194,010	(184,163)	-184.16%
Utility Tax	2,700,000	295,858	1,860,514	68.91%	75.00%	(164,486)	1,854,112	6,402	839,486	31.09%
Business & Occupation Tax	44,743,696	562,856	37,678,050	84.21%	75.00%	4,120,278	36,694,470	983,580	7,065,646	15.79%
Consumer Sales Tax-Liquor	1,000,000	-	509,122	50.91%	75.00%	(240,878)	500,992	8,130	490,878	49.09%
Animal Control	5,500	84	4,942	89.85%	75.00%	817	5,355	(413)	558	10.15%
Hotel Occupancy Tax	2,650,000	242,305	1,920,562	72.47%	75.00%	(66,938)	1,598,497	322,065	729,438	27.53%
Amusement Tax	200,000	21,687	178,104	89.05%	75.00%	28,104	156,543	21,561	21,896	10.95%
Loading Zone Fees	25,000	9,250	10,900	43.60%	75.00%	(7,850)	5,800	5,100	14,100	56.40%
Property Citations	2,000	-	-	0.00%	75.00%	(1,500)	-	-	2,000	100.00%
Licenses	95,000	1,330	87,044	91.63%	75.00%	15,794	92,810	(5,766)	7,956	8.37%
Building Permits	400,000	13,188	269,157	67.29%	75.00%	(30,843)	403,947	(134,790)	130,843	32.71%
Miscellaneous Permits	5,000	300	3,740	74.80%	75.00%	(10)	6,036	(2,296)	1,260	25.20%
Franchise Fees	650,000	-	281,728	43.34%	75.00%	(205,772)	341,584	(59,856)	368,272	56.66%
Inspection Fees	70,000	11,690	67,487	96.41%	75.00%	14,987	73,379	(5,892)	2,513	3.59%
IRP Fees	675,000	39,720	361,095	53.50%	75.00%	(145,155)	266,440	94,655	313,905	46.50%
Liquor & Wine Licenses	45,000	500	34,875	77.50%	75.00%	1,125	46,500	(11,625)	10,125	22.50%
Cemetery Revenues	150,000	17,911	105,706	70.47%	75.00%	(6,794)	172,505	(66,799)	44,294	29.53%
Dog Fees	100	50	50	50.00%	75.00%	(25)	50	-	50	50.00%
Parks and Recreation	50,000	5,693	48,464	96.93%	75.00%	10,964	40,850	7,614	1,536	3.07%
User Service Fee	7,400,000	133,223	3,880,569	52.44%	75.00%	(1,669,431)	3,839,260	41,309	3,519,431	47.56%
Rent Concession Leases	775,000	136,694	798,600	103.05%	75.00%	217,350	742,109	56,491	(23,600)	-3.05%
Jail Fees	2,500	-	-	0.00%	75.00%	(1,875)	-	-	2,500	100.00%
Plan Review Fees	30,000	987	25,550	85.17%	75.00%	3,050	46,225	(20,675)	4,450	14.83%
Fire Protection Fees	2,025,000	191,622	1,479,410	73.06%	75.00%	(39,340)	1,502,657	(23,247)	545,590	26.94%
Planning Fees	10,000	25	2,335	23.35%	75.00%	(5,165)	3,455	(1,120)	7,665	76.65%
Street Fees-Closure	6,000	20	4,659	77.65%	75.00%	159	7,514	(2,855)	1,341	22.35%
Processing Fees	500	28	474	94.80%	75.00%	99	357	117	26	5.20%
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	2,700,000	303,896	2,213,251	81.97%	75.00%	188,251	1,694,902	518,349	486,749	18.03%
Emergency Services	100,000	-	-	0.00%	75.00%	(75,000)	33,234	(33,234)	100,000	100.00%
Recycling Grant	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	75.00%	-	-	-	-	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	167,500	-	1,000	0.60%	75.00%	(124,625)	-	1,000	166,500	99.40%
Richard H. Ayer Fund	100,000	-	41,483	41.48%	75.00%	(33,517)	31,575	9,908	58,517	58.52%
Contributions-GKVF	-	-	27,500	0.00%	75.00%	27,500	51,548	(24,048)	(27,500)	0.00%
