CHARLESTON CITY COUNCIL

Regular Meeting

May 6, 2024
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 HALLWAY TABLE IN PERSON NO EARLIER THAN 15 MINUTES BEFORE THE MEETING STARTS. FIVE (5) SPEAKERS WILL BE PERMITTED (RULE NO. 22 (B)).
2. Claims 5-6-2024

PROCLAMATIONS

1. 5-6-2024

COMMUNICATIONS

1. 5-6-2024

REPORTS OF STANDING COMMITTEES

ORDINANCE AND RULES

1. ~~Resolution No. 963-24 - A Resolution to support No Mow May initiative 2024.~~ removed 5-6-2024
2. Bill No. 8030 Committee Substitute - A BILL to amend the Municipal relating to updating requirements and penalties associated with bicycle riders and motorized vehicles

PLANNING, STREETS AND TRAFFIC

1. Bill No. 8021 - A Bill adopting a revision of the comprehensive plan and downtown redevelopment plan for the City of Charleston.

FINANCE

1. Resolution No. 958-24 - Authorizing approval of Amendment No. 7 of the FY 2023-2024 General Fund Budget.
2. Resolution No. 959-24 - Authorizing the Mayor or City Manager to purchase body armor from Atlantic Diving Supply for the Charleston Fire Department.
3. Resolution No. 960-24 - Authorizing the Mayor or City Manager to purchase 13 sets of replacement Turnout personal protective equipment from Witmer Public Safety for the Charleston Fire Department.
4. Resolution No. 961-24 - Authorizing the Mayor or City Manager to enter into a contract with Stryker Medical for maintenance of equipment.
5. Resolution No. 962-24 - Authorizing the Mayor or City Manager to enter into a contract with Compass Minerals America, Inc. for the purchase of road salt.

REPORTS OF OFFICERS

1. 5-6-2024

NEW BILLS

1. 5-6-2024

UNFINISHED BUSINESS AND/OR MISCELLANEOUS BUSINESS

REMARKS BY MEMBERS

ROLL CALL

ADJOURNMENT

THE NEXT REGULAR MEETING OF COUNCIL WILL BE MAY 20, 2024 AT 7:00 PM.

THE AGENDA WAS AMENDED ON 5-2-2024

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

Bill No. 8030 Committee Substitute

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

April 1, 2024

Introduced by: **Referred to:**

Emmett Pepper, Shawn Taylor And Frank Annie **Ordinance & Rules**

Bill No. 8030 Committee Substitute - A BILL to amend the Municipal Code of the City of Charleston by amending and reenacting Sections ~~114-3,~~ 114-433; 114-662, ~~114-701,~~ 114-703, 114-705, and 114-711; adding to said code two new section, designated Sections 114-671 and 114-713; and repealing Sections 114-366, 114-731, 114-732, 114-733, and 114-734 of said code, all relating to updating requirements and penalties associated with bicycle riders and ~~motorized~~ vehicles; ~~increasing penalties for traffic violations by operators of motorized vehicles;~~ creating new penalties for violation of the traffic ordinance ~~by a person not operating a motorized vehicle~~; repealing antiquated language; requiring a driver to give at least three feet of distance when passing a bicycle on a road; clarifying that motor vehicle operators are subject to penalties for violations of the pedestrian crosswalk requirements; creating a new penalty for pedestrians who violate the pedestrian article of the traffic ordinance; creating a new penalty for violation of the bicycle article of the traffic ordinance and a specific lower penalty for violation of the signal device section; updating and clarifying certain bicycle rules of the road and equipment requirements; and repealing the antiquated license and registration requirements.

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

That Sections ~~114-3,~~ 114-433; 114-662, ~~114-701,~~ 114-703, 114-705, and 114-711 of the Municipal Code of the City of Charleston are hereby amended and reenacted; that said code is hereby amended to add two new sections, designated Sections 114-671 and 114-713 and that Sections 114-366, 114-731, 114-732, 114-733, and 114-734 of said code are hereby repealed, all to read as follows:

CHAPTER 114 – TRAFFIC ORDINANCE

~~ARTICLE I. – IN GENERAL~~

~~Sec. 114-3. - Penalties.~~

~~(a) Every person operating a motorized vehicle who is convicted of a violation of any of the provisions of this chapter for which another penalty is not provided shall, for a first conviction, be punished by a fine of not more less than $100.00 nor more than $500.00 or by imprisonment for not more than ten days; for a second such conviction within one year thereafter, such person shall be punished by a fine of not more less than $200.00 nor more than $1,000.00 or by imprisonment for not more than 20 days or both such fine and~~

~~imprisonment; and upon a third or subsequent conviction, such persons shall be punished by a fine of not more~~ less ~~than $500.00~~ nor more than $1,500.00 ~~or by imprisonment for not more than 30 days or both such fine and imprisonment.~~

~~(b) Every person not operating a motorized vehicle who is convicted of a violation of any of the provisions of this chapter for which another penalty is not provided shall, for a first conviction, be punished by a fine of not more than $100.00; for a second such conviction within one year thereafter, such person shall be punished by a fine of not more than $200.00; and upon a third or subsequent conviction, such persons shall be punished by a fine of not more than $500.00.~~

(c) ~~In addition to any other fines and costs required by ordinance or state code, any individual found guilty of a traffic offense which is a moving violation shall be assessed an additional amount of $5.00, which additional amount shall be retained by the city in a separate account and used solely for police training and the purchase of equipment relating to police training.~~

~~(c)~~ (d) ~~Fine amounts for parking violations, including increased fine amounts if not paid in full within ten days of issuance as required by City Code section 114-90, shall be as follows:~~

~~PARKING VIOLATION:~~	~~FINE:~~	~~FINE IF PAID AFTER TEN DAYS FROM ISSUANCE:~~
~~Overtime Meter~~	~~$10.00~~	~~$40.00~~
~~Loading Zone~~	~~25.00~~	~~50.00~~
~~Bus Zone~~	~~25.00~~	~~50.00~~
~~Taxi Zone~~	~~25.00~~	~~50.00~~
~~Police Zone~~	~~25.00~~	~~50.00~~
~~Fire Lane~~	~~25.00~~	~~50.00~~
~~Fire Hydrant~~	~~25.00~~	~~50.00~~
~~Blocked Traffic~~	~~25.00~~	~~50.00~~
~~Blocked Driveway~~	~~25.00~~	~~50.00~~
~~Blocked Crosswalk~~	~~25.00~~	~~50.00~~
~~Blocked Intersection~~	~~25.00~~	~~50.00~~
~~Street Cleaning~~	~~25.00~~	~~50.00~~
~~Blocked Sidewalk~~	~~25.00~~	~~50.00~~
~~Overtime Marked Space~~	~~25.00~~	~~50.00~~
~~Wrong Side of Street~~	~~25.00~~	~~50.00~~
~~To Near Street Corner~~	~~25.00~~	~~50.00~~
~~In Alley~~	~~25.00~~	~~50.00~~
~~Failure to Display Handicap Placard~~	~~25.00~~	~~25.00~~
~~Handicap 1st Offense~~	~~100.00~~	~~100.00~~
~~Handicap 2nd Offense~~	~~300.00~~	~~300.00~~
~~Handicap 3rd or Subsequent Offense~~	~~500.00~~	~~500.00~~

~~No Parking Zone~~	~~25.00~~	~~50.00~~
~~Residential Only Parking~~	~~75.00~~	~~110.00~~

ARTICLE VI. – VEHICLE OPERATION
DIVISION 1. – GENERALLY

~~Sec. 114-366. - Passengers in seat with operator.~~

~~No more than three persons including the operator shall ride or be permitted by such operator to ride in the seat with the operator of any motor vehicle while the motor vehicle is being operated on the streets of the city.~~

DIVISION 3. – DRIVING ON RIGHT SIDE OF ROADWAY, OVERTAKING AND PASSING

Sec. 114-433. - Overtaking and passing on left.

The following rules shall govern the overtaking and passing of vehicles proceeding in the same direction, subject to these limitations, exceptions, and special rules:

(1) The driver of a vehicle overtaking another vehicle proceeding in the same direction shall give an audible signal and pass to the left at a safe distance and shall not again drive to the right side of the roadway until safely clear of the overtaken vehicle.

(2) The driver of a vehicle overtaking a bicycle traveling in the same direction shall pass to the left of the bicycle at a distance of not less than three feet at a careful and reduced speed, and may not again drive to the right side of the roadway until safely clear of the overtaken bicycle.

(3) Except when overtaking and passing on the right is permitted, the driver of an overtaken vehicle shall give way to the right in favor of the overtaking vehicle on audible signal and shall not increase the speed of his vehicle until completely passed by the overtaking vehicle.

ARTICLE VIII. – PEDESTRIANS

Sec. 114-662. - Right-of-way in crosswalks.

(a) When official traffic control signals are not in place or not in operation the driver of a vehicle shall yield the right-of-way, slowing down or stopping if need be so to yield, to a pedestrian crossing the roadway within a crosswalk when the pedestrian is upon the half of the roadway upon which the vehicle is traveling, or when the pedestrian is approaching so closely from the opposite half of the roadway as to be in danger; but no pedestrian shall suddenly leave a curb or other place of safety and walk or run into the path of a vehicle which is so close that it is impossible for the driver to yield. This provision shall not apply under the conditions stated in subsection 114-663(b).

(b) Whenever any vehicle is stopped at a marked crosswalk or at any unmarked crosswalk at an intersection to permit a pedestrian to cross the roadway, the driver of any other vehicle approaching from the rear shall not overtake and pass such stopped vehicle.

(c) Any person operating a motor~~ized~~ vehicle who violates the provisions of this section is guilty of a misdemeanor and, upon conviction thereof, shall be subject to the penalties set forth in Section 114-3 of this Code.

Sec. 114-671. Penalties for pedestrian violations.

Any pedestrian who violates the provisions of this article for which another penalty is not provided 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 said violation. Any such person convicted of a violation of this article shall be fined not more than $100.00.

ARTICLE IX. – BICYCLES
~~**DIVISION 1. - GENERALLY**~~

~~**Sec. 114-701. - Obedience to article; duty of parents and guardians; applicability of article to bicycles.**~~

~~(a) It shall be unlawful for any person to do any act forbidden or fail to perform any act required in this article.~~

~~(b) The parent of any child and the guardian of any ward shall not authorize or knowingly permit any such child or ward to violate any of the provisions of this article.~~

~~(c) These regulations applicable to bicycles shall apply whenever a bicycle is operated upon any street or upon any path set aside for the exclusive use of bicycles subject to those exceptions stated in this article.~~

~~(d) Unless otherwise stated therein, any person violating the provisions of this article is guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than $100.00 per violation.~~

Sec. 114-703. - Riding on bicycles.

(a) A person propelling a bicycle shall not ride other than upon or astride a permanent and regular seat attached to the bicycle.

(b) No bicycle shall be used to carry more persons at one time than the number for which ~~it is~~ the bicycle and any attachments are designed and equipped to accommodate.

Sec. 114-705. - Riding on roadways and paths.

(a) Every person operating a bicycle upon a roadway shall ride as near to the right side of the roadway as practicable, exercising due care when passing a standing vehicle or one proceeding in the same direction.

(b) Persons riding bicycles upon a roadway shall not ride more than two abreast except ~~on paths or parts of roadways set aside for the exclusive use of bicycles~~ when doing so would not impede the flow of traffic.

(c) Whenever a usable path for bicycles has been provided adjacent to a roadway, bicycle riders ~~shall~~ are encouraged to use such path and ~~shall~~ not ~~use~~ the roadway.

Sec. 114-711. - Signal device.

(a) No person shall operate a bicycle unless it is equipped with a suitable signal bell, horn or other warning device capable of giving a signal audible for a distance of at least 100 feet, except that a bicycle shall not be equipped with nor shall any person use upon a bicycle any siren or whistle; and the use of such signaling device for purposes other than to give warning of the approach or presence of such bicycle or as a warning of danger is expressly prohibited.

(b) When approaching or passing other vehicles or pedestrians, a bicycle rider may sound a short signal of his intention to approach or pass.

(c) Any person violating the provisions of this section is guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than $10.00 per violation.

Sec. 114-713. Penalties for bicycle violations.

Any person operating a bicycle who violates the provisions of this article for which another penalty is not provided 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 said violation. Any such person convicted of an offense of this article shall be fined not less than $100.00 nor more than $500.00.

~~DIVISION 2. - LICENSE AND REGISTRATION~~

~~Sec. 114-731. - License required.~~

~~No person shall ride or use a bicycle upon any public street, highway or public place unless the bicycle shall be duly licensed and registered in the office of the city collector as provided in this article.~~

~~Sec. 114-732. - Registration.~~

~~Every owner of a bicycle shall list and register with the city collector his name and address; the name of the manufacturer of his bicycle; and its number, style and general description.~~

~~Sec. 114-733. - Book record; metallic tags.~~

~~The city collector shall provide at his office in the city hall a suitable book record for the purpose stated in section 114-732, and shall provide suitable metallic identification tags, upon each of which shall be marked or stamped a distinguishing number and, for each bicycle registered, shall furnish to the owner one of such tags and one duplicate. The owner shall affix and keep affixed to the bicycle for which the tag is issued the original metallic tag and shall keep the duplicate in his possession and shall at all reasonable times upon demand of any member of the police department exhibit the duplicate tag for the purpose of identification and as proof of ownership.~~

~~Sec. 114-734. - License fees; transferal; duplicates.~~

~~The fee for a license and tag and one duplicate required by this division is fixed at $0.50, which shall be paid to the city collector at the time of the issuance of a license; and but one license and registration shall be required so long as the bicycle belongs to the same owner. The issuance of the tag and its recording shall be the only evidence of the license and the registration of the bicycle, and no written license certificate shall be issued. Upon change of ownership, such license tag may be transferred to and issued in the manner provided in this division in the name of the new owner upon payment by him of a fee of $0.50. A tag shall not be transferred from one bicycle to another, and no person shall attach to any bicycle a tag not issued for use on the bicycle. Upon loss of any such duplicate or original, and upon application and satisfactory evidence of such loss, a new tag or a new duplicate shall be issued by the city collector upon the payment of a fee of $0.25. All such license fees collected by the city collector shall be deposited with the city treasurer in the same manner as other license fees are deposited.~~

PLANNING, STREETS AND TRAFFIC COMMITTEE

Mary Beth Hoover, Chair

COMMITTEE REPORT

To: **Miles Carey, City Clerk**

From: **Council's Committee on Planning, Streets and Traffic**

Date: **April 22, 2024**

Subject: **Bill No. 8021**

The Committee on Planning, Streets and Traffic has had under consideration bill no. 8021 attached hereto and an made a part thereof:

The Committee finds:

1. The plan went through a process in which citizen participation and thorough analysis was used to develop a set of strategies that established as clearly and practically as possible the best and most appropriate future development of the City; and
2. The Comprhenisve plan meets the requirements set forth under of West Virginia State Code §8A-3;

and reports the same to Council with the recommendation that the bill do pass.

Chair

Bill No. 8021

Introduced in Council:	**Adopted by Council:**
April 1, 2024	
Introduced by:	**Referred to:**
	Municipal Planning Commission
Mary Beth Hoover	**Planning, Streets and Traffic**

Bill No. 8021 - A Bill adopting a revision of the comprehensive plan and downtown redevelopment plan for the City of Charleston, West Virginia, pursuant to Chapter 8A, Article 3, of the West Virginia Code titled “Imagine Charleston: Comprehensive Plan” and “Imagine Charleston: Downtown Redevelopment Plan”. Said revisions to the plans are to guide the city to accomplish a coordinated and compatible development of land and improvements within its territorial jurisdiction, in accordance with present and future needs and resources.

WHEREAS, the City Council herby finds:

a. A comprehensive plan is the basis for land development and use, and must be reviewed and updated on a regular basis;

b. The purpose of a comprehensive plan is to:

i. Set goals and objectives for land development, uses and suitability for a governing body, so a governing body can make an informed decision;

ii. Ensure that the elements in the comprehensive plan are consistent;

iii. Coordinate all governing bodies, units of government and other planning commissions to ensure that all comprehensive plans and future development are compatible;

iv. Create conditions favorable to health, safety, mobility, transportation, prosperity, civic activities, recreational, educational, cultural opportunities and historic resources;

v. Reduce the wastes of physical, financial, natural or human resources which result from haphazard development, congestion or scattering of population;

vi. Reduce the destruction or demolition of historic sites and other resources by reusing land and buildings and revitalizing areas;

vii. Promote a sense of community, character and identity;

viii. Promote the efficient utilization of natural resources, rural land, agricultural land and scenic areas;

ix. Focus development in existing developed areas and fill in vacant or underused land near existing developed areas to create well designed and coordinated communities; and

x. Promote cost-effective development of community facilities and services; and

c. Due to the passage of time and state statutory requirements, the comprehensive plan currently in place, the 2013 plans titled “Imagine Charleston: Comprehensive Plan” and “Imagine Charleston: Downtown Redevelopment Plan,” must be updated; and

d. The March 2024 revised plans titled “Imagine Charleston: Comprehensive Plan” and “Imagine Charleston: Downtown Redevelopment Plan,” attached hereto as Exhibit A and Exhibit B respectively, are in compliance with the mandatory components of a comprehensive plan as outlined in § 8A-3-4 of the Code of West Virginia, and should be adopted as comprehensive plans for the City.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CHARLESTON, WEST VIRGINIA:

That the March 2024 revised plans titled “Imagine Charleston: Comprehensive Plan” and “Imagine Charleston: Downtown Redevelopment Plan” are hereby adopted as the comprehensive plans for the City.

This Ordinance will become effective immediately after final passage.

Resolution No. 958-24

Introduced in Council: Adopted by Council:

May 6, 2024

Introduced by: Referred to:

Joseph Jenkins Finance

Resolution No. 958-24 - Authorizing approval of Amendment No. 7 of the FY 2023-2024 General Fund Budget as indicated on the attached list of accounts.

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

That Amendment No. 7 of the FY 2023-2024 General Fund Budget as indicated on the attached list of accounts is approved.

General Fund FY 2023-2024 Budget Amendment No. 7 - May 6, 2024

Revenues and Fund Balances

Account No.	Department	Account Description	Current Amount	Increase/ (Decrease)	Amended Amount
		Net Increase/(Decrease) to Revenues		-	

Expenditures

Account No.	Department	Account Description	Current Amount	Increase/ (Decrease)	Amended Amount
001 699 00 000 5 598	Contingency	Contingency	283,966	(11,198)	272,768
001 410 00 000 1 106	City Council	PERS	15,210	11,198	26,408
		Net Increase/(Decrease) to Expenditures		-	

Description:

To increase the Council budget for PERS to allow for the purchase of retroactive service credit for a nonparticipating councilmember who has elected to participate in PERS.

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

Resolution No. 959-24

Introduced in Council: Adopted by Council:

May 6, 2024

Introduced by: Referred to:

Joseph Jenkins Finance

Resolution No. 959-24 - Authorizing the Mayor or City Manager to purchase body armor from Atlantic Diving Supply in the amount of $81,321.00 for Charleston Fire Department pursuant to a competitively sourced multi-state contract. This is to replace expired gear and provide sufficient gear for all CFD employees.

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

That the Mayor or City Manager is authorized to purchase body armor from Atlantic Diving Supply in the amount of $81,321.00 for Charleston Fire Department pursuant to a competitively sourced multi-state contract.

INSTRUCTIONS: This form must be submitted to the City Manager's Office for any purchase of materials or supplies costing **$5,000 or more**. A minimum of **3** quotes is required for this form.

CITY OF CHARLESTON

Purchase Request

Date: 4/23/2024

To: CITY MANAGER,

I request permission to purchase the following materials and/or supplies:

Body armor for 149 CFD employees

Purchase justification:

To replace expired body armor.
(purchasing with Sourcewell contract)

If approved, the total purchase price will be: $81,321.00

(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. Atlantic Diving Supply (ADS) Price Quote: $81,321.00

2. ______________________ Price Quote: $__________

3. ______________________ Price Quote: $__________

4. ______________________ Price Quote: $__________

5. ______________________ Price Quote: $__________

The apparent low-bid vendor *meeting specifications* is: ADS

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:

____

____

____

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

*(Name & Phone Number)*______________________

REQUESTOR'S DECLARATION

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

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

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

____

L.F.

Request Submitted By: Lisa Fisher for CFD Department: City Manager's Office

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

****

Funds Approval: ______________________ Date: 4-25-2024
Authorized Financial Officer

Account Number: 001-706-00-000-3-345 Council Approval Required

City Manager Approval: ______________________ Date: ______________

OUR PURPOSE.
YOUR MISSION.

621 Lynnhaven Pkwy Ste 160
Virginia Beach, VA 23452
PHONE: (757) 481-7758 **FAX:** (757) 481-7758

CAGE: 1CAY9 **DUNS:** 027079776
UEI: GJMSFBCNMSK3
FEDERAL TAX ID: 54-1867268

QUOTE
Q-433839

QUOTE NUMBER	Q-433839
QUOTE DATE	4/11/2024
CONTRACT TYPE	COOP C 011221-ADS

BILL TO

NAME CHARLESTON WV FD
ATTN: David Hodges

ADDRESS 808 Virginia St. West
Charleston, WV 25302
US

SHIP TO

NAME CHARLESTON WV FD
ATTN: David Hodges

ADDRESS 808 Virginia St. West
Charleston, WV 35302
US

TERMS	DODAAC / TIN	INSIDE SALESREP	OUTSIDE SALESREP
30 NET		REYNOLDS, BRENDAN (757) 802-4633 breynolds@adsinc.com	HOUSE, VERTICAL-FEDSTATE OR fedstate@adsinc.com

MANUFACTURER PART NUMBER	ADS PART NUMBER	PART DESCRIPTION	QTY	COUNTRY OF ORIGIN	LEAD TIME (DAYS)	UNIT PRICE	EXTENDED PRICE
CWV-AK3A	CWV-AK3A-1747182	Custom Armor Kit Navy IIIA Inserts with pouches	149	United States	60	$529.00	$78,821.00

SUBTOTAL:	$78,821.00
TAX:	
FREIGHT:	$2,500.00
TOTAL:	**$81,321.00**

Notes:

This kit is a Navy Blue Carrier with IIIA Inserts, a radio pouch, IFAK Pouch and ID panels

Compliance Statement for Shipment of Controlled Items

ITAR and EAR: These items are controlled by the U.S. Government and authorized for export only to the country of ultimate destination for use by the ultimate consignee or end-user(s) herein identified. They may not be resold, transferred, or otherwise disposed of, to any other country or to any person other than the authorized ultimate consignee or end-user(s), either in their original form or after being incorporated into other items, without first obtaining approval from the U.S. government or as otherwise authorized by U.S. law and regulations.

FCC: N/A

Returns and Exchanges

Returns and exchanges may be subject to restocking fees. Certain products are not eligible for returns or exchanges

Product availability, prices and delivery dates are based upon current information at the time of quote. All information is subject to reconfirmation upon finalization of order. Quotes with the DRAFT watermark are not official ADS quotes and are subject to change at any time.

ADS's ability to provide the products listed herein is contingent on ADS's ability to obtain any and all required export/import licenses. If licenses are required, additional fees may be added to account for these regulatory obligations. If the recipient is not a US federal government entity, this quote is an offer to sell expressly conditioned on the buyer's acceptance of the standard Terms and Conditions of sale posted at www.adsinc.com/termsandconditionsofsale, unless agreed terms are expressly referenced elsewhere on this quote. All other terms and conditions are rejected.

Sourcewell

Solicitation Number: 011221

CONTRACT

This Contract is between Sourcewell, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 (Sourcewell) and Atlantic Diving Supply, Inc. (ADS), 621 Lynnhaven Parkway, Suite 160, Virginia Beach, VA 23452 (Vendor).

Sourcewell is a State of Minnesota local government agency and service cooperative created under the laws of the State of Minnesota (Minnesota Statutes Section 123A.21) that offers cooperative procurement solutions to government entities. Participation is open to federal, state/province, and municipal governmental entities, higher education, K-12 education, nonprofit, tribal government, and other public entities located in the United States and Canada. Sourcewell issued a public solicitation for Body Armor with Related Accessories, Equipment, and Services from which Vendor was awarded a contract.

Vendor desires to contract with Sourcewell to provide equipment, products, or services to Sourcewell and the entities that access Sourcewell's cooperative purchasing contracts (Participating Entities).

1. TERM OF CONTRACT

A. EFFECTIVE DATE. This Contract is effective upon the date of the final signature below.

B. EXPIRATION DATE AND EXTENSION. This Contract expires February 19, 2025, unless it is cancelled sooner pursuant to Article 22. This Contract may be extended up to one additional one-year period upon request of Sourcewell and with written agreement by Vendor.

C. SURVIVAL OF TERMS. Articles 11 through 14 survive the expiration or cancellation of this Contract.

2. EQUIPMENT, PRODUCTS, OR SERVICES

A. EQUIPMENT, PRODUCTS, OR SERVICES. Vendor will provide the Equipment, Products, or Services as stated in its Proposal submitted under the Solicitation Number listed above. Vendor's Equipment, Products, or Services Proposal (Proposal) is attached and incorporated into this Contract.

ADS, Inc. #011221-ADS

Pricing for contract #011221-ADS offers Sourcewell participating agencies the following discounts:

- 1-46% Off

RE: Carriers on Sourcewell

Jay Forrester <jforrester@adsinc.com>
Wed 4/17/2024 12:42 PM
To:Dunbar Jr. Jesse <jesse.dunbar@charlestonfire.com>
Cc:FEDSTATE <FEDSTATE@adsinc.com>

This Email Originated from an outside source: **Do not open attachments or links unless you know the content is safe, forward suspicious emails as an attachment to: helpdesk@cityofcharleston.org**

Chief,

MSRP on this custom kit is $827.00 / The Fire Department's price on Sourcewell is $529.00. This is slightly over a 36% to you all using the contract.

I hope this helps.

Jay Forrester
Regional Account Manager
SLED, TSA, SSA, EPA, FAA, DOT, IRS
ADS, Inc.
Mobile: 901.634.9089
Group Email: FEDSTATE@adsinc.com
adsinc.com /// warriorexpo.com

Brian Wise
USSS, DOE, DOI, NASA
ADS, Inc.
Mobile: 972.489.3990

Amanda Snyder
ATF, USCP, PFPA, USPS, TREASURY, FBOP
Mobile: 703.657.9442

Brendan Reynolds
Inside Account Manager
FEDSTATE@adsinc.com

From: Dunbar Jr. Jesse <jesse.dunbar@charlestonfire.com>
Sent: Wednesday, April 17, 2024 10:50 AM
To: Jay Forrester <jforrester@adsinc.com>
Subject: Re: Carriers on Sourcewell

The sourcewell contract states 1-46% discount. Will you please provide me with a list price for these carriers and the % discount that we are being given? Thanks!

Fred Dunbar

CITY OF CHARLESTON, West Virginia
Purchase Order Request Form
CHARLESTON FIRE DEPARTMENT

Purchase Order #: ____________

Date: 04/11/24 **Account Number#:** ____________

Vendor: ADS **Phone:** ____________

Contact: Brendan Reynolds ____________

Address: ____________
(Street, City, State, Zip)

Quantity	Description	Unit Price	Total Price
149	Custom body armour kit	529.00	78,821.00
1	FREIGHT	2,500.00	2,500.00
		TOTAL	81,321.00

Requested By: Fred Dunbar

Purpose of Request: Replacement of expired body armour for the current 149 employees.

Operations Chief:
☐ Denied ☑ Approved ____________ **Date:** ____________

Administrative Chief:
☐ Denied ☑ Approved ____________ **Date:** 4-12-24

Fire Chief:
☐ Denied ☐ Approved ____________ **Date:** ____________

PR Form, Revised 10/20/09

WARRANTY STATEMENT

PERSONAL PROTECTIVE EQUIPMENT

At Custom Armor Group ("CAG"), our unwavering commitment is to provide the highest quality personal protective equipment on the market. We meticulously craft our products to ensure they perform as intended every time. We extend the following warranties to the original end-user purchaser ("Original Purchaser" or "You"), with the stipulations outlined below:

Warranty Coverage:

- Hard Armor Plates: 5-year or 10-year warranty on ballistic material, depending on make and model; 1-year warranty on exterior cover material and workmanship.
- Ballistic Resistant Shields: 5-year warranty on ballistic material; 1-year warranty on exterior cover material and workmanship.
- Soft Armor Panels: 5-year warranty on ballistic performance; 1-year warranty on exterior cover; 5-year warranty on spike material; 1-year warranty on exterior cover.
- External Overt, Covert, and Plate Carriers: 2-year warranty on materials and workmanship.
- Tactical Nylon Pouches: 2-year warranty on materials and workmanship.
- Ballistic Resistant Helmets: 5-year warranty on ballistic shell; 1-year warranty on exterior harness and suspension system.
- Nylon ID Placards: 1-year warranty on materials and workmanship.

Always refer to our product specifications at the time of purchase for accurate details regarding the warranty period of a specific model.

Please be aware that these warranties are limited and do not cover damage due to misuse, abuse, or unauthorized modifications. They also exclude wear and tear resulting from normal use.

Claiming a Warranty:

To claim a warranty, kindly contact us at **sales@customarmorgroup.com** with your purchase details and a description of the issue.

Important Note:

CAG retains the right to modify these warranty terms at any time, with such changes applicable to all products ordered after the effective date of the modification. Always refer to the warranty information provided with your product at the time of purchase for the most accurate details.

Unique "Extended Warranty" Terms:

Custom Armor Group has the discretion to extend warranties on specific products based on unique contract terms. These extensions will be determined on a product-by-product basis and must receive written approval prior to shipment. Such extensions may be indicated on the product labeling. Custom Armor Group is committed to adhering to all applicable standards and regulations, including Federal Acquisition Regulation (FAR), Defense Federal Acquisition Regulation Supplement (DFAR), or other standards specified in contracts. We guarantee our products meet these standards through rigorous quality control measures. It is the customer's responsibility to clearly communicate their requirements in writing at the time of order placement.

PROVEN. TRUSTED. QUALITY.

customarmorgroup.com | 336-617-4667 | sales@customarmorgroup.com

Resolution No. 960-24

Introduced in Council: May 6, 2024

Adopted by Council:

Introduced by: Joseph Jenkins

Referred to: Finance

Resolution No. 960-24 - Authorizing the Mayor or City Manager to purchase 13 sets of replacement Turnout personal protective equipment from Witmer Public Safety in the amount of $62,000.00 for Charleston Fire Department pursuant to a competitively sourced multi-state contract. This is to replace damaged gear and to purchase personal protective equipment for new hires of CFD.

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

That the Mayor or City Manager is authorized to purchase 13 sets of replacement Turnout personal protective equipment from Witmer Public Safety in the amount of $62,000.00 for Charleston Fire Department pursuant to a competitively sourced multi-state contract.

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: 4/23/2024

To: CITY MANAGER,

I request permission to purchase the following materials and/or supplies:
13 sets replacement Turnout PPE, 10 Turnout pants, 4 Turnout coats

Purchase justification:
to replace damaged gear and purchase PPE for new hires (purchasing with Sourcewell contract)

If approved, the total purchase price will be: $62,000.00

(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. Witmer Public Safety Price Quote: $62,000.00

2. ______________________ Price Quote: $__________

3. ______________________ Price Quote: $__________

4. ______________________ Price Quote: $__________

5. ______________________ Price Quote: $__________

The apparent low-bid vendor *meeting specifications* is: Witmer Public Safety

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:

____

____

____

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

*(Name & Phone Number)*______________________

REQUESTOR'S DECLARATION

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

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

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

____

L.F.

Request Submitted By: Lisa Fisher for CFD Department: City Manager's Office

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

****

Funds Approval: Aly Ward Date: 4/30/2024
Authorized Financial Officer

Account Number: 001-706-00-000-3-345 Council Approval Required

City Manager Approval: ______________________ Date: ______________

PUBLIC SAFETY GROUP, INC.

101 Independence Way
Coatesville, PA 19320
www.wpsginc.com
jwolfe@thefirestore.com
(276) 252-8141

Quote

Quote#	QUO161176
Date	03/18/2024
Exp. Date	05/31/2024

Bill To:
City of Charleston Fire Department
808 Virginia St W
Charleston, WV 25302-1820
United States

Ship To:
City of Charleston Fire Department
808 Virginia St W
Charleston, WV 25302-1820
United States

LION V-Force TOG

ID	Name	Ordered By	Terms	Sales Rep	Shipping Method
1936	City of Charleston Fire Department	Fred Dunbar	Net 30	James Wolfe	Ground

#	Item Name	Description	Quantity	Unit Price	Amount
1	Description	Witmer Public Saftey Group Sourcewell Contract Number 032620-LIO for LION Products. City of Charleston Fire Department Sourcewell Account Number 2150		0.00	0.00
2	PROVISIONAL	Lion V-Force Bi-Swing coat, Armor AP 6.5 oz Black, K4 Liner Charleston Fire Department Spec #PSGQ29440 Expires: 9/30/2024 List Price: $4,059.00 Sourcewell Price: $2,638.35	1	1,780.00	1,780.00
3	PROVISIONAL	Lion V-Force Pant, Armor AP 6.5 oz Black, K4 Liner - STANDARD LOOPS Charleston Fire Department Spec #PSGQ29440 Expires: 9/30/2024 List Price: $3,149.00 Sourcewell Price: $2,046.85	1	1,380.00	1,380.00

ACCEPTANCE OF QUOTATION

The above prices,specifications, and conditions are satisfactory and are hereby accepted.

Freight charges are estimated at the time of quote. Applicable freight costs will apply at time of shipment.

Quotation is valid until May 31,2024

Signature: ____________________ Date: ____________________

Subtotal:	3,160.00
Discount:	0.00
Tax Total:	0.00
Freight:	0.00
Total:	**3,160.00**

Sourcewell

Solicitation Number: RFP #032620

CONTRACT

This Contract is between **Sourcewell**, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 (Sourcewell) and **LION First Responder PPE Inc.**, 7200 Poe Ave., Suite 400, Dayton, OH 45414 (Vendor).

Sourcewell is a State of Minnesota local government agency and service cooperative created under the laws of the State of Minnesota (Minnesota Statutes Section 123A.21) that offers cooperative procurement solutions to its members. Participation is open to all levels of governmental entity, higher education, K-12 education, nonprofit, tribal government, and other public entities located in the United States and Canada.

Vendor desires to contract with Sourcewell to provide equipment, products, or services to Sourcewell and its Members (Members).

1. TERM OF CONTRACT

A. EFFECTIVE DATE. This Contract is effective upon the date of the final signature below.

B. EXPIRATION DATE AND EXTENSION. This Contract expires May 7, 2024, unless it is cancelled sooner pursuant to Article 24. This Contract may be extended up to one additional one-year period upon request of Sourcewell and with written agreement by Vendor.

C. SURVIVAL OF TERMS. Articles 11 through 16 survive the expiration or cancellation of this Contract.

2. EQUIPMENT, PRODUCTS, OR SERVICES

A. EQUIPMENT, PRODUCTS, OR SERVICES. Vendor will provide the Equipment, Products, or Services as stated in its Proposal submitted under the Solicitation Number listed above. Vendor's Equipment, Products, or Services Proposal (Proposal) is attached and incorporated into this Contract.

All Equipment and Products provided under this Contract must be new/current model. Vendor may offer close-out or refurbished Equipment or Products if they are clearly indicated in Vendor's product and pricing list. Unless agreed to by the Member in advance, Equipment or Products must be delivered as operational to the Member's site.

PRODUCTS, SERVICES, SPECIFICATIONS AND PRICES

FIRE FIGHTER PERSONAL PROTECTIVE EQUIPMENT (PPE)	
Product Category	Percentage (%) off List Price* (*OR* fixed price if % off pricing is not available)
Fire (Firefighter) Turnouts or Turnout Gear	35%
Wildland Fire Fighting Protective Gear Versa Pro/Versa Pro Plus	15%
EMS & General Fire Garments	-
• Technical Rescue TR51	35%
• Urban Search and Rescue	35%
• Emergency Medical Operations Protective Ensembles TR51	35%
• Station Wear	35%
Helmets	35%
CBRN	15%
Gloves	10%
Boots	20%
Accessories Turnout Only	35%
Protective Garment Laundry Machines	-
• Extractors	-
• Decontamination chemicals	-
Maintenance & Cleaning Services	20%
Particulate Blocking Hoods	15%
Med Pro	15%
Core Training Products	3%

Sourcewell

LION First Responder PPE #032620-LOI

Pricing for contract #032620-LIO is provided at discount range of 3% - 35% from MSRP price list to Sourcewell participating agencies.

CITY OF CHARLESTON, West Virginia
Purchase Order Request Form
CHARLESTON FIRE DEPARTMENT

Purchase Order #: ______________

Date: 04/22/24 **Account Number#:** ______________

Vendor: Witmer **Phone:** ______________

Contact: James Wolfe ______________

Address: ______________
(Street, City, State, Zip)

Quantity	Description	Unit Price	Total Price
13 ~~12~~	Sets Replacement Turnout Gear	3,160.00	~~37,920.00~~ 41,080
10	Turnout Pants (Recruits)	1,380.00	13,800.00
4	Turnout Coats (Recruits)	1,780.00	7,120.00
		TOTAL	~~58,840.00~~ 62,000

Requested By: Fred Dunbar

Purpose of Request: Replacement and New Recruit Turnout Gear

Operations Chief:
☐ Denied ☐ Approved ______________ **Date:** ______________

Administrative Chief:
☐ Denied ☑ Approved [signature] **Date:** 4-23-24

Fire Chief:
☐ Denied ☐ Approved ______________ **Date:** ______________

PR Form, Revised 10/20/09

Resolution No. 961-24

Introduced in Council: May 6, 2024

Adopted by Council:

Introduced by: Joseph Jenkins

Referred to: Finance

Resolution No. 961-24 – Authorizing the Mayor or City Manager to enter into a contract with Stryker Medical for maintenance of equipment that is required to be covered by an agreement to comply with WVOEMS requirements in the amount of $35,312.05.

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

That the Mayor or City Manager to enter into a contract with Stryker Medical for maintenance of equipment that is required to be covered by an agreement to comply with WVOEMS requirements in the amount of $35,312.05.

INSTRUCTIONS: This form must be submitted to the City Manager's Office for any purchase of materials or supplies costing **$5,000 or more**. A minimum of **3** quotes is required for this form.

CITY OF CHARLESTON

Purchase Request

Date: 4/26/2024

To: CITY MANAGER,

I request permission to purchase the following materials and/or supplies:

Maintenance contract for 15 LP15s (8 months), 5 Lucas Devices (12 months)

2 LP15s (6 months), 8 Power Cots - all will expire 12/31/2024

Purchase justification:

To have all equipment covered by an agreement to comply with WVOEMS requirements

If approved, the total purchase price will be: $35,312.05

(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. Stryker Price Quote: $\$35,312.05$

2. ______ Price Quote: $______

3. ______ Price Quote: $______

4. ______ Price Quote: $______

5. ______ Price Quote: $______

The apparent low-bid vendor *meeting specifications* is: Stryker

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:
Maintenance agreement is for Stryker equipment.

______

______

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

*(Name & Phone Number)*______

REQUESTOR'S DECLARATION

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

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

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

____

L.F.

Request Submitted By: Lisa Fisher for CFD Department: City Manager's Office

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

****

Funds Approval: [signature] Date: 4/30/2024

Authorized Financial Officer

Account Number: 001-706-00-000-2-216 (budgeted) Council Approval Required

City Manager Approval: ______________________ Date: __________________

3

stryker

8 MONTH PREVENT

Quote Number:	10904555		
Version:	1		
Prepared For:	CHARLESTON FIRE DEPT EMS DIVISION	Rep:	Austin Long
	Attn:	Email:	austin.long@stryker.com
		Phone Number:	
GPO:	EMS	Service Rep:	Bill Paulson
Quote Date:	04/19/2024	Email:	
Expiration Date:	07/18/2024		
Contract Start:	05/01/2024		
Contract End:	12/31/2024		

Delivery Address		Sold To - Shipping		Bill To Account	
Name:	CHARLESTON FIRE DEPT EMS DIVISION	Name:	CHARLESTON FIRE DEPT EMS DIVISION	Name:	CHARLESTON FIRE DEPT EMS DIVISION
Account #:	20030144	Account #:	20030144	Account #:	20030144
Address:	808 VIRGINA ST W	Address:	808 VIRGINA ST W	Address:	808 VIRGINA ST W
	CHARLESTON		CHARLESTON		CHARLESTON
	West Virginia 25302		West Virginia 25302		West Virginia 25302

ProCare Products:

#	Product	Description	Months	Qty	Sell Price	Total
1.0	LIFEPK-FLD-PROCARE	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	8	11	$1,106.67	$12,173.37
2.0	LIFEPK-FLD-PROCARE	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	8	1	$1,106.67	$1,106.67
3.0	LIFEPK-FLD-PROCARE	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	8	2	$1,106.67	$2,213.34
4.0	LIFEPK-FLD-PROCARE	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	8	1	$1,106.67	$1,106.67
5.0	LUCAS-FLD-PROCARE	PROCARE-SVC-LUCAS-FIELD-REPAIR	8	5	$852.00	$4,260.00
6.0	LIFEPK-FLD-PROCARE	PROCARE-SVC-LIFEPAK-FIELD-REPAIR *07/01/2024 - 12/31/2024*	6	2	$830.00	$1,660.00
			ProCare Total:			$22,520.05

LP15s + Lucas

Price Totals:

Cots + 12,792

35,312.05

stryker

8 MONTH PREVENT

Quote Number:	10904555		
Version:	1		
Prepared For:	CHARLESTON FIRE DEPT EMS DIVISION	Rep:	Austin Long
	Attn:	Email:	austin.long@stryker.com
		Phone Number:	
GPO:	EMS	Service Rep:.	
Quote Date:	04/19/2024	Email:	
Expiration Date:	07/18/2024		
Contract Start:	05/01/2024		
Contract End:	12/31/2024		

Authorized Customer Signer (Printed) Date

Stryker Authorized Signature (Printed) Date

Authorized Customer Signature Date

Stryker Authorized Signature Date

Purchase Order Number

Service Terms and Conditions:
The Terms and Conditions of this quote and any subsequent purchase order of the Customer are governed by the Terms and Conditions located at https://techweb.stryker.com The terms and conditions referenced in the immediately preceding sentence do not apply where Customer and Stryker are parties to a Master Service Agreement.

Equipment Service Plan

Line Item #	Model	Serial #
1.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	47256579
1.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	49555833
1.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	49556177
1.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	49556242
1.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	49556077
1.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	49553180
1.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	49556165
1.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	49556105
1.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	49556211
1.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	49549340
1.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	49556115
2.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	49384515
3.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	41420458
3.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	42146280
4.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	43173517
5.0	PROCARE-SVC-LUCAS-FIELD-REPAIR	3518C032
5.0	PROCARE-SVC-LUCAS-FIELD-REPAIR	3518A344
5.0	PROCARE-SVC-LUCAS-FIELD-REPAIR	3521T836
5.0	PROCARE-SVC-LUCAS-FIELD-REPAIR	3522CJ86
5.0	PROCARE-SVC-LUCAS-FIELD-REPAIR	3521U429
6.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	50629492
6.0	PROCARE-SVC-LIFEPAK-FIELD-REPAIR	50629425

Purchase Order Form

stryker®

Account Manager ____________________

Cell Phone ____________________

Purchase Order Date ____________________

Expected Delivery Date ____________________

Stryker Quote Number ____________________

Check box if Billing same as Shipping ☐

BILL TO	CUSTOMER #
Billing Account Num	
Company Name	
Contact or Department	
Street Address	
Addt'l Address Line	
City, ST ZIP	
Phone	

SHIP TO	CUSTOMER #
Shipping Account Num	
Company Name	
Contact or Department	
Street Address	
Addt'l Address Line	
City, ST ZIP	
Phone	

Authorized Customer Initials ________

Authorized Customer Initials ________

DESCRIPTION		QTY	TOTAL
REFERENCE QUOTE	☐	☐	☐

Accounts Payable Contact Information

Name ____________________

Email ____________________

Phone ____________________

Stryker Terms and Conditions
www.stryker.com/stnc

Authorized Customer Signature

Printed Name ____________________

Title ____________________

Signature ____________________

Date ____________________

Attachment **Stryker Quote Number** ☐

*Sales or use taxes on domestic (USA) deliveries will be invoiced in addition to the price of the goods and services on the Stryker Quote.

LIFEPAK® 15 service

Stryker has been notified by our global parts providers that some components used on certain LIFEPAK 15 monitor/defibrillator models (Part Numbers beginning with V15-2) are no longer available in the market. Service on the LIFEPAK 15 with Part Number beginning with v15-5 or v15-7 is unaffected.

Stryker will continue to offer service support for this subset of the LIFEPAK 15 as follows:

- All service parts with available inventory can be purchased by our end users
- Transactional service (time and material) is available for non-contract customers
    - If a component has failed on your device, your local Sales Representative should be contacted for support
- Contractual service
    - Stryker will continue to offer contractual service on a yearly basis only
    - Preventive maintenance will continue to be done on devices less than eight (8) years old. After this point, we will cease to conduct preventative maintenance and shift to device inspections
    - If a component fails on your device, please contact your local Sales Representative for support. A pro-rated credit for any pre-paid service will be provided should a unit become non-serviceable due to part availability

It is important to note that the LIFEPAK 15 has an expected life of eight (8) years from the date of manufacture. If you are uncertain of the manufacture date of your products, please contact your local Sales Representative for a full fleet assessment.

We want to ensure the highest quality products and services for our customers. As such, it is important to know that Stryker is the only FDA-approved service provider for our products. We do not contract with third party service providers, nor will we be providing them with any additional parts for these repairs. As such, we cannot guarantee the safety and efficacy of any device that is repaired by a third-party service agency.

stryker

1 YEAR PREVENT

Quote Number:	10910813		
Version:	1		
Prepared For:	CHARLESTON FIRE DEPT EMS DIVISION	Rep:	Austin Long
	Attn:	Email:	
		Phone Number:	
GPO:	EMS	Service Rep:	Sam Lee
Quote Date:	04/24/2024	Email:	samuel.lee@stryker.com
Expiration Date:	07/16/2024		
Contract Start:	01/01/2024		
Contract End:	12/31/2024		

Delivery Address

Name:	CHARLESTON FIRE DEPT EMS DIVISION
Account #:	20030144
Address:	808 VIRGINA ST W
	CHARLESTON
	West Virginia 25302

Bill To Account

Name:	CHARLESTON FIRE DEPT EMS DIVISION
Account #:	20030144
Address:	808 VIRGINA ST W
	CHARLESTON
	West Virginia 25302

ProCare Products:

#	Product	Description	Months	Qty	Sell Price	Total
1.0	POWERPRO-PROCARE	PROCARE-SVC-POWERPRO	12	5	$1,599.00	$7,995.00
2.0	POWERPRO-PROCARE	PROCARE-SVC-POWERPRO	12	3	$1,599.00	$4,797.00
			ProCare Total:			$12,792.00

Price Totals:

Grand Total: $12,792.00

PowerCots

stryker

1 YEAR PREVENT

Quote Number:	10910813		
Version:	1		
Prepared For:	CHARLESTON FIRE DEPT EMS DIVISION	Rep:	Austin Long
	Attn:	Email:	
		Phone Number:	
GPO:	EMS	Service Rep:	Sam Lee
Quote Date:	04/24/2024	Email:	samuel.lee@stryker.com
Expiration Date:	07/16/2024		
Contract Start:	01/01/2024		
Contract End:	12/31/2024		

Authorized Customer Signer (Printed) Date

Stryker Authorized Signature (Printed) Date

Authorized Customer Signature Date

Stryker Authorized Signature Date

Purchase Order Number

Service Terms and Conditions:
The Terms and Conditions of this quote and any subsequent purchase order of the Customer are governed by the Terms and Conditions located at https://techweb.stryker.com The terms and conditions referenced in the immediately preceding sentence do not apply where Customer and Stryker are parties to a Master Service Agreement.

Equipment Service Plan

Line Item #	Model	Serial #
1.0	PROCARE-SVC-POWERPRO	2102020700012
1.0	PROCARE-SVC-POWERPRO	2103020700075
1.0	PROCARE-SVC-POWERPRO	2104020700042
1.0	PROCARE-SVC-POWERPRO	2103020700061
1.0	PROCARE-SVC-POWERPRO	2102020700042
2.0	PROCARE-SVC-POWERPRO	2211003664
2.0	PROCARE-SVC-POWERPRO	2307003607
2.0	PROCARE-SVC-POWERPRO	2307003734

Purchase Order Form

stryker®

Account Manager ______________________

Cell Phone ______________________

Purchase Order Date ______________________

Expected Delivery Date ______________________

Stryker Quote Number ______________________

Check box if Billing same as Shipping ☐

BILL TO	CUSTOMER #
Billing Account Num	
Company Name	
Contact or Department	
Street Address	
Addt'l Address Line	
City, ST ZIP	
Phone	

SHIP TO	CUSTOMER #
Shipping Account Num	
Company Name	
Contact or Department	
Street Address	
Addt'l Address Line	
City, ST ZIP	
Phone	

Authorized Customer Initials ________

Authorized Customer Initials ________

DESCRIPTION		QTY	TOTAL
REFERENCE QUOTE			

Accounts Payable Contact Information

Name ______________________

Email ______________________

Phone ______________________

Stryker Terms and Conditions
www.stryker.com/stnc

Authorized Customer Signature

Printed Name ______________________

Title ______________________

Signature ______________________

Date ______________________

Attachment **Stryker Quote Number** ☐

*Sales or use taxes on domestic (USA) deliveries will be invoiced in addition to the price of the goods and services on the Stryker Quote.

CITY OF CHARLESTON, West Virginia
Purchase Order Request Form
CHARLESTON FIRE DEPARTMENT

Purchase Order #: ____________

Date: 04/22/24 **Account Number#:** ____________

Vendor: Stryker **Vendor#** ____________

Contact: Bill Paulson **Phone#** ____________

Address: ____________
(Street, City, State, Zip)

Quantity	Description	Unit Price	Total Price
15	LP15's Prevent Onsite (8 months)	1,106.67	16,600.05
5	LUCAS Prevent Onsite (12 months)	852.00	4,260.00
2	LP15's Prevent Onsite (6 months)	830.00	1,660.00
			0.00
			0.00
			0.00
			0.00
			0.00
		TOTAL	22,520.05

Requested By: Chad Jones

Purpose of Request: Maintenance Service contract to have all equipment covered by a service agreement to comply with WVOEMS requirements. The two LP15's are under warranty through end of June so that is why two of them are only 6 month contract terms so that all items will end December 2024. Currently, Stryker has been maintaining and repairing any issues that come up.

Operations Chief:
☐ Denied ☐ Approved ____________ **Date:** ____________

Administrative Chief:
☐ Denied ☑ Approved [signature] **Date:** 4-24-24

Fire Chief:
☐ Denied ☐ Approved ____________ **Date:** ____________

Page 1

PR Form, Revised 10/20/09

CITY OF CHARLESTON, West Virginia
Purchase Order Request Form
CHARLESTON FIRE DEPARTMENT

Purchase Order #: ______

Date: 04/24/24 **Account Number#:** ______

Vendor: Stryker **Vendor#** ______

Contact: Samuel Lee **Phone#** ______

Address: ______
(Street, City, State, Zip)

Quantity	Description	Unit Price	Total Price
8	PowerPro Procare	1,599.00	12,792.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
		TOTAL	**12,792.00**

Requested By: Chad Jones

Purpose of Request: Maintenance Service contract to have all cots covered under a service agreement that covers all parts, labor, travel, preventive maintenance, and batteries

Operations Chief:
☐ Denied ☐ Approved ______ **Date:** ______

Administrative Chief:
☐ Denied ☑ Approved [signature] **Date:** 4-25-24

Fire Chief:
☐ Denied ☐ Approved ______ **Date:** ______

page 2

PR Form, Revised 10/20/09

Revenue Tr@cking System

Main Menu \ Account/Contractor Status Inquiry

Basic Account Information

Account ID # 20200
Account Name: STRYKER SALES LLC
DBA: STRYKER SALES LLC
Status: ACTIVE
Date Entered RTS: 11/29/2006
Location Code: OUTSIDE
Phone Number: (269) 385-2600
Contact Name: DANA J COLLINS

Business and Occupation Active:
Business License Active: No
City Services Fee Active: No
Status Date: 10/30/2020
Date Start: 11/29/2006
SIC: 5999
Cell Number: (269) 385-2600

Account Physical Address

Attention To:
Address 1: 2825 AIRVIEW BLVD
Address 2:
City, State: KALAMAZOO, MI 49002

Account Mailing Address

Address Type: Separate Address
Attention To: TAX MANANGER
Address 1: 1941 STRYKER WAY
Address 2:
City, State: PORTAGE, MI 49002

Lookup Results :

Trace Number: 68502
Results: The Account is allowed to have transactions

RETURN TO INQUIRE

Logged in User:Fisher, Lisa Wednesday, April 24 2024 Logout

Resolution No. 962-24

Introduced in Council: Adopted by Council:

May 6, 2024 ______________ ____________________________

Introduced by: Referred to:

Joseph Jenkins Finance Committee

Resolution No. 962-24 - Authorizing the Mayor or City Manager to enter into a contract with Compass Minerals America, Inc. for the purchase of road salt at a rate of $98.90 per ton pursuant to a competitive bidding process, where the contract quantity will be “as needed” with no minimum amount required and where the price will remain fixed for one year.

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

That the Mayor or City Manager to enter into a contract with Compass Minerals America, Inc. for the purchase of road salt at a rate of $98.90 per ton pursuant to a competitive bidding process, where the contract quantity will be “as needed” with no minimum amount required and where the price will remain fixed for one year.

		Compass Minerals America Inc.		Morton Salt, Inc.		Cargill, Incorporated - Salt Road Safety		Government MLO Supplies USA INC	
Item	**Quantity**	**Price**	**Extension**	**Price**	**Extension**	**Price**	**Extension**	**Price**	**Extension**
BID AND PROPOSAL FORM (2 OF 3)									
Road Salt - Tons	6000	$98.90	$593,400.00	$102.69	$616,140.00	$107.63	$645,780.00	$139.00	$834,000.00
1 Items	**Totals**	**$98.90**	$593,400.00	**$102.69**	$616,140.00	**$107.63**	$645,780.00	**$139.00**	$834,000.00

Local Vendor Preference	Compass Minerals America Inc.	Morton Salt, Inc.	Cargill, Incorporated - Salt Road Safety	Government MLO Supplies USA INC
	4% ($94.95)	**Does not Qualify**	**4% ($103.32)**	**Did Not Apply**

CITY OF CHARLESTON
Payroll Variance Analysis
April 2024

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	24,476	24,512	(36)	-0.15%	269,239	269,636	(397)	-0.15%	318,192	48,556
		IPT	-	-	-		-	-	-		-	-
Budget	**3**	OT	-	-	-		-	-	-		-	-
Actual	**3**	**Total**	**24,476**	**24,512**	**(36)**	**-0.15%**	**269,239**	**269,636**	**(397)**	**-0.15%**	**318,192**	**48,556**
Mayor - CARE Office	409-02	Regular	9,400	9,400	0	0.00%	103,402	109,368	(5,966)	-5.77%	122,202	12,834
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	-	-	-		-	-	-		-	-
Actual	**2**	**Total**	**9,400**	**9,400**	**0**	**0.00%**	**103,402**	**109,368**	**(5,966)**	**-5.77%**	**122,202**	**12,834**
City Council	410	Regular	13,000	18,000	(5,000)	-38.46%	143,000	129,000	14,000	9.79%	169,000	40,000
		IPT	-	-	-		-	-	-		-	-
Budget	**26**	OT	-	-	-		-	-	-		-	-
Actual	**26**	**Total**	**13,000**	**18,000**	**(5,000)**	**-38.46%**	**143,000**	**129,000**	**14,000**	**9.79%**	**169,000**	**40,000**
City Manager - Admin.	412-00	Regular	45,609	45,150	458	1.01%	501,696	473,866	27,831	5.55%	592,914	119,048
		IPT	-	-	-		-	-	-		-	-
Budget	**8**	OT	-	-	-		-	-	-		-	-
Actual	**8**	**Total**	**45,609**	**45,150**	**458**	**1.01%**	**501,696**	**473,866**	**27,831**	**5.55%**	**592,914**	**119,048**
City Treasurer	413	Regular	10,645	10,058	587	5.52%	117,094	110,834	6,260	5.35%	138,384	27,550
		IPT	923	996	(72)	-7.85%	10,154	9,482	672	6.62%	12,000	2,518
Budget	**3**	OT	-	-	-		-	-	-		-	-
Actual	**3**	**Total**	**11,568**	**11,053**	**515**	**4.45%**	**127,248**	**120,316**	**6,932**	**5.45%**	**150,384**	**30,068**
City Collector	414	Regular	62,230	58,592	3,638	5.85%	684,527	634,091	50,436	7.37%	808,987	174,896
		IPT	-	-	-		-	-	-		-	-
Budget	**16**	OT	-	-	-		-	38	(38)		-	(38)
Actual	**15**	**Total**	**62,230**	**58,592**	**3,638**	**5.85%**	**684,527**	**634,129**	**50,398**	**7.36%**	**808,987**	**174,858**
City Clerk	415	Regular	10,444	10,444	0	0.00%	114,886	114,837	49	0.04%	135,774	20,937
		IPT	-	-	-		-	-	-		-	-
Budget	**3**	OT	-	-	-		-	-	-		-	-
Actual	**3**	**Total**	**10,444**	**10,444**	**0**	**0.00%**	**114,886**	**114,837**	**49**	**0.04%**	**135,774**	**20,937**
Municipal Court	416	Regular	25,067	24,336	731	2.92%	275,740	263,729	12,011	4.36%	325,875	62,146
		IPT	1,385	-	1,385	100.00%	15,231	5,306	9,924	65.16%	18,000	12,694
Budget	**8**	OT	2,052	1,144	908	44.26%	22,571	11,281	11,290	50.02%	26,675	15,394
Actual	**8**	**Total**	**28,504**	**25,480**	**3,024**	**10.61%**	**313,542**	**280,317**	**33,225**	**10.60%**	**370,550**	**90,233**

Prepared: 5/2/2024
Finance Director

Current Month covers 2 pay periods (3/24/2024 - 4/20/2024)
YTD covers 22 pay periods (6/18/2023 - 4/20/2024)

CITY OF CHARLESTON
Payroll Variance Analysis
April 2024

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	30,558	31,558	(1,000)	-3.27%	336,142	338,005	(1,863)	-0.55%	397,259	59,254
		IPT	-	-	-		-	-	-		-	-
Budget	**5**	OT	-	-	-		-	-	-		-	-
Actual	**5**	**Total**	**30,558**	**31,558**	**(1,000)**	**-3.27%**	**336,142**	**338,005**	**(1,863)**	**-0.55%**	**397,259**	**59,254**
Accounting	418	Regular	22,601	21,853	748	3.31%	248,613	241,805	6,807	2.74%	293,815	52,010
		IPT	-	-	-		-	-	-		-	-
Budget	**5**	OT	-	-	-		-	-	-		-	-
Actual	**5**	**Total**	**22,601**	**21,853**	**748**	**3.31%**	**248,613**	**241,805**	**6,807**	**2.74%**	**293,815**	**52,010**
Engineering - General	420-00	Regular	39,084	34,795	4,289	10.97%	429,924	427,081	2,843	0.66%	508,092	81,011
		IPT	769	-	769		8,462	-	8,462		10,000	10,000
Budget	**7**	OT	-	-	-		-	-	-		-	-
Actual	**6**	**Total**	**39,853**	**34,795**	**5,058**	**12.69%**	**438,386**	**427,081**	**11,305**	**2.58%**	**518,092**	**91,011**
Engineering - Stormwater	420-01	Regular	10,951	10,951	(0)	0.00%	120,465	120,466	(1)	0.00%	142,368	21,902
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	-	-	-		-	-	-		-	-
Actual	**2**	**Total**	**10,951**	**10,951**	**(0)**	**0.00%**	**120,465**	**120,466**	**(1)**	**0.00%**	**142,368**	**21,902**
MOECD	421	Regular	30,945	30,675	270	0.87%	340,394	309,677	30,717	9.02%	402,284	92,607
		IPT	1,200	701	499	41.61%	81,600	76,457	5,143	6.30%	120,000	(43,543)
Budget	**7**	OT	-	-	-		-	630	(630)		-	-
Actual	**7**	**Total**	**32,145**	**31,375**	**770**	**2.39%**	**421,994**	**386,764**	**35,230**	**8.35%**	**522,284**	**49,064**
Human Resources	422	Regular	30,284	31,992	(1,708)	-5.64%	333,121	339,988	(6,868)	-2.06%	393,688	53,700
		IPT	-	-	-		-	-	-		-	-
Budget	**7**	OT	-	-	-		-	-	-		-	-
Actual	**7**	**Total**	**30,284**	**31,992**	**(1,708)**	**-5.64%**	**333,121**	**339,988**	**(6,868)**	**-2.06%**	**393,688**	**53,700**
Mail Room	431	Regular	2,531	2,607	(76)	-3.00%	27,844	28,608	(764)	-2.75%	32,906	4,298
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	6	(6)		-	12	(12)		-	-
Actual	**1**	**Total**	**2,531**	**2,613**	**(82)**	**-3.24%**	**27,844**	**28,620**	**(777)**	**-2.79%**	**32,906**	**4,298**
Building Department	436	Regular	54,672	45,378	9,294	17.00%	601,390	492,026	109,365	18.19%	710,734	218,708
		IPT	-	-	-		-	-	-		-	-
Budget	**13**	OT	-	-	-		-	-	-		-	-
Actual	**12**	**Total**	**54,672**	**45,378**	**9,294**	**17.00%**	**601,390**	**492,026**	**109,365**	**18.19%**	**710,734**	**218,708**

Prepared: 5/2/2024
Finance Director

Current Month covers 2 pay periods (3/24/2024 - 4/20/2024)
YTD covers 22 pay periods (6/18/2023 - 4/20/2024)

CITY OF CHARLESTON
Payroll Variance Analysis
April 2024

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	37,342	38,006	(664)	-1.78%	410,761	414,327	(3,566)	-0.87%	485,445	71,118
		IPT	-	-	-		-	-	-		-	-
Budget	**8**	OT	-	-	-		-	-	-		-	
Actual	**8**	**Total**	**37,342**	**38,006**	**(664)**	**-1.78%**	**410,761**	**414,327**	**(3,566)**	**-0.87%**	**485,445**	**71,118**
Information Systems	439	Regular	41,592	34,129	7,462	17.94%	457,507	371,873	85,634	18.72%	540,690	168,817
		IPT	-	-	-		-	-	-		-	-
Budget	**9**	OT	-	-	-		-	-	-		-	-
Actual	**7**	**Total**	**41,592**	**34,129**	**7,462**	**17.94%**	**457,507**	**371,873**	**85,634**	**18.72%**	**540,690**	**168,817**
General Services	440	Regular	34,676	34,946	(270)	-0.78%	381,434	388,625	(7,191)	-1.89%	450,786	62,161
		IPT	769	-	769	100.00%	8,462	-	8,462	100.00%	10,000	10,000
Budget	**11**	OT	5,837	6,438	(600)	-10.29%	64,211	56,928	7,284	11.34%	75,886	18,958
Actual	**11**	**Total**	**41,282**	**41,384**	**(102)**	**-0.25%**	**454,107**	**445,552**	**8,555**	**1.88%**	**536,672**	**91,120**
Constituient Services	442-01	Regular	16,976	17,098	(122)	-0.72%	186,739	187,941	(1,202)	-0.64%	220,692	32,751
		IPT	1,800	-	1,800	100.00%	19,800	-	19,800	100.00%	23,400	23,400
Budget	**4**	OT	-	-	-		-	-	-		-	-
Actual	**4**	**Total**	**18,776**	**17,098**	**1,678**	**8.94%**	**206,539**	**187,941**	**18,598**	**9.00%**	**244,092**	**56,151**
Morris Square Property	500	Regular	5,252	5,050	202	3.85%	57,772	54,736	3,036	5.26%	68,276	13,540
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	154	262	(108)	-70.38%	1,692	1,818	(126)	-7.43%	2,000	182
Actual	**2**	**Total**	**5,406**	**5,312**	**94**	**1.73%**	**59,464**	**56,554**	**2,910**	**4.89%**	**70,276**	**13,722**
Public Works	566	Regular	17,811	16,422	1,389	7.80%	195,918	175,095	20,823	10.63%	231,539	56,444
		IPT	-	-	-		-	-	-		-	-
Budget	**4**	OT	385	6	378	98.37%	4,231	1,783	2,448	57.85%	5,000	3,217
Actual	**4**	**Total**	**18,195**	**16,428**	**1,767**	**9.71%**	**200,148**	**176,878**	**23,271**	**11.63%**	**236,539**	**59,661**
Public Grounds - Adm.	567-00	Regular	70,637	61,549	9,088	12.87%	777,004	660,896	116,109	14.94%	918,278	257,382
		IPT	-	-	-		-	-	-		-	-
Budget	**26**	OT	2,122	12,276	(10,154)	-478.44%	23,345	71,116	(47,771)	-204.63%	27,590	(43,526)
Actual	**23**	**Total**	**72,759**	**73,825**	**(1,066)**	**-1.47%**	**800,350**	**732,012**	**68,338**	**8.54%**	**945,868**	**213,856**
Public Grounds - C/T	567-01	Regular	5,740	6,704	(965)	-16.81%	63,137	74,124	(10,987)	-17.40%	74,616	492
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	368	1,362	(993)	-269.72%	4,051	11,635	(7,584)	-100.00%	4,788	(6,847)
Actual	**2**	**Total**	**6,108**	**8,066**	**(1,958)**	**-32.06%**	**67,188**	**85,759**	**(18,571)**	**-27.64%**	**79,404**	**(6,355)**

Prepared: 5/2/2024
Finance Director

Current Month covers 2 pay periods (3/24/2024 - 4/20/2024)
YTD covers 22 pay periods (6/18/2023 - 4/20/2024)

CITY OF CHARLESTON
Payroll Variance Analysis
April 2024

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
Police - Uniform	700-00	Regular	740,565	693,931	46,635	6.30%	8,146,218	7,799,192	347,026	4.26%	9,627,349	1,828,157
		OT	185,330	177,244	8,086	4.36%	2,277,168	2,320,277	(43,110)	-1.89%	2,687,584	367,307
Budget	**173**	Reimb.	(3,077)	(4,592)	1,515	49.24%	(33,846)	(20,779)	(13,067)	-38.61%	(40,000)	(19,221)
Actual	**157**	**Total**	**922,818**	**866,582**	**56,235**	**6.09%**	**10,389,540**	**10,098,690**	**290,850**	**2.80%**	**12,274,933**	**2,176,243**
Police - Civilian	700-01	Regular	69,141	66,269	2,872	4.15%	760,553	726,950	33,602	4.42%	898,835	171,885
		IPT	3,846	1,180	2,666	69.32%	42,308	15,365	26,943	63.68%	50,000	34,635
Budget	**23**	OT	7,794	4,815	2,979	38.22%	85,731	68,135	17,596	20.52%	101,319	33,184
Actual	**22**	**Total**	**80,781**	**72,264**	**8,517**	**10.54%**	**888,592**	**810,451**	**78,141**	**8.79%**	**1,050,154**	**239,703**
Fire - Uniform	706-00	Regular	650,543	640,355	10,188	1.57%	8,175,837	8,516,433	(340,597)	-4.17%	9,646,900	1,130,467
		OT	104,241	101,984	2,257	2.17%	1,502,034	954,442	547,592	36.46%	1,769,746	815,304
Budget	**169**	Reimb.	(923)	(3,668)	2,744	297.31%	(10,154)	(24,429)	14,275	140.58%	(12,000)	12,429
Actual	**149**	**Total**	**753,861**	**738,671**	**15,190**	**2.01%**	**9,667,716**	**9,446,447**	**221,270**	**2.29%**	**11,404,646**	**1,958,199**
Fire - Civilian	706-01	Regular	7,356	7,337	19	0.26%	80,913	75,710	5,203	6.43%	95,625	19,915
		IPT	-	-	-		-	-	-		-	-
Budget	**2**	OT	231	-	231		2,538	-	2,538		3,000	3,000
Actual	**2**	**Total**	**7,587**	**7,337**	**250**	**3.29%**	**83,452**	**75,710**	**7,742**	**9.28%**	**98,625**	**22,915**
Traffic	712	Regular	34,698	31,860	2,838	8.18%	381,677	347,851	33,827	8.86%	451,073	103,222
		IPT	385	-	385	100.00%	4,231	-	4,231	100.00%	5,000	5,000
Budget	**10**	OT	1,006	1,126	(119)	-11.84%	11,071	16,570	(5,499)	-49.67%	13,084	(3,486)
Actual	**10**	**Total**	**36,089**	**32,985**	**3,104**	**8.60%**	**396,979**	**364,420**	**32,559**	**8.20%**	**469,157**	**104,737**
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	197,910	162,101	35,809	18.09%	2,177,011	1,796,016	380,994	17.50%	2,572,831	776,815
		IPT	-	-	-		-	-	-		-	-
Budget	**72**	OT	16,331	21,352	(5,021)	-30.74%	251,642	221,602	30,040	11.94%	284,304	62,702
Actual	**58**	**Total**	**214,241**	**183,453**	**30,788**	**14.37%**	**2,428,653**	**2,017,618**	**411,034**	**16.92%**	**2,857,135**	**839,517**
Equipment Maintenance	754	Regular	60,033	56,276	3,757	6.26%	660,363	649,050	11,313	1.71%	780,429	131,379
		IPT	-	-	-		-	-	-		-	-
Budget	**19**	OT	4,791	4,028	763	15.94%	52,704	39,430	13,274	25.19%	62,286	22,856
Actual	**18**	**Total**	**64,824**	**60,303**	**4,521**	**6.97%**	**713,067**	**688,480**	**24,586**	**3.45%**	**842,715**	**154,235**

Prepared: 5/2/2024
Finance Director

Current Month covers 2 pay periods (3/24/2024 - 4/20/2024)
YTD covers 22 pay periods (6/18/2023 - 4/20/2024)

CITY OF CHARLESTON
Payroll Variance Analysis
April 2024

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
Refuse & Recycling	800	Regular	173,022	162,683	10,339	5.98%	1,903,239	1,902,775	464	0.02%	2,249,283	346,508
		IPT	-	-	-		-	-	-		-	-
Budget	**66**	OT	20,761	13,755	7,005	33.74%	228,367	111,439	116,928	51.20%	269,888	158,449
Actual	**65**	**Total**	**193,782**	**176,438**	**17,344**	**8.95%**	**2,131,606**	**2,014,214**	**117,392**	**5.51%**	**2,519,171**	**504,957**
Parks & Recreation	900	Regular	98,799	91,767	7,031	7.12%	1,086,786	993,339	93,446	8.60%	1,284,383	291,044
		IPT	12,880	6,901	5,979	46.42%	225,400	200,220	25,180	11.17%	322,000	121,780
Budget	**32**	OT	4,635	1,343	3,292	71.02%	50,988	53,966	(2,977)	-5.84%	60,259	6,293
Actual	**31**	**Total**	**116,314**	**100,012**	**16,302**	**14.02%**	**1,363,174**	**1,247,525**	**115,649**	**8.48%**	**1,666,642**	**419,117**
Public Arts	906	Regular	4,408	4,408	(0)	0.00%	48,492	48,492	(0)	0.00%	57,309	8,817
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	-	-		-	-	-		-	-
Actual	**1**	**Total**	**4,408**	**4,408**	**(0)**	**0.00%**	**48,492**	**48,492**	**(0)**	**0.00%**	**57,309**	**8,817**
Spring Hill Cemetery	952	Regular	28,742	26,438	2,304	8.02%	316,165	294,556	21,608	6.83%	373,649	79,093
		IPT	-	-	-	#DIV/0!	-	-	-	0.00%	-	-
Budget	**9**	OT	889	681	209	23.45%	9,779	2,897	6,882	70.38%	11,557	8,660
Actual	**8**	**Total**	**29,631**	**27,119**	**2,513**	**8.48%**	**325,944**	**297,453**	**28,490**	**8.74%**	**385,206**	**87,753**
General Fund		Regular	2,724,179	2,567,630	156,549	5.75%	30,985,827	29,880,999	1,104,828	3.57%	36,604,161	6,723,162
		IPT	23,957	9,778	14,179	59.19%	415,646	306,830	108,816	26.18%	570,400	176,484
		OT	356,927	347,821	9,106	2.55%	4,592,124	3,943,999	648,125	14.11%	5,404,966	1,461,609
Budget	**759**	Reimb.	(4,000)	(8,260)	4,260	106.49%	(44,000)	(45,208)	1,208	2.74%	(52,000)	(6,792)
Actual	**695**	**Total**	**3,101,063**	**2,916,969**	**184,094**	**5.94%**	**35,949,597**	**34,086,620**	**1,862,977**	**5.18%**	**42,527,527**	**8,354,463**

Prepared: 5/2/2024
Finance Director

Current Month covers 2 pay periods (3/24/2024 - 4/20/2024)
YTD covers 22 pay periods (6/18/2023 - 4/20/2024)

CITY OF CHARLESTON
Payroll Variance Analysis
April 2024

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
Business Improvement Dist.	568	Regular	3,414	2,836	578	16.93%	37,557	25,945	11,612	30.92%	44,385	18,440
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	20	(20)		-	20	(20)		-	(20)
Actual	**1**	**Total**	**3,414**	**2,856**	**558**	**16.34%**	**37,557**	**25,965**	**11,592**	**30.86%**	**44,385**	**18,420**
Land Reuse Agency	428	Regular	3,462	3,523	(62)	-1.78%	38,077	23,782	14,295	37.54%	45,000	21,218
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	-	-		-	-	-		-	-
Actual	**1**	**Total**	**3,462**	**3,523**	**(62)**	**-1.78%**	**38,077**	**23,782**	**14,295**	**37.54%**	**45,000**	**21,218**
CARE Fund	409-02	Regular	24,938	24,927	12	0.05%	274,323	267,930	6,393	2.33%	324,200	56,270
		IPT	-	-	-		-	-	-		-	-
Budget	**7**	OT	-	-	-		-	-	-		-	-
Actual	**7**	**Total**	**24,938**	**24,927**	**12**	**0.05%**	**274,323**	**267,930**	**6,393**	**2.33%**	**324,200**	**56,270**
Coliseum & Conv. Center	910-01	Regular	55,649	44,418	11,231	20.18%	612,140	527,753	84,387	13.79%	723,438	195,685
		IPT	-	-	-		-	-	-		-	-
Budget	**16**	OT	2,308	3,135	(827)	-35.84%	25,385	25,417	(32)	-0.13%	30,000	4,583
Actual	**13**	**Total**	**57,957**	**47,553**	**10,404**	**17.95%**	**637,524**	**553,170**	**84,355**	**13.23%**	**753,438**	**200,268**
Parking System	571	Regular	59,585	58,860	725	1.22%	655,433	641,949	13,484	2.06%	774,603	132,654
		IPT	3,923	2,026	1,897	48.37%	43,154	21,242	21,912	50.78%	51,000	29,758
Budget	**21**	OT	1,692	153	1,539	90.95%	18,615	10,903	7,712	41.43%	22,000	11,097
Actual	**21**	**Total**	**65,200**	**61,039**	**4,162**	**6.38%**	**717,203**	**674,094**	**43,108**	**6.01%**	**847,603**	**173,509**
Total		Regular	2,871,227	2,702,194	169,033	5.89%	32,603,356	31,368,357	1,234,999	3.79%	38,515,787	7,147,430
		IPT	27,880	11,803	16,077	57.66%	458,800	328,072	130,728	28.49%	621,400	206,242
		OT	360,927	351,129	9,798	2.71%	4,636,124	3,980,339	655,785	14.15%	5,456,966	1,477,269
Budget	**805**	Reimb.	(4,000)	(8,260)	4,260	-106.49%	(44,000)	(45,208)	1,208	-2.74%	(52,000)	(6,792)
Actual	**738**	**Total**	**3,256,034**	**3,056,866**	**199,168**	**6.12%**	**37,654,281**	**35,631,560**	**2,022,720**	**5.37%**	**44,542,153**	**8,824,149**

Vacancy Report:

City Collector	1	Public Works (all)	19	Homeland Security	1	Coliseum	3
Engineering	1	Police - Uniform	16	Parks & Recreation	1	**Total All**	**67**
Building Department	1	Police - Civilian	1	Cemetery	1		
Information Systems	2	Fire - Uniform	20	**Total General Fund**	**64**		

Prepared: 5/2/2024
Finance Director

Current Month covers 2 pay periods (3/24/2024 - 4/20/2024)
YTD covers 22 pay periods (6/18/2023 - 4/20/2024)

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: May 2, 2024
RE: April 2024 Financial Information, Charleston Municipal Court

TOTAL CITATIONS FILED: 952
Criminal Violations: 202
Traffic Violations: 750
Parking:
Building Search Warrants: 0

RESTITUTION COLLECTED (paid to victims): $332.00
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, 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

CHARLESTON MUNICIPAL COURT
Report For April 1, 2024 Thru April 30, 2024

Violations by Filed Date...

