CHARLESTON CITY COUNCIL

Regular Meeting

August 5, 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 8-5-2024

PROCLAMATIONS

1. 8-5-2024

COMMUNICATIONS

1. 8-5-2024

REPORTS OF STANDING COMMITTEES

FINANCE

1. Resolution No. 997-24 - Authorizing approval of Amendment No. 1 of the FY 2024-2025 Charleston Coliseum and Convention Center Budget.
2. Resolution No. 998-24 - Authorizing approval of Amendment No. 1 of the FY 2024—2025 Coal Severance budget.

3. Resolution No. 999-24 - Authorizing approval of Amendment No. 2 of the FY 2024-2025 General Fund Budget.

4. Resolution No. 24-001 - Authorizing the Mayor or City Manager to submit an application to the WV Governor's Highway Safety Program and administer any funds awarded.

5. Resolution No. 24-002 - Authorizing the Mayor or City Manager to purchase 12 open display merchandise coolers from Hooten Equipment Company LLC for the Charleston Coliseum and Convention Center.

6. Resolution No. 24-003 - Authorizing the Mayor or City Manager to renew a three-year municipal enterprise agreement with Environmental Systems Research Institute, Inc for GIS technology and software.

REPORTS OF OFFICERS

1. 8-5-2024

NEW BILLS

1. 8-5-2024

UNFINISHED BUSINESS AND/OR MISCELLANEOUS BUSINESS

REMARKS BY MEMBERS

ROLL CALL

ADJOURNMENT

THE NEXT REGULAR MEETING OF COUNCIL WILL BE AUGUST 19, 2024 AT 7:00 PM.

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

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CITY OF CHARLESTON

Executive Office of the Mayor

SPECIAL RECOGNITION

presented on the 5th day of August 2024, to

CHARLESTON CATHOLIC MIDDLE SCHOOL BASKETBALL TEAM

In celebration of *the team's commitment to athletic excellence, and outstanding teamwork; and*

In recognition of *the team's incredible 15-0 record and not losing a set this season; and*

In honor of *winning the Kanawha County Championship!*

IN WITNESS WHEREOF, I have set my hand and caused the Seal of the Executive Department to be affixed this 5th day of August 2024.

Amy Shuler Goodwin, Mayor of Charleston

CITY OF CHARLESTON

Executive Office of the Mayor

SPECIAL RECOGNITION

presented on the 5th day of August 2024, to

CHARLESTON CATHOLIC MIDDLE SCHOOL VOLLEYBALL TEAM

In celebration of *the team's commitment to athletic excellence, and outstanding teamwork; and*

In recognition of *the team's incredible 15-0 record and not losing a set this season; and*

In honor of *winning the Kanawha County Championship!*

IN WITNESS WHEREOF, I have set my hand and caused the Seal of the Executive Department to be affixed this 5th day of August 2024.

Amy Shuler Goodwin, Mayor of Charleston

City of Charleston

Executive Office of the Mayor

IN MEMORY OF

the life of

Sherman "Nemo" Nearman

In appreciation of his lifelong servitude to the community members of our Capital City; and

In celebration of his years as the Director of the Charleston City Consumer Protection Department, leading organizer of the Charleston Distance Run and Senior Olympics; and

In memory of his tireless service to multiple organizations assisting seniors and youth alike.

IN WITNESS WHEREOF, I have set my hand and caused the Seal of the Executive Department to be affixed this 5th day of August 2024.

Amy Shuler Goodwin, Mayor

EXECUTIVE DEPARTMENT
CITY OF CHARLESTON
PROCLAMATION

WHEREAS: Entering their 35th year, FamilyCare Health Centers has been serving our community and providing a wide host of health care and social services to Charleston and many other municipalities; and

WHEREAS: FamilyCare Health is the only CABC Accredited Free-standing Birth Center in West Virginia, said Birth Center provides midwifery services and other natal and prenatal assistance; and

WHEREAS: FamilyCare Health Centers has many locations across the state and even provides education and free family events to better keep the children of our community safe and healthy; and

WHEREAS: FamilyCare Health Centers strives to provide comprehensive and affordable health care for all families which leads to healthier schools, workplaces, communities, and most importantly lives; and

WHEREAS: This year marks the founding of the FamilyCare Health Centers Foundation to enhance support for patients and families who require assistance to reach such services; and

WHEREAS: In order to expand access even more, a mobile dental unit known as Miles of Smiles is operated that services the more isolated pockets of our community; and

WHEREAS: The City of Charleston is proud to be able to celebrate National Health Center Week with FamilyCare Health Centers and appreciate all that FamilyCare Health Centers has provided the community.

NOW THEREFORE, I, Amy Shuler Goodwin, Mayor of the City of Charleston, do hereby recognize

FamilyCare Health Centers

For the health and social care made affordable to families by FamilyCare Health Centers and the contributions made to our Community, City, and State.

IN WITNESS WHEREOF, I have set my hand and caused the Seal of the Executive Department to be affixed this 5 day of August 2024.

Amy Shuler Goodwin, Mayor

EXECUTIVE DEPARTMENT
CITY OF CHARLESTON
PROCLAMATION

WHEREAS: Gardenn is a talented music artist, songwriter, and creator from our very own capital city who shows her Appalachian artistry through her lyrics, voice, and signature being dubbed the "Capital City Pop Princess"; and

WHEREAS: Gardenn holds with herself that music has always been a major part of her life and that she is deeply connected to it. She describes her music as "high-vibrational and energetic."; and

WHEREAS: The young and aspiring music artist will open the pre-game talent showcase, which includes local performers, as part of African American Heritage Night at GoMart Ballpark; and

WHEREAS: The African American Heritage Night opening performance is made possible through the collective efforts of the AAHN Planning Committee, Charleston Dirty Birds, Charleston Convention and Visitors Bureau, and The City of Charleston; and

NOW THEREFORE, I, Amy Shuler Goodwin, Mayor of the City of Charleston, do hereby recognize

Gardenn

For bringing people together in celebration of music, culture, and diversity.

IN WITNESS WHEREOF, I have set my hand and caused the Seal of the Executive Department to be affixed this 5 day of August 2024.

Amy Shuler Goodwin, Mayor

EXECUTIVE DEPARTMENT
CITY OF CHARLESTON
PROCLAMATION

WHEREAS: Leon Akida Burns, more commonly known by his stage name "Kida the Great" is a young and outstandingly talented hip-hop dancer, actor, and choreographer originating from Sacramento, California; and

WHEREAS: Now, Kida is a feature of many outstanding dance groups, including the family-oriented crew "Family First Crew" spearheaded by himself, as well as the two HHI World Champion groups, "Teknique" and "Chapkids". Kida also has his own personally crafted crew "New Generation"; and

WHEREAS: The viral and talented content creator will headline the pre-game talent showcase, which includes local performers, as part of African American Heritage Night at GoMart Ballpark; and

WHEREAS: The African American Heritage Night headliner performance is made possible through the collective efforts of the AAHN Planning Committee, Charleston Dirty Birds, Charleston Convention and Visitors Bureau, and The City of Charleston; and

WHEREAS: Kida lives by the motto "Keep praying, keep planning, keep pushing" which was a belief instilled in him by his late father who passed in 2014, yet he continues to motivate Kida and allow him to push himself further than he's ever gone.

NOW THEREFORE, I, Amy Shuler Goodwin, Mayor of the City of Charleston, do hereby recognize

Leon "Kida" Burns

For bringing people together in celebration of dance, music, culture, and diversity.

IN WITNESS WHEREOF, I have set my hand and caused the Seal of the Executive Department to be affixed this 5 day of August 2024.

Amy Shuler Goodwin, Mayor

Amy Shuler Goodwin
Office of the Mayor
City of Charleston

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

TO: **MILES CARY**
CITY CLERK

FROM: **AMY SHULER GOODWIN**
MAYOR

RE: **MUNICIPAL BEAUTICIATION COMMISSION**

DATE: **AUGUST 5, 2024**

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

Jason Testman – term expiration date 9-19-27

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

ASG/mls

RECEIVED
AUG 01 2024
OFFICE OF CITY CLERK

Resolution No. 997-24

Introduced in Council: Adopted by Council:

August 5, 2024

Introduced by: Referred to:

Brent Burton Finance

Resolution No. 997-24 - Authorizing approval of Amendment No. 1 of the FY 2024-2025 Charleston Coliseum and Convention Center 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. 1 of the FY 2024-2025 Charleston Coliseum and Convention Center as indicated on the attached list of accounts is approved.

CCCC Revenue Fund FY 2024-2025 Budget Amendment No. 1 - August 5, 2024

Revenues and Fund Balances

Account No.	Department	Account Description	Current Amount	Increase/ (Decrease)	Amended Amount
402 358 00 0342	CCCC Revenue	Transfers in from Coal Severance	180,000	(80,000)	100,000
402 358 00 0341	CCCC Revenue	Tfrs. in from General Fund - Debt Service	82,000	80,000	162,000
		Net Increase/(Decrease) to Revenues		-	

Expenditures

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

Description:

To realign sources of transfer-in revenues with estimated coal severance revenue and General Fund

Resolution No. 998-24

Introduced in Council: Adopted by Council:

August 5, 2024

Introduced by: Referred to:

Brent Burton Finance

Resolution No. 998-24 - Authorizing approval of Amendment No. 1 of the FY 2024—2025 Coal Severance 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. 1 of the FY 2024-2025 Coal Severance budget is approved as indicated on the attached list of accounts.

Coal Severance Fund FY 2024-2025 Budget Amendment No. 1 - August 5, 2024

Revenues and Fund Balances

Account No.	Department	Account Description	Current Amount	Increase/ (Decrease)	Amended Amount
002 298 0	Assigned Fund Balance	Coal Severance Tax - Balance on Hand	30,000	26,155	56,155
		Net Increase/(Decrease) to Revenues		26,155	

Expenditures

Account No.	Department	Account Description	Current Amount	Increase/ (Decrease)	Amended Amount
002 000 00 000 5 566	Transfers	Contributions to Other Funds	180,000	26,155	206,155
		Net Increase/(Decrease) to Expenditures		26,155	

Description:

To recognize coal severance tax receivable to correct the beginning balance for FY 2025

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

Resolution No. 999-24

Introduced in Council: Adopted by Council:

August 5, 2024

Introduced by: Referred to:

Brent Burton Finance

Resolution No. 999-24 - Authorizing approval of Amendment No. 2 of the FY 2024-2025 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. 2 of the FY 2024-2025 General Fund Budget as indicated on the attached list of accounts is approved.

General Fund FY 2024-2025 Budget Amendment No. 2 - August 5, 2024

Revenues and Fund Balances

Account No.	Department	Account Description	Current Amount	Increase/ (Decrease)	Amended Amount
001 369 13 0000	Transfers from Other Funds	Transfers from Coal Severance Fund	-	106,155	106,155
		Net Increase/(Decrease) to Revenues		106,155	

Expenditures

Account No.	Department	Account Description	Current Amount	Increase/ (Decrease)	Amended Amount
001 699 00 000 5 598	Contingency	Contingency	239,650	26,155	265,805
001 910 01 000 5 566	CCCC	Debt Service Subsidy	82,000	80,000	162,000
		Net Increase/(Decrease) to Expenditures		106,155	

Description:

To transfer coal severance tax revenue to the General Fund after the maturity of CCCC bonds secured by coal severance tax revenue, realign CCCC Debt Service Subsidy to match expected cash flows, and allocate the remainder to the General Fund Contingency account.

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

Resolution No. 24-001

Introduced in Council: Adopted by Council:

August 5, 2024

Introduced by: Referred to:

Brent Burton Finance

Resolution No. 24-001 - Authorizing the Mayor or City Manager to submit an application to the WV Governor's Highway Safety Program in the amount of $540,000.00 and administer any primary and supplemental funds awarded. These funds will be used to reimburse enforcement overtime expended by Charleston Police and law enforcement agencies in an eight-county region for activities including DUI, occupant protection, work zone safety, distracted and aggressive driving, equipment and travel/training, as well as partial reimbursement for the coordinator and assistant's salaries.

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

That the Mayor or City Manager is authorized to submit an application to the WV Governor's Highway Safety Program in the amount of $540,000.00 and administer any primary and supplemental funds awarded. These funds will be used to reimburse enforcement overtime expended by Charleston Police and law enforcement agencies in an eight-county region for activities including DUI, occupant protection, work zone safety, distracted and aggressive driving, equipment and travel/training, as well as partial reimbursement for the coordinator and assistant's salaries.

Resolution No. 24-002

Introduced in Council: Adopted by Council:

August 5, 2024

Introduced by: Referred to:

Brent Burton Finance

Resolution No. 24-002 – Authorizing the Mayor or City Manager to purchase twelve (12) open display merchandise coolers from Hooten Equipment Company LLC in the total amount of $64,416 for the Charleston Coliseum and Convention Center pursuant to a competitive bid process.

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

That the Mayor or City Manager is authorized to purchase twelve (12) open display merchandise coolers from Hooten Equipment Company LLC in the total amount of $64,416 for the Charleston Coliseum and Convention Center pursuant to a competitive bid process.

General Info

Total:

$64,416.00

Number

2024-25 Charleston Coliseum and Civic Center Open Display Merchandise Coolers

Deadline

05/21/2024 10:00 AM EDT

Vendor

Hooten Equipment Company LLC

Submitted

05/21/2024 08:26 AM EDT

Signed by

Amanda Tyler **Account Holder**
Amanda Tyler

Opened

05/21/2024 10:01 AM EDT **By**
jamie.bowles@cityofcharleston.org

Description

Summary:
The Charleston Coliseum and Civic Center is seeking bids for the purchase of Open Display Merchandise Coolers. The following should be an outline of service components and installation requirements. The completed fire boat should be turn-key, including all vendor provided equipment and materials, and fully operable at delivery per the bid specification.

Allows zero unit prices and labor

Yes

Allows negative unit prices and labor

Yes

ATTACHMENT LIST

- 2024-25 Open Display Merchandise Coolers.pdf (122 KB)
- INFORMATION FOR BIDDERS-ODMC.pdf (168 KB)
- Terms and Conditions.pdf (149 KB)
- Purchasing Affidavit.pdf (272 KB)
- Drug-Free_Workplace_Affidavit.pdf (78.1 KB)
- Local Vendor Purchasing Affidavit - City of Charleston.pdf (137 KB)
OPTIONAL

ADDENDUM ACKNOWLEDGMENT

Click "+" to add addenda. If no addendum, type "N/A."

Addendum Number: *

N/A

Date of Acknowledgment: *

05/21/2024

EXCEPTIONS AND DEVIATIONS

Optional: Vendor is not required to complete.

Bidder shall fully describe every variance, exception and/or deviation. Please include with your bid form. Additional sheets may be used if required.

Enter exceptions and deviations below: *

No bid

BID AND PROPOSAL FORM (1 OF 3)

Amanda S Tyler

required

☑ **I acknowledge that I have read the solicitation carefully and agree to its terms.**

*

BID AND PROPOSAL FORM (2 OF 3)

$64,416.00

Description	Quantity	Unit Price	Extension
Alternates are not included in bid total.			
			Total: $64,416.00

Description	Quantity	Unit Price	Extension
Charleston Coliseum and Civic Center Open Display Merchandise Coolers	12.00	$5,368.00	$64,416.00
			Total: $64,416.00

BID AND PROPOSAL FORM (3 OF 3)

☑**Local Vendor Preference: - - By checking this box and signing below, I hereby certify and attest I have read the Local Vendor Preference statement found on the "Information for Bidders" document attached to this solicitation.**

*

☑**Business & Occupation Tax: - - By checking this box and signing below, I hereby certify and attest I have read the Business & Occupation Tax statement found on the "Information for Bidders" document attached to this solicitation.**

*

☑**Equal Employment Opportunities: - - I acknowledge and agree that, in the performance of any City contract, the vendor will not discriminate against any employee or applicant for employment because of race, color, religion, age, sex, sexual orientation, gender identity, disability, or national origin.**

*

Authorized Bidder's Signature: *

Amanda S Tyler

Title: *

Controller

Date: *

05/21/2024

Company Name: *

Hooten Equipment Company LLC

Address: *

PO Box 109, Charleston, WV 25321-0109

Telephone Number: *

(304) 346-0521

Fax Number:

(304) 346-3421

Email Address: *

mandy@hootenequipmentcompany.com

BID BOND

☑ **Bidder acknowledges that a 5% bid bond is required for submission.**

*

LIST OF STOCKHOLDERS

Provide a list of all stockholders by name and address owning 5% or more of the bidder's current stock must be submitted with the bid. In the case of partnerships or sole proprietorships, those receiving a 5% or more share of the company's net profit must be listed.

If attaching PDF copy of List of Stockholders, type "Attached" in the fields below.

Click "+" to add Stockholders. If none, type "N/A."

Stockholder Name: *

Arden Casto - Sole Proprietor

Stockholder Address: *

6 Culpepper Dr Cross Lanes, WV 25313

VENDOR PROTESTS

In the event that any vendor desires to protest City's selection, such vendor (hereinafter "Protestor") shall submit its protest in writing, which must be received by City within seven (7) calendar days of after City Council approves of the award. Provided that the City Manager reserves the right to extend the time for submission of the protest if he determines it is reasonable under the circumstances.

The written protest must be submitted to the **City Manager's Office, Attention: Benjamin Mishoe 501 Virginia Street East, Room 101; Charleston, WV 25301**.

Only vendors who have submitted a timely and responsive proposal may protest City's selection. No protest may be filed if the RFP is withdrawn or if all proposals received in response to the RFP are rejected.

Protests shall include the following information:

1. The Protestor’s name, address, telephone number, and fax number;
2. The solicitation number;
3. A detailed statement of the legal and/ or factual grounds for the protest;
4. Copies of all relevant and supporting documentation, if necessary; and
5. A statement as to the form of resolution or relief sought.

FAILURE TO SUBMIT THIS INFORMATION SHALL BE GROUNDS FOR REJECTION OF THE PROTEST.

The City Manager may refuse to review any protests when the matter involved is the subject of litigation before a court of competent jurisdiction; if the merits have previously been decided by a court of competent jurisdiction; or if it has been decided by the City Manager in a previous protest.

At the time of submitting the written protest, Protestor shall submit a certified check in the amount of one thousand dollars ($1,000.00) or bond equal to five percent (5%) of the price of the selected proposal, whichever is greater. In the event the proposal being protested is for contracted services, an estimated average of the contract value will be determined in order to calculate the five percent (5%) bond value. This bonding requirement is designed to protect against frivolous claims and unnecessary expenditures of public funds and to allow City to offset any and all costs, fees, expenses or damages of any kind whatsoever incurred by City as the result of an unsuccessful protest.