Contributions-Live on Levee	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Contributions - AARP	-	-	3,510	0.00%	75.00%	3,510	4,010	(500)	(3,510)	0.00%
PILOT	90,000	-	-	0.00%	75.00%	(67,500)	-	-	90,000	100.00%
Gaming Income	200,000	11,126	125,619	62.81%	75.00%	(24,381)	159,219	(33,600)	74,381	37.19%
Aerial Map Copy Fee	-	-	30	0.00%	75.00%	30	-	30	(30)	0.00%
Interest	30,000	88,456	570,223	1900.74%	75.00%	547,723	11,916	558,307	(540,223)	-1800.74%
Sale of Fixed Assets	250,000	16,978	23,503	9.40%	75.00%	(163,997)	97,736	(74,233)	226,497	90.60%
Insurance Claims	50,000	-	171,307	342.61%	75.00%	133,807	10,228	161,079	(121,307)	-242.61%
Election Filing Fees	-	-	210	0.00%	75.00%	210	9,700	(9,490)	(210)	0.00%
Recycling Revenue/Refuse Collections	15,000	7,309	14,834	98.89%	75.00%	3,584	13,816	1,018	166	1.11%
Video Lottery	200,000	15,950	126,190	63.10%	75.00%	(23,810)	126,238	(48)	73,810	36.91%
Miscellaneous Revenue	150,000	10,260	186,911	124.61%	75.00%	74,411	232,392	(45,481)	(36,911)	-24.61%
	92,167,796	5,408,027	70,114,395	76.07%	75.00%	988,548	67,999,137	2,115,258	22,053,401	23.93%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,500,000	-	1,875,000	53.57%	75.00%	(750,000)	1,750,000	125,000	1,625,000	46.43%
Municipal Stabilization Fund	3,644,656	-	-	0.00%	75.00%	(2,733,492)	-	-	3,644,656	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	75.00%	#REF!	-	-	-	0.00%
Special Demolition	-	-	-	0.00%	75.00%	-	33,000	(33,000)	-	0.00%
Contributions from UPRS	5,855,000	526,753	5,346,894	91.32%	75.00%	955,644	4,554,170	792,724	508,106	8.68%
Facilities Maintenance	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
American Rescue Plan Act	250,000		-	0.00%	66.67%	(166,675)		-	250,000	100.00%
Historic Preservation	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Municipal Court Fund	300,000	31,645	91,858	30.62%	75.00%	(133,142)	138,194	(46,336)	208,142	69.38%
	13,549,656	558,398	7,313,752	53.98%	75.00%	(2,848,490)	6,475,364	838,388	6,235,904	46.02%
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bond	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Proceeds From Capital Leases	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	-	8	0.00%	75.00%	8	55	(47)	(8)	0.00%
Realized Gain/Loss	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Community Development	340,000	-	212,256	62.43%	75.00%	(42,744)	236,929	(24,673)	127,744	37.57%
Parking System	80,000	-	-	0.00%	75.00%	(60,000)	-	-	80,000	100.00%
Other Reimbursements	600,000	77,165	116,663	19.44%	75.00%	(333,337)	155,124	(38,461)	483,337	80.56%
	$ 1,020,000	77,165	328,927	32.25%	75.00%	(436,073)	392,108	(63,181)	691,073	67.75%
TOTAL REVENUES	$ 106,737,452	$ 6,043,590	$ 77,757,074	72.85%	75.00%	$ (2,296,015)	$ 74,866,609	$ 2,890,465	$ 28,980,378	27.15%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 31, 2023