CRIMINAL		202	
TRAFFIC		750	
	Total Filed Violations		952

Completed Cases...

Paid Fine...			
CRIMINAL		7	
TRAFFIC		285	
	Total Paid Fines		292
Before Judge...			
CRIMINAL		2	
TRAFFIC		4	
	Total Before Judge		6
	Total Completed		298

Other Completed...

DISMISS- OFFICER NOT WITH CITY			
CRIMINAL		1	
TRAFFIC		3	
	Total		4
DISMISSED OFFICER FAIL TO PROS			
CRIMINAL		1	
TRAFFIC		0	
	Total		1
DISMISSED(PRESENTED INSURANCE)			
CRIMINAL		0	
TRAFFIC		77	
	Total		77
DISMISSED E-PROOF			
CRIMINAL		0	
TRAFFIC		1	
	Total		1
DISMISSED (PRESENTED DL)			
CRIMINAL		0	
TRAFFIC		20	
	Total		20
DISMISSED STORE CLOSED			
CRIMINAL		1	
TRAFFIC		0	

	Total		1
DISMISSED OFF FAIL TO PROV VIN			
CRIMINAL		0	
TRAFFIC		5	
	Total		5
DISMISSED (PROSECUTOR'S ORDER)			
CRIMINAL		4	
TRAFFIC		24	
	Total		28
Dismissed at Officers Request			
CRIMINAL		6	
TRAFFIC		45	
	Total		51
DISMISSED PRESENTED RECORDS			
CRIMINAL		0	
TRAFFIC		222	
	Total		222
DISMISSED AFTER PT DIVERSION			
CRIMINAL		24	
TRAFFIC		16	
	Total		40
Dismissed Pursuant to Plea			
CRIMINAL		45	
TRAFFIC		13	
	Total		58
DISMISSED VICTIM/WITNESS FTA			
CRIMINAL		6	
TRAFFIC		0	
	Total		6
DISMISSED WITHOUT PREJUDICE			
CRIMINAL		1	
TRAFFIC		8	
	Total		9
VOIDED DOCKET			
CRIMINAL		2	
TRAFFIC		10	
	Total		12
	Total Other Completed		535
	Grand Total Completed		833
	Net Difference Filed/Complete		119

Warrants...

Issued...

CRIMINAL		118	
TRAFFIC		35	
	Total Violations		153
	Total Warrants Issued		153

Cleared...

CRIMINAL		118	
TRAFFIC		20	
	Total Violations		138
	Total Warrants Cleared		138
	Change in Total Warrants		15

Other Paid Cases...

Paid Fine...

	Total Other Paid Fines	150

FINE	FINE	$18,532.00
LAWFND	LAW ENFORCE. TRAIN STATE	$3,706.00
LAWLOC	LAW ENFORCE. TRAIN (LOCAL)	$1,490.00
CVC	CRIME VICTIM'S FUND	$2,584.00
ADMIN	ADMINISTRATIVE COST	$634.00
JAILF	REGIONAL JAIL CORR.	$12,479.00
CCF	COMMUNITY CORRECTIONS FUND	$230.00
REST	RESTITUTION	$332.00
OP	OVER PAYMENT	$1,088.00-
PCADM	PC ADMIN FEE	$25.00
BF	BOND FORFEITURE	$500.00

Total Fees/Fines Paid $39,424.00

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 <u>not</u> indicative of the case volume in Municipal Court. Rather, this information reflects payment status/coding for cases.

UNAUDITED

City of Charleston

Coliseum & Convention Center

Financial Statements for the Nine-Month Period Ended March 31, 2024

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

City of Charleston

Coliseum & Convention Center

Financial Statements for the One-Month Period Ended July 31, 2023

UNAUDITED

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	630,678
Cash with Fiscal Agent		4,050
Accounts Receivable		117,011
Due From Other Funds		-
Prepaid Insurance & Flexible Spending		5,013
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		94,323
Revenue Bond Covenant Accounts		486,955
Total Current Assets		1,338,030
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		409,660
Capital Assets Being Depreciated:		
Buildings		125,725,584
Other Improvements		998,567
Machinery and Equipment		1,640,270
Less Accumulated Depreciation		(37,618,531)
Total Capital Assets (Net of Accumulated Depreciation)		91,455,550
Total Noncurrent Assets		91,455,550
Total Assets	$	92,793,580
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		25,570
	$	292,840
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	96,344
Due to Other Funds		27,919
Due to Component Unit		-
Union Technicians Payable		(3,963)
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		-
Compensated Absences		42,162
Consumer Sales Taxes Payable		(5,636)
Customer Deposits Payable		133,891
Revenue Bonds Payable-Current		635,000
Accrued Interest Payable		10,630
Total Current Liabilities		936,447
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		388,727
Other Post Employment Benefits		1,557,773
Total Noncurrent Liabilities		1,946,500
Total Liabilities		2,882,947
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	845,578
Unearned Earned Revenue		300
		845,878
NET POSITION		
Net Investment in Capital Assets		90,457,393
Restricted for Debt Service		486,955
Unrestricted		(1,586,753)
Total Net Position	$	89,357,595

UNAUDITED

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the One-Month Period Ended July 31, 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	$ 2,616,116	$ 162,566	$ 162,566	6.21%	8.33%	$ (55,356)	$ 55,623	$ 106,943	$ 2,453,550	93.79%
Commissions	425,000	1,752	1,752	0.41%	8.33%	(33,651)	100	1,652	423,248	99.59%
Parking Lot	155,000	2,385	2,385	1.54%	8.33%	(10,527)	2,698	(313)	152,615	98.46%
Centerplate	976,981	-	-	0.00%	8.33%	(81,383)	-	-	976,981	100.00%
Patron Services	250,000	3,790	3,790	1.52%	8.33%	(17,035)	705	3,085	246,210	98.48%
Security	65,000	2,707	2,707	4.16%	8.33%	(2,708)	507	2,200	62,293	95.84%
Advertising	335,000	-	-	0.00%	8.33%	(27,906)	-	-	335,000	100.00%
Spotlight Rental	210,000	-	-	0.00%	8.33%	(17,493)	-	-	210,000	100.00%
Power Usage	65,000	900	900	1.38%	8.33%	(4,515)	-	900	64,100	98.62%
Table Cover/Drapes	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Public Address System	-	-	-	0.00%	0.00%	-	100	(100)	-	0.00%
Staging	-	-	-	0.00%	0.00%	-	100	(100)	-	0.00%
Booth Rental	95,000	-	-	0.00%	8.33%	(7,914)	-	-	95,000	100.00%
Piano Rental	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Table Rental	-	-	-	0.00%	0.00%	-	80	(80)	-	0.00%
Miscellaneous	12,000	335	335	2.79%	8.33%	(665)	70	265	11,665	97.21%
Building Damages	2,000	-	-	0.00%	8.33%	(167)	-	-	2,000	100.00%
Telephone Rental	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
A.V. Equipment	175,000	1,300	1,300	0.74%	8.33%	(13,278)	(672)	1,972	173,700	99.26%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Contributions From Other Entities	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Drayage	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL OPERATING REVENUES	5,382,097	175,735	175,735	3.27%	8.33%	(272,594)	59,311	116,424	5,206,362	96.73%
NONOPERATING REVENUES										
Interest	108,000	3,921	3,921	3.63%	8.33%	(5,075)	564	3,357	104,079	96.37%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%		-			
Capital Improvement Fees	309,559	1,891	1,891	0.61%	8.33%		652			
Centerplate	-	(17,469)	(17,469)	#DIV/0!	0.00%	(17,469)	2,903	(20,372)	17,469	
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	417,559	(11,657)	(11,657)	-2.79%	8.33%	(46,440)	4,119	(15,776)	429,216	102.79%
TOTAL REVENUES	5,799,656	164,078	164,078	2.83%	8.33%	(319,033)	63,430	100,648	5,635,578	97.17%
EXPENSES (SCHEDULE ATTACHED)	6,742,656	667,389	667,389	9.90%	8.31%	107,074	568,030	99,359	6,075,267	90.10%
NET INCOME	(943,000)	(503,311)	(503,311)	0.00%	8.33%	(424,759)	(504,600)	1,289	(439,689)	
Transfers In-General Fund	1,378,000	84,907	84,907	6.16%	8.33%	(29,880)	85,729	(822)	1,293,093	93.84%
Transfers In-Coal Severance	200,000	25,250	25,250	12.63%	8.33%	8,590	46,644	(21,394)	174,750	87.38%
Transfers In-Civic Center Project	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Transfers In-Civic Center Improvement Fund	-	(4,480)	(4,480)	0.00%	8.33%	(4,480)	-	(4,480)	4,480	0.00%
Transfers In-Capital Contribution	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	8.33%	-	(2,500)	2,500	-	0.00%
Total Transfers In (Out)	$ 1,578,000	$ 105,677	$ 105,677	6.70%	8.33%	$ (25,770)	$ 129,873	$ (24,196)	$ 1,472,323	93.30%
Change in Net Position			(397,634)							
Total Net Position-Beginning			$ 89,755,229							
Total Net Position-Ending			$ 89,357,595							

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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 One-Month Period Ended July 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	$ 753,438	$ 28,396	$ 28,396	3.77%	8.33%	$ (34,365)	$ 31,055	$ (2,659)	$ 725,042	96.23%
FICA	57,638	2,104	2,104	3.65%	8.33%	(2,699)	2,280	(176)	55,534	96.35%
Medical and Life Insurance	143,296	13,401	13,401	9.35%	8.33%	1,464	12,061	1,340	129,895	90.65%
Retirement	67,809	2,556	2,556	3.77%	8.33%	(3,092)	2,795	(239)	65,253	96.23%
Dental/Optical Insurance	7,776	549	549	7.06%	8.33%	(99)	3,182	(2,633)	7,227	92.94%
Insurance-Payroll Deduction	(18,000)	(1,804)	(1,804)	0.00%	8.33%	(305)	(2,285)	481	(16,196)	89.98%
OPEB	20,000	-	-	0.00%	8.33%	(1,666)	-	-	20,000	100.00%
	1,031,957	45,202	45,202	4.38%	8.33%	(40,765)	49,088	(3,886)	986,755	95.62%
CONTRACTUAL SERVICES										
Telephone	35,000	2,414	2,414	6.90%	8.33%	(502)	2,424	(10)	32,586	93.10%
Telephone - Municipal Auditorium	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Printing	3,500	-	-	0.00%	8.33%	(292)	-	-	3,500	100.00%
Utilities	979,000	21	21	0.00%	8.33%	(81,530)	2,295	(2,274)	978,979	100.00%
Utilities - Municipal Auditorium	90,000	-	-	0.00%	8.33%	(7,497)	440	(440)	90,000	100.00%
Travel	18,000	-	-	0.00%	8.33%	(1,499)	-	-	18,000	100.00%
Maintenance & Repair-Building & Grounds	80,000	-	-	0.00%	8.33%	(6,664)	2,765	(2,765)	80,000	100.00%
Maintenance & Repair-B & G - Municipal Auditorium	20,000	-	-	0.00%	8.33%	(1,666)	-	-	20,000	100.00%
Maintenance & Repair-Equipment	75,000	506	506	0.67%	8.33%	(5,742)	-	506	74,494	99.33%
Maintenance & Repair-Equipment - Municipal Auditorium	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	3,200	-	-	0.00%	8.33%	(267)	-	-	3,200	100.00%
OVG Operations	1,959,122	98,650	98,650	5.04%	8.33%	(64,545)	49,775	48,875	1,860,472	94.96%
OVG Management Fee	182,521	14,349	14,349	7.86%	8.33%	(855)	-	14,349	168,172	92.14%
OVG Performance fee	322,320	-	-	0.00%	8.33%	(26,849)	-	-	322,320	100.00%
OVG Qualitation Fee	30,000	-	-	0.00%	8.33%	(2,499)	-	-	30,000	100.00%
Building & Equipment Rents	119,040	(8,681)	(8,681)	-7.29%	8.33%	(18,597)	3,767	(12,448)	127,721	107.29%
Building & Equipment Rents - Municipal Auditorium	960	-	-	0.00%	8.33%	(80)	-	-	960	100.00%
Advertising/Legal Publications	75,000	1,862	1,862	2.48%	8.33%	(4,386)	8,411	(6,549)	73,138	97.52%
Training	4,000	-	-	0.00%	8.33%	(333)	-	-	4,000	100.00%
Dues and Subscriptions	3,300	-	-	0.00%	8.33%	(275)	200	(200)	3,300	100.00%
Workers Compensation & Unemployment Costs	14,992	396	396	2.64%	8.33%	(853)	-	396	14,596	97.36%
Insurance and Bonds	325,000	42,394	42,394	13.04%	8.33%	15,322	14,647	27,747	282,606	86.96%
Contracted Services	630,000	52,187	52,187	8.28%	8.33%	(292)	24,200	27,987	577,813	91.72%
Contracted Services - Municipal Auditorium	500	-	-	0.00%	8.33%	(42)	-	-	500	100.00%
	4,970,455	204,098	204,098	4.11%	8.33%	(209,941)	108,924	95,174	4,766,357	95.89%
COMMODITIES										
Materials and Supplies	330,000	13,321	13,321	4.04%	8.33%	(14,168)	3,640	9,681	316,679	95.96%
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	35,000	798	798	2.28%	8.33%	(2,118)	673	125	34,202	97.72%
	387,500	14,119	14,119	3.64%	8.33%	(18,160)	4,313	9,806	373,381	96.36%
Total Operating Expenses	6,389,912	263,419	263,419	4.12%	8.33%	(268,871)	162,325	101,094	6,126,493	95.88%
Depreciation	-	397,419	397,419	0.00%	0.00%	397,419	396,960	459	(397,419)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	6,389,912	660,838	660,838	10.34%	4.17%	394,693	559,285	101,553	5,729,074	89.66%
NONOPERATING EXPENSES										
Other Interest	-	2,749	2,749	0.00%	0.00%	2,749	2,509	240	(2,749)	0.00%
Interest on Bonds	38,675	3,802	3,802	9.83%	8.33%	580	6,236	(2,434)	34,873	90.17%
Bond Service Charges	4,510	-	-	0.00%	8.33%	(376)	-	-	4,510	100.00%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	43,185	6,551	6,551	15.17%	8.33%	2,954	8,745	(2,194)	36,634	84.83%
TOTAL EXPENSES	6,433,097	667,389	667,389	10.37%	6.25%	265,479	568,030	99,359	5,765,708	89.63%
Transfers Out	309,559	-	-	0.00%	8.33%	(25,786)	-	-	309,559	100.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,742,656	$ 667,389	$ 667,389	9.90%	6.25%	$ 246,139	$ 568,030	$ 99,359	$ 6,075,267	90.10%

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, 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%	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, 2023	$ -	$ -	$ -	0.00%	8.33%	$ -	$ -	$ -	$ -	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 539,354
Payments to Suppliers		(359,402)
Payments to Employees		(72,337)
Internal Activity Receipts/Payments to Other Funds		(187,831)
Net Cash Provided (Used) By Operating Activities		(80,216)
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		84,907
Transfers From Coal Severance Fund for Debt Service Payments		25,250
Transfer From Civic Center Project		
Transfers From Civic Center Capital Improvements Fund		-
Transfer to Civic Center Capital Improvement Fund		(4,480)
Transfers from Civic Center Grant Fund		-
Energy Rebates for Capital Lighting Upgrades		-
Transfers GF-Health Care		-
General Fund Subsidy		-
Insurance Claims		-
Capital Improvement fees		1,891
Centerplate		(17,469)
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		90,099
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		3,921
Net Cash Provided (Used) By Investing Activities		3,921
Net Increase (Decrease) In Cash And Cash Equivalents		13,804
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $419,459)		1,107,879
Cash and Cash Equivalents, End of One-Month Period (Including Restricted Assets of $ 486,955)		$ 1,121,683
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (485,103)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	397,419	
(Increase) Decrease in Due From Other Funds	5,899	
(Increase) Decrease in Accounts Receivable	346,150	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	17,469	
Increase (Decrease) in Advance Payment	-	
Increase (Decrease) In Accounts Payable	(126,124)	
Increase (Decrease) In Salaries & Benefits Payable	(27,135)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	(8,168)	
Increase (Decrease) In Due To Other Funds	(193,730)	
Increase (Decrease) in Due To Component Unit	(6,893)	
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		404,887
Net Cash Provided (Used) By Operating Activities		$ (80,216)

Noncash Investing, Capital, and Financing Activities:

City of Charleston

Coliseum & Convention Center

Financial Statements for the Two-Month Period Ended August 31, 2023

UNAUDITED

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

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 575,373
Cash with Fiscal Agent	4,050
Accounts Receivable	12,739
Due From Other Funds	-
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	107,599
Revenue Bond Covenant Accounts	533,396
Total Current Assets	1,238,170
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	416,034
Capital Assets Being Depreciated:	
Buildings	125,730,156
Other Improvements	998,567
Machinery and Equipment	1,640,270
Less Accumulated Depreciation	(38,015,968)
Total Capital Assets (Net of Accumulated Depreciation)	91,069,059
Total Noncurrent Assets	91,069,059
Total Assets	$ 92,307,229
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 267,270
Loss on Refunding of Debt	23,972
	291,242
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 39,608
Due to Other Funds	43,091
Due to Component Unit	
Union Technicians Payable	(5,407)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	42,164
Consumer Sales Taxes Payable	(4,395)
Customer Deposits Payable	133,891
Revenue Bonds Payable-Current	635,000
Accrued Interest Payable	14,430
Total Current Liabilities	898,482
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	389,877
Other Post Employment Benefits	1,557,773
Total Noncurrent Liabilities	1,947,650
Total Liabilities	2,846,132
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 845,578
Unearned Earned Revenue	300
	845,878
NET POSITION	
Net Investment in Capital Assets	90,068,154
Restricted for Debt Service	533,396
Unrestricted	(1,695,089)
Total Net Position	$ 88,906,461

UNAUDITED

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Two-Month Period Ended August 31, 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	$ 2,616,116	$ 111,916	$ 274,483	10.49%	16.67%	$ (161,624)	$ 301,800	$ (27,317)	$ 2,341,633	89.51%
Commissions	425,000	9,141	10,893	2.56%	16.67%	(59,955)	10,841	52	414,107	97.44%
Parking Lot	155,000	736	3,121	2.01%	16.67%	(22,718)	8,071	(4,950)	151,879	97.99%
Centerplate	976,981	63,457	63,456	6.50%	16.67%	(99,407)	157,438	(93,982)	913,525	93.50%
Patron Services	250,000	6,480	10,270	4.11%	16.67%	(31,405)	18,384	(8,114)	239,730	95.89%
Security	65,000	-	2,707	4.16%	16.67%	(8,129)	7,801	(5,094)	62,293	95.84%
Advertising	335,000	32,500	32,500	9.70%	16.67%	(23,345)	-	32,500	302,500	90.30%
Spotlight Rental	210,000	-	-	0.00%	16.67%	(35,007)	181	(181)	210,000	100.00%
Power Usage	65,000	1,149	2,050	3.15%	16.67%	(8,786)	2,520	(470)	62,950	96.85%
Table Cover/Drapes	-	13	13	0.00%	0.00%	13	500	(487)	(13)	0.00%
Public Address System	-	-	-	0.00%	0.00%	-	2,500	(2,500)	-	0.00%
Staging	-	-	-	0.00%	0.00%	-	280	(280)	-	0.00%
Booth Rental	95,000	-	-	0.00%	16.67%	(15,837)	168	(168)	95,000	100.00%
Piano Rental	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Table Rental	-	13	13	0.00%	0.00%	13	580	(567)	(13)	0.00%
Miscellaneous	12,000	372	707	5.89%	16.67%	(1,293)	1,111	(404)	11,293	94.11%
Building Damages	2,000	-	-	0.00%	16.67%	(333)	-	-	2,000	100.00%
Telephone Rental	-	750	750	0.00%	0.00%	750	250	500	(750)	0.00%
A.V. Equipment	175,000	909	2,209	1.26%	16.67%	(26,964)	10,862	(8,653)	172,791	98.74%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	-	-	-	0.00%	0.00%	-	500	(500)	-	0.00%
TOTAL OPERATING REVENUES	5,382,097	227,436	403,172	7.49%	16.67%	(494,024)	523,787	(120,615)	4,978,925	92.51%
NONOPERATING REVENUES										
	-	-	-							
Interest	108,000	4,392	8,313	7.70%	16.67%	(9,691)	1,518	6,795	99,687	92.30%
Energy Rebates	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	
Capital Improvement Fees	309,559	1,110	3,001	0.97%	16.67%		2,466	535	306,558	
Centerplate	-	13,276	(4,193)	#DIV/0!	0.00%	(4,193)	(1,774)	(2,419)	4,193	
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	417,559	18,778	7,121	1.71%	16.67%	(62,486)	2,210	4,911	410,438	98.29%
TOTAL REVENUES	5,799,656	246,214	410,293	7.07%	16.67%	(556,510)	525,997	(115,704)	5,389,363	92.93%
EXPENSES (SCHEDULE ATTACHED)	6,731,905	801,665	1,469,053	21.82%	16.76%	340,786	1,430,856	38,197	5,262,852	78.18%
NET INCOME	(932,249)	(555,451)	(1,058,760)			(1,058,760)	(904,859)	(153,901)	126,511	
Transfers In-General Fund	1,136,110	19,131	104,038	9.16%	16.67%	(85,352)	134,077	(30,039)	1,032,072	90.84%
Transfers In-Coal Severance	206,556	25,250	50,500	24.45%	16.67%	16,067	64,484	(13,984)	156,056	75.55%
Transfers In-Civic Center Project	-	49,080	49,080	0.00%	0.00%	49,080	-	49,080	(49,080)	0.00%
Transfers In-Civic Center Improvement Fund	-	10,854	6,374	0.00%	16.67%	6,374	-	6,374	(6,374)	0.00%
Transfers In-Capital Contribution	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 1,342,666	$ 104,315	$ 209,992	15.64%	16.67%	$ (13,830)	$ 198,561	$ 11,431	$ 1,132,674	84.36%
Change in Net Position			(848,768)							
Total Net Position-Beginning			$ 89,755,229							
Total Net Position-Ending			$ 88,906,461							

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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 Two-Month Period Ended August 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	$ 753,438	$ 49,041	$ 77,438	10.28%	16.67%	$ (48,160)	$ 84,177	$ (6,739)	$ 676,000	89.72%
FICA	57,638	3,589	5,693	9.88%	16.67%	(3,915)	6,146	(453)	51,945	90.12%
Medical and Life Insurance	143,296	13,150	26,551	18.53%	16.67%	2,664	23,386	3,165	116,745	81.47%
Retirement	67,809	4,414	6,969	10.28%	16.67%	(4,335)	7,576	(607)	60,840	89.72%
Dental/Optical Insurance	7,776	222	771	9.92%	16.67%	(525)	3,670	(2,899)	7,005	90.08%
Insurance-Payroll Deduction	(18,000)	(1,804)	(3,608)	0.00%	16.67%	(607)	(4,570)	962	(14,392)	79.96%
OPEB	20,000	-	-	0.00%	16.67%	(3,334)	-	-	20,000	100.00%
	1,031,957	68,612	113,814	11.03%	16.67%	(58,213)	120,385	(6,571)	918,143	88.97%
CONTRACTUAL SERVICES										
Telephone	35,000	2,713	5,127	14.65%	16.67%	(708)	5,169	(42)	29,873	85.35%
Telephone - Municipal Auditorium	-	58	58	0.00%	0.00%	58	-	58	(58)	0.00%
Printing	3,500	-	-	0.00%	16.67%	(583)	-	-	3,500	100.00%
Utilities	979,000	78,172	78,193	7.99%	16.67%	(85,006)	73,560	4,633	900,807	92.01%
Utilities - Municipal Auditorium	90,000	6,439	6,439	7.15%	16.67%	(8,564)	6,700	(261)	83,561	92.85%
Travel	18,000	-	-	0.00%	16.67%	(3,001)	-	-	18,000	100.00%
Maintenance & Repair-Building & Grounds	80,000	722	722	0.90%	16.67%	(12,614)	675	47	79,278	99.10%
Maintenance & Repair-B & G - Municipal Auditorium	20,000	-	-	0.00%	16.67%	(3,334)	-	-	20,000	100.00%
Maintenance & Repair-Equipment	75,000	1,330	1,836	2.45%	16.67%	(10,667)	9,780	(7,944)	73,164	97.55%
Maintenance & Repair-Equipment - Municipal Auditorium	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Postage	3,200	28	28	0.88%	16.67%	(505)	212	(184)	3,172	99.13%
OVG Operations	1,959,122	148,658	247,308	12.62%	16.67%	(79,278)	204,696	42,612	1,711,814	87.38%
OVG Management Fee	182,521	14,823	29,172	15.98%	16.67%	(1,254)	-	29,172	153,349	84.02%
OVG Performance fee	322,320	-	-	0.00%	16.67%	(53,731)	-	-	322,320	100.00%
OVG Qualitation Fee	30,000	-	-	0.00%	16.67%	(5,001)	-	-	30,000	100.00%
Building & Equipment Rents	119,040	13,709	5,028	4.22%	16.67%	(14,816)	9,765	(4,737)	114,012	95.78%
Building & Equipment Rents - Municipal Auditorium	960	-	-	0.00%	16.67%	(160)	-	-	960	100.00%
Advertising/Legal Publications	75,000	10,885	12,747	17.00%	16.67%	245	11,717	1,030	62,253	83.00%
Training	4,000	-	-	0.00%	16.67%	(667)	-	-	4,000	100.00%
Dues and Subscriptions	3,300	85	85	2.58%	16.67%	(465)	200	(115)	3,215	97.42%
Workers Compensation & Unemployment Costs	14,992	1,800	2,197	14.65%	16.67%	(302)	-	2,197	12,795	85.35%
Insurance and Bonds	325,000	-	42,394	13.04%	16.67%	(11,784)	14,647	27,747	282,606	86.96%
Contracted Services	630,000	26,564	78,751	12.50%	16.67%	(26,270)	120,881	(42,130)	551,249	87.50%
Contracted Services - Municipal Auditorium	500	-	-	0.00%	16.67%	(83)	-	-	500	100.00%
	4,970,455	305,986	510,085	10.26%	16.67%	(318,490)	458,002	52,083	4,460,370	89.74%
COMMODITIES										
Materials and Supplies	330,000	21,433	34,754	10.53%	16.67%	(20,257)	33,829	925	295,246	89.47%
Materials and Supplies - Municipal Auditorium	20,000	-	-	0.00%	16.67%	(3,334)	-	-	20,000	100.00%
Gasoline and Oil	2,500	-	-	0.00%	16.67%	(417)	-	-	2,500	100.00%
Uniforms	35,000	1,646	2,443	6.98%	16.67%	(3,392)	4,230	(1,787)	32,557	93.02%
	387,500	23,079	37,197	9.60%	16.67%	(27,399)	38,059	(862)	350,303	90.40%
Total Operating Expenses	6,389,912	397,677	661,096	10.35%	16.67%	(404,102)	616,446	44,650	5,728,816	89.65%
Depreciation	-	397,438	794,857	0.00%	0.00%	794,857	793,921	936	(794,857)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	6,389,912	795,115	1,455,953	22.79%	8.34%	923,354	1,410,367	45,586	4,933,959	77.21%
NONOPERATING EXPENSES										
Other Interest	-	2,748	5,497	0.00%	0.00%	5,497	5,018	479	(5,497)	0.00%
Interest on Bonds	27,924	3,802	7,603	27.23%	16.67%	2,948	12,471	(4,868)	20,321	72.77%
Bond Service Charges	4,510	-	-	0.00%	16.67%	(752)	3,000	(3,000)	4,510	100.00%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	32,434	6,550	13,100	40.39%	16.67%	7,693	20,489	(7,389)	19,334	59.61%
TOTAL EXPENSES	6,422,346	801,665	1,469,053	22.87%	12.50%	666,099	1,430,856	38,197	4,953,293	77.13%
Transfers Out	309,559	-	-	0.00%	0.00%	-	-	-	309,559	100.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,731,905	$ 801,665	$ 1,469,053	21.82%	12.50%	$ 627,397	$ 1,430,856	$ 38,197	$ 5,262,852	78.18%

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, 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%	16.67%	-	$ -	$ -	$ -	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	16.67%	-	-	$ -	-	0.00%
Building Improvements	-	4,572	4,572	0.00%	16.67%	4,572	-	4,572	(4,572)	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Construction in Progress	-	6,374	6,374	0.00%	16.67%	6,374	-	6,374	(6,374)	0.00%
Total Capital Outlay for the 1st-Month Period Ended August 31, 2023	$ -	$ 10,946	$ 10,946	0.00%	16.67%	$ 10,946	$ -	$ 10,946	$ (10,946)	0.00%

UNAUDITED

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 857,786
Payments to Suppliers		(745,405)
Payments to Employees		(140,949)
Internal Activity Receipts/Payments to Other Funds		(172,659)
Net Cash Provided (Used) By Operating Activities		(201,227)
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		104,038
Transfers From Coal Severance Fund for Debt Service Payments		50,500
Transfer From Civic Center Project		49,080
Transfers From Civic Center Capital Improvements Fund		6,374
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		3,001
Centerplate		(4,193)
Interest And Fees Paid On Capital Debt		-
Principal Paid On Capital Debt		
Acquisition and Construction of Capital Assets		(10,946)
Proceeds from Sale of Capital Asset		
Net Cash Provided (Used) By Capital and Related Financing Activities		197,854
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		8,313
Net Cash Provided (Used) By Investing Activities		8,313
Net Increase (Decrease) In Cash And Cash Equivalents		4,940
Cash and Cash Equivalents, Beginning of Two-Month Period (Including Restricted Assets of $419,459)		1,107,879
Cash and Cash Equivalents, End of Two-Month Period (Including Restricted Assets of $ 533,396)		$ 1,112,819
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (1,052,781)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	794,857	
(Increase) Decrease in Due From Other Funds	5,899	
(Increase) Decrease in Accounts Receivable	450,421	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	4,193	
Increase (Decrease) in Advance Payment	-	
Increase (Decrease) In Accounts Payable	(182,859)	
Increase (Decrease) In Salaries & Benefits Payable	(27,135)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	(8,371)	
Increase (Decrease) In Due To Other Funds	(178,558)	
Increase (Decrease) in Due To Component Unit	(6,893)	
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		851,554
Net Cash Provided (Used) By Operating Activities		$ (201,227)

Noncash Investing, Capital, and Financing Activities:

City of Charleston

Coliseum & Convention Center

Financial Statements for the Three-Month Period Ended September 30, 2023

UNAUDITED

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
September 30, 2023

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 271,194
Cash with Fiscal Agent	4,050
Accounts Receivable	(2,200)
Due From Other Funds	-
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	107,478
Revenue Bond Covenant Accounts	328,390
Total Current Assets	713,925
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	416,034
Capital Assets Being Depreciated:	
Buildings	125,733,973
Other Improvements	998,567
Machinery and Equipment	1,640,270
Less Accumulated Depreciation	(38,413,422)
Total Capital Assets (Net of Accumulated Depreciation)	90,675,422
Total Noncurrent Assets	90,675,422
Total Assets	$ 91,389,347
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 267,270
Loss on Refunding of Debt	22,374
	289,644
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ -
Due to Other Funds	58,712
Due to Component Unit	-
Union Technicians Payable	(3,532)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	42,164
Consumer Sales Taxes Payable	955
Customer Deposits Payable	-
Revenue Bonds Payable-Current	390,000
Accrued Interest Payable	10,785
Total Current Liabilities	499,184
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	391,027
Other Post Employment Benefits	1,557,773
Total Noncurrent Liabilities	1,948,800
Total Liabilities	2,447,984
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 845,578
Unearned Earned Revenue	300
	845,878
NET POSITION	
Net Investment in Capital Assets	89,916,769
Restricted for Debt Service	328,390
Unrestricted	(1,860,030)
Total Net Position	$ 88,385,129

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, 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	$ 2,616,116	$ 222,863	$ 497,345	19.01%	25.00%	$ (156,684)	$ 378,694	$ 118,651	$ 2,118,771	80.99%
Commissions	425,000	3,655	14,548	3.42%	25.00%	(91,702)	24,663	(10,115)	410,452	96.58%
Parking Lot	155,000	3,781	6,902	4.45%	25.00%	(31,848)	13,937	(7,035)	148,098	95.55%
Centerplate	976,981	7,507	70,963	7.26%	25.00%	(173,282)	203,926	(132,963)	906,018	92.74%
Patron Services	250,000	3,358	13,627	5.45%	25.00%	(48,873)	21,687	(8,060)	236,373	94.55%
Security	65,000	3,218	5,925	9.12%	25.00%	(10,325)	10,401	(4,476)	59,075	90.88%
Advertising	335,000	12,500	45,000	13.43%	25.00%	(38,750)	29,036	15,964	290,000	86.57%
Spotlight Rental	210,000	3,000	3,000	1.43%	25.00%	(49,500)	1,301	1,699	207,000	98.57%
Power Usage	65,000	1,689	3,739	5.75%	25.00%	(12,511)	4,460	(721)	61,261	94.25%
Table Cover/Drapes	-	1,575	1,588	0.00%	0.00%	1,588	(350)	1,938	(1,588)	0.00%
Public Address System	-	4,510	4,510	0.00%	0.00%	4,510	2,250	2,260	(4,510)	0.00%
Staging	-	770	770	0.00%	0.00%	770	(310)	1,080	(770)	0.00%
Booth Rental	95,000	5,870	5,870	6.18%	25.00%	(17,880)	2,682	3,188	89,130	93.82%
Piano Rental	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Table Rental	-	1,365	1,378	0.00%	0.00%	1,378	(1,850)	3,228	(1,378)	0.00%
Miscellaneous	12,000	95	802	6.68%	25.00%	(2,198)	1,391	(589)	11,198	93.32%
Building Damages	2,000	-	-	0.00%	25.00%	(500)	-	-	2,000	100.00%
Telephone Rental	-	125	875	0.00%	0.00%	875	125	750	(875)	0.00%
A.V. Equipment	175,000	13,812	16,021	9.15%	25.00%	(27,729)	14,411	1,610	158,979	90.85%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	-	-	-	0.00%	0.00%	-	45	(45)	-	0.00%
Contributions From Other Entities	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Drayage	-	-	-	0.00%	0.00%	-	500	(500)	-	0.00%
TOTAL OPERATING REVENUES	5,382,097	289,693	692,863	12.87%	25.00%	(652,661)	706,999	(14,136)	4,689,234	87.13%
NONOPERATING REVENUES										
Interest	108,000	4,031	12,344	11.43%	25.00%	(14,656)	2,722	9,622	95,656	88.57%
Energy Rebates	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	
Capital Improvement Fees	309,559	2,942	5,943	1.92%	25.00%		10,319	(4,376)	303,616	
Centerplate	-	(121)	(4,314)	#DIV/0!	0.00%	(4,314)	(5,244)	930	4,314	
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	417,559	6,852	13,973	3.35%	25.00%	(90,417)	7,797	6,176	403,586	96.65%
TOTAL REVENUES	5,799,656	296,545	706,836	12.19%	25.00%	(743,078)	714,796	(7,960)	5,092,820	87.81%
EXPENSES (SCHEDULE ATTACHED)	6,731,905	863,599	2,332,653	34.65%	25.07%	644,964	2,313,731	18,922	4,399,252	65.35%
NET INCOME	(932,249)	(567,054)	(1,625,817)	0.00%	25.00%	(1,392,755)	(1,598,935)	(26,882)	693,568	0.00%
Transfers In-General Fund	1,136,110	38,381	142,420	12.54%	25.00%	(141,608)	200,263	(57,843)	993,690	87.46%
Transfers In-Coal Severance	206,556	6,000	56,500	27.35%	25.00%	4,861	64,484	(7,984)	150,056	72.65%
Transfers In-Civic Center Project	-	1,343	50,423	0.00%	25.00%	50,423	-	50,423	(50,423)	0.00%
Transfers In-Civic Center Grant Fund	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Transfers In-Capital Improvement Fund	-	-	6,374	0.00%	25.00%	6,374	45,354	(38,980)	(6,374)	0.00%
Transfers Out-CC Capital Improvement Fund			-	0.00%	25.00%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 1,342,666	$ 45,724	$ 255,717	19.05%	25.00%	$ (79,950)	$ 310,101	$ (54,384)	$ 1,086,949	80.95%
Change in Net Position			(1,370,100)							
Total Net Position-Beginning			$ 89,755,229							
Total Net Position-Ending			$ 88,385,129							

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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 Three-Month Period Ended September 30, 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	$ 753,438	$ 78,108	$ 155,546	20.64%	25.00%	$ (32,814)	$ 162,870	$ (7,324)	$ 597,892	79.36%
FICA	57,638	5,805	11,497	19.95%	25.00%	(2,913)	11,966	(469)	46,141	80.05%
Medical and Life Insurance	143,296	12,788	39,339	27.45%	25.00%	3,515	34,632	4,707	103,957	72.55%
Retirement	67,809	7,030	13,999	20.64%	25.00%	(2,953)	14,658	(659)	53,810	79.36%
Dental/Optical Insurance	7,776	300	1,072	13.79%	25.00%	(872)	4,142	(3,070)	6,704	86.21%
Insurance-Payroll Deduction	(18,000)	(1,879)	(5,487)	0.00%	25.00%	(987)	(6,854)	1,367	(12,513)	69.52%
OPEB	20,000	-	-	0.00%	25.00%	(5,000)	-	-	20,000	100.00%
	1,031,957	102,152	215,966	20.93%	25.00%	(42,023)	221,414	(5,448)	815,991	79.07%
CONTRACTUAL SERVICES										
Telephone	35,000	2,416	7,544	21.55%	25.00%	(1,206)	7,902	(358)	27,456	78.45%
Telephone - Municipal Auditorium	-	58	116	0.00%	0.00%	116	59	57	(116)	0.00%
Printing	3,500	-	-	0.00%	25.00%	(875)	-	-	3,500	100.00%
Utilities	979,000	80,626	158,820	16.22%	25.00%	(85,930)	149,487	9,333	820,180	83.78%
Utilities - Municipal Auditorium	90,000	5,592	12,031	13.37%	25.00%	(10,469)	14,938	(2,907)	77,969	86.63%
Travel	18,000	842	842	4.68%	25.00%	(3,658)	801	41	17,158	95.32%
Maintenance & Repair-Building & Grounds	80,000	6,312	7,034	8.79%	25.00%	(12,966)	1,975	5,059	72,966	91.21%
Maintenance & Repair-B & G - Municipal Aud	20,000	341	341	1.71%	25.00%	(4,659)	-	341	19,659	98.30%
Maintenance & Repair-Equipment	75,000	3,084	4,920	6.56%	25.00%	(13,830)	9,780	(4,860)	70,080	93.44%
Maintenance & Repair-Equipment - Municipa	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Postage	3,200	35	63	1.97%	25.00%	(737)	212	(149)	3,137	98.03%
OVG Operations	1,959,122	144,953	392,261	20.02%	25.00%	(97,520)	374,802	17,459	1,566,861	79.98%
OVG Management Fee	182,521	14,823	43,994	24.10%	25.00%	(1,636)	-	43,994	138,527	75.90%
OVG Performance fee	322,320	-	-	0.00%	25.00%	(80,580)	-	-	322,320	100.00%
OVG Qualitation Fee	30,000	-	-	0.00%	25.00%	(7,500)	-	-	30,000	100.00%
Building & Equipment Rents	119,040	9,800	14,827	12.46%	25.00%	(14,933)	19,869	(5,042)	104,213	87.54%
Building & Equipment Rents - Municipal Audi	960	-	-	0.00%	25.00%	(240)	-	-	960	100.00%
Advertising/Legal Publications	75,000	16,304	29,050	38.73%	25.00%	10,300	17,606	11,444	45,950	61.27%
Training	4,000	-	-	0.00%	25.00%	(1,000)	-	-	4,000	100.00%
Dues and Subscriptions	3,300	-	85	2.58%	25.00%	(740)	200	(115)	3,215	97.42%
Workers Compensation & Unemployment Co	14,992	2,532	4,729	31.54%	25.00%	981	-	4,729	10,263	68.46%
Insurance and Bonds	325,000	-	42,394	13.04%	25.00%	(38,856)	62,376	(19,982)	282,606	86.96%
Contracted Services	630,000	32,887	111,637	17.72%	25.00%	(45,863)	147,679	(36,042)	518,363	82.28%
Contracted Services - Municipal Auditorium	500	3,118	3,118	623.60%	25.00%	2,993	-	3,118	(2,618)	-523.60%
	4,970,455	323,723	833,806	16.78%	25.00%	(408,808)	807,686	26,120	4,136,649	83.22%
COMMODITIES										
Materials and Supplies	330,000	27,320	62,075	18.81%	25.00%	(20,425)	58,723	3,352	267,925	81.19%
Materials and Supplies - Municipal Auditoriur	20,000	-	-	0.00%	25.00%	(5,000)	-	-	20,000	100.00%
Gasoline and Oil	2,500	7,098	9,542	381.68%	25.00%	8,917	-	9,542	(7,042)	-281.68%
Uniforms	35,000	-	-	0.00%	25.00%	(8,750)	6,485	(6,485)	35,000	100.00%
	387,500	34,418	71,617	18.48%	25.00%	(25,258)	65,208	6,409	315,883	81.52%
Total Operating Expenses	6,389,912	460,293	1,121,389	17.55%	25.00%	(476,089)	1,094,308	27,081	5,268,523	82.45%
Depreciation	-	397,453	1,192,310	0.00%	25.00%	1,192,310	1,190,881	1,429	(1,192,310)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	6,389,912	857,746	2,313,699	36.21%	25.00%	716,221	2,285,189	28,510	4,076,213	63.79%
NONOPERATING EXPENSES										
Other Interest	-	2,749	8,246	0.00%	0.00%	8,246	7,527	719	(8,246)	0.00%
Interest on Bonds	27,924	2,601	10,205	36.55%	25.00%	3,224	17,521	(7,316)	17,719	63.45%
Bond Service Charges	4,510	503	503	11.15%	25.00%	(625)	3,494	(2,991)	4,007	88.85%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	32,434	5,853	18,954	58.44%	25.00%	10,846	28,542	(9,588)	13,480	41.56%
TOTAL EXPENSES	6,422,346	863,599	2,332,653	36.32%	25.00%	727,067	2,313,731	18,922	4,089,693	63.68%
Transfers Out	309,559	-	-	0.00%	25.00%	(77,390)	-	-	309,559	100.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,731,905	$ 863,599	$ 2,332,653	34.65%	25.00%	$ 649,677	$ 2,313,731	$ 18,922	$ 4,399,252	65.35%

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, 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%	25.00%	$ -	$ -	$ -	$ -	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	25.00%	-	-	$ -	-	0.00%
Building Improvements	-	3,817	8,389	0.00%	25.00%	8,389	-	8,389.00	$ (8,389.00)	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Construction in Progress	-	-	6,374	0.00%	25.00%	6,374	22,375	(16,001)	(6,374)	0.00%
Total Capital Outlay for the 1st-Month Period Ended September 30, 2023	$ -	$ 3,817	$ 14,763	0.00%	25.00%	$ 14,763	$ 22,375	$ (7,612)	$ (14,763)	0.00%

UNAUDITED

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended September 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,028,646
Payments to Suppliers		(1,135,929)
Payments to Employees		(243,101)
Internal Activity Receipts/Payments to Other Funds		(157,038)
Net Cash Provided (Used) By Operating Activities		(507,422)
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		142,420
Transfers From Coal Severance Fund for Debt Service Payments		56,500
Transfer From Civic Center Project		50,423
Transfers From Civic Center Capital Improvements Fund		6,374
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		5,943
Centerplate		(4,314)
Interest And Fees Paid On Capital Debt		(6,750)
Principal Paid On Capital Debt		(245,000)
Acquisition and Construction of Capital Assets		(14,763)
Proceeds from Sale of Capital Asset		
Net Cash Provided (Used) By Capital and Related Financing Activities		(9,167)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		12,344
Net Cash Provided (Used) By Investing Activities		12,344
Net Increase (Decrease) In Cash And Cash Equivalents		(504,245)
Cash and Cash Equivalents, Beginning of Three-Month Period (Including Restricted Assets of $ 419,459)		1,107,879
Cash and Cash Equivalents, End of Three-Month Period (Including Restricted Assets of $ 328,390)		$ 603,634
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (1,620,836)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	1,192,310	
(Increase) Decrease in Due From Other Funds	5,899	
(Increase) Decrease in Accounts Receivable	465,360	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	4,314	
Increase (Decrease) in Advance Payment	-	
Increase (Decrease) In Accounts Payable	(222,467)	
Increase (Decrease) In Salaries & Benefits Payable	(27,135)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	(1,146)	
Increase (Decrease) In Due To Other Funds	(162,937)	
Increase (Decrease) in Due To Component Unit	(6,893)	
Increase (Decrease) In Deposits On Hand	(133,891)	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		1,113,414
Net Cash Provided (Used) By Operating Activities		$ (507,422)

Noncash Investing, Capital, and Financing Activities:

City of Charleston

Coliseum & Convention Center

Financial Statements for the Four-Month Period Ended October 31, 2023

UNAUDITED

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	611,733
Cash with Fiscal Agent		4,050
Accounts Receivable		(2,300)
Due From Other Funds		-
Prepaid Insurance & Flexible Spending		5,013
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		90,583
Revenue Bond Covenant Accounts		374,193
Total Current Assets		1,083,272
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		416,034
Capital Assets Being Depreciated:		
Buildings		125,733,973
Other Improvements		998,567
Machinery and Equipment		1,703,258
Less Accumulated Depreciation		(38,811,924)
Total Capital Assets (Net of Accumulated Depreciation)		90,339,908
Total Noncurrent Assets		90,339,908
Total Assets	$	91,423,180
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		20,776
		288,046
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	31,619
Due to Other Funds		74,639
Due to Component Unit		
Union Technicians Payable		(7,953)
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		-
Compensated Absences		42,162
Consumer Sales Taxes Payable		3,568
Customer Deposits Payable		3,341
Revenue Bonds Payable-Current		390,000
Accrued Interest Payable		13,527
Total Current Liabilities		551,003
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		391,668
Other Post Employment Benefits		1,557,773
Total Noncurrent Liabilities		1,949,441
Total Liabilities		2,500,444
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	845,578
Unearned Earned Revenue		300
		845,878
NET POSITION		
Net Investment in Capital Assets		89,579,016
Restricted for Debt Service		374,193
Unrestricted		(1,588,305)
Total Net Position	$	88,364,904

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, 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	$ 2,616,116	$ 426,960	$ 924,306	35.33%	33.33%	$ 52,355	$ 526,149	$ 398,157	$ 1,691,810	64.67%
Commissions	425,000	62,272	76,820	18.08%	33.33%	(64,833)	25,040	51,780	348,180	81.92%
Parking Lot	155,000	9,647	16,549	10.68%	33.33%	(35,113)	26,650	(10,101)	138,451	89.32%
Centerplate	976,981	157,265	228,228	23.36%	33.33%	(97,400)	203,925	24,303	748,753	76.64%
Patron Services	250,000	38,440	52,067	20.83%	33.33%	(31,258)	24,684	27,383	197,933	79.17%
Security	65,000	11,463	17,388	26.75%	33.33%	(4,277)	12,712	4,676	47,612	73.25%
Advertising	335,000	51,575	96,575	28.83%	33.33%	(15,081)	45,804	50,771	238,425	71.17%
Spotlight Rental	210,000	-	3,000	1.43%	33.33%	(66,993)	1,301	1,699	207,000	98.57%
Power Usage	65,000	5,079	8,818	13.57%	33.33%	(12,847)	6,390	2,428	56,182	86.43%
Table Cover/Drapes	-	188	1,775	0.00%	0.00%	1,775	1,481	294	(1,775)	0.00%
Public Address System	-	525	5,035	0.00%	0.00%	5,035	2,750	2,285	(5,035)	0.00%
Staging	-	825	1,595	0.00%	0.00%	1,595	1,570	25	(1,595)	0.00%
Booth Rental	95,000	3,814	9,684	10.19%	33.33%	(21,980)	8,331	1,353	85,316	89.81%
Piano Rental	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Table Rental	-	1,338	2,715	0.00%	0.00%	2,715	2,460	255	(2,715)	0.00%
Miscellaneous	12,000	2,319	3,121	26.01%	33.33%	(879)	2,488	633	8,879	73.99%
Building Damages	2,000	-	-	0.00%	33.33%	(667)	-	-	2,000	100.00%
Telephone Rental	-	125	1,000	0.00%	0.00%	1,000	500	500	(1,000)	0.00%
A.V. Equipment	175,000	3,095	19,116	10.92%	33.33%	(39,212)	31,432	(12,316)	155,884	89.08%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	-	-	-	0.00%	0.00%	-	45	(45)	-	0.00%
Contributions From Other Entities	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Drayage	-	-	-	0.00%	0.00%	-	500	(500)	-	0.00%
TOTAL OPERATING REVENUES	5,382,097	774,930	1,467,792	27.27%	33.33%	(326,061)	924,212	543,580	3,914,305	72.73%
NONOPERATING REVENUES										
Interest	108,000	2,659	15,002	13.89%	33.33%	(20,994)	3,538	11,464	92,998	86.11%
Energy Rebates	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	0.00%
Capital Improvement Fees	309,559	1,709	7,652	2.47%	33.33%		12,994	(5,342)	301,907	97.53%
Centerplate	-	(16,895)	(21,209)	#DIV/0!	0.00%	(21,209)	20,528	(41,737)	21,209	
Gain (Loss) on Sale of Fixed Asset			-	0.00%	33.33%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	417,559	(12,527)	1,445	0.35%	33.33%	(137,727)	37,060	(35,615)	416,114	99.65%
TOTAL REVENUES	5,799,656	762,403	1,469,237	25.33%	33.33%	(463,788)	961,272	507,965	4,330,419	74.67%
EXPENSES (SCHEDULE ATTACHED)	6,731,905	858,502	3,191,154	47.40%	33.38%	944,044	3,097,001	94,153	3,540,751	52.60%
NET INCOME	(932,249)	(96,099)	(1,721,917)	0.00%	33.33%	(1,411,198)	(2,135,729)	413,812	789,668	0.00%
Transfers In-General Fund	1,136,110	19,131	161,551	14.22%	33.33%	(217,114)	309,806	(148,255)	974,559	85.78%
Transfers In-Coal Severance	206,556	25,250	81,750	39.58%	33.33%	12,905	111,128	(29,378)	124,806	60.42%
Transfers In-Civic Center Project	-	-	50,423	0.00%	0.00%	50,423	-	50,423	(50,423)	0.00%
Transfers In-Civic Center Grant Fund	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Transfers In-Capital Improvement Fund	-	31,494	37,868	0.00%	33.33%	37,868	45,354	(7,486)	(37,868)	0.00%
Transfers In - Municipal Auditorium Capital Imp	-	-	-	0.00%	33.33%	-	12,017	(12,017)	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 1,342,666	$ 75,875	$ 331,592	24.70%	33.33%	$ (115,919)	$ 478,305	$ (146,713)	$ 1,011,074	75.30%
Change in Net Position			(1,390,325)							
Total Net Position-Beginning			$ 89,755,229							
Total Net Position-Ending			$ 88,364,904							

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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, 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	$ 753,438	$ 55,190	$ 210,736	27.97%	33.33%	$ (40,385)	$ 217,473	$ (6,737)	$ 542,702	72.03%
FICA	57,638	4,052	15,549	26.98%	33.33%	(3,662)	15,945	(396)	42,089	73.02%
Medical and Life Insurance	143,296	12,764	52,104	36.36%	33.33%	4,343	45,807	6,297	91,192	63.64%
Retirement	67,809	4,967	18,966	27.97%	33.33%	(3,635)	19,573	(607)	48,843	72.03%
Dental/Optical Insurance	7,776	1,681	2,753	35.40%	33.33%	161	4,317	(1,564)	5,023	64.60%
Insurance-Payroll Deduction	(18,000)	(1,903)	(7,391)	0.00%	33.33%	(1,392)	(9,139)	1,748	(10,609)	58.94%
OPEB	20,000	-	-	0.00%	33.33%	(6,666)	-	-	20,000	100.00%
	1,031,957	76,751	292,717	28.37%	33.33%	(51,234)	293,976	(1,259)	739,240	71.63%
CONTRACTUAL SERVICES										
Telephone	35,000	2,654	10,197	29.13%	33.33%	(1,469)	10,651	(454)	24,803	70.87%
Telephone - Municipal Auditorium	-	58	175	0.00%	0.00%	175	118	57	(175)	0.00%
Printing	3,500	-	-	0.00%	33.33%	(1,167)	-	-	3,500	100.00%
Utilities	979,000	75,259	234,077	23.91%	33.33%	(92,224)	218,777	15,300	744,923	76.09%
Utilities - Municipal Auditorium	90,000	8,000	20,032	22.26%	33.33%	(9,965)	20,862	(830)	69,968	77.74%
Travel	18,000	1,136	1,978	10.99%	33.33%	(4,021)	2,069	(91)	16,022	89.01%
Maintenance & Repair-Building & Grounds	80,000	1,050	8,084	10.11%	33.33%	(18,580)	1,975	6,109	71,916	89.90%
Maintenance & Repair-B & G - Municipal Aud	20,000	-	341	1.71%	33.33%	(6,325)	-	341	19,659	98.30%
Maintenance & Repair-Equipment	75,000	2,786	7,706	10.27%	33.33%	(17,292)	17,629	(9,923)	67,294	89.73%
Maintenance & Repair-Equipment - Municipa	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Postage	3,200	128	191	5.97%	33.33%	(876)	212	(21)	3,009	94.03%
OVG Operations	1,959,122	171,947	564,208	28.80%	33.33%	(88,767)	494,751	69,457	1,394,914	71.20%
OVG Management Fee	182,521	-	43,994	24.10%	33.33%	(16,840)	-	43,994	138,527	75.90%
OVG Performance fee	322,320	-	-	0.00%	33.33%	(107,429)	-	-	322,320	100.00%
OVG Qualitation Fee	30,000	-	-	0.00%	33.33%	(9,999)	-	-	30,000	100.00%
Building & Equipment Rents	119,040	14,802	29,629	24.89%	33.33%	(10,047)	24,447	5,182	89,411	75.11%
Building & Equipment Rents - Municipal Audi	960	-	-	0.00%	33.33%	(320)	-	-	960	100.00%
Advertising/Legal Publications	75,000	6,200	35,251	47.00%	33.33%	10,254	20,631	14,620	39,749	53.00%
Training	4,000	125	125	3.13%	33.33%	(1,208)	-	125	3,875	96.88%
Dues and Subscriptions	3,300	-	85	2.58%	33.33%	(1,015)	200	(115)	3,215	97.42%
Workers Compensation & Unemployment Co	14,992	1,594	6,323	42.18%	33.33%	1,326	4,500	1,823	8,669	57.82%
Insurance and Bonds	325,000	-	42,394	13.04%	33.33%	(65,929)	95,459	(53,065)	282,606	86.96%
Contracted Services	630,000	68,745	180,382	28.63%	33.33%	(29,597)	176,056	4,326	449,618	71.37%
Contracted Services - Municipal Auditorium	500	-	3,118	623.60%	33.33%	2,951	-	3,118	(2,618)	-523.60%
	4,970,455	354,484	1,188,290	23.91%	33.33%	(468,363)	1,088,337	99,953	3,782,165	76.09%
COMMODITIES										
Materials and Supplies	330,000	19,746	81,820	24.79%	33.33%	(28,169)	80,367	1,453	248,180	75.21%
Materials and Supplies - Municipal Auditoriu	20,000	-	-	0.00%	33.33%	(6,666)	-	-	20,000	100.00%
Gasoline and Oil	2,500	-	-	0.00%	33.33%	(833)	76	(76)	2,500	100.00%
Uniforms	35,000	4,038	13,580	38.80%	33.33%	1,915	10,135	3,445	21,420	61.20%
	387,500	23,784	95,400	24.62%	33.33%	(33,754)	90,578	4,822	292,100	75.38%
Total Operating Expenses	6,389,912	455,019	1,576,407	24.67%	33.33%	(553,351)	1,472,891	103,516	4,813,505	75.33%
Depreciation	-	398,503	1,590,813	0.00%	0.00%	1,590,813	1,587,842	2,971	(1,590,813)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	6,389,912	853,522	3,167,220	49.57%	16.67%	2,102,341	3,060,733	106,487	3,222,692	50.43%
NONOPERATING EXPENSES										
Other Interest	-	2,239	10,485	0.00%	0.00%	10,485	10,036	449	(10,485)	0.00%
Interest on Bonds	27,924	2,741	12,946	46.36%	33.33%	3,639	22,738	(9,792)	14,978	53.64%
Bond Service Charges	4,510	-	503	11.15%	33.33%	(1,000)	3,494	(2,991)	4,007	88.85%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	32,434	4,980	23,934	73.79%	33.33%	13,124	36,268	(12,334)	8,500	26.21%
TOTAL EXPENSES	6,422,346	858,502	3,191,154	49.69%	25.00%	1,585,728	3,097,001	94,153	3,231,192	50.31%
Transfers Out	309,559	-	-	0.00%	33.33%	(103,176)	-	-	309,559	100.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,731,905	$ 858,502	$ 3,191,154	47.40%	25.00%	$ 1,508,346	$ 3,097,001	$ 94,153	$ 3,540,751	52.60%

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, 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		$ 62,988	$ 62,988	0.00%	33.33%	$ 62,988	$ -	$ 62,988	$ (62,988.00)	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	33.33%	-	-	$ -	-	0.00%
Building Improvements	-	-	8,389	0.00%	33.33%	8,389	-	8,389.00	(8,389.00)	0.00%
Capital Outlay-Lease Purchase				0.00%	33.33%	-	-	-	-	0.00%
Construction in Progress		-	6,374	0.00%	33.33%	6,374	40,784	(34,410)	(6,374)	0.00%
Total Capital Outlay for the 1st-Month Period Ended October 31, 2023	$ -	$ 62,988	$ 77,751	0.00%	33.33%	$ 77,751	$ 40,784	$ 36,967	$ (77,751)	0.00%

UNAUDITED

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,823,911
Payments to Suppliers		(1,484,386)
Payments to Employees		(319,852)
Internal Activity Receipts/Payments to Other Funds		(141,111)
Net Cash Provided (Used) By Operating Activities		(121,438)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		161,551
Transfers From Coal Severance Fund for Debt Service Payments		81,750
Transfer From Civic Center Project		50,423
Transfers From Civic Center Capital Improvements Fund		37,868
Transfer to Civic Center Capital Improvement Fund		-
Transfers from Civic Center Grant Fund		-
Energy Rebates for Capital Lighting Upgrades		-
Transfers from Municipal Auditorium		-
General Fund Subsidy		-
Insurance Claims		-
Capital Improvement fees		7,652
Centerplate		(21,209)
Interest And Fees Paid On Capital Debt		(6,751)
Principal Paid On Capital Debt		(245,000)
Acquisition and Construction of Capital Assets		(77,751)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		(11,467)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		15,002
Net Cash Provided (Used) By Investing Activities		15,002
Net Increase (Decrease) In Cash And Cash Equivalents		(117,903)
Cash and Cash Equivalents, Beginning of Three-Month Period (Including Restricted Assets of $ 419,459)		1,107,879
Cash and Cash Equivalents, End of Three-Month Period (Including Restricted Assets of $ 374,193)		$ 989,976
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (1,699,428)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	1,590,813	
(Increase) Decrease in Due From Other Funds	5,899	
(Increase) Decrease in Accounts Receivable	465,460	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	21,209	
Increase (Decrease) in Advance Payment	-	
Increase (Decrease) In Accounts Payable	(190,849)	
Increase (Decrease) In Salaries & Benefits Payable	(27,135)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	(2,954)	
Increase (Decrease) In Due To Other Funds	(147,010)	
Increase (Decrease) in Due To Component Unit	(6,893)	
Increase (Decrease) In Deposits On Hand	(130,550)	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		1,577,990
Net Cash Provided (Used) By Operating Activities		$ (121,438)