In the event the protest is unsuccessful, the certified check or bond will be used by City to recoup any and all costs, fees, expenses, or damages of any kind whatsoever incurred by City and related in any way to the unsuccessful protest. Costs, fees, expenses, and damages shall include, but shall not be limited to, increased costs of labor, materials or services resulting from any delay, professional fees, including, but not limited to, attorney fees, and all costs, fees or expenses of any kind whatsoever related in any way to the unsuccessful protest. By signing this document, Protestor waives the right to receive any money retained by City as set forth herein. If there are any funds remaining after City has recouped amounts as permitted herein, the remaining funds will be returned to Protestor. In the event Protestor is successful, the full amount of the certified check or bond will be returned to Protestor.

Upon receipt of a timely written protest, City shall provide notice of the protest to vendor selected as the successful bidder (hereinafter “Selected Vendor”) and provide Selected Vendor with a copy of the written protest and any documents related thereto. **Selected Vendor will have two (2) business days to file a written response to the protest.** A hearing may be held within five (5) business days of the **date of receipt of the written response to the protest by Selected Vendor**; provided that, City may, in its sole discretion, set the date of the hearing beyond the five (5) day time period specified herein if deemed necessary or convenient to do so by City. If a hearing is held, both Protestor and Selected Vendor will have an opportunity to appear and present evidence and testimony in support of their positions. The hearing will be held before the City Manager or his designee. The department head of the department seeking the RFP and the City Attorney shall be in attendance.

A decision will be made by City within five (5) business days of the hearing. Upon a decision having been made, both Protestor and Selected Vendor will be notified in writing of City’s decision.

In the event City’s selection is reversed, City will reevaluate all proposals which were originally and timely submitted, in accordance with state and city laws and regulations. During the reevaluation, issues addressed during the protest proceedings may be considered.

Once a written protest is filed, no work will be performed by Selected Vendor until such time as City has rendered a final decision on the protest; provided that, if City, in its sole discretion, determines time is of the essence regarding receipt of the goods or completion of the services to be performed, City may permit Selected Vendor to proceed pursuant to its proposal and any Agreement with City, until/unless the protest is successful.

By submitting a proposal, each vendor agrees that the procedure outlined herein is the exclusive remedy available to challenge/protest the award of a contract to a successful bidder. <u>The decision of the city manager is final and is not appealable</u>. Each vendor further agrees that, in the event any qualified vendor fails to submit a written protest and certified check or bond within the time period specified, that vendor thereby forever waives its right to any further claim, action, or remedy, including, but not limited to, the right to bring an action before any administrative agency or any court of competent jurisdiction.

Vendor Signature: *

Amanda S Tyler

Date: *

05/21/2024

Required Document List

Name	Omission Terms	Submitted File
Cashier's Check, Certified Check, or Paper Bid Bond Please upload a copy of Bidder's Cashier's Check, Certified Check, or Paper Bid Bond. Original, wet-ink document must be received within [XX] days of bid opening.	I am verifying my bid bond electroncally.	CofC Bid Bond.pdf
List of Stockholders Please upload a copy of Bidder's List of Stockholders.	I have no Stockholders or have provided my List of Stockholders in the fillable fields above.	I am not enclosing this document because the omission terms have been met.
Drug-Free Workplace Conformance Affidavit Please upload a signed and notarized copy of Bidder's Drug-Free Workplace Conformance Affidavit.		DRUG FREE WORPLACE AFF.pdf
Additional Upload Space Upload additional documents.	I do not need to upload additional documents.	Local Vendor Aff and Purchasing Aff.pdf
4 Required Documents		

Document A310™ – 2010

Conforms with The American Institute of Architects AIA Document 310

Bid Bond

CONTRACTOR:
(Name, legal status and address)

Hooten Equipment Company, LLC
P.O. Box 109
Charleston, WV 25321

SURETY:
(Name, legal status and principal place of business)
Ohio Farmers Insurance Company
P.O. Box 5001
Westfield Center, OH 44251-5001
Mailing Address for Notices
as above

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

OWNER:
(Name, legal status and address)

City of Charleston
City Manager's Office 501 Virginia Street East Room 101
Charleston, WV 25301

BOND AMOUNT: 5% Five Percent of Amount Bid

PROJECT:
(Name, location or address, and Project number, if any)

2024-25 Charleston Coliseum and Civic Center Open Display Merchandise Coolers

Bid Express :: Solicitations :: 2024-25 Charleston Coliseum and Civic Center Open Display Merchandise Coolers

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 21st day of May, 2024.

Amanda [signature]
(Witness)

Hooten Equipment Company, LLC
(Principal) *(Seal)*

By: [signature]
(Title)

Patricia A. Moye
(Witness) Patricia A. Moye

Ohio Farmers Insurance Company
(Surety) *(Seal)*

By: Kimberly J. Wilkinson
(Title)
Kimberly J. Wilkinson, WV Resident Agent, Attorney-in-Fact

S-0054/AS 8/10

THIS POWER OF ATTORNEY SUPERCEDES ANY PREVIOUS POWER BEARING THIS SAME POWER # AND ISSUED PRIOR TO 10/03/22, FOR ANY PERSON OR PERSONS NAMED BELOW.

POWER NO. **4752152 06**

General
Power
of Attorney

CERTIFIED COPY

Westfield Insurance Co.
Westfield National Insurance Co.
Ohio Farmers Insurance Co.

Westfield Center, Ohio

Know All Men by These Presents, That WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY, corporations, hereinafter referred to individually as a "Company" and collectively as "Companies," duly organized and existing under the laws of the State of Ohio, and having its principal office in Westfield Center, Medina County, Ohio, do by these presents make, constitute and appoint
GREGORY T. GORDON, KIMBERLY J. WILKINSON, PATRICIA A. MOYE, JEREMY B. STANLEY, TERRI L. DODRILL, JOINTLY OR SEVERALLY

of **CHARLESTON** and State of **WV** its true and lawful Attorney(s)-in-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver **any and all bonds, recognizances, undertakings, or other instruments or contracts of suretyship in any penal limit.** -.

LIMITATION: THIS POWER OF ATTORNEY CANNOT BE USED TO EXECUTE NOTE GUARANTEE, MORTGAGE DEFICIENCY, MORTGAGE GUARANTEE, OR BANK DEPOSITORY BONDS.
and to bind any of the Companies thereby as fully and to the same extent as if such bonds were signed by the President, sealed with the corporate seal of the applicable Company and duly attested by its Secretary, hereby ratifying and confirming all that the said Attorney(s)-in-Fact may do in the premises. Said appointment is made under and by authority of the following resolution adopted by the Board of Directors of each of the WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY:

"Be It Resolved, that the President, any Senior Executive, any Secretary or any Fidelity & Surety Operations Executive or other Executive shall be and is hereby vested with full power and authority to appoint any one or more suitable persons as Attorney(s)-in-Fact to represent and act for and on behalf of the Company subject to the following provisions:

The Attorney-in-Fact. may be given full power and authority for and in the name of and on behalf of the Company, to execute, acknowledge and deliver, any and all bonds, recognizances, contracts, agreements of indemnity and other conditional or obligatory undertakings and any and all notices and documents canceling or terminating the Company's liability thereunder, and any such instruments so executed by any such Attorney-in-Fact shall be as binding upon the Company as if signed by the President and sealed and attested by the Corporate Secretary."

"Be it Further Resolved, that the signature of any such designated person and the seal of the Company heretofore or hereafter affixed to any power of attorney or any certificate relating thereto by facsimile, and any power of attorney or certificate bearing facsimile signatures or facsimile seal shall be valid and binding upon the Company with respect to any bond or undertaking to which it is attached." (Each adopted at a meeting held on February 8, 2000).

In Witness Whereof, WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY have caused these presents to be signed by their **National Surety Leader** and **Senior Executive** and their corporate seals to be hereto affixed this **03rd** day of **OCTOBER** A.D., **2022** .

Corporate Seals Affixed

WESTFIELD INSURANCE COMPANY · SEAL — WESTFIELD NATIONAL INSURANCE CO. · SEAL — OHIO FARMERS INSURANCE COMPANY · CHARTERED 1848

WESTFIELD INSURANCE COMPANY
WESTFIELD NATIONAL INSURANCE COMPANY
OHIO FARMERS INSURANCE COMPANY

By: Gary W. Stumper
Gary W. Stumper, *National Surety Leader* and *Senior Executive*

State of Ohio
County of Medina ss.:

On this **03rd** day of **OCTOBER** A.D., **2022** , before me personally came **Gary W. Stumper** to me known, who, being by me duly sworn, did depose and say, that he resides in **Medina, OH;** that he is **National Surety Leader** and **Senior Executive** of WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY, the companies described in and which executed the above instrument; that he knows the seals of said Companies; that the seals affixed to said instrument are such corporate seals; that they were so affixed by order of the Boards of Directors of said Companies; and that he signed his name thereto by like order.

Notarial Seal Affixed

NOTARIAL SEAL · STATE OF OHIO

David A. Kotnik

David A. Kotnik, Attorney at Law, *Notary Public*
My Commission Does Not Expire (Sec. 147.03 Ohio Revised Code)

State of Ohio
County of Medina ss.:

I, **Frank A. Carrino,** Secretary of WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY, do hereby certify that the above and foregoing is a true and correct copy of a Power of Attorney, executed by said Companies, which is still in full force and effect; and furthermore, the resolutions of the Boards of Directors, set out in the Power of Attorney are in full force and effect.

In Witness Whereof, I have hereunto set my hand and affixed the seals of said Companies at Westfield Center, Ohio, this 21st day of May A.D., 2024 .

WESTFIELD INSURANCE COMPANY · SEAL — WESTFIELD NATIONAL INSURANCE CO. · SEAL — OHIO FARMERS INSURANCE COMPANY · CHARTERED 1848

Frank A Carrino Secretary

Frank A. Carrino, *Secretary*

BPOAC2 (combined) (03-22)

WV-73
Approved / April 30, 2020

State of West Virginia
DRUG FREE WORKPLACE CONFORMANCE AFFIDAVIT
West Virginia Code §21-1D-5

I, Arden Casto, after being first duly sworn, depose and state as follows:

1. I am an employee of Hooten Equipment Company LLC (Company Name); and,

2. I do hereby attest that Hooten Equipment Company LLC (Company Name)

maintains a written plan for a drug-free workplace policy and that such plan and policy are in compliance with ***West Virginia Code*** §21-1D.

The above statements are sworn to under the penalty of perjury.

Printed Name: Arden Casto

Signature:

Title: President

Company Name: Hooten Equipment Company LLC

Date: 5/16/24

STATE OF WEST VIRGINIA,

COUNTY OF Kanawha, TO-WIT:

Taken, subscribed and sworn to before me this 16 day of May, 2024.

By Commission expires June 27, 2027

(Seal)

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
AMANDA S TYLER
1819 Devondale Cir, Charleston, WV 25314
My Commission Expires June 27, 2027

(Notary Public)

Rev. July 7, 2017

CITY OF CHARLESTON, WEST VIRGINIA

PURCHASING AFFIDAVIT

(for use by Local Vendors)

Pursuant to § 2-480 of the Charleston Municipal Code, a Local Vendor may qualify for a competitive advantage applied to its bid when certain conditions are satisfied. One condition requires the vendor to submit this affidavit confirming that: **(1)** the vendor has paid all applicable business taxes to the City or has a non-delinquent payment plan with the City, and **(2)** the vendor must state that it has had an active and current business & occupation tax account with the City Collector during the entire one-year period prior to the bid opening.

AFFIRMATION

By singing this form, the vendor's authorized signer AFFIRMS and ACKNOWLEDGES under the penalty of law for false swearing (W. Va. Code § 61-5-3) the following:

1. **The authorized signer is at least eighteen (18) years of age, competent to testify and has personal knowledge of the facts set forth herein;**
2. **The authorized signer is authorized to make this oath on behalf of the vendor;**
3. **The authorized signer has reviewed the books and records of the vendor, with respect to all applicable business tax accounts with the City of Charleston;**
4. **The vendor has paid all applicable business taxes to the City or has a non-delinquent payment plan with the City; and**
5. **The vendor has had an active and current Business & Occupation tax account with the Office of the City Collector during the entire one-year period prior to the scheduled bid opening for the procurement listed below.**

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Name: Hooten Equipment Company LLC

Authorized Signature: ______________ Date: 5/16/24

Arden Casto - President
(Printed Name and Title)

State of West Virginia

County of Kanawha, to wit:

Taken, subscripted, and sworn before me this 16 day of May, 2024.

[SEAL]

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
AMANDA S TYLER
1819 Devondale Cir, Charleston, WV 25314
My Commission Expires June 27, 2027

____
Notary Public

My Commission expires ______________, 2024

****

Name of Procurement: ______________ Bid Opening Date: 5-21-2024

CITY OF CHARLESTON PURCHASING AFFIDAVIT

VENDOR OWING A DEBT TO THE STATE OR POLITICAL SUBDIVISION:
West Virginia Code § 5A-3-10a provides that: No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owed is an amount greater than one thousand dollars ($1,000) in the aggregate.

PUBLIC IMPROVEMENT CONTRACTS & DRUG-FREE WORKPLACE ACT:
If this is a solicitation for a public improvement construction contract, the vendor, by its signature below, affirms that is has a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the **West Virginia Code**. The vendor **must** make said affirmation with its bid submission. Further, public improvement construction contracts may not be awarded to a vendor who does not have a written plan for a drug-free workplace policy in compliance with Article 1D, Chapter 21 of the **West Virginia Code** and who has not submitted that plan to the appropriate contracting authority in a timely fashion. For a vendor who is a subcontractor, compliance with Section 5, Article 1D, Chapter 21 of the **West Virginia Code** may take place before their work on the public improvement is begun.

ANTITRUST:
In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted, the bidder will convey, sell, assign or transfer to the state of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for a price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the state of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement or connection with any corporation, firm, limited liability company, partnership or person or entity submitting a bid for the same materials, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

LICENSING:
Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, the West Virginia Insurance Commission or any other state agencies or political subdivision. Furthermore, the vendor must provide all necessary releases to obtain information to enable the Director or

spending unit to verify that the vendor is licensed and in good standing with the above entities.

CONFIDENTIALITY:
The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf.

Under penalty of law for false swearing (**West Virginia Code § 61-5-3**), it is hereby certified that the vendor affirms and acknowledges the information in this affidavit and is in compliance with the requirements as stated.

Vendor's Name: Hooten Equipment Company LLC

Authorized Signature: ____________ Date: 5/16/24

State of West Virginia

County of Kanawha, to wit:

Taken, subscripted, and sworn before me this 16 day of May, 2024.

[SEAL] OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
AMANDA S TYLER
1819 Devondale Cir, Charleston, WV 25314
My Commission Expires June 27, 2027

____
Notary Public

My Commission expires June 27, 2027.

Resolution No. 24-003

Introduced in Council: July 15, 2024

Adopted by Council:

Introduced by: Brent Burton

Referred to: Finance

Resolution No. 24-003 - Authorizing the Mayor or City Manager to renew a three-year municipal enterprise agreement with Environmental Systems Research Institute, Inc for GIS technology and software at a non-escalating annual cost of $40,900 and a three-year total of $122,700.00.

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

That the Mayor or City Manager is hereby authorized to renew a three-year municipal enterprise agreement with Environmental Systems Research Institute, Inc for GIS technology and software at a non-escalating annual cost of $40,900 and a three-year total of $122,700.00.

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: July 29th, 2024

To: CITY MANAGER,

I request permission to purchase the following materials and/or supplies: ESRI GIS Software Renewal

Purchase justification: We use ESRI software for multiple GIS applications that ere used by many of the City Departments. Heavy users are the Planning, Engineering, Traffic Parking and Transportation, Public Works, Building Commission, Collector's Office Depts

If approved, the total purchase price will be: $122,700.00 over 3 yrs - $40,900.00/yr

(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. ___________________________________ Price Quote: $_________________

2. ___________________________________ Price Quote: $_________________

3. ___________________________________ Price Quote: $_________________

4. ___________________________________ Price Quote: $_________________

5. ___________________________________ Price Quote: $_________________

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

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.

<u>ITEM A</u> (For Sole Source Procurements ONLY)

Explain what is unique about this vendor/brand and why your department must purchase this product:

ESRI does not have resellers and all of our GIS data and applications are built and managed in the ESRI platform

____

____

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) ______________________________________

____

Request Submitted By: Adam Cottrell________________ Department: Information Systems________________

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

****

Funds Approval: _________________________ Date: ______________
Authorized Financial Officer

Account Number: ____

City Manager Approval: ______________________________ Date:_____________________

July 9, 2024

Mr. Adam Cottrell
City of Charleston
501 Virginia St E
Charleston, WV 25301-2137

Dear Adam,

The Esri Small Municipal and County Government Enterprise Agreement (SGEA) is a three-year agreement that will grant your organization access to Esri term license software. The EA will be effective on the date executed and will require a firm, three-year commitment.

Based on Esri's work with several organizations similar to yours, we know there is significant potential to apply Geographic Information System (GIS) technology in many operational and technical areas within your organization. For this reason, we believe that your organization will greatly benefit from an Enterprise Agreement (EA).

An EA will provide your organization with numerous benefits including:

- A lower cost per unit for licensed software
- Substantially reduced administrative and procurement expenses
- Complete flexibility to deploy software products when and where needed

The following business terms and conditions will apply:

- All current departments, employees, and in-house contractors of the organization will be eligible to use the software and services included in the EA.
- If your organization wishes to acquire and/or maintain any Esri software during the term of the agreement that is not included in the EA, it may do so separately at the Esri pricing that is generally available for your organization for software and maintenance.
- The organization will establish a single point of contact for orders and deliveries and will be responsible for redistribution to eligible users.
- The organization will establish a Tier 1 support center to field calls from internal users of Esri software. The organization may designate individuals as specified in the EA who may directly contact Esri for Tier 2 technical support.
- The organization will provide an annual report of installed Esri software to Esri.
- Esri software and updates that the organization is licensed to use will be automatically available for downloading.
- The fee and benefits offered in this EA proposal are contingent upon your acceptance of Esri's Small Municipal and County Government EA terms and conditions.

- Licenses are valid for the term of the EA.

This program offer is valid for 90 days. To complete the agreement within this time frame, please contact me within the next seven days to work through any questions or concerns you may have.