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
PERSONNEL COSTS											
101 Salaries and Wages Elected	$ 352,000	$ 38,615	$ 247,090	$ -	70.20%	76.92%	$ (23,668)	$ 229,115	$ 17,975	$ 104,910	29.80%
103 Salaries and Wages	41,161,909	4,445,006	29,257,739	-	71.08%	76.92%	(2,404,001)	25,565,942	3,691,797	11,904,170	28.92%
104 FICA	1,744,270	176,403	1,164,131	-	66.74%	76.92%	(177,561)	1,042,905	121,226	580,139	33.26%
105 Medical and Life Insurance	14,871,718	653,880	9,654,090	-	64.92%	75.00%	(1,499,699)	9,303,443	350,647	5,217,628	35.08%
106 Retirement	1,614,148	164,111	1,069,563	-	66.26%	76.92%	(172,040)	1,084,684	(15,121)	544,585	33.74%
107 Police and Fire Pension Fund	15,931,789	1,300,685	13,197,244	-	82.84%	75.00%	1,248,402	12,346,860	850,384	2,734,545	17.16%
110 Uniform Allowance	342,900	-	306,443	-	89.37%	75.00%	49,268	211,852	94,591	36,457	10.63%
111 Dental/Optical Insurance	716,957	67,394	522,385	-	72.86%	75.00%	(15,333)	451,564	70,821	194,572	27.14%
112 Insurance Payroll Deductions	(1,755,706)	(171,761)	(1,325,640)	-	0.00%	75.00%	(8,861)	(1,333,210)	7,570	(430,066)	0.00%
114 OPEB Long-term Insurance Clearing	504,124	-	-	-	0.00%	75.00%	(378,093)	-	-	504,124	100.00%
	75,484,109	6,674,333	54,093,045	-	71.66%	75.77%	(3,099,755)	48,903,155	5,189,890	21,391,064	28.34%
CONTRACTUAL SERVICES											
211 Telephone	559,650	51,001	426,910	-	76.28%	75.00%	7,173	397,320	29,590	132,740	23.72%
212 Printing	12,900	-	778	-	6.03%	75.00%	(8,897)	572	206	12,122	93.97%
213 Utilities	1,778,800	260,466	1,223,134	-	68.76%	75.00%	(110,966)	1,079,825	143,309	555,666	31.24%
214 Travel	117,356	1,199	43,210	-	36.82%	75.00%	(44,807)	33,732	9,478	74,146	63.18%
215 Maint & Repair-Bldg/Grounds	192,500	4,707	93,988	-	48.82%	75.00%	(50,387)	132,669	(38,681)	98,512	51.18%
216 Maint & Repair-Equipment	1,430,710	54,391	1,059,992	4,240	74.09%	75.00%	(13,041)	856,960	203,032	366,478	25.62%
217 Maint & Repair-Auto/Truck	21,800	5,504	12,011	-	55.10%	75.00%	(4,339)	47,493	(35,482)	9,789	44.90%
218 Postage	94,050	30,000	82,143	-	87.34%	75.00%	11,606	78,743	3,400	11,907	12.66%
219 Building and Equipment Rents	570,313	73,592	458,263	2,693	80.35%	75.00%	30,528	394,830	63,433	109,357	19.17%
220 Advertising/Legal Publications	28,300	78	11,141	-	39.37%	75.00%	(10,084)	22,000	(10,859)	17,159	60.63%
221 Training	227,400	21,880	144,011	-	63.33%	75.00%	(26,539)	98,752	45,259	83,389	36.67%
222 Dues and Subscriptions	108,040	5,716	79,700	1,978	73.77%	75.00%	(1,330)	58,894	20,806	26,362	24.40%
223 Professional Services	782,725	7,180	375,916	-	48.03%	75.00%	(211,128)	408,312	(32,396)	406,809	51.97%
224 Audit Costs	85,000	6,240	84,240	-	99.11%	75.00%	20,490	82,080	2,160	760	0.89%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	784,047	126,047	488,500	-	62.30%	75.00%	(99,535)	544,669	(56,169)	295,547	37.70%
227 Insurance	825,000	159,547	772,858	-	93.68%	75.00%	154,108	777,430	(4,572)	52,142	6.32%
229 Court Costs and Damages	1,200,000	17,498	113,541	-	9.46%	75.00%	(786,459)	712,599	(599,058)	1,086,459	90.54%
230 Contracted Services	4,130,136	287,161	2,652,620	-	64.23%	75.00%	(444,982)	2,423,494	229,126	1,477,516	35.77%
232 Bank Fees	150	-	72	-	48.00%	75.00%	(41)	60	12	78	52.00%
234 Fire Hydrant Rental	160,000	27,805	107,408	-	67.13%	75.00%	(12,592)	99,105	8,303	52,592	32.87%
237 Other Taxes & Fees	26,000	48	8,292	-	31.89%	75.00%	(11,208)	5,165	3,127	17,708	68.11%
239 Fine Support Training	17,438	-	-	-	0.00%	75.00%	(13,079)	10,990	(10,990)	17,438	100.00%
	13,152,315	1,140,060	8,238,728	8,911	62.64%	75.00%	(1,625,508)	8,265,694	(26,966)	4,904,676	37.29%
COMMODITIES											
341 Materials & Supplies	2,940,375	312,016	1,971,918	13,670	67.06%	75.00%	(233,363)	1,728,511	243,407	954,787	32.47%
342 Fire Investigation	2,500	-	-	-	0.00%	75.00%	(1,875)	368	(368)	2,500	100.00%
343 Gas, Oil & Tires	1,301,600	117,388	988,199	13,247	75.92%	75.00%	11,999	776,961	211,238	300,154	23.06%
344 Prisoner Other Costs	200,000	26,152	138,670	-	69.34%	75.00%	(11,330)	28,902	109,768	61,330	30.67%
345 Uniforms	375,775	78,151	249,334	402	66.35%	75.00%	(32,497)	130,901	118,433	126,039	33.54%
346 & 347 Resale Items	25,750	43	15,895		61.73%	75.00%	(3,418)	8,777	7,118	9,855	38.27%
351 Athletic Supplies	12,000	-	335	-	2.79%	75.00%	(8,665)	8,275	(7,940)	11,665	97.21%
353 Computer Software	500	-	-	-	0.00%	75.00%	(375)	-	-	500	100.00%
354 Special Events Supplies	26,500	6,907	20,858	350	78.71%	75.00%	983	20,723	135	5,292	19.97%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	1,427	3,739	-	62.32%	75.00%	(761)	3,218	521	2,261	37.68%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	4,715	-	39.29%	75.00%	(4,285)	9,008	(4,293)	7,285	60.71%
359 Snow Removal Materials	340,000	144,758	338,031	-	99.42%	75.00%	83,031	398,834	(60,803)	1,969	0.58%
	5,243,000	686,842	3,731,694	27,669	71.17%	75.00%	(200,556)	3,114,478	617,216	1,483,637	28.30%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 31, 2023