Noncash Investing, Capital, and Financing Activities:

City of Charleston

Coliseum & Convention Center

Financial Statements for the Five-Month Period Ended November 30, 2023

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
November 30, 2023

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 527,098
Cash with Fiscal Agent	4,050
Accounts Receivable	(3,000)
Due From Other Funds	-
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	89,161
Revenue Bond Covenant Accounts	439,328
Total Current Assets	1,061,650
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	416,034
Capital Assets Being Depreciated:	
Buildings	125,733,973
Other Improvements	998,567
Machinery and Equipment	1,703,258
Infrastructure	110,967
Less Accumulated Depreciation	(39,210,890)
Total Capital Assets (Net of Accumulated Depreciation)	90,051,909
Total Noncurrent Assets	90,051,909
Total Assets	$ 91,113,559
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 267,270
Loss on Refunding of Debt	19,177
	286,447
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 3,991
Due to Other Funds	28,247
Due to Component Unit	-
Union Technicians Payable	(14,164)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	42,162
Consumer Sales Taxes Payable	3,568
Customer Deposits Payable	3,341
Revenue Bonds Payable-Current	390,000
Accrued Interest Payable	16,178
Total Current Liabilities	473,423
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	392,309
Other Post Employment Benefits	1,557,773
Total Noncurrent Liabilities	1,950,082
Total Liabilities	2,423,505
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 845,578
Unearned Earned Revenue	300
	845,878
NET POSITION	
Net Investment in Capital Assets	89,288,777
Restricted for Debt Service	439,328
Unrestricted	(1,597,482)
Total Net Position	$ 88,130,623

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, 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	$ 2,616,116	$ 187,352	$ 1,111,658	42.49%	41.67%	$ 21,522	$ 681,004	$ 430,654	$ 1,504,458	57.51%
Commissions	425,000	6,205	83,024	19.54%	41.67%	(94,074)	46,098	36,926	341,976	80.46%
Parking Lot	155,000	13,181	29,730	19.18%	41.67%	(34,859)	29,272	458	125,270	80.82%
Centerplate	976,981	355,648	583,876	59.76%	41.67%	176,768	340,536	243,340	393,105	40.24%
Patron Services	250,000	6,889	58,956	23.58%	41.67%	(45,219)	34,573	24,383	191,044	76.42%
Security	65,000	1,490	18,878	29.04%	41.67%	(8,208)	17,299	1,579	46,122	70.96%
Advertising	335,000	12,500	109,075	32.56%	41.67%	(30,520)	73,304	35,771	225,925	67.44%
Spotlight Rental	210,000	-	3,000	1.43%	41.67%	(84,507)	1,421	1,579	207,000	98.57%
Power Usage	65,000	2,429	11,247	17.30%	41.67%	(15,839)	8,016	3,231	53,753	82.70%
Table Cover/Drapes	-	3,040	4,815	0.00%	0.00%	4,815	7,061	(2,246)	(4,815)	0.00%
Public Address System	-	315	5,350	0.00%	0.00%	5,350	2,750	2,600	(5,350)	0.00%
Staging	-	685	2,280	0.00%	0.00%	2,280	1,920	360	(2,280)	0.00%
Booth Rental	95,000	3,949	13,633	14.35%	41.67%	(25,954)	20,366	(6,733)	81,367	85.65%
Piano Rental	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Table Rental	-	3,339	6,054	0.00%	0.00%	6,054	4,445	1,609	(6,054)	0.00%
Miscellaneous	12,000	1,905	5,027	41.89%	41.67%	27	2,962	2,065	6,973	58.11%
Building Damages	2,000	-	-	0.00%	41.67%	(833)	-	-	2,000	100.00%
Telephone Rental	-	325	1,325	0.00%	0.00%	1,325	850	475	(1,325)	0.00%
A.V. Equipment	175,000	14,253	33,369	19.07%	41.67%	(39,554)	55,911	(22,542)	141,631	80.93%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	-	680	680	0.00%	0.00%	680	2,180	(1,500)	(680)	0.00%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	-	160	160	0.00%	0.00%	160	500	(340)	(160)	0.00%
TOTAL OPERATING REVENUES	5,382,097	614,345	2,082,137	38.69%	41.67%	(160,583)	1,330,468	751,669	3,299,960	61.31%
NONOPERATING REVENUES										
Interest	108,000	3,131	18,134	16.79%	41.67%	(26,870)	4,824	13,310	89,866	83.21%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	0.00%
Capital Improvement Fees	309,559	1,723	9,374	3.03%	41.67%		15,834	(6,460)	300,185	96.97%
Centerplate	-	(1,422)	(22,631)	#DIV/0!	0.00%	(22,631)	24,197	(46,828)	22,631	0.00%
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	417,559	3,432	4,877	1.17%	41.67%	(169,120)	44,855	(39,978)	412,682	98.83%
TOTAL REVENUES	5,799,656	617,777	2,087,014	35.99%	41.67%	(329,703)	1,375,323	711,691	3,712,642	64.01%
EXPENSES (SCHEDULE ATTACHED)	6,731,905	1,068,899	4,260,055	63.28%	41.67%	-	3,864,582	395,473	2,471,850	36.72%
NET INCOME	(932,249)	(451,122)	(2,173,041)			(2,173,041)	(2,489,259)	316,218	1,240,792	
Transfers In-General Fund	1,136,110	49,131	210,683	18.54%	41.67%	(262,734)	466,943	(256,260)	925,427	81.46%
Transfers In-Coal Severance	206,556	25,250	107,000	51.80%	41.67%	20,928	132,178	(25,178)	99,556	48.20%
Transfers In-Civic Center Project	-	-	50,423	0.00%	0.00%	50,423	-	50,423	(50,423)	0.00%
Transfers in - TIF	-	110,967	110,967	0.00%	0.00%	110,967	-	110,967	(110,967)	0.00%
Transfers In-Capital Improvement Fund	-	31,494	69,362	0.00%	0.00%	69,362	56,540	12,822	(69,362)	0.00%
Transfers In-Municipal Auditorium	-	-	-	0.00%	0.00%	-	24,802	(24,802)	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 1,342,666	$ 216,842	$ 548,435	40.85%	41.67%	$ (11,054)	$ 680,463	$ (132,028)	$ 794,231	59.15%
Change in Net Position			(1,624,606)							
Total Net Position-Beginning			$ 89,755,229							
Total Net Position-Ending			$ 88,130,623							
			-							

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, 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	$ 753,438	$ 48,976	$ 259,711	34.47%	41.67%	$ (54,247)	$ 270,779	$ (11,068)	$ 493,727	65.53%
FICA	57,638	3,583	19,132	33.19%	41.67%	(4,886)	19,843	(711)	38,506	66.81%
Medical and Life Insurance	143,296	12,736	64,840	45.25%	41.67%	5,129	56,850	7,990	78,456	54.75%
Retirement	67,809	4,296	23,263	34.31%	41.67%	(4,993)	24,345	(1,082)	44,546	65.69%
Dental/Optical Insurance	7,776	1,390	4,143	53.28%	41.67%	903	4,396	(253)	3,633	46.72%
Insurance-Payroll Deduction	(18,000)	(1,950)	(9,340)	0.00%	41.67%	(1,839)	(11,176)	1,836	(8,660)	48.11%
OPEB	20,000	-	-	0.00%	41.67%	(8,334)	-	-	20,000	100.00%
	1,031,957	69,031	361,749	35.05%	41.67%	(68,267)	365,037	(3,288)	670,208	64.95%
CONTRACTUAL SERVICES										
Telephone	35,000	144	10,341	29.55%	41.67%	(4,244)	13,046	(2,705)	24,659	70.45%
Telephone - Municipal Auditorium	-	63	237	0.00%	0.00%	237	176	61	(237)	0.00%
Printing	3,500	-	-	0.00%	41.67%	(1,458)	-	-	3,500	100.00%
Utilities	979,000	82,818	316,895	32.37%	41.67%	(91,054)	273,678	43,217	662,105	67.63%
Utilities - Municipal Auditorium	90,000	6,865	26,897	29.89%	41.67%	(10,606)	27,649	(752)	63,103	70.11%
Travel	18,000	723	2,701	15.01%	41.67%	(4,800)	4,324	(1,623)	15,299	84.99%
Maintenance & Repair-Building & Grounds	80,000	7,066	15,150	18.94%	41.67%	(18,186)	1,975	13,175	64,850	81.06%
Maintenance & Repair-B & G - Municipal Audit	20,000	-	341	1.71%	41.67%	(7,993)	-	341	19,659	98.30%
Maintenance & Repair-Equipment	75,000	-	7,706	10.27%	41.67%	(23,547)	30,128	(22,422)	67,294	89.73%
Maintenance & Repair-Equipment - Municipal	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	3,200	154	346	10.81%	41.67%	(987)	328	18	2,854	89.19%
OVG Operations	1,959,122	275,873	840,080		41.67%	23,714	611,700		1,119,042	57.12%
OVG Management Fee	182,521	29,645	73,640	40.35%	41.67%	(2,417)	-	73,640	108,881	59.65%
OVG Performance fee	322,320	-	-	0.00%	41.67%	(134,311)	-	-	322,320	100.00%
OVG Qualitation Fee	30,000	30,000	30,000	100.00%	41.67%	17,499	-	30,000	-	0.00%
Building & Equipment Rents	119,040	32,919	62,549	52.54%	41.67%	12,945	29,316	33,233	56,491	47.46%
Building & Equipment Rents - Municipal Audito	960	-	-	0.00%	41.67%	(400)	-	-	960	100.00%
Advertising/Legal Publications	75,000	5,589	40,840	54.45%	41.67%	9,588	29,289	11,551	34,160	45.55%
Training	4,000	-	125	3.13%	41.67%	(1,542)	399	(274)	3,875	96.88%
Dues and Subscriptions	3,300	20,905	20,990	636.06%	41.67%	19,615	200	20,790	(17,690)	-536.06%
Workers Compensation & Unemployment Cost	14,992	751	7,074	47.19%	41.67%	827	4,541	2,533	7,918	52.81%
Insurance and Bonds	325,000	42,394	84,788	26.09%	41.67%	(50,640)	113,768	(28,980)	240,212	73.91%
Contracted Services	630,000	33,738	214,120	33.99%	41.67%	(48,401)	213,281	839	415,880	66.01%
Contracted Services - Municipal Auditorium	500	-	3,118	623.60%	41.67%	2,910	-	3,118	(2,618)	-523.60%
	4,970,455	569,647	1,757,938	35.37%	41.67%	(313,251)	1,353,798	404,140	3,212,517	64.63%
COMMODITIES										
Materials and Supplies	330,000	21,152	102,972	31.20%	41.67%	(34,539)	105,841	(2,869)	227,028	68.80%
Materials and Supplies - Municipal Auditorium	20,000	-	-	0.00%	41.67%	(8,334)	-	-	20,000	100.00%
Gasoline and Oil	2,500	-	-	0.00%	41.67%	(1,042)	76	(76)	2,500	100.00%
Uniforms	35,000	2,213	15,793	45.12%	41.67%	1,209	11,201	4,592	19,207	54.88%
	387,500	23,365	118,765	30.65%	41.67%	(42,706)	117,118	1,647	268,735	69.35%
Total Operating Expenses	6,389,912	662,043	2,238,452	35.03%	41.76%	(429,975)	1,835,953	402,499	4,151,460	64.97%
Depreciation	-	398,965	1,989,778	0.00%	0.00%	1,989,778	1,984,802	4,976	(1,989,778)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	6,389,912	1,061,008	4,228,230	66.17%	20.88%	2,894,016	3,820,755	407,475	2,161,682	33.83%
NONOPERATING EXPENSES										
Other Interest	-	2,239	12,724	0.00%	0.00%	12,724	12,545	179	(12,724)	0.00%
Interest on Bonds	27,924	2,652	15,598	55.86%	41.67%	3,962	27,788	(12,190)	12,326	44.14%
Bond Service Charges	4,510	3,000	3,503	77.67%	41.67%	1,624	3,494	9	1,007	22.33%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	
TOTAL NONOPERATING EXPENSES	32,434	7,891	31,825	98.12%	41.67%	18,310	43,827	(12,002)	609	1.88%
TOTAL EXPENSES	6,422,346	1,068,899	4,260,055	66.33%	31.28%	2,251,466	3,864,582	395,473	2,162,291	33.67%
Transfers Out	309,559	-	-	0.00%	41.67%	(128,993)	-	-	309,559	100.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,731,905	$ 1,068,899	$ 4,260,055	63.28%	31.28%	$ 2,154,652	$ 3,864,582	$ 395,473	$ 2,471,850	36.72%

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, 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	$ -	$ -	$ 62,988	0.00%	41.67%	$ 62,988	$ -	$ 62,988	$ (62,988.00)	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	41.67%	-	-	$ -	-	0.00%
Building Improvements	-	-	8,389	0.00%	41.67%	8,389	-	8,389.00	(8,389.00)	0.00%
Infrastructure	-	110,967.00	110,967	0.00%	41.67%	-	-	110,967.00	(110,967.00)	0.00%
Construction in Progress	-	-	6,374	0.00%	41.67%	6,374	58,363	(51,989)	(6,374)	0.00%
Total Capital Outlay for the 1st-Month Period Ended November 30, 2023	$ -	$ 110,967	$ 188,718	0.00%	41.67%	$ 188,718	$ 58,363	$ 130,355	$ (188,718)	0.00%

UNAUDITED

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended November 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 2,440,378
Payments to Suppliers		(2,111,237)
Payments to Employees		(388,884)
Internal Activity Receipts/Payments to Other Funds		(187,503)
Net Cash Provided (Used) By Operating Activities		(247,246)
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		180,683
Transfers From Coal Severance Fund for Debt Service Payments		107,000
Transfer From Civic Center Project		50,423
Transfers From Civic Center Capital Improvements Fund		69,362
Transfer to Civic Center Capital Improvement Fund		-
Capital Improvement fees		-
Transfers in - TIF		110,967
Transfers from Municipal Auditorium Capital Improvement		-
General Fund Subsidy		30,000
Insurance Claims		
Capital Improvement fees		9,374
Centerplate		(22,631)
Interest And Fees Paid On Capital Debt		(9,751)
Principal Paid On Capital Debt		(245,000)
Acquisition and Construction of Capital Assets		(188,718)
Proceeds from Sale of Capital Asset		
Net Cash Provided (Used) By Capital and Related Financing Activities		91,709
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		18,134
Net Cash Provided (Used) By Investing Activities		18,134
Net Increase (Decrease) In Cash And Cash Equivalents		(137,403)
Cash and Cash Equivalents, Beginning of Three-Month Period (Including Restricted Assets of $ 419,459)		1,107,879
Cash and Cash Equivalents, End of Three-Month Period (Including Restricted Assets of $ 439,328)		$ 970,476
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (2,146,093)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	1,989,778	
(Increase) Decrease in Due From Other Funds	5,899	
(Increase) Decrease in Accounts Receivable	466,160	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	22,631	
Increase (Decrease) in Advance Payment	-	
Increase (Decrease) In Accounts Payable	(218,476)	
Increase (Decrease) In Salaries & Benefits Payable	(27,135)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	(9,165)	
Increase (Decrease) In Due To Other Funds	(193,402)	
Increase (Decrease) in Due To Component Unit	(6,893)	
Increase (Decrease) In Deposits On Hand	(130,550)	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		1,898,847
Net Cash Provided (Used) By Operating Activities		$ (247,246)

Noncash Investing, Capital, and Financing Activities:

City of Charleston

Coliseum & Convention Center

Financial Statements for the Six-Month Period Ended December 31, 2023

UNAUDITED

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	309,120
Cash with Fiscal Agent		4,050
Accounts Receivable		(3,500)
Due From Other Funds		-
Prepaid Insurance & Flexible Spending		5,013
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		91,213
Revenue Bond Covenant Accounts		58,423
Total Current Assets		464,319
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		426,440
Capital Assets Being Depreciated:		
Buildings		125,733,973
Other Improvements		998,567
Machinery and Equipment		1,703,258
Infrastructure		110,967
Less Accumulated Depreciation		(39,609,855)
Total Capital Assets (Net of Accumulated Depreciation)		89,663,350
Total Noncurrent Assets		89,663,350
Total Assets	$	90,127,669
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		17,579
		284,849
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		42,995
Due to Component Unit		
Union Technicians Payable		(10,100)
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		-
Compensated Absences		42,162
Consumer Sales Taxes Payable		7,866
Customer Deposits Payable		10,073
Revenue Bonds Payable-Current		-
Accrued Interest Payable		502
Total Current Liabilities		93,598
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		392,950
Other Post Employment Benefits		1,557,773
Total Noncurrent Liabilities		1,950,723
Total Liabilities		2,044,321
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	845,578
Unearned Earned Revenue		400
		845,978
NET POSITION		
Net Investment in Capital Assets		89,287,979
Restricted for Debt Service		58,423
Unrestricted		(1,824,183)
Total Net Position	$	87,522,219

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, 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	$ 2,616,116	$ 88,434	$ 1,200,092	45.87%	50.00%	$ (107,966)	$ 930,010	$ 270,082	$ 1,416,024	54.13%
Commissions	425,000	20,252	103,276	24.30%	50.00%	(109,224)	83,576	19,700	321,724	75.70%
Parking Lot	155,000	8,036	37,766	24.37%	50.00%	(39,734)	37,403	363	117,234	75.63%
Centerplate	976,981	44,759	628,635	64.34%	50.00%	140,145	462,979	165,656	348,346	35.66%
Patron Services	250,000	2,490	61,446	24.58%	50.00%	(63,554)	44,419	17,027	188,554	75.42%
Security	65,000	1,904	20,782	31.97%	50.00%	(11,718)	21,876	(1,094)	44,218	68.03%
Advertising	335,000	-	109,075	32.56%	50.00%	(58,425)	73,304	35,771	225,925	67.44%
Spotlight Rental	210,000	160	3,160	1.50%	50.00%	(101,840)	1,421	1,739	206,840	98.50%
Power Usage	65,000	1,149	12,397	19.07%	50.00%	(20,103)	10,876	1,521	52,603	80.93%
Table Cover/Drapes	-	4,137	8,952	0.00%	0.00%	8,952	7,486	1,466	(8,952)	0.00%
Public Address System	-	-	5,350	0.00%	0.00%	5,350	3,050	2,300	(5,350)	0.00%
Staging	-	920	3,200	0.00%	0.00%	3,200	2,080	1,120	(3,200)	0.00%
Booth Rental	95,000	105	13,738	14.46%	50.00%	(33,762)	27,822	(14,084)	81,262	85.54%
Piano Rental	-	-		0.00%	0.00%	-	-	-	-	0.00%
Table Rental	-	375	6,429	0.00%	0.00%	6,429	5,490	939	(6,429)	0.00%
Miscellaneous	12,000	980	6,006	50.05%	50.00%	6	4,075	1,931	5,994	49.95%
Building Damages	2,000	-	-	0.00%	50.00%	(1,000)	-	-	2,000	100.00%
Telephone Rental	-	250	1,575	0.00%	0.00%	1,575	1,200	375	(1,575)	0.00%
A.V. Equipment	175,000	33,145	66,513	38.01%	50.00%	(20,987)	69,532	(3,019)	108,487	61.99%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	-	-	680	0.00%	0.00%	680	2,180	(1,500)	(680)	0.00%
Contributions From Other Entities	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Drayage	-	-	160	0.00%	0.00%	160	500	(340)	(160)	0.00%
TOTAL OPERATING REVENUES	5,382,097	207,096	2,289,232	42.53%	50.00%	(401,817)	1,789,279	499,953	3,092,865	57.47%
NONOPERATING REVENUES										
Interest	108,000	3,611	21,745	20.13%	50.00%	(32,255)	6,571	15,174	86,255	79.87%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	
Capital Improvement Fees	309,559	1,121	10,496	3.39%	50.00%		19,100	(8,604)	299,063	
Centerplate	-	2,052	(20,579)	#DIV/0!	0.00%	(20,579)	21,305	(41,884)	20,579	
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	417,559	6,784	11,662	2.79%	50.00%	(197,118)	46,976	(35,314)	405,897	97.21%
TOTAL REVENUES	5,799,656	213,880	2,300,894	39.67%	50.00%	(598,934)	1,836,255	464,639	3,498,762	60.33%
EXPENSES (SCHEDULE ATTACHED)	6,731,905	857,940	5,117,995	76.03%	50.00%	1,752,043	4,851,332	266,663.00	1,613,910	23.97%
NET INCOME	(932,249)	(644,060)	(2,817,101)			(2,817,101)	(3,015,077)	197,976	1,884,852	0.00%
Transfers In-General Fund	1,136,110	19,450	230,133	20.26%	50.00%	(337,922)	514,291	(284,158)	905,977	79.74%
Transfers In-Coal Severance	206,556	5,800	112,800	54.61%	50.00%	9,522	132,178	(19,378)	93,756	45.39%
Transfers In-Civic Center Project	-	-	50,423	0.00%	0.00%	50,423	-	50,423	(50,423)	0.00%
Transfers in - TIF	-	-	110,967	0.00%	0.00%	110,967	-	110,967	(110,967)	0.00%
Transfers In-Capital Improvement Fund	-	10,406	79,768	0.00%	0.00%	79,768	56,540	23,228	(79,768)	0.00%
Transfers In-Municipal Auditorium	-	-	-	0.00%	0.00%	-	24,802	(24,802)	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 1,342,666	$ 35,656	$ 584,091	43.50%	50.00%	$ (87,242)	$ 727,811	$ (143,720)	$ 758,575	56.50%
Change in Net Position			(2,233,010)							
Total Net Position-Beginning			$ 89,755,229							
Total Net Position-Ending			$ 87,522,219							

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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	$ 753,438	$ 48,118	$ 307,830	40.86%	50.00%	$ (68,889)	$ 322,281	$ (14,451)	$ 445,608	59.14%
FICA	57,638	3,509	22,642	39.28%	50.00%	(6,177)	23,604	(962)	34,996	60.72%
Medical and Life Insurance	143,296	12,686	77,526	54.10%	50.00%	5,878	67,945	9,581	65,770	45.90%
Retirement	67,809	4,331	27,593	40.69%	50.00%	(6,312)	28,980	(1,387)	40,216	59.31%
Dental/Optical Insurance	7,776	263	4,406	56.66%	50.00%	518	5,724	(1,318)	3,370	43.34%
Insurance-Payroll Deduction	(18,000)	(1,929)	(11,270)	0.00%	50.00%	(2,270)	(13,212)	1,942	(6,730)	37.39%
OPEB	20,000	-	-	0.00%	50.00%	(10,000)	-	-	20,000	100.00%
	1,031,957	66,978	428,727	41.55%	50.00%	(87,252)	435,322	(6,595)	603,230	58.45%
CONTRACTUAL SERVICES										
Telephone	35,000	4,999	15,341	43.83%	50.00%	(2,159)	15,824	(483)	19,659	56.17%
Telephone - Municipal Auditoriun	-	63	300	0.00%	0.00%	300	176	124	(300)	0.00%
Printing	3,500	-	-	0.00%	50.00%	(1,750)	-	-	3,500	100.00%
Utilities	979,000	74,345	391,240	39.96%	50.00%	(98,260)	335,493	55,747	587,760	60.04%
Utilities - Municipal Auditorium	90,000	5,789	32,686	36.32%	50.00%	(12,314)	36,014	(3,328)	57,314	63.68%
Travel	18,000	-	2,701	15.01%	50.00%	(6,299)	6,435	(3,734)	15,299	84.99%
Maintenance & Repair-Building & Grounds	80,000	274	15,425	19.28%	50.00%	(24,575)	2,834	12,591	64,575	80.72%
Maintenance & Repair-B & G - Municipal Aud	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Equipment	75,000	11,166	18,872	25.16%	50.00%	(18,628)	39,517	(20,645)	56,128	74.84%
Maintenance & Repair-Equipment - Municipa	20,000	1,194	1,535	7.68%	50.00%	(8,465)	-	1,535	18,465	92.33%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Postage	3,200	71	417	13.03%	50.00%	(1,183)	328	89	2,783	86.97%
OVG Operations	1,959,122	156,161	996,241		50.00%	16,680	830,490	165,751	962,881	49.15%
OVG Management Fee	182,521	14,823	88,462	48.47%	50.00%	(2,799)	-	88,462	94,059	51.53%
OVG Performance fee	322,320	-	-	0.00%	50.00%	(161,160)	-	-	322,320	100.00%
OVG Qualitation Fee	30,000	-	30,000	100.00%	50.00%	15,000	-	30,000	-	0.00%
Building & Equipment Rents	119,040	4,247	66,796	56.11%	50.00%	7,276	42,964	23,832	52,244	43.89%
Building & Equipment Rents - Municipal Audit	960	-	-	0.00%	50.00%	(480)	-	-	960	100.00%
Advertising/Legal Publications	75,000	4,358	45,198	60.26%	50.00%	7,698	39,889	5,309	29,802	39.74%
Training	4,000	-	125	3.13%	50.00%	(1,875)	399	(274)	3,875	96.88%
Dues and Subscriptions	3,300	309	21,299	645.42%	50.00%	19,649	200	21,099	(17,999)	-545.42%
Workers Compensation & Unemployment Co	14,992	1,799	8,873	59.18%	50.00%	1,377	6,387	2,486	6,119	40.82%
Insurance and Bonds	325,000	-	84,788	26.09%	50.00%	(77,712)	179,807	(95,019)	240,212	73.91%
Contracted Services	630,000	65,877	279,997	44.44%	50.00%	(35,003)	290,752	(10,755)	350,003	55.56%
Contracted Services - Municipal Auditorium	500	-	3,118	623.60%	50.00%	2,868	200	2,918	(2,618)	-523.60%
	4,970,455	345,475	2,103,414	42.32%	50.00%	(381,814)	1,827,709	275,705	2,867,041	57.68%
COMMODITIES										
Materials and Supplies	330,000	37,635	140,607	42.61%	50.00%	(24,393)	142,226	(1,619)	189,393	57.39%
Materials and Supplies - Municipal Auditoriur	20,000	-	-	0.00%	50.00%	(10,000)	-	-	20,000	100.00%
Gasoline and Oil	2,500	-	-	0.00%	50.00%	(1,250)	76	(76)	2,500	100.00%
Uniforms	35,000	4,360	20,153	57.58%	50.00%	2,653	13,121	7,032	14,847	42.42%
	387,500	41,995	160,760	41.49%	50.00%	(32,990)	155,423	5,337	226,740	58.51%
Total Operating Expenses	6,389,912	454,448	2,692,901	42.14%	50.00%	(502,055)	2,418,454	274,447	3,697,011	57.86%
Depreciation	-	398,965	2,388,743	0.00%	50.00%	2,388,743	2,381,763	6,980	(2,388,743)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	6,389,912	853,413	5,081,644	79.53%	50.00%	1,886,688	4,800,217	281,427	1,308,268	20.47%
NONOPERATING EXPENSES										
Other Interest	-	2,239	14,962	0.00%	0.00%	14,962	15,054	(92)	(14,962)	0.00%
Interest on Bonds	27,924	1,703	17,301	61.96%	50.00%	3,339	32,000	(14,699)	10,623	38.04%
Bond Service Charges	4,510	585	4,088	90.64%	50.00%	1,833	4,061	27	422	9.36%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	32,434	4,527	36,351	112.08%	50.00%	20,134	51,115	(14,764)	(3,917)	-12.08%
TOTAL EXPENSES	6,422,346	857,940	5,117,995	79.69%	50.00%	1,906,822	4,851,332	266,663	1,304,351	20.31%
Transfers Out	309,559	-	-	0.00%	50.00%	(154,780)	-	-	309,559	100.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,731,905	$ 857,940	$ 5,117,995	76.03%	50.00%	$ 1,752,043	$ 4,851,332	$ 266,663	$ 1,613,910	23.97%

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, 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	$ -	$ -	$ 62,988	0.00%	50.00%	$ 62,988	$ -	$ 62,988	$ (62,988.00)	0.00%
Municipal Auditorium Major Improvements		-	-	0.00%	50.00%		-			
Building Improvements	-	-	8,389	0.00%	50.00%	8,389	-	8,389.00	(8,389.00)	0.00%
Infrastructure	-	-	110,967	0.00%	0.00%	-	-	110,967.00	(110,967.00)	0.00%
Construction in Progress	-	10,406	16,780	0.00%	0.00%	16,780	58,363	(41,583)	(16,780)	0.00%
Total Capital Outlay for the 6th-Month Period Ended December 31, 2023	$ -	$ 10,406	$ 199,124	0.00%	50.00%	$ 199,124	$ 58,363	$ 140,761	$ (199,124)	0.00%

UNAUDITED

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 2,652,754
Payments to Suppliers		(2,494,336)
Payments to Employees		(455,862)
Internal Activity Receipts/Payments to Other Funds		(172,755)
Net Cash Provided (Used) By Operating Activities		(470,199)
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		200,133
Transfers From Coal Severance Fund for Debt Service Payments		112,800
Transfer From Civic Center Project		50,423
Transfers From Civic Center Capital Improvements Fund		79,768
Transfer to Civic Center Capital Improvement Fund		
Transfers in - TIF		110,967
Energy Rebates for Capital Lighting Upgrades		
Transfers from Municipal Auditorium		-
General Fund Subsidy		30,000
Insurance Claims		-
Capital Improvement fees		10,496
Centerplate		(20,579)
Interest And Fees Paid On Capital Debt		(27,716)
Principal Paid On Capital Debt		(635,000)
Acquisition and Construction of Capital Assets		(199,124)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		(287,832)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		21,745
Net Cash Provided (Used) By Investing Activities		21,745
Net Increase (Decrease) In Cash And Cash Equivalents		(736,286)
Cash and Cash Equivalents, Beginning of Six-Month Period (Including Restricted Assets of $ 419,459)		1,107,879
Cash and Cash Equivalents, End of Six-Month Period (Including Restricted Assets of $ 58,423)		$ 371,593
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (2,792,412)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	2,388,743	
(Increase) Decrease in Due From Other Funds	5,899	
(Increase) Decrease in Accounts Receivable	466,660	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	20,580	
Increase (Decrease) In Advance Payments	100	
Increase (Decrease) In Accounts Payable	(222,468)	
Increase (Decrease) In Salaries & Benefits Payable	(27,135)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) in Charleston Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	(801)	
Increase (Decrease) In Due To Other Funds	(178,654)	
Increase (Decrease) in Due To Component Unit	(6,893)	
Increase (Decrease) In Deposits On Hand	(123,818)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		2,322,213
Net Cash Provided (Used) By Operating Activities		$ (470,199)

Noncash Investing, Capital, and Financing Activities:

City of Charleston

Coliseum & Convention Center

Financial Statements for the Seven-Month Period Ended January 31, 2024

UNAUDITED

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
January 31, 2024

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	282,571
Cash with Fiscal Agent		4,050
Accounts Receivable		(3,500)
Due From Other Funds		-
Prepaid Insurance & Flexible Spending		5,013
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		79,549
Revenue Bond Covenant Accounts		84,336
Total Current Assets		452,019
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		426,440
Capital Assets Being Depreciated:		
Buildings		125,790,030
Other Improvements		998,567
Machinery and Equipment		1,709,728
Infrastructure		110,967
Less Accumulated Depreciation		(40,009,084)
Total Capital Assets (Net of Accumulated Depreciation)		89,326,648
Total Noncurrent Assets		89,326,648
Total Assets	$	89,778,667
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		15,981
		283,251
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	1,500
Due to Other Funds		57,231
Due to Component Unit		
Union Technicians Payable		(3,148)
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		-
Compensated Absences		42,162
Flexible Spending		-
Consumer Sales Taxes Payable		9,525
Customer Deposits Payable		17,212
Revenue Bonds Payable-Current		-
Accrued Interest Payable		2,205
Total Current Liabilities		126,787
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		393,590
Other Post Employment Benefits		1,557,773
Total Noncurrent Liabilities		1,951,363
Total Liabilities		2,078,150
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	845,578
Unearned Earned Revenue		400
		845,978
NET POSITION		
Net Investment in Capital Assets		88,949,039
Restricted for Debt Service		84,336
Unrestricted		(1,895,585)
Total Net Position	$	87,137,790

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 Seven-Month Period Ended January 31, 2024

	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	$ 2,616,116	$ 182,168	$ 1,382,259	52.84%	58.33%	$ (143,721)	$ 1,061,106	$ 321,153	$ 1,233,857	47.16%
Commissions	425,000	8,879	112,155	26.39%	58.33%	(135,748)	89,778	22,377	312,845	73.61%
Parking Lot	155,000	5,073	42,839	27.64%	58.33%	(47,573)	42,093	746	112,161	72.36%
Centerplate	976,981	43,397	672,031	68.79%	58.33%	102,158	532,537	139,494	304,950	31.21%
Patron Services	250,000	8,490	69,936	27.97%	58.33%	(75,889)	63,812	6,124	180,064	72.03%
Security	65,000	8,695	29,477	45.35%	58.33%	(8,438)	27,249	2,228	35,523	54.65%
Advertising	335,000	13,410	122,485	36.56%	58.33%	(72,921)	75,304	47,181	212,515	63.44%
Spotlight Rental	210,000	300	3,460	1.65%	58.33%	(119,033)	2,171	1,289	206,540	98.35%
Power Usage	65,000	2,989	15,386	23.67%	58.33%	(22,529)	13,796	1,590	49,614	76.33%
Table Cover/Drapes	-	1,225	10,177	0.00%	0.00%	10,177	9,311	866	(10,177)	0.00%
Public Address System	-	500	5,850	0.00%	0.00%	5,850	4,700	1,150	(5,850)	0.00%
Staging	-	1,250	4,450	0.00%	0.00%	4,450	4,095	355	(4,450)	0.00%
Booth Rental	95,000	9,099	22,837	24.04%	58.33%	(32,577)	31,282	(8,445)	72,163	75.96%
Piano Rental	-	-	-	0.00%	0.00%	-	290	(290)	-	0.00%
Table Rental	-	1,579	8,008	0.00%	0.00%	8,008	6,173	1,835	(8,008)	0.00%
Miscellaneous	12,000	1,060	7,067	58.89%	58.33%	67	5,946	1,121	4,933	41.11%
Building Damages	2,000	-	-	0.00%	58.33%	(1,167)	-	-	2,000	100.00%
Telephone Rental	-	-	1,575	0.00%	0.00%	1,575	1,200	375	(1,575)	0.00%
A.V. Equipment	175,000	21,017	87,531	50.02%	58.33%	(14,547)	73,028	14,503	87,469	49.98%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	-	-	680	0.00%	0.00%	680	3,260	(2,580)	(680)	0.00%
Contributions From Other Entities	-	-	160	0.00%	0.00%	160	-	160	(160)	0.00%
Drayage	-	-	-	0.00%	0.00%	-	500	(500)	-	0.00%
TOTAL OPERATING REVENUES	5,382,097	309,131	2,598,363	48.28%	58.33%	(541,014)	2,047,631	550,732	2,783,734	51.72%
NONOPERATING REVENUES										
Interest	108,000	1,345	23,090	21.38%	58.33%	(39,906)	7,426	15,664	84,910	78.62%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	0.00%
Capital Improvement Fees	309,559	160,529	171,025	55.25%	58.33%		154,746	16,279	138,534	44.75%
Centerplate	-	(11,664)	(32,243)	#DIV/0!	0.00%	(32,243)	25,618	(57,861)	32,243	0.00%
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	417,559	150,210	161,872	38.77%	58.33%	(81,690)	187,790	(25,918)	255,687	61.23%
TOTAL REVENUES	5,799,656	459,341	2,760,235	47.59%	58.33%	(622,704)	2,235,421	524,814	3,039,421	52.41%
EXPENSES (SCHEDULE ATTACHED)	6,731,905	774,509	5,892,502	87.53%	58.44%	1,958,377	5,591,335	301,167	839,403	12.47%
NET INCOME	(932,249)	(315,168)	(3,132,267)			(3,132,267)	(3,355,914)	223,647	2,200,018	
Transfers In-General Fund	1,136,110	807	230,939	20.33%	58.33%	(431,754)	514,994	(284,055)	905,171	79.67%
Transfers In-Coal Severance	206,556	25,250	138,050	66.83%	58.33%	17,566	178,822	(40,772)	68,506	33.17%
Transfers In-Civic Center Project	-	-	50,423	0.00%	58.33%		-	50,423	(50,423)	0.00%
Transfers in - TIF	-	-	110,967	0.00%	58.33%	110,967	-	110,967	(110,967)	0.00%
Transfers In-Capital Improvement Fund	-	56,057	135,825	0.00%	0.00%	135,825	56,540	79,285	(135,825)	0.00%
Transfers In-Municipal Auditorium	-	6,470	6,470	0.00%	0.00%	6,470	24,802	(18,332)	(6,470)	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 1,342,666	$ 88,584	$ 672,674	50.10%	58.33%	$ (110,503)	$ 775,158	$ (102,484)	$ 669,992	49.90%
Change in Net Position			(2,617,439)							
Total Net Position-Beginning			$ 89,755,229							
Total Net Position-Ending			$ 87,137,790							

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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 Seven-Month Period Ended January 31, 2024

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	$ 753,438	$ 50,756	$ 358,586	47.59%	58.33%	$ (80,894)	$ 374,071	$ (15,485)	$ 394,852	52.41%
FICA	57,638	3,711	26,352	45.72%	58.33%	(7,268)	27,386	(1,034)	31,286	54.28%
Medical and Life Insurance	143,296	12,603	90,129	62.90%	58.33%	6,544	78,938	11,191	53,167	37.10%
Retirement	67,809	4,223	31,816	46.92%	58.33%	(7,737)	33,642	(1,826)	35,993	53.08%
Dental/Optical Insurance	7,776	75	4,481	57.63%	58.33%	(55)	6,002	(1,521)	3,295	42.37%
Insurance-Payroll Deduction	(18,000)	(2,064)	(13,333)	0.00%	58.33%	(2,834)	(15,249)	1,916	(4,667)	25.93%
OPEB	20,000	-	-	0.00%	58.33%	(11,666)	-	-	20,000	100.00%
	1,031,957	69,304	498,031	48.26%	58.33%	(103,910)	504,790	(6,759)	533,926	51.74%
CONTRACTUAL SERVICES										
Telephone	35,000	2,921	18,262	52.18%	58.33%	(2,154)	18,918	(656)	16,738	47.82%
Telephone - Municipal Auditorium	-	63	362	0.00%	0.00%	362	234	128	(362)	0.00%
Printing	3,500	-	-	0.00%	58.33%	(2,042)	-	-	3,500	100.00%
Utilities	979,000	66,563	457,803	46.76%	58.33%	(113,248)	393,136	64,667	521,197	53.24%
Utilities - Municipal Auditorium	90,000	5,387	38,073	42.30%	58.33%	(14,424)	56,340	(18,267)	51,927	57.70%
Travel	18,000	-	2,701	15.01%	58.33%	(7,798)	6,435	(3,734)	15,299	84.99%
Maintenance & Repair-Building & Grounds	80,000	127	15,551	19.44%	58.33%	(31,113)	3,609	11,942	64,449	80.56%
Maintenance & Repair-B & G - Municipal Aud	20,000	-	1,534	7.67%	58.33%	(10,132)	-	1,534	18,466	92.33%
Maintenance & Repair-Equipment	75,000	1,188	20,060	26.75%	58.33%	(23,688)	48,478	(28,418)	54,940	73.25%
Maintenance & Repair-Equipment - Municipa	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	3,200	168	585	18.28%	58.33%	(1,282)	1,144	(559)	2,615	81.72%
OVG Operations	1,959,122	123,547	1,119,788	57.16%	58.33%	(22,968)	947,887	171,901	839,334	42.84%
OVG Management Fee	182,521	14,823	103,285	56.59%	58.33%	(3,179)	-	103,285	79,236	43.41%
OVG Performance fee	322,320	-	-	0.00%	58.33%	(188,009)	-	-	322,320	100.00%
OVG Qualitation Fee	30,000	-	30,000	100.00%	58.33%	12,501	-	30,000	-	0.00%
Building & Equipment Rents	119,040	14,499	81,295	68.29%	58.33%	11,859	48,073	33,222	37,745	31.71%
Building & Equipment Rents - Municipal Audi	960	-	-	0.00%	58.33%	(560)	-	-	960	100.00%
Advertising/Legal Publications	75,000	4,242	49,440	65.92%	58.33%	5,693	43,089	6,351	25,560	34.08%
Training	4,000	-	125	3.13%	58.33%	(2,208)	399	(274)	3,875	96.88%
Dues and Subscriptions	3,300	-	21,299	645.42%	58.33%	19,374	1,058	20,241	(17,999)	-545.42%
Workers Compensation & Unemployment Co	14,992	1,558	10,431	69.58%	58.33%	1,686	6,387	4,044	4,561	30.42%
Insurance and Bonds	325,000	-	84,788	26.09%	58.33%	(104,785)	179,807	(95,019)	240,212	73.91%
Contracted Services	630,000	46,804	326,801	51.87%	58.33%	(40,678)	310,421	16,380	303,199	48.13%
Contracted Services - Municipal Auditorium	500	200	3,318	663.60%	58.33%	3,026	200	3,118	(2,818)	-563.60%
	4,970,455	282,090	2,385,501	47.99%	58.33%	(513,765)	2,065,615	319,886	2,584,954	52.01%
COMMODITIES										
Materials and Supplies	330,000	17,979	158,585	48.06%	58.33%	(33,904)	169,298	(10,713)	171,415	51.94%
Materials and Supplies - Municipal Auditoriur	20,000	-	-	0.00%	58.33%	(11,666)	-	-	20,000	100.00%
Gasoline and Oil	2,500	-	-	0.00%	58.33%	(1,458)	76	(76)	2,500	100.00%
Uniforms	35,000	1,965	22,118	63.19%	58.33%	1,703	14,995	7,123	12,882	36.81%
	387,500	19,944	180,703	46.63%	58.33%	(45,326)	184,369	(3,666)	206,797	53.37%
Total Operating Expenses	6,389,912	371,338	3,064,235	47.95%	58.79%	(692,394)	2,754,774	309,461	3,325,677	52.05%
Depreciation	-	399,229	2,787,973	0.00%	0.00%	2,787,973	2,778,723	9,250	(2,787,973)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	6,389,912	770,567	5,852,208	91.59%	29.40%	3,973,893	5,533,497	318,711	537,704	8.41%
NONOPERATING EXPENSES										
Other Interest	-	2,239	17,202	0.00%	0.00%	17,202	17,563	(361)	(17,202)	0.00%
Interest on Bonds	27,924	1,703	19,004	68.06%	58.33%	2,716	36,213	(17,209)	8,920	31.94%
Bond Service Charges	4,510	-	4,088	90.64%	58.33%	1,457	4,062	26	422	9.36%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	32,434	3,942	40,294	124.23%	58.33%	21,375	57,838	(17,544)	(7,860)	-24.23%
TOTAL EXPENSES	6,422,346	774,509	5,892,502	91.75%	58.44%	2,139,283	5,591,335	301,167	529,844	8.25%
Transfers Out	309,559	157,846	157,846	50.99%	0.00%	157,846	128,397	29,449	151,713	49.01%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,731,905	$ 932,355	$ 6,050,348	89.88%	58.44%	$ 2,116,223	$ 5,719,732	$ 330,616	$ 681,557	10.12%

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, 2024

	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	$ -	$ 6,470	$ 69,458	0.00%	58.33%	$ 69,458	$ -	$ 69,458	$ (69,458)	0.00%
Municipal Auditorium Major Improvements			-	0.00%	58.33%		-			
Building Improvements	-	56,057	64,446	0.00%	58.33%	64,446	-	64,446	(64,446)	0.00%
Infrastructure	-	-	110,967	0.00%	58.33%	-	-	110,967.00	(110,967.00)	0.00%
Construction in Progress	-	-	16,780	0.00%	58.33%	16,780	58,363	(41,583)	(16,780)	0.00%
Total Capital Outlay for the 7th-Month Period Ended January 31, 2024	$ -	$ 62,527	$ 261,651	0.00%	58.33%	$ 261,651	$ 58,363	$ 203,288	$ (261,651)	0.00%

UNAUDITED

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended January 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 2,980,687
Payments to Suppliers		(2,786,257)
Payments to Employees		(525,166)
Internal Activity Receipts/Payments to Other Funds		(158,519)
Net Cash Provided (Used) By Operating Activities		(489,255)
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		200,939
Transfers From Coal Severance Fund for Debt Service Payments		138,050
Transfer From Civic Center Project		50,423
Transfers From Civic Center Capital Improvements Fund		135,825
Transfer to Civic Center Capital Improvement Fund		(157,846)
Transfers in - TIF		110,967
Energy Rebates for Capital Lighting Upgrades		-
Transfers from Municipal Auditorium		6,470
General Fund Subsidy		30,000
Insurance Claims		
Capital Improvement fees		171,025
Centerplate		(32,243)
Interest And Fees Paid On Capital Debt		(27,716)
Principal Paid On Capital Debt		(635,000)
Acquisition and Construction of Capital Assets		(261,651)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		(270,757)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		23,090
Net Cash Provided (Used) By Investing Activities		23,090
Net Increase (Decrease) In Cash And Cash Equivalents		(736,922)
Cash and Cash Equivalents, Beginning of Six-Month Period (Including Restricted Assets of $419,459)		1,107,879
Cash and Cash Equivalents, End of Six-Month Period (Including Restricted Assets of $ 84,336)		$ 370,957
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (3,253,845)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	2,787,973	
(Increase) Decrease in Due From Other Funds	5,899	
(Increase) Decrease in Accounts Receivable	466,660	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	32,243	
Increase (Decrease) In Advance Payments	100	
Increase (Decrease) In Accounts Payable	(220,968)	
Increase (Decrease) In Salaries & Benefits Payable	(27,135)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) in Charleston Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	7,808	
Increase (Decrease) In Due To Other Funds	(164,418)	
Increase (Decrease) in Due To Component Unit	(6,893)	
Increase (Decrease) In Deposits On Hand	(116,679)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		2,764,590
Net Cash Provided (Used) By Operating Activities		$ (489,255)

Noncash Investing, Capital, and Financing Activities:

City of Charleston

Coliseum & Convention Center

Financial Statements for the Eight-Month Period Ended February 29, 2024

UNAUDITED

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
February 29, 2024

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	321,763
Cash with Fiscal Agent		4,500
Accounts Receivable		(2,400)
Due From Other Funds		-
Prepaid Insurance & Flexible Spending		5,013
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		95,121
Revenue Bond Covenant Accounts		110,347
Total Current Assets		534,344
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		426,440
Capital Assets Being Depreciated:		
Buildings		125,802,206
Other Improvements		998,567
Machinery and Equipment		1,719,268
Infrastructure		110,967
Less Accumulated Depreciation		(40,408,513)
Total Capital Assets (Net of Accumulated Depreciation)		88,948,935
Total Noncurrent Assets		88,948,935
Total Assets	$	89,483,279
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		14,383
		281,653
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	2,295
Due to Other Funds		70,990
Due to Component Unit		-
Union Technicians Payable		(48,271)
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		-
Compensated Absences		42,162
Flexible Spending		-
Consumer Sales Taxes Payable		5,448
Customer Deposits Payable		18,956
Revenue Bonds Payable-Current		-
Accrued Interest Payable		3,744
Total Current Liabilities		95,424
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		394,231
Other Post Employment Benefits		1,557,773
Total Noncurrent Liabilities		1,952,004
Total Liabilities		2,047,428
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	845,578
Unearned Earned Revenue		300
		845,878
NET POSITION		
Net Investment in Capital Assets		88,569,087
Restricted for Debt Service		110,347
Unrestricted	$	(1,807,808)
Total Net Position	$	86,871,626

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 29, 2024

	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	$ 2,616,116	$ 177,669	$ 1,559,928	59.63%	66.67%	$ (184,237)	$ 1,298,848	$ 261,080	$ 1,056,188	40.37%
Commissions	425,000	160,213	272,369	64.09%	66.67%	(10,979)	108,010	164,359	152,631	35.91%
Parking Lot	155,000	27,663	70,501	45.48%	66.67%	(32,838)	62,167	8,334	84,499	54.52%
Centerplate	976,981	24,756	696,787	71.32%	66.67%	45,434	637,473	59,314	280,194	28.68%
Patron Services	250,000	23,486	93,422	37.37%	66.67%	(73,253)	97,659	(4,237)	156,578	62.63%
Security	65,000	3,993	33,470	51.49%	66.67%	(9,866)	33,746	(276)	31,530	48.51%
Advertising	335,000	43,225	165,710	49.47%	66.67%	(57,635)	75,304	90,406	169,290	50.53%
Spotlight Rental	210,000	-	3,460	1.65%	66.67%	(136,547)	2,247	1,213	206,540	98.35%
Power Usage	65,000	6,655	22,041	33.91%	66.67%	(21,295)	21,705	336	42,959	66.09%
Table Cover/Drapes	-	425	10,602	0.00%	0.00%	10,602	13,786	(3,184)	(10,602)	0.00%
Public Address System	-	1,150	7,000	0.00%	0.00%	7,000	4,950	2,050	(7,000)	0.00%
Staging	-	2,770	7,220	0.00%	0.00%	7,220	6,490	730	(7,220)	0.00%
Booth Rental	95,000	18,537	41,374	43.55%	66.67%	(21,963)	47,230	(5,856)	53,626	56.45%
Piano Rental	-	-	-	0.00%	0.00%	-	290	(290)	-	0.00%
Table Rental	-	3,513	11,521	0.00%	0.00%	11,521	11,311	210	(11,521)	0.00%
Miscellaneous	12,000	665	7,732	64.43%	66.67%	(268)	6,559	1,173	4,268	35.57%
Building Damages	2,000	-	-	0.00%	66.67%	(1,333)	-	-	2,000	100.00%
Telephone Rental	-	500	2,075	0.00%	0.00%	2,075	1,950	125	(2,075)	0.00%
A.V. Equipment	175,000	28,509	116,040	66.31%	66.67%	(633)	99,221	16,819	58,960	33.69%
Teltix	-	-	-	0.00%	0.00%	-	5,915	(5,915)	-	0.00%
Carpet Rental	-	900	1,580	0.00%	0.00%	1,580	-	1,580	(1,580)	0.00%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	-	-	160	0.00%	0.00%	160	500	(340)	(160)	0.00%
TOTAL OPERATING REVENUES	5,382,097	524,629	3,122,992	58.03%	66.67%	(465,252)	2,535,361	587,631	2,259,105	41.97%
NONOPERATING REVENUES										
Interest	108,000	1,580	24,670	22.84%	66.67%	(47,334)	63,559	(38,889)	83,330	77.16%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	
Insurance Claims	-	-	-	#DIV/0!	0.00%		-	-	-	
Capital Improvement Fees	309,559	13,625	184,650	#DIV/0!	0.00%		161,972	-	-	
Centerplate	-	15,572	(16,671)	#DIV/0!	0.00%	-	21,682	-	-	
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	417,559	30,777	192,649	46.14%	66.67%	(85,738)	247,213	(54,564)	224,910	53.86%
TOTAL REVENUES	5,799,656	555,406	3,315,641	57.17%	66.67%	(550,990)	2,782,574	533,067	2,484,015	42.83%
EXPENSES (SCHEDULE ATTACHED)	6,731,905	859,399	6,751,902	100.30%	66.76%	2,257,682	6,555,099	196,803	(19,997)	-0.30%
NET INCOME	(932,249)	(303,993)	(3,436,261)			(3,436,261)	(3,772,525)	336,264	2,504,012	
Transfers In-General Fund	1,136,110	2,903	233,843	20.58%	66.67%	(523,602)	667,273	(433,430)	902,267	79.42%
Transfers In-Coal Severance	206,556	22,750	160,800	77.85%	66.67%	23,089	185,292	(24,492)	45,756	22.15%
Transfers In-Civic Center Project	-	-	50,423	0.00%	0.00%	50,423	-	50,423	(50,423)	0.00%
Transfers in - TIF	-	-	110,967	0.00%	66.67%	110,967	-	110,967	(110,967)	0.00%
Transfers In-Capital Improvement Fund	-	-	135,825	0.00%	0.00%	135,825	142,987	(7,162)	(135,825)	0.00%
Transfers In-Municipal Auditorium	-	12,176	18,646	0.00%	0.00%	18,646	24,802	(6,156)	(18,646)	0.00%
Transfers In-Capital Contribution	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 1,342,666	$ 37,829	$ 710,504	52.92%	66.67%	$ (184,651)	$ 1,020,354	$ (309,850)	$ 632,162	47.08%
Change in Net Position			(2,883,603)							
Total Net Position-Beginning			$ 89,755,229							
Total Net Position-Ending			$ 86,871,626							

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 29, 2024

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	$ 753,438	$ 46,908	$ 405,494	53.82%	66.67%	$ (96,823)	$ 427,042	$ (21,548)	$ 347,944	46.18%
FICA	57,638	3,418	29,771	51.65%	66.67%	(8,656)	31,259	(1,488)	27,867	48.35%
Medical and Life Insurance	143,296	12,561	102,690	71.66%	66.67%	7,155	89,923	12,767	40,606	28.34%
Retirement	67,809	4,222	36,038	53.15%	66.67%	(9,170)	38,409	(2,371)	31,771	46.85%
Dental/Optical Insurance	7,776	464	4,944	63.58%	66.67%	(240)	6,263	(1,319)	2,832	36.42%
Insurance-Payroll Deduction	(18,000)	(1,921)	(15,254)	0.00%	66.67%	(3,253)	(17,285)	2,031	(2,746)	15.26%
OPEB	20,000	-	-	0.00%	66.67%	(13,334)	-	-	20,000	100.00%
	1,031,957	65,652	563,683	54.62%	66.67%	(124,323)	575,611	(11,928)	468,274	45.38%
CONTRACTUAL SERVICES										
Telephone	35,000	241	18,503	52.87%	66.67%	(4,832)	21,947	(3,444)	16,497	47.13%
Telephone - Municipal Auditorium	-	63	426	0.00%	0.00%	426	293	133	(426)	0.00%
Printing	3,500	-	-	0.00%	66.67%	(2,333)	-	-	3,500	100.00%
Utilities	979,000	61,785	519,589	53.07%	66.67%	(133,110)	471,280	48,309	459,411	46.93%
Utilities - Municipal Auditorium	90,000	15,043	53,116	59.02%	66.67%	(6,887)	64,072	(10,956)	36,884	40.98%
Travel	18,000	200	2,901	16.12%	66.67%	(9,100)	6,435	(3,534)	15,099	83.88%
Maintenance & Repair-Building & Grounds	80,000	-	15,551	19.44%	66.67%	(37,785)	4,057	11,494	64,449	80.56%
Maintenance & Repair-B & G - Municipal Aud	20,000	-	1,535	7.68%	66.67%	(11,799)	-	1,535	18,465	92.33%
Maintenance & Repair-Equipment	75,000	415	20,475	27.30%	66.67%	(29,528)	63,015	(42,540)	54,525	72.70%
Maintenance & Repair-Equipment - Municipa	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	3,200	223	808	25.25%	66.67%	(1,325)	1,144	(336)	2,392	74.75%
OVG Operations	1,959,122	159,899	1,279,687	65.32%	66.67%	(26,460)	1,232,561	47,126	679,435	34.68%
OVG Management Fee	182,521	14,823	118,107	64.71%	66.67%	(3,580)	-	118,107	64,414	35.29%
OVG Performance fee	322,320	-	-	0.00%	66.67%	(214,891)	-	-	322,320	100.00%
OVG Qualitation Fee	30,000	-	30,000	100.00%	66.67%	9,999	-	30,000	-	0.00%
Building & Equipment Rents	119,040	14,650	95,945	80.60%	66.67%	16,581	58,704	37,241	23,095	19.40%
Building & Equipment Rents - Municipal Audi	960	-	-	0.00%	66.67%	(640)	-	-	960	100.00%
Advertising/Legal Publications	75,000	6,172	55,613	74.15%	66.67%	5,611	46,379	9,234	19,387	25.85%
Training	4,000	-	125	3.13%	66.67%	(2,542)	399	(274)	3,875	96.88%
Dues and Subscriptions	3,300	12	21,311	645.79%	66.67%	19,111	1,058	20,253	(18,011)	-545.79%
Workers Compensation & Unemployment Co	14,992	735	11,165	74.47%	66.67%	1,170	8,118	3,047	3,827	25.53%
Insurance and Bonds	325,000	42,394	127,182	39.13%	66.67%	(89,496)	179,807	(52,625)	197,818	60.87%
Contracted Services	630,000	38,542	365,343	57.99%	66.67%	(54,678)	360,921	4,422	264,657	42.01%
Contracted Services - Municipal Auditorium	500	2,178	5,496	1099.20%	66.67%	5,163	200	-	(4,996)	-999.20%
	4,970,455	357,375	2,742,878	55.18%	66.67%	(570,924)	2,520,390	222,488	2,227,577	44.82%
COMMODITIES										
Materials and Supplies	330,000	30,854	189,438	57.41%	66.67%	(30,573)	202,844	(13,406)	140,562	42.59%
Materials and Supplies - Municipal Auditoriu	20,000	-	-	0.00%	66.67%	(13,334)	-	-	20,000	100.00%
Gasoline and Oil	2,500	-	-	0.00%	66.67%	(1,667)	76	(76)	2,500	100.00%
Uniforms	35,000	2,312	24,429	69.80%	66.67%	1,095	16,341	8,088	10,571	30.20%
	387,500	33,166	213,867	55.19%	66.67%	(44,479)	219,261	(5,394)	173,633	44.81%
Total Operating Expenses	6,389,912	456,193	3,520,428	55.09%	67.04%	(763,369)	3,315,262	205,166	2,869,484	44.91%
Depreciation	-	399,429	3,187,402	0.00%	0.00%	3,187,402	3,175,684	11,718	(3,187,402)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	6,389,912	855,622	6,707,830	104.98%	33.52%	4,565,931	6,490,946	216,884	(317,918)	-4.98%
NONOPERATING EXPENSES										
Other Interest	-	2,239	19,441	0.00%	0.00%	19,441	20,072	(631)	(19,441)	0.00%
Interest on Bonds	27,924	1,538	20,543	73.57%	66.67%	1,926	40,020	(19,477)	7,381	26.43%
Bond Service Charges	4,510	-	4,088	90.64%	66.67%	1,081	4,061	27	422	9.36%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	32,434	3,777	44,072	135.88%	66.67%	22,448	64,153	(20,081)	(11,638)	-35.88%
TOTAL EXPENSES	6,422,346	859,399	6,751,902	105.13%	66.76%	2,464,344	6,555,099	196,803	(329,556)	-5.13%
Transfers Out	309,559	-	157,846	50.99%	66.76%	(48,816)	128,397	29,449	151,713	49.01%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,731,905	$ 859,399	$ 6,909,748	102.64%	66.76%	$ 2,415,528	$ 6,683,496	$ 226,252	$ (177,843)	-2.64%

UNAUDITED

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Eight-Month Period Ended February 29, 2024

	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	$ -	$ 9,540	$ 78,998	0.00%	66.67%	78,998	$ -	$ 78,998	$ (78,998)	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Building Improvements	-	-	76,622	0.00%	66.67%	-	-	76,622.00	(76,622.00)	0.00%
Infrastructure	-	-	110,967	0.00%	66.67%	-	-	110,967.00	(110,967.00)	0.00%
Construction in Progress	-	-	16,780	0.00%	66.67%	144,810	-	16,780	(16,780)	0.00%
Total Capital Outlay for the 8th-Month Period Ended February 29 , 2024	$ -	$ 9,540	$ 283,367	0.00%	66.67%	$ 283,367	$ -	$ 283,367	$ (283,367)	0.00%

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Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended February 29, 2024

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 3,490,287
Payments to Suppliers		(3,225,203)
Payments to Employees		(590,818)
Internal Activity Receipts/Payments to Other Funds		(144,759)
Net Cash Provided (Used) By Operating Activities		(470,493)
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		203,843
Transfers From Coal Severance Fund for Debt Service Payments		160,800
Transfer From Civic Center Project		50,423
Transfers From Civic Center Capital Improvements Fund		135,825
Transfer to Civic Center Capital Improvement Fund		(157,846)
Transfers in - TIF		110,967
Energy Rebates for Capital Lighting Upgrades		-
Transfers from Municipal Auditorium		18,646
General Fund Subsidy		30,000
Insurance Claims		-
Capital Improvement fees		184,650
Centerplate		(16,671)
Interest And Fees Paid On Capital Debt		(27,716)
Principal Paid On Capital Debt		(635,000)
Acquisition and Construction of Capital Assets		(283,367)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		(225,446)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		24,670
Net Cash Provided (Used) By Investing Activities		24,670
Net Increase (Decrease) In Cash And Cash Equivalents		(671,269)
Cash and Cash Equivalents, Beginning of Six-Month Period (Including Restricted Assets of $419,459)		1,107,879
Cash and Cash Equivalents, End of Six-Month Period (Including Restricted Assets of $ 110,347)		$ 436,610
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (3,584,838)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	3,187,402	
(Increase) Decrease in Due From Other Funds	5,899	
(Increase) Decrease in Accounts Receivable	465,559	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	16,671	
Increase (Decrease) In Advance Payments	-	
Increase (Decrease) In Accounts Payable	(220,173)	
Increase (Decrease) In Salaries & Benefits Payable	(27,135)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) in Charleston Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	(41,392)	
Increase (Decrease) In Due To Other Funds	(150,658)	
Increase (Decrease) in Due To Component Unit	(6,893)	
Increase (Decrease) In Deposits On Hand	(114,935)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		3,114,345
Net Cash Provided (Used) By Operating Activities		$ (470,493)

Noncash Investing, Capital, and Financing Activities:

City of Charleston

Coliseum & Convention Center

Financial Statements for the Nine-Month Period Ended March 31, 2024

UNAUDITED

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
March 31, 2024

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 267,230
Cash with Fiscal Agent	4,500
Accounts Receivable	(2,400)
Due From Other Funds	-
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	95,121
Revenue Bond Covenant Accounts	136,429
Total Current Assets	505,893
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	225,222
Capital Assets Being Depreciated:	
Buildings	125,802,206
Other Improvements	998,567
Machinery and Equipment	1,963,435
Infrastructure	110,967
Less Accumulated Depreciation	(40,812,011)
Total Capital Assets (Net of Accumulated Depreciation)	88,588,386
Total Noncurrent Assets	88,588,386
Total Assets	$ 89,094,279
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 267,270
Loss on Refunding of Debt	12,785
	280,055
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ -
Due to Other Funds	85,848
Due to Component Unit	
Union Technicians Payable	(63,839)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	42,162
Flexible Spending	-
Consumer Sales Taxes Payable	4,353
Customer Deposits Payable	33,146
Revenue Bonds Payable-Current	-
Advance payments	-
Accrued Interest Payable	5,447
Total Current Liabilities	107,217
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	394,872
Other Post Employment Benefits	1,557,773
Total Noncurrent Liabilities	1,952,645
Total Liabilities	2,059,862
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 845,578
Unearned Earned Revenue	300
	845,878
NET POSITION	
Net Investment in Capital Assets	88,206,299
Restricted for Debt Service	136,429
Unrestricted	(1,874,134)
Total Net Position	$ 86,468,594

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, 2024

	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	$ 2,616,116	$ 264,738	$ 1,824,666	69.75%	75.00%	$ (137,421)	$ 1,485,305	$ 339,361	$ 791,450	30.25%
Commissions	425,000	22,973	295,342	69.49%	75.00%	(23,408)	137,624	157,718	129,658	30.51%
Parking Lot	155,000	29,851	100,353	64.74%	75.00%	(15,897)	85,465	14,888	54,647	35.26%
Centerplate	976,981	213,948	910,734	93.22%	75.00%	177,998	899,404	11,330	66,247	6.78%
Patron Services	250,000	39,409	132,831	53.13%	75.00%	(54,669)	110,961	21,870	117,169	46.87%
Security	65,000	12,288	45,757	70.40%	75.00%	(2,993)	38,885	6,872	19,243	29.60%
Advertising	335,000	8,250	173,961	51.93%	75.00%	(77,289)	103,314	70,647	161,039	48.07%
Spotlight Rental	210,000	-	3,460	1.65%	75.00%	(154,040)	2,396	1,064	206,540	98.35%
Power Usage	65,000	6,593	28,634	44.05%	75.00%	(20,116)	24,404	4,230	36,366	55.95%
Table Cover/Drapes	-	1,612	12,213	0.00%	0.00%	12,213	13,786	(1,573)	(12,213)	0.00%
Public Address System	-	1,900	8,900	0.00%	0.00%	8,900	10,195	(1,295)	(8,900)	0.00%
Staging	-	1,780	9,000	0.00%	0.00%	9,000	9,084	(84)	(9,000)	0.00%
Booth Rental	95,000	10,360	51,734	54.46%	75.00%	(19,516)	60,071	(8,337)	43,266	45.54%
Piano Rental	-	-	-	0.00%	0.00%	-	290	(290)	-	0.00%
Table Rental	-	2,093	13,614	0.00%	0.00%	13,614	13,341	273	(13,614)	0.00%
Miscellaneous	12,000	1,480	9,212	76.77%	75.00%	212	7,613	1,599	2,788	23.23%
Building Damages	2,000	-	-	0.00%	75.00%	(1,500)	-	-	2,000	100.00%
Telephone Rental	-	375	2,450	0.00%	0.00%	2,450	2,325	125	(2,450)	0.00%
A.V. Equipment	175,000	8,681	124,722	71.27%	75.00%	(6,528)	117,741	6,981	50,278	28.73%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	-	590	2,170	0.00%	0.00%	2,170	5,915	(3,745)	(2,170)	0.00%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	-	-	160	0.00%	0.00%	160	500	(340)	(160)	0.00%
TOTAL OPERATING REVENUES	5,382,097	626,921	3,749,913	69.67%	75.00%	(286,660)	3,128,619	621,294	1,632,184	30.33%
NONOPERATING REVENUES										
Interest	108,000	122,660	147,330	136.42%	75.00%	66,330	65,033	82,297	(39,330)	-36.42%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	-
Insurance Claims	-	-	-	#DIV/0!	0.00%	-	-	-	-	-
Capital Improvement Fees	309,559	10,014	194,664	62.88%	75.00%	(37,505)	168,972	25,692	114,895	0
Centerplate	-	-	(16,671)	#DIV/0!	0.00%	(16,671)	33,826	(50,497)	16,671	-
Gain (Loss) on Sale of Fixed Asset	-		-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	417,559	132,674	325,323	77.91%	75.00%	12,154	267,831	57,492	92,236	22.09%
TOTAL REVENUES	5,799,656	759,595	4,075,236	70.27%	75.00%	(274,506)	3,396,450	678,786	1,724,420	29.73%
EXPENSES (SCHEDULE ATTACHED)	6,731,905	1,231,230	7,983,131	118.59%	75.07%	2,929,490	7,628,838	354,293	(1,251,226)	-18.59%
NET INCOME	(932,249)	(471,635)	(3,907,895)			(3,907,895)	(4,232,388)	324,493	2,975,646	
Transfers In-General Fund	1,136,110	25,653	259,496	22.84%	75.00%	(592,587)	744,621	(485,125)	876,614	77.16%
Transfers In-Coal Severance	206,556	-	160,800	77.85%	75.00%	5,883	185,292	(24,492)	45,756	22.15%
Transfers In-Civic Center Project	-	-	50,423	0.00%	0.00%	50,423	-	50,423	(50,423)	0.00%
Transfers In-TIF	-	-	110,967	0.00%	75.00%	110,967	-	110,967	(110,967)	0.00%
Transfers In-Capital Improvement Fund	-	-	135,825	0.00%	75.00%	135,825	177,514	(41,689)	(135,825)	0.00%
Transfers In-Municipal Auditorium	-	42,949	61,595	0.00%	75.00%	61,595	24,802	36,793	(61,595)	0.00%
Transfers Out-Civic Center Project	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 1,342,666	$ 68,602	$ 779,106	58.03%	75.00%	$ (227,894)	$ 1,132,229	$ (353,123)	$ 563,560	41.97%
Change in Net Position			(3,286,635)							
Total Net Position-Beginning			$ 89,755,229							
Total Net Position-Ending			$ 86,468,594							
			$ -							