To expedite your acceptance of this EA offer:

1. Sign and return the EA contract with a Purchase Order or issue a Purchase Order that references this EA Quotation and includes the following statement on the face of the Purchase Order:

   "THIS PURCHASE ORDER IS GOVERNED BY THE TERMS AND CONDITIONS OF THE ESRI SMALL MUNICIPAL AND COUNTY GOVERNMENT EA, AND ADDITIONAL TERMS AND CONDITIONS IN THIS PURCHASE ORDER WILL NOT APPLY."

   Have it signed by an authorized representative of the organization.

2. On the first page of the EA, identify the central point of contact/agreement administrator. The agreement administrator is the party that will be the contact for management of the software, administration issues, and general operations. Information should include name, title (if applicable), address, phone number, and e-mail address.

3. In the purchase order, identify the "Ship to" and "Bill to" information for your organization.

4. Send the purchase order and agreement to the address, email or fax noted below:

Esri
Attn: Customer Service SG-EA
380 New York Street
Redlands, CA 92373-8100

e-mail: service@esri.com
fax documents to: 909-307-3083

I appreciate the opportunity to present you with this proposal, and I believe it will bring great benefits to your organization.

Thank you very much for your consideration.

Best Regards,

Jessie White

Quotation # Q-526214

Environmental Systems Research Institute, Inc.
380 New York St
Redlands, CA 92373-8100
Phone: (909) 793-2853
DUNS Number: 06-313-4175   CAGE Code: 0AMS3

Date: July 9, 2024

Customer # 150870   Contract #

City of Charleston
Information Systems Department
501 Virginia St E
Charleston, WV 25301-2137

To expedite your order, please attach a copy of this quotation to your purchase order.
Quote is valid from: 7/9/2024 To: 10/7/2024

ATTENTION: Adam Cottrell
PHONE: +1 (304) 348-8048 x210
EMAIL: adam.cottrell@cityofcharleston.org

Material	Qty	Term	Unit Price	Total
168178	1	Year 1	$40,900.00	$40,900.00
Populations of 25,001 to 50,000 Small Government Enterprise Agreement Annual Subscription				
168178	1	Year 2	$40,900.00	$40,900.00
Populations of 25,001 to 50,000 Small Government Enterprise Agreement Annual Subscription				
168178	1	Year 3	$40,900.00	$40,900.00
Populations of 25,001 to 50,000 Small Government Enterprise Agreement Annual Subscription				

Subtotal:	$122,700.00
Sales Tax:	$0.00
Estimated Shipping and Handling (2 Day Delivery):	$0.00
Contract Price Adjust:	$0.00
Total:	$122,700.00

Upon acceptance of the offer, City of Charleston agrees to commit to the three-year term. Esri will invoice City of Charleston for the annual fee in advance of each renewal year. Invoices are to be paid within thirty (30) days of receipt of the invoice.

Esri may charge a fee to cover expenses related to any customer requirement to use a proprietary vendor management, procurement, or invoice program.

For questions contact:	Email:	Phone:
Jessie White	jwhite@esri.com	(909) 793-2853 x7945

The items on this quotation are subject to and governed by the terms of this quotation, the most current product specific scope of use document found at https://assets.esri.com/content/dam/esrisites/media/legal/product-specific-terms-of-use/e300.pdf, and your applicable signed agreement with Esri. If no such agreement covers any item quoted, then Esri's standard terms and conditions found at https://go.esri.com/MAPS apply to your purchase of that item. If any item is quoted with a multi-year payment schedule, then unless otherwise stated in this quotation, Customer is required to make all payments without right of cancellation. Third-party data sets included in a quotation as separately licensed items will only be provided and invoiced if Esri is able to provide such data and will be subject to the applicable third-party's terms and conditions. If Esri is unable to provide any such data set, Customer will not be responsible for any further payments for the data set. US Federal government entities and US government prime contractors authorized under FAR 51.1 may purchase under the terms of Esri's GSA Federal Supply Schedule. Supplemental terms and conditions found at https://www.esri.com/en-us/legal/terms/state-supplemental apply to some US state and local government purchases. All terms of this quotation will be incorporated into and become part of any additional agreement regarding Esri's offerings. Acceptance of this quotation is limited to the terms of this quotation. Esri objects to and expressly rejects any different or additional terms contained in any purchase order, offer, or confirmation sent to or to be sent by buyer. Unless prohibited by law, the quotation information is confidential and may not be copied or released other than for the express purpose of system selection and purchase/license. The information may not be given to outside parties or used for any other purpose without consent from Esri. Delivery is FOB Origin for customers located in the USA.

WHITEJ   **This offer is limited to the terms and conditions incorporated and attached herein.**

SMALL ENTERPRISE AGREEMENT
COUNTY AND MUNICIPALITY GOVERNMENT
(E214-2)

This Agreement is by and between the organization identified in the Quotation (**"Customer"**) and **Environmental Systems Research Institute, Inc.** (**"Esri"**).

This Agreement sets forth the terms for Customer's use of Products and incorporates by reference (i) the Quotation and (ii) the Master Agreement. Should there be any conflict between the terms and conditions of the documents that comprise this Agreement, the order of precedence for the documents shall be as follows: (i) the Quotation, (ii) this Agreement, and (iii) the Master Agreement. This Agreement shall be governed by and construed in accordance with the laws of the state in which Customer is located without reference to conflict of laws principles, and the United States of America federal law shall govern in matters of intellectual property. The modifications and additional rights granted in this Agreement apply only to the Products listed in Table A.

Table A
List of Products

Uncapped Quantities
Desktop Software and Extensions (Single Use)
ArcGIS Desktop Advanced
ArcGIS Desktop Standard
ArcGIS Desktop Basic
ArcGIS Desktop Extensions: ArcGIS 3D Analyst, ArcGIS Spatial Analyst, ArcGIS Geostatistical Analyst, ArcGIS Publisher, ArcGIS Network Analyst, ArcGIS Schematics, ArcGIS Workflow Manager, ArcGIS Data Reviewer

Enterprise Software and Extensions
ArcGIS Enterprise (Advanced and Standard)
ArcGIS Monitor
ArcGIS Enterprise Extensions: ArcGIS 3D Analyst, ArcGIS Spatial Analyst, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Schematics, ArcGIS Workflow Manager, ArcGIS Data Reviewer

Enterprise Additional Capability Servers
ArcGIS Image Server

Developer Tools
ArcGIS Runtime Standard
ArcGIS Runtime Analysis Extension

Limited Quantities
One (1) Professional subscription to ArcGIS Developer
Two (2) ArcGIS CityEngine Single Use Licenses
100 ArcGIS Online Viewers
100 ArcGIS Online Creators
17,500 ArcGIS Online Service Credits
100 ArcGIS Enterprise Creators
3 ArcGIS Insights in ArcGIS Enterprise
3 ArcGIS Insights in ArcGIS Online
10 ArcGIS Location Sharing User Type Extension (Enterprise)
10 ArcGIS Location Sharing User Type Extension (Online)
9 ArcGIS Advanced Editing User Type Extension (Enterprise)

OTHER BENEFITS

Number of Esri User Conference registrations provided annually	**3**
Number of Tier 1 Help Desk individuals authorized to call Esri	**3**
Maximum number of sets of backup media, if requested*	**2**
Five percent (5%) discount on all individual commercially available instructor-led training classes at Esri facilities purchased outside this Agreement	

*Additional sets of backup media may be purchased for a fee

Customer may accept this Agreement by signing and returning the whole Agreement with (i) the Quotation attached, (ii) a purchase order, or (iii) another document that matches the Quotation and references this Agreement ("**Ordering Document**"). **ADDITIONAL OR CONFLICTING TERMS IN CUSTOMER'S PURCHASE ORDER OR OTHER DOCUMENT WILL NOT APPLY, AND THE TERMS OF THIS AGREEMENT WILL GOVERN.** This Agreement is effective as of the date of Esri's receipt of an Ordering Document, unless otherwise agreed to by the parties ("**Effective Date**").

Term of Agreement: Three (3) years

This Agreement supersedes any previous agreements, proposals, presentations, understandings, and arrangements between the parties relating to the licensing of the Products. Except as provided in Article 4—Product Updates, no modifications can be made to this Agreement.

Accepted and Agreed:

____
(Customer)

By: ______________________________
Authorized Signature

Printed Name: ______________________________

Title: ______________________________

Date: ______________________________

CUSTOMER CONTACT INFORMATION

Contact: ______________________________

Address: ______________________________

City, State, Postal Code: ______________________________

Country: ______________________________

Quotation Number (if applicable): ______________________________

Telephone: ______________________________

Fax: ______________________________

E-mail: ______________________________

1.0—Additional Definitions

In addition to the definitions provided in the Master Agreement, the following definitions apply to this Agreement:

"Case" means a failure of the Software or Online Services to operate according to the Documentation where such failure substantially impacts operational or functional performance.

"Deploy", "Deployed" and "Deployment" mean to redistribute and install the Products and related Authorization Codes within Customer's organization(s).

"Fee" means the fee set forth in the Quotation.

"Maintenance" means Tier 2 Support, Product updates, and Product patches provided to Customer during the Term of Agreement.

"Master Agreement" means the applicable master agreement for Esri Products incorporated by this reference that is (i) found at https://www.esri.com/en-us/legal/terms/full-master-agreement and available in the installation process requiring acceptance by electronic acknowledgment or (ii) a signed Esri master agreement or license agreement that supersedes such electronically acknowledged master agreement.

"Product(s)" means the products identified in Table A—List of Products and any updates to the list Esri provides in writing.

"Quotation" means the offer letter and quotation provided separately to Customer.

"Technical Support" means the technical assistance for attempting resolution of a reported Case through error correction, patches, hot fixes, workarounds, replacement deliveries, or any other type of Product corrections or modifications.

"Tier 1 Help Desk" means Customer's point of contact(s) to provide all Tier 1 Support within Customer's organization(s).

"Tier 1 Support" means the Technical Support provided by the Tier 1 Help Desk.

"Tier 2 Support" means the Esri Technical Support provided to the Tier 1 Help Desk when a Case cannot be resolved through Tier 1 Support.

2.0—Additional Grant of License

2.1 **Grant of License.** Subject to the terms and conditions of this Agreement, Esri grants to Customer a personal, nonexclusive, nontransferable license solely to use, copy, and Deploy quantities of the Products listed in Table A—List of Products for the Term of Agreement (i) for the applicable Fee and (ii) in accordance with the Master Agreement.

2.2 **Consultant Access.** Esri grants Customer the right to permit Customer's consultants or contractors to use the Products exclusively for Customer's benefit. Customer will be solely responsible for compliance by consultants and contractors with this Agreement and will ensure that the consultant or contractor discontinues use of Products upon completion of work for Customer. Access to or use of Products by consultants or contractors not exclusively for Customer's benefit is prohibited. Customer may not permit its consultants or contractors to install Software or Data on consultant, contractor, or third-party computers or remove Software or Data from Customer locations, except for the purpose of hosting the Software or Data on Contractor servers for the benefit of Customer.

3.0—Term, Termination, and Expiration

3.1 **Term.** This Agreement and all licenses hereunder will commence on the Effective Date and continue for the duration identified in the Term of Agreement, unless this Agreement is terminated earlier as provided herein. Customer is only authorized to use Products during the Term of Agreement. For an Agreement with a limited term, Esri does not grant Customer an indefinite or a perpetual license to Products.

3.2 **No Use upon Agreement Expiration or Termination.** All Product licenses, all Maintenance, and Esri User Conference registrations terminate upon expiration or termination of this Agreement.

3.3 **Termination for a Material Breach.** Either party may terminate this Agreement for a material breach by the other party. The breaching party will have thirty (30) days from the date of written notice to cure any material breach.

3.4 **Termination for Lack of Funds.** For an Agreement with government or governmentowned entities, either party may terminate this Agreement before any subsequent year if Customer is unable to secure funding through the legislative or governing body's approval process.

3.5 Follow-on Term. If the parties enter into another agreement substantially similar to this Agreement for an additional term, the effective date of the follow-on agreement will be the day after the expiration date of this Agreement.

4.0—Product Updates

4.1 Future Updates. Esri reserves the right to update the list of Products in Table A—List of Products by providing written notice to Customer. Customer may continue to use all Products that have been Deployed, but support and upgrades for deleted items may not be available. As new Products are incorporated into the standard program, they will be offered to Customer via written notice for incorporation into the Products schedule at no additional charge. Customer's use of new or updated Products requires Customer to adhere to applicable additional or revised terms and conditions in the Master Agreement.

4.2 Product Life Cycle. During the Term of Agreement, some Products may be retired or may no longer be available to Deploy in the identified quantities. Maintenance will be subject to the individual Product Life Cycle Support Status and Product Life Cycle Support Policy, which can be found at https://support.esri.com/en/other-resources/product-life-cycle. Updates for Products in the mature and retired phases may not be available. Customer may continue to use Products already Deployed, but Customer will not be able to Deploy retired Products.

5.0—Maintenance

The Fee includes standard maintenance benefits during the Term of Agreement as specified in the most current applicable Esri Maintenance and Support Program document (found at https://www.esri.com/en-us/legal/terms/maintenance). At Esri's sole discretion, Esri may make patches, hot fixes, or updates available for download. No Software other than the defined Products will receive Maintenance. Customer may acquire maintenance for other Software outside this Agreement.

a. Tier 1 Support

1. Customer will provide Tier 1 Support through the Tier 1 Help Desk to all Customer's authorized users.

2. The Tier 1 Help Desk will be fully trained in the Products.

3. At a minimum, Tier 1 Support will include those activities that assist the user in resolving how-to and operational questions as well as questions on installation and troubleshooting procedures.

4. The Tier 1 Help Desk will be the initial point of contact for all questions and reporting of a Case. The Tier 1 Help Desk will obtain a full description of each reported Case and the system configuration from the user. This may include obtaining any customizations, code samples, or data involved in the Case.

5. If the Tier 1 Help Desk cannot resolve the Case, an authorized Tier 1 Help Desk individual may contact Tier 2 Support. The Tier 1 Help Desk will provide support in such a way as to minimize repeat calls and make solutions to problems available to Customer's organization.

6. Tier 1 Help Desk individuals are the only individuals authorized to contact Tier 2 Support. Customer may change the Tier 1 Help Desk individuals by written notice to Esri.

b. Tier 2 Support

1. Tier 2 Support will log the calls received from Tier 1 Help Desk.

2. Tier 2 Support will review all information collected by and received from the Tier 1 Help Desk including preliminary documented troubleshooting provided by the Tier 1 Help Desk when Tier 2 Support is required.

3. Tier 2 Support may request that Tier 1 Help Desk individuals provide verification of information, additional information, or answers to additional questions to

supplement any preliminary information gathering or troubleshooting performed by Tier 1 Help Desk.

4. Tier 2 Support will attempt to resolve the Case submitted by Tier 1 Help Desk.

5. When the Case is resolved, Tier 2 Support will communicate the information to Tier 1 Help Desk, and Tier 1 Help Desk will disseminate the resolution to the user(s).

6.0—Endorsement and Publicity

This Agreement will not be construed or interpreted as an exclusive dealings agreement or Customer's endorsement of Products. Either party may publicize the existence of this Agreement.

7.0—Administrative Requirements

7.1 **OEM Licenses.** Under Esri's OEM or Solution OEM programs, OEM partners are authorized to embed or bundle portions of Esri products and services with their application or service. OEM partners' business model, licensing terms and conditions, and pricing are independent of this Agreement. Customer will not seek any discount from the OEM partner or Esri based on the availability of Products under this Agreement. Customer will not decouple Esri products or services from the OEM partners' application or service.

7.2 **Annual Report of Deployments.** At each anniversary date and ninety (90) calendar days prior to the expiration of this Agreement, Customer will provide Esri with a written report detailing all Deployments. Upon request, Customer will provide records sufficient to verify the accuracy of the annual report.

8.0—Ordering, Administrative Procedures, Delivery, and Deployment

8.1 Orders, Delivery, and Deployment

a. Upon the Effective Date, Esri will invoice Customer and provide Authorization Codes to activate the nondestructive copy protection program that enables Customer to download, operate, or allow access to the Products. If this is a multi-year Agreement, Esri may invoice the Fee up to thirty (30) calendar days before the annual anniversary date for each year.

b. Undisputed invoices will be due and payable within thirty (30) calendar days from the date of invoice. Esri reserves the right to suspend Customer's access to and use of Products if Customer fails to pay any undisputed amount owed on or before its due date. Esri may charge Customer interest at a monthly rate equal to the lesser of one percent (1.0%) per month or the maximum rate permitted by applicable law on any overdue fees plus all expenses of collection for any overdue balance that remains unpaid ten (10) days after Esri has notified Customer of the past-due balance.

c. Esri's federal ID number is 95-2775-732.

d. If requested, Esri will ship backup media to the ship-to address identified on the Ordering Document, FOB Destination, with shipping charges prepaid. Customer acknowledges that should sales or use taxes become due as a result of any shipments of tangible media, Esri has a right to invoice and Customer will pay any such sales or use tax associated with the receipt of tangible media.

8.2 **Order Requirements.** Esri does not require Customer to issue a purchase order. Customer may submit a purchase order in accordance with its own process requirements, provided that if Customer issues a purchase order, Customer will submit its initial purchase order on the Effective Date. If this is a multi-year Agreement, Customer will submit subsequent purchase orders to Esri at least thirty (30) calendar days before the annual anniversary date for each year.

a. All orders pertaining to this Agreement will be processed through Customer's centralized point of contact.

b. The following information will be included in each Ordering Document:

(1) Customer name; Esri customer number, if known; and bill-to and ship-to addresses
(2) Order number
(3) Applicable annual payment due

9.0—MERGERS, ACQUISITIONS, OR DIVESTITURES

If Customer is a commercial entity, Customer will notify Esri in writing in the event of (i) a consolidation, merger, or reorganization of Customer with or into another corporation or entity; (ii) Customer's acquisition of another entity; or (iii) a transfer or sale of all or part of Customer's organization (subsections i, ii, and iii, collectively referred to as "**Ownership Change**"). There will be no decrease in Fee as a result of any Ownership Change.

9.1 If an Ownership Change increases the cumulative program count beyond the maximum level for this Agreement, Esri reserves the right to increase the Fee or terminate this Agreement and the parties will negotiate a new agreement.

9.2 If an Ownership Change results in transfer or sale of a portion of Customer's organization, that portion of Customer's organization will transfer the Products to Customer or uninstall, remove, and destroy all copies of the Products.

9.3 This Agreement may not be assigned to a successor entity as a result of an Ownership Change unless approved by Esri in writing in advance. If the assignment to the new entity is not approved, Customer will require any successor entity to uninstall, remove, and destroy the Products. This Agreement will terminate upon such Ownership Change.