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	-	1,850	1,850	-	0.00%	75.00%	1,850	45,949	(44,099)	(1,850)	0.00%
459 Capital Outlay-Equipment	9,056,651	252,038	715,750	-	7.90%	75.00%	(6,076,738)	1,347,322	(631,572)	8,340,901	92.10%
461 Capital Outlay-Lease Purchase	1,505,169	250,923	1,210,230	-	80.40%	75.00%	81,353	1,380,359	(170,129)	294,939	19.60%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
	10,561,820	504,811	1,927,830	-	18.25%	75.00%	(5,993,535)	2,773,630	(845,800)	8,633,990	81.75%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	792,151	-	75.00%	75.00%	(1)	792,152	(1)	264,051	25.00%
568 Other Contributions	2,349,000	159,484	1,352,931	-	57.60%	75.00%	(408,819)	1,269,649	83,282	996,069	42.40%
572 Interest on Bonds	38,663	-	22,331	-	57.76%	75.00%	(6,666)	27,562	(5,231)	16,332	42.24%
670 Interest	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
671 Principal Maturities Bonds	480,000	-	480,000	-	100.00%	75.00%	120,000	465,000	15,000	-	0.00%
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	59,554	-	-	-	0.00%	0.00%	-	-	-	59,554	100.00%
	3,985,169	247,501	2,649,163	-	66.48%	75.00%	(339,714)	2,556,113	93,050	1,336,006	33.52%
TOTAL EXPENDITURES AND ENCUMBRANCES	108,426,413	9,253,547	70,640,460	36,580	65.15%	75.17%	(10,863,675)	65,613,070	5,027,390	37,749,373	34.82%
566 Transfers Out	9,586,506	77,348	3,395,996	-	35.42%	75.00%	(3,793,884)	1,287,256	2,108,740	6,190,510	64.58%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 118,012,919	$ 9,330,895	$ 74,036,456	$ 36,580	62.74%	75.08%	$ (14,567,644)	$ 66,900,326	$ 7,136,130	$ 43,939,883	37.23%