UNAUDITED

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Nine-Month Period Ended March 31, 2024

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	$ 753,438	$ 76,782	$ 482,276	64.01%	75.00%	$ (82,803)	$ 507,504	$ (25,228)	$ 271,162	35.99%
FICA	57,638	5,702	35,472	61.54%	75.00%	(7,757)	37,231	(1,759)	22,166	38.46%
Medical and Life Insurance	143,296	12,641	115,331	80.48%	75.00%	7,859	101,134	14,197	27,965	19.52%
Retirement	67,809	6,910	42,948	63.34%	75.00%	(7,909)	45,545	(2,597)	24,861	36.66%
Dental/Optical Insurance	7,776	74	5,018	64.53%	75.00%	(814)	7,331	(2,313)	2,758	35.47%
Insurance-Payroll Deduction	(18,000)	(1,921)	(17,175)	0.00%	75.00%	(3,675)	-	(17,175)	(825)	4.58%
OPEB	20,000	-	-	0.00%	75.00%	(15,000)	(19,323)	19,323	20,000	100.00%
	1,031,957	100,188	663,870	64.33%	75.00%	(110,098)	679,422	(15,552)	368,087	35.67%
CONTRACTUAL SERVICES										
Telephone	35,000	6,231	24,734	70.67%	75.00%	(1,516)	24,706	28	10,266	29.33%
Telephone - Municipal Auditorium	-	63	489	0.00%	0.00%	489	351	138	(489)	0.00%
Printing	3,500	-	-	0.00%	75.00%	(2,625)	-	-	3,500	100.00%
Utilities	979,000	95,037	614,625	62.78%	75.00%	(119,625)	555,880	58,745	364,375	37.22%
Utilities - Municipal Auditorium	90,000	10,738	63,854	70.95%	75.00%	(3,646)	73,444	(9,590)	26,146	29.05%
Travel	18,000	713	3,613	20.07%	75.00%	(9,887)	6,435	(2,822)	14,387	79.93%
Maintenance & Repair-Building & Grounds	80,000	10,703	26,254	32.82%	75.00%	(33,746)	4,057	22,197	53,746	67.18%
Maintenance & Repair-B & G - Municipal Aud	20,000	-	1,535	7.68%	75.00%	(13,465)	-	1,535	18,465	92.33%
Maintenance & Repair-Equipment	75,000	8,493	28,968	38.62%	75.00%	(27,282)	78,143	(49,175)	46,032	61.38%
Maintenance & Repair-Equipment - Municipa	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	3,200	708	1,516	47.38%	75.00%	(884)	1,262	254	1,684	52.63%
OVG Operations	1,959,122	306,398	1,586,085	80.96%	75.00%	116,744	1,190,628	395,457	373,037	19.04%
OVG Management Fee	182,521	14,823	132,930	72.83%	75.00%	(3,961)	129,142	3,788	49,591	27.17%
OVG Performance fee	322,320	-	-	0.00%	75.00%	(241,740)	111,401	(111,401)	322,320	100.00%
OVG Qualitation Fee	30,000	-	30,000	100.00%	75.00%	7,500	30,000	-	-	0.00%
Building & Equipment Rents	119,040	13,762	109,706	92.16%	75.00%	20,426	85,729	23,977	9,334	7.84%
Building & Equipment Rents - Municipal Audit	960	-	-	0.00%	75.00%	(720)	-	-	960	100.00%
Advertising/Legal Publications	75,000	7,707	63,319	84.43%	75.00%	7,069	54,835	8,484	11,681	15.57%
Training	4,000	-	125	3.13%	75.00%	(2,875)	399	(274)	3,875	96.88%
Dues and Subscriptions	3,300	-	21,311	645.79%	75.00%	18,836	1,058	20,253	(18,011)	-545.79%
Workers Compensation & Unemployment Co	14,992	2,142	13,308	88.77%	75.00%	2,064	10,941	2,367	1,684	11.23%
Insurance and Bonds	325,000	42,545	169,727	52.22%	75.00%	(74,023)	222,201	(52,474)	155,273	47.78%
Contracted Services	630,000	135,444	500,788	79.49%	75.00%	28,288	472,095	28,693	129,212	20.51%
Contracted Services - Municipal Auditorium	500	4,504	10,000	2000.00%	75.00%	9,625	200	-	(9,500)	-1900.00%
	4,970,455	660,011	3,402,887	68.46%	75.00%	(324,954)	3,052,907	349,980	1,567,568	31.54%
COMMODITIES										
Materials and Supplies	330,000	60,708	250,147	75.80%	75.00%	2,647	231,094	19,053	79,853	24.20%
Materials and Supplies - Municipal Auditorium	20,000	-	-	0.00%	75.00%	(15,000)	683	(683)	20,000	100.00%
Gasoline and Oil	2,500	-	-	0.00%	75.00%	(1,875)	76	(76)	2,500	100.00%
Uniforms	35,000	2,883	27,313	78.04%	75.00%	1,063	21,125	6,188	7,687	21.96%
	387,500	63,591	277,460	71.60%	75.00%	(13,165)	252,978	24,482	110,040	28.40%
Total Operating Expenses	6,389,912	823,790	4,344,217	67.99%	75.27%	(465,470)	3,985,307	358,910	2,045,695	32.01%
			-							
Depreciation	-	403,498	3,590,900	0.00%	0.00%	3,590,900	3,572,644	18,256	(3,590,900)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	6,389,912	1,227,288	7,935,117	124.18%	37.64%	5,530,274	7,557,951	377,166	(1,545,205)	-24.18%
NONOPERATING EXPENSES										
Other Interest	-	2,239	21,680	0.00%	0.00%	21,680	22,581	(901)	(21,680)	0.00%
Interest on Bonds	27,924	1,703	22,246	79.67%	75.00%	1,303	44,232	(21,986)	5,678	20.33%
Bond Service Charges	4,510	-	4,088	90.64%	75.00%	706	4,074	14	422	9.36%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	32,434	3,942	48,014	148.04%	75.00%	23,689	70,887	(22,873)	(15,580)	-48.04%
TOTAL EXPENSES	6,422,346	1,231,230	7,983,131	124.30%	75.07%	3,161,876	7,628,838	354,293	(1,560,785)	-24.30%
Transfers Out	$ 309,559	$ -	$ 157,846	50.99%	75.00%	(74,323)	128,397	29,449	151,713	49.01%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,731,905	$ 1,231,230	$ 8,140,977	120.93%	75.07%	$ 3,087,336	$ 7,757,235	$ 383,742	$ (1,409,072)	-20.93%

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, 2024

	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	$ -	$ 42,949	$ 121,947	0.00%	75.00%	121,947	$ -	$ 121,947	$ (121,947)	0.00%
Municipal Auditorium Major Improvements			-							
Building Improvements	-	-	76,622	0.00%	75.00%	-	-	76,622.00	(76,622.00)	0.00%
Infrastructure	-	-	110,967	0.00%	75.00%	-	-	110,967.00	(110,967.00)	0.00%
Construction in Progress	-	-	16,780	0.00%	75.00%	16,780	179,337	(162,557)	(16,780)	0.00%
Total Capital Outlay for the Nine-Month Period Ended March 31, 2024	$ -	$ 42,949	$ 326,316	0.00%	75.00%	$ 326,316	$ 179,337	$ 146,979	$ (326,316)	0.00%

UNAUDITED

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended March 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 4,131,400
Payments to Suppliers		(3,967,763)
Payments to Employees		(691,005)
Internal Activity Receipts/Payments to Other Funds		(129,902)
Net Cash Provided (Used) By Operating Activities		(657,270)
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		229,496
Transfers From Coal Severance Fund for Debt Service Payments		160,800
Transfer From Civic Center Project		50,423
Transfers From Civic Center Capital Improvements Fund		135,825
Transfer to Civic Center Capital Improvement Fund		(157,846)
Transfers from Civic Center Grant Fund		110,967
Energy Rebates for Capital Lighting Upgrades		
Transfers from Municipal Auditorium		61,594
General Fund Subsidy		30,000
Insurance Claims		
Capital Improvement fees		194,664
Centerplate		(16,671)
Interest And Fees Paid On Capital Debt		(27,716)
Principal Paid On Capital Debt		(635,000)
Acquisition and Construction of Capital Assets		(326,316)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		(189,780)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		147,330
Net Cash Provided (Used) By Investing Activities		147,330
Net Increase (Decrease) In Cash And Cash Equivalents		(699,720)
Cash and Cash Equivalents, Beginning of Nine-Month Period (Including Restricted Assets of $419,459)		1,107,879
Cash and Cash Equivalents, End of Nine-Month Period (Including Restricted Assets of $ 136,429)		$ 408,159
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (4,185,204)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	3,590,900	
(Increase) Decrease in Due From Other Funds	5,899	
(Increase) Decrease in Accounts Receivable	465,560	
(Increase) Decrease In Prepaid Insurance	-	
(Increase) Decrease in Restricted Deposits	16,671	
Increase (Decrease) In Advance Payments	-	
Increase (Decrease) In Accounts Payable	(222,468)	
Increase (Decrease) In Salaries & Benefits Payable	(27,135)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) in Charleston Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	(58,055)	
Increase (Decrease) In Due To Other Funds	(135,801)	
Increase (Decrease) in Due To Component Unit	(6,893)	
Increase (Decrease) In Deposits On Hand	(100,744)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		3,527,934
Net Cash Provided (Used) By Operating Activities		$ (657,270)

Noncash Investing, Capital, and Financing Activities:

City of Charleston

General Fund

Financial Statements for the Nine-Month Period Ended March 31, 2024

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

City of Charleston

General Fund

Financial Statements for the One-Month Period Ended July 31, 2023

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

ASSETS		
Cash and Cash Equivalents	$	22,181,448
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		520,060
Due From Other Funds		798,803
Due From Component Unit		50,394
Prepaid Expenses		217,367
Revenue Bond Covenant Accounts		382,517
Total Assets	$	24,154,539
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		363,928
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Due to Other Funds		-
Due to Other Governmental Units		10,667
Solicitation Bonds		17,465
Advance Payments		60,745
Other Accrued Liabilities		15,401
Total Liabilities		468,206
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		217,367
Restricted for:		
Debt Service		382,517
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		30,430
Public Safety		9,101
Streets & Transportation		27,207
Health & Sanitation		1,759
Social Services		-
Culture & Recreation		-
Unassigned		23,017,952
Total Fund Balance		23,686,333
Total Liabilities and Fund Balance	$	24,154,539

UNADITED

Fund Balance Breakdown
Jul-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			
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	5,430.00		
Planning	437			
Elections	438			
Information Systems	439	25,000.00		
City Hall	440			
Internal Audit	442			
	444			
Morris Square	500			
	501			
Public Works	566			
Public Grounds	567			
Contingency	699			
	General Government	30,430.00	-	30,430.00
	Public Safety **700-716**			
Police	700	5,275.00		
Fire	706	3,826.00		
Traffic Engineering	712			
Emergency Services	716			
	Public Safety	9,101.00	-	9,101.00
	Streets & Transportation 750-754			
Street Dept	750			
	752			
Equipment Maintenance	754	27,207.00		
	Streets & Transportation	27,207.00	-	27,207.00
	Health & Sanitation **800-804**			
Refuse	800	1,759.00		
Kanawha-Charleston Health	803			
Cares	804			
	Health & Sanitation	1,759.00	-	1,759.00
	Culture & Recreation **900-919**			
Parks & Recreation	900			
CVB	901			
Cultural/Fairs/Festivals CVB	903			
Community Center	905			
Case	906			
Youth Program	907			
Civic Center - Support	910			
Renaissance	916			
Stadium Contributions	919			
	Culture & Recreation	-	-	-
	Social Services **952-954**			
Spring Hill	952			
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	-	
		-	
			68,497.00

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the One-Month Period Ended July 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	$ 21,068,769										
Taxes, Fees, and Other Revenues	$ 95,678,232	$ 8,384,255	$ 8,384,255	-	8.76%	8.33%	414,258	$ 7,249,527	$ 1,134,728	$ 87,293,977	91.24%
Transfers From Other Funds	14,530,827	609,735	609,735	-	4.20%	8.33%	(600,683)	1,116,426	(506,691)	13,921,092	95.80%
Reimbursements and Other	820,000	(238,432)	(238,432)	-	-29.08%	8.33%	(306,738)	(286,546)	48,114	1,058,432	129.08%
Total Revenues	$ 111,029,059	$ 8,755,558	$ 8,755,558	$ -	7.89%	100.00%	$(102,273,501)	$ 8,079,407	$ 676,151	$ 102,273,501	92.11%
EXPENDITURES											
Personnel Services	78,039,947	5,379,176	5,379,176	-	6.89%	8.05%	(903,040)	5,551,785	(172,609)	72,660,771	93.11%
Contractual Services	11,908,618	540,804	540,804	42,264	4.54%	8.33%	(451,184)	541,425	(621)	11,325,550	95.10%
Commodities	5,459,850	202,691	202,691	26,233	3.71%	8.33%	(252,115)	135,570	67,121	5,230,926	95.81%
Capital Outlays	14,523,819	(250,575)	(250,575)	-	-1.73%	8.33%	(1,460,409)	(148,264)	(102,311)	14,774,394	101.73%
Contributions and Other	4,188,416	180,991	180,991	-	4.32%	8.33%	(167,904)	126,383	54,608	4,007,425	95.68%
Total Expenditures and Encumbrances	114,120,650	6,053,087	6,053,087	68,497	5.30%	8.33%	(3,453,163)	6,206,899	(153,812)	107,999,066	94.64%
Transfers Out	5,666,000	84,907	84,907	-	1.50%	8.33%	(387,071)	85,730	(823)	5,581,093	98.50%
Total Expenditures, Encumbrances and Transfers Out	119,786,650	6,137,994	6,137,994	68,497	5.12%	8.33%	(3,840,234)	6,292,629	(154,635)	113,580,159	94.82%
NET CHANGE IN FUND BALANCE	$ (8,757,591)	$ 2,617,564	$ 2,617,564	$ (68,497)			$ 2,617,564	$ 1,786,778	$ 830,786	$ (11,375,155)	
FUND BALANCE-BEGINNING			$ 21,068,769								
FUND BALANCE-ENDING			$ 23,686,333								
				$ -							

Operating Transfers Out Detail Comparative	2022-2023	2023-2024
Civic center Project	-	-
Civic Center	85,730	84,907
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	$ 85,730	$ 84,907

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the One-Month Period Ended July 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	$ 3,500,000	$ -	$ -	0.00%	8.33%	$ (291,550)	$ -	$ -	$ 3,500,000	100.00%
Property Taxes	17,700,000	(269,882)	(269,882)	-1.52%	8.33%	(1,744,292)	(112,091)	(157,791)	17,969,882	101.52%
Gas and Oil Severance	200,000	-	-	0.00%	8.33%	(16,660)	-	-	200,000	100.00%
Utility Tax	2,750,000	(68,852)	(68,852)	-2.50%	8.33%	(297,927)	(46,065)	(22,787)	2,818,852	102.50%
Business & Occupation Tax	47,255,632	8,997,285	8,997,285	19.04%	8.33%	5,060,891	8,161,765	835,520	38,258,347	80.96%
Consumer Sales Tax-Liquor	1,000,000	-	-	0.00%	8.33%	(83,300)	-	-	1,000,000	100.00%
Animal Control	5,500	57	57	1.04%	8.33%	(401)	-	57	5,443	98.96%
Hotel Occupancy Tax	3,000,000	(21,334)	(21,334)	-0.71%	8.33%	(271,234)	(27,407)	6,073	3,021,334	100.71%
Amusement Tax	250,000	4,478	4,478	1.79%	8.33%	(16,347)	(15,305)	19,783	245,522	98.21%
Loading Zone Fees	25,000	150	150	0.60%	8.33%	(1,933)	850	(700)	24,850	99.40%
Property Citations	2,000	-	-	0.00%	8.33%	(167)	-	-	2,000	100.00%
Licenses	95,000	59,144	59,144	62.26%	8.33%	51,231	63,016	(3,872)	35,856	37.74%
Building Permits	450,000	32,190	32,190	7.15%	8.33%	(5,295)	44,051	(11,861)	417,810	92.85%
Miscellaneous Permits	5,000	1,895	1,895	37.90%	8.33%	1,479	1,350	545	3,105	62.10%
Franchise Fees	600,000	-	-	0.00%	8.33%	(49,980)	-	-	600,000	100.00%
Inspection Fees	90,000	7,512	7,512	8.35%	8.33%	15	4,921	2,591	82,488	91.65%
IRP Fees	625,000	-	-	0.00%	8.33%	(52,063)	(52,946)	52,946	625,000	100.00%
Liquor & Wine Licenses	45,000	18,125	18,125	40.28%	8.33%	14,377	25,625	(7,500)	26,875	59.72%
Cemetery Revenues	175,000	20,335	20,335	11.62%	8.33%	5,758	9,926	10,409	154,665	88.38%
Dog Fees	100	-	-	0.00%	8.33%	(8)	-	-	100	100.00%
Parks and Recreation	55,000	6,483	6,483	11.79%	8.33%	1,902	7,283	(800)	48,517	88.21%
User Service Fee	7,400,000	(567,092)	(567,092)	-7.66%	8.33%	(1,183,512)	(746,279)	179,187	7,967,092	107.66%
Rent Concession Leases	825,000	62,408	62,408	7.56%	8.33%	(6,315)	94,052	(31,644)	762,592	92.44%
Jail Fees	2,500	-	-	0.00%	8.33%	(208)	-	-	2,500	100.00%
Plan Review Fees	40,000	3,301	3,301	8.25%	8.33%	(31)	4,457	(1,156)	36,699	91.75%
Fire Protection Fees	2,000,000	151,536	151,536	7.58%	8.33%	(15,064)	118,836	32,700	1,848,464	92.42%
Planning Fees	10,000	100	100	1.00%	8.33%	(733)	725	(625)	9,900	99.00%
Street Fees-Closure	6,000	-	-	0.00%	8.33%	(500)	405	(405)	6,000	100.00%
Processing Fees	500	105	105	21.00%	8.33%	63	60	45	395	79.00%
Ambulance Levy	3,066,000	-	-	0.00%	8.33%	(255,398)	-	-	3,066,000	100.00%
Ambulance Fees	2,800,000	500	500	0.02%	8.33%	(232,740)	-	500	2,799,500	99.98%
Emergency Services	100,000	-	-	0.00%	8.33%	(8,330)	(68,000)	68,000	100,000	100.00%
Recycling Grant	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Contributions from Other Entities	25,000	-	-	0.00%	8.33%	(2,083)	-	-	25,000	100.00%
Richard H. Ayer Fund	100,000	(23,826)	(23,826)	-23.83%	8.33%	(32,156)	(21,838)	(1,988)	123,826	123.83%
Contributions-GKVF	-	-	-	0.00%	8.33%	-	(189,500)	189,500	-	0.00%
Contributions-Live on Levee	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
PILOT	90,000	-	-	0.00%	8.33%	(7,497)	(66,311)	66,311	90,000	100.00%
Gaming Income	215,000	-	-	0.00%	8.33%	(17,910)	-	-	215,000	100.00%
Aerial Map Copy Fee	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Interest	500,000	88,678	88,678	17.74%	8.33%	47,028	19,605	69,073	411,322	82.26%
Sale of Fixed Assets	250,000	-	-	0.00%	8.33%	(20,825)	-	-	250,000	100.00%
Insurance Claims	50,000	(139,168)	(139,168)	-278.34%	8.33%	(143,333)	624	(139,792)	189,168	378.34%
Election Filing Fees	-	-	-	0.00%	8.33%	-	140	(140)	-	0.00%
Recycling Revenue/Refuse Collections	20,000	-	-	0.00%	8.33%	(1,666)	279	(279)	20,000	100.00%
Video Lottery	200,000	-	-	0.00%	8.33%	(16,660)	-	-	200,000	100.00%
Miscellaneous Revenue	150,000	20,127	20,127	13.42%	8.33%	7,632	37,299	(17,172)	129,873	86.58%
	95,678,232	8,384,255	8,384,255	8.76%	8.33%	414,258	7,249,527	1,134,728	87,293,977	91.24%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,600,000	-	-	0.00%	8.33%	(299,880)	-	-	3,600,000	100.00%
Employee Insurance Reserve	918,299	-	-	0.00%	100.00%	(918,299)		-	918,299	100.00%
Municipal Stabilization Fund	2,237,528	-	-	0.00%	8.33%	(186,386)	-	-	2,237,528	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Special Demolition	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Contributions from UPRS	7,275,000	642,028	642,028	8.83%	8.33%	36,021	1,153,154	(511,126)	6,632,972	91.17%
Facilities Maintenance	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
American Rescue Act Fund	200,000	-	-	0.00%	8.33%	(16,660)	-	-	200,000	100.00%
Municipal Court Fund	300,000	(32,293)	(32,293)	-10.76%	8.33%	(57,283)	(36,728)	4,435	332,293	110.76%
	14,530,827	609,735	609,735	4.20%	8.33%	(600,683)	1,116,426	(506,691)	13,921,092	95.80%
REIMBURSEMENTS AND OTHER										
Proceeds From Capital Leases	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	-	-	0.00%	8.33%	-	3	(3)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Community Development	340,000	-	-	0.00%	8.33%	(28,322)	(27,238)	27,238	340,000	100.00%
Parking System	80,000	-	-	0.00%	8.33%	(6,664)	-	-	80,000	100.00%
Other Reimbursements	400,000	(238,432)	(238,432)	-59.61%	8.33%	(271,752)	(259,311)	20,879	638,432	159.61%
	$ 820,000	(238,432)	(238,432)	-29.08%	8.33%	(306,738)	(286,546)	48,114	1,058,432	129.08%
TOTAL REVENUES	$ 111,029,059	$ 8,755,558	$ 8,755,558	7.89%	8.33%	$ (493,163)	$ 8,079,407	$ 676,151	$ 102,273,501	92.11%

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	$ 12,219	$ 12,219	$ -	3.47%	8.33%	$ (17,103)	$ 14,079	$ (1,860)	$ 339,781	96.53%
103 Salaries and Wages	42,138,483	1,966,395	1,966,395		4.67%	8.33%	(1,543,741)	1,926,047	40,348	40,172,088	95.33%
104 FICA	1,782,389	77,541	77,541	-	4.35%	8.33%	(70,932)	76,303	1,238	1,704,848	95.65%
105 Medical and Life Insurance	15,988,648	372,355	372,355	-	2.33%	8.33%	(959,499)	701,896	(329,541)	15,616,293	97.67%
106 Retirement	1,640,889	67,448	67,448	-	4.11%	8.33%	(69,238)	67,090	358	1,573,441	95.89%
107 Police and Fire Pension Fund	16,829,000	2,957,247	2,957,247	-	17.57%	8.33%	1,555,391	2,855,149	102,098	13,871,753	82.43%
110 Uniform Allowance	342,900	-	-	-	0.00%	8.33%	(28,564)	0	-	342,900	100.00%
111 Dental/Optical Insurance	713,388	57,141	57,141	-	8.01%	8.33%	(2,284)	42,121	15,020	656,247	91.99%
112 Insurance Payroll Deductions	(1,747,750)	(131,170)	(131,170)	-	0.00%	8.33%	14,418	(130,900)	(270)	(1,616,580)	0.00%
	78,039,947	5,379,176	5,379,176	-	6.89%	8.05%	(903,040)	5,551,785	(172,609)	72,660,771	93.11%
CONTRACTUAL SERVICES											
211 Telephone	558,330	31,215	31,215	1,861	5.59%	8.33%	(15,294)	34,806	(3,591)	525,254	94.08%
212 Printing	1,000	-	-	-	0.00%	8.33%	(83)	-	-	1,000	100.00%
213 Utilities	1,733,175	-	-	-	0.00%	8.33%	(144,373)	5,615	(5,615)	1,733,175	100.00%
214 Travel	102,650	784	784	-	0.76%	8.33%	(7,767)	1,455	(671)	101,866	99.24%
215 Maint & Repair-Bldg/Grounds	258,500	(282)	(282)	-	-0.11%	8.33%	(21,815)	(25,229)	24,947	258,782	100.11%
216 Maint & Repair-Equipment	1,697,655	129,102	129,102	32,709	7.60%	8.33%	(12,313)	94,456	34,646	1,535,844	90.47%
217 Maint & Repair-Auto/Truck	27,700	28	28	-	0.10%	8.33%	(2,279)	(1,775)	1,803	27,672	99.90%
218 Postage	100,300	15,000	15,000	-	14.96%	8.33%	6,645	10,000	5,000	85,300	85.04%
219 Building and Equipment Rents	561,050	46,139	46,139	-	8.22%	8.33%	(596)	41,954	4,185	514,911	91.78%
220 Advertising/Legal Publications	29,300	-	-	-	0.00%	8.33%	(2,441)	-	-	29,300	100.00%
221 Training	240,400	4,745	4,745	1,592	1.97%	8.33%	(15,280)	914	3,831	234,063	97.36%
222 Dues and Subscriptions	114,840	24,630	24,630	-	21.45%	8.33%	15,064	39,024	(14,394)	90,210	78.55%
223 Professional Services	829,900	10,242	10,242	531	1.23%	8.33%	(58,889)	2,874	7,368	819,127	98.70%
224 Audit Costs	86,400	-	-	-	0.00%	8.33%	(7,197)	-	-	86,400	100.00%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
226 Insurance-WC and UC	710,246	17,677	17,677	-	2.49%	8.33%	(41,486)	(32,380)	50,057	692,569	97.51%
227 Insurance	725,000	159,547	159,547	-	22.01%	8.33%	99,155	302,032	(142,485)	565,453	77.99%
229 Court Costs and Damages	500,000	(25,294)	(25,294)	-	-5.06%	8.33%	(66,944)	(1,758)	(23,536)	525,294	105.06%
230 Contracted Services	3,438,022	127,271	127,271	5,571	3.70%	8.33%	(159,116)	77,813	49,458	3,305,180	96.14%
232 Bank Fees	150	-	-	-	0.00%	8.33%	(12)	-	-	150	100.00%
234 Fire Hydrant Rental	168,000	-	-	-	0.00%	8.33%	(13,994)	-	-	168,000	100.00%
237 Other Taxes & Fees	26,000	-	-	-	0.00%	8.33%	(2,166)	(8,376)	8,376	26,000	100.00%
239 Fine Support Training	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
	11,908,618	540,804	540,804	42,264	4.54%	8.33%	(451,184)	541,425	(621)	11,325,550	95.10%
COMMODITIES											
341 Materials & Supplies	3,006,800	128,393	128,393	22,790	4.27%	8.33%	(122,073)	77,717	50,676	2,855,617	94.97%
342 Fire Investigation	2,500	-	-	-	0.00%	8.33%	(208)	-	-	2,500	100.00%
343 Gas, Oil & Tires	1,304,500	77,078	77,078	3,143	5.91%	8.33%	(31,587)	63,654	13,424	1,224,279	93.85%
344 Prisoner Other Costs	200,000	-	-	-	0.00%	8.33%	(16,660)	-	-	200,000	100.00%
345 Uniforms	451,800	(2,780)	(2,780)	300	-0.62%	8.33%	(40,415)	(6,628)	3,848	454,280	100.55%
346 & 347 Resale Items	25,750	-	-	-	0.00%	8.33%	(2,145)	-	-	25,750	100.00%
351 Athletic Supplies	12,000	-	-	-	0.00%	8.33%	(1,000)	-	-	12,000	100.00%
353 Computer Software	500	-	-	-	0.00%	8.33%	(42)	-	-	500	100.00%
354 Special Events Supplies	36,500	-	-	-	0.00%	8.33%	(3,040)	827	(827)	36,500	100.00%
355 Cash Over (Short)	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
356 Fire Prevention	7,500	-	-	-	0.00%	8.33%	(625)	-	-	7,500	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	400,000	-	-	-	0.00%	8.33%	(33,320)	-	-	400,000	100.00%
	5,459,850	202,691	202,691	26,233	3.71%	8.33%	(252,115)	135,570	67,121	5,230,926	95.81%

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the One-Month Period Ended July 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%	8.33%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
459 Capital Outlay-Equipment	13,615,423	(265,203)	(265,203)	-	-1.95%	8.33%	(1,399,368)	(148,264)	(116,939)	13,880,626	101.95%
461 Capital Outlay-Lease Purchase	908,396	14,628	14,628	-	1.61%	8.33%	(61,041)	-	14,628	893,768	98.39%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
	14,523,819	(250,575)	(250,575)	-	-1.73%	8.33%	(1,460,409)	(148,264)	(102,311)	14,774,394	101.73%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,072,892	89,408	89,408	-	8.33%	8.33%	36	88,017	1,391	983,484	91.67%
568 Other Contributions	2,504,000	91,583	91,583	-	3.66%	8.33%	(117,000)	38,366	53,217	2,412,417	96.34%
572 Interest on Bonds	25,232	-	-	-	0.00%	8.33%	(2,102)	-	-	25,232	100.00%
671 Principal Maturities Bonds	490,000	-	-	-	0.00%	8.33%	(40,817)	-	-	490,000	100.00%
674 Bond Service Charge	1,750	-	-	-	0.00%	8.33%	(146)	-	-	1,750	100.00%
598 Contingency	94,542	-	-	-	0.00%	8.33%	(7,875)	-	-	94,542	100.00%
	4,188,416	180,991	180,991	-	4.32%	8.33%	(167,904)	126,383	54,608	4,007,425	95.68%
TOTAL EXPENDITURES AND ENCUMBRANCES	114,120,650	6,053,087	6,053,087	68,497	5.30%	8.33%	(3,453,163)	6,206,899	(153,812)	107,999,066	94.64%
566 Transfers Out	5,666,000	84,907	84,907	-	1.50%	8.33%	(387,071)	85,730	(823)	5,581,093	98.50%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 119,786,650	$ 6,137,994	$ 6,137,994	$ 68,497	5.12%	8.33%	$ (3,840,234)	$ 6,292,629	$ (154,635)	$113,580,159	94.82%

City of Charleston

General Fund

Financial Statements for the Two-Month Period Ended August 31, 2023

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

ASSETS		
Cash and Cash Equivalents	$	19,936,070
Cash with Fiscal Agent		8,950
Receivables (Net of Allowance for Uncollectibles)		579,776
Due From Other Funds		950,975
Due From Component Unit		8,503
Prepaid Expenses		218,468
Revenue Bond Covenant Accounts		427,355
Total Assets	$	22,130,097
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		58,138
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		62,695
Other Accrued Liabilities		16,296
Total Liabilities		154,594
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		218,468
Restricted for:		
Debt Service		427,355
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		221,442
Public Safety		179,774
Streets & Transportation		76,380
Health & Sanitation		3,075
Social Services		6,470
Culture & Recreation		9,752
Unassigned		20,832,787
Total Fund Balance		21,975,503
Total Liabilities and Fund Balance	$	22,130,097

UNADITED

Fund Balance Breakdown
Aug-23

General Government **400-699**

Department Name	Department		Encumbrance Amount	Capital	Total
	408		4,125.00		
Mayor	409		1,528.00		
City Council	410				
City Manager	412		5,403.00		
Treasurer	413		273.00		
Collectors	414		1,301.00		
City Clerk	415		319.00		
Municipal Court	416		1,361.00		
Legal	417		272.00		
Accounting	418		465.00		
Engineering	420		278.00		
MOECD	421		387.00		
Human Resources	422		284.00		
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431		2,697.00		
BIDCO	435				
Building Department	436		82,742.00		
Planning	437		2,658.00		
Elections	438				
Information Systems	439		45,216.00		
City Hall	440		5,885.00		
Retiree Health	440-93		62,994.00		
Internal Audit	442		169.00		
	444				
Morris Square	500		161.00		
	501		427.00		
Public Works	566				
Public Grounds	567		2,497.00		
Contingency	699				
	General Government		221,442.00	-	221,442.00
	Public Safety	**700-716**			
Police	700		105,484.00		
Fire	706		71,582.00		
Traffic Engineering	712		2,633.00		
Emergency Services	716		75.00		
	Public Safety		179,774.00	-	179,774.00
	Streets & Transportation	750-754			
Street Dept	750		16,860.00		
	752				
Equipment Maintenance	754		59,520.00		
	Streets & Transportation		76,380.00	-	76,380.00
	Health & Sanitation	**800-804**			
Refuse	800		3,075.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		3,075.00	-	3,075.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		8,831.00		
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906		741.00		
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919		180.00		
	Culture & Recreation		9,752.00	-	9,752.00
	Social Services	**952-954**			
Spring Hill	952		6,470.00		
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		6,470.00	-	6,470.00

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	-		
		-		496,893.00

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Two-Month Period Ended August 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	$ 21,068,769										
Taxes, Fees, and Other Revenues	$ 95,678,232	$ 6,784,986	$ 15,169,239	-	15.85%	16.67%	(780,322)	$ 14,787,974	$ 381,265	$ 80,508,993	84.15%
Transfers From Other Funds	14,530,827	666,342	1,276,077	-	8.78%	16.67%	(1,146,212)	1,701,113	(425,036)	13,254,750	91.22%
Reimbursements and Other	820,000	41,504	(196,928)	-	-24.02%	16.67%	(333,622)	(248,442)	51,514	1,016,928	124.02%
Total Revenues	$ 111,029,059	$ 7,492,832	$ 16,248,388	$ -	14.63%	16.67%	$ (2,260,156)	$ 16,240,645	$ 7,743	$ 94,780,671	85.37%
EXPENDITURES											
Personnel Services	78,039,947	6,325,428	11,704,604	-	15.00%	17.81%	(2,194,311)	11,942,776	(238,172)	66,335,343	85.00%
Contractual Services	11,908,618	1,090,307	1,631,110	210,138	13.70%	16.67%	(354,057)	1,317,510	313,600	10,067,370	84.54%
Commodities	5,459,850	379,350	582,043	120,914	10.66%	16.67%	(328,114)	509,172	72,871	4,756,893	87.12%
Capital Outlays	14,523,819	1,121,683	871,108	-	6.00%	16.67%	(1,550,013)	(138,439)	1,009,547	13,652,711	94.00%
Contributions and Other	4,430,306	267,760	448,751	-	10.13%	16.67%	(289,781)	370,033	78,718	3,981,555	89.87%
Total Expenditures and Encumbrances	114,362,540	9,184,528	15,237,616	331,052	13.32%	16.67%	(3,826,619)	14,001,052	1,236,564	98,793,872	86.39%
Transfers Out	5,424,110	19,131	104,038		1.92%	16.67%	(800,161)	134,077	(30,039)	5,320,072	98.08%
Total Expenditures, Encumbrances and Transfers Out	119,786,650	9,203,659	15,341,654	331,052	12.81%	16.67%	(4,626,781)	14,135,129	1,206,525	104,113,944	86.92%
NET CHANGE IN FUND BALANCE	$ (8,757,591)	$ (1,710,827)	$ 906,734	$ (331,052)			$ 906,734	$ 2,105,516	$ (1,198,782)	$ (9,664,325)	
FUND BALANCE-BEGINNING			$ 21,068,769								
FUND BALANCE-ENDING			$ 21,975,503								
				$ -							

Operating Transfers Out Detail Comparative	2022-2023	2023-2024
Civic center Project	-	-
Civic Center	48,347	19,131
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	$ 48,347	$ 19,131

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Two-Month Period Ended August 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	$ 3,500,000	$ -	$ -	0.00%	16.67%	$ (583,450)	$ -	$ -	$ 3,500,000	100.00%
Property Taxes	17,700,000	902,269	632,387	3.57%	16.67%	(2,318,203)	839,414	(207,027)	$ 17,067,613	96.43%
Gas and Oil Severance	200,000	-	-	0.00%	16.67%	(33,340)	-	-	200,000	100.00%
Utility Tax	2,750,000	251,432	182,580	6.64%	16.67%	(275,845)	196,450	(13,870)	2,567,420	93.36%
Business & Occupation Tax	47,255,632	3,743,484	12,740,769	26.96%	16.67%	4,863,255	11,976,883	763,886	34,514,863	73.04%
Consumer Sales Tax-Liquor	1,000,000	-	-	0.00%	16.67%	(166,700)	-	-	1,000,000	100.00%
Animal Control	5,500	964	1,021	18.56%	16.67%	104	103	918	4,479	81.44%
Hotel Occupancy Tax	3,000,000	311,872	290,538	9.68%	16.67%	(209,562)	257,106	33,432	2,709,462	90.32%
Amusement Tax	250,000	11,509	15,987	6.39%	16.67%	(25,688)	24,573	(8,586)	234,013	93.61%
Loading Zone Fees	25,000	400	550	2.20%	16.67%	(3,618)	900	(350)	24,450	97.80%
Property Citations	2,000	-	-	0.00%	16.67%	(333)	-	-	2,000	100.00%
Licenses	95,000	8,686	67,829	71.40%	16.67%	51,993	71,793	(3,964)	27,171	28.60%
Building Permits	450,000	80,380	112,570	25.02%	16.67%	37,555	70,962	41,608	337,430	74.98%
Miscellaneous Permits	5,000	1,490	3,385	67.70%	16.67%	2,552	2,060	1,325	1,615	32.30%
Franchise Fees	600,000	-	-	0.00%	16.67%	(100,020)	-	-	600,000	100.00%
Inspection Fees	90,000	12,428	19,940	22.16%	16.67%	4,937	11,643	8,297	70,060	77.84%
IRP Fees	625,000	124,045	124,045	19.85%	16.67%	19,858	104,875	19,170	500,955	80.15%
Liquor & Wine Licenses	45,000	4,750	22,875	50.83%	16.67%	15,374	31,875	(9,000)	22,125	49.17%
Cemetery Revenues	175,000	20,396	40,730	23.27%	16.67%	11,558	31,546	9,184	134,270	76.73%
Dog Fees	100	-	-	0.00%	16.67%	(17)	-	-	100	100.00%
Parks and Recreation	55,000	4,357	10,840	19.71%	16.67%	1,672	15,526	(4,686)	44,160	80.29%
User Service Fee	7,400,000	567,092	-	0.00%	16.67%	(1,233,580)	111,143	(111,143)	7,400,000	100.00%
Rent Concession Leases	825,000	25,410	87,818	10.64%	16.67%	(49,710)	166,367	(78,549)	737,182	89.36%
Jail Fees	2,500	-	-	0.00%	16.67%	(417)	-	-	2,500	100.00%
Plan Review Fees	40,000	10,104	13,405	33.51%	16.67%	6,737	5,699	7,706	26,595	66.49%
Fire Protection Fees	2,000,000	182,058	333,595	16.68%	16.67%	195	322,062	11,533	1,666,405	83.32%
Planning Fees	10,000	375	475	4.75%	16.67%	(1,192)	850	(375)	9,525	95.25%
Street Fees-Closure	6,000	203	203	3.38%	16.67%	(797)	674	(471)	5,797	96.62%
Processing Fees	500	125	230	46.00%	16.67%	147	165	65	270	54.00%
Ambulance Levy	3,066,000	141,101	141,101	4.60%	16.67%	(370,001)	156,425	(15,324)	2,924,899	95.40%
Ambulance Fees	2,800,000	250	750	0.03%	16.67%	(466,010)	247,082	(246,332)	2,799,250	99.97%
Emergency Services	100,000	-	-	0.00%	16.67%	(16,670)	-	-	100,000	100.00%
Recycling Grant	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Contributions from Other Entities	25,000	-	-	0.00%	16.67%	(4,168)	-	-	25,000	100.00%
Richard H. Ayer Fund	100,000	23,826	-	0.00%	16.67%	(16,670)	-	-	100,000	100.00%
Contributions-GKVF	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Contributions-Live on Levee	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
PILOT	90,000	-	-	0.00%	16.67%	(15,003)	-	-	90,000	100.00%
Gaming Income	215,000	15,758	15,758	7.33%	16.67%	(20,083)	14,329	1,429	199,242	92.67%
Aerial Map Copy Fee	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Interest	500,000	114,587	203,264	40.65%	16.67%	119,914	57,328	145,936	296,736	59.35%
Sale of Fixed Assets	250,000	49,116	49,116	19.65%	16.67%	7,441	-	49,116	200,884	80.35%
Insurance Claims	50,000	139,168	-	0.00%	16.67%	(8,335)	3,792	(3,792)	50,000	100.00%
Election Filing Fees	-	-	-	0.00%	16.67%	-	210	(210)	-	0.00%
Recycling Revenue/Refuse Collections	20,000	11,693	11,693	58.47%	16.67%	8,359	1,867	9,826	8,307	41.54%
Video Lottery	200,000	15,485	15,485	7.74%	16.67%	(17,855)	16,639	(1,154)	184,515	92.26%
Miscellaneous Revenue	150,000	10,173	30,300	20.20%	16.67%	5,295	47,633	(17,333)	119,700	79.80%
	95,678,232	6,784,986	15,169,239	15.85%	16.67%	(780,322)	14,787,974	381,265	80,508,993	84.15%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,600,000	-	-	0.00%	16.67%	(600,120)		-	3,600,000	100.00%
Employee Insurance Reserve	918,299	-	-	0.00%	16.67%	(153,080)		-	918,299	100.00%
Municipal Stabilization Fund	2,237,528	-	-	0.00%	16.67%	(372,996)		-	2,237,528	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	16.67%	-		-	-	0.00%
Special Demolition	-	-	-	0.00%	16.67%	-		-	-	0.00%
Contributions from UPRS	7,275,000	649,822	1,291,850	17.76%	16.67%	79,108	1,737,841	(445,991)	5,983,150	82.24%
Facilities Maintenance	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
American Rescue Plan Fund	200,000	-	-	0.00%	16.67%	(33,340)		-	200,000	100.00%
Municipal Court Fund	300,000	16,520	(15,773)	-5.26%	16.67%	(65,783)	(36,728)	20,955	315,773	105.26%
	14,530,827	666,342	1,276,077	8.78%	16.67%	(1,146,212)	1,701,113	(425,036)	13,254,750	91.22%
REIMBURSEMENTS AND OTHER										
Proceeds From Capital Leases	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	-	-	0.00%	16.67%	-	5	(5)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Community Development	340,000	-	-	0.00%	16.67%	(56,678)	(27,238)	27,238	340,000	100.00%
Parking System	80,000	-	-	0.00%	16.67%	(13,336)	-	-	80,000	100.00%
Other Reimbursements	400,000	41,504	(196,928)	-49.23%	16.67%	(263,608)	(221,209)	24,281	596,928	149.23%
	$ 820,000	41,504	(196,928)	-24.02%	16.67%	(333,622)	(248,442)	51,514	1,016,928	124.02%
TOTAL REVENUES	$ 111,029,059	$ 7,492,832	$ 16,248,388	14.63%	16.67%	$ (2,260,156)	$ 16,240,645	$ 7,743	$ 94,780,671	85.37%

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CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Two-Month Period Ended August 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	$ 25,827	$ 38,046	$ -	10.81%	16.67%	$ (20,632)	$ 38,156	$ (110)	$ 313,954	89.19%
103 Salaries and Wages	42,138,483	3,059,335	5,025,730	-	11.93%	16.67%	(1,998,755)	5,044,011	(18,281)	37,112,753	88.07%
104 FICA	1,782,389	132,626	210,167	-	11.79%	16.67%	(86,957)	206,182	3,985	1,572,222	88.21%
105 Medical and Life Insurance	15,988,648	1,189,544	1,561,899	162,815	9.77%	16.67%	(1,103,409)	2,019,842	(457,943)	14,263,934	89.21%
106 Retirement	1,640,889	117,236	184,684	-	11.26%	16.67%	(88,852)	179,166	5,518	1,456,205	88.74%
107 Police and Fire Pension Fund	16,829,000	1,565,298	4,522,545	-	26.87%	16.67%	1,717,151	4,329,105	193,440	12,306,455	73.13%
110 Uniform Allowance	342,900	314,760	314,760	-	91.79%	16.67%	257,599	306,442	8,318	28,140	8.21%
111 Dental/Optical Insurance	713,388	53,464	110,605	3,026	15.50%	16.67%	(8,317)	100,155	10,450	599,757	84.07%
112 Insurance Payroll Deductions	(1,747,750)	(132,662)	(263,832)	-	0.00%	16.67%	27,518	(280,283)	16,451	(1,483,918)	0.00%
	78,039,947	6,325,428	11,704,604	165,841	15.00%	16.67%	(1,304,655)	11,942,776	(238,172)	66,169,502	84.79%
CONTRACTUAL SERVICES											
211 Telephone	558,330	58,481	89,696	884	16.07%	16.67%	(3,378)	78,579	11,117	467,750	83.78%
212 Printing	1,000	-	-	-	0.00%	16.67%	(167)	-	-	1,000	100.00%
213 Utilities	1,733,175	157,366	157,366	-	9.08%	16.67%	(131,554)	179,967	(22,601)	1,575,809	90.92%
214 Travel	102,650	4,598	5,382	1,320	5.24%	16.67%	(11,730)	4,666	716	95,948	93.47%
215 Maint & Repair-Bldg/Grounds	258,500	9,391	9,109	135	3.52%	16.67%	(33,983)	(7,590)	16,699	249,256	96.42%
216 Maint & Repair-Equipment	1,697,655	227,433	356,535	62,719	21.00%	16.67%	73,536	258,847	97,688	1,278,401	75.30%
217 Maint & Repair-Auto/Truck	27,700	616	644	-	2.32%	16.67%	(3,974)	512	132	27,056	97.68%
218 Postage	100,300	(424)	14,576	1,025	14.53%	16.67%	(2,144)	9,593	4,983	84,699	84.45%
219 Building and Equipment Rents	561,050	41,114	87,253	22,093	15.55%	16.67%	(6,274)	89,593	(2,340)	451,704	80.51%
220 Advertising/Legal Publications	29,300	138	138	1,980	0.47%	16.67%	(4,746)	548	(410)	27,182	92.77%
221 Training	240,400	8,557	13,302	1,817	5.53%	16.67%	(26,773)	16,227	(2,925)	225,281	93.71%
222 Dues and Subscriptions	114,840	11,569	36,199	390	31.52%	16.67%	17,055	42,263	(6,064)	78,251	68.14%
223 Professional Services	829,900	50,512	60,754	25,963	7.32%	16.67%	(77,590)	39,340	21,414	743,183	89.55%
224 Audit Costs	86,400	-	-	-	0.00%	16.67%	(14,403)	-	-	86,400	100.00%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
226 Insurance-WC and UC	710,246	80,275	97,952	-	13.79%	16.67%	(20,446)	(32,380)	130,332	612,294	86.21%
227 Insurance	725,000	19,301	178,848	-	24.67%	16.67%	57,991	302,032	(123,184)	546,152	75.33%
229 Court Costs and Damages	500,000	162,052	136,758	-	27.35%	16.67%	53,408	-	136,758	363,242	72.65%
230 Contracted Services	3,438,022	232,746	360,016	91,812	10.47%	16.67%	(213,102)	330,398	29,618	2,986,194	86.86%
232 Bank Fees	150	36	36	-	24.00%	16.67%	11	12	24	114	76.00%
234 Fire Hydrant Rental	168,000	26,534	26,534	-	15.79%	16.67%	(1,472)	13,267	13,267	141,466	84.21%
237 Other Taxes & Fees	26,000	12	12	-	0.05%	16.67%	(4,322)	(8,364)	8,376	25,988	99.95%
239 Fine Support Training	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
	11,908,618	1,090,307	1,631,110	210,138	13.70%	16.67%	(354,057)	1,317,510	313,600	10,067,370	84.54%
COMMODITIES											
341 Materials & Supplies	3,006,800	245,592	373,985	84,294	12.44%	16.67%	(127,249)	304,177	69,808	2,548,521	84.76%
342 Fire Investigation	2,500	-	-	-	0.00%	16.67%	(417)	-	-	2,500	100.00%
343 Gas, Oil & Tires	1,304,500	102,562	179,640	31,240	13.77%	16.67%	(37,820)	194,603	(14,963)	1,093,620	83.83%
344 Prisoner Other Costs	200,000	15,799	15,799	-	7.90%	16.67%	(17,541)	-	15,799	184,201	92.10%
345 Uniforms	451,800	7,339	4,559	2,550	1.01%	16.67%	(70,756)	1,890	2,669	444,691	98.43%
346 & 347 Resale Items	25,750	6,112	6,114	-	23.74%	16.67%	1,821	875	5,239	19,636	76.26%
351 Athletic Supplies	12,000	-	-	-	0.00%	16.67%	(2,000)	-	-	12,000	100.00%
353 Computer Software	500	-	-	-	0.00%	16.67%	(83)	-	-	500	100.00%
354 Special Events Supplies	36,500	1,946	1,946	-	5.33%	16.67%	(4,139)	5,315	(3,369)	34,554	94.67%
355 Cash Over (Short)	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
356 Fire Prevention	7,500	-	-	2,830	0.00%	16.67%	(1,250)	2,312	(2,312)	4,670	62.27%
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	400,000	-	-	-	0.00%	16.67%	(66,680)	-	-	400,000	100.00%
	5,459,850	379,350	582,043	120,914	10.66%	16.67%	(328,114)	509,172	72,871	4,756,893	87.12%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Two-Month Period Ended August 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%	16.67%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
459 Capital Outlay-Equipment	13,615,423	1,121,683	856,480	-	6.29%	16.67%	(1,413,211)	(138,439)	994,919	12,758,943	93.71%
461 Capital Outlay-Lease Purchase	908,396	-	14,628	-	1.61%	16.67%	(136,802)	-	14,628	893,768	98.39%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
	14,523,819	1,121,683	871,108	-	6.00%	16.67%	(1,550,013)	(138,439)	1,009,547	13,652,711	94.00%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,072,892	89,408	178,815	-	16.67%	16.67%	(36)	176,034	2,781	894,077	83.33%
568 Other Contributions	2,504,000	178,352	269,936	-	10.78%	16.67%	(147,481)	193,999	75,937	2,234,064	89.22%
572 Interest on Bonds	25,232	-	-	-	0.00%	16.67%	(4,206)	-	-	25,232	100.00%
671 Principal Maturities Bonds	490,000	-	-	-	0.00%	16.67%	(81,683)	-	-	490,000	100.00%
674 Bond Service Charge	1,750	-	-	-	0.00%	16.67%	(292)	-	-	1,750	100.00%
598 Contingency	336,432	-	-	-	0.00%	16.67%	(56,083)	-	-	336,432	100.00%
	4,430,306	267,760	448,751	-	10.13%	16.67%	(289,781)	370,033	78,718	3,981,555	89.87%
TOTAL EXPENDITURES AND ENCUMBRANCES	114,362,540	9,184,528	15,237,616	496,893	13.32%	16.67%	(3,826,619)	14,001,052	1,236,564	98,628,031	86.24%
566 Transfers Out	5,424,110	19,131	104,038	-	1.92%	16.67%	(800,161)	134,077	(30,039)	5,320,072	98.08%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 119,786,650	$ 9,203,659	$ 15,341,654	$ 496,893	12.81%	16.67%	$ (4,626,781)	$ 14,135,129	$ 1,206,525	$103,948,103	86.78%

City of Charleston

General Fund

Financial Statements for the Three-Month Period Ended September 30, 2023

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
September 30, 2023

ASSETS		
Cash and Cash Equivalents	$	16,617,763
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		392,176
Due From Other Funds		1,149,422
Due From Component Unit		-
Prepaid Expenses		215,827
Revenue Bond Covenant Accounts		472,416
Total Assets	$	18,851,554
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		13,966
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		62,695
Other Accrued Liabilities		18,164
Total Liabilities		112,290
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		215,827
Restricted for:		
Debt Service		472,416
Capital Outlay		-
Committed for:		
Public Safety		-
Assigned for:		
General Government		8,564
Public Safety		649
Streets & Transportation		41,170
Health & Sanitation		12,567
Social Services		-
Culture & Recreation		344
Unassigned		17,987,727
Total Fund Balance		18,739,264
Total Liabilities and Fund Balance	$	18,851,554

UNADITED

Fund Balance Breakdown
Sep-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		35.00		
Municipal Court	416				
Legal	417				
Accounting	418		56.00		
Engineering	420				
MOECD	421		139.00		
Human Resources	422				
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431				
BIDCO	435				
Building Department	436		400.00		
Planning	437				
Elections	438				
Information Systems	439		7,934.00		
City Hall	440				
Internal Audit	442				
	444				
Morris Square	500				
	501				
Public Works	566				
Public Grounds	567				
Contingency	699				
	General Government		8,564.00	-	8,564.00
	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		12,167.00		
	752				
Equipment Maintenance	754		29,003.00		
	Streets & Transportation		41,170.00	-	41,170.00
	Health & Sanitation	**800-804**			
Refuse	800		12,567.00		
Kanawha-Charleston Health	803		-		
Cares	804		-		
	Health & Sanitation		12,567.00	-	12,567.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		344.00		
CVB	901				
Cultural/Fairs/Festivals CVB	903		-		
Community Center	905		-		
Case	906				
Youth Program	907		-		
Civic Center - Support	910		-		
Renaissance	916		-		
Stadium Contributions	919				
	Culture & Recreation		344.00	-	344.00
	Social Services	**952-954**			
Spring Hill	952				
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		-	-	-

Capital Outlay

Category	Category Code	Encumbrance Amount		Total
General Government	975	-		
Public Safety	976	-		
Streets & Transportation	977	-		
Health & Sanitation	978	-		
Culture & Recreation	979	-		
Social Services	980	-		
		-		63,294.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Three-Month Period Ended September 30, 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	$ 21,068,769										
Taxes, Fees, and Other Revenues	$ 95,678,232	$ 7,017,334	$ 22,186,571	-	23.19%	25.00%	(1,732,987)	$ 24,516,396	$ (2,329,825)	$ 73,491,661	76.81%
Transfers From Other Funds	14,530,827	689,188	1,965,265	-	13.52%	25.00%	(1,667,442)	3,166,826	(1,201,561)	12,565,562	86.48%
Reimbursements and Other	820,000	22,685	(174,242)	-	-21.25%	25.00%	(379,242)	(220,952)	46,710	994,242	121.25%
Total Revenues	$ 111,029,059	$ 7,729,207	$ 23,977,594	$ -	21.60%	25.00%	$ (3,779,671)	$ 27,462,270	$ (3,484,676)	$ 87,051,465	78.40%
EXPENDITURES											
Personnel Services	78,091,476	7,374,680	19,079,283	-	24.43%	25.85%	(1,107,364)	18,918,103	161,180	59,012,193	75.57%
Contractual Services	11,909,555	1,117,526	2,748,639	9,415	23.08%	25.00%	(228,750)	2,547,735	200,904	9,151,501	76.84%
Commodities	5,459,850	467,782	1,049,823	53,879	19.23%	25.00%	(315,140)	956,953	92,870	4,356,148	79.79%
Capital Outlays	14,523,819	225,082	1,096,189	26,505	7.55%	25.00%	(2,534,766)	280,683	815,506	13,401,125	92.27%
Contributions and Other	4,377,840	241,994	690,745	4,326	15.78%	25.00%	(403,715)	659,858	30,887	3,682,769	84.12%
Total Expenditures and Encumbrances	114,362,540	9,427,064	24,664,679	94,125	21.57%	25.00%	(3,925,956)	23,363,332	1,301,347	89,603,736	78.35%
Transfers Out	5,424,110	1,538,381	1,642,420	36,000	30.28%	25.00%	286,393	2,845,263	(1,202,843)	3,745,690	69.06%
Total Expenditures, Encumbrances and Transfers Out	119,786,650	10,965,445	26,307,099	130,125	21.96%	25.00%	(3,639,564)	26,208,595	98,504	93,349,426	77.93%
NET CHANGE IN FUND BALANCE	$ (8,757,591)	$ (3,236,238)	$ (2,329,505)	$ (130,125)			$ (2,329,505)	$ 1,253,675	$ (3,583,180)	$ (6,428,086)	
FUND BALANCE-BEGINNING			$ 21,068,769								
FUND BALANCE-ENDING			$ 18,739,264								
				-							

Operating Transfers Out Detail Comparative	2022-2023	2023-2024
Civic center Project	-	-
Civic Center	66,187	38,381
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	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	$ 2,711,187	$ 1,538,381

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Three-Month Period Ended September 30, 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	$ 3,500,000	$ -	$ -	0.00%	25.00%	$ (875,000)	$ -	$ -	$ 3,500,000	100.00%
Property Taxes	17,700,000	4,647,786	5,280,173	29.83%	25.00%	855,173	7,814,370	(2,534,197)	12,419,827	70.17%
Gas and Oil Severance	200,000	-	-	0.00%	25.00%	(50,000)	-	-	200,000	100.00%
Utility Tax	2,750,000	238,442	421,023	15.31%	25.00%	(266,477)	436,491	(15,468)	2,328,977	84.69%
Business & Occupation Tax	47,255,632	510,945	13,251,714	28.04%	25.00%	1,437,806	12,342,979	908,735	34,003,918	71.96%
Consumer Sales Tax-Liquor	1,000,000	-	-	0.00%	25.00%	(250,000)	-	-	1,000,000	100.00%
Animal Control	5,500	-	1,021	18.56%	25.00%	(354)	1,588	(567)	4,479	81.44%
Hotel Occupancy Tax	3,000,000	267,673	558,211	18.61%	25.00%	(191,789)	542,532	15,679	2,441,789	81.39%
Amusement Tax	250,000	7,917	23,903	9.56%	25.00%	(38,597)	33,862	(9,959)	226,097	90.44%
Loading Zone Fees	25,000	200	750	3.00%	25.00%	(5,500)	1,050	(300)	24,250	97.00%
Property Citations	2,000	-	-	0.00%	25.00%	(500)	-	-	2,000	100.00%
Licenses	95,000	3,242	71,072	74.81%	25.00%	47,322	76,747	(5,675)	23,928	25.19%
Building Permits	450,000	45,786	158,356	35.19%	25.00%	45,856	116,138	42,218	291,644	64.81%
Miscellaneous Permits	5,000	295	3,680	73.60%	25.00%	2,430	2,600	1,080	1,320	26.40%
Franchise Fees	600,000	-	-	0.00%	25.00%	(150,000)	-	-	600,000	100.00%
Inspection Fees	90,000	6,231	26,170	29.08%	25.00%	3,670	18,549	7,621	63,830	70.92%
IRP Fees	625,000	54,169	178,214	28.51%	25.00%	21,964	145,185	33,029	446,786	71.49%
Liquor & Wine Licenses	45,000	500	23,375	51.94%	25.00%	12,125	32,875	(9,500)	21,625	48.06%
Cemetery Revenues	175,000	11,177	51,907	29.66%	25.00%	8,157	47,500	4,407	123,093	70.34%
Dog Fees	100	-	-	0.00%	25.00%	(25)	-	-	100	100.00%
Parks and Recreation	55,000	6,341	17,180	31.24%	25.00%	3,430	18,710	(1,530)	37,820	68.76%
User Service Fee	7,400,000	108,190	108,190	1.46%	25.00%	(1,741,810)	265,729	(157,539)	7,291,810	98.54%
Rent Concession Leases	825,000	58,646	146,464	17.75%	25.00%	(59,786)	270,737	(124,273)	678,536	82.25%
Jail Fees	2,500	-	-	0.00%	25.00%	(625)	-	-	2,500	100.00%
Plan Review Fees	40,000	4,814	18,219	45.55%	25.00%	8,219	10,672	7,547	21,781	54.45%
Fire Protection Fees	2,000,000	127,456	461,050	23.05%	25.00%	(38,950)	456,237	4,813	1,538,950	76.95%
Planning Fees	10,000	75	550	5.50%	25.00%	(1,950)	1,175	(625)	9,450	94.50%
Street Fees-Closure	6,000	50	253	4.22%	25.00%	(1,247)	1,644	(1,391)	5,747	95.78%
Processing Fees	500	135	365	73.00%	25.00%	240	225	140	135	27.00%
Ambulance Levy	3,066,000	764,148	905,248	29.53%	25.00%	138,748	1,096,570	(191,322)	2,160,752	70.47%
Ambulance Fees	2,800,000	(11,199)	(10,449)	-0.37%	25.00%	(710,449)	544,212	(554,661)	2,810,449	100.37%
Emergency Services	100,000	-	-	0.00%	25.00%	(25,000)	-	-	100,000	100.00%
Recycling Grant	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	25.00%	-	-	-	-	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	25,000	-	-	0.00%	25.00%	(6,250)	-	-	25,000	100.00%
Richard H. Ayer Fund	100,000	-	-	0.00%	25.00%	(25,000)	-	-	100,000	100.00%
Contributions-GKVF	-	-	-	0.00%	25.00%	-	-	-	-	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	215,000	19,021	34,779	16.18%	25.00%	(18,971)	32,260	2,519	180,221	83.82%
Aerial Map Copy Fee	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Interest	500,000	98,434	301,698	60.34%	25.00%	176,698	99,471	202,227	198,302	39.66%
Sale of Fixed Assets	250,000	7,351	56,467	22.59%	25.00%	(6,033)	-	56,467	193,533	77.41%
Insurance Claims	50,000	-	-	0.00%	25.00%	(12,500)	4,817	(4,817)	50,000	100.00%
Election Filing Fees	-	-	-	0.00%	25.00%	-	210	(210)	-	0.00%
Recycling Revenue/Refuse Collections	20,000	12,645	24,339	121.70%	25.00%	19,339	1,867	22,472	(4,339)	-21.70%
Video Lottery	200,000	16,164	31,649	15.82%	25.00%	(18,351)	31,693	(44)	168,351	84.18%
Miscellaneous Revenue	150,000	10,700	41,000	27.33%	25.00%	3,500	67,701	(26,701)	109,000	72.67%
	95,678,232	7,017,334	22,186,571	23.19%	25.00%	(1,732,987)	24,516,396	(2,329,825)	73,491,661	76.81%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,600,000	-	-	0.00%	25.00%	(900,000)	875,000	(875,000)	3,600,000	100.00%
Employee Insurance Reserve	918,299	-	-	0.00%	25.00%	(229,575)	-	-	918,299	100.00%
Municipal Stabilization Fund	2,237,528	-	-	0.00%	25.00%	(559,382)	-	-	2,237,528	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Special Demolition	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Contributions from UPRS	7,275,000	666,740	1,958,590	26.92%	25.00%	139,840	2,309,095	-	5,316,410	73.08%
Facilities Maintenance	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
American Rescue Act Fund	200,000	-	-	0.00%	25.00%	(50,000)	-	-	200,000	100.00%
Historic Preservation	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Municipal Court Fund	300,000	22,448	6,675	2.23%	25.00%	(68,325)	(17,269)	23,944	293,325	97.78%
	14,530,827	689,188	1,965,265	13.52%	25.00%	(1,667,442)	3,166,826	(1,201,561)	12,565,562	86.48%
REIMBURSEMENTS AND OTHER	-	-	-							
Proceeds From Capital Leases	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	-	-	0.00%	25.00%	-	7	(7)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Community Development	340,000	-	-	0.00%	25.00%	(85,000)	(27,238)	27,238	340,000	100.00%
Parking System	80,000	-	-	0.00%	25.00%	(20,000)	-	-	80,000	100.00%
Other Reimbursements	400,000	22,685	(174,242)	-43.56%	25.00%	(274,242)	(193,721)	19,479	574,242	143.56%
	$ 820,000	22,685	(174,242)	-21.25%	25.00%	(379,242)	(220,952)	46,710	994,242	121.25%
TOTAL REVENUES	$ 111,029,059	$ 7,729,207	$ 23,977,594	21.60%	25.00%	$ (3,779,671)	$ 27,462,270	$ (3,484,676)	$ 87,051,465	78.40%

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Three-Month Period Ended September 30, 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	$ 39,115	$ 77,161	$ -	21.92%	25.00%	$ (10,839)	$ 78,021	$ (860)	$ 274,839	78.08%
103 Salaries and Wages	42,175,527	4,527,677	9,553,406	-	22.65%	25.00%	(990,476)	9,621,032	(67,626)	32,622,121	77.35%
104 FICA	1,785,223	184,238	394,405	-	22.09%	25.00%	(51,901)	388,231	6,174	1,390,818	77.91%
105 Medical and Life Insurance	15,997,604	963,198	2,525,096	-	15.78%	25.00%	(1,474,305)	2,641,999	(116,903)	13,472,508	84.22%
106 Retirement	1,644,223	172,350	357,034	-	21.71%	25.00%	(54,022)	347,547	9,487	1,287,189	78.29%
107 Police and Fire Pension Fund	16,829,000	1,572,998	6,095,544	-	36.22%	25.00%	1,888,294	5,804,748	290,796	10,733,456	63.78%
110 Uniform Allowance	342,900	-	314,760	-	91.79%	25.00%	229,035	306,443	8,317	28,140	8.21%
111 Dental/Optical Insurance	713,874	74,426	185,031	-	25.92%	25.00%	6,563	161,468	23,563	528,843	74.08%
112 Insurance Payroll Deductions	(1,748,875)	(159,322)	(423,154)	-	0.00%	25.00%	14,065	(431,386)	8,232	(1,325,721)	0.00%
	78,091,476	7,374,680	19,079,283	-	24.43%	25.00%	(443,586)	18,918,103	161,180	59,012,193	75.57%
CONTRACTUAL SERVICES											
211 Telephone	558,330	40,654	130,350	-	23.35%	25.00%	(9,233)	129,404	946	427,980	76.65%
212 Printing	1,000	-	-	-	0.00%	25.00%	(250)	-	-	1,000	100.00%
213 Utilities	1,733,175	115,879	273,245	-	15.77%	25.00%	(160,049)	327,855	(54,610)	1,459,930	84.23%
214 Travel	102,650	8,669	14,052	-	13.69%	25.00%	(11,611)	14,163	(111)	88,598	86.31%
215 Maint & Repair-Bldg/Grounds	258,500	2,224	11,333	-	4.38%	25.00%	(53,292)	21,047	(9,714)	247,167	95.62%
216 Maint & Repair-Equipment	1,697,655	279,512	636,047	-	37.47%	25.00%	211,633	355,676	280,371	1,061,608	62.53%
217 Maint & Repair-Auto/Truck	27,700	870	1,514	-	5.47%	25.00%	(5,411)	1,442	72	26,186	94.53%
218 Postage	100,300	10,628	25,204	-	25.13%	25.00%	129	19,593	5,611	75,096	74.87%
219 Building and Equipment Rents	561,050	58,625	145,878	167	26.00%	25.00%	5,616	168,893	(23,015)	415,005	73.97%
220 Advertising/Legal Publications	29,300	2,141	2,280	-	7.78%	25.00%	(5,045)	2,051	229	27,020	92.22%
221 Training	240,400	22,486	35,788	-	14.89%	25.00%	(24,312)	32,389	3,399	204,612	85.11%
222 Dues and Subscriptions	114,840	3,834	40,033	835	34.86%	25.00%	11,323	46,247	(6,214)	73,972	64.41%
223 Professional Services	829,900	68,291	129,046	479	15.55%	25.00%	(78,429)	100,493	28,553	700,375	84.39%
224 Audit Costs	86,400	-	-	-	0.00%	25.00%	(21,600)	-	-	86,400	100.00%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	711,183	112,906	210,858	-	29.65%	25.00%	33,062	-	210,858	500,325	70.35%
227 Insurance	725,000	-	178,848	-	24.67%	25.00%	(2,402)	621,372	(442,524)	546,152	75.33%
229 Court Costs and Damages	500,000	-	136,758	-	27.35%	25.00%	11,758	-	136,758	363,242	72.65%
230 Contracted Services	3,438,022	390,759	750,775	7,934	21.84%	25.00%	(108,731)	672,452	78,323	2,679,313	77.93%
232 Bank Fees	150	-	36	-	24.00%	25.00%	(2)	12	24	114	76.00%
234 Fire Hydrant Rental	168,000	-	26,534	-	15.79%	25.00%	(15,466)	26,534	-	141,466	84.21%
237 Other Taxes & Fees	26,000	48	60	-	0.23%	25.00%	(6,440)	8,112	(8,052)	25,940	99.77%
239 Fine Support Training	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
				-							
	11,909,555	1,117,526	2,748,639	9,415	23.08%	25.00%	(228,750)	2,547,735	200,904	9,151,501	76.84%
COMMODITIES											
341 Materials & Supplies	3,006,800	290,077	664,062	34,830	22.09%	25.00%	(87,638)	593,282	70,780	2,307,908	76.76%
342 Fire Investigation	2,500	-	-	-	0.00%	25.00%	(625)	-	-	2,500	100.00%
343 Gas, Oil & Tires	1,304,500	145,818	325,458	1,030	24.95%	25.00%	(667)	317,741	7,717	978,012	74.97%
344 Prisoner Other Costs	200,000	3,149	18,948	-	9.47%	25.00%	(31,052)	13,414	5,534	181,052	90.53%
345 Uniforms	451,800	20,706	25,265	18,019	5.59%	25.00%	(87,685)	17,221	8,044	408,516	90.42%
346 & 347 Resale Items	25,750	1,576	7,688	-	29.86%	25.00%	1,251	6,258	1,430	18,062	70.14%
351 Athletic Supplies	12,000	-	-	-	0.00%	25.00%	(3,000)	-	-	12,000	100.00%
353 Computer Software	500	-	-	-	0.00%	25.00%	(125)	-	-	500	100.00%
354 Special Events Supplies	36,500	1,486	3,432	-	9.40%	25.00%	(5,693)	6,725	(3,293)	33,068	90.60%
355 Cash Over (Short)	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
356 Fire Prevention	7,500	4,970	4,970	-	66.27%	25.00%	3,095	2,312	2,658	2,530	33.73%
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	400,000	-	-	-	0.00%	25.00%	(100,000)	-	-	400,000	100.00%
								-			
	5,459,850	467,782	1,049,823	53,879	19.23%	25.00%	(315,140)	956,953	92,870	4,356,148	79.79%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Three-Month Period Ended September 30, 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%	25.00%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
459 Capital Outlay-Equipment	13,615,423	17,433	873,913	-	6.42%	25.00%	(2,529,943)	29,760	844,153	12,741,510	93.58%
461 Capital Outlay-Lease Purchase	908,396	207,649	222,276	-	24.47%	25.00%	(4,823)	250,923	(28,647)	686,120	75.53%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
	14,523,819	225,082	1,096,189	-	7.55%	25.00%	(2,534,766)	280,683	815,506	13,427,630	92.45%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,072,892	89,408	268,223	-	25.00%	25.00%	-	264,051	4,172	804,669	75.00%
568 Other Contributions	2,504,000	152,586	422,522	-	16.87%	25.00%	(203,478)	395,807	26,715	2,081,478	83.13%
572 Interest on Bonds	25,232	-	-	-	0.00%	25.00%	(6,308)	-	-	25,232	100.00%
671 Principal Maturities Bonds	490,000	-	-	-	0.00%	25.00%	(122,500)	-	-	490,000	100.00%
674 Bond Service Charge	1,750	-	-	-	0.00%	25.00%	(438)	-	-	1,750	100.00%
598 Contingency	283,966	-	-	-	0.00%	25.00%	(70,992)	-	-	283,966	100.00%
	4,377,840	241,994	690,745	-	15.78%	25.00%	(403,715)	659,858	30,887	3,687,095	84.22%
TOTAL EXPENDITURES AND ENCUMBRANCES	114,362,540	9,427,064	24,664,679	63,294	21.57%	25.00%	(3,925,956)	23,363,332	1,301,347	89,634,567	78.38%
566 Transfers Out	5,424,110	1,538,381	1,642,420	-	30.28%	25.00%	286,393	2,845,263	(1,202,843)	3,781,690	69.72%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 119,786,650	$ 10,965,445	$ 26,307,099	$ 63,294	21.96%	25.00%	$ (3,639,564)	$ 26,208,595	$ 98,504	$ 93,416,257	77.99%