City of Charleston

General Fund

Financial Statements for the Ten-Month Period Ended April 30, 2024

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
April 30, 2024

ASSETS		
Cash and Cash Equivalents	$	21,216,136
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		390,666
Due From Other Funds		551,466
Due From Component Unit		-
Prepaid Expenses		215,782
Revenue Bond Covenant Accounts		269,188
Total Assets	$	22,647,188
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		321
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		71,291
Other Accrued Liabilities		19,050
Total Liabilities		108,127
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		215,782
Restricted for:		
Debt Service		269,188
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		8,467
Public Safety		25,325
Streets & Transportation		45,067
Health & Sanitation		1,218
Social Services		-
Culture & Recreation		3,269
Unassigned		21,970,745
Total Fund Balance		22,539,061
Total Liabilities and Fund Balance	$	22,647,188

Fund Balance Breakdown
Apr-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	425.00		
Human Resources	422			
	424			
Rehabilitation of Property	427			
Acquisition of Property	428			
Mailroom	431			
BIDCO	435			
Building Department	436			
Planning	437	2,486.00		
Elections	438			
Information Systems	439	480.00		
City Hall	440	40.00		
Internal Audit	442			
	444			
Morris Square	500			
	501			
Public Works	566			
Public Grounds	567	5,036.00		
Contingency	699			
	General Government	8,467.00	724.00	9,191.00
	Public Safety	**700-716**		
Police	700	6,052.00		
Fire	706	6,713.00		
Traffic Engineering	712	12,560.00		
Emergency Services	716	-		
	Public Safety	25,325.00	-	25,325.00

	Streets & Transportation	750-754			
Street Dept	750		5,759.00		
	752				
Equipment Maintenance	754		39,308.00		
	Streets & Transportation		45,067.00	-	45,067.00
	Health & Sanitation	**800-804**			
Refuse	800		1,218.00		
Kanawha-Charleston Health	803		-		
Cares	804		-		
	Health & Sanitation		1,218.00	-	1,218.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		3,269.00		
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		3,269.00	-	3,269.00
	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	724.00	
Public Safety	976		
Streets & Transportation	977		
Health & Sanitation	978		
Culture & Recreation	979		
Social Services	980		
		724.00	84,070.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Ten-Month Period Ended April 30, 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	$ 13,649,820	$ 85,225,326	-	89.08%	83.33%	5,497,040	$ 82,231,746	$ 2,993,580	$ 10,452,444	10.92%
Transfers From Other Funds	14,530,827	21,938	7,701,536	-	53.00%	83.33%	(4,407,002)	7,894,499	(192,963)	6,829,291	47.00%
Reimbursements and Other	820,000	100,449	629,615	-	76.78%	83.33%	(53,691)	511,614	118,001	190,385	23.22%
Total Revenues	$ 111,028,597	$ 13,772,207	$ 93,556,477	$ -	84.26%	83.33%	$ 1,036,347	$ 90,637,859	$ 2,918,618	$ 17,472,120	15.74%
EXPENDITURES											
Personnel Services	78,595,600	6,103,964	60,409,343	-	76.86%	83.33%	(5,084,370)	59,955,044	454,299	18,186,257	23.14%
Contractual Services	13,057,211	690,384	8,971,443	-	68.71%	83.33%	(1,909,131)	9,018,043	(46,600)	4,085,768	31.29%
Commodities	5,511,315	414,427	4,188,129	-	75.99%	83.33%	(404,450)	4,086,510	101,619	1,323,186	24.01%
Capital Outlays	14,209,468	715,601	4,804,313	-	33.81%	83.33%	(7,036,437)	1,975,122	2,829,191	9,405,155	66.19%
Contributions and Other	9,377,840	5,282,865	7,892,564	-	84.16%	83.33%	78,010	2,918,052	4,974,512	1,485,276	15.84%
Total Expenditures and Encumbrances	120,751,434	13,207,241	86,265,792	-	71.44%	83.33%	(14,356,378)	77,952,771	8,313,021	34,485,642	28.56%
Transfers Out	7,324,110	477,622	5,820,393	-	79.47%	83.33%	(282,788)	3,398,575	2,421,818	1,503,717	20.53%
Total Expenditures, Encumbrances and Transfers Out	128,075,544	13,684,863	92,086,185	-	71.90%	83.33%	(14,639,166)	81,351,346	10,734,839	35,989,359	28.10%
NET CHANGE IN FUND BALANCE	$ (17,046,947)	$ 87,344	$ 1,470,292	$ -			$ 1,470,292	$ 9,286,513	$ (7,816,221)	$ (18,517,239)	
FUND BALANCE-BEGINNING			$ 21,068,769								
FUND BALANCE-ENDING			$ 22,539,061								
			-	$ -							

Operating Transfers Out Detail Comparative	2022-2023	2023-2024
Civic center Project		
Civic Center	704	473,647
General Maintenance Fund	-	-
Health Care Subsidy	-	
Rehabilitation of Property		
Spring Hill Park Cemetery	1,875	3,975
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		
Equipment		
Sinking Debt Fund	-	-
Total Operating Transfers Out	$ 2,579	$ 477,622

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Ten-Month Period Ended April 30, 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%	83.33%	$ (2,916,550)	$ -	$ -	$ 3,500,000	100.00%
Property Taxes	17,700,000	1,983,227	16,724,899	94.49%	83.33%	1,975,489	16,258,802	466,097	975,101	5.51%
Gas and Oil Severance	200,000	-	499,501	249.75%	83.33%	332,841	284,163	215,338	(299,501)	-149.75%
Utility Tax	2,750,000	266,411	2,270,044	82.55%	83.33%	(21,531)	2,180,781	89,263	479,956	17.45%
Business & Occupation Tax	47,255,170	8,656,578	48,205,517	102.01%	83.33%	8,827,784	45,028,175	3,177,342	(950,347)	-2.01%
Consumer Sales Tax-Liquor	1,000,000	289,164	782,655	78.27%	83.33%	(50,645)	791,642	(8,987)	217,345	21.73%
Animal Control	5,500	127	4,823	87.69%	83.33%	240	5,142	(319)	677	12.31%
Hotel Occupancy Tax	3,000,000	350,745	2,175,565	72.52%	83.33%	(324,335)	2,223,139	(47,574)	824,435	27.48%
Amusement Tax	250,000	55,546	281,849	112.74%	83.33%	73,524	195,836	86,013	(31,849)	-12.74%
Loading Zone Fees	25,000	12,000	21,840	87.36%	83.33%	1,008	18,500	3,340	3,160	12.64%
Property Citations	2,000	-	-	0.00%	83.33%	(1,667)	-	-	2,000	100.00%
Licenses	95,000	1,940	81,828	86.13%	83.33%	2,665	88,799	(6,971)	13,172	13.87%
Building Permits	450,000	36,669	412,627	91.69%	83.33%	37,642	308,359	104,268	37,373	8.31%
Miscellaneous Permits	5,000	680	5,295	105.90%	83.33%	1,129	4,160	1,135	(295)	-5.90%
Franchise Fees	600,000	-	268,919	44.82%	83.33%	(231,061)	281,728	(12,809)	331,081	55.18%
Inspection Fees	90,000	4,838	67,083	74.54%	83.33%	(7,914)	71,505	(4,422)	22,917	25.46%
IRP Fees	625,000	81,410	519,519	83.12%	83.33%	(1,294)	531,098	(11,579)	105,481	16.88%
Liquor & Wine Licenses	45,000	-	23,875	53.06%	83.33%	(13,624)	34,875	(11,000)	21,125	46.94%
Cemetery Revenues	175,000	12,999	126,990	72.57%	83.33%	(18,838)	115,506	11,484	48,010	27.43%
Dog Fees	100	-	100	100.00%	83.33%	17	50	50	-	0.00%
Parks and Recreation	55,000	510	42,773	77.77%	83.33%	(3,059)	50,880	(8,107)	12,227	22.23%
User Service Fee	7,400,000	1,073,754	4,731,604	63.94%	83.33%	(1,434,816)	4,652,034	79,570	2,668,396	36.06%
Rent Concession Leases	825,000	27,076	446,409	54.11%	83.33%	(241,064)	863,164	(416,755)	378,591	45.89%
Jail Fees	2,500	-	-	0.00%	83.33%	(2,083)	-	-	2,500	100.00%
Plan Review Fees	40,000	3,655	30,902	77.26%	83.33%	(2,430)	26,417	4,485	9,098	22.75%
Fire Protection Fees	2,000,000	182,123	1,635,707	81.79%	83.33%	(30,893)	1,604,183	31,524	364,293	18.21%
Planning	10,000	50	1,800	18.00%	83.33%	(6,533)	2,635	(835)	8,200	82.00%
Street Fees-Closure	6,000	2,552	11,708	195.13%	83.33%	6,708	4,679	7,029	(5,708)	-95.13%
Processing Fees	500	225	1,153	230.60%	83.33%	736	646	507	(653)	-130.60%
Ambulance Levy	3,066,000	210,282	2,499,697	81.53%	83.33%	(55,201)	2,775,587	(275,890)	566,303	18.47%
Ambulance Fees	2,800,000	181,930	1,429,729	51.06%	83.33%	(903,511)	2,246,963	(817,234)	1,370,271	48.94%
Emergency Services	100,000	-	-	0.00%	83.33%	(83,330)	-	-	100,000	100.00%
Recycling Grant	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
State Grants	-	-	100,128	0.00%	83.33%	100,128	-	100,128	(100,128)	0.00%
Other grants	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Contributions from Other Entities	25,000	-	-	0.00%	83.33%	(20,833)	1,000	(1,000)	25,000	100.00%
Richard H. Ayer Fund	100,000	-	41,255	41.26%	83.33%	(42,075)	41,483	(228)	58,745	58.75%
Contributions-GKVF	-	-	-	0.00%	83.33%	-	27,500	(27,500)	-	0.00%
Contributions-Live on Levee	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Contributions - AARP	-	-	-	0.00%	83.33%		3,510	(3,510)	-	0.00%
PILOT	90,000	56,908	56,908	63.23%	83.33%	(18,089)	68,430	(11,522)	33,092	36.77%
Gaming Income	215,000	20,853	148,385	69.02%	83.33%	(30,775)	143,829	4,556	66,615	30.98%
Aerial Map Copy Fee	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Interest	500,000	93,914	1,083,749	216.75%	83.33%	667,099	657,119	426,630	(583,749)	-116.75%
Sale of Fixed Assets	250,000	-	56,467	22.59%	83.33%	(151,858)	71,188	(14,721)	193,533	77.41%
Insurance Claims	50,000	13,618	139,204	278.41%	83.33%	97,539	171,307	(32,103)	(89,204)	-178.41%
Election Filing Fees	-	-	-	0.00%	83.33%	-	210	(210)	-	0.00%
Recycling Revenue/Refuse Collections	20,000	1,416	15,930	79.65%	83.33%	(736)	14,834	1,096	4,070	20.35%
Video Lottery	200,000	17,864	141,075	70.54%	83.33%	(25,585)	144,628	(3,553)	58,925	29.46%
Miscellaneous Revenue	150,000	10,756	137,814	91.88%	83.33%	12,819	237,260	(99,446)	12,186	8.12%
	95,677,770	13,649,820	85,225,326	89.08%	83.33%	5,497,040	82,231,746	2,993,580	10,452,444	10.92%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,600,000	-	1,800,000	50.00%	83.33%	(1,199,880)	1,875,000	(75,000)	1,800,000	50.00%
Planning Grants	-	-	3,788	0.00%	83.33%	3,788	-	3,788	(3,788)	0.00%
Municipal Stabilization Fund	2,237,528	-	-	0.00%	83.33%	(1,864,532)	-	-	2,237,528	100.00%
Employee Insurance Reserve	918,299	-	-	0.00%	83.33%	(765,219)	-	-	918,299	100.00%
Special Demolition	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Contributions from UPRS	7,275,000	-	5,696,733	78.31%	83.33%	(365,525)	5,905,272	(208,539)	1,578,267	21.69%
Facilities Maintenance	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
American Rescue Plan Act	200,000	-	69,813	34.91%	83.33%	(96,847)	-	69,813	130,187	65.09%
Municipal Court Fund	300,000	21,938	131,202	43.73%	83.33%	(118,788)	114,227	16,975	168,798	56.27%
	14,530,827	21,938	7,701,536	53.00%	83.33%	(4,407,002)	7,894,499	(192,963)	6,829,291	47.00%
REIMBURSEMENTS AND OTHER										
Proceeds from Refunding Stadium Bond	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Proceeds From Capital Leases	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	-	-	0.00%	83.33%	-	37	(37)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Community Development	340,000	79,269	291,896	85.85%	83.33%	8,574	293,433	(1,537)	48,104	14.15%
Parking System	80,000	-	17,082	21.35%	83.33%	(49,582)	-	17,082	62,918	78.65%
Other Reimbursements	400,000	21,180	320,637	80.16%	83.33%	(12,683)	218,144	102,493	79,363	19.84%
	$ 820,000	100,449	629,615	76.78%	83.33%	(53,691)	511,614	118,001	190,385	23.22%
TOTAL REVENUES	$ 111,028,597	$ 13,772,207	$ 93,556,477	84.26%	83.33%	$ 1,036,347	$ 90,637,859	$ 2,918,618	$ 17,472,120	15.74%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Ten-Month Period Ended April 30, 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	$ 32,077	$ 271,488	$ -	77.13%	83.33%	$ (21,834)	$ 279,417	$ (7,929)	$ 80,512	22.87%
103 Salaries and Wages	42,175,527	2,884,892	32,165,359	-	76.27%	83.33%	(2,979,508)	32,142,816	22,543	10,010,168	23.73%
104 FICA	1,785,223	119,821	1,302,593	-	72.97%	83.33%	(185,033)	1,279,873	22,720	482,630	27.03%
105 Medical and Life Insurance	15,997,604	1,164,029	11,345,304	-	70.92%	83.33%	(1,985,499)	11,174,986	170,318	4,652,300	29.08%
106 Retirement	1,644,223	116,354	1,215,268	-	73.91%	83.33%	(154,863)	1,179,505	35,763	428,955	26.09%
107 Police and Fire Pension Fund	16,829,000	1,944,955	14,738,177	-	87.58%	83.33%	714,571	14,505,179	232,998	2,090,823	12.42%
110 Uniform Allowance	342,900	-	314,760	-	91.79%	83.33%	29,021	306,443	8,317	28,140	8.21%
111 Dental/Optical Insurance	713,874	56,187	610,378	-	85.50%	83.33%	15,507	565,873	44,505	103,496	14.50%
112 Insurance Payroll Deductions	(1,748,875)	(214,351)	(1,553,984)	-	0.00%	83.33%	(96,646)	(1,479,048)	(74,936)	(194,891)	0.00%
114 OPEB Long-term Insurance Clearing	504,124	-	-	-	0.00%	83.33%	(420,087)	-	-	504,124	100.00%
	78,595,600	6,103,964	60,409,343	-	76.86%	83.33%	(5,084,370)	59,955,044	454,299	18,186,257	23.14%
CONTRACTUAL SERVICES											
211 Telephone	558,330	46,005	484,242	94	86.73%	83.33%	18,986	463,020	21,222	73,994	13.25%
212 Printing	1,000	-	662	-	66.20%	83.33%	(171)	778	(116)	338	33.80%
213 Utilities	1,733,175	162,679	1,366,027	-	78.82%	83.33%	(78,228)	1,356,428	9,599	367,148	21.18%
214 Travel	102,650	5,864	46,295	-	45.10%	83.33%	(39,243)	51,331	(5,036)	56,355	54.90%
215 Maint & Repair-Bldg/Grounds	258,500	4,948	50,428	6,500	19.51%	83.33%	(164,980)	98,459	(48,031)	201,572	77.98%
216 Maint & Repair-Equipment	1,697,655	23,569	1,152,525	27,032	67.89%	83.33%	(262,131)	1,121,809	30,716	518,098	30.52%
217 Maint & Repair-Auto/Truck	27,700	354	2,610	-	9.42%	83.33%	(20,472)	14,382	(11,772)	25,090	90.58%
218 Postage	100,300	14,821	82,956	-	82.71%	83.33%	(624)	80,354	2,602	17,344	17.29%
219 Building and Equipment Rents	561,050	33,282	477,266	2,941	85.07%	83.33%	9,743	511,309	(34,043)	80,843	14.41%
220 Advertising/Legal Publications	29,300	1,984	7,766	-	26.51%	83.33%	(16,650)	12,443	(4,677)	21,534	73.49%
221 Training	240,400	2,953	165,188	-	68.71%	83.33%	(35,137)	153,664	11,524	75,212	31.29%
222 Dues and Subscriptions	114,840	3,662	104,247	-	90.78%	83.33%	8,551	86,373	17,874	10,593	9.22%
223 Professional Services	829,900	(93,466)	456,555	159	55.01%	83.33%	(235,001)	389,259	67,296	373,186	44.97%
224 Audit Costs	86,400	-	86,400	-	100.00%	83.33%	14,403	84,240	2,160	-	0.00%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
226 Insurance-WC and UC	711,183	41,201	634,579	-	89.23%	83.33%	41,950	561,761	72,818	76,604	10.77%
227 Insurance	725,000	-	664,234	-	91.62%	83.33%	60,092	772,858	(108,624)	60,766	8.38%
229 Court Costs and Damages	1,200,000	15,952	306,453	-	25.54%	83.33%	(693,507)	186,815	119,638	893,547	74.46%
230 Contracted Services	3,858,022	413,297	2,763,207	-	71.62%	83.33%	(451,683)	2,943,697	(180,490)	1,094,815	28.38%
232 Bank Fees	150	-	288	-	192.00%	83.33%	163	84	204	(138)	-92.00%
234 Fire Hydrant Rental	168,000	13,267	119,347	-	71.04%	83.33%	(20,647)	120,675	(1,328)	48,653	28.96%
237 Other Taxes & Fees	26,000	12	168	-	0.65%	83.33%	(21,498)	8,304	(8,136)	25,832	99.35%
239 Fine Support Training	27,656	-	-	-	0.00%	83.33%	(23,046)	-	-	27,656	100.00%
	13,057,211	690,384	8,971,443	36,726	68.71%	83.33%	(1,909,131)	9,018,043	(46,600)	4,049,042	31.01%
COMMODITIES											
340 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
341 Materials & Supplies	3,054,815	278,106	2,428,306	36,513	79.49%	83.33%	(117,271)	2,200,035	228,271	589,996	19.31%
342 Fire Investigation	2,500	-	324	-	12.96%	83.33%	(1,759)	-	324	2,176	87.04%
343 Gas, Oil & Tires	1,304,500	117,279	1,058,189	4,543	81.12%	83.33%	(28,851)	1,075,528	(17,339)	241,768	18.53%
344 Prisoner Other Costs	200,000	9,425	71,903	-	35.95%	83.33%	(94,757)	166,173	(94,270)	128,097	64.05%
345 Uniforms	455,250	6,996	170,502	5,564	37.45%	83.33%	(208,858)	252,338	(81,836)	279,184	61.33%
346 & 347 Resale Items	25,750	752	17,155	-	66.62%	83.33%	(4,302)	17,822	(667)	8,595	33.38%
351 Athletic Supplies	12,000	1,287	2,814	-	23.45%	83.33%	(7,186)	495	2,319	9,186	76.55%
353 Computer Software	500	-	-	-	0.00%	83.33%	(417)	-	-	500	100.00%
354 Special Events Supplies	36,500	582	24,161	-	66.19%	83.33%	(6,254)	25,494	(1,333)	12,339	33.81%
355 Cash Over (Short)	-	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
356 Fire Prevention	7,500	-	5,289	-	70.52%	83.33%	(961)	5,879	(590)	2,211	29.48%
357 Food Reimbursement	-	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
358 Commissions	12,000	-	10,198	-	84.98%	83.33%	198	4,715	5,483	1,802	15.02%
359 Snow Removal Materials	400,000	-	399,288	-	99.82%	83.33%	65,968	338,031	61,257	712	0.18%
	5,511,315	414,427	4,188,129	46,620	75.99%	83.33%	(404,450)	4,086,510	101,619	1,276,566	23.16%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Ten-Month Period Ended April 30, 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%	83.33%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	83.33%	-	1,850	(1,850)	-	0.00%
459 Capital Outlay-Equipment	13,301,072	715,601	4,225,141	724	31.77%	83.33%	(6,858,642)	763,042	3,462,099	9,075,207	68.23%
461 Capital Outlay-Lease Purchase	908,396	-	579,172	-	63.76%	83.33%	(177,794)	1,210,230	(631,058)	329,224	36.24%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
	14,209,468	715,601	4,804,313	724	33.81%	83.33%	(7,036,437)	1,975,122	2,829,191	9,404,431	66.18%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	6,072,892	5,089,408	5,894,077	-	97.06%	83.33%	833,536	880,168	5,013,909	178,815	2.94%
568 Other Contributions	2,504,000	193,457	1,490,406	-	59.52%	83.33%	(596,177)	1,533,803	(43,397)	1,013,594	40.48%
572 Interest on Bonds	25,232	-	16,331	-	64.72%	83.33%	(4,695)	22,331	(6,000)	8,901	35.28%
670 Interest	-	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
671 Principal Maturities Bonds	490,000	-	490,000	-	100.00%	83.33%	81,683	480,000	10,000	-	0.00%
673 Bond Discount	-	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	-	1,750	-	100.00%	83.33%	292	1,750	-	-	0.00%
677 Issuance Costs	-	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
598 Contingency	283,966	-	-	-	0.00%	83.33%	(236,629)	-	-	283,966	100.00%
	9,377,840	5,282,865	7,892,564	-	84.16%	83.33%	78,010	2,918,052	4,974,512	1,485,276	15.84%
TOTAL EXPENDITURES AND ENCUMBRANCES	120,751,434	13,207,241	86,265,792	84,070	71.44%	83.33%	(14,356,378)	77,952,771	8,313,021	34,401,572	28.49%
566 Transfers Out	7,324,110	477,622	5,820,393	-	79.47%	83.33%	(282,788)	3,398,575	2,421,818	1,503,717	20.53%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 128,075,544	$ 13,684,863	$ 92,086,185	$ 84,070	71.90%	83.33%	$ (14,639,166)	$ 81,351,346	$ 10,734,839	$ 35,905,289	28.03%