Unaudited

Bill No. 7994

Introduced in Council: **Adopted by Council:**

May 15, 2023

Introduced by: **Referred to:**

Joseph Jenkins, Emmett Pepper
Pat Jones, Frank Annie,
Beth Kerns, & Joe Solomon

Finance

Bill No. 7994 - A BILL to amend the Municipal Code of the City of Charleston by adding thereto a new section, designated Section 2-464, within Subdivision I, Division 4 of Article VI, Chapter 2, all relating to the West Virginia Jobs Act, W. Va. Code § 21-1C-1 et seq. and its procedures, 42 C.S.R. § 37-1 et seq.

WHEREAS, the West Virginia Legislature found that the employment of persons from outside the local labor market on public improvement construction projects contracted for and subsidized by the taxpayers of the State contributes significantly to the rate of unemployment and the low per capita income among qualified state residents who would otherwise be hired for these jobs.; and

WHEREAS, the West Virginia Legislature declared that residents of local labor markets should be employed for the construction of public improvement projects which directly utilize taxpayer funding, in whole or in part; and

WHEREAS, the West Virginia Legislature enacted the West Virginia Jobs Act ("Jobs Act"), W. Va. Code § 21-1C-1 et seq., to address its concerns and further its declaration; and

WHEREAS, the West Virginia Division of Labor and Workforce West Virginia has set forth the responsibilities of public authorities and employers under the Jobs Act, 42 C.S.R. § 37-1 et seq; and

WHEREAS, the City of Charleston is in agreement with the findings and declaration of the West Virginia Legislature in the Jobs Act; and

WHEREAS, the City of Charleston recognizes its responsibilities under the Jobs Act and that by upholding those responsibilities, the purpose of the Jobs Act can be fulfilled.

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

That the Municipal Code of the City of Charleston be amended by adding thereto a new section, designated Section 2-464, within Subdivision I, Division 4 of Article VI, Chapter 2, to read as follows:

CHAPTER 2 – ADMINISTRATION.
ARTICLE VI. – FINANCE.
DIVISION 4. – CONTRACTS AND PURCHASES.
Subdivision I. – In General.

Sec. 2-464. – West Virginia Jobs Act responsibilities for public improvement construction projects.

(a) The City shall abide by the requirements of the West Virginia Jobs Act (W. Va. Code § 21-1C-1 et seq., as amended from time to time) and its Rules (42 C.S.R. § 37-1 et seq., as amended from time to time) which are incorporated herein by reference; and shall meet its responsibilities set forth therein.

(b) This section is only applicable to expenditures for construction projects for public improvements as defined by W. Va. Code § 21-1C-2(2) & (8) and subject to 42 C.S.R. § 37-1 et seq. A construction project is any construction, reconstruction, improvement, enlargement, painting, decorating or repair of any public improvement let to contract in an amount equal to or greater than $500,000. It does not include temporary or emergency repairs. A public improvement includes the construction of all buildings, roads, highways, bridges, streets, alleys, sewers, ditches, sewage disposal plants, waterworks, airports and all other structures that may be let to contract by a public authority, excluding improvements funded, in whole or in part, by federal funds.

(c) Pursuant to 42 C.S.R. § 37-3, the City shall include the following statements and information in the bid package when the City solicits bids for a construction project for a public improvement subject to the Act:

(1) Specifications of the employer's responsibilities under the Act as explained in 42 C.S.R. § 37-4, including, but not limited to, the requirement to employ at least 75% of employees from the local labor market, with an emphasis on, but not a requirement of, hiring employees from the City of Charleston and Kanawha County.

(2) The employer's responsibility to submit weekly certified payroll records and waiver certificates, if any, to the City; and

(3) Specification of credentials required to work on the construction project, including the employer's West Virginia Contractor License number and classification.

(d) The City shall notify the West Virginia Division of Labor as soon as possible of construction projects that are or will be covered by the Act, including the start date of the project, the project location, and contract number if available.

(e) The City shall notify the West Virginia Division of Labor at least ten (10) days in advance of all pre-bid meetings. This notification shall include dates, times, and locations.

(f) When the project begins, the City shall submit certified payroll records and waiver certificates, if any, to the West Virginia Division of Labor.

(g) The City shall monitor the employer's compliance with the construction project contract, and shall promptly notify the West Virginia Division of Labor, Workforce West Virginia, and the West Virginia Tax Department of other state agency, if applicable, of an employer's possible violations, including actions taken by the City to require the employer's compliance with its contractual obligations.