City of Charleston

General Fund

Financial Statements for the Four-Month Period Ended October 31, 2023

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

ASSETS		
Cash and Cash Equivalents	$	27,125,450
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		401,362
Due From Other Funds		1,203,057
Due From Component Unit		-
Prepaid Expenses		215,276
Revenue Bond Covenant Accounts		517,658
Total Assets	$	29,466,753
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		64,645
Other Accrued Liabilities		16,807
Total Liabilities		98,978
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		215,276
Restricted for:		
Debt Service		517,658
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		31,153
Public Safety		44,728
Streets & Transportation		121,742
Health & Sanitation		3,416
Social Services		-
Culture & Recreation		477
Unassigned		28,433,325
Total Fund Balance		29,367,775
Total Liabilities and Fund Balance	$	29,466,753

UNADITED

Fund Balance Breakdown
Oct-23

Department Name	Department		Encumbrance Amount	Capital	Total
General Government	**400-699**				
Non Departmental	408				
Mayor	409		9,482.00		
City Council	410				
City Manager	412		6,785.00		
Treasurer	413				
Collectors	414				
City Clerk	415				
Municipal Court	416				
Legal	417				
Accounting	418				
Engineering	420		3,382.00		
MOECD	421				
Human Resources	422		235.00		
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431		14.00		
BIDCO	435				
Building Department	436		2,972.00		
Planning	437		4,068.00		
Elections	438				
Information Systems	439				
City Hall	440		774.00		
Internal Audit	442				
	444				
Morris Square	500		26.00		
	501				
Public Works	566				
Public Grounds	567		3,415.00		
Contingency	699				
	General Government		31,153.00	-	31,153.00
	Public Safety	**700-716**			
Police	700		1,145.00		
Fire	706		22,465.00		
Traffic Engineering	712		7,130.00		
Emergency Services	716		227.00		
	Public Safety		30,967.00	13,761.00	44,728.00
	Streets & Transportation	750-754			
Street Dept	750		11,388.00		
	752				
Equipment Maintenance	754		110,354.00		
	Streets & Transportation		121,742.00	-	121,742.00
	Health & Sanitation	**800-804**			
Refuse	800		3,416.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		3,416.00	-	3,416.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900				
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906		477.00		
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		477.00	-	477.00
	Social Services	**952-954**			
Spring Hill	952				
Social Service - Reimburseable	953				
Human Rights	954				
	Social Services		-	-	-

Capital Outlay

Category	Category Code	Encumbrance Amount		Total
General Government	975			
Public Safety	976	13,761.00		
Streets & Transportation	977			
Health & Sanitation	978			
Culture & Recreation	979			
Social Services	980	-		
		13,761.00		201,516.00

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Four-Month Period Ended October 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	$ 21,068,769										
Taxes, Fees, and Other Revenues	$ 95,677,770	$ 16,453,150	$ 38,639,724	-	40.39%	33.33%	6,750,323	$ 40,350,750	$ (1,711,026)	$ 57,038,046	59.61%
Transfers From Other Funds	14,530,827	664,559	2,629,824	-	18.10%	33.33%	(2,213,301)	3,540,232	(910,408)	11,901,003	81.90%
Reimbursements and Other	820,000	332,143	157,900	-	19.26%	33.33%	(115,406)	(33,943)	191,843	662,100	80.74%
Total Revenues	$ 111,028,597	$ 17,449,852	$ 41,427,448	$ -	37.31%	33.33%	$ 4,421,617	$ 43,857,039	$ (2,429,591)	$ 69,601,149	62.69%
EXPENDITURES											
Personnel Services	78,595,600	4,938,755	24,018,040	-	30.56%	33.33%	(2,177,873)	24,082,019	(63,979)	54,577,560	69.44%
Contractual Services	13,057,211	1,002,473	3,751,110	32,602	28.73%	33.33%	(600,858)	3,351,180	399,930	9,273,499	71.02%
Commodities	5,511,315	434,844	1,484,668	155,153	26.94%	33.33%	(352,253)	1,375,017	109,651	3,871,494	70.25%
Capital Outlays	14,209,468	186,616	1,282,804	13,761	9.03%	33.33%	(3,453,212)	487,334	795,470	12,912,903	90.88%
Contributions and Other	9,377,840	239,524	930,269	-	9.92%	33.33%	(2,195,365)	913,457	16,812	8,447,571	90.08%
Total Expenditures and Encumbrances	120,751,434	6,802,212	31,466,891	201,516	26.06%	33.33%	(8,779,562)	30,209,007	1,257,884	89,083,027	73.77%
Transfers Out	7,324,110	19,131	1,661,551	-	22.69%	33.33%	(779,575)	2,954,806	(1,293,255)	5,662,559	77.31%
Total Expenditures, Encumbrances and Transfers Out	128,075,544	6,821,343	33,128,442	201,516	25.87%	33.33%	(9,559,137)	33,163,813	(35,371)	94,745,586	73.98%
NET CHANGE IN FUND BALANCE	$ (17,046,947)	$ 10,628,509	$ 8,299,006	$ (201,516)			$ 8,299,006	$ 10,693,226	$ (2,394,220)	$ (25,345,953)	
FUND BALANCE-BEGINNING			$ 21,068,769								
FUND BALANCE-ENDING			$ 29,367,775								
				$ -							

Operating Transfers Out Detail Comparative	2022-2023	2023-2024
Civic center Project	-	-
Civic Center	109,543	19,131
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	$ 109,543	$ 19,131

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Four-Month Period Ended October 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	$ 3,500,000	$ -	$ -	0.00%	33.33%	$ (1,166,550)	$ -	$ -	$ 3,500,000	100.00%
Property Taxes	17,700,000	4,694,751	9,974,925	56.36%	33.33%	4,075,515	10,016,703	(41,778)	7,725,075	43.64%
Gas and Oil Severance	200,000	499,501	499,501	249.75%	33.33%	432,841	284,163	215,338	(299,501)	-149.75%
Utility Tax	2,750,000	283,824	704,847	25.63%	33.33%	(211,728)	658,155	46,692	2,045,153	74.37%
Business & Occupation Tax	47,255,170	8,403,229	21,654,943	45.83%	33.33%	5,904,795	22,562,360	(907,417)	25,600,227	54.17%
Consumer Sales Tax-Liquor	1,000,000	247,733	247,733	24.77%	33.33%	(85,567)	250,303	(2,570)	752,267	75.23%
Animal Control	5,500	2,492	3,513	63.87%	33.33%	1,680	3,689	(176)	1,987	36.13%
Hotel Occupancy Tax	3,000,000	262,732	820,943	27.36%	33.33%	(178,957)	814,001	6,942	2,179,057	72.64%
Amusement Tax	250,000	40,948	64,851	25.94%	33.33%	(18,474)	39,878	24,973	185,149	74.06%
Loading Zone Fees	25,000	150	900	3.60%	33.33%	(7,433)	1,050	(150)	24,100	96.40%
Property Citations	2,000	-	-	0.00%	33.33%	(667)	-	-	2,000	100.00%
Licenses	95,000	1,409	72,481	76.30%	33.33%	40,818	79,704	(7,223)	22,519	23.70%
Building Permits	450,000	23,322	181,678	40.37%	33.33%	31,693	137,169	44,509	268,322	59.63%
Miscellaneous Permits	5,000	155	3,835	76.70%	33.33%	2,169	2,680	1,155	1,165	23.30%
Franchise Fees	600,000	-	-	0.00%	33.33%	(199,980)	141,873	(141,873)	600,000	100.00%
Inspection Fees	90,000	5,753	31,923	35.47%	33.33%	1,926	27,612	4,311	58,077	64.53%
IRP Fees	625,000	40,763	218,977	35.04%	33.33%	10,665	147,457	71,520	406,023	64.96%
Liquor & Wine Licenses	45,000	-	23,375	51.94%	33.33%	8,377	33,875	(10,500)	21,625	48.06%
Cemetery Revenues	175,000	7,818	59,725	34.13%	33.33%	1,398	54,955	4,770	115,275	65.87%
Dog Fees	100	-	-	0.00%	33.33%	(33)	-	-	100	100.00%
Parks and Recreation	55,000	1,969	19,149	34.82%	33.33%	818	19,280	(131)	35,851	65.18%
User Service Fee	7,400,000	885,705	993,895	13.43%	33.33%	(1,472,525)	1,266,601	(272,706)	6,406,105	86.57%
Rent Concession Leases	825,000	24,361	170,825	20.71%	33.33%	(104,148)	415,661	(244,836)	654,175	79.29%
Jail Fees	2,500	-	-	0.00%	33.33%	(833)	-	-	2,500	100.00%
Plan Review Fees	40,000	1,178	19,397	48.49%	33.33%	6,065	12,023	7,374	20,603	51.51%
Fire Protection Fees	2,000,000	183,859	644,910	32.25%	33.33%	(21,690)	631,570	13,340	1,355,090	67.75%
Planning Fees	10,000	275	825	8.25%	33.33%	(2,508)	1,300	(475)	9,175	91.75%
Street Fees-Closure	6,000	419	672	11.20%	33.33%	(1,328)	3,897	(3,225)	5,328	88.80%
Processing Fees	500	-	365	73.00%	33.33%	198	255	110	135	27.00%
Ambulance Levy	3,066,000	579,842	1,485,090	48.44%	33.33%	463,192	1,565,236	(80,146)	1,580,910	51.56%
Ambulance Fees	2,800,000	69,839	59,390	2.12%	33.33%	(873,850)	818,689	(759,299)	2,740,610	97.88%
Emergency Services	100,000	-	-	0.00%	33.33%	(33,330)	-	-	100,000	100.00%
Recycling Grant	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
State Grants	-	177	177	0.00%	33.33%	177	-	177	(177)	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	25,000	-	-	0.00%	33.33%	(8,333)	1,000	(1,000)	25,000	100.00%
Richard H. Ayer Fund	100,000	-	-	0.00%	33.33%	(33,330)	-	-	100,000	100.00%
Contributions-GKVF	-	-	-	0.00%	33.33%	-	-	-	-	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	215,000	17,039	51,818	24.10%	33.33%	(19,842)	49,278	2,540	163,182	75.90%
Aerial Map Copy Fee	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Interest	500,000	107,779	409,478	81.90%	33.33%	242,828	151,463	258,015	90,522	18.10%
Sale of Fixed Assets	250,000	-	56,467	22.59%	33.33%	(26,858)	-	56,467	193,533	77.41%
Insurance Claims	50,000	32,378	32,378	64.76%	33.33%	15,713	4,817	27,561	17,622	35.24%
Election Filing Fees	-	-	-	0.00%	33.33%	-	210	(210)	-	0.00%
Recycling Revenue/Refuse Collections	20,000	9,985	34,323	171.62%	33.33%	27,657	1,867	32,456	(14,323)	-71.62%
Video Lottery	200,000	15,226	46,875	23.44%	33.33%	(19,785)	47,560	(685)	153,125	76.56%
Miscellaneous Revenue	150,000	8,539	49,540	33.03%	33.33%	(455)	104,416	(54,876)	100,460	66.97%
	95,677,770	16,453,150	38,639,724	40.39%	33.33%	6,750,323	40,350,750	(1,711,026)	57,038,046	59.61%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,600,000	-	-	0.00%	33.33%	(1,199,880)	875,000	(875,000)	3,600,000	100.00%
Employee Insurance Reserve	918,299	-	-	0.00%	33.33%	(306,069)	-	-	918,299	100.00%
Municipal Stabilization Fund	2,237,528	-	-	0.00%	33.33%	(745,768)	-	-	2,237,528	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Special Demolition	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Contributions from UPRS	7,275,000	648,321	2,606,911	35.83%	33.33%	182,154	2,662,673	(55,762)	4,668,089	64.17%
Facilities Maintenance	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Amercian Rescue Act Plan	200,000	-	-	0.00%	33.33%	(66,660)	-	-	200,000	100.00%
Historic Preservation	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Municipal Court Fund	300,000	16,238	22,913	7.64%	33.33%	(77,077)	2,559	20,354	277,087	92.36%
	14,530,827	664,559	2,629,824	18.10%	33.33%	(2,213,301)	3,540,232	(910,408)	11,901,003	81.90%
REIMBURSEMENTS AND OTHER										
Proceeds From Capital Leases	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	-	-	0.00%	33.33%	-	7	(7)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Community Development	340,000	127,164	127,164	37.40%	33.33%	13,842	77,580	49,584	212,836	62.60%
Parking System	80,000	-	-	0.00%	33.33%	(26,664)	-	-	80,000	100.00%
Other Reimbursements	400,000	204,979	30,736	7.68%	33.33%	(102,584)	(111,530)	142,266	369,264	92.32%
	$ 820,000	332,143	157,900	19.26%	33.33%	(115,406)	(33,943)	191,843	662,100	80.74%
TOTAL REVENUES	$ 111,028,597	$ 17,449,852	$ 41,427,448	37.31%	33.33%	$ 4,421,617	$ 43,857,039	$ (2,429,591)	$ 69,601,149	62.69%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Four-Month Period Ended October 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	$ 26,577	$ 103,738	$ -	29.47%	33.33%	$ (13,584)	$ 104,598	$ (860)	$ 248,262	70.53%
103 Salaries and Wages	42,175,527	3,004,625	12,558,031	-	29.78%	33.33%	(1,499,072)	12,585,776	(27,745)	29,617,496	70.22%
104 FICA	1,785,223	122,247	516,652	-	28.94%	33.33%	(78,363)	507,337	9,315	1,268,571	71.06%
105 Medical and Life Insurance	15,997,604	1,668,056	4,193,153	-	26.21%	33.33%	(1,138,848)	3,762,993	430,160	11,804,451	73.79%
106 Retirement	1,644,223	113,643	470,677	-	28.63%	33.33%	(77,343)	458,764	11,913	1,173,546	71.37%
107 Police and Fire Pension Fund	16,829,000	75,933	6,171,477	-	36.67%	33.33%	562,371	6,692,996	(521,519)	10,657,523	63.33%
110 Uniform Allowance	342,900	-	314,760	-	91.79%	33.33%	200,471	306,443	8,317	28,140	8.21%
111 Dental/Optical Insurance	713,874	59,075	244,106	-	34.19%	33.33%	6,172	222,121	21,985	469,768	65.81%
112 Insurance Payroll Deductions	(1,748,875)	(131,401)	(554,554)	-	0.00%	33.33%	28,346	(559,009)	4,455	(1,194,321)	68.29%
114 OPEB Long-term Insurance Clearing	504,124	-	-	-	0.00%	33.33%	(168,025)	-	-	504,124	100.00%
	78,595,600	4,938,755	24,018,040	-	30.56%	33.33%	(2,177,873)	24,082,019	(63,979)	54,577,560	69.44%
CONTRACTUAL SERVICES											
211 Telephone	558,330	46,341	176,691	1,194	31.65%	33.33%	(9,400)	176,835	(144)	380,445	68.14%
212 Printing	1,000	-	-	-	0.00%	33.33%	(333)	114	(114)	1,000	100.00%
213 Utilities	1,733,175	198,568	471,814	-	27.22%	33.33%	(105,853)	476,755	(4,941)	1,261,361	72.78%
214 Travel	102,650	4,722	18,773	-	18.29%	33.33%	(15,440)	28,097	(9,324)	83,877	81.71%
215 Maint & Repair-Bldg/Grounds	258,500	4,734	16,066	-	6.22%	33.33%	(70,092)	47,304	(31,238)	242,434	93.78%
216 Maint & Repair-Equipment	1,697,655	135,771	771,818	5,871	45.46%	33.33%	205,990	464,261	307,557	919,966	54.19%
217 Maint & Repair-Auto/Truck	27,700	255	1,769	-	6.39%	33.33%	(7,463)	3,209	(1,440)	25,931	93.61%
218 Postage	100,300	15,640	40,844	14	40.72%	33.33%	7,414	29,694	11,150	59,442	59.26%
219 Building and Equipment Rents	561,050	40,587	186,464	20,029	33.23%	33.33%	(534)	208,519	(22,055)	354,557	63.20%
220 Advertising/Legal Publications	29,300	721	3,001	-	10.24%	33.33%	(6,765)	3,513	(512)	26,299	89.76%
221 Training	240,400	7,541	43,329	2,001	18.02%	33.33%	(36,796)	57,668	(14,339)	195,070	81.14%
222 Dues and Subscriptions	114,840	7,938	47,971	1,600	41.77%	33.33%	9,695	50,833	(2,862)	65,269	56.83%
223 Professional Services	829,900	40,925	169,971	1,893	20.48%	33.33%	(106,635)	136,259	33,712	658,036	79.29%
224 Audit Costs	86,400	-	-	-	0.00%	33.33%	(28,797)	-	-	86,400	100.00%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	33.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	711,183	71,078	281,935	-	39.64%	33.33%	44,898	200,894	81,041	429,248	60.36%
227 Insurance	725,000	-	178,848	-	24.67%	33.33%	(62,795)	414,532	(235,684)	546,152	75.33%
229 Court Costs and Damages	1,200,000	103,007	239,765	-	19.98%	33.33%	(160,195)	-	239,765	960,235	80.02%
230 Contracted Services	3,858,022	298,027	1,048,802	-	27.18%	33.33%	(237,077)	1,004,660	44,142	2,809,220	72.82%
232 Bank Fees	150	36	72	-	48.00%	33.33%	22	60	12	78	52.00%
234 Fire Hydrant Rental	168,000	26,534	53,069	-	31.59%	33.33%	(2,925)	39,801	13,268	114,931	68.41%
237 Other Taxes & Fees	26,000	48	108	-	0.42%	33.33%	(8,558)	8,172	(8,064)	25,892	99.58%
239 Fine Support Training	27,656	-	-	-	0.00%	33.33%	(9,218)	-	-	27,656	0.00%
	13,057,211	1,002,473	3,751,110	32,602	28.73%	33.33%	(600,858)	3,351,180	399,930	9,273,499	71.02%
COMMODITIES											
341 Materials & Supplies	3,054,815	299,012	963,074	81,993	31.53%	33.33%	(55,096)	813,214	149,860	2,009,748	65.79%
342 Fire Investigation	2,500	-	-	-	0.00%	33.33%	(833)	-	-	2,500	100.00%
343 Gas, Oil & Tires	1,304,500	66,506	391,963	66,352	30.05%	33.33%	(42,827)	428,892	(36,929)	846,185	64.87%
344 Prisoner Other Costs	200,000	5,339	24,287	-	12.14%	33.33%	(42,373)	49,070	(24,783)	175,713	87.86%
345 Uniforms	455,250	60,793	86,058	6,808	18.90%	33.33%	(65,677)	66,907	19,151	362,384	79.60%
346 & 347 Resale Items	25,750	2,092	9,781	-	37.98%	33.33%	1,199	7,898	1,883	15,969	62.02%
351 Athletic Supplies	12,000	270	270	-	2.25%	33.33%	(3,730)	-	270	11,730	97.75%
353 Computer Software	500	-	-	-	0.00%	33.33%	(167)	-	-	500	100.00%
354 Special Events Supplies	36,500	832	4,265	-	11.68%	33.33%	(7,900)	6,725	(2,460)	32,235	88.32%
355 Cash Over (Short)	-	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
356 Fire Prevention	7,500	-	4,970	-	66.27%	33.33%	2,470	2,311	2,659	2,530	33.73%
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	400,000	-	-	-	0.00%	33.33%	(133,320)	-	-	400,000	100.00%
	5,511,315	434,844	1,484,668	155,153	26.94%	33.33%	(352,253)	1,375,017	109,651	3,871,494	70.25%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Four-Month Period Ended October 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%	33.33%	$ -	$ -	$ -	$ -	0.00%
458 Capital Outlay-Improvements	-	-	-		0.00%	33.33%	-	-	-	-	0.00%
459 Capital Outlay-Equipment	13,301,072	186,616	1,060,528	13,761	7.97%	33.33%	(3,372,719)	-	1,060,528	12,226,783	91.92%
461 Capital Outlay-Lease Purchase	908,396	-	222,276	-	24.47%	33.33%	(80,492)	236,411	(14,135)	686,120	75.53%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	33.33%	-	250,923	(250,923)	-	0.00%
	14,209,468	186,616	1,282,804	13,761	9.03%	33.33%	(3,453,212)	487,334	795,470	12,912,903	90.88%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	6,072,892	89,408	357,631	-	5.89%	33.33%	(1,666,464)	352,067	5,564	5,715,261	94.11%
568 Other Contributions	2,504,000	150,116	572,638	-	22.87%	33.33%	(261,945)	561,390	11,248	1,931,362	77.13%
572 Interest on Bonds	25,232	-	-	-	0.00%	33.33%	(8,410)	-	-	25,232	100.00%
671 Principal Maturities Bonds	490,000	-	-	-	0.00%	33.33%	(163,317)	-	-	490,000	100.00%
674 Bond Service Charge	1,750	-	-	-	0.00%	33.33%	(583)	-	-	1,750	100.00%
598 Contingency	283,966	-	-	-	0.00%	33.33%	(94,646)	-	-	283,966	100.00%
	9,377,840	239,524	930,269	-	9.92%	33.33%	(2,195,365)	913,457	16,812	8,447,571	90.08%
TOTAL EXPENDITURES AND ENCUMBRANCES	120,751,434	6,802,212	31,466,891	201,516	26.06%	33.33%	(8,779,562)	30,209,007	1,257,884	89,083,027	73.77%
566 Transfers Out	7,324,110	19,131	1,661,551	-	22.69%	33.33%	(779,575)	2,954,806	(1,293,255)	5,662,559	77.31%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 128,075,544	$ 6,821,343	$ 33,128,442	$ 201,516	25.87%	33.33%	$ (9,559,137)	$ 33,163,813	$ (35,371)	$ 94,745,586	73.98%
	-	-	-								

City of Charleston

General Fund

Financial Statements for the Five-Month Period Ended November 30, 2023

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
November 30, 2023

ASSETS

Cash and Cash Equivalents	$ 26,797,938
Cash with Fiscal Agent	3,950
Receivables (Net of Allowance for Uncollectibles)	403,636
Due From Other Funds	1,098,332
Due From Component Unit	8,503
Prepaid Expenses	213,901
Revenue Bond Covenant Accounts	55,551
Total Assets	$ 28,581,811

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts Payable	643
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	64,645
Other Accrued Liabilities	16,896
Total Liabilities	99,649

DEFERRED INFLOWS OF RESOURCES

Unavailable Property Taxes	-
Fund Balance:	
Nonspendable:	
Prepaids	213,901
Restricted for:	
Debt Service	55,551
Capital Outlay	
Committed for:	
Public Safety	-
Assigned for:	
General Government	56,220
Public Safety	102,429
Streets & Transportation	62,567
Health & Sanitation	2,810
Social Services	2,615
Culture & Recreation	53,976
Unassigned	27,932,093
Total Fund Balance	28,482,162
Total Liabilities and Fund Balance	$ 28,581,811

Fund Balance Breakdown
Nov-23

Department Name	Department		Encumbrance Amount	Capital	Total
General Government	**400-699**				
	408		5,063.00		
Mayor	409		194.00		
City Council	410				
City Manager	412		6,760.00		
Treasurer	413				
Collectors	414		2,591.00		
City Clerk	415		152.00		
Municipal Court	416				
Legal	417				
Accounting	418		408.00		
Engineering	420		3,585.00		
MOECD	421				
Human Resources	422		740.00		
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431		39.00		
BIDCO	435				
Building Department	436		7,137.00		
Planning	437		2,243.00		
Elections	438				
Information Systems	439		8,467.00		
City Hall	440		5,895.00		
Retiree Health	440-93		9,428.00		
Internal Audit	442		1,216.00		
	444				
Morris Square	500		257.00		
	501		2,045.00		
Public Works	566				
Public Grounds	567				
Contingency	699				
	General Government		56,220.00	-	56,220.00
	Public Safety	**700-716**			
Police	700		26,140.00		
Fire	706		55,213.00		
Traffic Engineering	712		3,168.00		
Emergency Services	716		227.00		
	Public Safety		84,748.00	17,681.00	102,429.00
	Streets & Transportation	750-754			
Street Dept	750				
	752				
Equipment Maintenance	754		62,567.00		
	Streets & Transportation		62,567.00	-	62,567.00
	Health & Sanitation	**800-804**			
Refuse	800		2,810.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		2,810.00	-	2,810.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		4,622.00		
CVB	901		49,032.00		
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906		280.00		
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919		-		
Stadium Materials	920		42.00		
	Culture & Recreation		53,976.00	-	53,976.00
	Social Services	**952-954**			
Spring Hill	952		2,615.00		
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		2,615.00	-	2,615.00

Capital Outlay

Category	Category Code	Encumbrance Amount	
General Government	975		
Public Safety	976	17,681.00	
Streets & Transportation	977		
Health & Sanitation	978		
Culture & Recreation	979		
Social Services	980		
		17,681.00	
			280,617.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Five-Month Period Ended November 30, 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	$ 21,068,769										
Taxes, Fees, and Other Revenues	$ 95,677,770	$ 6,735,470	$ 45,375,193	-	47.43%	41.67%	5,506,266	$ 47,211,150	$ (1,835,957)	$ 50,302,577	52.57%
Transfers From Other Funds	14,530,827	21,382	2,651,206	-	18.25%	41.67%	(3,403,790)	4,103,834	(1,452,628)	11,879,621	81.75%
Reimbursements and Other	820,000	35,010	192,911	-	23.53%	41.67%	(148,783)	1,424	191,487	627,089	76.47%
Total Revenues	$ 111,028,597	$ 6,791,862	$ 48,219,310	$ -	43.43%	41.67%	$ 1,953,694	$ 51,316,408	$ (3,097,098)	$ 62,809,287	56.57%
EXPENDITURES											
Personnel Services	78,595,600	5,235,686	29,253,725	-	37.22%	41.95%	(3,717,129)	29,826,491	(572,766)	49,341,875	62.78%
Contractual Services	13,057,211	789,285	4,540,395	-	34.77%	41.67%	(900,545)	4,121,139	419,256	8,516,816	65.23%
Commodities	5,511,315	415,206	1,899,874	-	34.47%	41.67%	(396,691)	1,909,003	(9,129)	3,611,441	65.53%
Capital Outlays	14,209,468	1,744,105	1,744,105	-	12.27%	41.67%	(4,176,980)	907,030	837,075	12,465,363	87.73%
Contributions and Other	9,377,840	1,657,135	1,657,135	-	17.67%	41.67%	(2,250,611)	1,660,639	(3,504)	7,720,705	82.33%
Total Expenditures and Encumbrances	120,751,434	9,841,417	39,095,234	-	32.38%	41.67%	(11,221,889)	38,424,302	670,932	81,656,200	67.62%
Transfers Out	7,324,110	49,131	1,710,683	-	23.36%	41.67%	(1,341,274)	3,111,943	(1,401,260)	5,613,427	76.64%
Total Expenditures, Encumbrances and Transfers Out	128,075,544	9,890,548	40,805,917	-	31.86%	41.67%	(12,563,162)	41,536,245	(730,328)	87,269,627	68.14%
NET CHANGE IN FUND BALANCE	$ (17,046,947)	$ (3,098,686)	$ 7,413,393	$ -			$ 7,413,393	$ 9,780,163	$ (2,366,770)	$ (24,460,340)	
FUND BALANCE-BEGINNING			$ 21,068,769								
FUND BALANCE-ENDING			$ 28,482,162								
				$ -							

Operating Transfers Out Detail Comparative	2022-2023	2023-2024
Civic center Project	-	-
Civic Center	49,131	155,871
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	$ 49,131	$ 155,871

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Five-Month Period Ended November 30, 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	$ 3,500,000	$ -	$ -	0.00%	41.67%	$ (1,458,450)	$ -	$ -	$ 3,500,000	100.00%
Property Taxes	17,700,000	897,849	10,872,774	61.43%	41.67%	3,497,184	10,723,024	149,750	6,827,226	38.57%
Gas and Oil Severance	200,000	-	499,501	249.75%	41.67%	416,161	284,163	215,338	(299,501)	-149.75%
Utility Tax	2,750,000	170,972	875,819	31.85%	41.67%	(270,106)	856,893	18,926	1,874,181	68.15%
Business & Occupation Tax	47,255,170	3,734,973	25,389,916	53.73%	41.67%	5,698,687	26,596,597	(1,206,681)	21,865,254	46.27%
Consumer Sales Tax-Liquor	1,000,000	-	247,733	24.77%	41.67%	(168,967)	250,303	(2,570)	752,267	75.23%
Animal Control	5,500	513	4,026	73.20%	41.67%	1,734	3,689	337	1,474	26.80%
Hotel Occupancy Tax	3,000,000	269,823	1,090,766	36.36%	41.67%	(159,334)	1,088,302	2,464	1,909,234	63.64%
Amusement Tax	250,000	61,307	126,158	50.46%	41.67%	21,983	71,699	54,459	123,842	49.54%
Loading Zone Fees	25,000	150	1,050	4.20%	41.67%	(9,368)	1,250	(200)	23,950	95.80%
Property Citations	2,000	-	-	0.00%	41.67%	(833)	-	-	2,000	100.00%
Licenses	95,000	2,121	74,601	78.53%	41.67%	35,015	81,575	(6,974)	20,399	21.47%
Building Permits	450,000	10,722	192,399	42.76%	41.67%	4,884	146,636	45,763	257,601	57.24%
Miscellaneous Permits	5,000	200	4,035	80.70%	41.67%	1,952	2,880	1,155	965	19.30%
Franchise Fees	600,000	134,917	134,916	22.49%	41.67%	(115,104)	141,873	(6,957)	465,084	77.51%
Inspection Fees	90,000	5,004	36,927	41.03%	41.67%	(576)	37,979	(1,052)	53,073	58.97%
IRP Fees	625,000	37,672	256,649	41.06%	41.67%	(3,789)	147,457	109,192	368,351	58.94%
Liquor & Wine Licenses	45,000	500	23,875	53.06%	41.67%	5,124	34,375	(10,500)	21,125	46.94%
Cemetery Revenues	175,000	12,930	72,655	41.52%	41.67%	(268)	65,659	6,996	102,345	58.48%
Dog Fees	100	-	-	0.00%	41.67%	(42)	-	-	100	100.00%
Parks and Recreation	55,000	5,790	24,939	45.34%	41.67%	2,021	24,005	934	30,061	54.66%
User Service Fee	7,400,000	748,893	1,742,788	23.55%	41.67%	(1,340,792)	1,914,808	(172,020)	5,657,212	76.45%
Rent Concession Leases	825,000	58,646	229,472	27.81%	41.67%	(114,306)	480,290	(250,818)	595,528	72.19%
Jail Fees	2,500	-	-	0.00%	41.67%	(1,042)	-	-	2,500	100.00%
Plan Review Fees	40,000	645	20,042	50.11%	41.67%	3,374	12,276	7,766	19,958	49.90%
Fire Protection Fees	2,000,000	164,560	809,469	40.47%	41.67%	(23,931)	803,459	6,010	1,190,531	59.53%
Planning Fees	10,000	375	1,200	12.00%	41.67%	(2,967)	1,525	(325)	8,800	88.00%
Street Fees-Closure	6,000	7,774	8,446	140.77%	41.67%	5,946	4,404	4,042	(2,446)	-40.77%
Processing Fees	500	30	395	79.00%	41.67%	187	330	65	105	21.00%
Ambulance Levy	3,066,000	149,064	1,634,154	53.30%	41.67%	356,552	1,695,524	(61,370)	1,431,846	46.70%
Ambulance Fees	2,800,000	24,716	84,106	3.00%	41.67%	(1,082,654)	1,111,682	(1,027,576)	2,715,894	97.00%
Emergency Services	100,000	-	-	0.00%	41.67%	(41,670)	-	-	100,000	100.00%
Recycling Grant	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
State Grants	-	-	177	0.00%	41.67%	177	-	177	(177)	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%	-	-	-	-	0.00%
Contributions from Other Entities	25,000	-	-	0.00%	41.67%	(10,418)	1,000	(1,000)	25,000	100.00%
Richard H. Ayer Fund	100,000	25,266	25,266	25.27%	41.67%	(16,404)	23,813	1,453	74,734	74.73%
Contributions-GKVF	-	-	-	0.00%	41.67%	-	-	-	-	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	215,000	13,205	65,024	30.24%	41.67%	(24,567)	66,076	(1,052)	149,976	69.76%
Aerial Map Copy Fee	-	-	-	0.00%	41.67%	-	30	(30)	-	0.00%
Interest	500,000	135,112	544,590	108.92%	41.67%	336,240	235,386	309,204	(44,590)	-8.92%
Sale of Fixed Assets	250,000	-	56,467	22.59%	41.67%	(47,708)	-	56,467	193,533	77.41%
Insurance Claims	50,000	27,698	60,076	120.15%	41.67%	39,241	121,501	(61,425)	(10,076)	-20.15%
Election Filing Fees	-	-	-	0.00%	41.67%	-	210	(210)	-	0.00%
Recycling Revenue/Refuse Collections	20,000	9,965	44,288	221.44%	41.67%	35,954	1,867	42,421	(24,288)	-121.44%
Video Lottery	200,000	15,593	62,469	31.23%	41.67%	(20,871)	63,443	(974)	137,531	68.77%
Miscellaneous Revenue	150,000	8,485	58,025	38.68%	41.67%	(4,480)	115,167	(57,142)	91,975	61.32%
	95,677,770	6,735,470	45,375,193	47.43%	41.67%	5,506,266	47,211,150	(1,835,957)	50,302,577	52.57%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,600,000	-	-	0.00%	41.67%	(1,500,120)	875,000	(875,000)	3,600,000	100.00%
Municipal Stabilization Fund	2,237,528	-	-	0.00%	41.67%	(932,378)	-	-	2,237,528	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Employee Insurance Reserve	918,299	-	-	0.00%	41.67%	(382,655)	-	-	918,299	100.00%
Contributions from UPRS	7,275,000	-	2,606,911	35.83%	41.67%	(424,582)	3,197,682	(590,771)	4,668,089	64.17%
Facilities Maintenance	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
American Rescue Plan Act	200,000	-	-	0.00%	41.67%	(83,340)		-	200,000	100.00%
Historic Preservation	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Municipal Court Fund	300,000	21,382	44,295	14.77%	41.67%	(80,715)	31,152	13,143	255,705	85.24%
	14,530,827	21,382	2,651,206	18.25%	41.67%	(3,403,790)	4,103,834	(1,452,628)	11,879,621	81.75%
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bonds	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Proceeds From Capital Leases	-	-	-	0.00%	41.67%	-	7	(7)	-	0.00%
Interest Earned on Capital Leases	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	41.67%	-	-		-	0.00%
Community Development	340,000	-	127,164	37.40%	41.67%	(14,514)	77,580	49,584	212,836	62.60%
Parking System	80,000	-	-	0.00%	41.67%	(33,336)	-	-	80,000	100.00%
Other Reimbursements	400,000	35,010	65,747	16.44%	41.67%	(100,933)	(76,163)	141,910	334,253	83.56%
	$ 820,000	35,010	192,911	23.53%	41.67%	(148,783)	1,424	191,487	627,089	76.47%
TOTAL REVENUES	$ 111,028,597	$ 6,791,862	$ 48,219,310	43.43%	41.67%	$ 1,953,694	$ 51,316,408	$ (3,097,098)	$ 62,809,287	56.57%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Five-Month Period Ended November 30, 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	$ 19,327	$ 123,065	$ -	34.96%	41.67%	$ (23,613)	$ 123,925	$ (860)	$ 228,935	65.04%
103 Salaries and Wages	42,175,527	3,017,090	15,575,121	-	36.93%	41.67%	(1,999,421)	15,641,357	(66,236)	26,600,406	63.07%
104 FICA	1,785,223	120,815	637,467	-	35.71%	41.67%	(106,435)	627,025	10,442	1,147,756	64.29%
105 Medical and Life Insurance	15,997,604	1,107,739	5,300,892	28,868	33.14%	41.67%	(1,365,310)	4,995,122	305,770	10,667,844	66.68%
106 Retirement	1,644,223	113,196	583,873	-	35.51%	41.67%	(101,275)	569,276	14,597	1,060,350	64.49%
107 Police and Fire Pension Fund	16,829,000	995,435	7,166,912	-	42.59%	41.67%	154,268	7,993,584	(826,672)	9,662,088	57.41%
110 Uniform Allowance	342,900	-	314,760	-	91.79%	41.67%	171,874	306,443	8,317	28,140	8.21%
111 Dental/Optical Insurance	713,874	56,392	300,498	9,806	42.09%	41.67%	3,027	277,969	22,529	403,570	56.53%
112 Insurance Payroll Deductions	(1,748,875)	(194,308)	(748,863)	-	0.00%	41.67%	(20,107)	(708,210)	(40,653)	(1,000,012)	0.00%
114 OPEB Long-term Insurance Clearing	504,124	-	-	-	0.00%	41.67%	(210,068)	-	-	504,124	100.00%
	78,595,600	5,235,686	29,253,725	38,674	37.22%	41.67%	(3,497,062)	29,826,491	(572,766)	49,303,201	62.73%
CONTRACTUAL SERVICES											
211 Telephone	558,330	49,754	226,445	4,318	40.56%	41.67%	(6,211)	211,860	14,585	327,567	58.67%
212 Printing	1,000	662	662	-	66.20%	41.67%	245	114	548	338	33.80%
213 Utilities	1,733,175	117,405	589,219	-	34.00%	41.67%	(132,995)	545,480	43,739	1,143,956	66.00%
214 Travel	102,650	5,610	24,383	393	23.75%	41.67%	(18,391)	30,964	(6,581)	77,874	75.86%
215 Maint & Repair-Bldg/Grounds	258,500	983	17,049	2,793	6.60%	41.67%	(90,668)	51,832	(34,783)	238,658	92.32%
216 Maint & Repair-Equipment	1,697,655	14,932	786,750	34,447	46.34%	41.67%	79,337	619,226	167,524	876,458	51.63%
217 Maint & Repair-Auto/Truck	27,700	63	1,832	-	6.61%	41.67%	(9,711)	4,712	(2,880)	25,868	93.39%
218 Postage	100,300	(471)	40,373	39	40.25%	41.67%	(1,422)	44,706	(4,333)	59,888	59.71%
219 Building and Equipment Rents	561,050	37,710	224,174	26,823	39.96%	41.67%	(9,616)	248,474	(24,300)	310,053	55.26%
220 Advertising/Legal Publications	29,300	1,071	4,072	-	13.90%	41.67%	(8,137)	6,844	(2,772)	25,228	86.10%
221 Training	240,400	4,908	48,238	150	20.07%	41.67%	(51,937)	94,423	(46,185)	192,012	79.87%
222 Dues and Subscriptions	114,840	5,485	53,456	375	46.55%	41.67%	5,602	52,484	972	61,009	53.13%
223 Professional Services	829,900	51,972	221,943	4,997	26.74%	41.67%	(123,876)	207,617	14,326	602,960	72.65%
224 Audit Costs	86,400	21,000	21,000	-	24.31%	41.67%	(15,003)	16,000	5,000	65,400	75.69%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	711,183	33,475	315,410	-	44.35%	41.67%	19,060	202,730	112,680	395,773	55.65%
227 Insurance	725,000	159,547	338,395	-	46.68%	41.67%	36,288	414,532	(76,137)	386,605	53.32%
229 Court Costs and Damages	1,200,000	-	239,764	-	19.98%	41.67%	(260,276)	168	239,596	960,236	80.02%
230 Contracted Services	3,858,022	271,888	1,320,690	15,800	34.23%	41.67%	(286,948)	1,307,648	13,042	2,521,532	65.36%
232 Bank Fees	150	-	72	-	48.00%	0.00%	72	72	-	78	52.00%
234 Fire Hydrant Rental	168,000	13,267	66,336	-	39.49%	41.67%	(3,670)	53,069	13,267	101,664	60.51%
237 Other Taxes & Fees	26,000	24	132	12	0.51%	41.67%	(10,702)	8,184	(8,052)	25,856	99.45%
239 Fine Support Training	27,656	-	-	-	0.00%	41.67%	(11,524)	-	-	27,656	100.00%
	13,057,211	789,285	4,540,395	90,147	34.77%	33.33%	188,427	4,121,139	419,256	8,426,669	64.54%
COMMODITIES											
341 Materials & Supplies	3,054,815	250,905	1,213,978	63,724	39.74%	41.67%	(58,963)	1,040,125	173,853	1,777,113	58.17%
342 Fire Investigation	2,500	-	-	-	0.00%	41.67%	(1,042)	-	-	2,500	100.00%
343 Gas, Oil & Tires	1,304,500	124,995	516,958	20,173	39.63%	41.67%	(26,627)	504,965	11,993	767,369	58.82%
344 Prisoner Other Costs	200,000	6,428	30,716	-	15.36%	41.67%	(52,624)	49,070	(18,354)	169,284	84.64%
345 Uniforms	455,250	29,653	115,711	590	25.42%	41.67%	(73,992)	99,039	16,672	338,949	74.45%
346 & 347 Resale Items	25,750	1,222	11,003	-	42.73%	41.67%	273	10,826	177	14,747	57.27%
351 Athletic Supplies	12,000	-	270	170	2.25%	41.67%	(4,730)	-	270	11,560	96.33%
353 Computer Software	500	-	-	-	0.00%	41.67%	(208)	-	-	500	100.00%
354 Special Events Supplies	36,500	2,003	6,268	427	17.17%	41.67%	(8,942)	9,394	(3,126)	29,805	81.66%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
356 Fire Prevention	7,500	-	4,970	-	66.27%	41.67%	1,845	2,312	2,658	2,530	33.73%
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	400,000	-	-	-	0.00%	41.67%	(166,680)	193,272	(193,272)	400,000	100.00%
	5,511,315	415,206	1,899,874	85,084	34.47%	41.67%	(396,691)	1,909,003	(9,129)	3,526,357	63.98%

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Five-Month Period Ended November 30, 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%	41.67%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	41.67%	-	250,311	(250,311)	-	0.00%
459 Capital Outlay-Equipment	13,301,072	399,200	1,459,729	17,680	10.97%	41.67%	(4,082,828)	656,719	803,010	11,823,663	88.89%
461 Capital Outlay-Lease Purchase	908,396	62,100	284,376	-	31.31%	41.67%	(94,153)	-	284,376	624,020	68.69%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
	14,209,468	461,300	1,744,105	17,680	12.27%	41.67%	(4,176,980)	907,030	837,075	12,447,683	87.60%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	6,072,892	89,408	447,038	-	7.36%	41.67%	(2,083,536)	440,084	6,954	5,625,854	92.64%
568 Other Contributions	2,504,000	131,128	703,766	49,032	28.11%	41.67%	(339,651)	718,224	(14,458)	1,751,202	69.94%
572 Interest on Bonds	25,232	16,331	16,331	-	64.72%	41.67%	5,817	22,331	(6,000)	8,901	35.28%
671 Principal Maturities Bonds	490,000	490,000	490,000	-	100.00%	41.67%	285,817	480,000	10,000	-	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	283,966	-	-	-	0.00%	41.67%	(118,329)	-	-	283,966	100.00%
	9,377,840	726,867	1,657,135	49,032	17.67%	41.67%	(2,250,611)	1,660,639	(3,504)	7,671,673	81.81%
TOTAL EXPENDITURES AND ENCUMBRANCES	120,751,434	7,628,344	39,095,234	280,617	32.38%	41.67%	(11,221,889)	38,424,302	670,932	81,375,583	67.39%
566 Transfers Out	7,324,110	49,131	1,710,683	-	23.36%	41.67%	(1,341,274)	3,111,943	(1,401,260)	5,613,427	76.64%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 128,075,544	$ 7,677,475	$ 40,805,917	$ 280,617	31.86%	41.67%	$ (12,563,162)	$ 41,536,245	$ (730,328)	$ 86,989,010	67.92%
				$ -							
	-	-									

City of Charleston

General Fund

Financial Statements for the Six-Month Period Ended December 31, 2023

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

ASSETS		
Cash and Cash Equivalents	$	19,663,871
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		382,480
Due From Other Funds		1,243,408
Due From Component Unit		38,227
Prepaid Expenses		215,776
Revenue Bond Covenant Accounts		97,874
Total Assets	$	21,645,586
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		132,911
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		65,516
Other Accrued Liabilities		17,964
Total Liabilities		233,856
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		215,776
Restricted for:		
Debt Service		97,874
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		3,015
Public Safety		9,927
Streets & Transportation		34,129
Health & Sanitation		1,097
Social Services		-
Culture & Recreation		-
Unassigned		21,049,912
Total Fund Balance		21,411,730
Total Liabilities and Fund Balance	$	21,645,586

Fund Balance Breakdown
Dec-23

General Government **400-699**

Department Name	Department		Encumbrance Amount	Capital	Total
Mayor	409		(990.00)		
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		235.00		
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431				
BIDCO	435				
Building Department	436		3,730.00		
Planning	437				
Elections	438				
Information Systems	439				
City Hall	440		40.00		
Retiree Health Insurance	440-93				
Internal Audit	442				
	444				
Morris Square	500				
	501				
Public Works	566				
Public Grounds	567				
Contingency	699				
	General Government		3,015.00	-	3,015.00
	Public Safety	**700-716**			
Police	700				
Fire	706		9,927.00		
Traffic Engineering	712				
Emergency Services	716		-		
	Public Safety		9,927.00	-	9,927.00
	Streets & Transportation	750-754			
Street Dept	750		76.00		
	752				
Equipment Maintenance	754		34,053.00		
	Streets & Transportation		34,129.00	-	34,129.00
	Health & Sanitation	**800-804**			
Refuse	800		1,097.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		1,097.00	-	1,097.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900				
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906				
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		-	-	-
	Social Services	**952-954**			
Spring Hill	952				
Social Service - Reimburseabl	953				
Human Rights	954				
	Social Services		-	-	-

Capital Outlay

Category	Category Code	Encumbrance Amount		Total
General Government	975			
Public Safety	976			
Streets & Transportation	977			
Health & Sanitation	978			
Culture & Recreation	979			
Social Services	980			
				48,168.00
				-

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Six-Month Period Ended December 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	$ 21,068,769										
Taxes, Fees, and Other Revenues	$ 95,677,770	$ 1,860,768	$ 47,235,963	-	49.37%	50.00%	(602,922)	$ 49,216,487	$ (1,980,524)	$ 48,441,807	50.63%
Transfers From Other Funds	14,530,827	2,478,211	5,129,417	-	35.30%	50.00%	(2,135,997)	4,662,068	467,349	9,401,410	64.70%
Reimbursements and Other	820,000	162,696	355,605	-	43.37%	50.00%	(54,395)	22,560	333,045	464,395	56.63%
Total Revenues	$ 111,028,597	$ 4,501,675	$ 52,720,985	$ -	47.48%	50.00%	$ (2,793,314)	$ 53,901,115	$ (1,180,130)	$ 58,307,612	52.52%
EXPENDITURES											
Personnel Services	78,595,600	5,482,956	34,736,679	-	44.20%	50.00%	(4,561,121)	35,428,423	(691,744)	43,858,921	55.80%
Contractual Services	13,057,211	879,431	5,419,825	6,954	41.51%	50.00%	(1,108,781)	5,288,944	130,881	7,630,432	58.44%
Commodities	5,511,315	372,708	2,272,584	42,204	41.23%	50.00%	(483,074)	2,274,555	(1,971)	3,196,527	58.00%
Capital Outlays	14,209,468	953,783	2,697,888	-	18.99%	50.00%	(4,406,846)	1,218,439	1,479,449	11,511,580	81.01%
Contributions and Other	9,377,840	283,354	1,940,490	(990)	20.69%	50.00%	(2,748,430)	1,882,182	58,308	7,438,340	79.32%
Total Expenditures and Encumbrances	120,751,434	7,972,232	47,067,466	48,168	38.98%	50.00%	(13,308,251)	46,092,543	974,923	73,635,800	60.98%
Transfers Out	7,324,110	3,599,875	5,310,558	-	72.51%	50.00%	1,648,503	3,164,166	2,146,392	2,013,552	27.49%
Total Expenditures, Encumbrances and Transfers Out	128,075,544	11,572,107	52,378,024	48,168	40.90%	50.00%	(11,659,748)	49,256,709	3,121,315	75,649,352	59.07%
NET CHANGE IN FUND BALANCE	$ (17,046,947)	$ (7,070,432)	$ 342,961	$ (48,168)			$ 342,961	$ 4,644,406	$ (4,301,445)	$ (17,389,908)	
FUND BALANCE-BEGINNING			$ 21,068,769								
FUND BALANCE-ENDING			$ 21,411,730								

Operating Transfers Out Detail Comparative	2022-2023	2023-2024
Civic center Project	-	-
Civic Center	47,348	19,450
General Maintenance Fund	-	1,235,000
Health Care Subsidy	-	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	14,875	10,425
Facilities Maintenance Fund	-	810,000
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	1,500,000
Ball Park Maintenance Fund	-	25,000
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	-	-
Total Operating Transfers Out	$ 62,223	$ 3,599,875

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Six-Month Period Ended December 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	$ 3,500,000	$ -	$ -	0.00%	50.00%	$ (1,750,000)	$ -	$ -	$ 3,500,000	100.00%
Property Taxes	17,700,000	192,338	11,065,112	62.51%	50.00%	2,215,112	10,882,245	182,867	6,634,888	37.49%
Gas and Oil Severance	200,000	-	499,501	249.75%	50.00%	399,501	284,163	215,338	(299,501)	-149.75%
Utility Tax	2,750,000	218,168	1,093,987	39.78%	50.00%	(281,013)	1,041,445	52,542	1,656,013	60.22%
Business & Occupation Tax	47,255,170	420,897	25,810,814	54.62%	50.00%	2,183,229	26,972,604	(1,161,790)	21,444,356	45.38%
Consumer Sales Tax-Liquor	1,000,000	-	247,733	24.77%	50.00%	(252,267)	250,303	(2,570)	752,267	75.23%
Animal Control	5,500	-	4,026	73.20%	50.00%	1,276	4,570	(544)	1,474	26.80%
Hotel Occupancy Tax	3,000,000	162,120	1,252,887	41.76%	50.00%	(247,113)	1,281,201	(28,314)	1,747,113	58.24%
Amusement Tax	250,000	16,044	142,202	56.88%	50.00%	17,202	95,389	46,813	107,798	43.12%
Loading Zone Fees	25,000	160	1,210	4.84%	50.00%	(11,290)	1,600	(390)	23,790	95.16%
Property Citations	2,000	-	-	0.00%	50.00%	(1,000)	-	-	2,000	100.00%
Licenses	95,000	1,036	75,637	79.62%	50.00%	28,137	82,842	(7,205)	19,363	20.38%
Building Permits	450,000	54,476	246,875	54.86%	50.00%	21,875	217,021	29,854	203,125	45.14%
Miscellaneous Permits	5,000	-	4,035	80.70%	50.00%	1,535	2,980	1,055	965	19.30%
Franchise Fees	600,000	-	134,917	22.49%	50.00%	(165,083)	141,873	(6,956)	465,083	77.51%
Inspection Fees	90,000	5,535	42,463	47.18%	50.00%	(2,537)	45,660	(3,197)	47,537	52.82%
IRP Fees	625,000	51,820	308,469	49.36%	50.00%	(4,031)	239,620	68,849	316,531	50.64%
Liquor & Wine Licenses	45,000	-	23,875	53.06%	50.00%	1,375	34,375	(10,500)	21,125	46.94%
Cemetery Revenues	175,000	7,013	79,668	45.52%	50.00%	(7,832)	72,421	7,247	95,332	54.48%
Dog Fees	100	-	-	0.00%	50.00%	(50)	-	-	100	100.00%
Parks and Recreation	55,000	7,663	32,602	59.28%	50.00%	5,102	36,046	(3,444)	22,398	40.72%
User Service Fee	7,400,000	158,085	1,900,873	25.69%	50.00%	(1,799,127)	2,081,574	(180,701)	5,499,127	74.31%
Rent Concession Leases	825,000	6,558	236,030	28.61%	50.00%	(176,470)	537,050	(301,020)	588,970	71.39%
Jail Fees	2,500	-	-	0.00%	50.00%	(1,250)	-	-	2,500	100.00%
Plan Review Fees	40,000	233	20,275	50.69%	50.00%	275	21,585	(1,310)	19,725	49.31%
Fire Protection Fees	2,000,000	132,969	942,438	47.12%	50.00%	(57,562)	938,007	4,431	1,057,562	52.88%
Planning Fees	10,000	375	1,575	15.75%	50.00%	(3,425)	1,660	(85)	8,425	84.25%
Street Fees-Closure	6,000	546	8,992	149.87%	50.00%	5,992	4,404	4,588	(2,992)	-49.87%
Processing Fees	500	201	596	119.20%	50.00%	346	330	266	(96)	-19.20%
Ambulance Levy	3,066,000	28,170	1,662,324	54.22%	50.00%	129,324	1,781,793	(119,469)	1,403,676	45.78%
Ambulance Fees	2,800,000	217,249	301,355	10.76%	50.00%	(1,098,645)	1,371,233	(1,069,878)	2,498,645	89.24%
Emergency Services	100,000	-	-	0.00%	50.00%	(50,000)	-	-	100,000	100.00%
Recycling Grant	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
State Grants	-	-	177	0.00%	50.00%	177	-	177	(177)	0.00%
Other grants	-	-	-	0.00%	50.00%	-	-	-	-	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	25,000	-	-	0.00%	50.00%	(12,500)	1,000	(1,000)	25,000	100.00%
Richard H. Ayer Fund	100,000	-	25,266	25.27%	50.00%	(24,734)	23,813	1,453	74,734	74.73%
Contributions-GKVF	-	-	-	0.00%	50.00%	-	27,500	(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	215,000	16,094	81,118	37.73%	50.00%	(26,382)	82,928	(1,810)	133,882	62.27%
Aerial Map Copy Fee	-	-	-	0.00%	50.00%	-	30	(30)	-	0.00%
Interest	500,000	114,299	658,888	131.78%	50.00%	408,888	315,267	343,621	(158,888)	-31.78%
Sale of Fixed Assets	250,000	-	56,467	22.59%	50.00%	(68,533)	6,525	49,942	193,533	77.41%
Insurance Claims	50,000	611	60,687	121.37%	50.00%	35,687	121,501	(60,814)	(10,687)	-21.37%
Election Filing Fees	-	-	-	0.00%	50.00%	-	210	(210)	-	0.00%
Recycling Revenue/Refuse Collections	20,000	13,459	57,747	288.74%	50.00%	47,747	7,525	50,222	(37,747)	-188.74%
Video Lottery	200,000	15,370	77,837	38.92%	50.00%	(22,163)	79,086	(1,249)	122,163	61.08%
Miscellaneous Revenue	150,000	19,279	77,305	51.54%	50.00%	2,305	127,108	(49,803)	72,695	48.46%
	95,677,770	1,860,768	47,235,963	49.37%	50.00%	(602,922)	49,216,487	(1,980,524)	48,441,807	50.63%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,600,000	1,800,000	1,800,000	50.00%	50.00%	-	875,000	925,000	1,800,000	50.00%
Employee Insurance Reserve	918,299	-	-	0.00%	50.00%	(459,150)	-	-	918,299	100.00%
Municipal Stabilization Fund	2,237,528	-	-	0.00%	50.00%	(1,118,764)	-	-	2,237,528	100.00%
Contributions from UPRS	7,275,000	664,822	3,271,733	44.97%	50.00%	(365,767)	3,738,472	(466,739)	4,003,267	55.03%
Facilities Maintenance	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
American Rescue Plan Act	200,000	-	-	0.00%	50.00%	(100,000)	-	-	200,000	100.00%
Soccer Field	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Historic Preservation	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Municipal Court Fund	300,000	13,389	57,684	19.23%	50.00%	(92,316)	48,596	9,088	242,316	80.77%
	14,530,827	2,478,211	5,129,417	35.30%	50.00%	(2,135,997)	4,662,068	467,349	9,401,410	64.70%
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	-	-	-	0.00%	50.00%	-	7	(7)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Community Development	340,000	-	127,164	37.40%	50.00%	(42,836)	77,580	49,584	212,836	62.60%
Parking System	80,000	-	-	0.00%	50.00%	(40,000)	-	-	80,000	100.00%
Other Reimbursements	400,000	162,696	228,441	57.11%	50.00%	28,441	(55,027)	283,468	171,559	42.89%
	$ 820,000	162,696	355,605	43.37%	50.00%	(54,395)	22,560	333,045	464,395	56.63%
TOTAL REVENUES	$ 111,028,597	$ 4,501,675	$ 52,720,985	47.48%	50.00%	$ (2,793,314)	$ 53,901,115	$ (1,180,130)	$ 58,307,612	52.52%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Six-Month Period Ended December 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	$ 25,327	$ 148,391	$ -	42.16%	50.00%	$ (27,609)	$ 149,502	$ (1,111)	$ 203,609	57.84%
103 Salaries and Wages	42,175,527	3,064,413	18,639,534	-	44.20%	50.00%	(2,448,230)	18,678,154	(38,620)	23,535,993	55.80%
104 FICA	1,785,223	121,361	758,827	-	42.51%	50.00%	(133,785)	747,040	11,787	1,026,396	57.49%
105 Medical and Life Insurance	15,997,604	1,001,467	6,302,359	-	39.40%	50.00%	(1,696,443)	6,080,431	221,928	9,695,245	60.60%
106 Retirement	1,644,223	114,092	697,965	-	42.45%	50.00%	(124,147)	681,055	16,910	946,258	57.55%
107 Police and Fire Pension Fund	16,829,000	1,211,264	8,378,176	-	49.78%	50.00%	(36,324)	9,298,608	(920,432)	8,450,824	50.22%
110 Uniform Allowance	342,900	-	314,760	-	91.79%	50.00%	143,310	306,443	8,317	28,140	8.21%
111 Dental/Optical Insurance	713,874	75,368	375,866	-	52.65%	50.00%	18,929	342,534	33,332	338,008	47.35%
112 Insurance Payroll Deductions	(1,748,875)	(130,336)	(879,199)	-	0.00%	50.00%	(4,762)	(855,344)	(23,855)	(869,676)	0.00%
114 OPEB Long-term Insurance Clearing	504,124	-	-	-	0.00%	50.00%	(252,062)	-	-	504,124	100.00%
	78,595,600	5,482,956	34,736,679	-	44.20%	50.00%	(4,561,121)	35,428,423	(691,744)	43,858,921	55.80%
CONTRACTUAL SERVICES											
211 Telephone	558,330	54,263	280,708	55	50.28%	50.00%	1,543	264,430	16,278	277,567	49.71%
212 Printing	1,000	-	662	-	66.20%	50.00%	162	635	27	338	33.80%
213 Utilities	1,733,175	133,027	722,246	-	41.67%	50.00%	(144,342)	656,332	65,914	1,010,929	58.33%
214 Travel	102,650	5,494	29,877	-	29.11%	50.00%	(21,448)	33,619	(3,742)	72,773	70.89%
215 Maint & Repair-Bldg/Grounds	258,500	6,138	23,187	274	8.97%	50.00%	(106,063)	55,634	(32,447)	235,039	90.92%
216 Maint & Repair-Equipment	1,697,655	161,060	947,811	1,170	55.83%	50.00%	98,984	791,266	156,545	748,674	44.10%
217 Maint & Repair-Auto/Truck	27,700	54	1,886	-	6.81%	50.00%	(11,964)	5,044	(3,158)	25,814	93.19%
218 Postage	100,300	(32)	40,340	-	40.22%	50.00%	(9,810)	44,902	(4,562)	59,960	59.78%
219 Building and Equipment Rents	561,050	73,746	297,920	207	53.10%	50.00%	17,395	308,839	(10,919)	262,923	46.86%
220 Advertising/Legal Publications	29,300	2,347	6,419	-	21.91%	50.00%	(8,231)	10,499	(4,080)	22,881	78.09%
221 Training	240,400	5,774	54,011	-	22.47%	50.00%	(66,189)	105,077	(51,066)	186,389	77.53%
222 Dues and Subscriptions	114,840	8,672	62,128	1,500	54.10%	50.00%	4,708	63,493	(1,365)	51,212	44.59%
223 Professional Services	829,900	58,101	280,044	368	33.74%	50.00%	(134,906)	255,527	24,517	549,488	66.21%
224 Audit Costs	86,400	15,000	36,000	-	41.67%	50.00%	(7,200)	38,000	(2,000)	50,400	58.33%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	711,183	80,222	395,632	-	55.63%	50.00%	40,041	285,153	110,479	315,551	44.37%
227 Insurance	725,000	-	338,395	-	46.68%	50.00%	(24,105)	613,310	(274,915)	386,605	53.32%
229 Court Costs and Damages	1,200,000	-	239,764	-	19.98%	50.00%	(360,236)	168	239,596	960,236	80.02%
230 Contracted Services	3,858,022	262,274	1,582,964	3,380	41.03%	50.00%	(346,047)	1,682,388	(99,424)	2,271,678	58.88%
232 Bank Fees	150	-	72	-	48.00%	50.00%	(3)	72	-	78	52.00%
234 Fire Hydrant Rental	168,000	13,267	79,603	-	47.38%	50.00%	(4,397)	66,336	13,267	88,397	52.62%
237 Other Taxes & Fees	26,000	24	156	-	0.60%	50.00%	(12,844)	8,220	(8,064)	25,844	99.40%
239 Fine Support Training	27,656	-	-	-	0.00%	50.00%	(13,828)	-	-	27,656	100.00%
						0.00%					
	13,057,211	879,431	5,419,825	6,954	41.51%	50.00%	(1,108,781)	5,288,944	130,881	7,630,432	58.44%
COMMODITIES											
340 Cash Over (Short)	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
341 Materials & Supplies	3,054,815	239,129	1,453,107	13,372	47.57%	50.00%	(74,301)	1,258,087	195,020	1,588,336	51.99%
342 Fire Investigation	2,500	-	-	-	0.00%	50.00%	(1,250)	-	-	2,500	100.00%
343 Gas, Oil & Tires	1,304,500	119,932	636,890	28,832	48.82%	50.00%	(15,360)	627,667	9,223	638,778	48.97%
344 Prisoner Other Costs	200,000	6,047	36,763	-	18.38%	50.00%	(63,237)	68,033	(31,270)	163,237	81.62%
345 Uniforms	455,250	2,198	117,909	-	25.90%	50.00%	(109,716)	103,885	14,024	337,341	74.10%
346 & 347 Resale Items	25,750	1,198	12,201	-	47.38%	50.00%	(674)	11,009	1,192	13,549	52.62%
351 Athletic Supplies	12,000	170	440	-	3.67%	50.00%	(5,560)	335	105	11,560	96.33%
353 Computer Software	500	-	-	-	0.00%	50.00%	(250)	-	-	500	100.00%
354 Special Events Supplies	36,500	3,716	9,985	-	27.36%	50.00%	(8,265)	9,955	30	26,515	72.64%
355 Cash Over (Short)	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
356 Fire Prevention	7,500	318	5,289	-	70.52%	50.00%	1,539	2,312	2,977	2,211	29.48%
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	400,000	-	-	-	0.00%	50.00%	(200,000)	193,272	(193,272)	400,000	100.00%
	5,511,315	372,708	2,272,584	42,204	41.23%	50.00%	(483,074)	2,274,555	(1,971)	3,196,527	58.00%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Six-Month Period Ended December 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%	50.00%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
459 Capital Outlay-Equipment	13,301,072	658,987	2,118,716	-	15.93%	50.00%	(4,531,820)	259,133	1,859,583	11,182,356	84.07%
461 Capital Outlay-Lease Purchase	908,396	294,796	579,172	-	63.76%	50.00%	124,974	959,306	(380,134)	329,224	36.24%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
	14,209,468	953,783	2,697,888	-	18.99%	50.00%	(4,406,846)	1,218,439	1,479,449	11,511,580	81.01%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	6,072,892	89,408	536,446	-	8.83%	50.00%	(2,500,000)	528,101	8,345	5,536,446	91.17%
568 Other Contributions	2,504,000	192,196	895,963	(990)	35.78%	50.00%	(356,037)	850,000	45,963	1,609,027	64.26%
572 Interest on Bonds	25,232	-	16,331	-	64.72%	50.00%	3,715	22,331	(6,000)	8,901	35.28%
671 Principal Maturities Bonds	490,000	-	490,000	-	100.00%	50.00%	245,000	480,000	10,000	-	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	283,966	-	-	-	0.00%	50.00%	(141,983)	-	-	283,966	100.00%
	9,377,840	283,354	1,940,490	(990)	20.69%	50.00%	(2,748,430)	1,882,182	58,308	7,438,340	79.32%
TOTAL EXPENDITURES AND ENCUMBRANCES	120,751,434	7,972,232	47,067,466	48,168	38.98%	50.00%	(13,308,251)	46,092,543	974,923	73,635,800	60.98%
566 Transfers Out	7,324,110	3,599,875	5,310,558	-	72.51%	50.00%	1,648,503	3,164,166	2,146,392	2,013,552	27.49%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 128,075,544	$ 11,572,107	$ 52,378,024	$ 48,168	40.90%	50.00%	$ (11,659,748)	$ 49,256,709	$ 3,121,315	$ 75,649,352	59.07%