City of Charleston

General Fund

Financial Statements for the Eleven-Month Period Ended May 31, 2024

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

ASSETS		
Cash and Cash Equivalents	$	20,729,795
Cash with Fiscal Agent		3,950
Receivables (Net of Allowance for Uncollectibles)		407,626
Due From Other Funds		583,724
Due From Component Unit		-
Prepaid Expenses		214,157
Revenue Bond Covenant Accounts		302,468
Total Assets	$	22,241,720
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		61
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Flexible Spending		-
Due to Other Funds		-
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		71,291
Other Accrued Liabilities		19,708
Total Liabilities		108,525
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		214,157
Restricted for:		
Debt Service		302,468
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		24,995
Public Safety		870
Streets & Transportation		20,108
Health & Sanitation		2,333
Social Services		-
Culture & Recreation		3,269
Unassigned		21,564,995
Total Fund Balance		22,133,195
Total Liabilities and Fund Balance	$	22,241,720

Fund Balance Breakdown
May-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	(75.00)		
Planning	437	2,263.00		
Elections	438			
Information Systems	439	22,750.00		
City Hall	440	(207.00)		
Internal Audit	442			
	444			
Morris Square	500			
	501			
Public Works	566			
Public Grounds	567	264.00		
Contingency	699			
	General Government	24,995.00	-	24,995.00
	Public Safety	**700-716**		
Police	700			
Fire	706	870.00		
Traffic Engineering	712			
Emergency Services	716			
	Public Safety	870.00	-	870.00

	Streets & Transportation	750-754			
Street Dept	750				
	752				
Equipment Maintenance	754		20,108.00		
	Streets & Transportation		20,108.00	-	20,108.00
	Health & Sanitation	**800-804**			
Refuse	800		2,333.00		
Kanawha-Charleston Health	803		-		
Cares	804				
	Health & Sanitation		2,333.00	-	2,333.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900				
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906		252.00		
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		252.00	-	252.00
	Social Services	**952-954**			
Spring Hill	952				
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		-	-	-

Capital Outlay

Category	**Category Code**	**Encumbrance Amount**	
General Government	975		
Public Safety	976		
Streets & Transportation	977		
Health & Sanitation	978		
Culture & Recreation	979		
Social Services	980		
		-	48,558.00

UNAUDITED

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eleven-Month Period Ended May 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	$ 95,777,721	$ 7,609,171	$ 92,834,497	-	96.93%	91.67%	5,035,060	$ 90,105,379	$ 2,729,118	$ 2,943,224	3.07%
Transfers From Other Funds	14,590,827	810,379	8,511,915	-	58.34%	91.67%	(4,863,496)	8,469,538	42,377	6,078,912	41.66%
Reimbursements and Other	820,000	(3,489)	626,127	-	76.36%	91.67%	(125,567)	739,596	(113,469)	193,873	23.64%
Total Revenues	$ 111,188,548	$ 8,416,061	$ 101,972,539	$ -	91.71%	91.67%	$ 45,997	$ 99,314,513	$ 2,658,026	$ 9,216,009	8.29%
EXPENDITURES											
Personnel Services	78,706,749	6,584,219	67,062,639	-	85.21%	91.67%	(5,087,838)	65,507,732	1,554,907	11,644,110	14.79%
Contractual Services	13,217,211	901,747	9,873,192	-	74.70%	91.67%	(2,243,025)	9,753,217	119,975	3,344,019	25.30%
Commodities	5,681,315	487,656	4,675,787	-	82.30%	91.67%	(532,274)	4,387,290	288,497	1,005,528	17.70%
Capital Outlays	21,785,400	376,778	11,001,483	-	50.50%	91.67%	(8,969,193)	2,146,763	8,854,720	10,783,917	49.50%
Contributions and Other	9,366,642	402,449	8,295,012	-	88.56%	91.67%	(291,389)	3,336,401	4,958,611	1,071,630	11.44%
Total Expenditures and Encumbrances	128,757,317	8,752,849	100,908,113	-	78.37%	91.67%	(17,123,719)	85,131,403	15,776,710	27,849,204	21.63%
Transfers Out	-	-	-	-	0.00%	91.67%	-	3,441,622	(3,441,622)	-	0.00%
Total Expenditures, Encumbrances and Transfers Out	128,757,317	8,752,849	100,908,113	-	78.37%	91.67%	(17,123,719)	88,573,025	12,335,088	27,849,204	21.63%
NET CHANGE IN FUND BALANCE	$ (17,568,769)	$ (336,788)	$ 1,064,426	$ -			$ 1,064,426	$ 10,741,488	$ (9,677,062)	$ (18,633,195)	
FUND BALANCE-BEGINNING			$ 21,068,769								
FUND BALANCE-ENDING			$ 22,133,195								

$ -

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Operating Transfers Out Detail Comparative	2022-2023	2023-2024
Civic Center Project	-	-
Civic Center	43,048	403
General Maintenance Fund	-	-
Health Care Subsidy	-	-
Beautification Fund	-	-
Green Initiative Fund	-	-
Sidewalks Improvement Fund	-	-
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	-	-
IT infrastructure	-	-
Tourism & Promotions Fund	-	-
Business Incentives Fund	-	-
Equipment	-	-
Sinking Debt Fund	-	-
Total Operating Transfers Out	$ 43,048	$ 403

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eleven-Month Period Ended May 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%	91.67%	$ (3,208,450)	$ -	$ -	$ 3,500,000	100.00%
Property Taxes	17,700,000	759,568	17,484,467	98.78%	91.67%	1,258,877	16,708,081	776,386	215,533	1.22%
Gas and Oil Severance	200,000	-	499,501	249.75%	91.67%	316,161	284,163	215,338	(299,501)	-149.75%
Utility Tax	2,750,000	162,708	2,432,752	88.46%	91.67%	(88,173)	2,436,518	(3,766)	317,248	11.54%
Business & Occupation Tax	47,255,170	4,407,375	52,612,892	111.34%	91.67%	9,294,078	50,234,897	2,377,995	(5,357,722)	-11.34%
Consumer Sales Tax-Liquor	1,000,000	-	782,655	78.27%	91.67%	(134,045)	791,642	(8,987)	217,345	21.73%
Animal Control	5,500	94	4,917	89.40%	91.67%	(125)	5,209	(292)	583	10.60%
Hotel Occupancy Tax	3,000,000	454,785	2,630,351	87.68%	91.67%	(119,749)	2,490,975	139,376	369,649	12.32%
Amusement Tax	250,000	29,531	311,380	124.55%	91.67%	82,205	198,673	112,707	(61,380)	-24.55%
Loading Zone Fees	25,000	3,250	25,090	100.36%	91.67%	2,173	24,600	490	(90)	-0.36%
Property Citations	2,000	-	-	0.00%	91.67%	(1,833)	-	-	2,000	100.00%
Licenses	95,000	2,338	84,166	88.60%	91.67%	(2,921)	96,510	(12,344)	10,834	11.40%
Building Permits	450,000	28,330	440,957	97.99%	91.67%	28,442	327,994	112,963	9,043	2.01%
Miscellaneous Permits	5,000	3,080	8,375	167.50%	91.67%	3,792	5,000	3,375	(3,375)	-67.50%
Franchise Fees	600,000	133,610	402,529	67.09%	91.67%	(147,491)	419,793	(17,264)	197,471	32.91%
Inspection Fees	90,000	3,151	70,234	78.04%	91.67%	(12,269)	79,282	(9,048)	19,766	21.96%
IRP Fees	625,000	90,516	610,036	97.61%	91.67%	37,099	607,605	2,431	14,964	2.39%
Liquor & Wine Licenses	45,000	1,000	24,875	55.28%	91.67%	(16,377)	37,375	(12,500)	20,125	44.72%
Cemetery Revenues	175,000	11,745	138,735	79.28%	91.67%	(21,688)	131,086	7,649	36,265	20.72%
Dog Fees	100	-	100	100.00%	91.67%	8	50	50	-	0.00%
Parks and Recreation	55,000	3,350	46,123	83.86%	91.67%	(4,296)	59,521	(13,398)	8,877	16.14%
User Service Fee	7,400,000	611,220	5,342,825	72.20%	91.67%	(1,440,755)	5,540,272	(197,447)	2,057,175	27.80%
Rent Concession Leases	825,000	88,492	534,902	64.84%	91.67%	(221,376)	914,492	(379,590)	290,098	35.16%
Jail Fees	2,500	-	-	0.00%	91.67%	(2,292)	-	-	2,500	100.00%
Plan Review Fees	40,000	2,250	33,152	82.88%	91.67%	(3,516)	26,632	6,520	6,848	17.12%
Fire Protection Fees	2,000,000	170,569	1,806,275	90.31%	91.67%	(27,125)	1,774,600	31,675	193,725	9.69%
Planning	10,000	275	2,075	20.75%	91.67%	(7,092)	3,035	(960)	7,925	79.25%
Street Fees-Closure	6,000	1,329	13,036	217.27%	91.67%	7,536	5,258	7,778	(7,036)	-117.27%
Processing Fees	500	120	1,273	254.60%	91.67%	815	729	544	(773)	-154.60%
Ambulance Levy	3,066,000	194,682	2,694,380	87.88%	91.67%	(116,222)	2,890,613	(196,233)	371,620	12.12%
Ambulance Fees	2,800,000	274,054	1,703,783	60.85%	91.67%	(862,977)	2,242,135	(538,352)	1,096,217	39.15%
Emergency Services	100,000	-	-	0.00%	91.67%	(91,670)	-	-	100,000	100.00%
Recycling Grant	99,951	-	100,128	100.18%	91.67%	8,503	-	100,128	(177)	-0.18%
State Grants	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Contributions from Other Entities	25,000	-	-	0.00%	91.67%	(22,918)	1,000	(1,000)	25,000	100.00%
Richard H. Ayer Fund	100,000	11,097	52,352	52.35%	91.67%	(39,318)	65,823	(13,471)	47,648	47.65%
Contributions-GKVF	-	-	-	0.00%	91.67%	-	27,500	(27,500)	-	0.00%
Contributions-Live on Levee	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Contributions - AARP	-	-	-	0.00%	91.67%	-	3,510	(3,510)	-	0.00%
Contributions - Kanawha County Commission	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
PILOT	90,000	-	56,908	63.23%	91.67%	(25,595)	68,430	(11,522)	33,092	36.77%
Gaming Income	215,000	16,730	165,115	76.80%	91.67%	(31,976)	159,907	5,208	49,885	23.20%
Aerial Map Copy Fee	-	-	-	0.00%	91.67%	-	30	(30)	-	0.00%
Interest	500,000	118,111	1,201,860	240.37%	91.67%	743,510	777,398	424,462	(701,860)	-140.37%
Sale of Fixed Assets	250,000	-	56,467	22.59%	91.67%	(172,708)	84,013	(27,546)	193,533	77.41%
Insurance Claims	50,000	-	139,204	278.41%	91.67%	93,369	171,307	(32,103)	(89,204)	-178.41%
Election Filing Fees	-	-	-	0.00%	91.67%	-	210	(210)	-	0.00%
Recycling Revenue/Refuse Collections	20,000	1,452	17,381	86.91%	91.67%	(953)	17,189	192	2,619	13.10%
Video Lottery	200,000	15,701	156,775	78.39%	91.67%	(26,565)	160,598	(3,823)	43,225	21.61%
Miscellaneous Revenue	150,000	8,658	146,471	97.65%	91.67%	8,966	231,724	(85,253)	3,529	2.35%
	95,777,721	7,609,171	92,834,497	96.93%	91.67%	5,035,060	90,105,379	2,729,118	2,943,224	3.07%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,600,000	-	1,800,000	50.00%	91.67%	(1,500,120)	1,875,000	(75,000)	1,800,000	50.00%
Other Funds	60,000	-	3,788	6.31%	91.67%	(51,214)	-	3,788	56,212	93.69%
Municipal Stabilization Fund	2,237,528	-	-	0.00%	91.67%	(2,051,142)	-	-	2,237,528	100.00%
Employee Insurance Reserve	918,299	-	-	0.00%	91.67%	(841,805)	-	-	918,299	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Special Demolition	-	-	-	0.00%	91.67%	3,788	-	-	-	0.00%
Parks & Recreation	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Contributions from UPRS	7,275,000	789,133	6,485,866	89.15%	91.67%	(183,127)	6,456,162	29,704	789,134	10.85%
Facilities Maintenance	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
American Rescue Plan Act	200,000	-	69,813	34.91%	91.67%	(113,527)	-	69,813	130,187	65.09%
Soccer Field	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Parking & Sinking Fund Bonds	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Historic Preservation	-	-	-				-	-	-	0.00%
Municipal Court Fund	300,000	21,246	152,448	50.82%	91.67%	(122,562)	138,376	14,072	147,552	49.18%
	14,590,827	810,379	8,511,915	58.34%	91.67%	(4,863,496)	8,469,538	42,377	6,078,912	41.66%
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bond	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Proceeds From Capital Leases	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Interest Earned on Capital Leases	-	-	-	0.00%	91.67%	-	8	(8)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Community Development	340,000	-	291,896	85.85%	91.67%	(19,782)	293,433	(1,537)	48,104	14.15%
Parking System	80,000	-	17,082	21.35%	91.67%	(56,254)	-	17,082	62,918	78.65%
Other Reimbursements	400,000	(3,489)	317,149	79.29%	91.67%	(49,531)	446,155	(129,006)	82,851	20.71%
	$ 820,000	(3,489)	626,127	76.36%	91.67%	(125,567)	739,596	(113,469)	193,873	23.64%
TOTAL REVENUES	$ 111,188,548	$ 8,416,061	$ 101,972,539	91.71%	91.67%	$ 45,997	$ 99,314,513	$ 2,658,026	$ 9,216,009	8.29%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eleven-Month Period Ended May 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	$ 20,077	$ 291,565	$ -	82.83%	91.67%	$ (31,113)	$ 305,494	$ (13,929)	$ 60,435	17.17%
103 Salaries and Wages	42,266,433	3,197,716	35,363,075	-	83.67%	91.67%	(3,382,564)	35,087,974	275,101	6,903,358	16.33%
104 FICA	1,786,541	123,978	1,426,571	-	79.85%	91.67%	(211,151)	1,396,909	29,662	359,970	20.15%
105 Medical and Life Insurance	15,997,604	1,260,228	12,605,531	-	78.80%	91.67%	(2,059,473)	12,318,920	286,611	3,392,073	21.20%
106 Retirement	1,655,421	127,383	1,342,651	-	81.11%	91.67%	(174,873)	1,290,044	52,607	312,770	18.89%
107 Police and Fire Pension Fund	16,836,727	1,961,338	16,699,515	-	99.19%	91.67%	1,265,287	15,805,099	894,416	137,212	0.81%
110 Uniform Allowance	342,900	-	314,760	-	91.79%	91.67%	424	306,443	8,317	28,140	8.21%
111 Dental/Optical Insurance	713,874	74,818	685,196	-	95.98%	91.67%	30,788	628,753	56,443	28,678	4.02%
112 Insurance Payroll Deductions	(1,748,875)	(181,319)	(1,666,225)	-	0.00%	91.67%	(63,031)	(1,631,904)	(34,321)	(82,650)	0.00%
114 OPEB Long-term Insurance Clearing	504,124	-	-	-	0.00%	91.67%	(462,130)	-	-	504,124	100.00%
	78,706,749	6,584,219	67,062,639	-	85.21%	91.67%	(5,087,838)	65,507,732	1,554,907	11,644,110	14.79%
CONTRACTUAL SERVICES											
211 Telephone	558,330	59,851	544,094	-	97.45%	91.67%	32,273	512,934	31,160	14,236	2.55%
212 Printing	1,000	279	941	-	94.10%	91.67%	24	778	163	59	5.90%
213 Utilities	1,733,175	139,953	1,505,980	-	86.89%	91.67%	(82,822)	1,470,980	35,000	227,195	13.11%
214 Travel	102,650	7,212	53,507	-	52.13%	91.67%	(40,592)	54,210	(703)	49,143	47.87%
215 Maint & Repair-Bldg/Grounds	258,500	13,438	63,867	-	24.71%	91.67%	(173,100)	103,149	(39,282)	194,633	75.29%
216 Maint & Repair-Equipment	1,697,655	64,271	1,216,797	2,234	71.68%	91.67%	(339,443)	1,144,695	72,102	478,624	28.19%
217 Maint & Repair-Auto/Truck	27,700	326	2,936	-	10.60%	91.67%	(22,457)	15,324	(12,388)	24,764	89.40%
218 Postage	100,300	17,088	100,044	-	99.74%	91.67%	8,099	80,354	19,690	256	0.26%
219 Building and Equipment Rents	561,050	66,672	543,938	2,516	96.95%	91.67%	29,623	554,984	(11,046)	14,596	2.60%
220 Advertising/Legal Publications	29,300	148	7,914	-	27.01%	91.67%	(18,945)	13,420	(5,506)	21,386	72.99%
221 Training	240,400	19,215	184,403	-	76.71%	91.67%	(35,972)	161,480	22,923	55,997	23.29%
222 Dues and Subscriptions	114,840	4,679	108,926	(75)	94.85%	91.67%	3,652	88,806	20,120	5,989	5.22%
223 Professional Services	929,900	122,907	579,462	-	62.31%	91.67%	(272,977)	420,173	159,289	350,438	37.69%
224 Audit Costs	86,400	-	86,400	-	100.00%	91.67%	7,197	84,240	2,160	-	0.00%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
226 Insurance-WC and UC	711,183	86,856	721,435	-	101.44%	91.67%	69,494	636,978	84,457	(10,252)	-1.44%
227 Insurance	725,000	-	664,233	-	91.62%	91.67%	(375)	772,857	(108,624)	60,767	8.38%
229 Court Costs and Damages	1,200,000	-	306,453	-	25.54%	91.67%	(793,587)	186,815	119,638	893,547	74.46%
230 Contracted Services	3,918,022	284,225	3,047,431	23,210	77.78%	91.67%	(544,220)	3,315,055	(267,624)	847,381	21.63%
232 Bank Fees	150	-	288	-	192.00%	91.67%	150	96	192	(138)	-92.00%
234 Fire Hydrant Rental	168,000	13,267	132,615	-	78.94%	91.67%	(21,391)	120,675	11,940	35,385	21.06%
237 Other Taxes & Fees	26,000	1,360	1,528	-	5.88%	91.67%	(22,306)	9,589	(8,061)	24,472	94.12%
239 Fine Support Training	27,656	-	-	-	0.00%	91.67%	(25,352)	5,625	(5,625)	27,656	100.00%
	13,217,211	901,747	9,873,192	27,885	74.70%	91.67%	(2,243,025)	9,753,217	119,975	3,316,134	25.09%
COMMODITIES											
341 Materials & Supplies	3,204,815	352,564	2,780,870	16,213	86.77%	91.67%	(156,984)	2,380,303	400,567	407,732	12.72%
342 Fire Investigation	2,500	-	324	-	12.96%	91.67%	(1,968)	-	324	2,176	87.04%
343 Gas, Oil & Tires	1,304,500	91,219	1,149,408	4,460	88.11%	91.67%	(46,427)	1,160,196	(10,788)	150,632	11.55%
344 Prisoner Other Costs	200,000	8,662	80,565	-	40.28%	91.67%	(102,775)	166,173	(85,608)	119,435	59.72%
345 Uniforms	475,250	23,476	193,978	-	40.82%	91.67%	(241,684)	275,852	(81,874)	281,272	59.18%
346 & 347 Resale Items	25,750	940	18,096	-	70.28%	91.67%	(5,509)	23,570	(5,474)	7,654	29.72%
351 Athletic Supplies	12,000	2,749	5,563	-	46.36%	91.67%	(5,437)	496	5,067	6,437	53.64%
353 Computer Software	500	-	-	-	0.00%	91.67%	(458)	-	-	500	100.00%
354 Special Events Supplies	36,500	8,046	32,207	-	88.24%	91.67%	(1,253)	32,074	133	4,293	11.76%
355 Cash Over (Short)	-	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
356 Fire Prevention	7,500	-	5,289	-	70.52%	91.67%	(1,586)	5,880	(591)	2,211	29.48%
357 Food Reimbursement	-	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
358 Commissions	12,000	-	10,198	-	84.98%	91.67%	(802)	4,715	5,483	1,802	15.02%
359 Snow Removal Materials	400,000	-	399,289	-	99.82%	91.67%	32,609	338,031	61,258	711	0.18%
	5,681,315	487,656	4,675,787	20,673	82.30%	91.67%	(532,274)	4,387,290	288,497	984,855	17.33%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eleven-Month Period Ended May 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%	91.67%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	-	-	0.00%	91.67%	-	1,850	(1,850)	-	0.00%
459 Capital Outlay-Equipment	13,301,072	276,361	4,501,501	-	33.84%	91.67%	(7,691,592)	831,779	3,669,722	8,799,571	66.16%
461 Capital Outlay-Lease Purchase	908,396	100,014	679,186	-	74.77%	91.67%	(153,541)	1,313,134	(633,948)	229,210	25.23%
464 Capital Outlay-Special Project	7,575,932	403	5,820,796	-	76.83%	91.67%	(1,124,061)	-	5,820,796	1,755,136	23.17%
	21,785,400	376,778	11,001,483	-	50.50%	91.67%	(8,969,193)	2,146,763	8,854,720	10,783,917	49.50%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	6,072,892	89,408	5,983,484	-	98.53%	91.67%	416,464	968,185	5,015,299	89,408	1.47%
568 Other Contributions	2,504,000	303,141	1,793,547	-	71.63%	91.67%	(501,870)	1,847,804	(54,257)	710,453	28.37%
572 Interest on Bonds	25,232	9,900	26,231	-	103.96%	91.67%	3,101	38,662	(12,431)	(999)	-3.96%
670 Interest	-	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
671 Principal Maturities Bonds	490,000	-	490,000	-	100.00%	91.67%	40,817	480,000	10,000	-	0.00%
673 Bond Discount	-	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	-	1,750	-	100.00%	91.67%	146	1,750	-	-	0.00%
676 Bad Debts	-	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
677 Issuance Costs	-	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
598 Contingency	272,768	-	-	-	0.00%	91.67%	(250,046)	-	-	272,768	100.00%
	9,366,642	402,449	8,295,012	-	88.56%	91.67%	(291,389)	3,336,401	4,958,611	1,071,630	11.44%
TOTAL EXPENDITURES AND ENCUMBRANCES	128,757,317	8,752,849	100,908,113	48,558	78.37%	91.67%	(17,123,719)	85,131,403	15,776,710	27,800,646	21.59%
566 Transfers Out	-	-	-	-	0.00%	0.00%	-	3,441,622	(3,441,622)	-	0.00%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 128,757,317	$ 8,752,849	$ 100,908,113	$ 48,558	78.37%	91.67%	$ (17,123,719)	$ 88,573,025	$ 12,335,088	$ 27,800,646	21.59%