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City of Charleston

General Fund

Financial Statements for the Seven-Month Period Ended January 31, 2024

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
January 31, 2024

ASSETS		
Cash and Cash Equivalents	$	25,870,825
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		389,794
Due From Other Funds		1,295,642
Due From Component Unit		38,227
Prepaid Expenses		216,782
Revenue Bond Covenant Accounts		140,437
Total Assets	$	27,955,657
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		5,701
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		65,516
Other Accrued Liabilities		18,240
Total Liabilities		106,922
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		216,782
Restricted for:		
Debt Service		140,437
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		66,566
Public Safety		40,871
Streets & Transportation		304,001
Health & Sanitation		424,874
Social Services		2,850
Culture & Recreation		11,465
Unassigned		26,640,889
Total Fund Balance		27,848,735
Total Liabilities and Fund Balance	$	27,955,657

UNADITED

Fund Balance Breakdown
Jan-24

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		108.00		
Accounting	418		610.00		
Engineering	420				
MOECD	421				
Human Resources	422				
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431		30.00		
BIDCO	435				
Building Department	436		18,149.00		
Planning	437		3,406.00		
Elections	438				
Information Systems	439		190.00		
City Hall	440		271.00		
Internal Audit	442				
	444				
Morris Square	500				
	501				
Public Works	566				
Public Grounds	567		2,624.00		
Contingency	699				
	General Government		25,388.00	41,178.00	66,566.00
	Public Safety	**700-716**			
Police	700		17,127.00		
Fire	706		23,744.00		
Traffic Engineering	712				
Emergency Services	716				
	Public Safety		40,871.00	-	40,871.00
	Streets & Transportation	750-754			
Street Dept	750		2,638.00		
	752				
Equipment Maintenance	754		40,485.00		
	Streets & Transportation		43,123.00	260,878.00	304,001.00
	Health & Sanitation	**800-804**			
Refuse	800		1,678.00		
Kanawha-Charleston Health	803		-		
Cares	804		-		
	Health & Sanitation		1,678.00	423,196.00	424,874.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		11,465.00		
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		11,465.00	-	11,465.00
	Social Services	**952-954**			
Spring Hill	952		2,850.00		
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		2,850.00	-	2,850.00

Capital Outlay

Category	Category Code	Encumbrance Amount		
General Government	975	41,178.00		
Public Safety	976			
Streets & Transportation	977	260,878.00		
Health & Sanitation	978	423,196.00		
Culture & Recreation	979			
Social Services	980			
		725,252.00		
				850,627.00

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Seven-Month Period Ended January 31, 2024

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	$ 21,068,769										
Taxes, Fees, and Other Revenues	$ 95,677,770	$ 12,644,446	$ 59,880,407	-	62.59%	58.33%	4,071,564	$ 60,425,492	$ (545,085)	$ 35,797,363	37.41%
Transfers From Other Funds	14,530,827	1,104,770	6,234,187	-	42.90%	58.33%	(2,241,644)	6,197,445	36,742	8,296,640	57.10%
Reimbursements and Other	820,000	135,217	490,824	-	59.86%	58.33%	12,518	229,329	261,495	329,176	40.14%
Total Revenues	$ 111,028,597	$ 13,884,433	$ 66,605,418	$ -	59.99%	58.33%	$ 1,842,437	$ 66,852,266	$ (246,848)	$ 44,423,179	40.01%
EXPENDITURES											
Personnel Services	78,595,600	5,984,805	40,721,486	-	51.81%	58.33%	(5,123,327)	41,450,314	(728,828)	37,874,114	48.19%
Contractual Services	13,057,211	835,227	6,255,050	-	47.90%	58.33%	(1,361,221)	6,115,170	139,880	6,802,161	52.10%
Commodities	5,511,315	293,037	2,565,623	-	46.55%	58.33%	(649,127)	2,668,455	(102,832)	2,945,692	53.45%
Capital Outlays	14,209,468	114,647	2,812,535	-	19.79%	58.33%	(5,475,848)	1,308,413	1,504,122	11,396,933	80.21%
Contributions and Other	9,377,840	218,905	2,159,394	-	23.03%	58.33%	(3,310,700)	2,100,878	58,516	7,218,446	76.97%
Total Expenditures and Encumbrances	120,751,434	7,446,621	54,514,088	-	45.15%	58.33%	(15,920,223)	53,643,230	870,858	66,237,346	54.85%
Transfers Out	7,324,110	807	5,311,364		72.52%	58.33%	1,039,211	3,166,369	2,144,995	2,012,746	27.48%
Total Expenditures, Encumbrances and Transfers Out	128,075,544	7,447,428	59,825,452	-	46.71%	58.33%	(14,881,013)	56,809,599	3,015,853	68,250,092	53.29%
NET CHANGE IN FUND BALANCE	$ (17,046,947)	$ 6,437,005	$ 6,779,966	$ -			$ 6,779,966	$ 10,042,667	$ (3,262,701)	$ (23,826,913)	
FUND BALANCE-BEGINNING			$ 21,068,769								
FUND BALANCE-ENDING			$ 27,848,735								
				$ -							

Operating Transfers Out Detail Comparative	2022-2023	2023-2024
Civic center Project	-	-
Civic Center	704	807
General Maintenance Fund	-	-
Health Care Subsidy	-	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	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	$ 2,204	$ 807

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Seven-Month Period Ended January 31, 2024

	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	$ 3,500,000	$ -	$ -	0.00%	58.33%	$ (2,041,550)	$ -	$ -	$ 3,500,000	100.00%
Property Taxes	17,700,000	281,556	11,346,668	64.11%	58.33%	1,022,258	11,144,093	202,575	6,353,332	35.89%
Gas and Oil Severance	200,000	-	499,501	249.75%	58.33%	382,841	284,163	215,338	(299,501)	-149.75%
Utility Tax	2,750,000	258,569	1,352,556	49.18%	58.33%	(251,519)	1,344,267	8,289	1,397,444	50.82%
Business & Occupation Tax	47,255,170	9,597,272	35,408,085	74.93%	58.33%	7,844,144	35,467,611	(59,526)	11,847,085	25.07%
Consumer Sales Tax-Liquor	1,000,000	245,758	493,492	49.35%	58.33%	(89,808)	509,123	(15,631)	506,508	50.65%
Animal Control	5,500	300	4,326	78.65%	58.33%	1,118	4,570	(244)	1,174	21.35%
Hotel Occupancy Tax	3,000,000	188,223	1,441,109	48.04%	58.33%	(308,791)	1,484,392	(43,283)	1,558,891	51.96%
Amusement Tax	250,000	15,938	158,140	63.26%	58.33%	12,315	115,950	42,190	91,860	36.74%
Loading Zone Fees	25,000	420	1,630	6.52%	58.33%	(12,953)	1,650	(20)	23,370	93.48%
Property Citations	2,000	-	-	0.00%	58.33%	(1,167)	-	-	2,000	100.00%
Licenses	95,000	1,395	77,032	81.09%	58.33%	21,619	84,648	(7,616)	17,968	18.91%
Building Permits	450,000	21,923	268,799	59.73%	58.33%	6,314	246,498	22,301	181,201	40.27%
Miscellaneous Permits	5,000	120	4,155	83.10%	58.33%	1,239	3,260	895	845	16.90%
Franchise Fees	600,000	-	134,917	22.49%	58.33%	(215,063)	141,873	(6,956)	465,083	77.51%
Inspection Fees	90,000	6,703	49,166	54.63%	58.33%	(3,331)	52,595	(3,429)	40,834	45.37%
IRP Fees	625,000	43,924	352,392	56.38%	58.33%	(12,171)	276,999	75,393	272,608	43.62%
Liquor & Wine Licenses	45,000	-	23,875	53.06%	58.33%	(2,374)	34,375	(10,500)	21,125	46.94%
Cemetery Revenues	175,000	5,463	85,131	48.65%	58.33%	(16,947)	78,120	7,011	89,869	51.35%
Dog Fees	100	-	-	0.00%	58.33%	(58)	-	-	100	100.00%
Parks and Recreation	55,000	5,370	37,972	69.04%	58.33%	5,891	42,156	(4,184)	17,028	30.96%
User Service Fee	7,400,000	1,182,542	3,083,415	41.67%	58.33%	(1,233,005)	2,858,951	224,464	4,316,585	58.33%
Rent Concession Leases	825,000	58,037	294,067	35.64%	58.33%	(187,156)	604,774	(310,707)	530,933	64.36%
Jail Fees	2,500	-	-	0.00%	58.33%	(1,458)	-	-	2,500	100.00%
Plan Review Fees	40,000	2,031	22,306	55.77%	58.33%	(1,026)	24,398	(2,092)	17,694	44.24%
Fire Protection Fees	2,000,000	174,813	1,117,251	55.86%	58.33%	(49,349)	1,126,479	(9,228)	882,749	44.14%
Planning Fees	10,000	-	1,575	15.75%	58.33%	(4,258)	2,285	(710)	8,425	84.25%
Street Fees-Closure	6,000	7	8,999	149.98%	58.33%	5,499	4,638	4,361	(2,999)	-49.98%
Processing Fees	500	130	726	145.20%	58.33%	434	360	366	(226)	-45.20%
Ambulance Levy	3,066,000	37,486	1,699,810	55.44%	58.33%	(88,588)	1,880,016	(180,206)	1,366,190	44.56%
Ambulance Fees	2,800,000	277,122	578,476	20.66%	58.33%	(1,054,764)	1,616,134	(1,037,658)	2,221,524	79.34%
Emergency Services	100,000	-	-	0.00%	58.33%	(58,330)	-	-	100,000	100.00%
Recycling Grant	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
State Grants	-	-	177	0.00%	58.33%	177	-	177	(177)	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	25,000	-	-	0.00%	58.33%	(14,583)	1,000	(1,000)	25,000	100.00%
Richard H. Ayer Fund	100,000	-	25,266	25.27%	58.33%	(33,064)	23,813	1,453	74,734	74.73%
Contributions-GKVF	-	-	-	0.00%	58.33%	-	27,500	(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	-	-	-	0.00%	58.33%	-	3,510	(3,510)	-	0.00%
PILOT	90,000	-	-	0.00%	58.33%	(52,497)	-	-	90,000	100.00%
Gaming Income	215,000	16,416	97,533	45.36%	58.33%	(27,877)	98,731	(1,198)	117,467	54.64%
Aerial Map Copy Fee	-	-	-	0.00%	58.33%	-	30	(30)	-	0.00%
Interest	500,000	95,592	754,480	150.90%	58.33%	462,830	389,522	364,958	(254,480)	-50.90%
Sale of Fixed Assets	250,000	-	56,467	22.59%	58.33%	(89,358)	6,525	49,942	193,533	77.41%
Insurance Claims	50,000	64,300	124,986	249.97%	58.33%	95,821	171,307	(46,321)	(74,986)	-149.97%
Election Filing Fees	-	-	-	0.00%	58.33%	-	210	(210)	-	0.00%
Recycling Revenue/Refuse Collections	20,000	14,965	72,713	363.57%	58.33%	61,047	7,525	65,188	(52,713)	-263.57%
Video Lottery	200,000	15,773	93,611	46.81%	58.33%	(23,049)	95,072	(1,461)	106,389	53.19%
Miscellaneous Revenue	150,000	32,298	109,603	73.07%	58.33%	22,108	166,369	(56,766)	40,397	26.93%
	95,677,770	12,644,446	59,880,407	62.59%	58.33%	4,071,564	60,425,492	(545,085)	35,797,363	37.41%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,600,000	-	1,800,000	50.00%	58.33%	(299,880)	1,875,000	(75,000)	1,800,000	50.00%
Municipal Stabilization Fund	2,237,528	-	-	0.00%	58.33%	(1,305,150)	-	-	2,237,528	100.00%
Employee Insurance Reserve	918,299	-	-	0.00%	58.33%	(535,644)	-	-	918,299	100.00%
Special Demolition	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Contributions from UPRS	7,275,000	1,090,578	4,362,311	59.96%	58.33%	118,804	4,273,849	88,462	2,912,689	40.04%
Facilities Maintenance	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
American Rescue Plan Act	200,000	-	-	0.00%	58.33%	(116,660)	-	-	200,000	100.00%
Historic Preservation	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Municipal Court Fund	300,000	14,192	71,876	23.96%	58.33%	(103,114)	48,596	23,280	228,124	76.04%
	14,530,827	1,104,770	6,234,187	42.90%	58.33%	(2,241,644)	6,197,445	36,742	8,296,640	57.10%
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	-	-	-	0.00%	58.33%	-	8	(8)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Community Development	340,000	85,463	212,627	62.54%	58.33%	14,305	212,256	371	127,373	37.46%
Parking System	80,000	-	-	0.00%	58.33%	(46,664)	-	-	80,000	100.00%
Other Reimbursements	400,000	49,754	278,197	69.55%	58.33%	44,877	17,065	261,132	121,803	30.45%
	$ 820,000	135,217	490,824	59.86%	58.33%	12,518	229,329	261,495	329,176	40.14%
TOTAL REVENUES	$ 111,028,597	$ 13,884,433	$ 66,605,418	59.99%	58.33%	$ 1,842,437	$ 66,852,266	$ (246,848)	$ 44,423,179	40.01%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Seven-Month Period Ended January 31, 2024

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	$ 26,077	$ 174,469	$ -	49.57%	58.33%	$ (30,853)	$ 181,898	$ (7,429)	$ 177,531	50.43%
103 Salaries and Wages	42,175,527	3,251,756	21,891,290	-	51.91%	58.33%	(2,709,695)	21,902,989	(11,699)	20,284,237	48.09%
104 FICA	1,785,223	124,408	883,236	-	49.47%	58.33%	(158,085)	871,851	11,385	901,987	50.53%
105 Medical and Life Insurance	15,997,604	1,348,540	7,650,898	-	47.83%	58.33%	(1,680,504)	7,415,501	235,397	8,346,706	52.17%
106 Retirement	1,644,223	115,595	813,560	-	49.48%	58.33%	(145,515)	796,465	17,095	830,663	50.52%
107 Police and Fire Pension Fund	16,829,000	1,222,428	9,600,604	-	57.05%	58.33%	(215,752)	10,596,253	(995,649)	7,228,396	42.95%
110 Uniform Allowance	342,900	-	314,760	-	91.79%	58.33%	114,746	306,443	8,317	28,140	8.21%
111 Dental/Optical Insurance	713,874	48,814	424,680	-	59.49%	58.33%	8,277	404,455	20,225	289,194	40.51%
112 Insurance Payroll Deductions	(1,748,875)	(152,813)	(1,032,011)	-	0.00%	58.33%	(11,892)	(1,025,541)	(6,470)	(716,864)	0.00%
114 OPEB Long-term Insurance Clearing	504,124	-	-	-	0.00%	58.33%	(294,056)	-	-	504,124	100.00%
	78,595,600	5,984,805	40,721,486	-	51.81%	58.33%	(5,123,327)	41,450,314	(728,828)	37,874,114	48.19%
CONTRACTUAL SERVICES											
211 Telephone	558,330	45,728	326,436	487	58.47%	58.33%	762	323,291	3,145	231,407	41.45%
212 Printing	1,000	-	662	-	66.20%	58.33%	79	635	27	338	33.80%
213 Utilities	1,733,175	170,178	892,424	-	51.49%	58.33%	(118,537)	862,089	30,335	840,751	48.51%
214 Travel	102,650	1,912	31,789	-	30.97%	58.33%	(28,087)	38,484	(6,695)	70,861	69.03%
215 Maint & Repair-Bldg/Grounds	258,500	9,588	32,775	3,000	12.68%	58.33%	(118,008)	65,143	(32,368)	222,725	86.16%
216 Maint & Repair-Equipment	1,697,655	91,521	1,039,331	8,744	61.22%	58.33%	49,089	943,607	95,724	649,580	38.26%
217 Maint & Repair-Auto/Truck	27,700	63	1,949	-	7.04%	58.33%	(14,208)	5,646	(3,697)	25,751	92.96%
218 Postage	100,300	(431)	39,910	-	39.79%	58.33%	(18,595)	42,143	(2,233)	60,390	60.21%
219 Building and Equipment Rents	561,050	45,038	342,958	8,599	61.13%	58.33%	15,698	351,862	(8,904)	209,493	37.34%
220 Advertising/Legal Publications	29,300	(794)	5,625	-	19.20%	58.33%	(11,466)	10,831	(5,206)	23,675	80.80%
221 Training	240,400	7,068	61,079	2,380	25.41%	58.33%	(79,146)	107,739	(46,660)	176,941	73.60%
222 Dues and Subscriptions	114,840	9,677	71,805	4,006	62.53%	58.33%	4,819	68,149	3,656	39,029	33.99%
223 Professional Services	829,900	36,717	316,760	10,295	38.17%	58.33%	(167,321)	301,650	15,110	502,845	60.59%
224 Audit Costs	86,400	34,000	70,000	-	81.02%	58.33%	19,603	58,000	12,000	16,400	18.98%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	711,183	69,458	465,089	-	65.40%	58.33%	50,256	256,907	208,182	246,094	34.60%
227 Insurance	725,000	-	338,395	-	46.68%	58.33%	(84,498)	613,310	(274,915)	386,605	53.32%
229 Court Costs and Damages	1,200,000	44,597	284,361	-	23.70%	58.33%	(415,599)	(35,189)	319,550	915,639	76.30%
230 Contracted Services	3,858,022	270,907	1,853,871	18,850	48.05%	58.33%	(396,513)	2,026,221	(172,350)	1,985,301	51.46%
232 Bank Fees	150	-	72	-	48.00%	0.00%	72	72	-	78	52.00%
234 Fire Hydrant Rental	168,000	-	79,603	-	47.38%	58.33%	(18,391)	66,336	13,267	88,397	52.62%
237 Other Taxes & Fees	26,000	-	156	-	0.60%	58.33%	(15,010)	8,244	(8,088)	25,844	99.40%
239 Fine Support Training	27,656	-	-	-	0.00%	58.33%	(16,132)	-	-	27,656	100.00%
	13,057,211	835,227	6,255,050	56,361	47.90%	58.33%	(1,361,221)	6,115,170	139,880	6,745,800	51.66%
COMMODITIES											
341 Materials & Supplies	3,054,815	187,033	1,640,141	54,748	53.69%	58.33%	(141,733)	1,450,654	189,487	1,359,926	44.52%
342 Fire Investigation	2,500	324	324	-	12.96%	58.33%	(1,134)	-	324	2,176	87.04%
343 Gas, Oil & Tires	1,304,500	82,581	719,471	5,376	55.15%	58.33%	(41,444)	757,068	(37,597)	579,653	44.43%
344 Prisoner Other Costs	200,000	9,970	46,733	-	23.37%	58.33%	(69,927)	77,876	(31,143)	153,267	76.63%
345 Uniforms	455,250	10,377	128,286	4,790	28.18%	58.33%	(137,261)	156,695	(28,409)	322,174	70.77%
346 & 347 Resale Items	25,750	-	12,202	-	47.39%	58.33%	(2,818)	13,719	(1,517)	13,548	52.61%
351 Athletic Supplies	12,000	1,087	1,527	-	12.73%	58.33%	(5,473)	335	1,192	10,473	87.28%
353 Computer Software	500	-	-	-	0.00%	58.33%	(292)	-	-	500	100.00%
354 Special Events Supplies	36,500	1,665	11,650	1,250	31.92%	58.33%	(9,640)	11,809	(159)	23,600	64.66%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	2,312	(2,312)	-	0.00%
356 Fire Prevention	7,500	-	5,289	-	70.52%	58.33%	914	-	5,289	2,211	29.48%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	58.33%	(7,000)	4,715	(4,715)	12,000	100.00%
359 Snow Removal Materials	400,000	-	-	-	0.00%	58.33%	(233,320)	193,272	(193,272)	400,000	100.00%
	5,511,315	293,037	2,565,623	66,164	46.55%	58.33%	(649,127)	2,668,455	(102,832)	2,879,528	52.25%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Seven-Month Period Ended January 31, 2024

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%	-	-	-	-	0.00%
459 Capital Outlay-Equipment	13,301,072	114,647	2,233,363	725,252	16.79%	58.33%	(5,525,152)	349,107	1,884,256	10,342,457	77.76%
461 Capital Outlay-Lease Purchase	908,396	-	579,172	-	63.76%	58.33%	49,305	959,306	(380,134)	329,224	36.24%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
	14,209,468	114,647	2,812,535	725,252	19.79%	58.33%	(5,475,848)	1,308,413	1,504,122	10,671,681	75.10%
						58.33%					
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	6,072,892	89,408	625,854	-	10.31%	58.33%	(2,916,464)	616,118	9,736	5,447,038	89.69%
568 Other Contributions	2,504,000	129,497	1,025,459	-	40.95%	58.33%	(435,124)	980,679	44,780	1,478,541	59.05%
572 Interest on Bonds	25,232	-	16,331	-	64.72%	58.33%	1,613	22,331	(6,000)	8,901	35.28%
671 Principal Maturities Bonds	490,000	-	490,000	-	100.00%	58.33%	204,183	480,000	10,000	-	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	283,966	-	-	-	0.00%	58.33%	(165,637)	-	-	283,966	100.00%
	9,377,840	218,905	2,159,394	-	23.03%	58.33%	(3,310,700)	2,100,878	58,516	7,218,446	76.97%
TOTAL EXPENDITURES AND ENCUMBRANCES	120,751,434	7,446,621	54,514,088	847,777	45.15%	58.33%	(15,920,223)	53,643,230	870,858	65,389,569	54.15%
566 Transfers Out	7,324,110	807	5,311,364	2,850	72.52%	58.33%	1,039,211	3,166,369	2,144,995	2,009,896	27.44%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 128,075,544	$ 7,447,428	$ 59,825,452	$ 850,627	46.71%	58.33%	$ (14,881,013)	$ 56,809,599	$ 3,015,853	$ 67,399,465	52.62%

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City of Charleston

General Fund

Financial Statements for the Eight-Month Period Ended February 29, 2024

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
February 29, 2024

ASSETS		
Cash and Cash Equivalents	$	24,183,440
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		388,684
Due From Other Funds		1,270,063
Due From Component Unit		46,730
Prepaid Expenses		213,782
Revenue Bond Covenant Accounts		183,190
Total Assets	$	26,289,839
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		(5,077)
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		69,116
Other Accrued Liabilities		18,525
Total Liabilities		100,029
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		213,782
Restricted for:		
Debt Service		183,190
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		145,101
Public Safety		117,659
Streets & Transportation		254,654
Health & Sanitation		220,177
Social Services		1,361
Culture & Recreation		34,716
Unassigned		25,019,170
Total Fund Balance		26,189,810
Total Liabilities and Fund Balance	$	26,289,839

Fund Balance Breakdown
Feb-24

General Government **400-699**

Department Name	Department		Encumbrance Amount	Capital	Total
	408		**2,550.00**		
Mayor	409		**17,800.00**		
City Council	410				
City Manager	412		2,819.00		
Treasurer	413				
Collectors	414		2,747.00		
City Clerk	415		15.00		
Municipal Court	416		59.00		
Legal	417				
Accounting	418		182.00		
Engineering	420				
MOECD	421				
Human Resources	422		554.00		
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431		15,053.00		
BIDCO	435				
Building Department	436		43,851.00		
Planning	437		2,263.00		
Elections	438				
Information Systems	439		125.00		
City Hall	440		728.00		
Internal Audit	442				
	444				
Morris Square	500		26.00		
	501		52,667.00		
Public Works	566				
Public Grounds	567		3,662.00		
Contingency	699				
	General Government		145,101.00	-	145,101.00
	Public Safety	**700-716**			
Police	700		6,796.00		
Fire	706		40,090.00		
Traffic Engineering	712		3,206.00		
Emergency Services	716				
	Public Safety		50,092.00	67,567.00	117,659.00
	Streets & Transportation	750-754			
Street Dept	750		205,761.00		
	752				
Equipment Maintenance	754		48,893.00		
	Streets & Transportation		254,654.00	-	254,654.00
	Health & Sanitation	**800-804**			
Refuse	800		8,579.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		8,579.00	211,598.00	220,177.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		5,147.00		
CVB	901		29,569.00		
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906				
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		34,716.00	-	34,716.00
	Social Services	**952-954**			
Spring Hill	952		1,361.00		
Social Service - Reimburseable	953				
Human Rights	954				
	Social Services		1,361.00	-	1,361.00

Capital Outlay

Category	Category Code	Encumbrance Amount		Total
General Government	975			
Public Safety	976	67,567.00		
Streets & Transportation	977			
Health & Sanitation	978	211,598.00		
Culture & Recreation	979			
Social Services	980			
		279,165.00		773,668.00

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CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eight-Month Period Ended February 29, 2024

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	$ 21,068,769										
Taxes, Fees, and Other Revenues	$ 95,677,770	$ 6,305,243	$ 66,185,650	-	69.18%	66.67%	2,397,281	$ 64,706,368	$ 1,479,282	$ 29,492,120	30.82%
Transfers From Other Funds	14,530,827	18,059	6,252,246	-	43.03%	66.67%	(3,435,456)	6,755,354	(503,108)	8,278,581	56.97%
Reimbursements and Other	820,000	4,320	495,144	-	60.38%	66.67%	(51,550)	251,762	243,382	324,856	39.62%
Total Revenues	$ 111,028,597	$ 6,327,622	$ 72,933,040	$ -	65.69%	66.67%	$ (1,089,726)	$ 71,713,484	$ 1,219,556	$ 38,095,557	34.31%
EXPENDITURES											
Personnel Services	78,595,600	5,708,759	46,430,249	2,550	59.07%	66.67%	(5,969,438)	47,418,708	(988,459)	32,162,801	40.92%
Contractual Services	13,057,211	836,413	7,091,463	157,997	54.31%	66.67%	(1,613,780)	7,098,669	(7,206)	5,807,751	44.48%
Commodities	5,511,315	561,595	3,127,216	286,587	56.74%	66.67%	(547,178)	3,044,854	82,362	2,097,512	38.06%
Capital Outlays	14,209,468	728,725	3,541,260	279,165	24.92%	66.67%	(5,932,192)	1,423,019	2,118,241	10,389,043	73.11%
Contributions and Other	9,377,840	145,301	2,304,694	47,369	24.58%	66.67%	(3,947,512)	2,401,663	(96,969)	7,025,777	74.92%
Total Expenditures and Encumbrances	120,751,434	7,980,793	62,494,882	773,668	51.75%	66.67%	(18,010,099)	61,386,913	1,107,969	57,482,884	47.60%
Transfers Out	7,324,110	5,753	5,317,117	-	72.60%	66.67%	434,133	3,318,648	1,998,469	2,006,993	27.40%
Total Expenditures, Encumbrances and Transfers Out	128,075,544	7,986,546	67,811,999	773,668	52.95%	66.67%	(17,575,966)	64,705,561	3,106,438	59,489,877	46.45%
NET CHANGE IN FUND BALANCE	$ (17,046,947)	$ (1,658,924)	$ 5,121,041	$ (773,668)			$ 5,121,041	$ 7,007,923	$ (1,886,882)	$ (22,167,988)	
FUND BALANCE-BEGINNING			$ 21,068,769								
FUND BALANCE-ENDING			$ 26,189,810								
				$ -							

Operating Transfers Out Detail Comparative	2022-2023	2023-2024
Civic center Project	-	-
Civic Center	152,279	2,903
General Maintenance Fund	-	-
Health Care Subsidy	-	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	-	2,850
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	$ 152,279	$ 5,753

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eight-Month Period Ended February 29, 2024

	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	$ 3,500,000	$ -	$ -	0.00%	66.67%	$ (2,333,450)	$ -	$ -	$ 3,500,000	100.00%
Property Taxes	17,700,000	433,354	11,780,022	66.55%	66.67%	(20,568)	11,490,297	289,725	5,919,978	33.45%
Gas and Oil Severance	200,000	-	499,501	249.75%	66.67%	366,161	284,163	215,338	(299,501)	-149.75%
Utility Tax	2,750,000	357,215	1,709,771	62.17%	66.67%	(123,654)	1,564,656	145,115	1,040,229	37.83%
Business & Occupation Tax	47,255,170	3,750,422	39,158,507	82.87%	66.67%	7,653,485	37,115,194	2,043,313	8,096,663	17.13%
Consumer Sales Tax-Liquor	1,000,000	-	493,492	49.35%	66.67%	(173,208)	509,122	(15,630)	506,508	50.65%
Animal Control	5,500	270	4,596	83.56%	66.67%	929	4,858	(262)	904	16.44%
Hotel Occupancy Tax	3,000,000	144,070	1,585,180	52.84%	66.67%	(414,920)	1,678,258	(93,078)	1,414,820	47.16%
Amusement Tax	250,000	41,702	199,842	79.94%	66.67%	33,167	156,417	43,425	50,158	20.06%
Loading Zone Fees	25,000	10	1,640	6.56%	66.67%	(15,028)	1,650	(10)	23,360	93.44%
Property Citations	2,000	-	-	0.00%	66.67%	(1,333)	-	-	2,000	100.00%
Licenses	95,000	1,500	78,532	82.67%	66.67%	15,196	85,714	(7,182)	16,468	17.33%
Building Permits	450,000	81,514	350,313	77.85%	66.67%	50,298	255,970	94,343	99,687	22.15%
Miscellaneous Permits	5,000	180	4,335	86.70%	66.67%	1,002	3,440	895	665	13.30%
Franchise Fees	600,000	134,003	268,919	44.82%	66.67%	(131,101)	281,728	(12,809)	331,081	55.18%
Inspection Fees	90,000	4,639	53,805	59.78%	66.67%	(6,198)	55,797	(1,992)	36,195	40.22%
IRP Fees	625,000	45,050	397,443	63.59%	66.67%	(19,245)	321,375	76,068	227,557	36.41%
Liquor & Wine Licenses	45,000	-	23,875	53.06%	66.67%	(6,127)	34,375	(10,500)	21,125	46.94%
Cemetery Revenues	175,000	11,193	96,324	55.04%	66.67%	(20,349)	87,795	8,529	78,676	44.96%
Dog Fees	100	100	100	100.00%	66.67%	33	-	100	-	0.00%
Parks and Recreation	55,000	1,415	39,387	71.61%	66.67%	2,719	42,771	(3,384)	15,613	28.39%
User Service Fee	7,400,000	445,649	3,529,064	47.69%	66.67%	(1,404,516)	3,747,345	(218,281)	3,870,936	52.31%
Rent Concession Leases	825,000	18,890	312,956	37.93%	66.67%	(237,072)	661,906	(348,950)	512,044	62.07%
Jail Fees	2,500	-	-	0.00%	66.67%	(1,667)	-	-	2,500	100.00%
Plan Review Fees	40,000	2,487	24,793	61.98%	66.67%	(1,875)	24,563	230	15,207	38.02%
Fire Protection Fees	2,000,000	172,548	1,289,798	64.49%	66.67%	(43,602)	1,287,789	2,009	710,202	35.51%
Planning Fees	10,000	25	1,600	16.00%	66.67%	(5,067)	2,310	(710)	8,400	84.00%
Street Fees-Closure	6,000	34	9,033	150.55%	66.67%	5,033	4,639	4,394	(3,033)	-50.55%
Processing Fees	500	187	913	182.60%	66.67%	580	445	468	(413)	-82.60%
Ambulance Levy	3,066,000	72,556	1,772,367	57.81%	66.67%	(271,735)	1,952,196	(179,829)	1,293,633	42.19%
Ambulance Fees	2,800,000	399,533	978,009	34.93%	66.67%	(888,751)	1,909,354	(931,345)	1,821,991	65.07%
Emergency Services	100,000	-	-	0.00%	66.67%	(66,670)	-	-	100,000	100.00%
Recycling Grant	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
State Grants	-	-	177	0.00%	66.67%	177	-	177	(177)	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	25,000	-	-	0.00%	66.67%	(16,668)	1,000	(1,000)	25,000	100.00%
Richard H. Ayer Fund	100,000	15,990	41,255	41.26%	66.67%	(25,415)	41,483	(228)	58,745	58.75%
Contributions-GKVF	-	-	-	0.00%	66.67%	-	27,500	(27,500)	-	0.00%
Contributions-Live on Levee	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Contributions - AARP	-	-	-	0.00%	66.67%	-	3,510	(3,510)	-	0.00%
PILOT	90,000	-	-	0.00%	66.67%	(60,003)	-	-	90,000	100.00%
Gaming Income	215,000	15,232	112,766	52.45%	66.67%	(30,575)	114,493	(1,727)	102,234	47.55%
Aerial Map Copy Fee	-	-	-	0.00%	66.67%	-	30	(30)	-	0.00%
Interest	500,000	116,332	870,812	174.16%	66.67%	537,462	481,766	389,046	(370,812)	-74.16%
Sale of Fixed Assets	250,000	-	56,467	22.59%	66.67%	(110,208)	6,525	49,942	193,533	77.41%
Insurance Claims	50,000	600	125,586	251.17%	66.67%	92,251	171,307	(45,721)	(75,586)	-151.17%
Election Filing Fees	-	-	-	0.00%	66.67%	-	210	(210)	-	0.00%
Recycling Revenue/Refuse Collections	20,000	14,837	87,549	437.75%	66.67%	74,215	7,525	80,024	(67,549)	-337.75%
Video Lottery	200,000	14,085	107,697	53.85%	66.67%	(25,643)	110,241	(2,544)	92,303	46.15%
Miscellaneous Revenue	150,000	9,621	119,224	79.48%	66.67%	19,219	176,651	(57,427)	30,776	20.52%
	95,677,770	6,305,243	66,185,650	69.18%	66.67%	2,397,281	64,706,368	1,479,282	29,492,120	30.82%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,600,000		1,800,000	50.00%	66.67%	(600,120)	1,875,000	(75,000)	1,800,000	50.00%
Planning Grants	-	3,788	3,788	0.00%	66.67%	3,788	-	3,788	(3,788)	0.00%
Municipal Stabilization Fund	2,237,528	-	-	0.00%	66.67%	(1,491,760)	-	-	2,237,528	100.00%
Employee Insurance Reserve	918,299	-	-	0.00%	66.67%	(608,442)	-	-	918,299	100.00%
Special Demolition	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Contributions from UPRS	7,275,000	-	4,362,311	59.96%	66.67%	(487,932)	4,820,141	(457,830)	2,912,689	40.04%
Facilities Maintenance	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
American Rescue Plan Act	200,000	-	-	0.00%	66.67%	(133,340)	-	-	200,000	100.00%
Historic Preservation	-	-	-				-			
Municipal Court Fund	300,000	14,271	86,147	28.72%	66.67%	(113,863)	60,213	25,934	213,853	71.28%
	14,530,827	18,059	6,252,246	43.03%	66.67%	(3,435,456)	6,755,354	(503,108)	8,278,581	56.97%
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	-	-	-	0.00%	66.67%	-	8	(8)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Community Development	340,000	-	212,627	62.54%	66.67%	(14,051)	212,256	371	127,373	37.46%
Parking System	80,000	-	-	0.00%	66.67%	(53,336)	-	-	80,000	100.00%
Other Reimbursements	400,000	4,320	282,517	70.63%	66.67%	15,837	39,498	243,019	117,483	29.37%
	$ 820,000	4,320	495,144	60.38%	66.67%	(51,550)	251,762	243,382	324,856	39.62%
TOTAL REVENUES	$ 111,028,597	$ 6,327,622	$ 72,933,040	65.69%	66.67%	$ (1,089,726)	$ 71,713,484	$ 1,219,556	$ 38,095,557	34.31%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eight-Month Period Ended February 29, 2024

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	$ 25,827	$ 200,296	$ -	56.90%	66.67%	$ (34,382)	$ 208,474	$ (8,178)	$ 151,704	43.10%
103 Salaries and Wages	42,175,527	3,008,918	24,900,208	-	59.04%	66.67%	(3,218,216)	24,812,733	87,475	17,275,319	40.96%
104 FICA	1,785,223	121,658	1,004,894	-	56.29%	66.67%	(185,314)	987,727	17,167	780,329	43.71%
105 Medical and Life Insurance	15,997,604	1,312,034	8,962,933	2,550	56.03%	66.67%	(1,702,670)	9,000,210	(37,277)	7,032,121	43.96%
106 Retirement	1,644,223	116,819	930,380	-	56.58%	66.67%	(165,823)	905,453	24,927	713,843	43.42%
107 Police and Fire Pension Fund	16,829,000	1,206,725	10,807,329	-	64.22%	66.67%	(412,565)	11,896,558	(1,089,229)	6,021,671	35.78%
110 Uniform Allowance	342,900	-	314,760	-	91.79%	66.67%	86,149	306,442	8,318	28,140	8.21%
111 Dental/Optical Insurance	713,874	69,910	494,591	-	69.28%	66.67%	18,651	454,991	39,600	219,283	30.72%
112 Insurance Payroll Deductions	(1,748,875)	(153,132)	(1,185,142)	-	0.00%	66.67%	(19,167)	(1,153,880)	(31,262)	(563,733)	0.00%
114 OPEB Long-term Insurance Clearing	504,124	-	-	-	0.00%	66.67%	(336,099)	-	-	504,124	100.00%
	78,595,600	5,708,759	46,430,249	2,550	59.07%	66.67%	(5,969,438)	47,418,708	(988,459)	32,162,801	40.92%
CONTRACTUAL SERVICES											
211 Telephone	558,330	52,522	378,957	2,954	67.87%	66.67%	6,718	375,908	3,049	176,419	31.60%
212 Printing	1,000	-	662	-	66.20%	66.67%	(5)	778	(116)	338	33.80%
213 Utilities	1,733,175	113,557	1,005,981	-	58.04%	66.67%	(149,527)	962,668	43,313	727,194	41.96%
214 Travel	102,650	912	32,702	192	31.86%	66.67%	(35,735)	42,011	(9,309)	69,756	67.96%
215 Maint & Repair-Bldg/Grounds	258,500	3,000	35,775	3,924	13.84%	66.67%	(136,567)	89,282	(53,507)	218,801	84.64%
216 Maint & Repair-Equipment	1,697,655	49,878	1,089,209	13,921	64.16%	66.67%	(42,618)	1,005,601	83,608	594,525	35.02%
217 Maint & Repair-Auto/Truck	27,700	181	2,130	-	7.69%	66.67%	(16,338)	6,507	(4,377)	25,570	92.31%
218 Postage	100,300	(891)	39,018	15,000	38.90%	66.67%	(27,852)	52,143	(13,125)	46,282	46.14%
219 Building and Equipment Rents	561,050	28,527	371,486	14,825	66.21%	66.67%	(2,566)	384,671	(13,185)	174,739	31.14%
220 Advertising/Legal Publications	29,300	158	5,783	-	19.74%	66.67%	(13,751)	11,063	(5,280)	23,517	80.26%
221 Training	240,400	80,723	141,802	480	58.99%	66.67%	(18,473)	122,132	19,670	98,118	40.81%
222 Dues and Subscriptions	114,840	25,676	97,481	276	84.88%	66.67%	20,917	73,984	23,497	17,083	14.88%
223 Professional Services	829,900	70,507	387,267	7,336	46.66%	66.67%	(166,027)	368,736	18,531	435,297	52.45%
224 Audit Costs	86,400	16,400	86,400	-	100.00%	66.67%	28,797	78,000	8,400	-	0.00%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	711,183	32,766	497,855	-	70.00%	66.67%	23,709	362,454	135,401	213,328	30.00%
227 Insurance	725,000	159,547	497,943	-	68.68%	66.67%	14,586	613,310	(115,367)	227,057	31.32%
229 Court Costs and Damages	1,200,000	6,140	290,501	-	24.21%	66.67%	(509,539)	96,043	194,458	909,499	75.79%
230 Contracted Services	3,858,022	170,116	2,023,987	99,089	52.46%	66.67%	(548,156)	2,365,459	(341,472)	1,734,946	44.97%
232 Bank Fees	150	216	288	-	192.00%	66.67%	188	72	216	(138)	-92.00%
234 Fire Hydrant Rental	168,000	26,478	106,080	-	63.14%	66.67%	(5,926)	79,603	26,477	61,920	36.86%
237 Other Taxes & Fees	26,000	-	156	-	0.60%	66.67%	(17,178)	8,244	(8,088)	25,844	99.40%
239 Fine Support Training	27,656	-	-	-	0.00%	66.67%	(18,438)	-	-	27,656	100.00%
	13,057,211	836,413	7,091,463	157,997	54.31%	66.67%	(1,613,780)	7,098,669	(7,206)	5,807,751	44.48%
COMMODITIES											
341 Materials & Supplies	3,054,815	224,646	1,864,787	57,872	61.04%	66.67%	(171,858)	1,659,903	204,884	1,132,156	37.06%
342 Fire Investigation	2,500	-	324	-	12.96%	66.67%	(1,343)	-	324	2,176	87.04%
343 Gas, Oil & Tires	1,304,500	84,123	803,594	29,192	61.60%	66.67%	(66,116)	870,811	(67,217)	471,714	36.16%
344 Prisoner Other Costs	200,000	7,900	54,632	-	27.32%	66.67%	(78,708)	112,519	(57,887)	145,368	72.68%
345 Uniforms	455,250	20,108	148,394	-	32.60%	66.67%	(155,121)	171,184	(22,790)	306,856	67.40%
346 & 347 Resale Items	25,750	4,086	16,287	117	63.25%	66.67%	(881)	15,852	435	9,346	36.30%
351 Athletic Supplies	12,000	-	1,527	-	12.73%	66.67%	(6,473)	335	1,192	10,473	87.28%
353 Computer Software	500	-	-	-	0.00%	66.67%	(333)	-	-	500	100.00%
354 Special Events Supplies	36,500	10,651	22,301	-	61.10%	66.67%	(2,034)	13,951	8,350	14,199	38.90%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
356 Fire Prevention	7,500	-	5,289	-	70.52%	66.67%	289	2,312	2,977	2,211	29.48%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	10,198	10,198	-	84.98%	66.67%	2,198	4,715	5,483	1,802	15.02%
359 Snow Removal Materials	400,000	199,883	199,883	199,406	49.97%	66.67%	(66,797)	193,272	6,611	711	0.18%
	5,511,315	561,595	3,127,216	286,587	56.74%	66.67%	(547,178)	3,044,854	82,362	2,097,512	38.06%

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eight-Month Period Ended February 29, 2024

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%	-	-	-	-	0.00%
459 Capital Outlay-Equipment	13,301,072	728,725	2,962,088	279,165	22.27%	66.67%	(5,905,737)	463,713	2,498,375	10,059,819	75.63%
461 Capital Outlay-Lease Purchase	908,396	-	579,172	-	63.76%	66.67%	(26,456)	959,306	(380,134)	329,224	36.24%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
	14,209,468	728,725	3,541,260	279,165	24.92%	66.67%	(5,932,192)	1,423,019	2,118,241	10,389,043	73.11%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Governments	6,072,892	89,408	715,261	-	11.78%	66.67%	(3,333,536)	704,135	11,126	5,357,631	88.22%
568 Other Contributions	2,504,000	55,893	1,081,352	47,369	43.18%	66.67%	(588,065)	1,193,447	(112,095)	1,375,279	54.92%
572 & 670 Interest on Bonds	25,232	-	16,331	-	64.72%	66.67%	(491)	22,331	(6,000)	8,901	35.28%
671 Principal Maturities Bonds	490,000	-	490,000	-	100.00%	66.67%	163,317	480,000	10,000	-	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	283,966	-	-	-	0.00%	66.67%	(189,320)	-	-	283,966	100.00%
	9,377,840	145,301	2,304,694	47,369	24.58%	66.67%	(3,947,512)	2,401,663	(96,969)	7,025,777	74.92%
TOTAL EXPENDITURES AND ENCUMBRANCES	120,751,434	7,980,793	62,494,882	773,668	51.75%	66.67%	(18,010,099)	61,386,913	1,107,969	57,482,884	47.60%
566 Transfers Out	7,324,110	5,753	5,317,117	-	72.60%	66.67%	434,133	3,318,648	1,998,469	2,006,993	27.40%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 128,075,544	$ 7,986,546	$ 67,811,999	$ 773,668	52.95%	66.67%	$ (17,575,966)	$ 64,705,561	$ 3,106,438	$ 59,489,877	46.45%

City of Charleston

General Fund

Financial Statements for the Nine-Month Period Ended March 31, 2024

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
March 31, 2024

ASSETS		
Cash and Cash Equivalents	$	21,124,686
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		386,632
Due From Other Funds		632,638
Due From Component Unit		51,313
Prepaid Expenses		214,657
Revenue Bond Covenant Accounts		226,094
Total Assets	$	22,639,970
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		82,170
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		69,116
Other Accrued Liabilities		19,502
Total Liabilities		188,253
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		214,657
Restricted for:		
Debt Service		226,094
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		4,911
Public Safety		630
Streets & Transportation		6,319
Health & Sanitation		2,325
Social Services		-
Culture & Recreation		49,841
Unassigned		21,946,940
Total Fund Balance		22,451,717
Total Liabilities and Fund Balance	$	22,639,970

Fund Balance Breakdown
Mar-24

General Government **400-699**

Department Name	Department	Encumbrance Amount	Capital	Total
	408			
Mayor	409	-		
City Council	410			
City Manager	412			
Treasurer	413			
Collectors	414			
City Clerk	415			
Municipal Court	416			
Legal	417			
Accounting	418			
Engineering	420			
MOECD	421			
Human Resources	422			
	424			
Rehabilitation of Property	427			
Acquisition of Property	428			
Mailroom	431			
BIDCO	435			
Building Department	436	2,226.00		
Planning	437	2,324.00		
Elections	438			
Information Systems	439	57.00		
City Hall	440	40.00		
Internal Audit	442			
	444			
Morris Square	500			
	501			
Public Works	566			
Public Grounds	567	264.00		
Contingency	699			
	General Government	4,911.00	-	4,911.00
	Public Safety	**700-716**		
Police	700	-		
Fire	706	630.00		
Traffic Engineering	712	-		
Emergency Services	716			
	Public Safety	630.00	-	630.00
	Streets & Transportation	750-754		
Street Dept	750	2,936.00		
	752			
Equipment Maintenance	754	3,383.00		
	Streets & Transportation	6,319.00	-	6,319.00
	Health & Sanitation	**800-804**		
Refuse	800	2,325.00		
Kanawha-Charleston Health	803	-		
Cares	804	-		
	Health & Sanitation	2,325.00	-	2,325.00
	Culture & Recreation	**900-919**		
Parks & Recreation	900	165.00		
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	165.00	49,676.00	49,841.00
	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	49,676.00		
Social Services	980	-		
		49,676.00		64,026.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 31, 2024

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	$ 21,068,769										
Taxes, Fees, and Other Revenues	$ 95,677,770	$ 5,389,857	$ 71,575,506	-	74.81%	75.00%	(182,822)	$ 70,114,395	$ 1,461,111	$ 24,102,264	25.19%
Transfers From Other Funds	14,530,827	1,427,352	7,679,598	-	52.85%	75.00%	(3,218,522)	7,313,752	365,846	6,851,229	47.15%
Reimbursements and Other	820,000	34,022	529,166	-	64.53%	75.00%	(85,834)	328,927	200,239	290,834	35.47%
Total Revenues	$ 111,028,597	$ 6,851,231	$ 79,784,270	$ -	71.86%	75.00%	$ (3,487,178)	$ 77,757,074	$ 2,027,196	$ 31,244,327	28.14%
EXPENDITURES											
Personnel Services	78,595,600	7,875,131	54,305,378	-	69.09%	75.85%	(5,309,385)	54,093,045	212,333	24,290,222	30.91%
Contractual Services	13,057,211	1,189,600	8,281,061	-	63.42%	75.00%	(1,511,847)	8,238,728	42,333	4,776,150	36.58%
Commodities	5,511,315	646,485	3,773,702	-	68.47%	75.00%	(359,784)	3,731,694	42,008	1,737,613	31.53%
Capital Outlays	14,209,468	547,452	4,088,712	-	28.77%	75.00%	(6,568,389)	1,927,830	2,160,882	10,120,756	71.23%
Contributions and Other	9,377,840	305,004	2,609,698	-	27.83%	75.00%	(4,423,682)	2,649,163	(39,465)	6,768,142	72.17%
Total Expenditures and Encumbrances	120,751,434	10,563,672	73,058,551	-	60.50%	75.17%	(17,710,302)	70,640,460	2,418,091	47,692,883	39.50%
Transfers Out	7,324,110	25,653	5,342,771	-	72.95%	75.00%	(150,312)	3,395,996	1,946,775	1,981,339	27.05%
Total Expenditures, Encumbrances and Transfers Out	128,075,544	10,589,325	78,401,322	-	61.21%	75.00%	(17,655,336)	74,036,456	4,364,866	49,674,222	38.79%
NET CHANGE IN FUND BALANCE	$ (17,046,947)	$ (3,738,094)	$ 1,382,948	$ -			$ 1,382,948	$ 3,720,618	$ (2,337,670)	$ (18,429,895)	
FUND BALANCE-BEGINNING			$ 21,068,769								
FUND BALANCE-ENDING			$ 22,451,717								
				$ -							

Operating Transfers Out Detail Comparative	2022-2023	2023-2024
Civic center Project	-	-
Civic Center	70,878	25,653
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	$ 70,878	$ 25,653

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 31, 2024

	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	$ 3,500,000	$ -	$ -	0.00%	75.00%	$ (2,625,000)	$ -	$ -	$ 3,500,000	100.00%
Property Taxes	17,700,000	2,961,651	14,741,672	83.29%	75.00%	1,466,672	14,226,559	515,113	2,958,328	16.71%
Gas and Oil Severance	200,000	-	499,500	249.75%	75.00%	349,500	284,163	215,337	(299,500)	-149.75%
Utility Tax	2,750,000	293,863	2,003,634	72.86%	75.00%	(58,866)	1,860,514	143,120	746,366	27.14%
Business & Occupation Tax	47,255,170	390,432	39,548,939	83.69%	75.00%	4,107,562	37,678,050	1,870,889	7,706,231	16.31%
Consumer Sales Tax-Liquor	1,000,000	-	493,492	49.35%	75.00%	(256,508)	509,122	(15,630)	506,508	50.65%
Animal Control	5,500	100	4,696	85.38%	75.00%	571	4,942	(246)	804	14.62%
Hotel Occupancy Tax	3,000,000	239,640	1,824,820	60.83%	75.00%	(425,180)	1,920,562	(95,742)	1,175,180	39.17%
Amusement Tax	250,000	26,462	226,303	90.52%	75.00%	38,803	178,104	48,199	23,697	9.48%
Loading Zone Fees	25,000	8,200	9,840	39.36%	75.00%	(8,910)	10,900	(1,060)	15,160	60.64%
Property Citations	2,000	-	-	0.00%	75.00%	(1,500)	-	-	2,000	100.00%
Licenses	95,000	1,356	79,888	84.09%	75.00%	8,638	87,044	(7,156)	15,112	15.91%
Building Permits	450,000	25,645	375,958	83.55%	75.00%	38,458	269,157	106,801	74,042	16.45%
Miscellaneous Permits	5,000	280	4,615	92.30%	75.00%	865	3,740	875	385	7.70%
Franchise Fees	600,000	-	268,919	44.82%	75.00%	(181,081)	281,728	(12,809)	331,081	55.18%
Inspection Fees	90,000	8,440	62,245	69.16%	75.00%	(5,255)	67,487	(5,242)	27,755	30.84%
IRP Fees	625,000	40,666	438,109	70.10%	75.00%	(30,641)	361,095	77,014	186,891	29.90%
Liquor & Wine Licenses	45,000	-	23,875	53.06%	75.00%	(9,875)	34,875	(11,000)	21,125	46.94%
Cemetery Revenues	175,000	17,667	113,991	65.14%	75.00%	(17,259)	105,706	8,285	61,009	34.86%
Dog Fees	100	-	100	100.00%	75.00%	25	50	50	-	0.00%
Parks and Recreation	55,000	2,876	42,263	76.84%	75.00%	1,013	48,464	(6,201)	12,737	23.16%
User Service Fee	7,400,000	128,786	3,657,850	49.43%	75.00%	(1,892,150)	3,880,569	(222,719)	3,742,150	50.57%
Rent Concession Leases	825,000	106,377	419,333	50.83%	75.00%	(199,417)	798,600	(379,267)	405,667	49.17%
Jail Fees	2,500	-	-	0.00%	75.00%	(1,875)	-	-	2,500	100.00%
Plan Review Fees	40,000	2,454	27,247	68.12%	75.00%	(2,753)	25,550	1,697	12,753	31.88%
Fire Protection Fees	2,000,000	163,785	1,453,583	72.68%	75.00%	(46,417)	1,479,410	(25,827)	546,417	27.32%
Planning Fees	10,000	150	1,750	17.50%	75.00%	(5,750)	2,335	(585)	8,250	82.50%
Street Fees-Closure	6,000	123	9,156	152.60%	75.00%	4,656	4,659	4,497	(3,156)	-52.60%
Processing Fees	500	15	928	185.60%	75.00%	553	474	454	(428)	-85.60%
Ambulance Levy	3,066,000	517,049	2,289,416	74.67%	75.00%	(10,084)	2,484,965	(195,549)	776,584	25.33%
Ambulance Fees	2,800,000	269,790	1,247,800	44.56%	75.00%	(852,200)	2,213,251	(965,451)	1,552,200	55.44%
Emergency Services	100,000	-	-	0.00%	75.00%	(75,000)	-	-	100,000	100.00%
Recycling Grant	-	-	-	0.00%	75.00%		-	-	-	0.00%
State Grants	-	99,950	100,128	0.00%	75.00%	100,128	-	100,128	(100,128)	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	25,000	-	-	0.00%	75.00%	(18,750)	1,000	(1,000)	25,000	100.00%
Richard H. Ayer Fund	100,000	-	41,255	41.26%	75.00%	(33,745)	41,483	(228)	58,745	58.75%
Contributions-GKVF	-	-	-	0.00%	75.00%	-	27,500	(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	-	-	-	0.00%	75.00%	-	3,510	(3,510)	-	0.00%
PILOT	90,000	-	-	0.00%	75.00%	(67,500)	-	-	90,000	100.00%
Gaming Income	215,000	14,766	127,532	59.32%	75.00%	(33,718)	125,619	1,913	87,468	40.68%
Aerial Map Copy Fee	-	-	-	0.00%	75.00%	-	30	(30)	-	0.00%
Interest	500,000	119,023	989,835	197.97%	75.00%	614,835	570,223	419,612	(489,835)	-97.97%
Sale of Fixed Assets	250,000	-	56,467	22.59%	75.00%	(131,033)	23,503	32,964	193,533	77.41%
Insurance Claims	50,000	-	125,587	251.17%	75.00%	88,087	171,307	(45,720)	(75,587)	-151.17%
Election Filing Fees	-	-	-	0.00%	75.00%	-	210	(210)	-	0.00%
Recycling Revenue/Refuse Collections	20,000	(73,036)	14,513	72.57%	75.00%	(487)	14,834	(321)	5,487	27.44%
Video Lottery	200,000	15,513	123,210	61.61%	75.00%	(26,790)	126,190	(2,980)	76,790	38.40%
Miscellaneous Revenue	150,000	7,834	127,057	84.70%	75.00%	14,557	186,911	(59,854)	22,943	15.30%
	95,677,770	5,389,857	71,575,506	74.81%	75.00%	(182,822)	70,114,395	1,461,111	24,102,264	25.19%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,600,000	-	1,800,000	50.00%	75.00%	(900,000)	1,875,000	(75,000)	1,800,000	50.00%
Planning Grants	-	-	3,788	0.00%	75.00%	3,788	-	3,788	(3,788)	0.00%
Municipal Stabilization Fund	2,237,528	-	-	0.00%	75.00%	(1,678,146)	-	-	2,237,528	100.00%
Employee Insurance Reserve	918,299	-	-	0.00%	75.00%	(688,724)	-	-	918,299	100.00%
Special Demolition	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Contributions from UPRS	7,275,000	1,334,422	5,696,733	78.31%	75.00%	240,483	5,346,894	349,839	1,578,267	21.69%
Facilities Maintenance	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
American Rescue Plan Act	200,000	69,813	69,813	34.91%	66.67%	(63,527)	-	69,813	130,187	65.09%
Historic Preservation	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Municipal Court Fund	300,000	23,117	109,264	36.42%	75.00%	(115,736)	91,858	17,406	190,736	63.58%
	14,530,827	1,427,352	7,679,598	52.85%	75.00%	(3,218,522)	7,313,752	365,846	6,851,229	47.15%
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	-	-	-	0.00%	75.00%	-	8	(8)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Community Development	340,000	-	212,627	62.54%	75.00%	(42,373)	212,256	371	127,373	37.46%
Parking System	80,000	17,082	17,082	21.35%	75.00%	(42,918)	-	17,082	62,918	78.65%
Other Reimbursements	400,000	16,940	299,457	74.86%	75.00%	(543)	116,663	182,794	100,543	25.14%
	$ 820,000	34,022	529,166	64.53%	75.00%	(85,834)	328,927	200,239	290,834	35.47%
TOTAL REVENUES	$ 111,028,597	$ 6,851,231	$ 79,784,270	71.86%	75.00%	$ (3,487,178)	$ 77,757,074	$ 2,027,196	$ 31,244,327	28.14%

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 31, 2024

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	$ 39,115	$ 239,411	$ -	68.01%	76.92%	$ (31,347)	$ 247,090	$ (7,679)	$ 112,589	31.99%
103 Salaries and Wages	42,175,527	4,380,259	29,280,468	-	69.43%	76.92%	(3,160,947)	29,257,739	22,729	12,895,059	30.57%
104 FICA	1,785,223	177,878	1,182,772	-	66.25%	76.92%	(190,422)	1,164,131	18,641	602,451	33.75%
105 Medical and Life Insurance	15,997,604	1,218,341	10,181,274	-	63.64%	75.00%	(1,816,929)	9,654,090	527,184	5,816,330	36.36%
106 Retirement	1,644,223	168,534	1,098,914	-	66.83%	76.92%	(165,822)	1,069,563	29,351	545,309	33.17%
107 Police and Fire Pension Fund	16,829,000	1,985,894	12,793,222	-	76.02%	75.00%	171,472	13,197,244	(404,022)	4,035,778	23.98%
110 Uniform Allowance	342,900	-	314,760	-	91.79%	75.00%	57,585	306,443	8,317	28,140	8.21%
111 Dental/Optical Insurance	713,874	59,600	554,190	-	77.63%	75.00%	18,785	522,385	31,805	159,684	22.37%
112 Insurance Payroll Deductions	(1,748,875)	(154,490)	(1,339,633)	-	0.00%	75.00%	(27,977)	(1,325,640)	(13,993)	(409,242)	0.00%
114 OPEB Long-term Insurance Clearing	504,124	-	-	-	0.00%	75.00%	(378,093)	-	-	504,124	100.00%
	78,595,600	7,875,131	54,305,378	-	69.09%	75.77%	(5,244,936)	54,093,045	212,333	24,290,222	30.91%
CONTRACTUAL SERVICES											
211 Telephone	558,330	59,280	438,237	-	78.49%	75.00%	19,490	426,910	11,327	120,093	21.51%
212 Printing	1,000	-	662	-	66.20%	75.00%	(88)	778	(116)	338	33.80%
213 Utilities	1,733,175	197,367	1,203,348	-	69.43%	75.00%	(96,533)	1,223,134	(19,786)	529,827	30.57%
214 Travel	102,650	7,730	40,431	-	39.39%	75.00%	(36,557)	43,210	(2,779)	62,219	60.61%
215 Maint & Repair-Bldg/Grounds	258,500	9,706	45,481	-	17.59%	75.00%	(148,394)	93,988	(48,507)	213,019	82.41%
216 Maint & Repair-Equipment	1,697,655	39,747	1,128,956	-	66.50%	75.00%	(144,285)	1,059,992	68,964	568,699	33.50%
217 Maint & Repair-Auto/Truck	27,700	126	2,256	-	8.14%	75.00%	(18,519)	12,011	(9,755)	25,444	91.86%
218 Postage	100,300	29,117	68,135	-	67.93%	75.00%	(7,090)	82,143	(14,008)	32,165	32.07%
219 Building and Equipment Rents	561,050	72,499	443,984	2,395	79.13%	75.00%	23,197	458,263	(14,279)	114,671	20.44%
220 Advertising/Legal Publications	29,300	-	5,783	-	19.74%	75.00%	(16,192)	11,141	(5,358)	23,517	80.26%
221 Training	240,400	20,433	162,235	-	67.49%	75.00%	(18,065)	144,011	18,224	78,165	32.51%
222 Dues and Subscriptions	114,840	3,104	100,585	-	87.59%	75.00%	14,455	79,700	20,885	14,255	12.41%
223 Professional Services	829,900	162,754	550,021	-	66.28%	75.00%	(72,404)	375,916	174,105	279,879	33.72%
224 Audit Costs	86,400	-	86,400	-	100.00%	75.00%	21,600	84,240	2,160	-	0.00%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	711,183	95,523	593,378	-	83.44%	75.00%	59,991	488,500	104,878	117,805	16.56%
227 Insurance	725,000	166,291	664,234	-	91.62%	75.00%	120,484	772,858	(108,624)	60,766	8.38%
229 Court Costs and Damages	1,200,000	-	290,501	-	24.21%	75.00%	(609,499)	113,541	176,960	909,499	75.79%
230 Contracted Services	3,858,022	325,923	2,349,910	2,226	60.91%	75.00%	(543,607)	2,652,620	(302,710)	1,505,886	39.03%
232 Bank Fees	150	-	288	-	192.00%	75.00%	176	72	216	(138)	-92.00%
234 Fire Hydrant Rental	168,000	-	106,080	-	63.14%	75.00%	(19,920)	107,408	(1,328)	61,920	36.86%
237 Other Taxes & Fees	26,000	-	156	-	0.60%	75.00%	(19,344)	8,292	(8,136)	25,844	99.40%
239 Fine Support Training	27,656	-	-	-	0.00%	75.00%	(20,742)	-	-	27,656	100.00%
	13,057,211	1,189,600	8,281,061	4,621	63.42%	75.00%	(1,511,847)	8,238,728	42,333	4,771,529	36.54%
COMMODITIES											
341 Materials & Supplies	3,054,815	285,412	2,150,200	9,664	70.39%	75.00%	(140,911)	1,971,918	178,282	894,951	29.30%
342 Fire Investigation	2,500	-	324	-	12.96%	75.00%	(1,551)	-	324	2,176	87.04%
343 Gas, Oil & Tires	1,304,500	137,315	940,909	65	72.13%	75.00%	(37,466)	988,199	(47,290)	363,526	27.87%
344 Prisoner Other Costs	200,000	7,845	62,478	-	31.24%	75.00%	(87,522)	138,670	(76,192)	137,522	68.76%
345 Uniforms	455,250	15,111	163,505	-	35.92%	75.00%	(177,933)	249,334	(85,829)	291,745	64.08%
346 & 347 Resale Items	25,750	117	16,404		63.70%	75.00%	(2,909)	15,895	509	9,346	36.30%
351 Athletic Supplies	12,000	-	1,527	-	12.73%	75.00%	(7,473)	335	1,192	10,473	87.28%
353 Computer Software	500	-	-	-	0.00%	75.00%	(375)	-	-	500	100.00%
354 Special Events Supplies	36,500	1,279	23,579	-	64.60%	75.00%	(3,796)	20,858	2,721	12,921	35.40%
355 Cash Over (Short)	7,500	-	5,289	-	70.52%	75.00%	(336)	-	5,289	2,211	29.48%
356 Fire Prevention	-	-	-	-	0.00%	0.00%	-	3,739	(3,739)	-	0.00%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	10,198	-	84.98%	75.00%	1,198	4,715	5,483	1,802	15.02%
359 Snow Removal Materials	400,000	199,406	399,289	-	99.82%	75.00%	99,289	338,031	61,258	711	0.18%
	5,511,315	646,485	3,773,702	9,729	68.47%	75.00%	(359,784)	3,731,694	42,008	1,727,884	31.35%

UNADITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Nine-Month Period Ended March 31, 2024

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	-	-	-	-	0.00%	75.00%	-	1,850	(1,850)	-	0.00%
459 Capital Outlay-Equipment	13,301,072	547,452	3,509,540	49,676	26.39%	75.00%	(6,466,264)	715,750	2,793,790	9,741,856	73.24%
461 Capital Outlay-Lease Purchase	908,396	-	579,172	-	63.76%	75.00%	(102,125)	1,210,230	(631,058)	329,224	36.24%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
	14,209,468	547,452	4,088,712	49,676	28.77%	75.00%	(6,568,389)	1,927,830	2,160,882	10,071,080	70.88%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	6,072,892	89,408	804,669	-	13.25%	75.00%	(3,750,000)	792,151	12,518	5,268,223	86.75%
568 Other Contributions	2,504,000	215,596	1,296,948	-	51.80%	75.00%	(581,052)	1,352,931	(55,983)	1,207,052	48.20%
572 Interest on Bonds	25,232	-	16,331	-	64.72%	75.00%	(2,593)	22,331	(6,000)	8,901	35.28%
670 Interest	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
671 Principal Maturities Bonds	490,000	-	490,000	-	100.00%	75.00%	122,500	480,000	10,000	-	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	283,966	-	-	-	0.00%	0.00%	-	-	-	283,966	100.00%
	9,377,840	305,004	2,609,698	-	27.83%	75.00%	(4,423,682)	2,649,163	(39,465)	6,768,142	72.17%
TOTAL EXPENDITURES AND ENCUMBRANCES	120,751,434	10,563,672	73,058,551	64,026	60.50%	75.17%	(17,710,302)	70,640,460	2,418,091	47,628,857	39.44%
566 Transfers Out	7,324,110	25,653	5,342,771	-	72.95%	75.00%	(150,312)	3,395,996	1,946,775	1,981,339	27.05%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 128,075,544	$ 10,589,325	$ 78,401,322	$ 64,026	61.21%	75.08%	$ (17,757,796)	$ 74,036,456	$ 4,364,866	$ 49,610,196	38.74%

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City of Charleston

Parking Fund

Financial Statements for the Nine-Month Period Ended March 31, 2024

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

City of Charleston

Parking Fund

For the One-Month Period Ended July 31, 2023

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,555,120
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		98,810
Due From Other Funds		-
Prepaid Insurance		337
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		5,655,192
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		4,108,442
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,124,630
Machinery and Equipment		1,457,536
Less Accumulated Depreciation		(21,764,577)
Total Capital Assets (Net of Accumulated Depreciation)		7,884,036
Lease Receivable		1,431,509
Total Noncurrent Assets		13,423,987
Total Assets	$	19,079,179
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		-
	$	267,270
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	30,394
Due to Other Funds		35,234
Salaries and Wages Payable		-
Compensated Absences		37,662
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		106,745
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		1,325,139
Total Noncurrent Liabilities		1,325,139
Total Liabilities		1,431,884
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		845,578
Lease Receivable		1,390,276
Advance Payments		7,302
		2,243,156
NET POSITION		
Net Investment in Capital Assets		7,884,036
Restricted		4,108,442
Unrestricted		3,678,931.00
Total Net Position	$	15,671,409

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, 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	$ 2,509,596	$ 223,802	$ 223,802	8.92%	8.33%	$ 14,753	$ 200,140	$ 23,662	$ 2,285,794	91.08%
Operating Expenses	2,079,523	115,922	115,922	5.57%	8.29%	(56,470)	113,434	2,488	1,963,601	94.43%
Operating Income (Loss)	430,073	107,880	107,880			71,223	86,706	21,174	322,193	
Nonoperating Revenues	200,000	41,895	41,895	20.95%	8.33%	25,235	11,905	29,990	158,105	79.05%
Nonoperating Expenses	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	200,000	41,895	41,895			25,235	11,905	29,990	158,105	
Income Before Contributions and Transfers	$ 630,073	$ 149,775	$ 149,775			$ 96,458	$ 98,611	$ 51,164	$ 480,298	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	8.33%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (630,073.00)	$ -	$ -	0.00%	8.33%	$ 52,485	$ -	$ -	$ (630,073)	0.00%
Change in Net Position			149,775							
Total Net Position-Beginning			$ 15,521,634							
Total Net Position-Ending			$ 15,671,409							

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, 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%	8.33%	$ -	$ -	$ -	$ -	0.00%
Monthly	276,900		23,123	23,123	8.35%	8.33%	57	22,833	290	253,777	91.65%
Commercial	147,400		12,390	12,390	8.41%	8.33%	112	12,390	-	135,010	91.59%
Special Rates	-		-	-	0.00%	8.33%	-	-	-	-	0.00%
Meter - Smart - Credit Card	1,900		238	238	12.53%	8.33%	80	171	67	1,662	87.47%
Meter - Smart - Park Mobile	1,000		122	122	12.20%	8.33%	39	92	30	878	87.80%
Meter - Smart - Coin	1,800		178	178	9.89%	8.33%	28	-	178	1,622	90.11%
Meter - Mechanical - Park Mobile	1,800		256	256	14.22%	8.33%	106	121	135	1,544	85.78%
Meter - Mechanical - Coin	1,400		-	-	0.00%	8.33%	(117)	-	-	1,400	100.00%
	432,200		36,307	36,307	8.40%	8.33%	305	35,607	700	395,893	91.60%
Building #2											
Daily	12,700		1,097	1,097	8.64%	8.33%	39	1,978	(881)	11,603	91.36%
Monthly	61,400		4,645	4,645	7.57%	8.33%	(470)	4,553	92	56,755	92.43%
Theatre Parking	15,000		1,250	1,250	8.33%	8.33%	1	1,250	-	13,750	91.67%
Commercial	76,000		6,331	6,331	8.33%	8.33%	0	6,331	-	69,669	91.67%
Rent Override	5,004		-	-	0.00%	8.33%	(417)	-	-	5,004	100.00%
Special Rates	(100)		-	-	0.00%	8.33%	8	16	(16)	(100)	0.00%
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%
	170,004		13,323	13,323	7.84%	8.33%	(838)	14,128	(805)	156,681	92.16%
Building #5											
Daily	-		-	-	0.00%	8.33%	-	-	-	-	0.00%
Monthly	159,100		7,683	7,683	4.83%	8.33%	(5,570)	13,455	(5,772)	151,417	95.17%
Special Rates	78,500		6,505	6,505	8.29%	8.33%	(34)	6,550	(45)	71,995	91.71%
Meter - Smart - Credit Card	5,500		437	437	7.95%	8.33%	(21)	428	9	5,063	92.05%
Meter - Smart - Park Mobile	4,100		357	357	8.71%	8.33%	15	387	(30)	3,743	91.29%
Meter - Smart - Coin	15,900		981	981	6.17%	8.33%	(343)	523	458	14,919	93.83%
Meter - Mechanical - Park Mobile	2,400		133	133	5.54%	8.33%	(67)	207	(74)	2,267	94.46%
Meter - Mechanical - Coin	4,200		619	619	14.74%	8.33%	269	275	344	3,581	85.26%
	269,700		16,715	16,715	6.20%	8.33%	(5,751)	21,825	(5,110)	252,985	93.80%
Building #6											
Daily	-		-	-	0.00%	8.33%	-	-	-	-	0.00%
Monthly	403,500	-	33,065	33,065	8.19%	8.33%	(547)	31,930	1,135	370,435	91.81%
Special Rates	700	-	685	685	97.86%	8.33%	627	-	685	15	2.14%
Meter - Smart - Credit Card	21,100	-	2,057	2,057	9.75%	8.33%	299	1,750	307	19,043	90.25%
Meter - Smart - Park Mobile	27,700	-	2,384	2,384	8.61%	8.33%	77	2,588	(204)	25,316	91.39%
Meter - Smart - Coin	15,200	-	1,315	1,315	8.65%	8.33%	49	1,086	229	13,885	91.35%
Meter - Mechanical - Park Mobile	9,900	-	817	817	8.25%	8.33%	(8)	906	(89)	9,083	91.75%
Meter - Mechanical - Coin	14,100	-	1,265	1,265	8.97%	8.33%	90	632	633	12,835	91.03%
	492,200		41,588	41,588	8.45%	8.33%	588	38,892	2,696	450,612	91.55%
Total Buildings	1,364,104		107,933	107,933	7.91%	8.33%	(5,697)	110,452	(2,519)	1,256,171	92.09%
OTHER											
Parking Meter Revenues	121,100		9,111	9,111	7.52%	8.33%	(977)	4,482	4,629	111,989	92.48%
Meter - Smart - Credit Card	-		-	-	0.00%	8.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	84,200		8,726	8,726	10.36%	8.33%	1,712	7,373	1,353	75,474	89.64%
Meter - Smart - Coin	187,300		13,602	13,602	7.26%	8.33%	(2,000)	14,250	(648)	173,698	92.74%
Meter - Mechanical - Park Mobile	51,300		5,863	5,863	11.43%	8.33%	1,590	5,227	636	45,437	88.57%
Meter - Mechanical - Coin	145,900		12,863	12,863	8.82%	8.33%		9,851	3,012	133,037	91.18%
Auditorium Parking Lot	-		-	-	0.00%	8.33%	-	-	-	-	0.00%
Pennsylvania Avenue Parking Lot	-		-	-	0.00%	8.33%	-	-	-	-	0.00%
Morris Square Parking	12,600		1,680	1,680	13.33%	8.33%	630	-	1,680	10,920	86.67%
Old Farmer's Market Lot	-		-	-	0.00%	8.33%	-	-	-	-	0.00%
Lot "C" Parking	-		-	-	0.00%	8.33%	-	-	-	-	0.00%
West Side Parking Lot	-		-	-	0.00%	8.33%	-	-	-	-	0.00%
Morris Street Lot	-		-	-	0.00%	8.33%	-	500	(500)	-	0.00%
Union Building Parking Lot	6,720		525	525	7.81%	8.33%	(35)	1,050	(525)	6,195	92.19%
Special Events	25,800		22,992	22,992	89.12%	8.33%	20,843	14,763	8,229	2,808	10.88%
Rents, Concessions, Leases	164,072		11,067	11,067	6.75%	8.33%	(2,600)	6,397	4,670	153,005	93.25%
Auditorium Monthly Rental	6,700		605	605	9.03%	8.33%	47	600	5	6,095	90.97%
Police Fines/Court Costs	2,600		-	-	0.00%	8.33%	(217)	375	(375)	2,600	100.00%
Boot Fees	300		50	50	16.67%	8.33%	25	-	50	250	83.33%
Parking Violations	117,900		22,475	22,475	19.06%	8.33%	12,654	8,955	13,520	95,425	80.94%
Other Non Moving	194,500		840	840	0.43%	8.33%	(15,362)	15,205	(14,365)	193,660	99.57%
Warrant Payment Plans	-		-	-	0.00%	8.33%	-	-	-	-	0.00%
Bagged Meters	13,800		4,800	4,800	34.78%	8.33%	3,650	225	4,575	9,000	65.22%
Business Valet	700		600	600	85.71%	8.33%	542	-	600	100	14.29%
Residential Parking Permits	5,600		-	-	0.00%	8.33%	(466)	75	(75)	5,600	100.00%
Reimbursements	-		-	-	0.00%	8.33%	-	-	-	-	0.00%
Insurance Claims	2,000		-	-	0.00%	8.33%	(167)	-	-	2,000	100.00%
Recycling Revenue	-		-	-	0.00%	8.33%	-	-	-	-	0.00%
Miscellaneous	2,400		70	70	2.92%	8.33%	(130)	360	(290)	2,330	97.08%
Total Other	1,145,492		115,869	115,869	10.12%	8.33%	20,450	89,688	26,181	1,029,623	89.88%
TOTAL OPERATING REVENUES	2,509,596		223,802	223,802	8.92%	8.33%	14,753	200,140	23,662	2,285,794	91.08%
NONOPERATING REVENUES											
Interest	200,000		41,895	41,895	20.95%	8.33%	25,235	11,905	29,990	158,105	79.05%
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	200,000		41,895	41,895	20.95%	8.33%	25,235	11,905	29,990	158,105	79.05%
TOTAL REVENUES	$ 2,709,596		$ 265,697	$ 265,697	9.81%	8.33%	$ 39,988	$ 212,045	$ 53,652	$ 2,443,899	90.19%
Transfers In (Capital Contributions)	$ -		$ -	$ -	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, 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	$ 847,603	$ 37,303	$ 37,303	4.40%	7.69%	$ (27,878)	$ 34,356	$ 2,947	$ 810,300	95.60%
FICA	64,842	2,780	2,780	4.29%	7.69%	(2,206)	2,552	228	62,062	95.71%
Medical and Life Insurance	188,076	16,555	16,555	8.80%	8.33%	888	14,899	1,656	171,521	91.20%
Retirement	71,694	3,226	3,226	4.50%	7.69%	(2,287)	3,012	214	68,468	95.50%
Dental/Optical Insurance	10,206	323	323	3.16%	8.33%	(527)	987	(664)	9,883	96.84%
Insurance Payroll Deduction	(23,625)	(1,767)	(1,767)	0.00%	8.33%	201	(1,567)	(200)	(21,858)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	8.33%	(3,332)	-	-	40,000	100.00%
	1,198,796	58,420	58,420	4.87%	8.06%	(38,203)	54,239	4,181	1,140,376	95.13%
CONTRACTUAL SERVICES										
Telephone	17,000	421	421	2.48%	8.33%	(995)	436	(15)	16,579	97.52%
Utilities	200,000	-	-	0.00%	8.33%	(16,660)	-	-	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)	-	-	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	3,831	3,831	7.66%	8.33%	(334)	3,355	476	46,169	92.34%
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	19,677	490	490	2.49%	8.33%	(1,149)	-	490	19,187	97.51%
Insurance and Bonds	45,000	9,672	9,672	21.49%	8.33%	5,924	10,779	(1,107)	35,328	78.51%
Contracted Services	275,000	4,916	4,916	1.79%	8.33%	(17,992)	1,667	3,249	270,084	98.21%
Bank Fees-Lockbox	2,500	-	-	0.00%			-	-	2,500	100.00%
Electronic Meter Fees	55,000	2,417	2,417	4.39%	8.33%	(2,165)	2,101	316	52,583	95.61%
	780,377	21,747	21,747	2.79%	8.33%	(43,258)	18,338	3,409	758,630	97.21%
COMMODITIES										
Materials and Supplies	75,000	900	900	1.20%	8.33%	(5,348)	745	155	74,100	98.80%
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)	-	-		
	100,350	900	900	0.90%	8.33%	(7,459)	745	155	99,450	99.10%
Total Operating Expenses	2,079,523	81,067	81,067	3.90%	8.24%	(90,286)	73,322	7,745	1,998,456	96.10%
Depreciation	-	34,855	34,855	0.00%	8.33%	34,855	40,112	(5,257)	(34,855)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,079,523	115,922	115,922	5.57%	8.29%	(56,366)	113,434	2,488	1,963,601	94.43%
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	$ 2,079,523	$ 115,922	$ 115,922	5.57%	8.31%	$ (56,834)	$ 113,434	2,488	$ 1,963,601	94.43%
Transfers Out	$ 630,073	$ -	$ -	0.00%	8.33%	$ (52,485)	$ -	-	$ 630,073	100.00%

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the One-Month Period Ended July 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%	8.33%	$ -	$ -	-	-	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Capital Outlay-Land	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Total Capital Outlays for the One-Month Period Ended July 31, 2023	$ -	$ -	$ -	0.00%	8.33%	$ -	$ -	$ -	$ -	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 230,546
Payments to Suppliers		(97,839)
Payments to Employees		(92,132)
Internal Activity Receipts/payments to other funds		(11,231)
Net Cash Provided (Used) By Operating Activities		29,344
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		41,895
Net Cash Provided (Used) By Investing Activities		41,895
Net Increase (Decrease) in Cash and Cash Equivalents		71,239
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $ 4,090,611)		9,593,248
Cash and Cash Equivalents, End of One-Month Period (Including Restricted Assets of $ 4,108,442)		$ 9,664,487
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 107,880
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	34,855	
(Increase) Decrease in Accounts Receivable	6,334	
(Increase) Decrease in Prepaid and Other	25	
(Increase) Decrease in Due From Other Funds	1,810	
Increase (Decrease) in Accounts Payable	(74,947)	
Increase (Decrease) in Accrued Salaries & Benefits	(33,712)	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	410	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	(13,041)	
Increase (Decrease) in Due to Other Governmental Entities	(270)	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		(78,536)
Net Cash Provided (Used) by Operating Activities		$ 29,344

City of Charleston

Parking Fund

For the Two-Month Period Ended August 31, 2023

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,649,247
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		110,053
Due From Other Funds		-
Prepaids		337
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		5,760,562
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		4,127,110
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,124,630
Machinery and Equipment		1,457,536
Less Accumulated Depreciation		(21,799,432)
Total Capital Assets (Net of Accumulated Depreciation)		7,849,181
Lease Receivable		1,431,509
Total Noncurrent Assets		13,407,800
Total Assets	$	19,168,362
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		-
	$	267,270
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		54,449
Salaries and Wages Payable		-
Compensated Absences		37,662
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		95,566
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		1,325,139
Total Noncurrent Liabilities		1,325,139
Total Liabilities		1,420,705
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		845,578
Lease Receivable		1,390,278
Advance Payments		6,237
		2,242,093
NET POSITION		
Net Investment in Capital Assets		7,849,181
Restricted For Debt Service		4,127,110
Unrestricted		3,796,543.00
Total Net Position	$	15,772,834

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, 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	$ 2,509,596	$ 228,042	$ 451,844	18.00%	16.67%	$ 33,494	$ 414,926	$ 36,918	$ 2,057,752	82.00%
Operating Expenses	2,079,523	170,618	286,540	13.78%	16.83%	(63,444)	289,004	(2,464)	1,792,983	86.22%
Operating Income (Loss)	430,073	57,424	165,304			96,938	125,922	39,382	264,769	
Nonoperating Revenues	200,000	44,001	85,896	42.95%	16.67%	52,556	28,835	57,061	114,104	57.05%
Nonoperating Expenses	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	200,000	44,001	85,896			52,556	28,835	57,061	114,104	
Income Before Contributions and Transfers	$ 630,073	$ 101,425	$ 251,200			$ 149,494	$ 154,757	$ 96,443	$ 378,873	60.13%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	16.67%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (630,073.00)	$ -	$ -	0.00%	16.67%	$ 105,033	$ -	$ -	$ (630,073)	0.00%
Change in Net Position			251,200							
Total Net Position-Beginning			$ 15,521,634							
Total Net Position-Ending			$ 15,772,834							

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, 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%	16.67%	$ -	$ -	$ -	$ -	0.00%
Monthly	276,900	21,900	45,022	16.26%	16.67%	(1,137)	45,855	(833)	231,878	83.74%
Commercial	147,400	12,390	24,780	16.81%	16.67%	208	24,780	-	122,620	83.19%
Special Rates	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Meter - Smart - Credit Card	1,900	149	387	20.37%	16.67%	70	324	63	1,513	79.63%
Meter - Smart - Park Mobile	1,000	151	273	27.30%	16.67%	106	170	103	727	72.70%
Meter - Smart - Coin	1,800	206	384	21.33%	16.67%	84	361	23	1,416	78.67%
Meter - Mechanical - Park Mobile	1,800	225	481	26.72%	16.67%	181	223	258	1,319	73.28%
Meter - Mechanical - Coin	1,400	-	-	0.00%	16.67%	(233)	217	(217)	1,400	100.00%
	432,200	35,021	71,327	16.50%	16.67%	(721)	71,930	(603)	360,873	83.50%
Building #2										
Daily	12,700	1,202	2,299	18.10%	16.67%	182	3,245	(946)	10,401	81.90%
Monthly	61,400	4,570	9,215	15.01%	16.67%	(1,020)	9,698	(483)	52,185	84.99%
Theatre Parking	15,000	1,250	2,500	16.67%	16.67%	(1)	2,500	-	12,500	83.33%
Commercial	76,000	6,331	12,662	16.66%	16.67%	(7)	12,662	-	63,338	83.34%
Rent Override	5,004	-	-	0.00%	16.67%	(834)	-	-	5,004	100.00%
Special Rates	(100)	-	-	0.00%	16.67%	17	45	(45)	(100)	0.00%
Meter - Smart - Credit Card	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
	170,004	13,353	26,676	15.69%	16.67%	(1,664)	28,150	(1,474)	143,328	84.31%
Building #5										
Daily	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Monthly	159,100	7,960	15,643	9.83%	16.67%	(10,879)	25,428	(9,785)	143,457	90.17%
Special Rates	78,500	6,517	13,022	16.59%	16.67%	(64)	13,059	(37)	65,478	83.41%
Meter - Smart - Credit Card	5,500	602	1,039	18.89%	16.67%	122	943	96	4,461	81.11%
Meter - Smart - Park Mobile	4,100	373	731	17.83%	16.67%	48	667	64	3,369	82.17%
Meter - Smart - Coin	15,900	1,114	2,095	13.18%	16.67%	(556)	2,472	(377)	13,805	86.82%
Meter - Mechanical - Park Mobile	2,400	94	227	9.46%	16.67%	(173)	325	(98)	2,173	90.54%
Meter - Mechanical - Coin	4,200	842	1,460	34.76%	16.67%	760	574	886	2,740	65.24%
	269,700	17,502	34,217	12.69%	16.67%	(10,742)	43,468	(9,251)	235,483	87.31%
Building #6										
Daily	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Monthly	403,500	33,425	66,490	16.48%	16.67%	(773)	65,138	1,352	337,010	83.52%
Special Rates	700	52	737	105.29%	16.67%	620	-	737	(37)	-5.29%
Meter - Smart - Credit Card	21,100	2,085	4,142	19.63%	16.67%	625	3,768	374	16,958	80.37%
Meter - Smart - Park Mobile	27,700	2,613	4,997	18.04%	16.67%	379	4,731	266	22,703	81.96%
Meter - Smart - Coin	15,200	1,764	3,079	20.26%	16.67%	545	3,476	(397)	12,121	79.74%
Meter - Mechanical - Park Mobile	9,900	821	1,638	16.55%	16.67%	(12)	1,700	(62)	8,262	83.45%
Meter - Mechanical - Coin	14,100	1,220	2,486	17.63%	16.67%	136	2,111	375	11,614	82.37%
	492,200	41,980	83,569	16.98%	16.67%	1,519	80,924	2,645	408,631	83.02%
Total Buildings	1,364,104	107,856	215,789	15.82%	16.67%	(11,607)	224,472	(8,683)	1,148,315	84.18%
OTHER										
Parking Meter Revenues	121,100	20,638	29,749	24.57%	16.67%	9,562	12,061	17,688	91,351	75.43%
Meter - Smart - Park Mobile	84,200	8,746	17,472	20.75%	16.67%	3,436	14,640	2,832	66,728	79.25%
Meter - Smart - Coin	187,300	20,870	34,473	18.41%	16.67%	3,250	34,293	180	152,827	81.59%
Meter - Mechanical - Park Mobile	51,300	5,107	10,970	21.38%	16.67%	2,418	10,106	864	40,330	78.62%
Meter - Mechanical - Coin	145,900	13,272	26,135	17.91%	16.67%	1,813	24,142	1,993	119,765	82.09%
Auditorium Parking Lot	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Morris Square Parking	12,600	1,560	3,240	25.71%	16.67%	1,140	-	3,240	9,360	74.29%
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	-	-	-	0.00%	16.67%	-	1,370	(1,370)	-	0.00%
Union Building Parking Lot	6,720	480	1,005	14.96%	16.67%	(115)	2,235	(1,230)	5,715	85.04%
Special Events	25,800	7,031	30,023	116.37%	16.67%	25,722	20,849	9,174	(4,223)	-16.37%
Rents, Concessions, Leases	164,072	11,067	22,133	13.49%	16.67%	(5,218)	12,793	9,340	141,939	86.51%
Auditorium Monthly Rental	6,700	645	1,250	18.66%	16.67%	133	1,230	20	5,450	81.34%
Police Fines/Court Costs	2,600	-	-	0.00%	16.67%	(433)	675	(675)	2,600	100.00%
Boot Fees	300	175	225	75.00%	16.67%	175	150	75	75	25.00%
Parking Violations	117,900	25,863	48,338	41.00%	16.67%	28,684	22,510	25,828	69,562	59.00%
Other Non Moving	194,500	2,851	3,691	1.90%	16.67%	(28,732)	31,940	(28,249)	190,809	98.10%
Warrant Payment Plans	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Bagged Meters	13,800	1,530	6,330	45.87%	16.67%	4,030	840	5,490	7,470	54.13%
Business Valet	700	-	600	85.71%	16.67%	483	-	600	100	14.29%
Residential Parking Permits	5,600	75	75	1.34%	16.67%	(859)	150	(75)	5,525	98.66%
Reimbursements	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Insurance Claims	2,000	-	-	0.00%	16.67%	(333)	-	-	2,000	100.00%
Recycling Revenue	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Smith Street Lot	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Miscellaneous	2,400	276	346	14.42%	16.67%	(54)	470	(124)	2,054	85.58%
Total Other	1,145,492	120,186	236,055	20.61%	16.67%	45,101	190,454	45,601	909,437	79.39%
TOTAL OPERATING REVENUES	2,509,596	228,042	451,844	18.00%	16.67%	33,494	414,926	36,918	2,057,752	82.00%
NONOPERATING REVENUES										
Interest	200,000	44,001	$ 85,896	42.95%	16.67%	52,556	28,835	57,061	114,104	57.05%
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	200,000	44,001	85,896	42.95%	16.67%	52,556	28,835	57,061	114,104	57.05%
TOTAL REVENUES	$ 2,709,596	$ 272,043	$ 537,740	19.85%	16.67%	$ 86,050	$ 443,761	$ 93,979	$ 2,171,856	80.15%
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, 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	$ 847,603	$ 64,990	$ 102,293	12.07%	19.23%	$ (60,701)	$ 91,459	$ 10,834	$ 745,310	87.93%
FICA	64,842	4,802	7,582	11.69%	19.23%	(4,887)	6,762	820	57,260	88.31%
Medical and Life Insurance	188,076	16,244	32,799	17.44%	16.67%	1,447	28,888	3,911	155,277	82.56%
Retirement	71,694	5,582	8,808	12.29%	19.23%	(4,979)	7,999	809	62,886	87.71%
Dental/Optical Insurance	10,206	868	1,190	11.66%	16.67%	(511)	1,498	(308)	9,016	88.34%
Insurance Payroll Deduction	(23,625)	(1,767)	(3,533)	0.00%	16.67%	405	(3,184)	(349)	(20,092)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	16.67%	(6,668)	-	-	40,000	100.00%
	1,198,796	90,719	149,139	12.44%	17.63%	(62,209)	133,422	15,717	1,049,657	87.56%
CONTRACTUAL SERVICES										
Telephone	17,000	1,092	1,513	8.90%	16.67%	(1,321)	1,515	(2)	15,487	91.10%
Utilities	200,000	17,982	17,982	8.99%	16.67%	(15,358)	16,890	1,092	182,018	91.01%
Travel	1,000	-	-	0.00%	16.67%	(167)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	-	-	0.00%	16.67%	(12,503)	5,785	(5,785)	75,000	100.00%
Maintenance and Repair-Equipment	20,000	1,479	1,478	7.39%	16.67%	(1,856)	-	1,478	18,522	92.61%
Maintenance and Repair-Autos/Trucks	9,700	126	126	1.30%	16.67%	(1,491)	-	126	9,574	98.70%
Postage	8,000	396	396	4.95%	16.67%	(938)	298	98	7,604	95.05%
Building and Equipment Rentals	50,000	2,205	6,036	12.07%	16.67%	(2,299)	3,952	2,084	43,964	87.93%
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)	-	-	1,000	100.00%
Professional Services	500	-	-	0.00%	16.67%	(83)	-	-	500	100.00%
Workers Compensation and Unemployment Compensation	19,677	2,224	2,714	13.79%	16.67%	(566)	-	2,714	16,963	86.21%
Insurance and Bonds	45,000	-	9,672	21.49%	16.67%	2,171	10,779	(1,107)	35,328	78.51%
Contracted Services	275,000	8,477	13,393	4.87%	16.67%	(32,450)	10,471	2,922	261,607	95.13%
Bank Fees-Lockbox	2,500	83	83	3.32%	16.67%	(334)	104	(21)	2,417	96.68%
Electronic Meter Fees	55,000	2,723	5,139	9.34%	16.67%	(4,030)	4,416	723	49,861	90.66%
	780,377	36,787	58,532	7.50%	16.67%	(71,557)	54,210	4,322	721,845	92.50%
COMMODITIES										
Materials and Supplies	75,000	8,027	8,928	11.90%	16.67%	(3,575)	21,150	(12,222)	66,072	88.10%
Gas, Oil and Tires	8,000	230	230	2.88%	16.67%	(1,104)	-	230	7,770	97.13%
Uniforms	7,350	-	-	0.00%	16.67%	(1,225)	-	-	7,350	100.00%
Snow Removal Materials	10,000			0.00%	16.67%	(1,667)	-	-		
	100,350	8,257	9,158	9.13%	16.67%	(7,570)	21,150	(11,992)	91,192	90.87%
Total Operating Expenses	2,079,523	135,763	216,829	10.43%	16.99%	(136,482)	208,782	8,047	1,862,694	89.57%
Depreciation	-	34,855	69,711	0.00%	16.67%	69,711	80,222	(10,511)	(69,711)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,079,523	170,618	286,540	13.78%	16.83%	(63,444)	289,004	(2,464)	1,792,983	86.22%
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	$ 2,079,523	$ 170,618	$ 286,540	13.78%	16.75%	$ (61,780)	$ 289,004	(2,464)	$ 1,792,983	86.22%
Transfers Out	$ 630,073	$ -	$ -	0.00%	16.67%	$ (105,033)	$ -	-	$ 630,073	100.00%

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Two-Month Period Ended August 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%	16.67%	$ -	$ -	$ -	$ -	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Capital Outlay-Land	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Total Capital Outlays for the Two-Month Period Ended August 31, 2023	$ -	$ -	$ -	0.00%	16.67%	$ -	$ -	$ -	$ -	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 446,280
Payments to Suppliers		(173,276)
Payments to Employees		(182,851)
Internal Activity Receipts/payments to other funds		7,985
Net Cash Provided (Used) By Operating Activities		98,138
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		85,896
Net Cash Provided (Used) By Investing Activities		85,896
Net Increase (Decrease) in Cash and Cash Equivalents		184,034
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $ 4,090,611)		9,593,248
Cash and Cash Equivalents, End of Two-Month Period (Including Restricted Assets of $ 4,127,110)		$ 9,777,282
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 165,304
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	69,711	
(Increase) Decrease in Accounts Receivable	(4,909)	
(Increase) Decrease in Prepaid and Other	25	
(Increase) Decrease in Due From Other Funds	1,810	
Increase (Decrease) in Accounts Payable	(105,341)	
Increase (Decrease) in Accrued Salaries & Benefits	(33,712)	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	(655)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	6,175	
Increase (Decrease) in Due to Other Governmental Entities	(270)	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		(67,166)
Net Cash Provided (Used) by Operating Activities		$ 98,138

City of Charleston

Parking Fund

For the Three-Month Period Ended September 30, 2023

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
September 30, 2023

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,803,046
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		110,639
Due From Other Funds		-
Prepaid Insurance		337
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		5,914,947
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		4,145,258
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,124,630
Machinery and Equipment		1,457,536
Less Accumulated Depreciation		(21,834,287)
Total Capital Assets (Net of Accumulated Depreciation)		7,814,326
Lease Receivable		1,431,509
Total Noncurrent Assets		13,391,093
Total Assets	$	19,306,040
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		-
	$	267,270
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		75,794
Salaries and Wages Payable		-
Compensated Absences		37,662
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		116,911
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		1,325,139
Total Noncurrent Liabilities		1,325,139
Total Liabilities		1,442,050
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		845,578
Lease Receivable		1,390,278
Advance Payments		6,127
		2,241,983
NET POSITION		
Net Investment in Capital Assets		7,814,326
Restricted For Debt Service		4,145,258
Unrestricted		3,929,693.00
Total Net Position	$	15,889,277

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Three-Month Period Ended September 30, 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%	25.00%	$ -	$ -	$ -	$ -	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	-	0.00%	25.00%	-	14,268	(14,268)	-	0.00%
Capital Outlay-Land	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Total Capital Outlays for the Three-Month Period Ended September 30, 2023	$ -	$ -	$ -	0.00%	25.00%	$ -	$ 14,268	$ (14,268)	$ -	0.00%

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, 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	$ 2,509,596	$ 248,133	$ 699,977	27.89%	25.00%	$ 72,578	$ 617,012	$ 82,965	$ 1,809,619	72.11%
Operating Expenses	2,079,523	174,916	461,457	22.19%	25.12%	(60,919)	496,694	(35,237)	1,618,066	77.81%
Operating Income (Loss)	430,073	73,217	238,520			133,497	120,318	118,202	191,553	
Nonoperating Revenues	200,000	43,227	129,123	64.56%	25.00%	79,123	46,777	82,346	70,877	35.44%
Nonoperating Expenses	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	200,000	43,227	129,123			79,123	46,777	82,346	70,877	
Income Before Contributions and Transfers	$ 630,073	$ 116,444	$ 367,643			$ 212,620	$ 167,095	$ 200,548	$ 262,430	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	25.00%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (630,073.00)	$ -	$ -	0.00%	25.00%	$ 157,518	$ -	$ -	$ (630,073)	100.00%
Change in Net Position			367,643							
Total Net Position-Beginning			$ 15,521,634							
Total Net Position-Ending			$ 15,889,277							

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, 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%	25.00%	$ -	$ -	$ -	$ -	0.00%
Monthly	276,900	21,645	66,668	24.08%	25.00%	(2,557)	69,000	(2,332)	210,232	75.92%
Commercial	147,400	12,390	37,171	25.22%	25.00%	321	37,171	-	110,229	74.78%
Special Rates	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Meter - Smart - Credit Card	1,900	119	506	26.63%	25.00%	31	628	(122)	1,394	73.37%
Meter - Smart - Park Mobile	1,000	242	515	51.50%	25.00%	265	170	345	485	48.50%
Meter - Smart - Coin	1,800	-	384	21.33%	25.00%	(66)	625	(241)	1,416	78.67%
Meter - Mechanical - Park Mobile	1,800	280	760	42.22%	25.00%	310	347	413	1,040	57.78%
Meter - Mechanical - Coin	1,400	383	383	27.36%	25.00%	33	488	(105)	1,017	72.64%
	432,200	35,059	106,387	24.62%	25.00%	(1,663)	108,429	(2,042)	325,813	75.38%
Building #2										
Daily	12,700	972	3,271	25.76%	25.00%	96	4,185	(914)	9,429	74.24%
Monthly	61,400	4,850	14,065	22.91%	25.00%	(1,285)	14,788	(723)	47,335	77.09%
Theatre Parking	15,000	1,250	3,750	25.00%	25.00%	-	3,750	-	11,250	75.00%
Commercial	76,000	6,331	18,994	24.99%	25.00%	(6)	18,994	-	57,006	75.01%
Rent Override	5,004	-	-	0.00%	25.00%	(1,251)	-	-	5,004	100.00%
Special Rates	(100)	-	-	0.00%	25.00%	25	45	(45)	(100)	0.00%
Meter - Smart - Credit Card	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
	170,004	13,403	40,080	23.58%	25.00%	(2,421)	41,762	(1,682)	129,924	76.42%
Building #5										
Daily	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Monthly	159,100	8,220	23,863	15.00%	25.00%	(15,912)	38,947	(15,084)	135,237	85.00%
Special Rates	78,500	6,505	19,527	24.88%	25.00%	(98)	19,564	(37)	58,973	75.12%
Meter - Smart - Credit Card	5,500	535	1,574	28.62%	25.00%	199	1,651	(77)	3,926	71.38%
Meter - Smart - Park Mobile	4,100	716	1,447	35.29%	25.00%	422	1,081	366	2,653	64.71%
Meter - Smart - Coin	15,900	1,619	3,713	23.35%	25.00%	(262)	4,642	(929)	12,187	76.65%
Meter - Mechanical - Park Mobile	2,400	130	357	14.88%	25.00%	(243)	542	(185)	2,043	85.13%
Meter - Mechanical - Coin	4,200	-	1,460	34.76%	25.00%	410	1,141	319	2,740	65.24%
	269,700	17,725	51,941	19.26%	25.00%	(15,484)	67,568	(15,627)	217,759	80.74%
Building #6										
Daily	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Monthly	403,500	33,520	100,010	24.79%	25.00%	(865)	97,287	2,723	303,490	75.21%
Special Rates	700	53	790	112.86%	25.00%	615	-	790	(90)	-12.86%
Meter - Smart - Credit Card	21,100	1,850	5,992	28.40%	25.00%	717	5,293	699	15,108	71.60%
Meter - Smart - Park Mobile	27,700	2,941	7,938	28.66%	25.00%	1,013	7,142	796	19,762	71.34%
Meter - Smart - Coin	15,200	1,322	4,401	28.95%	25.00%	601	4,627	(226)	10,799	71.05%
Meter - Mechanical - Park Mobile	9,900	974	2,612	26.38%	25.00%	137	2,536	76	7,288	73.62%
Meter - Mechanical - Coin	14,100	1,237	3,723	26.40%	25.00%	198	2,980	743	10,377	73.60%
	492,200	41,897	125,466	25.49%	25.00%	2,416	119,865	5,601	366,734	74.51%
Total Buildings	1,364,104	108,084	323,874	23.74%	25.00%	(17,152)	337,624	(13,750)	1,040,230	76.26%
OTHER										
Parking Meter Revenues	121,100	7,581	37,330	30.83%	25.00%	7,055	18,407	18,923	83,770	69.17%
Meter - Smart - Credit Card	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	84,200	10,525	27,997	33.25%	25.00%	6,947	22,702	5,295	56,203	66.75%
Meter - Smart - Coin	187,300	16,883	51,356	27.42%	25.00%	4,531	52,645	(1,289)	135,944	72.58%
Meter - Mechanical - Park Mobile	51,300	5,588	16,558	32.28%	25.00%	3,733	15,590	968	34,742	67.72%
Meter - Mechanical - Coin	145,900	12,643	38,777	26.58%	25.00%	2,302	35,590	3,187	107,123	73.42%
Auditorium Parking Lot	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Morris Square Parking	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
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	12,600	1,860	5,100	40.48%	25.00%	1,950	2,215	2,885	7,500	59.52%
Union Building Parking Lot	6,720	555	1,560	23.21%	25.00%	(120)	3,390	(1,830)	5,160	76.79%
Special Events	25,800	3,966	33,989	131.74%	25.00%	27,539	23,849	10,140	(8,189)	-31.74%
Rents, Concessions, Leases	164,072	48,097	70,231	42.80%	25.00%	29,213	19,190	51,041	93,841	57.20%
Auditorium Monthly Rental	6,700	605	1,855	27.69%	25.00%	180	1,875	(20)	4,845	72.31%
Police Fines/Court Costs	2,600	25	25	0.96%	25.00%	(625)	925	(900)	2,575	99.04%
Boot Fees	300	225	450	150.00%	25.00%	375	200	250	(150)	-50.00%
Parking Violations	117,900	25,945	74,283	63.01%	25.00%	44,808	32,360	41,923	43,617	36.99%
Other Non Moving	194,500	1,145	4,835	2.49%	25.00%	(43,790)	48,820	(43,985)	189,665	97.51%
Warrant Payment Plans	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Bagged Meters	13,800	4,410	10,740	77.83%	25.00%	7,290	930	9,810	3,060	22.17%
Business Valet	700	-	600	85.71%	25.00%	425	-	600	100	14.29%
Residential Parking Permits	5,600	(25)	50	0.89%	25.00%	(1,350)	150	(100)	5,550	99.11%
Reimbursements	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Insurance Claims	2,000	-	-	0.00%	25.00%	(500)	-	-	2,000	100.00%
Recycling Revenue	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Miscellaneous	2,400	21	367	15.29%	25.00%	(233)	550	(183)	2,033	84.71%
Total Other	1,145,492	140,049	376,103	32.83%	25.00%	89,730	279,388	96,715	769,389	67.17%
TOTAL OPERATING REVENUES	2,509,596	248,133	699,977	27.89%	25.00%	72,578	617,012	82,965	1,809,619	72.11%
NONOPERATING REVENUES										
Interest	200,000	43,227	129,123	64.56%	25.00%	79,123	46,777	82,346	70,877	35.44%
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	200,000	43,227	129,123	64.56%	25.00%	79,123	46,777	82,346	70,877	35.44%
TOTAL REVENUES	$ 2,709,596	$ 291,360	$ 829,100	30.60%	25.00%	$ 151,701	$ 663,789	$ 165,311	$ 1,880,496	69.40%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	25.00%	$ -	$ -	$ -	$ -	0.00%

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, 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	$ 847,603	$ 94,519	$ 196,811	23.22%	26.92%	$ (31,364)	$ 178,659	$ 18,152	$ 650,792	76.78%
FICA	64,842	7,069	14,650	22.59%	26.92%	(2,805)	13,276	1,374	50,192	77.41%
Medical and Life Insurance	188,076	15,797	48,596	25.84%	25.00%	1,577	42,780	5,816	139,480	74.16%
Retirement	71,694	8,102	16,910	23.59%	26.92%	(2,390)	15,601	1,309	54,784	76.41%
Dental/Optical Insurance	10,206	2,541	3,732	36.57%	25.00%	1,181	1,878	1,854	6,474	63.43%
Insurance Payroll Deduction	(23,625)	(1,689)	(5,223)	0.00%	25.00%	683	(4,801)	(422)	(18,402)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	25.00%	(10,000)	-	-	40,000	100.00%
	1,198,796	126,339	275,476	22.98%	25.72%	(32,854)	247,393	28,083	923,320	77.02%
CONTRACTUAL SERVICES										
Telephone	17,000	1,990	3,504	20.61%	25.00%	(746)	3,238	266	13,496	79.39%
Utilities	200,000	13,741	31,723	15.86%	25.00%	(18,277)	32,546	(823)	168,277	84.14%
Travel	1,000	-	-	0.00%	25.00%	(250)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	1,795	1,795	2.39%	25.00%	(16,955)	6,935	(5,140)	73,205	97.61%
Maintenance and Repair-Equipment	20,000	-	1,479	7.40%	25.00%	(3,521)	-	1,479	18,521	92.61%
Maintenance and Repair-Autos/Trucks	9,700	-	126	1.30%	25.00%	(2,299)	-	126	9,574	98.70%
Postage	8,000	401	796	9.95%	25.00%	(1,204)	298	498	7,204	90.05%
Building and Equipment Rentals	50,000	2,887	8,923	17.85%	25.00%	(3,577)	8,684	239	41,077	82.15%
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	276	276	27.60%	25.00%	26	-	276	724	72.40%
Professional Services	500	-	-	0.00%	25.00%	(125)	1,663	(1,663)	500	100.00%
Workers Compensation and Unemployment Compensation	19,677	3,128	5,842	29.69%	25.00%	923	-	5,842	13,835	70.31%
Insurance and Bonds	45,000	-	9,672	21.49%	25.00%	(1,578)	21,559	(11,887)	35,328	78.51%
Contracted Services	275,000	(15,904)	(2,510)	-0.91%	25.00%	(71,260)	18,347	(20,857)	277,510	100.91%
Bank Fees-Lockbox	2,500	321	405	16.20%	25.00%	(220)	293	112	2,095	83.80%
Electronic Meter Fees	55,000	2,762	7,901	14.37%	25.00%	(5,849)	6,775	1,126	47,099	85.63%
	780,377	11,397	69,932	8.96%	25.00%	(125,162)	100,338	(30,406)	710,445	91.04%
COMMODITIES										
Materials and Supplies	75,000	2,325	11,253	15.00%	25.00%	(7,497)	26,102	(14,849)	63,747	85.00%
Gas, Oil and Tires	8,000	-	230	2.88%	25.00%	(1,770)	-	230	7,770	97.13%
Uniforms	7,350	-	-	0.00%	25.00%	(1,838)	2,528	(2,528)	7,350	100.00%
Snow Removal Materials	10,000	-	-	0.00%	25.00%	(2,500)	-	-		
	100,350	2,325	11,483	11.44%	25.00%	(13,605)	28,630	(17,147)	88,867	88.56%
Total Operating Expenses	2,079,523	140,061	356,891	17.16%	25.24%	(167,981)	376,361	(19,470)	1,722,632	82.84%
Depreciation	-	34,855	104,566	0.00%	25.00%	104,566	120,333	(15,767)	(104,566)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,079,523	174,916	461,457	22.19%	25.12%	(60,919)	496,694	(35,237)	1,618,066	77.81%
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	$ 2,079,523	$ 174,916	$ 461,457	22.19%	25.06%	$ (59,671)	$ 496,694	(35,237)	$ 1,618,066	77.81%
Transfers Out	$ 630,073	$ -	$ -	0.00%	25.00%	$ (157,518)	$ -	-	$ 630,073	100.00%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Three-Month Period Ended September 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 693,717
Payments to Suppliers		(187,001)
Payments to Employees		(309,188)
Internal Activity Receipts/payments to other funds		29,330
Net Cash Provided (Used) By Operating Activities		226,858
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		129,123
Net Cash Provided (Used) By Investing Activities		129,123
Net Increase (Decrease) in Cash and Cash Equivalents		355,981
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $ 4,090,611)		9,593,248
Cash and Cash Equivalents, End of Three-Month Period (Including Restricted Assets of $ 4,145,258)		$ 9,949,229
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 238,520
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	104,566	
(Increase) Decrease in Accounts Receivable	(5,495)	
(Increase) Decrease in Prepaid and Other	25	
(Increase) Decrease in Due From Other Funds	1,810	
Increase (Decrease) in Accounts Payable	(105,341)	
Increase (Decrease) in Accrued Salaries & Benefits	(33,712)	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	(765)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	27,520	
Increase (Decrease) in Due to Other Governmental Entities	(270)	
(Increase) Decrease in Deferred Outflows		
Increase (Decrease) In Deferred Inflows		
Increase (Decrease) in Other Post Employment Benefits		
Total Adjustments		(11,662)
Net Cash Provided (Used) by Operating Activities		$ 226,858

City of Charleston

Parking Fund

For the Four-Month Period Ended October 31, 2023

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,897,956
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		132,324
Due From Other Funds		-
Prepaid Insurance		337
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		6,031,542
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		4,164,093
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,124,630
Machinery and Equipment		1,457,536
Less Accumulated Depreciation		(21,869,143)
Total Capital Assets (Net of Accumulated Depreciation)		7,779,470
Lease Receivable		1,431,509
Total Noncurrent Assets		13,375,072
Total Assets	$	19,406,614
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		-
	$	267,270
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		95,368
Salaries and Wages Payable		-
Compensated Absences		37,662
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		136,485
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		1,325,139
Total Noncurrent Liabilities		1,325,139
Total Liabilities		1,461,624
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		845,578
Lease Receivable		1,390,278
Advance Payments		5,286
		2,241,142
NET POSITION		
Net Investment in Capital Assets		7,779,470
Restricted For Debt Service		4,164,093
Unrestricted		4,027,555.00
Total Net Position	$	15,971,118

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, 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	$ 2,509,596	$ 207,896	$ 910,874	36.30%	33.33%	$ 74,426	$ 822,144	$ 88,730	$ 1,598,722	63.70%
Operating Expenses	2,079,523	174,480	635,938	30.58%	33.42%	(219,161)	677,293	(41,355)	1,443,585	69.42%
Operating Income (Loss)	430,073	33,416	274,936			293,587	144,851	130,085	155,137	
Nonoperating Revenues	200,000	45,426	174,548	87.27%	33.33%	107,888	69,560	104,988	25,452	12.73%
Nonoperating Expenses	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	200,000	45,426	174,548			107,888	69,560	104,988	25,452	
Income Before Contributions and Transfers	$ 630,073	$ 78,842	$ 449,484	71.34%	33.33%	$ 401,475	$ 214,411	$ 235,073	$ 180,589	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	33.33%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (630,073.00)	$ -	$ -	0.00%	33.33%	$ 210,003	$ -	$ -	$ (630,073)	0.00%
Change in Net Position			449,484							
Total Net Position-Beginning			$ 15,521,634							
Total Net Position-Ending			$ 15,971,118							
			-							

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, 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%	33.33%	$ -	$ -	$ -	$ -	0.00%
Monthly	276,900	22,090	88,758	32.05%	33.33%	(3,533)	92,773	(4,015)	188,142	67.95%
Commercial	147,400	12,390	49,561	33.62%	33.33%	433	49,561	-	97,839	66.38%
Special Rates	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Meter - Smart - Credit Card	1,900	82	588	30.95%	33.33%	(45)	768	(180)	1,312	69.05%
Meter - Smart - Park Mobile	1,000	106	620	62.00%	33.33%	287	322	298	380	38.00%
Meter - Smart - Coin	1,800	180	564	31.33%	33.33%	(36)	688	(124)	1,236	68.67%
Meter - Mechanical - Park Mobile	1,800	311	1,071	59.50%	33.33%	471	463	608	729	40.50%
Meter - Mechanical - Coin	1,400	206	590	42.14%	33.33%	123	498	92	810	57.86%
	432,200	35,365	141,752	32.80%	33.33%	(2,300)	145,073	(3,321)	290,448	67.20%
Building #2										
Daily	12,700	1,027	4,297	33.83%	33.33%	64	4,964	(667)	8,403	66.17%
Monthly	61,400	5,978	20,043	32.64%	33.33%	(422)	19,838	205	41,357	67.36%
Theatre Parking	15,000	-	3,750	25.00%	33.33%	(1,250)	5,010	(1,260)	11,250	75.00%
Commercial	76,000	6,331	25,325	33.32%	33.33%	(6)	25,325	-	50,675	66.68%
Rent Override	5,004	-	-	0.00%	33.33%	(1,668)	-	-	5,004	100.00%
Special Rates	(100)	-	-	0.00%	33.33%	33	-	-	(100)	0.00%
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%
	170,004	13,336	53,415	31.42%	33.33%	(3,247)	55,137	(1,722)	116,589	68.58%
Building #5										
Daily	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Monthly	159,100	8,390	32,253	20.27%	33.33%	(20,775)	54,143	(21,890)	126,847	79.73%
Special Rates	78,500	6,513	26,040	33.17%	33.33%	(124)	26,069	(29)	52,460	66.83%
Meter - Smart - Credit Card	5,500	583	2,157	39.22%	33.33%	324	2,223	(66)	3,343	60.78%
Meter - Smart - Park Mobile	4,100	716	2,163	52.76%	33.33%	796	1,506	657	1,937	47.24%
Meter - Smart - Coin	15,900	1,185	4,899	30.81%	33.33%	(400)	6,588	(1,689)	11,001	69.19%
Meter - Mechanical - Park Mobile	2,400	163	520	21.67%	33.33%	(280)	793	(273)	1,880	78.33%
Meter - Mechanical - Coin	4,200	465	1,925	45.83%	33.33%	525	1,707	218	2,275	54.17%
	269,700	18,015	69,957	25.94%	33.33%	(19,934)	93,029	(23,072)	199,743	74.06%
Building #6										
Daily	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Monthly	403,500	33,075	133,085	32.98%	33.33%	(1,402)	129,193	3,892	270,415	67.02%
Special Rates	700	48	838	119.71%	33.33%	605	-	838	(138)	-19.71%
Meter - Smart - Credit Card	21,100	1,787	7,779	36.87%	33.33%	746	7,094	685	13,321	63.13%
Meter - Smart - Park Mobile	27,700	2,265	10,203	36.83%	33.33%	971	9,078	1,125	17,497	63.17%
Meter - Smart - Coin	15,200	1,197	5,597	36.82%	33.33%	531	6,050	(453)	9,603	63.18%
Meter - Mechanical - Park Mobile	9,900	994	3,606	36.42%	33.33%	306	3,314	292	6,294	63.58%
Meter - Mechanical - Coin	14,100	1,114	4,837	34.30%	33.33%	137	4,887	(50)	9,263	65.70%
	492,200	40,480	165,945	33.71%	33.33%	1,895	159,616	6,329	326,255	66.29%
Total Buildings	1,364,104	107,196	431,069	31.60%	33.33%	(23,587)	452,855	(21,786)	933,035	68.40%
OTHER										
Parking Meter Revenues	121,100	12,967	50,297	41.53%	33.33%	9,934	30,667	19,630	70,803	58.47%
Meter - Smart - Credit Card	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	84,200	6,955	34,951	41.51%	33.33%	6,887	30,986	3,965	49,249	58.49%
Meter - Smart - Coin	187,300	21,061	72,417	38.66%	33.33%	9,990	72,117	300	114,883	61.34%
Meter - Mechanical - Park Mobile	51,300	6,065	22,623	44.10%	33.33%	5,525	19,694	2,929	28,677	55.90%
Meter - Mechanical - Coin	145,900	6,456	48,234	33.06%	33.33%	(394)	47,611	623	97,666	66.94%
Auditorium Parking Lot	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Morris Square Parking	12,600	1,560	6,660	52.86%	33.33%	2,460	-	6,660	5,940	47.14%
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	-	-	-	0.00%	33.33%	-	2,990	(2,990)	-	0.00%
Union Building Parking Lot	6,720	540	2,100	31.25%	33.33%	(140)	4,125	(2,025)	4,620	68.75%
Special Events	25,800	-	33,990	131.74%	33.33%	25,391	26,074	7,916	(8,190)	-31.74%
Rents, Concessions, Leases	164,072	11,067	81,298	49.55%	33.33%	26,613	25,587	55,711	82,774	50.45%
Auditorium Monthly Rental	6,700	700	2,555	38.13%	33.33%	322	2,440	115	4,145	61.87%
Police Fines/Court Costs	2,600	-	25	0.96%	33.33%	(842)	910	(885)	2,575	99.04%
Boot Fees	300	50	500	166.67%	33.33%	400	250	250	(200)	-66.67%
Parking Violations	117,900	24,675	98,958	83.93%	33.33%	59,662	40,715	58,243	18,942	16.07%
Other Non Moving	194,500	580	5,416	2.78%	33.33%	(59,411)	62,593	(57,177)	189,084	97.22%
Warrant Payment Plans	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Bagged Meters	13,800	3,510	14,250	103.26%	33.33%	9,650	1,485	12,765	(450)	-3.26%
Business Valet	700	-	600	85.71%	33.33%	367	-	600	100	14.29%
Residential Parking Permits	5,600	4,150	4,200	75.00%	33.33%	2,334	350	3,850	1,400	25.00%
Reimbursements	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Insurance Claims	2,000	-	-	0.00%	33.33%	(667)	-	-	2,000	100.00%
Recycling Revenue	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Miscellaneous	2,400	364	731	30.46%	33.33%	(69)	695	36	1,669	69.54%
Total Other	1,145,492	100,700	479,805	41.89%	33.33%	98,013	369,289	110,516	665,687	58.11%
TOTAL OPERATING REVENUES	2,509,596	207,896	910,874	36.30%	33.33%	74,426	822,144	88,730	1,598,722	63.70%
NONOPERATING REVENUES	-	-	-							
Interest	200,000	45,426	174,548	87.27%	33.33%	107,888	69,560	104,988	25,452	12.73%
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	200,000	45,426	174,548	87.27%	33.33%	107,888	69,560	104,988	25,452	12.73%
TOTAL REVENUES	$ 2,709,596	$ 253,322	$ 1,085,422	40.06%	33.33%	$ 182,314	$ 891,704	$ 193,718	$ 1,624,174	59.94%
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, 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	$ 847,603	$ 60,219	$ 257,030	30.32%	34.62%	$ (36,410)	$ 236,764	$ 20,266	$ 590,573	69.68%
FICA	64,842	4,567	19,218	29.64%	34.62%	(3,230)	17,684	1,534	45,624	70.36%
Medical and Life Insurance	188,076	15,767	64,363	34.22%	33.33%	1,677	56,586	7,777	123,713	65.78%
Retirement	71,694	5,248	22,159	30.91%	34.62%	(2,661)	20,561	1,598	49,535	69.09%
Dental/Optical Insurance	10,206	1,838	5,569	54.57%	33.33%	2,167	2,636	2,933	4,637	45.43%
Insurance Payroll Deduction	(23,625)	(1,689)	(6,912)	0.00%	33.33%	962	(6,503)	(409)	(16,713)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	33.33%	(13,332)	-	-	40,000	100.00%
	1,198,796	85,950	361,427	30.15%	33.88%	(44,725)	327,728	33,699	837,369	69.85%
CONTRACTUAL SERVICES										
Telephone	17,000	1,696	5,200	30.59%	33.33%	(466)	4,313	887	11,800	69.41%
Utilities	200,000	16,093	47,816	23.91%	33.33%	(18,844)	48,111	(295)	152,184	76.09%
Travel	1,000	-	-	0.00%	33.33%	(333)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	8,455	10,250	13.67%	33.33%	(14,748)	16,571	(6,321)	64,750	86.33%
Maintenance and Repair-Equipment	20,000	-	1,479	7.40%	33.33%	(5,187)	292	1,187	18,521	92.61%
Maintenance and Repair-Autos/Trucks	9,700	1,722	1,848	19.05%	33.33%	(1,385)	2,013	(165)	7,852	80.95%
Postage	8,000	361	1,158	14.48%	33.33%	(1,508)	298	860	6,842	85.53%
Building and Equipment Rentals	50,000	2,492	11,415	22.83%	33.33%	(5,250)	12,771	(1,356)	38,585	77.17%
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	27.60%	33.33%	(57)	276	-	724	72.40%
Professional Services	500	-	-	0.00%	33.33%	(167)	1,663	(1,663)	500	100.00%
Workers Compensation and Unemployment Compensation	19,677	1,969	7,811	39.70%	33.33%	1,253	5,558	2,253	11,866	60.30%
Insurance and Bonds	45,000	-	9,672	21.49%	33.33%	(5,327)	21,559	(11,887)	35,328	78.51%
Contracted Services	275,000	6,417	3,907	1.42%	33.33%	(87,751)	31,142	(27,235)	271,093	98.58%
Bank Fees-Lockbox	2,500	82	487	19.48%	33.33%	(346)	361	126	2,013	80.52%
Electronic Meter Fees	55,000	2,735	10,636	19.34%	33.33%	(7,696)	9,156	1,480	44,364	80.66%
	780,377	42,022	111,955	14.35%	33.33%	(148,145)	154,084	(42,129)	668,422	85.65%
COMMODITIES										
Materials and Supplies	75,000	3,733	14,986	19.98%	33.33%	(10,012)	28,194	(13,208)	60,014	80.02%
Gas, Oil and Tires	8,000	1,955	2,184	27.30%	33.33%	(482)	884	1,300	5,816	72.70%
Uniforms	7,350	5,965	5,965	81.16%	33.33%	3,515	5,959	6	1,385	18.84%
Snow Removal Materials	10,000	-	-	0.00%	33.33%	(3,333)	-	-		
	100,350	11,653	23,135	23.05%	33.33%	(10,312)	35,037	(11,902)	77,215	76.95%
Total Operating Expenses	2,079,523	139,625	496,517	23.88%	33.51%	(200,400)	516,849	(20,332)	1,583,006	76.12%
Depreciation	-	34,855	139,421	0.00%	33.33%	139,421	160,444	(21,023)	(139,421)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,079,523	174,480	635,938	30.58%	33.42%	(59,073)	677,293	(41,355)	1,443,585	69.42%
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	$ 2,079,523	$ 174,480	$ 635,938	30.58%	33.38%	$ (58,120)	$ 677,293	(41,355)	$ 1,443,585	69.42%
Transfers Out	$ 630,073	$ -	$ -	0.00%	33.33%	$ (210,003)	$ -	-	$ 630,073	100.00%

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Four-Month Period Ended October 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%	33.33%	$ -	$ -	$ -	$ -	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	-	0.00%	33.33%	-	14,268	(14,268)	-	0.00%
Capital Outlay-Land	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Total Capital Outlays for the Four-Month Period Ended October 31, 2023	$ -	$ -	$ -	0.00%	33.33%	$ -	$ 14,268	$ (14,268)	$ -	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 882,089
Payments to Suppliers		(240,676)
Payments to Employees		(395,139)
Internal Activity Receipts/payments to other funds		48,904
Net Cash Provided (Used) By Operating Activities		295,178
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		174,548
Net Cash Provided (Used) By Investing Activities		174,548
Net Increase (Decrease) in Cash and Cash Equivalents		469,726
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $ 4,090,611)		9,593,248
Cash and Cash Equivalents, End of Four-Month Period (Including Restricted Assets of $ 4,164,093)		$ 10,062,974
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 274,936
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	139,421	
(Increase) Decrease in Accounts Receivable	(27,179)	
(Increase) Decrease in Prepaid and Other	25	
(Increase) Decrease in Due From Other Funds	1,810	
Increase (Decrease) in Accounts Payable	(105,341)	
Increase (Decrease) in Accrued Salaries & Benefits	(33,712)	
Increase (Decrease) in Insurance Claims Payable	-	
Increase (Decrease) in Accrued Vacation	-	
Increase (Decrease) in Performance Bonds	-	
Increase (Decrease) in Unearned Revenue	(1,606)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	47,094	
Increase (Decrease) in Due to Other Governmental Entities	(270)	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		20,242
Net Cash Provided (Used) by Operating Activities		$ 295,178

City of Charleston

Parking Fund

For the Five-Month Period Ended November 30, 2023

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
November 30, 2023

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	5,915,116
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		143,576
Due From Other Funds		-
Prepaids		337
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		6,059,954
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		4,182,404
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,124,630
Machinery and Equipment		1,457,536
Less Accumulated Depreciation		(21,903,998)
Total Capital Assets (Net of Accumulated Depreciation)		7,744,615
Lease Receivable		1,431,509
Total Noncurrent Assets		13,358,528
Total Assets	$	19,418,482
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		-
	$	267,270
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		33,465
Salaries and Wages Payable		-
Compensated Absences		37,662
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		74,582
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		1,325,139
Total Noncurrent Liabilities		1,325,139
Total Liabilities		1,399,721
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		845,578
Lease Receivable		1,390,278
Advance Payments		5,032
		2,240,888
NET POSITION		
Net Investment in Capital Assets		7,744,615
Restricted For Debt Service		4,182,404
Unrestricted		4,118,124.00
Total Net Position	$	16,045,143

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, 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	$ 2,509,596	$ 197,043	$ 1,107,916	44.15%	41.67%	$ 62,167	$ 1,010,585	$ 97,331	$ 1,401,680	55.85%
Operating Expenses	2,079,523	167,333	803,270	38.63%	41.72%	(64,307)	830,645	(27,375)	1,276,253	61.37%
Operating Income (Loss)	430,073	29,710	304,646			126,474	179,940	124,706	125,427	
Nonoperating Revenues	200,000	44,315	218,863	109.43%	41.67%	135,523	96,713	122,150	(18,863)	-9.43%
Nonoperating Expenses	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	200,000	44,315	218,863			135,523	96,713	122,150	(18,863)	
Income Before Contributions and Transfers	$ 630,073	$ 74,025	$ 523,509			$ 261,997	$ 276,653	$ 246,856	$ 106,564	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	41.67%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (630,073.00)	$ -	$ -	0.00%	41.67%	$ 262,551	$ -	$ -	$ (630,073)	0.00%
Change in Net Position			523,509							
Total Net Position-Beginning			$ 15,521,634							
Total Net Position-Ending			$ 16,045,143							

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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, 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%	41.67%	$ -	$ -	$ -	$ -	0.00%
Monthly	276,900	21,615	110,372	39.86%	41.67%	(5,012)	115,950	(5,578)	166,528	60.14%
Commercial	147,400	12,390	61,951	42.03%	41.67%	529	61,951	-	85,449	57.97%
Special Rates	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Meter - Smart - Credit Card	1,900	100	688	36.21%	41.67%	(104)	876	(188)	1,212	63.79%
Meter - Smart - Park Mobile	1,000	179	800	80.00%	41.67%	383	475	325	200	20.00%
Meter - Smart - Coin	1,800	168	732	40.67%	41.67%	(18)	688	44	1,068	59.33%
Meter - Mechanical - Park Mobile	1,800	274	1,345	74.72%	41.67%	595	563	782	455	25.28%
Meter - Mechanical - Coin	1,400	146	736	52.57%	41.67%	153	498	238	664	47.43%
	432,200	34,872	176,624	40.87%	41.67%	(3,474)	181,001	(4,377)	255,576	59.13%
Building #2										
Daily	12,700	1,004	5,302	41.75%	41.67%	10	5,766	(464)	7,398	58.25%
Monthly	61,400	5,850	25,893	42.17%	41.67%	308	24,983	910	35,507	57.83%
Theatre Parking	15,000	1,250	5,000	33.33%	41.67%	(1,251)	6,260	(1,260)	10,000	66.67%
Commercial	76,000	6,462	31,787	41.83%	41.67%	118	31,656	131	44,213	58.18%
Rent Override	5,004	-	-	0.00%	41.67%	(2,085)	-	-	5,004	100.00%
Special Rates	(100)	-	-	0.00%	41.67%	42	-	-	(100)	0.00%
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%
	170,004	14,566	67,982	39.99%	41.67%	(2,859)	68,665	(683)	102,022	60.01%
Building #5										
Daily	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Monthly	159,100	7,570	39,823	25.03%	41.67%	(26,474)	67,568	(27,745)	119,277	74.97%
Special Rates	78,500	6,510	32,550	41.46%	41.67%	(161)	32,128	422	45,950	58.54%
Meter - Smart - Credit Card	5,500	400	2,557	46.49%	41.67%	265	2,651	(94)	2,943	53.51%
Meter - Smart - Park Mobile	4,100	642	2,805	68.41%	41.67%	1,097	1,910	895	1,295	31.59%
Meter - Smart - Coin	15,900	1,122	6,021	37.87%	41.67%	(605)	7,721	(1,700)	9,879	62.13%
Meter - Mechanical - Park Mobile	2,400	159	679	28.29%	41.67%	(321)	1,070	(391)	1,721	71.71%
Meter - Mechanical - Coin	4,200	444	2,369	56.40%	41.67%	619	2,083	286	1,831	43.60%
	269,700	16,847	86,804	32.19%	41.67%	(25,580)	115,131	(28,327)	182,896	67.81%
Building #6										
Daily	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Monthly	403,500	33,330	166,415	41.24%	41.67%	(1,723)	161,533	4,882	237,085	58.76%
Special Rates	700	75	913	130.43%	41.67%	621	37	876	(213)	-30.43%
Meter - Smart - Credit Card	21,100	1,651	9,430	44.69%	41.67%	638	8,464	966	11,670	55.31%
Meter - Smart - Park Mobile	27,700	2,355	12,557	45.33%	41.67%	1,014	11,023	1,534	15,143	54.67%
Meter - Smart - Coin	15,200	1,442	7,040	46.32%	41.67%	706	7,449	(409)	8,160	53.68%
Meter - Mechanical - Park Mobile	9,900	991	4,597	46.43%	41.67%	472	4,163	434	5,303	53.57%
Meter - Mechanical - Coin	14,100	1,403	6,240	44.26%	41.67%	365	6,537	(297)	7,860	55.74%
	492,200	41,247	207,192	42.10%	41.67%	2,092	199,206	7,986	285,008	57.90%
Total Buildings	1,364,104	107,532	538,602	39.48%	41.67%	(29,820)	564,003	(25,401)	825,502	60.52%
OTHER										
Parking Meter Revenues	121,100	11,706	62,003	51.20%	41.67%	11,541	36,984	25,019	59,097	48.80%
Meter - Smart - Credit Card	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	84,200	9,481	44,433	52.77%	41.67%	9,347	39,340	5,093	39,767	47.23%
Meter - Smart - Coin	187,300	12,903	85,320	45.55%	41.67%	7,272	82,671	2,649	101,980	54.45%
Meter - Mechanical - Park Mobile	51,300	5,338	27,961	54.50%	41.67%	6,584	23,967	3,994	23,339	45.50%
Meter - Mechanical - Coin	145,900	10,101	58,335	39.98%	41.67%	(2,462)	60,732	(2,397)	87,565	60.02%
Auditorium Parking Lot	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Morris Square Parking	12,600	1,560	8,220	65.24%	41.67%	2,970	-	8,220	4,380	34.76%
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	-	-	-	0.00%	41.67%	-	4,010	(4,010)	-	0.00%
Union Building Parking Lot	6,720	525	2,625	39.06%	41.67%	(175)	4,830	(2,205)	4,095	60.94%
Special Events	25,800	-	33,989	131.74%	41.67%	23,238	26,074	7,915	(8,189)	-31.74%
Rents, Concessions, Leases	164,072	11,067	92,364	56.29%	41.67%	23,995	31,983	60,381	71,708	43.71%
Auditorium Monthly Rental	6,700	695	3,250	48.51%	41.67%	458	3,155	95	3,450	51.49%
Police Fines/Court Costs	2,600	-	25	0.96%	41.67%	(1,058)	957	(932)	2,575	99.04%
Boot Fees	300	75	575	191.67%	41.67%	450	300	275	(275)	-91.67%
Parking Violations	117,900	24,070	123,028	104.35%	41.67%	73,899	45,700	77,328	(5,128)	-4.35%
Other Non Moving	194,500	530	5,945	3.06%	41.67%	(75,103)	75,739	(69,794)	188,555	96.94%
Bagged Meters	13,800	1,290	15,540	112.61%	41.67%	9,790	3,600	11,940	(1,740)	-12.61%
Business Valet	700	-	600	85.71%	41.67%	308	100	500	100	14.29%
Residential Parking Permits	5,600	50	4,250	75.89%	41.67%	1,916	5,575	(1,325)	1,350	24.11%
Reimbursements	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Insurance Claims	2,000	-	-	0.00%	41.67%	(833)	-	-	2,000	100.00%
Recycling Revenue	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Miscellaneous	2,400	120	851	35.46%	41.67%	(149)	865	(14)	1,549	64.54%
Total Other	1,145,492	89,511	569,314	49.70%	41.67%	91,987	446,582	122,732	576,178	50.30%
TOTAL OPERATING REVENUES	2,509,596	197,043	1,107,916	44.15%	41.67%	62,167	1,010,585	97,331	1,401,680	55.85%
NONOPERATING REVENUES										
Interest	200,000	44,315	218,863	109.43%	41.67%	135,523	96,713	122,150	(18,863)	-9.43%
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	200,000	44,315	218,863	109.43%	41.67%	135,523	96,713	122,150	(18,863)	-9.43%
TOTAL REVENUES	$ 2,709,596	$ 241,358	$ 1,326,779	48.97%	41.67%	$ 197,690	$ 1,107,298	$ 219,481	$ 1,382,817	51.03%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	41.67%	$ -	$ -	$ -	$ -	0.00%

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, 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	$ 847,603	$ 57,220	$ 314,250	37.08%	42.31%	$ (44,371)	$ 292,686	$ 21,564	$ 533,353	62.92%
FICA	64,842	4,327	23,544	36.31%	42.31%	(3,891)	21,927	1,617	41,298	63.69%
Medical and Life Insurance	188,076	15,793	80,156	42.62%	41.67%	1,785	70,226	9,930	107,920	57.38%
Retirement	71,694	4,974	27,134	37.85%	42.31%	(3,200)	25,375	1,759	44,560	62.15%
Dental/Optical Insurance	10,206	350	5,919	58.00%	41.67%	1,666	2,826	3,093	4,287	42.00%
Insurance Payroll Deduction	(23,625)	(1,749)	(8,661)	0.00%	41.67%	1,184	(8,177)	(484)	(14,964)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	41.67%	(16,668)	-	-	40,000	100.00%
	1,198,796	80,915	442,342	36.90%	41.94%	(60,433)	404,863	37,479	756,454	63.10%
CONTRACTUAL SERVICES										
Telephone	17,000	436	5,635	33.15%	41.67%	(1,449)	4,748	887	11,365	66.85%
Utilities	200,000	14,283	62,100	31.05%	41.67%	(21,240)	60,374	1,726	137,900	68.95%
Travel	1,000	-	-	0.00%	41.67%	(417)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	12,390	22,640	30.19%	41.67%	(8,613)	16,572	6,068	52,360	69.81%
Maintenance and Repair-Equipment	20,000	531	2,010	10.05%	41.67%	(6,324)	3,938	(1,928)	17,990	89.95%
Maintenance and Repair-Autos/Trucks	9,700	14	1,862	19.20%	41.67%	(2,180)	2,013	(151)	7,838	80.80%
Postage	8,000	356	1,514	18.93%	41.67%	(1,820)	298	1,216	6,486	81.08%
Building and Equipment Rentals	50,000	513	11,928	23.86%	41.67%	(8,907)	13,428	(1,500)	38,072	76.14%
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	-	275	27.50%	41.67%	(142)	276	(1)	725	72.50%
Professional Services	500	-	-	0.00%	41.67%	(208)	1,663	(1,663)	500	100.00%
Workers Compensation and Unemployment Compensation	19,677	927	8,738	44.41%	41.67%	539	5,609	3,129	10,939	55.59%
Insurance and Bonds	45,000	9,672	19,345	42.99%	41.67%	594	21,559	(2,214)	25,655	57.01%
Contracted Services	275,000	8,623	12,530	4.56%	41.67%	(102,063)	41,339	(28,809)	262,470	95.44%
Bank Fees-Lockbox	2,500	79	566	22.64%	41.67%	(476)	432	134	1,934	77.36%
Electronic Meter Fees	55,000	2,742	13,378	24.32%	41.67%	(9,541)	11,547	1,831	41,622	75.68%
	780,377	50,566	162,521	20.83%	41.67%	(162,662)	183,796	(21,275)	617,856	79.17%
COMMODITIES										
Materials and Supplies	75,000	556	15,541	20.72%	41.67%	(15,712)	34,288	(18,747)	59,459	79.28%
Gas, Oil and Tires	8,000	-	2,184	27.30%	41.67%	(1,150)	884	1,300	5,816	72.70%
Uniforms	7,350	441	6,406	87.16%	41.67%	3,343	6,259	147	944	12.84%
Snow Removal Materials	10,000	-	-	0.00%	41.67%	(4,167)	-	-		
	100,350	997	24,131	24.05%	41.67%	(17,685)	41,431	(17,300)	76,219	75.95%
Total Operating Expenses	2,079,523	132,478	628,994	30.25%	41.76%	(239,415)	630,090	(1,096)	1,450,529	69.75%
Depreciation	-	34,855	174,276	0.00%	41.67%	174,276	200,555	(26,279)	(174,276)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,079,523	167,333	803,270	38.63%	41.72%	(64,203)	830,645	(27,375)	1,276,253	61.37%
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	$ 2,079,523	$ 167,333	$ 803,270	38.63%	41.69%	$ (63,735)	$ 830,645	(27,375)	$ 1,276,253	61.37%
Transfers Out	$ 630,073	$ -	$ -	0.00%	41.67%	$ (262,551)	$ -	$ -	$ 630,073	100.00%