City of Charleston

Coliseum & Convention Center

Financial Statements for the Ten-Month Period Ended April 30, 2024

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
April 30, 2024

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 630,166
Cash with Fiscal Agent	4,500
Accounts Receivable	(3,500)
Due From Other Funds	-
Prepaid Insurance & Flexible Spending	5,013
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	88,714
Revenue Bond Covenant Accounts	162,682
Total Current Assets	887,575
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	(41,215,510)
Total Capital Assets (Net of Accumulated Depreciation)	88,184,887
Total Noncurrent Assets	88,184,887
Total Assets	$ 89,072,462
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 267,270
Loss on Refunding of Debt	11,186
	278,456
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 8,584
Due to Other Funds	71,436
Due to Component Unit	
Union Technicians Payable	(27,568)
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	42,162
Flexible Spending	-
Consumer Sales Taxes Payable	-
Customer Deposits Payable	49,191
Revenue Bonds Payable-Current	-
Accrued Interest Payable	7,094
Total Current Liabilities	150,999
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	395,512
Other Post Employment Benefits	1,557,773
Total Noncurrent Liabilities	1,953,285
Total Liabilities	2,104,284
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 845,578
Unearned Earned Revenue	300
	845,878
NET POSITION	
Net Investment in Capital Assets	87,800,561
Restricted for Debt Service	162,682
Unrestricted	(1,562,487)
Total Net Position	$ 86,400,756

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Ten-Month Period Ended April 30, 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	$ 208,457	$ 2,033,123	77.72%	83.33%	$ (146,886)	$ 1,738,314	$ 294,809	$ 582,993	22.28%
Commissions	425,000	47,655	342,997	80.71%	83.33%	(11,156)	229,137	113,860	82,003	19.29%
Parking Lot	155,000	25,594	125,947	81.26%	83.33%	(3,215)	97,339	28,608	29,053	18.74%
Centerplate	976,981	495,286	1,406,020	143.91%	83.33%	591,902	1,131,200	274,820	(429,039)	-43.91%
Patron Services	250,000	21,697	154,528	61.81%	83.33%	(53,797)	165,840	(11,312)	95,472	38.19%
Security	65,000	13,170	58,926	90.66%	83.33%	4,762	51,212	7,714	6,074	9.34%
Advertising	335,000	8,085	182,045	54.34%	83.33%	(97,111)	206,194	(24,149)	152,955	45.66%
Spotlight Rental	210,000	125	3,585	1.71%	83.33%	(171,408)	3,072	513	206,415	98.29%
Power Usage	65,000	18,025	46,659	71.78%	83.33%	(7,506)	32,464	14,195	18,341	28.22%
Table Cover/Drapes	-	6,118	18,331	0.00%	0.00%	18,331	15,849	2,482	(18,331)	0.00%
Public Address System	-	350	9,250	0.00%	0.00%	9,250	11,145	(1,895)	(9,250)	0.00%
Staging	-	1,320	10,320	0.00%	0.00%	10,320	11,034	(714)	(10,320)	0.00%
Booth Rental	95,000	32,708	84,442	88.89%	83.33%	5,279	67,923	16,519	10,558	11.11%
Piano Rental	-	-	-	0.00%	0.00%	-	290	(290)	-	0.00%
Table Rental	-	6,319	19,934	0.00%	0.00%	19,934	15,583	4,351	(19,934)	0.00%
Miscellaneous	12,000	2,025	11,237	93.64%	83.33%	1,237	9,771	1,466	763	6.36%
Building Damages	2,000	-	-	0.00%	83.33%	(1,667)	-	-	2,000	100.00%
Telephone Rental	-	1,225	3,675	0.00%	0.00%	3,675	11,386	(7,711)	(3,675)	0.00%
A.V. Equipment	175,000	28,278	152,999	87.43%	83.33%	7,172	128,585	24,414	22,001	12.57%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	-	7,440	9,610	0.00%	0.00%	9,610	7,055	2,555	(9,610)	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	923,877	4,673,788	86.84%	83.33%	188,887	3,933,893	739,895	708,309	13.16%
NONOPERATING REVENUES										
Interest	108,000	2,261	149,591	138.51%	83.33%	59,595	67,138	82,453	(41,591)	-38.51%
Energy Rebates	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0	-	-	-	-	0.00%
Capital Improvement Fees	309,559	763	195,427	0.631307764	0.8333	(62,529)	173,761	21,666	114,132	36.87%
Centerplate	-	(13,939)	(23,077)	#DIV/0!	0	(23,077)	22,646	(45,723)	23,077	0.00%
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	417,559	(10,915)	321,941	77.10%	83.33%	(26,011)	263,545	58,396	95,618	22.90%
TOTAL REVENUES	5,799,656	912,962	4,995,729	86.14%	83.33%	162,876	4,197,438	798,291	803,927	13.86%
EXPENSES (SCHEDULE ATTACHED)	6,731,905	1,568,225	9,551,354	141.88%	83.38%	3,938,292	8,516,501	1,034,853	(2,819,449)	-41.88%
NET INCOME	(932,249)	(655,263)	(4,555,625)			(4,555,625)	(4,319,063)	(236,562)	3,623,376	
Transfers In-General Fund	1,136,110	473,647	733,143	64.53%	83.33%	(213,577)	745,325	(12,182)	402,967	35.47%
Transfers In-Coal Severance	206,556	25,250	186,050	90.07%	83.33%	13,927	231,936	(45,886)	20,506	9.93%
Transfers In-Civic Center Project	-	-	50,423	0.00%	83.33%	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	-	80,995	216,820	0.00%	0.00%	216,820	177,514	39,306	(216,820)	0.00%
Transfers In-Municipal Auditorium	-	-	61,595	0.00%	0.00%	61,595	24,802	36,793	(61,595)	0.00%
Transfers Out-Civic Center Project	-	-	-	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	$ 579,892	$ 1,358,998	101.22%	83.33%	$ 240,154	$ 1,179,577	$ 179,421	$ (16,332)	-1.22%
Change in Net Position			(3,354,473)							
Total Net Position-Beginning			$ 89,755,229							
Total Net Position-Ending			$ 86,400,756							
			$ -							

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Ten-Month Period Ended April 30, 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	$ 47,553	$ 529,829	70.32%	83.33%	$ (98,011)	$ 555,237	$ (25,408)	$ 223,609	29.68%
FICA	57,638	3,477	38,949	67.58%	83.33%	(9,081)	40,721	(1,772)	18,689	32.42%
Medical and Life Insurance	143,296	12,570	127,901	89.26%	83.33%	8,492	112,324	15,577	15,395	10.74%
Retirement	67,809	4,280	47,228	69.65%	83.33%	(9,277)	49,841	(2,613)	20,581	30.35%
Dental/Optical Insurance	7,776	341	5,359	68.92%	83.33%	(1,121)	9,066	(3,707)	2,417	31.08%
Insurance-Payroll Deduction	(18,000)	(1,802)	(18,978)	0.00%	83.33%	(3,979)	(21,116)	2,138	978	-5.43%
OPEB	20,000	-	-	0.00%	83.33%	(16,666)	-	-	20,000	100.00%
	1,031,957	66,419	730,288	70.77%	83.33%	(129,642)	746,073	(15,785)	301,669	29.23%
CONTRACTUAL SERVICES										
Telephone	35,000	3,287	28,021	80.06%	83.33%	(1,145)	27,114	907	6,979	19.94%
Telephone - Municipal Auditorium	-	63	551	0.00%	0.00%	551	351	200	(551)	0.00%
Printing	3,500	-	-	0.00%	83.33%	(2,917)	-	-	3,500	100.00%
Utilities	979,000	87,579	702,204	71.73%	83.33%	(113,597)	630,342	71,862	276,796	28.27%
Utilities - Municipal Auditorium	90,000	5,231	69,086	76.76%	83.33%	(5,911)	77,935	(8,849)	20,914	23.24%
Travel	18,000	180	3,794	21.08%	83.33%	(11,205)	6,435	(2,641)	14,206	78.92%
Maintenance & Repair-Building & Grounds	80,000	55,217	81,471	101.84%	83.33%	14,807	11,316	70,155	(1,471)	-1.84%
Maintenance & Repair-B & G - Municipal Aud	20,000	-	1,535	7.68%	83.33%	(15,131)	-	1,535	18,465	92.33%
Maintenance & Repair-Equipment	75,000	13,207	42,175	56.23%	83.33%	(20,323)	80,999	(38,824)	32,825	43.77%
Maintenance & Repair-Equipment - Municipa	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	3,200	157	1,673	52.28%	83.33%	(994)	2,254	(581)	1,527	47.72%
OVG Operations	1,959,122	209,161	1,795,246	91.64%	83.33%	162,710	1,384,530	410,716	163,876	8.36%
OVG Management Fee	182,521	14,823	147,753	80.95%	83.33%	(4,342)	129,142	18,611	34,768	19.05%
OVG Performance fee	322,320	473,244	473,244	146.82%	83.33%	204,655	111,401	361,843	(150,924)	-46.82%
OVG Qualitation Fee	30,000	-	30,000	100.00%	83.33%	5,001	30,000	-	-	0.00%
Building & Equipment Rents	119,040	19,805	129,510	108.80%	83.33%	30,314	97,220	32,290	(10,470)	-8.80%
Building & Equipment Rents - Municipal Audi	960	57	57	5.94%	83.33%	(743)	-	57	903	94.06%
Advertising/Legal Publications	75,000	6,783	70,102	93.47%	83.33%	7,605	62,089	8,013	4,898	6.53%
Training	4,000	-	125	3.13%	83.33%	(3,208)	399	(274)	3,875	96.88%
Dues and Subscriptions	3,300	858	22,169	671.79%	83.33%	19,419	1,112	21,057	(18,869)	-571.79%
Workers Compensation & Unemployment Co	14,992	924	14,232	94.93%	83.33%	1,739	12,582	1,650	760	5.07%
Insurance and Bonds	325,000	-	169,728	52.22%	83.33%	(101,095)	222,201	(52,473)	155,272	47.78%
Contracted Services	630,000	148,943	649,730	103.13%	83.33%	124,751	546,186	103,544	(19,730)	-3.13%
Contracted Services - Municipal Auditorium	500	130	10,130	2026.00%	83.33%	9,713	200	-	(9,630)	-1926.00%
	4,970,455	1,039,649	4,442,536	89.38%	83.33%	300,656	3,433,808	1,008,728	527,919	10.62%
COMMODITIES										
Materials and Supplies	330,000	52,889	303,035	91.83%	83.33%	28,046	261,142	41,893	26,965	8.17%
Materials and Supplies - Municipal Auditoriur	20,000	-	-	0.00%	83.33%	(16,666)	683	(683)	20,000	100.00%
Gasoline and Oil	2,500	-	-	0.00%	83.33%	(2,083)	76	(76)	2,500	100.00%
Uniforms	35,000	1,883	29,196	83.42%	83.33%	31	27,641	1,555	5,804	16.58%
	387,500	54,772	332,231	85.74%	83.33%	9,327	289,542	42,689	55,269	14.26%
Total Operating Expenses	6,389,912	1,160,840	5,505,055	86.15%	83.51%	168,839	4,469,423	1,035,632	884,857	13.85%
Depreciation	-	403,498	3,994,398	0.00%	0.00%	3,994,398	3,969,605	24,793	(3,994,398)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	6,389,912	1,564,338	9,499,453	148.66%	41.76%	6,831,345	8,439,028	1,060,425	(3,109,541)	-48.66%
NONOPERATING EXPENSES										
Other Interest	-	2,239	23,919	0.00%	0.00%	23,919	25,090	(1,171)	(23,919)	0.00%
Interest on Bonds	27,924	1,648	23,894	85.57%	83.33%	625	48,309	(24,415)	4,030	14.43%
Bond Service Charges	4,510	-	4,088	90.64%	83.33%	330	4,074	14	422	9.36%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	32,434	3,887	51,901	160.02%	83.33%	24,874	77,473	(25,572)	(19,467)	-60.02%
TOTAL EXPENSES	6,422,346	1,568,225	9,551,354	148.72%	83.38%	4,196,402	8,516,501	1,034,853	(3,129,008)	-48.72%
Transfers Out	309,559	-	157,846	50.99%	83.33%	(100,110)	128,397	29,449	151,713	49.01%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,731,905	$ 1,568,225	$ 9,709,200	144.23%	83.38%	$ 4,096,138	$ 8,644,898	$ 1,064,302	$ (2,977,295)	-44.23%