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Five-Month Period Ended November 30, 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%	41.67%	$ -	$ -	$ -	$ -	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	-	0.00%	41.67%	-	14,268	(14,268)	-	0.00%
Capital Outlay-Land	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Total Capital Outlays for the Five-Month Period Ended November 30, 2023	$ -	$ -	$ -	0.00%	41.67%	$ -	$ 14,268	$ (14,268)	$ -	0.00%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Five-Month Period Ended November 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,067,625
Payments to Suppliers		(292,238)
Payments to Employees		(476,054)
Internal Activity Receipts/payments to other funds		(12,999)
Net Cash Provided (Used) By Operating Activities		286,334
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		218,863
Net Cash Provided (Used) By Investing Activities		218,863
Net Increase (Decrease) in Cash and Cash Equivalents		505,197
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $ 4,090,611)		9,593,248
Cash and Cash Equivalents, End of Five-Month Period (Including Restricted Assets of $ 4,182,404)		$ 10,098,445
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 304,646
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	174,276	
(Increase) Decrease in Accounts Receivable	(38,431)	
(Increase) Decrease in Prepaid and Other	25	
(Increase) Decrease in Due From Other Funds	1,810	
Increase (Decrease) in Accounts Payable	(105,341)	
Increase (Decrease) in Accrued Salaries & Benefits	(33,712)	
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	(1,860)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	(14,809)	
Increase (Decrease) in Due to Other Governmental Entities	(270)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		(18,312)
Net Cash Provided (Used) by Operating Activities		$ 286,334

City of Charleston

Parking Fund

For the Six-Month Period Ended December 31, 2023

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	6,041,702
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		134,693
Due From Other Funds		-
Prepaids		337
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		6,177,657
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		4,185,904
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,124,630
Machinery and Equipment		1,457,536
Less Accumulated Depreciation		(21,938,853)
Total Capital Assets (Net of Accumulated Depreciation)		7,709,760
Lease Receivable		1,431,509
Total Noncurrent Assets		13,327,173
Total Assets	$	19,504,830
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		-
	$	267,270
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		52,386
Salaries and Wages Payable		-
Compensated Absences		37,662
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		93,503
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		1,325,139
Total Noncurrent Liabilities		1,325,139
Total Liabilities		1,418,642
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		845,578
Lease Receivable		1,390,278
Advance Payments		4,614
		2,240,470
NET POSITION		
Net Investment in Capital Assets		7,709,760
Restricted For Debt Service		4,185,904
Unrestricted		4,217,324
Total Net Position	$	16,112,988

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, 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	$ 2,509,596	$ 197,677	$ 1,305,591	52.02%	50.00%	$ 50,793	$ 1,207,992	$ 97,599	$ 1,204,005	47.98%
Operating Expenses	2,079,523	175,929	979,198	47.09%	50.00%	(60,564)	1,014,422	(35,224)	1,100,325	52.91%
Operating Income (Loss)	430,073	21,748	326,393			111,357	193,570	132,823	103,680	
Nonoperating Revenues	200,000	46,097	264,961	132.48%	50.00%	164,961	127,529	137,432	(64,961)	-32.48%
Nonoperating Expenses	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	200,000	46,097	264,961			164,961	127,529	137,432	(64,961)	
Income Before Contributions and Transfers	$ 630,073	$ 67,845	$ 591,354			$ 276,318	$ 321,099	$ 270,255	$ 38,719	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	50.00%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (630,073.00)	$ -	$ -	0.00%	50.00%	$ 315,037	$ -	$ -	$ (630,073)	0.00%
Change in Net Position			591,354							
Total Net Position-Beginning			$ 15,521,634							
Total Net Position-Ending			$ 16,112,988							
			-							

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, 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%	50.00%	$ -	$ -	$ -	$ -	0.00%
Monthly	276,900	21,850	132,222	47.75%	50.00%	(6,228)	139,283	(7,061)	144,678	52.25%
Commercial	147,400	12,390	74,341	50.43%	50.00%	641	74,341	-	73,059	49.57%
Special Rates	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Meter - Smart - Credit Card	1,900	48	736	38.74%	50.00%	(214)	990	(254)	1,164	61.26%
Meter - Smart - Park Mobile	1,000	59	859	85.90%	50.00%	359	529	330	141	14.10%
Meter - Smart - Coin	1,800	-	732	40.67%	50.00%	(168)	854	(122)	1,068	59.33%
Meter - Mechanical - Park Mobile	1,800	251	1,596	88.67%	50.00%	696	682	914	204	11.33%
Meter - Mechanical - Coin	1,400	-	736	52.57%	50.00%	36	764	(28)	664	47.43%
	432,200	34,598	211,222	48.87%	50.00%	(4,878)	217,443	(6,221)	220,978	51.13%
Building #2										
Daily	12,700	880	6,182	48.68%	50.00%	(168)	6,453	(271)	6,518	51.32%
Monthly	61,400	6,010	31,902	51.96%	50.00%	1,202	29,323	2,579	29,498	48.04%
Theatre Parking	15,000	1,250	6,250	41.67%	50.00%	(1,250)	7,510	(1,260)	8,750	58.33%
Commercial	76,000	6,462	38,249	50.33%	50.00%	249	37,987	262	37,751	49.67%
Rent Override	5,004	-	-	0.00%	50.00%	(2,502)	5,004	(5,004)	5,004	100.00%
Special Rates	(100)	-	-	0.00%	50.00%	50	-	-	(100)	0.00%
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%
	170,004	14,602	82,583	48.58%	50.00%	(2,419)	86,277	(3,694)	87,421	51.42%
Building #5										
Daily	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Monthly	159,100	7,895	47,718	29.99%	50.00%	(31,832)	81,125	(33,407)	111,382	70.01%
Special Rates	78,500	6,631	39,181	49.91%	50.00%	(69)	38,633	548	39,319	50.09%
Meter - Smart - Credit Card	5,500	438	2,995	54.45%	50.00%	245	3,126	(131)	2,505	45.55%
Meter - Smart - Park Mobile	4,100	503	3,308	80.68%	50.00%	1,258	2,211	1,097	792	19.32%
Meter - Smart - Coin	15,900	972	6,992	43.97%	50.00%	(958)	8,550	(1,558)	8,908	56.03%
Meter - Mechanical - Park Mobile	2,400	134	814	33.92%	50.00%	(386)	1,249	(435)	1,586	66.08%
Meter - Mechanical - Coin	4,200	282	2,651	63.12%	50.00%	551	2,083	568	1,549	36.88%
	269,700	16,855	103,659	38.43%	50.00%	(31,191)	136,977	(33,318)	166,041	61.57%
Building #6										
Daily	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Monthly	403,500	33,870	200,285	49.64%	50.00%	(1,465)	193,488	6,797	203,215	50.36%
Special Rates	700	71	983	140.43%	50.00%	633	113	870	(283)	-40.43%
Meter - Smart - Credit Card	21,100	1,707	11,137	52.78%	50.00%	587	10,479	658	9,963	47.22%
Meter - Smart - Park Mobile	27,700	2,250	14,807	53.45%	50.00%	957	12,749	2,058	12,893	46.55%
Meter - Smart - Coin	15,200	822	7,862	51.72%	50.00%	262	8,356	(494)	7,338	48.28%
Meter - Mechanical - Park Mobile	9,900	862	5,459	55.14%	50.00%	509	4,905	554	4,441	44.86%
Meter - Mechanical - Coin	14,100	503	6,743	47.82%	50.00%	(307)	7,048	(305)	7,357	52.18%
	492,200	40,085	247,276	50.24%	50.00%	1,176	237,138	10,138	244,924	49.76%
Total Buildings	1,364,104	106,140	644,740	47.26%	50.00%	(37,312)	677,835	(33,095)	719,364	52.74%
OTHER										
Parking Meter Revenues	121,100	10,926	72,929	60.22%	50.00%	12,379	50,159	22,770	48,171	39.78%
Meter - Smart - Credit Card	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	84,200	9,069	53,502	63.54%	50.00%	11,402	46,350	7,152	30,698	36.46%
Meter - Smart - Coin	187,300	22,890	108,210	57.77%	50.00%	14,560	98,363	9,847	79,090	42.23%
Meter - Mechanical - Park Mobile	51,300	4,700	32,661	63.67%	50.00%	7,011	23,967	8,694	18,639	36.33%
Meter - Mechanical - Coin	145,900	3,494	61,829	42.38%	50.00%	(11,121)	70,468	(8,639)	84,071	57.62%
Auditorium Parking Lot	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Morris Square Parking	12,600	1,200	9,420	74.76%	50.00%	3,120	-	9,420	3,180	25.24%
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	-	-	-	0.00%	50.00%	-	6,090	3,330	3,180	0.00%
Union Building Parking Lot	6,720	540	3,165	47.10%	50.00%	(195)	5,575	(2,410)	3,555	52.90%
Special Events	25,800	-	33,989	131.74%	50.00%	21,089	26,074	7,915	(8,189)	-31.74%
Rents, Concessions, Leases	164,072	11,067	103,431	63.04%	50.00%	21,395	38,380	65,051	60,641	36.96%
Auditorium Monthly Rental	6,700	565	3,815	56.94%	50.00%	465	3,800	15	2,885	43.06%
Police Fines/Court Costs	2,600	-	25	0.96%	50.00%	(1,275)	1,193	(1,168)	2,575	99.04%
Boot Fees	300	100	675	225.00%	50.00%	525	350	325	(375)	-125.00%
Parking Violations	117,900	25,205	148,233	125.73%	50.00%	89,283	51,460	96,773	(30,333)	-25.73%
Other Non Moving	194,500	1,160	7,105	3.65%	50.00%	(90,145)	93,825	(86,720)	187,395	96.35%
Bagged Meters	13,800	465	16,005	115.98%	50.00%	9,105	5,460	10,545	(2,205)	-15.98%
Business Valet	700	-	600	85.71%	50.00%	250	100	500	100	14.29%
Residential Parking Permits	5,600	-	4,250	75.89%	50.00%	1,450	5,795	(1,545)	1,350	24.11%
Reimbursements	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Insurance Claims	2,000	-	-	0.00%	50.00%	(1,000)	1,623	(1,623)	2,000	100.00%
Recycling Revenue	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Miscellaneous	2,400	156	1,007	41.96%	50.00%	(193)	1,125	(118)	1,393	58.04%
Total Other	1,145,492	91,537	660,851	57.69%	50.00%	88,105	530,157	130,694	484,641	42.31%
TOTAL OPERATING REVENUES	2,509,596	197,677	1,305,591	52.02%	50.00%	50,793	1,207,992	97,599	1,204,005	47.98%
NONOPERATING REVENUES										
Interest	200,000	46,097	264,961	132.48%	50.00%	164,961	127,529	137,432	(64,961)	-32.48%
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%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	200,000	46,097	264,961	132.48%	50.00%	164,961	127,529	137,432	(64,961)	-32.48%
TOTAL REVENUES	$ 2,709,596	$ 243,774	$ 1,570,552	57.96%	50.00%	$ 215,754	$ 1,335,521	$ 235,031	$ 1,139,044	42.04%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	50.00%	$ -	$ -	$ -	$ -	0.00%

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, 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	$ 847,603	$ 58,733	$ 372,983	44.00%	50.00%	$ (50,819)	$ 348,574	$ 24,409	$ 474,620	56.00%
FICA	64,842	4,381	27,925	43.07%	50.00%	(4,496)	26,103	1,822	36,917	56.93%
Medical and Life Insurance	188,076	15,672	95,827	50.95%	50.00%	1,789	83,932	11,895	92,249	49.05%
Retirement	71,694	5,192	32,326	45.09%	50.00%	(3,521)	30,208	2,118	39,368	54.91%
Dental/Optical Insurance	10,206	1,026	6,945	68.05%	50.00%	1,842	2,963	3,982	3,261	31.95%
Insurance Payroll Deduction	(23,625)	(1,742)	(10,403)	0.00%	50.00%	1,410	(9,850)	(553)	(13,222)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	50.00%	(20,000)	-	-	40,000	100.00%
	1,198,796	83,262	525,603	43.84%	50.00%	(73,795)	481,930	43,673	673,193	56.16%
CONTRACTUAL SERVICES										
Telephone	17,000	1,897	7,532	44.31%	50.00%	(968)	5,824	1,708	9,468	55.69%
Utilities	200,000	16,195	78,294	39.15%	50.00%	(21,706)	76,491	1,803	121,706	60.85%
Travel	1,000	-	-	0.00%	50.00%	(500)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	-	22,640	30.19%	50.00%	(14,860)	35,410	(12,770)	52,360	69.81%
Maintenance and Repair-Equipment	20,000	1,155	3,165	15.83%	50.00%	(6,835)	3,938	(773)	16,835	84.18%
Maintenance and Repair-Autos/Trucks	9,700	9	1,871	19.29%	50.00%	(2,979)	2,013	(142)	7,829	80.71%
Postage	8,000	-	1,513	18.91%	50.00%	(2,487)	298	1,215	6,487	81.09%
Building and Equipment Rentals	50,000	2,883	14,810	29.62%	50.00%	(10,190)	17,401	(2,591)	35,190	70.38%
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	-	276	27.60%	50.00%	(224)	275	1	724	72.40%
Professional Services	500	15,450	15,450	3090.00%	50.00%	15,200	1,662	13,788	(14,950)	-2990.00%
Workers Compensation and Unemployment Compensation	19,677	2,223	10,961	55.70%	50.00%	1,123	7,890	3,071	8,716	44.30%
Insurance and Bonds	45,000	-	19,345	42.99%	50.00%	(3,155)	32,338	(12,993)	25,655	57.01%
Contracted Services	275,000	9,353	21,883	7.96%	50.00%	(115,617)	49,367	(27,484)	253,117	92.04%
Bank Fees-Lockbox	2,500	78	644	25.76%	50.00%	(606)	483	161	1,856	74.24%
Electronic Meter Fees	55,000	2,699	16,077	29.23%	50.00%	(11,423)	14,195	1,882	38,923	70.77%
	780,377	51,942	214,461	27.48%	50.00%	(175,728)	247,585	(33,124)	565,916	72.52%
COMMODITIES										
Materials and Supplies	75,000	5,870	21,411	28.55%	50.00%	(16,089)	37,097	(15,686)	53,589	71.45%
Gas, Oil and Tires	8,000	-	2,185	27.31%	50.00%	(1,815)	884	1,301	5,815	72.69%
Uniforms	7,350	-	6,406	87.16%	50.00%	2,731	6,259	147	944	12.84%
Snow Removal Materials	10,000	-	-	0.00%	50.00%	-	-	-	10,000	100.00%
	100,350	5,870	30,002	29.90%	50.00%	(20,173)	44,240	(14,238)	70,348	70.10%
Total Operating Expenses	2,079,523	141,074	770,066	37.03%	50.00%	(269,696)	773,755	(3,689)	1,309,457	62.97%
Depreciation	-	34,855	209,132	0.00%	50.00%	209,132	240,667	(31,535)	(209,132)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,079,523	175,929	979,198	47.09%	50.00%	(60,564)	1,014,422	(35,224)	1,100,325	52.91%
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	$ 2,079,523	$ 175,929	$ 979,198	47.09%	50.00%	$ (60,564)	$ 1,014,422	(35,224)	$ 1,100,325	52.91%
Transfers Out	$ 630,073	$ -	$ -	0.00%	50.00%	$ (315,037)	$ -	-	$ 630,073	100.00%

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Six-Month Period Ended December 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%	50.00%	$ -	$ -	$ -	$ -	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	-	0.00%	50.00%	-	14,268	(14,268)	-	0.00%
Capital Outlay-Land	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Total Capital Outlays for the Six-Month Period Ended December 31, 2023	$ -	$ -	$ -	0.00%	50.00%	$ -	$ 14,268	$ (14,268)	$ -	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,273,764
Payments to Suppliers		(350,049)
Payments to Employees		(559,315)
Internal Activity Receipts/payments to other funds		5,922
Net Cash Provided (Used) By Operating Activities		370,322
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		264,961
Net Cash Provided (Used) By Investing Activities		264,961
Net Increase (Decrease) in Cash and Cash Equivalents		635,283
Cash and Cash Equivalents, Beginning of Six-Month Period (Including Restricted Assets of $ 4,090,611)		9,593,248
Cash and Cash Equivalents, End of Six-Month Period (Including Restricted Assets of $ 4,185,904)		$ 10,228,531
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 326,393
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	209,132	
(Increase) Decrease in Accounts Receivable	(29,549)	
(Increase) Decrease in Prepaid and Other	25	
(Increase) Decrease in Due From Other Funds	1,810	
Increase (Decrease) in Accounts Payable	(105,341)	
Increase (Decrease) in Accrued Salaries & Benefits	(33,712)	
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	(2,278)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	4,112	
Increase (Decrease) in Due to Other Governtal Entities	(270)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		43,929
Net Cash Provided (Used) by Operating Activities		$ 370,322

City of Charleston

Parking Fund

For the Seven-Month Period Ended January 31, 2024

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
January 31, 2024

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	6,157,510
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		134,082
Due From Other Funds		-
Prepaid Insurance		337
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		6,292,854
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		4,189,385
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,124,630
Machinery and Equipment		1,459,834
Less Accumulated Depreciation		(21,973,861)
Total Capital Assets (Net of Accumulated Depreciation)		7,677,050
Lease Receivable		1,431,509
Total Noncurrent Assets		13,297,944
Total Assets	$	19,590,798
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		-
	$	267,270
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		69,971
Salaries and Wages Payable		-
Compensated Absences		37,662
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		111,088
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		1,325,139
Total Noncurrent Liabilities		1,325,139
Total Liabilities		1,436,227
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		845,578
Lease Receivable		1,390,278
Advance Payments		7,492
		2,243,348
NET POSITION		
Net Investment in Capital Assets		7,677,050
Restricted For Debt Service		4,189,385
Unrestricted		4,312,058.00
Total Net Position	$	16,178,493

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, 2024

	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	$ 2,509,596	$ 203,280	$ 1,508,870	60.12%	58.33%	$ 45,023	$ 1,404,046	$ 104,824	$ 1,000,726	39.88%
Operating Expenses	2,079,523	184,260	1,163,458	55.95%	58.56%	(219,161)	1,163,059	399	916,065	44.05%
Operating Income (Loss)	430,073	19,020	345,412			264,184	240,987	104,425	84,661	
Nonoperating Revenues	200,000	46,486	311,447	155.72%	58.33%	194,787	160,607	150,840	(111,447)	-55.72%
Nonoperating Expenses	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	200,000	46,486	311,447			194,787	160,607	150,840	(111,447)	
Income Before Contributions and Transfers	$ 630,073	$ 65,506	$ 656,859			$ 458,971	$ 401,594	$ 255,265	$ (26,786)	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	0.00%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (630,073.00)	$ -	$ -	0.00%	0.00%	$ -	$ -	$ -	$ (630,073)	0.00%
Change in Net Position			656,859							
Total Net Position-Beginning			$ 15,521,634							
Total Net Position-Ending			$ 16,178,493							

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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, 2024

	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	276,900	21,545	153,768	55.53%	58.33%	(7,748)	162,126	(8,358)	123,132	44.47%
Commercial	147,400	12,390	86,731	58.84%	58.33%	753	86,731	-	60,669	41.16%
Special Rates	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Meter - Smart - Credit Card	1,900	-	736	38.74%	58.33%	(372)	1,086	(350)	1,164	61.26%
Meter - Smart - Park Mobile	1,000	80	938	93.80%	58.33%	355	623	315	62	6.20%
Meter - Smart - Coin	1,800	206	938	52.11%	58.33%	(112)	971	(33)	862	47.89%
Meter - Mechanical - Park Mobile	1,800	250	1,845	102.50%	58.33%	795	814	1,031	(45)	-2.50%
Meter - Mechanical - Coin	1,400	143	879	62.79%	58.33%	62	870	9	521	37.21%
	432,200	34,614	245,835	56.88%	58.33%	(6,267)	253,221	(7,386)	186,365	43.12%
Building #2										
Daily	12,700	1,039	7,221	56.86%	58.33%	(187)	7,598	(377)	5,479	43.14%
Monthly	61,400	5,892	37,795	61.56%	58.33%	1,980	34,328	3,467	23,605	38.44%
Theatre Parking	15,000	1,250	7,500	50.00%	58.33%	(1,250)	7,510	(10)	7,500	50.00%
Commercial	76,000	6,462	44,711	58.83%	58.33%	380	44,318	393	31,289	41.17%
Rent Override	5,004	5,004	5,004	100.00%	58.33%	2,085	5,004	-	-	0.00%
Special Rates	(100)	-	-	0.00%	58.33%	58	-	-	(100)	0.00%
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%
	170,004	19,647	102,231	60.13%	58.33%	3,068	98,758	3,473	67,773	39.87%
Building #5										
Daily	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Monthly	159,100	7,130	54,848	34.47%	58.33%	(37,955)	94,508	(39,660)	104,252	65.53%
Special Rates	78,500	6,673	45,853	58.41%	58.33%	-	45,048	805	32,647	41.59%
Meter - Smart - Credit Card	5,500	-	2,995	54.45%	58.33%	-	3,595	(600)	2,505	45.55%
Meter - Smart - Park Mobile	4,100	460	3,768	91.90%	58.33%	-	2,568	1,200	332	8.10%
Meter - Smart - Coin	15,900	893	7,885	49.59%	58.33%	-	9,864	(1,979)	8,015	50.41%
Meter - Mechanical - Park Mobile	2,400	91	905	37.71%	58.33%	-	1,433	(528)	1,495	62.29%
Meter - Mechanical - Coin	4,200	596	3,247	77.31%	58.33%	797	2,607	640	953	22.69%
	269,700	15,843	119,501	44.31%	58.33%	(37,815)	159,623	(40,122)	150,199	55.69%
Building #6										
Daily	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Monthly	403,500	33,845	234,130	58.02%	58.33%	(1,232)	226,293	7,837	169,370	41.98%
Special Rates	700	73	1,056	150.86%	58.33%	648	143	913	(356)	-50.86%
Meter - Smart - Credit Card	21,100	-	11,137	52.78%	58.33%	(1,171)	12,462	(1,325)	9,963	47.22%
Meter - Smart - Park Mobile	27,700	2,406	17,213	62.14%	58.33%	1,056	14,714	2,499	10,487	37.86%
Meter - Smart - Coin	15,200	1,249	9,111	59.94%	58.33%	245	9,945	(834)	6,089	40.06%
Meter - Mechanical - Park Mobile	9,900	893	6,352	64.16%	58.33%	577	5,683	669	3,548	35.84%
Meter - Mechanical - Coin	14,100	1,151	7,894	55.99%	58.33%	(331)	8,436	(542)	6,206	44.01%
	492,200	39,617	286,893	58.29%	58.33%	(207)	277,676	9,217	205,307	41.71%
Total Buildings	1,364,104	109,721	754,460	55.31%	58.33%	(41,222)	789,278	(34,818)	609,644	44.69%
OTHER										
Parking Meter Revenues	121,100	8,640	81,569	67.36%	58.33%	10,931	58,723	22,846	39,531	32.64%
Meter - Smart - Credit Card	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	84,200	9,219	62,721	74.49%	58.33%	13,607	54,768	7,953	21,479	25.51%
Meter - Smart - Coin	187,300	15,213	123,423	65.90%	58.33%	14,171	118,601	4,822	63,877	34.10%
Meter - Mechanical - Park Mobile	51,300	5,192	37,853	73.79%	58.33%	7,930	27,874	9,979	13,447	26.21%
Meter - Mechanical - Coin	145,900	9,273	71,102	48.73%	58.33%	(14,001)	79,521	(8,419)	74,798	51.27%
Auditorium Parking Lot	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Morris Square Parking	12,600	1,080	10,500	83.33%	58.33%	3,150	-	10,500	2,100	16.67%
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	-	-	-	0.00%	58.33%	-	7,770	(7,770)	-	0.00%
Union Building Parking Lot	6,720	525	3,690	54.91%	58.33%	(230)	6,315	(2,625)	3,030	45.09%
Specail Events	25,800	-	33,989	131.74%	58.33%	18,940	26,074	7,915	(8,189)	-31.74%
Rents, Concessions, Leases	164,072	11,067	114,498	69.79%	58.33%	18,795	44,777	69,721	49,574	30.21%
Auditorium Monthly Rental	6,700	700	4,515	67.39%	58.33%	607	4,350	165	2,185	32.61%
Police Fines/Court Costs	2,600	400	425	16.35%	58.33%	(1,092)	1,217	(792)	2,175	83.65%
Boot Fees	300	80	755	251.67%	58.33%	580	350	405	(455)	-151.67%
Parking Violations	117,900	30,135	178,368	151.29%	58.33%	109,597	57,885	120,483	(60,468)	-51.29%
Other Non Moving	194,500	1,280	8,385	4.31%	58.33%	(105,067)	111,500	(103,115)	186,115	95.69%
Bagged Meters	13,800	435	16,440	119.13%	58.33%	8,390	7,365	9,075	(2,640)	-19.13%
Business Valet	700	-	600	85.71%	58.33%	192	100	500	100	14.29%
Residential Parking Permits	5,600	150	4,400	78.57%	58.33%	1,134	4,595	(195)	1,200	21.43%
Reimbursements	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Insurance Claims	2,000	-	-	0.00%	58.33%	(1,167)	1,623	(1,623)	2,000	100.00%
Recycling Revenue	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Miscellaneous	2,400	170	1,177	49.04%	58.33%	(223)	1,360	(183)	1,223	50.96%
Total Other	1,145,492	93,559	754,410	65.86%	58.33%	86,245	614,768	139,642	391,082	34.14%
TOTAL OPERATING REVENUES	2,509,596	203,280	1,508,870	60.12%	58.33%	45,023	1,404,046	104,824	1,000,726	39.88%
NONOPERATING REVENUES										
Interest	200,000	46,486	311,447	155.72%	58.33%	194,787	160,607	150,840	(111,447)	-55.72%
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%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	200,000	46,486	311,447	155.72%	58.33%	194,787	160,607	150,840	(111,447)	-55.72%
TOTAL REVENUES	$ 2,709,596	$ 249,766	$ 1,820,317	67.18%	58.33%	$ 239,810	$ 1,564,653	$ 255,664	$ 889,279	32.82%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	58.33%	$ -	$ -	$ -	$ -	0.00%

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, 2024

	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	$ 847,603	$ 59,622	$ 432,605	51.04%	61.54%	$ (89,010)	$ 402,159	$ 30,446	$ 414,998	48.96%
FICA	64,842	4,389	32,315	49.84%	61.54%	(7,589)	30,047	2,268	32,527	50.16%
Medical and Life Insurance	188,076	15,568	111,396	59.23%	58.33%	1,691	97,512	13,884	76,680	40.77%
Retirement	71,694	5,259	37,585	52.42%	61.54%	(6,535)	34,851	2,734	34,109	47.58%
Dental/Optical Insurance	10,206	93	7,037	68.95%	58.33%	1,084	3,234	3,803	3,169	31.05%
Insurance Payroll Deduction	(23,625)	(1,742)	(12,145)	0.00%	58.33%	1,635	(11,418)	(727)	(11,480)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	58.33%	(23,332)	-	-	-	0.00%
	1,198,796	83,189	608,793	50.78%	58.33%	(90,465)	556,385	52,408	590,003	49.22%
CONTRACTUAL SERVICES										
Telephone	17,000	436	7,968	46.87%	58.33%	(1,948)	6,899	1,069	9,032	53.13%
Utilities	200,000	20,291	98,586	49.29%	58.33%	(18,074)	96,459	2,127	101,414	50.71%
Travel	1,000	-	-	0.00%	58.33%	(583)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	271	22,911	30.55%	58.33%	(20,837)	35,537	(12,626)	52,089	69.45%
Maintenance and Repair-Equipment	20,000	3,513	6,678	33.39%	58.33%	(4,988)	3,937	2,741	13,322	66.61%
Maintenance and Repair-Autos/Trucks	9,700	-	1,871	19.29%	58.33%	(3,787)	2,013	(142)	7,829	80.71%
Postage	8,000	349	1,862	23.28%	58.33%	(2,804)	2,350	(488)	6,138	76.73%
Building and Equipment Rentals	50,000	4,228	19,038	38.08%	58.33%	(10,127)	19,718	(680)	30,962	61.92%
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)	276	-	724	72.40%
Professional Services	500	15,450	30,900	6180.00%	58.33%	30,608	1,663	29,237	(30,400)	-6080.00%
Workers Compensation and Unemployment Compensation	19,677	1,924	12,885	65.48%	58.33%	1,407	7,890	4,995	6,792	34.52%
Insurance and Bonds	45,000	-	19,345	42.99%	58.33%	(6,904)	32,338	(12,993)	25,655	57.01%
Contracted Services	275,000	12,602	34,485	12.54%	58.33%	(125,923)	53,769	(19,284)	240,515	87.46%
Bank Fees-Lockbox	2,500	82	726	29.04%	58.33%	(732)	552	174	1,774	70.96%
Electronic Meter Fees	55,000	2,703	18,779	34.14%	58.33%	(13,303)	16,893	1,886	36,221	65.86%
	780,377	61,849	276,310	35.41%	58.33%	(178,884)	280,294	(3,984)	504,067	64.59%
COMMODITIES										
Materials and Supplies	75,000	3,806	25,217	33.62%	58.33%	(18,531)	38,459	(13,242)	49,783	66.38%
Gas, Oil and Tires	8,000	-	2,185	27.31%	58.33%	(2,481)	884	1,301	5,815	72.69%
Uniforms	7,350	407	6,813	92.69%	58.33%	2,526	6,259	554	537	7.31%
Snow Removal Materials	10,000	-	-	0.00%	58.33%	(5,833)	-	-		
	100,350	4,213	34,215	34.10%	58.33%	(24,319)	45,602	(11,387)	66,135	65.90%
Total Operating Expenses	2,079,523	149,251	919,318	44.21%	58.33%	(293,668)	882,281	37,037	1,160,205	55.79%
Depreciation	-	35,009	244,140	0.00%	58.33%	244,140	280,778	(36,638)	(244,140)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,079,523	184,260	1,163,458	55.95%	58.56%	(54,311)	1,163,059	399	916,065	44.05%
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	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
TOTAL EXPENSES	$ 2,079,523	$ 184,260	$ 1,163,458	55.95%	58.45%	$ (51,919)	$ 1,163,059	399	$ 916,065	44.05%
Transfers Out	$ 630,073	$ -	$ -	0.00%	58.33%	$ (367,522)	$ -	-	$ 630,073	100.00%

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Seven-Month Period Ended January 31, 2024

	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%	-	-	-	(2,298)	0.00%
Capital Outlay-Buildings & Equipment	-	-	2,298	0.00%	58.33%	2,298	14,268	(11,970)	(2,298)	0.00%
Capital Outlay-Land	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Total Capital Outlays for the Six-Month Period Ended January 31, 2024	$ -	$ -	$ 2,298	0.00%	58.33%	$ 2,298	$ 14,268	$ (11,970)	$ (2,298)	0.00%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Seven-Month Period Ended January 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,480,532
Payments to Suppliers		(416,111)
Payments to Employees		(642,505)
Internal Activity Receipts/payments to other funds		23,507
Net Cash Provided (Used) By Operating Activities		445,423
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		(2,298)
Capital Contributions		-
Cash Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital & Related Financing Activities		(2,298)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		311,447
Net Cash Provided (Used) By Investing Activities		311,447
Net Increase (Decrease) in Cash and Cash Equivalents		754,572
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $ 4,090,611)		9,593,248
Cash and Cash Equivalents, End of Seven-Month Period (Including Restricted Assets of $ 4,189,385)		$ 10,347,820
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 345,412
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	244,140	
(Increase) Decrease in Accounts Receivable	(28,938)	
(Increase) Decrease in Prepaid and Other	25	
(Increase) Decrease in Due From Other Funds	1,810	
Increase (Decrease) in Accounts Payable	(105,341)	
Increase (Decrease) in Accrued Salaries & Benefits	(33,712)	
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	600	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	21,697	
Increase (Decrease) in Due to Other Governmental Entities	(270)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		100,011
Net Cash Provided (Used) by Operating Activities		$ 445,423

City of Charleston

Parking Fund

For the Eight-Month Period Ended February 29, 2024

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
February 29, 2024

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	6,295,846
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		141,221
Due From Other Funds		-
Prepaid Insurance		337
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		6,438,329
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		4,207,144
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,124,630
Machinery and Equipment		1,459,834
Less Accumulated Depreciation		(22,008,870)
Total Capital Assets (Net of Accumulated Depreciation)		7,642,041
Lease Receivable		1,431,509
Total Noncurrent Assets		13,280,694
Total Assets	$	19,719,023
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		-
	$	267,270
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		87,459
Salaries and Wages Payable		-
Compensated Absences		37,662
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		128,576
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		1,325,139
Total Noncurrent Liabilities		1,325,139
Total Liabilities		1,453,715
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		845,578
Lease Receivable		1,390,278
Advance Payments		8,201
		2,244,057
NET POSITION		
Net Investment in Capital Assets		7,642,041
Restricted For Debt Service		4,207,144
Unrestricted		4,439,336.00
Total Net Position	$	16,288,521

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 29, 2024

	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	$ 2,509,596	$ 222,919	$ 1,731,788	69.01%	66.67%	$ 58,640	$ 1,600,499	$ 131,289	$ 777,808	30.99%
Operating Expenses	2,079,523	156,956	1,320,411	63.50%	66.85%	(69,750)	1,330,006	(9,595)	759,112	36.50%
Operating Income (Loss)	430,073	65,963	411,377			128,390	270,493	140,884	18,696	
Nonoperating Revenues	200,000	44,062	355,510	177.76%	66.67%	222,170	192,470	163,040	(155,510)	0.00%
Nonoperating Expenses	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	200,000	44,062	355,510			222,170	192,470	163,040	(155,510)	
Income Before Contributions and Transfers	$ 630,073	$ 110,025	$ 766,887			$ 350,560	$ 462,963	$ 303,924	$ (136,814)	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	66.67%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (630,073.00)	$ -	$ -	0.00%	66.67%	$ 420,070	$ -	$ -	$ (630,073)	0.00%
Change in Net Position			766,887							
Total Net Position-Beginning			$ 15,521,634							
Total Net Position-Ending			$ 16,288,521							

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 29, 2024

	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	276,900	21,913	175,680	63.45%	66.67%	(8,929)	184,946	(9,266)	101,220	36.55%
Commercial	147,400	12,390	99,121	67.25%	66.67%	849	99,121	-	48,279	32.75%
Special Rates	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Meter - Smart - Credit Card	1,900	438	1,174	61.79%	66.67%	(93)	1,241	(67)	726	38.21%
Meter - Smart - Park Mobile	1,000	162	1,100	110.00%	66.67%	433	686	414	(100)	-10.00%
Meter - Smart - Coin	1,800	103	1,041	57.83%	66.67%	(159)	1,400	(359)	759	42.17%
Meter - Mechanical - Park Mobile	1,800	204	2,049	113.83%	66.67%	849	942	1,107	(249)	-13.83%
Meter - Mechanical - Coin	1,400	-	879	62.79%	66.67%	(54)	870	9	521	37.21%
	432,200	35,210	281,044	65.03%	66.67%	(7,104)	289,206	(8,162)	151,156	34.97%
Building #2										
Daily	12,700	2,184	9,404	74.05%	66.67%	937	8,762	642	3,296	25.95%
Monthly	61,400	5,920	43,715	71.20%	66.67%	2,780	39,868	3,847	17,685	28.80%
Theatre Parking	15,000	1,250	8,750	58.33%	66.67%	(1,251)	7,510	1,240	6,250	41.67%
Commercial	76,000	6,462	51,175	67.34%	66.67%	506	50,649	526	24,825	32.66%
Rent Override	5,004	-	5,004	100.00%	66.67%	1,668	5,004	-	-	0.00%
Special Rates	(100)	-	-	0.00%	66.67%	67	-	-	(100)	0.00%
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%
	170,004	15,816	118,048	69.44%	66.67%	4,706	111,793	6,255	51,956	30.56%
Building #5										
Daily	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Monthly	159,100	8,048	62,895	39.53%	66.67%	(43,177)	101,290	(38,395)	96,205	60.47%
Special Rates	78,500	6,696	52,550	66.94%	66.67%	214	51,471	1,079	25,950	33.06%
Meter - Smart - Credit Card	5,500	393	3,388	61.60%	66.67%	(279)	4,079	(691)	2,112	38.40%
Meter - Smart - Park Mobile	4,100	534	4,302	104.93%	66.67%	1,569	3,155	1,147	(202)	-4.93%
Meter - Smart - Coin	15,900	1,501	9,386	59.03%	66.67%	(1,215)	10,571	(1,185)	6,514	40.97%
Meter - Mechanical - Park Mobile	2,400	94	999	41.63%	66.67%	(601)	1,433	(434)	1,401	58.38%
Meter - Mechanical - Coin	4,200	-	3,247	77.31%	66.67%	447	3,116	131	953	22.69%
	269,700	17,266	136,767	50.71%	66.67%	(43,042)	175,115	(38,348)	132,933	49.29%
Building #6										
Daily	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Monthly	403,500	34,420	268,550	66.56%	66.67%	(463)	259,943	8,607	134,950	33.44%
Special Rates	700	-	1,056	150.86%	66.67%	589	143	913	(356)	-50.86%
Meter - Smart - Credit Card	21,100	2,085	13,222	62.66%	66.67%	(845)	14,284	(1,062)	7,878	37.34%
Meter - Smart - Park Mobile	27,700	2,637	19,850	71.66%	66.67%	1,382	16,429	3,421	7,850	28.34%
Meter - Smart - Coin	15,200	2,215	11,325	74.51%	66.67%	1,191	11,331	(6)	3,875	25.49%
Meter - Mechanical - Park Mobile	9,900	880	7,232	73.05%	66.67%	632	6,529	703	2,668	26.95%
Meter - Mechanical - Coin	14,100	1,058	8,952	63.49%	66.67%	(448)	9,351	(399)	5,148	36.51%
	492,200	43,295	330,187	67.08%	66.67%	2,037	318,010	12,177	162,013	32.92%
Total Buildings	1,364,104	111,587	866,046	63.49%	66.67%	(43,402)	894,124	(28,078)	498,058	36.51%
OTHER										
Parking Meter Revenues	121,100	15,538	97,107	80.19%	66.67%	16,370	70,506	26,601	23,993	19.81%
Meter - Smart - Credit Card	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	84,200	9,942	72,663	86.30%	66.67%	16,527	62,483	10,180	11,537	13.70%
Meter - Smart - Coin	187,300	20,663	144,086	76.93%	66.67%	19,213	133,888	10,198	43,214	23.07%
Meter - Mechanical - Park Mobile	51,300	4,833	42,686	83.21%	66.67%	8,484	33,593	9,093	8,614	16.79%
Meter - Mechanical - Coin	145,900	9,348	80,450	55.14%	66.67%	(16,822)	92,177	(11,727)	65,450	44.86%
Auditorium Parking Lot	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Morris Square Parking	12,600	1,080	11,580	91.90%	66.67%	3,180	-	11,580	1,020	8.10%
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	-	-	-	0.00%	66.67%	-	9,250	(9,250)	-	0.00%
Union Building Parking Lot	6,720	540	4,230	62.95%	66.67%	(250)	7,070	(2,840)	2,490	37.05%
Special Events	25,800	-	33,989	131.74%	166.67%		26,074	7,915	(8,189)	-31.74%
Rents, Concessions, Leases	164,072	11,067	125,565	76.53%	66.67%	16,178	55,843	69,722	38,507	23.47%
Auditorium Monthly Rental	6,700	565	5,080	75.82%	66.67%	613	4,955	125	1,620	24.18%
Police Fines/Court Costs	2,600	400	825	31.73%	66.67%	(908)	1,218	(393)	1,775	68.27%
Boot Fees	300	150	905	301.67%	66.67%	705	350	555	(605)	-201.67%
Parking Violations	117,900	33,921	212,289	180.06%	66.67%	133,685	70,140	142,149	(94,389)	-80.06%
Other Non Moving	194,500	1,885	10,270	5.28%	66.67%	(119,403)	123,675	(113,405)	184,230	94.72%
Bagged Meters	13,800	(375)	16,065	116.41%	66.67%	6,865	7,605	8,460	(2,265)	-16.41%
Business Valet	700	-	600	85.71%	66.67%	133	100	500	100	14.29%
Residential Parking Permits	5,600	725	5,125	91.52%	66.67%	1,391	4,195	930	475	8.48%
Reimbursements	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Insurance Claims	2,000	750	750	37.50%	66.67%	(583)	1,623	(873)	1,250	62.50%
Recycling Revenue	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Smith Street L`	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Miscellaneous	2,400	300	1,477	61.54%	66.67%	(123)	1,630	(153)	923	38.46%
Total Other	1,145,492	111,332	865,742	75.58%	66.67%	102,042	706,375	159,367	279,750	24.42%
TOTAL OPERATING REVENUES	2,509,596	222,919	1,731,788	69.01%	66.67%	58,640	1,600,499	131,289	777,808	30.99%
NONOPERATING REVENUES										
Interest	200,000	44,062	355,510	177.76%	66.67%	222,170	192,470	163,040	(155,510)	-77.76%
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%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	200,000	44,062	355,510	177.76%	66.67%	222,170	192,470	163,040	(155,510)	-77.76%
TOTAL REVENUES	$ 2,709,596	$ 266,981	$ 2,087,298	77.03%	66.67%	$ 280,810	$ 1,792,969	$ 294,329	$ 622,298	22.97%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	66.67%	$ -	$ -	$ -	$ -	0.00%

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 29, 2024

	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	$ 847,603	$ 60,047	$ 492,652	58.12%	69.23%	$ (94,144)	$ 456,103	$ 36,549	$ 354,951	41.88%
FICA	64,842	4,408	36,722	56.63%	69.23%	(8,168)	34,018	2,704	28,120	43.37%
Medical and Life Insurance	188,076	15,517	126,912	67.48%	66.67%	1,522	111,082	15,830	61,164	32.52%
Retirement	71,694	5,304	42,886	59.82%	69.23%	(6,748)	39,585	3,301	28,808	40.18%
Dental/Optical Insurance	10,206	1,063	8,101	79.37%	66.67%	1,297	3,914	4,187	2,105	20.63%
Insurance Payroll Deduction	(23,625)	(1,965)	(14,110)	0.00%	66.67%	1,641	(12,992)	(1,118)	(9,515)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	66.67%	(26,668)	-	-	40,000	100.00%
	1,198,796	84,374	693,163	57.82%	67.77%	(119,261)	631,710	61,453	505,633	42.18%
CONTRACTUAL SERVICES										
Telephone	17,000	838	8,806	51.80%	66.67%	(2,528)	7,975	831	8,194	48.20%
Utilities	200,000	8,072	106,657	53.33%	66.67%	(26,683)	117,133	(10,476)	93,343	46.67%
Travel	1,000	-	-	0.00%	66.67%	(667)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	609	23,519	31.36%	66.67%	(26,484)	44,937	(21,418)	51,481	68.64%
Maintenance and Repair-Equipment	20,000	-	6,678	33.39%	66.67%	(6,656)	4,188	2,490	13,322	66.61%
Maintenance and Repair-Autos/Trucks	9,700	-	1,872	19.30%	66.67%	(4,595)	2,013	(141)	7,828	80.70%
Postage	8,000	668	2,530	31.63%	66.67%	(2,804)	2,350	180	5,470	68.38%
Building and Equipment Rentals	50,000	1,380	20,418	40.84%	66.67%	(12,917)	20,347	71	29,582	59.16%
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)	276	-	724	72.40%
Professional Services	500	-	30,900	6180.00%	66.67%	30,567	1,663	29,237	(30,400)	-6080.00%
Workers Compensation and Unemployment Compensation	19,677	908	13,793	70.10%	66.67%	674	10,028	3,765	5,884	29.90%
Insurance and Bonds	45,000	9,672	29,017	64.48%	66.67%	(984)	32,338	(3,321)	15,983	35.52%
Contracted Services	275,000	9,953	44,439	16.16%	66.67%	(138,904)	66,548	(22,109)	230,561	83.84%
Bank Fees-Lockbox	2,500	61	787	31.48%	66.67%	(880)	629	158	1,713	68.52%
Electronic Meter Fees	55,000	-	18,779	34.14%	66.67%	(17,890)	19,577	(798)	36,221	65.86%
	780,377	32,161	308,471	39.53%	66.67%	(211,806)	330,002	(21,531)	471,906	60.47%
COMMODITIES										
Materials and Supplies	75,000	5,413	30,630	40.84%	66.67%	(19,373)	40,262	(9,632)	44,370	59.16%
Gas, Oil and Tires	8,000	-	2,185	27.31%	66.67%	(3,149)	884	1,301	5,815	72.69%
Uniforms	7,350	-	6,814	92.71%	66.67%	1,914	6,259	555	536	7.29%
Snow Removal Materials	10,000	-	-	0.00%	66.67%		-	-	10,000	100.00%
	100,350	5,413	39,629	39.49%	66.67%	(27,274)	47,405	(7,776)	60,721	60.51%
Total Operating Expenses	2,079,523	121,948	1,041,263	50.07%	67.04%	(352,780)	1,009,117	32,146	1,038,260	49.93%
Depreciation	-	35,008	279,148	0.00%	66.67%	279,148	320,889	(41,741)	(279,148)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,079,523	156,956	1,320,411	63.50%	66.85%	(69,750)	1,330,006	(9,595)	759,112	36.50%
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	$ 2,079,523	$ 156,956	$ 1,320,411	63.50%	66.76%	$ (67,879)	$ 1,330,006	(9,595)	$ 759,112	36.50%
Transfers Out	$ 630,073	$ -	$ -	0.00%	66.76%	$ (420,637)	$ -	-	$ 630,073	100.00%

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Eight-Month Period Ended February 29, 2024

	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%	$ -	$ -	-	-	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	66.67%	-	-	-	(2,298)	0.00%
Capital Outlay-Buildings & Equipment	-	-	2,298	0.00%	66.67%	2,298	14,268	(11,970)	(2,298)	0.00%
Capital Outlay-Land	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Total Capital Outlays for the Eight-Month Period Ended February 29, 2024	$ -	$ -	$ 2,298	0.00%	66.67%	$ 2,298	$ 14,268	$ (11,970)	$ (2,298)	0.00%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Eight-Month Period Ended February 29, 2024

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,697,022
Payments to Suppliers		(453,686)
Payments to Employees		(726,875)
Internal Activity Receipts/payments to other funds		40,995
Net Cash Provided (Used) By Operating Activities		557,456
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		(2,298)
Energy Rebates		
Capital Contributions		-
Cash Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital & Related Financing Activities		(2,298)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		355,509
Net Cash Provided (Used) By Investing Activities		355,509
Net Increase (Decrease) in Cash and Cash Equivalents		910,667
Cash and Cash Equivalents, Beginning of Seven-Month Period (Including Restricted Assets of $ 4,090,611)		9,593,248
Cash and Cash Equivalents, End of Seven-Month Period (Including Restricted Assets of $ 4,207,144)		$ 10,503,915
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 411,377
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	279,148	
(Increase) Decrease in Accounts Receivable	(36,076)	
(Increase) Decrease in Prepaid and Other	25	
(Increase) Decrease in Due From Other Funds	1,810	
Increase (Decrease) in Accounts Payable	(105,341)	
Increase (Decrease) in Accrued Salaries & Benefits	(33,712)	
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	1,310	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	39,185	
Increase (Decrease) in Due to Other Governmental Entities	(270)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		146,079
Net Cash Provided (Used) by Operating Activities		$ 557,456

City of Charleston

Parking Fund

For the Nine-Month Period Ended March 31, 2024

UNAUDITED

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
March 31, 2024

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	6,354,746
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		123,630
Due From Other Funds		-
Prepaid Insurance		337
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		6,479,638
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		4,226,208
Capital Assets Not Being Depreciated:		
Land		4,066,447
Construction in Progress		-
Capital Assets Being Depreciated		
Buildings and System		24,124,630
Machinery and Equipment		1,459,834
Less Accumulated Depreciation		(22,043,878)
Total Capital Assets (Net of Accumulated Depreciation)		7,607,033
Lease Receivable		1,431,509
Total Noncurrent Assets		13,264,750
Total Assets	$	19,744,388
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		-
	$	267,270
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		106,061
Salaries and Wages Payable		-
Compensated Absences		37,662
Insurance Claims Payable		-
Other Post Employment Benefits		-
Performance Bonds		3,455
Revenue Bonds Payable-current		-
Accrued Interest Payable		-
Total Current Liabilities		147,178
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		1,325,139
Total Noncurrent Liabilities		1,325,139
Total Liabilities		1,472,317
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		845,578
Lease Receivable		1,390,276
Advance Payments		7,128
		2,242,982
NET POSITION		
Net Investment in Capital Assets		7,607,033
Restricted For Debt Service		4,226,208
Unrestricted		4,463,118.00
Total Net Position	$	16,296,359

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, 2024

	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	$ 2,509,596	$ 207,455	$ 1,939,243	77.27%	75.00%	$ 57,046	$ 1,812,756	$ 126,487	$ 570,353	22.73%
Operating Expenses	2,079,523	247,325	1,567,738	75.39%	75.14%	5,184	1,533,598	34,140	511,785	24.61%
Operating Income (Loss)	430,073	(39,870)	371,505			51,862	279,158	92,347	58,568	
Nonoperating Revenues	200,000	47,709	403,220	201.61%	75.00%	253,220	228,942	174,278	(203,220)	-101.61%
Nonoperating Expenses	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	200,000	47,709	403,220			253,220	228,942	174,278	(203,220)	
Income Before Contributions and Transfers	$ 630,073	$ 7,839	$ 774,725			$ 305,082	$ 508,100	$ 266,625	$ (144,652)	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	75.00%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (630,073.00)	$ -	$ -	0.00%	75.00%	$ 472,555	$ -	$ -	$ (630,073)	0.00%
Change in Net Position			774,725							
Total Net Position-Beginning			$ 15,521,634							
Total Net Position-Ending			$ 16,296,359							

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, 2024

	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	276,900	22,655	198,335	71.63%	75.00%	(9,340)	207,905	(9,570)	78,565	28.37%
Commercial	147,400	12,390	111,512	75.65%	75.00%	962	111,512	-	35,888	24.35%
Special Rates	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Meter - Smart - Credit Card	1,900	144	1,318	69.37%	75.00%	(107)	1,338	(20)	582	30.63%
Meter - Smart - Park Mobile	1,000	-	1,100	110.00%	75.00%	350	767	333	(100)	-10.00%
Meter - Smart - Coin	1,800	109	1,150	63.89%	75.00%	(200)	1,524	(374)	650	36.11%
Meter - Mechanical - Park Mobile	1,800	225	2,274	126.33%	75.00%	924	1,099	1,175	(474)	-26.33%
Meter - Mechanical - Coin	1,400	277	1,156	82.57%	75.00%	106	870	286	244	17.43%
	432,200	35,800	316,845	73.31%	75.00%	(7,305)	325,015	(8,170)	115,355	26.69%
Building #2										
Daily	12,700	2,564	11,969	94.24%	75.00%	2,444	10,323	1,646	731	5.76%
Monthly	61,400	5,880	49,595	80.77%	75.00%	3,545	45,033	4,562	11,805	19.23%
Theatre Parking	15,000	1,250	10,000	66.67%	75.00%	(1,250)	11,260	(1,260)	5,000	33.33%
Commercial	76,000	6,462	57,636	75.84%	75.00%	636	56,981	655	18,364	24.16%
Rent Override	5,004	-	5,004	100.00%	75.00%	1,251	5,004	-	-	0.00%
Special Rates	(100)	-	-	0.00%	75.00%	75	-	-	(100)	0.00%
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%
	170,004	16,156	134,204	78.94%	75.00%	6,701	128,601	5,603	35,800	21.06%
Building #5										
Daily	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Monthly	159,100	7,095	69,990	43.99%	75.00%	(49,335)	107,813	(37,823)	89,110	56.01%
Special Rates	78,500	6,822	59,372	75.63%	75.00%	497	57,939	1,433	19,128	24.37%
Meter - Smart - Credit Card	5,500	-	3,388	61.60%	75.00%	(737)	4,703	(1,315)	2,112	38.40%
Meter - Smart - Park Mobile	4,100	545	4,847	118.22%	75.00%	1,772	3,528	1,319	(747)	-18.22%
Meter - Smart - Coin	15,900	1,293	10,679	67.16%	75.00%	(1,246)	11,817	(1,138)	5,221	32.84%
Meter - Mechanical - Park Mobile	2,400	81	1,079	44.96%	75.00%	(721)	1,634	(555)	1,321	55.04%
Meter - Mechanical - Coin	4,200	411	3,658	87.10%	75.00%	508	3,116	542	542	12.90%
	269,700	16,247	153,013	56.73%	75.00%	(49,262)	190,550	(37,537)	116,687	43.27%
Building #6										
Daily	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Monthly	403,500	34,195	302,745	75.03%	75.00%	120	292,863	9,882	100,755	24.97%
Special Rates	700	92	1,148	164.00%	75.00%	623	861	287	(448)	-64.00%
Meter - Smart - Credit Card	21,100	-	13,222	62.66%	75.00%	(2,603)	16,491	(3,269)	7,878	37.34%
Meter - Smart - Park Mobile	27,700	2,419	22,270	80.40%	75.00%	1,495	18,028	4,242	5,430	19.60%
Meter - Smart - Coin	15,200	1,203	12,528	82.42%	75.00%	1,128	12,977	(449)	2,672	17.58%
Meter - Mechanical - Park Mobile	9,900	945	8,177	82.60%	75.00%	752	7,423	754	1,723	17.40%
Meter - Mechanical - Coin	14,100	949	9,902	70.23%	75.00%	(673)	10,468	(566)	4,198	29.77%
	492,200	39,803	369,992	75.17%	75.00%	842	359,111	10,881	122,208	24.83%
Total Buildings	1,364,104	108,006	974,054	71.41%	75.00%	(49,024)	1,003,277	(29,223) -	29,224	2.14%
OTHER										
Parking Meter Revenues	121,100	(1,890)	95,217	78.63%	75.00%	4,392	80,966	14,251	25,883	21.37%
Meter - Smart - Credit Card	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	84,200	10,874	83,536	99.21%	75.00%	20,386	70,855	12,681	664	0.79%
Meter - Smart - Coin	187,300	18,839	162,925	86.99%	75.00%	22,450	154,452	8,473	24,375	13.01%
Meter - Mechanical - Park Mobile	51,300	5,916	48,602	94.74%	75.00%	10,127	38,445	10,157	2,698	5.26%
Meter - Mechanical - Coin	145,900	10,658	91,108	62.45%	75.00%	(18,317)	103,726	(12,618)	54,792	37.55%
Auditorium Parking Lot	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Morris Square Parking/Morris Street Lot	12,600	1,080	12,660	100.48%	75.00%	3,210	-	12,660	(60)	-0.48%
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	-	-	-	0.00%	75.00%	-	10,970	(10,970)	-	0.00%
Union Building Parking Lot	6,720	1,155	5,385	80.13%	75.00%	345	7,660	(2,275)	1,335	19.87%
Special Events	25,800	1,070	35,059	135.89%	75.00%	15,709	26,074	8,985	(9,259)	-35.89%
Rents, Concessions, Leases	164,072	12,687	138,251	84.26%	75.00%	15,197	66,910	71,341	25,821	15.74%
Auditorium Monthly Rental	6,700	305	5,385	80.37%	75.00%	360	5,575	(190)	1,315	19.63%
Police Fines/Court Costs	2,600	600	1,425	54.81%	75.00%	(525)	1,318	107	1,175	45.19%
Boot Fees	300	-	905	301.67%	75.00%	680	350	555	(605)	-201.67%
Parking Violations	117,900	35,360	247,649	210.05%	75.00%	159,224	91,975	155,674	(129,749)	-110.05%
Other Non Moving	194,500	2,275	12,545	6.45%	75.00%	(133,330)	133,110	(120,565)	181,955	93.55%
Bagged Meters	13,800	120	16,185	117.28%	75.00%	5,835	8,655	7,530	(2,385)	-17.28%
Business Valet	700	-	600	85.71%	75.00%	75	700	(100)	100	14.29%
Residential Parking Permits	5,600	100	5,225	93.30%	75.00%	1,025	4,345	880	375	6.70%
Reimbursements	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Insurance Claims	2,000	-	750	37.50%	75.00%	(750)	1,623	(873)	1,250	62.50%
Recycling Revenue	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Miscellaneous	2,400	300	1,777	74.04%	75.00%	(23)	1,770	7	623	25.96%
Total Other	1,145,492	99,449	965,189	84.26%	75.00%	106,070	809,479	155,710	180,303	15.74%
TOTAL OPERATING REVENUES	2,509,596	207,455	1,939,243	77.27%	75.00%	57,046	1,812,756	126,487 -	(126,486)	-5.04%
NONOPERATING REVENUES										
Interest	200,000	47,709	403,220	201.61%	75.00%	253,220	228,942	174,278	(203,220)	-101.61%
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%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	200,000	47,709	403,220	201.61%	75.00%	253,220	228,942	174,278	(203,220)	-101.61%
TOTAL REVENUES	$ 2,709,596	$ 255,164	$ 2,342,463	86.45%	75.00%	$ 310,266	$ 2,041,698	$ 300,765	$ (300,764)	-11.10%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	75.00%	$ -	$ -	$ -	$ -	0.00%

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
3968 2003 **Statement of Revenues, Expenses, and Changes in Fund Net Position**
Proprietary Fund
For the Nine-Month Period Ended March 31, 2024

	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	$ 847,603	$ 91,306	$ 583,957	68.90%	76.92%	$ (68,019)	$ 536,782	$ 47,175	$ 263,646	31.10%
FICA	64,842	6,798	43,521	67.12%	76.92%	(6,355)	40,047	3,474	21,321	32.88%
Medical and Life Insurance	188,076	15,616	142,528	75.78%	75.00%	1,471	124,930	17,598	45,548	24.22%
Retirement	71,694	8,007	50,893	70.99%	76.92%	(4,254)	46,564	4,329	20,801	29.01%
Dental/Optical Insurance	10,206	340	8,441	82.71%	75.00%	787	4,691	3,750	1,765	17.29%
Insurance Payroll Deduction	(23,625)	(2,003)	(16,113)	0.00%	75.00%	1,606	(14,437)	(1,676)	(7,512)	31.80%
Other Post Employment Benefits	40,000	-	-	0.00%	75.00%	(30,000)	-	-	40,000	100.00%
	1,198,796	120,064	813,227	67.84%	75.82%	(95,700)	738,577	74,650	385,569	32.16%
CONTRACTUAL SERVICES										
Telephone	17,000	1,898	10,704	62.96%	75.00%	(2,046)	9,696	1,008	6,296	37.04%
Utilities	200,000	31,168	137,824	68.91%	75.00%	(12,176)	136,254	1,570	62,176	31.09%
Travel	1,000	-	-	0.00%	75.00%	(750)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	1,425	24,945	33.26%	75.00%	(31,305)	45,089	(20,144)	50,055	66.74%
Maintenance and Repair-Equipment	20,000	1,893	8,571	42.86%	75.00%	(6,429)	4,188	4,383	11,429	57.15%
Maintenance and Repair-Autos/Trucks	9,700	-	1,871	19.29%	75.00%	(5,404)	2,013	(142)	7,829	80.71%
Postage	8,000	683	3,214	40.18%	75.00%	(2,786)	2,350	864	4,786	59.83%
Building and Equipment Rentals	50,000	5,011	25,429	50.86%	75.00%	(12,071)	24,725	704	24,571	49.14%
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)	276	-	724	72.40%
Professional Services	500	-	30,900	6180.00%	75.00%	30,525	1,663	29,237	(30,400)	0.00%
Workers Compensation and Unemployment Compensation	19,677	2,646	16,439	83.54%	75.00%	1,681	13,516	2,923	3,238	16.46%
Insurance and Bonds	45,000	9,838	38,856	86.35%	75.00%	5,106	42,010	(3,154)	6,144	13.65%
Contracted Services	275,000	25,961	70,400	25.60%	75.00%	(135,850)	78,581	(8,181)	204,600	74.40%
Bank Fees-Lockbox	2,500	62	849	33.96%	75.00%	(1,026)	689	160	1,651	66.04%
Electronic Meter Fees	55,000	-	18,780	34.15%	75.00%	(22,470)	22,278	(3,498)	36,220	65.85%
	780,377	80,585	389,058	49.86%	75.00%	(196,225)	383,328	5,730	391,319	50.14%
COMMODITIES										
Materials and Supplies	75,000	11,668	42,298	56.40%	75.00%	(13,952)	43,955	(1,657)	32,702	43.60%
Gas, Oil and Tires	8,000	-	2,185	27.31%	75.00%	(3,815)	884	1,301	5,815	72.69%
Uniforms	7,350	-	6,814	92.71%	75.00%	1,302	6,829	(15)	536	7.29%
Snow Removal Materials	10,000	-	-	0.00%	75.00%	(7,500)	-	-		
	100,350	11,668	51,297	51.12%	75.00%	(23,966)	51,668	(371)	49,053	48.88%
Total Operating Expenses	2,079,523	212,317	1,253,582	60.28%	75.27%	(311,744)	1,173,573	80,009	825,941	39.72%
Depreciation	-	35,008	314,156	0.00%	75.00%	314,156	360,025	(45,869)	(314,156)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,079,523	247,325	1,567,738	75.39%	75.14%	5,184	1,533,598	34,140	511,785	24.61%
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	$ 2,079,523	$ 247,325	$ 1,567,738	75.39%	75.07%	$ 6,640	$ 1,533,598	34,140	$ 511,785	24.61%
Transfers Out	$ 630,073	$ -	$ -	0.00%	75.00%	$ (472,555)	$ -	-	$ 630,073	100.00%

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Nine-Month Period Ended March 31, 2024

	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%	$ -	$ -	-	-	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	2,298	0.00%	75.00%	2,298	14,268	(11,970)	(2,298)	0.00%
Capital Outlay-Land	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	75.00%	-	-	-	-	0.00%
Total Capital Outlays for the Nine-Month Period Ended March 31, 2024	$ -	$ -	$ 2,298	0.00%	75.00%	$ 2,298	$ 14,268	$ (11,970)	$ (2,298)	0.00%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Nine-Month Period Ended March 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,920,992
Payments to Suppliers		(545,941)
Payments to Employees		(846,939)
Internal Activity Receipts/payments to other funds		59,597
Net Cash Provided (Used) By Operating Activities		587,709
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		(2,298)
Energy Rebates		-
Capital Contributions		-
Cash Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital & Related Financing Activities		(2,298)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		403,220
Net Cash Provided (Used) By Investing Activities		403,220
Net Increase (Decrease) in Cash and Cash Equivalents		988,631
Cash and Cash Equivalents, Beginning of Nine-Month Period (Including Restricted Assets of $ 4,090,611)		9,593,248
Cash and Cash Equivalents, End of Nine-Month Period (Including Restricted Assets of $ 4,226,208)		$ 10,581,879
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 371,505
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	314,156	
(Increase) Decrease in Accounts Receivable	(18,486)	
(Increase) Decrease in Prepaid and Other	25	
(Increase) Decrease in Due From Other Funds	1,810	
Increase (Decrease) in Accounts Payable	(105,341)	
Increase (Decrease) in Accrued Salaries & Benefits	(33,712)	
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	235	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	57,787	
Increase (Decrease) in Due to Other Governmental Entities	(270)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		216,204
Net Cash Provided (Used) by Operating Activities		$ 587,709

Resolution No. 964-24

Introduced in Council: Adopted by Council:

May 6, 2024

Introduced by: Referred to:

Beth Kerns, Joe Solomon, Shannon Snodgrass and Pam Burka

Ordinance and Rules

Resolution No. 964-24 - A Resolution reminding members of the Charleston, West Virginia City Council that West Virginia law prohibits public officials and public employees from soliciting gifts and from accepting gifts from an interested party valued over $25 and providing a new restriction specific to City Council members that they will not accept tickets to charitable, cultural or political events despite the exception to accepting such tickets in the West Virginia Code of State Rules.

WHEREAS, the integrity of public officials is of paramount importance in maintaining trust and confidence in municipal governance; and

WHEREAS, the acceptance of gifts by elected officials can create perceptions of impropriety and compromise the impartiality and objectivity of their decision-making process; and

WHEREAS, it is incumbent upon the Charleston, West Virginia City Council to confirm its adherence to the West Virginia Governmental Ethics Act in general and more specifically its prohibition on soliciting gifts and accepting gifts valued over $25 from any one interested party in a calendar year; and

WHEREAS, adding a restriction on accepting tickets to charitable, cultural or political events and confirming the value of gifts that council members may accept can help mitigate the risk of undue influence and maintain the public's trust in the integrity of their representatives.

Now, therefore, be it Resolved by the Council of the City of Charleston, West Virginia:

That all members of the Charleston, West Virginia City Council are reminded that the West Virginia Governmental Ethics Act and related legislative rules and advisory opinions prohibit public officials and public employees from soliciting gifts or accepting gifts totaling more than $25 in one calendar year from any single interested party.

That for the purposes of this resolution, “gifts” shall include, but not be limited to, money, goods, event tickets or event access, services, loans, discounts, travel expenses, hospitality, entertainment, or any other item of value.

That for the purposes of this resolution and state law, “interested party” is defined as “any person whom the official or employee knows or has reason to know: (a) Is doing or seeking to do business of any kind with his or her agency; (b) Is engaged in activities which are regulated or controlled by his or her agency; or (c) Has financial interests which may be substantially and materially affected, in a manner distinguishable from the public generally, by the performance or nonperformance of his or her official duties.” *See* W. Va. Code of State Rules Title 158, Series 7.

That while the W. Va. Code of State Rules Title 158, Series 7 creates an exception to the prohibition on accepting gifts when the gift is a ticket to “charitable, cultural or political events” and where the tickets are given by an official sponsor of the event, the Charleston City Council declares that despite this exception members of the Charleston City Council will not accept gifts of tickets or access to events worth more than $25 regardless of whether the tickets come from an official sponsor or whether the City sponsors, allocates funds for, or substantially supports the event.

That as provided for in the West Virginia Governmental Ethics Act, Charleston City Council members shall file a Financial Disclosure Statement with the West Virginia Ethics Commission annually that includes a space for disclosure of all gifts each member has received from interested parties, unless the gift was already required to be reported by a registered lobbyist.

That City Council members are hereby notified that education and guidance regarding the requirements of the West Virginia Governmental Ethics Act, including the importance of upholding ethical standards and avoiding conflicts of interest, are available on the City Clerk’s website and from the West Virginia Ethics Commission, which was created to enforce and administer the West Virginia Governmental Ethics Act.