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Ten-Month Period Ended April 30, 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	$ -	$ -	$ 121,947	0.00%	83.33%	121,947	$ -	$ 121,947	$ (121,947)	0.00%
Municipal Auditorium Major Improvements			-	0.00%	83.33%	-	-	-	-	0.00%
Building Improvements	-	-	76,622							
Infrastructure	-	-	110,967	0.00%	83.33%	-	-	110,967.00	(110,967.00)	0.00%
Construction in Progress	-	-	16,780	0.00%	83.33%	16,780	179,337	(162,557)	(16,780)	0.00%
Total Capital Outlay for the Ten-Month Period Ended April 30, 2024	$ -	$ -	$ 326,316	0.00%	83.33%	$ 326,316	$ 179,337	$ 70,357	$ (249,694)	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended April 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 5,078,826
Payments to Suppliers		(5,021,681)
Payments to Employees		(757,423)
Internal Activity Receipts/Payments to Other Funds		(144,315)
Net Cash Provided (Used) By Operating Activities		(844,593)
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		229,899
Transfers From Coal Severance Fund for Debt Service Payments		186,050
Transfer From Civic Center Project		50,423
Transfers From Civic Center Capital Improvements Fund		216,820
Transfer to Civic Center Capital Improvement Fund		(157,846)
Transfers in - TIF		110,967
Energy Rebates for Capital Lighting Upgrades		-
Transfers from Municipal Auditorium		61,595
General Fund Subsidy		503,244
Insurance Claims		
Capital Improvement fees		195,428
Centerplate		(23,077)
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		384,471
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		149,591
Net Cash Provided (Used) By Investing Activities		149,591
Net Increase (Decrease) In Cash And Cash Equivalents		(310,531)
Cash and Cash Equivalents, Beginning of Ten-Month Period (Including Restricted Assets of $419,459)		1,107,879
Cash and Cash Equivalents, End of Ten-Month Period (Including Restricted Assets of $ 162,682)		$ 797,348
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (4,825,665)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	3,994,398	
(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	23,078	
Increase (Decrease) In Advance payments	-	
Increase (Decrease) In Accounts Payable	(213,885)	
Increase (Decrease) In Salaries & Benefits Payable	(27,135)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) In Accrued Flexible Spending	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) in Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	(26,136)	
Increase (Decrease) In Due To Other Funds	(150,214)	
Increase (Decrease) in Due To Component Unit	(6,893)	
Increase (Decrease) In Deposits On Hand	(84,700)	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		3,981,072
Net Cash Provided (Used) By Operating Activities		$ (844,593)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum & Convention Center

Financial Statements for the Eleven-Month Period Ended May 31, 2024

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	706,001
Cash with Fiscal Agent		4,500
Accounts Receivable		(3,500)
Due From Other Funds		-
Prepaid Insurance & Flexible Spending		5,013
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		74,129
Revenue Bond Covenant Accounts		189,443
Total Current Assets		975,586
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		225,222
Capital Assets Being Depreciated:		
Buildings		125,814,188
Other Improvements		998,567
Machinery and Equipment		2,002,413
Infrastructure		110,967
Less Accumulated Depreciation		(41,620,138)
Total Capital Assets (Net of Accumulated Depreciation)		87,831,219
Total Noncurrent Assets		87,831,219
Total Assets	$	88,806,805
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	267,270
Loss on Refunding of Debt		9,588
		276,858
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	-
Due to Other Funds		28,577
Due to Component Unit		-
Union Technicians Payable		(28,412)
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		42,162
Compensated Absences		-
Flexible Spending		-
Consumer Sales Taxes Payable		3,597
Customer Deposits Payable		86,703
Revenue Bonds Payable-Current		-
Advance Payments		-
Accrued Interest Payable		8,800
Total Current Liabilities		141,527
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		396,153
Other Post Employment Benefits		1,557,773
Total Noncurrent Liabilities		1,953,926
Total Liabilities		2,095,453
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	845,578
Unearned Earned Revenue		300
		845,878
NET POSITION		
Net Investment in Capital Assets		87,444,654
Restricted for Debt Service		189,443
Unrestricted		(1,491,765)
Total Net Position	$	86,142,332

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Eleven-Month Period Ended May 31, 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	$ 238,568	$ 2,271,691	86.83%	91.67%	$ (126,503)	$ 1,866,695	$ 404,996	$ 344,425	13.17%
Commissions	425,000	30,935	373,931	87.98%	91.67%	(15,667)	234,471	139,460	51,069	12.02%
Parking Lot	155,000	18,089	144,036	92.93%	91.67%	1,948	113,929	30,107	10,964	7.07%
Centerplate	976,981	150,186	1,556,206	159.29%	91.67%	660,608	1,308,299	247,907	(579,225)	-59.29%
Patron Services	250,000	52,696	207,224	82.89%	91.67%	(21,951)	172,384	34,840	42,776	17.11%
Security	65,000	27,408	86,334	132.82%	91.67%	26,749	52,932	33,402	(21,334)	-32.82%
Advertising	335,000	118,036	300,081	89.58%	91.67%	(7,014)	237,295	62,786	34,919	10.42%
Spotlight Rental	210,000	-	3,585	1.71%	91.67%	(188,922)	5,987	(2,402)	206,415	98.29%
Power Usage	65,000	4,902	51,561	79.32%	91.67%	(8,025)	41,914	9,647	13,439	20.68%
Table Cover/Drapes	-	2,025	20,355	0.00%	0.00%	20,355	24,213	(3,858)	(20,355)	0.00%
Public Address System	-	800	10,050	0.00%	0.00%	10,050	11,695	(1,645)	(10,050)	0.00%
Staging	-	4,138	14,458	0.00%	0.00%	14,458	12,519	1,939	(14,458)	0.00%
Booth Rental	95,000	16,794	101,236	106.56%	91.67%	14,150	88,210	13,026	(6,236)	-6.56%
Piano Rental	-	-	-	0.00%	0.00%	-	715	(715)	-	0.00%
Table Rental	-	3,629	23,563	0.00%	0.00%	23,563	21,546	2,017	(23,563)	0.00%
Miscellaneous	12,000	894	12,131	101.09%	91.67%	1,131	10,407	1,724	(131)	-1.09%
Building Damages	2,000	-	-	0.00%	91.67%	(1,833)	-	-	2,000	100.00%
Telephone Rental	-	725	4,400	0.00%	0.00%	4,400	12,461	(8,061)	(4,400)	0.00%
A.V. Equipment	175,000	19,950	172,950	98.83%	91.67%	12,528	178,378	(5,428)	2,050	1.17%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	-	-	9,610	0.00%	0.00%	9,610	15,080	(5,470)	(9,610)	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	689,775	5,363,562	99.66%	91.67%	429,794	4,409,630	953,932	18,535	0.34%
NONOPERATING REVENUES										
Interest	108,000	2,802	152,393	141.10%	91.67%	53,389	101,839	50,554	(44,393)	-41.10%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Insurance Claims	-	-	-	#DIV/0!	0	-	-	-	-	0.00%
Capital Improvement Fees	309,559	3,472	198,899	0.64252372	0.9167	(84,874)	176,933	21,966	110,660	35.75%
Centerplate	-	(14,585)	(37,662)	#DIV/0!	0	(37,662)	(14,262)	(23,400)	37,662	0.00%
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	417,559	(8,311)	313,630	75.11%	91.67%	(69,146)	264,510	49,120	103,929	24.89%
TOTAL REVENUES	5,799,656	681,464	5,677,192	97.89%	91.67%	360,647	4,674,140	1,003,052	122,464	2.11%
EXPENSES (SCHEDULE ATTACHED)	6,731,905	1,014,295	10,567,451	156.98%	91.69%	4,394,967	9,452,255	1,115,196	(3,835,546)	-56.98%
NET INCOME	(932,249)	(332,831)	(4,890,259)			(4,890,259)	(4,778,115)	(112,144)	3,958,010	
Transfers In-General Fund	1,136,110	-	733,143	64.53%	91.67%	(308,329)	788,372	(55,229)	402,967	35.47%
Transfers In-Coal Severance	206,556	25,250	211,300	102.30%	91.67%	21,950	236,236	(24,936)	(4,744)	-2.30%
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%	91.67%	110,967	-	110,967	(110,967)	0.00%
Transfers In-Capital Improvement Fund	-	50,960	267,780	0.00%	91.67%	267,780	198,997	68,783	(267,780)	0.00%
Transfers In-Municipal Auditorium	-	-	61,595	0.00%	91.67%	61,595	37,320	24,275	(61,595)	0.00%
Transfers Out-Civic Center Project	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 1,342,666	$ 76,210	$ 1,435,208	106.89%	91.67%	$ 204,386	$ 1,260,925	$ 174,283	$ (92,542)	-6.89%
Change in Net Position			(3,612,897)							
Total Net Position-Beginning			$ 89,755,229							
Total Net Position-Ending			$ 86,142,332							

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CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Eleven-Month Period Ended May 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	$ 33,946	$ 563,775	74.83%	92.31%	$ (131,724)	$ 603,290	$ (39,515)	$ 189,663	25.17%
FICA	57,638	3,346	42,295	73.38%	92.31%	(10,911)	44,235	(1,940)	15,343	26.62%
Medical and Life Insurance	143,296	12,769	140,670	98.17%	92.31%	8,393	123,569	17,101	2,626	1.83%
Retirement	67,809	4,125	51,353	75.73%	92.31%	(11,241)	54,166	(2,813)	16,456	24.27%
Dental/Optical Insurance	7,776	148	5,507	70.82%	92.31%	(1,671)	9,315	(3,808)	2,269	29.18%
Insurance-Payroll Deduction	(18,000)	(3,605)	(20,781)	0.00%	92.31%	(4,165)	(22,920)	2,139	2,781	-15.45%
OPEB	20,000	-	-	0.00%	92.31%	(18,462)	-	-	20,000	100.00%
	1,031,957	50,729	782,819	75.86%	92.31%	(169,781)	811,655	(28,836)	249,138	24.14%
CONTRACTUAL SERVICES										
Telephone	35,000	3,503	31,524	90.07%	92.31%	(785)	29,897	1,627	3,476	9.93%
Telephone - Municipal Auditorium	-	63	614	0.00%	0.00%	614	351	263	(614)	0.00%
Printing	3,500	-	-	0.00%	92.31%	(3,231)	-	-	3,500	100.00%
Utilities	979,000	87,509	789,713	80.67%	92.31%	(114,002)	684,546	105,167	189,287	19.33%
Utilities - Municipal Auditorium	90,000	1,087	70,173	77.97%	92.31%	(12,906)	84,806	(14,633)	19,827	22.03%
Travel	18,000	3,118	6,912	38.40%	92.31%	(9,704)	8,328	(1,416)	11,088	61.60%
Maintenance & Repair-Building & Grounds	80,000	1,170	82,641	103.30%	92.31%	8,793	11,316	71,325	(2,641)	-3.30%
Maintenance & Repair-B & G - Municipal Aud	20,000	-	1,534	7.67%	92.31%	(16,928)	-	1,534	18,466	92.33%
Maintenance & Repair-Equipment	75,000	12,531	54,706	72.94%	92.31%	(14,527)	86,242	(31,536)	20,294	27.06%
Maintenance & Repair-Equipment - Municipa	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	3,200	97	1,770	55.31%	92.31%	(1,184)	2,254	(484)	1,430	44.69%
OVG Operations	1,959,122	245,850	2,041,096	104.18%	92.31%	232,630	1,591,711	449,385	(81,974)	-4.18%
OVG Management Fee	182,521	14,823	162,576	89.07%	92.31%	(5,909)	143,491	19,085	19,945	10.93%
OVG Performance fee	322,320	-	473,244	146.82%	92.31%	175,710	111,401	361,843	(150,924)	-46.82%
OVG Qualitation Fee	30,000	-	30,000	100.00%	92.31%	2,307	30,000	-	-	0.00%
Building & Equipment Rents	119,040	33,504	163,014	136.94%	92.31%	53,128	113,600	49,414	(43,974)	-36.94%
Building & Equipment Rents - Municipal Audi	960	-	57	5.94%	92.31%	(829)	-	57	903	94.06%
Advertising/Legal Publications	75,000	5,863	75,965	101.29%	92.31%	6,733	71,668	4,297	(965)	-1.29%
Training	4,000	-	125	3.13%	92.31%	(3,567)	399	(274)	3,875	96.88%
Dues and Subscriptions	3,300	-	22,169	671.79%	92.31%	19,123	1,112	21,057	(18,869)	-571.79%
Workers Compensation & Unemployment Co	14,992	1,948	16,180	107.92%	92.31%	2,341	14,267	1,913	(1,188)	-7.92%
Insurance and Bonds	325,000	-	169,728	52.22%	92.31%	(130,280)	276,959	(107,231)	155,272	47.78%
Contracted Services	630,000	96,659	746,389	118.47%	92.31%	164,836	616,430	129,959	(116,389)	-18.47%
Contracted Services - Municipal Auditorium	500	-	10,130	2026.00%	92.31%	9,668	200	-	(9,630)	-1926.00%
	4,970,455	507,725	4,950,260	99.59%	92.31%	362,033	3,878,978	1,071,282	20,195	0.41%
COMMODITIES										
Materials and Supplies	330,000	43,967	347,003	105.15%	92.31%	42,380	281,067	65,936	(17,003)	-5.15%
Materials and Supplies - Municipal Auditoriur	20,000	-	-	0.00%	92.31%	(18,462)	683	(683)	20,000	100.00%
Gasoline and Oil	2,500	-	-	0.00%	92.31%	(2,308)	77	(77)	2,500	100.00%
Uniforms	35,000	3,302	32,498	92.85%	92.31%	190	29,065	3,433	2,502	7.15%
	387,500	47,269	379,501	97.94%	92.31%	21,800	310,892	68,609	7,999	2.06%
Total Operating Expenses	6,389,912	605,723	6,112,580	95.66%	91.76%	249,197	5,001,525	1,111,055	277,332	4.34%
Depreciation	-	404,628	4,399,026	0.00%	0.00%	4,399,026	4,366,565	32,461	(4,399,026)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	6,389,912	1,010,351	10,511,606	164.50%	45.88%	7,579,914	9,368,090	1,143,516	(4,121,694)	-64.50%
NONOPERATING EXPENSES										
Other Interest	-	2,239	26,158	0.00%	0.00%	26,158	27,599	(1,441)	(26,158)	0.00%
Interest on Bonds	27,924	1,705	25,599	91.67%	92.31%	(178)	52,492	(26,893)	2,325	8.33%
Bond Service Charges	4,510	-	4,088	90.64%	92.31%	(75)	4,074	14	422	9.36%
Contingency	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	32,434	3,944	55,845	172.18%	92.31%	25,905	84,165	(28,320)	(23,411)	-72.18%
TOTAL EXPENSES	6,422,346	1,014,295	10,567,451	164.54%	91.69%	4,678,802	9,452,255	1,115,196	(4,145,105)	-64.54%
Transfers Out	309,559	-	157,846	50.99%	92.31%	(127,908)	128,397	29,449	151,713	49.01%
TOTAL EXPENSES AND TRANSFERS OUT	$ 6,731,905	$ 1,014,295	$ 10,725,297	159.32%	91.69%	$ 4,552,813	$ 9,580,652	$ 1,144,645	$ (3,993,392)	-59.32%

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Eleven-Month Period Ended May 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	$ -	$ 38,978	$ 160,925	0.00%	91.67%	160,925	$ -	$ 160,925	$ (160,925)	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Major Improvements	-	11,982	88,604	0.00%	91.67%	-	-	88,604.00	(88,604.00)	0.00%
Infrastructure	-	-	110,967							
Construction in Progress	-	-	16,780	0.00%	91.67%	16,780	213,338	(196,558)	(16,780)	0.00%
Total Capital Outlay for the Eleven-Month Period Ended May 31, 2024	$ -	$ 50,960	$ 377,276	0.00%	91.67%	$ 377,276	$ 213,338	$ 52,971	$ (266,309)	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 5,820,698
Payments to Suppliers		(5,582,506)
Payments to Employees		(809,954)
Internal Activity Receipts/Payments to Other Funds		(187,173)
Net Cash Provided (Used) By Operating Activities		(758,935)
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		229,899
Transfers From Coal Severance Fund for Debt Service Payments		211,300
Transfer From Civic Center Project		50,423
Transfers From Civic Center Capital Improvements Fund		267,780
Transfer to Civic Center Capital Improvement Fund		(157,846)
Transfers in - TIF		110,967
Energy Rebates for Capital Lighting Upgrades		-
Transfers from Municipal Auditorium		61,595
General Fund Subsidy		503,244
Insurance Claims		
Capital Improvement fees		198,899
Centerplate		(37,662)
Interest And Fees Paid On Capital Debt		(27,716)
Principal Paid On Capital Debt		(635,000)
Acquisition and Construction of Capital Assets		(377,276)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		398,607
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		152,393
Net Cash Provided (Used) By Investing Activities		152,393
Net Increase (Decrease) In Cash And Cash Equivalents		(207,935)
Cash and Cash Equivalents, Beginning of Eleven-Month Period (Including Restricted Assets of $419,459)		1,107,879
Cash and Cash Equivalents, End of Eleven-Month Period (Including Restricted Assets of $ 189,443)		$ 899,944
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (5,148,044)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	4,399,026	
(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	37,664	
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 Accrued Flexible Spending	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	(23,384)	
Increase (Decrease) In Due To Other Funds	(193,072)	
Increase (Decrease) in Due To Component Unit	(6,893)	
Increase (Decrease) In Deposits On Hand	(47,188)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		4,389,109
Net Cash Provided (Used) By Operating Activities		$ (758,935)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Parking Fund

For the Ten-Month Period Ended April 30, 2024

UNAUDITED

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Net Position
Proprietary Fund
April 30, 2024

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	6,405,917
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		117,276
Due From Other Funds		-
Prepaid Insurance		337
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		6,524,455
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		4,241,239
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		(22,078,887)
Total Capital Assets (Net of Accumulated Depreciation)		7,572,024
Lease Receivable		1,431,509
Total Noncurrent Assets		13,244,772
Total Assets	$	19,769,227
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		18,407
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		59,524
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		1,325,139
Total Noncurrent Liabilities		1,325,139
Total Liabilities		1,384,663
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		845,578
Lease Receivable		1,390,278
Advance Payments		5,279
		2,241,135
NET POSITION		
Net Investment in Capital Assets		7,572,024
Restricted For Debt Service		4,241,239

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Ten-Month Period Ended April 30, 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	$ 232,189	$ 2,171,431	86.53%	83.33%	$ 80,185	$ 2,027,570	$ 143,861	$ 338,165	13.47%
Operating Expenses	2,079,523	164,364	1,732,101	83.29%	83.42%	(2,637)	1,687,314	44,787	347,422	16.71%
Operating Income (Loss)	430,073	67,825	439,330			82,822	340,256	99,074	(9,257)	
Nonoperating Revenues	200,000	46,516	449,735	224.87%	83.33%	283,075	265,734	184,001	(249,735)	-124.87%
Nonoperating Expenses	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	200,000	46,516	449,735			283,075	265,734	184,001	(249,735)	
Income Before Contributions and Transfers	$ 630,073	$ 114,341	$ 889,065			$ 365,897	$ 605,990	$ 283,075	$ (258,992)	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	83.33%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (630,073.00)	$ -	$ -	0.00%	83.33%	$ 525,040	$ -	$ -	$ (630,073)	0.00%
Change in Net Position			889,065							
Total Net Position-Beginning			$ 15,521,634							
Total Net Position-Ending			$ 16,410,699							

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CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Ten-Month Period Ended April 30, 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%	83.33%	$ -	$ -	$ -	$ -	0.00%
Monthly	276,900	21,990	220,325	79.57%	83.33%	(10,416)	230,593	(10,268)	56,575	20.43%
Commercial	147,400	12,390	123,902	84.06%	83.33%	1,074	123,902	-	23,498	15.94%
Special Rates	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Meter - Smart - Credit Card	1,900	201	1,519	79.95%	83.33%	(64)	1,416	103	381	20.05%
Meter - Smart - Park Mobile	1,000	167	1,267	126.70%	83.33%	434	845	422	(267)	-26.70%
Meter - Smart - Coin	1,800	-	1,150	63.89%	83.33%	(350)	1,575	(425)	650	36.11%
Meter - Mechanical - Park Mobile	1,800	199	2,474	137.44%	83.33%	974	1,292	1,182	(674)	-37.44%
Meter - Mechanical - Coin	1,400	-	1,156	82.57%	83.33%	(11)	1,145	11	244	17.43%
	432,200	34,947	351,793	81.40%	83.33%	(8,359)	360,768	(8,975)	80,407	18.60%
Building #2										
Daily	12,700	1,887	13,856	109.10%	83.33%	3,273	11,419	2,437	(1,156)	-9.10%
Monthly	61,400	5,958	55,552	90.48%	83.33%	4,387	49,383	6,169	5,848	9.52%
Theatre Parking	15,000	1,250	11,250	75.00%	83.33%	(1,250)	12,510	(1,260)	3,750	25.00%
Commercial	76,000	6,462	64,098	84.34%	83.33%	767	63,312	786	11,902	15.66%
Rent Override	5,004	-	5,004	100.00%	83.33%	834	5,004	-	-	0.00%
Special Rates	(100)	-	-	0.00%	83.33%	83	(130)	130	(100)	0.00%
Meter - Smart - Credit Card	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
	170,004	15,557	149,760	88.09%	83.33%	8,096	141,498	8,262	20,244	11.91%
Building #5										
Daily	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Monthly	159,100	6,760	76,750	48.24%	83.33%	(55,828)	115,735	(38,985)	82,350	51.76%
Special Rates	78,500	6,749	66,121	84.23%	83.33%	707	64,489	1,632	12,379	15.77%
Meter - Smart - Credit Card	5,500	1,240	4,628	84.15%	83.33%	45	5,040	(412)	872	15.85%
Meter - Smart - Park Mobile	4,100	431	5,278	128.73%	83.33%	1,861	3,976	1,302	(1,178)	-28.73%
Meter - Smart - Coin	15,900	1,200	11,879	74.71%	83.33%	(1,370)	13,648	(1,769)	4,021	25.29%
Meter - Mechanical - Park Mobile	2,400	108	1,188	49.50%	83.33%	(812)	1,884	(696)	1,212	50.50%
Meter - Mechanical - Coin	4,200	388	4,046	96.33%	83.33%	546	3,498	548	154	3.67%
	269,700	16,876	169,890	62.99%	83.33%	(54,851)	208,270	(38,380)	99,810	37.01%
Building #6										
Daily	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Monthly	403,500	34,640	337,385	83.61%	83.33%	1,148	326,353	11,032	66,115	16.39%
Special Rates	700	270	1,417	202.43%	83.33%	834	261	1,156	(717)	-102.43%
Meter - Smart - Credit Card	21,100	3,950	17,172	81.38%	83.33%	(411)	18,947	(1,775)	3,928	18.62%
Meter - Smart - Park Mobile	27,700	2,579	24,849	89.71%	83.33%	1,767	20,664	4,185	2,851	10.29%
Meter - Smart - Coin	15,200	1,381	13,909	91.51%	83.33%	1,243	13,704	205	1,291	8.49%
Meter - Mechanical - Park Mobile	9,900	1,120	9,296	93.90%	83.33%	1,046	8,570	726	604	6.10%
Meter - Mechanical - Coin	14,100	895	10,796	76.57%	83.33%	(954)	11,599	(803)	3,304	23.43%
	492,200	44,835	414,824	84.28%	83.33%	4,674	400,098	14,726	77,376	15.72%
Total Buildings	1,364,104	112,215	1,086,267	79.63%	83.33%	(50,441)	1,110,634	(24,367)	277,837	20.37%
OTHER										
Parking Meter Revenues	121,100	18,371	113,587	93.80%	83.33%	12,674	92,134	21,453	7,513	6.20%
Meter - Smart - Credit Card	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	84,200	8,460	91,996	109.26%	83.33%	21,832	81,679	10,317	(7,796)	-9.26%
Meter - Smart - Coin	187,300	23,218	186,144	99.38%	83.33%	30,067	168,740	17,404	1,156	0.62%
Meter - Mechanical - Park Mobile	51,300	10,019	58,621	114.27%	83.33%	15,873	45,135	13,486	(7,321)	-14.27%
Meter - Mechanical - Coin	145,900	10,512	101,620	69.65%	83.33%	(19,958)	114,165	(12,545)	44,280	30.35%
Auditorium Parking Lot	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Morris Square Parking/Morris Street Lot	12,600	1,080	13,740	109.05%	83.33%	3,240	12,610	1,130	(1,140)	-9.05%
Old Farmer's Market Lot	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Union Building Parking Lot	6,720	920	6,305	93.82%	83.33%	705	8,280	(1,975)	415	6.18%
Special Events	25,800	2,710	37,769	146.39%	83.33%	16,270	28,265	9,504	(11,969)	-46.39%
Rents, Concessions, Leases	164,072	11,607	149,858	91.34%	83.33%	13,137	87,317	62,541	14,214	8.66%
Auditorium Monthly Rental	6,700	305	5,690	84.93%	83.33%	107	6,180	(490)	1,010	15.07%
Police Fines/Court Costs	2,600	350	1,775	68.27%	83.33%	(392)	1,893	(118)	825	31.73%
Boot Fees	300	50	955	318.33%	83.33%	705	-	955	(655)	-218.33%
Parking Violations	117,900	(35,370)	212,279	180.05%	83.33%	114,033	114,515	97,764	(94,379)	-80.05%
Other Non Moving	194,500	67,485	80,031	41.15%	83.33%	(82,046)	135,450	(55,419)	114,469	58.85%
Warrant Payment Plans	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Bagged Meters	13,800	30	16,215	117.50%	83.33%	4,715	11,880	4,335	(2,415)	-17.50%
Business Valet	700	-	600	85.71%	75.00%	75	700	(100)	100	14.29%
Residential Parking Permits	5,600	75	5,300	94.64%	83.33%	634	4,470	830	300	5.36%
Reimbursements	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Insurance Claims	2,000	-	750	37.50%	83.33%	(917)	1,623	(873)	1,250	62.50%
Recycling Revenue	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Miscellaneous	2,400	152	1,929	80.38%	83.33%	(71)	1,900	29	471	19.63%
Total Other	1,145,492	119,974	1,085,164	94.73%	83.33%	130,626	916,936	168,228	60,328	5.27%
TOTAL OPERATING REVENUES	2,509,596	232,189	2,171,431	86.53%	83.33%	80,185	2,027,570	143,861	338,165	13.47%
NONOPERATING REVENUES										
Interest	200,000	46,516	449,735	224.87%	83.33%	283,075	265,734	184,001	(249,735)	-124.87%
Interest on MBC Deposits	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Federal Grants-Lighting Project	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	200,000	46,516	449,735	224.87%	83.33%	283,075	265,734	184,001	(249,735)	-124.87%
TOTAL REVENUES	$ 2,709,596	$ 278,705	$ 2,621,166	96.74%	83.33%	$ 363,260	$ 2,293,304	$ 327,862	$ 88,430	3.26%
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	83.33%	$ -	$ -	$ -	$ -	0.00%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Ten-Month Period Ended April 30, 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	$ 61,039	$ 644,996	76.10%	84.62%	$ (72,246)	$ 594,107	$ 50,889	$ 202,607	23.90%
FICA	64,842	4,478	47,998	74.02%	84.62%	(6,871)	44,280	3,718	16,844	25.98%
Medical and Life Insurance	188,076	15,528	158,056	84.04%	83.33%	1,332	138,753	19,303	30,020	15.96%
Retirement	71,694	5,311	56,205	78.40%	84.62%	(4,462)	51,511	4,694	15,489	21.60%
Dental/Optical Insurance	10,206	1,798	10,239	100.32%	83.33%	1,734	5,061	5,178	(33)	-0.32%
Insurance Payroll Deduction	(23,625)	(2,047)	(18,160)	0.00%	83.33%	1,527	(15,981)	(2,179)	(5,465)	23.13%
Other Post Employment Benefits	40,000	-	-	0.00%	83.33%	(33,332)	-	-	40,000	100.00%
	1,198,796	86,107	899,334	75.02%	83.88%	(106,216)	817,731	81,603	299,462	24.98%
CONTRACTUAL SERVICES										
Telephone	17,000	1,166	11,870	69.82%	83.33%	(2,296)	10,132	1,738	5,130	30.18%
Utilities	200,000	17,509	155,334	77.67%	83.33%	(11,326)	152,962	2,372	44,666	22.33%
Travel	1,000	-	-	0.00%	83.33%	(833)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	4,000	28,945	38.59%	83.33%	(33,553)	45,368	(16,423)	46,055	61.41%
Maintenance and Repair-Equipment	20,000	972	9,543	47.72%	83.33%	(7,123)	4,188	5,355	10,457	52.29%
Maintenance and Repair-Autos/Trucks	9,700	-	1,871	19.29%	83.33%	(6,212)	2,013	(142)	7,829	80.71%
Postage	8,000	960	4,174	52.18%	83.33%	(2,492)	3,147	1,027	3,826	47.83%
Building and Equipment Rentals	50,000	2,673	28,103	56.21%	83.33%	(13,562)	27,074	1,029	21,897	43.79%
Advertising/Legal Publications	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Training	1,000	899	899	89.90%	83.33%	66	-	899	101	10.10%
Dues and Subscriptions	1,000	695	971	97.10%	83.33%	138	276	695	29	2.90%
Professional Services	500	3,500	34,400	6880.00%	83.33%	33,983	1,663	32,737	(33,900)	0.00%
Workers Compensation and Unemployment Compensation	19,677	1,141	17,581	89.35%	83.33%	1,184	15,543	2,038	2,096	10.65%
Insurance and Bonds	45,000	-	38,856	86.35%	83.33%	1,358	42,011	(3,155)	6,144	13.65%
Contracted Services	275,000	5,398	75,799	27.56%	83.33%	(153,359)	86,831	(11,032)	199,201	72.44%
Bank Fees-Lockbox	2,500	70	918	36.72%	83.33%	(1,165)	777	141	1,582	63.28%
Electronic Meter Fees	55,000	-	18,779	34.14%	83.33%	(27,053)	22,278	(3,499)	36,221	65.86%
	780,377	38,983	428,043	54.85%	83.33%	(222,245)	414,263	13,780	352,334	45.15%
COMMODITIES										
Materials and Supplies	75,000	4,266	46,563	62.08%	83.33%	(15,935)	49,195	(2,632)	28,437	37.92%
Gas, Oil and Tires	8,000	-	2,184	27.30%	83.33%	(4,482)	884	1,300	5,816	72.70%
Uniforms	7,350	-	6,813	92.69%	83.33%	688	6,828	(15)	537	7.31%
Snow Removal Materials	10,000	-	-	0.00%	83.33%	(8,333)	-	-	10,000	100.00%
	100,350	4,266	55,560	55.37%	83.33%	(28,062)	56,907	(1,347)	44,790	44.63%
Total Operating Expenses	2,079,523	129,356	1,382,937	66.50%	83.51%	(353,742)	1,288,901	94,036	696,586	33.50%
Depreciation	-	35,008	349,164	0.00%	83.33%	349,164	398,413	(49,249)	(349,164)	#DIV/0!
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,079,523	164,364	1,732,101	83.29%	83.42%	(2,637)	1,687,314	44,787	347,422	16.71%
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
TOTAL EXPENSES	$ 2,079,523	$ 164,364	$ 1,732,101	83.29%	83.38%	$ (1,701)	$ 1,687,314	44,787	$ 347,422	16.71%
Transfers Out	$ 630,073	$ -	$ -	0.00%	83.33%	$ (525,040)	$ -	-	$ 630,073	100.00%

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Ten-Month Period Ended April 30, 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%	83.33%	$ -	$ -	-	-	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	2,298	0.00%	83.33%	2,298	14,268	(11,970)	(2,298)	0.00%
Capital Outlay-Land	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	83.33%	-	-	-	-	0.00%
Total Capital Outlays for the Ten-Month Period Ended April 30, 2024	$ -	$ -	$ 2,298	0.00%	83.33%	$ 2,298	$ 14,268	$ (11,970)	$ (2,298)	0.00%

Parking System Revenue
Proprietary Fund
Statement of Cash Flows
For the Ten-Month Period Ended April 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 2,157,687
Payments to Suppliers		(589,189)
Payments to Employees		(933,046)
Internal Activity Receipts/payments to other funds		(28,056)
Net Cash Provided (Used) By Operating Activities		607,396
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		-
Transfer to CASE and Public Safety Bonds		
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		449,735
Net Cash Provided (Used) By Investing Activities		449,735
Net Increase (Decrease) in Cash and Cash Equivalents		1,054,833
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 Ten-Month Period (Including Restricted Assets of $ 4,241,239)		$ 10,648,081
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 439,330
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	349,164	
(Increase) Decrease in Accounts Receivable	(12,132)	
(Increase) Decrease in Prepaid and Other	25	
(Increase) Decrease in Due From Other Funds	1,811	
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	(1,612)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	(29,867)	
Increase (Decrease) in Due to Other Governmental Entities	(270)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		168,066
Net Cash Provided (Used) by Operating Activities		$ 607,396

City of Charleston

Parking Fund

For the Eleven-Month Period Ended May 31, 2024

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

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	6,535,801
Cash with Fiscal Agent		925
Accounts Receivable (Net of Allowance for Uncollectibles)		106,979
Due From Other Funds		-
Prepaid		337
Interest Receivable		-
Restricted:		
Cash and Cash Equivalents		-
Revenue Bond Covenant Accounts		-
Total Current Assets		6,644,042
Noncurrent Assets		
Restricted:		
Revenue Bond Covenant Accounts		4,258,048
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		(22,113,895)
Total Capital Assets (Net of Accumulated Depreciation)		7,537,016
Lease Receivable		1,431,509
Total Noncurrent Assets		13,226,573
Total Assets	$	19,870,615
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		37,072
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		78,189
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		-
OPEB-Long-Term		1,325,139
Total Noncurrent Liabilities		1,325,139
Total Liabilities		1,403,328
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits		845,578
Lease Receivable		1,390,278
Advance Payments		5,484
		2,241,340
NET POSITION		
Net Investment in Capital Assets		7,537,016

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Eleven-Month Period Ended May 31, 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	$ 213,161	$ 2,384,592	95.02%	91.67%	$ 84,045	$ 2,328,247	$ 56,345	$ 125,004	4.98%
Operating Expenses	2,079,523	177,148	1,911,298	91.91%	91.72%	3,960	1,841,971	69,327	168,225	8.09%
Operating Income (Loss)	430,073	36,013	473,294			80,086	486,276	(12,982)	(43,221)	
Nonoperating Revenues	200,000	48,553	498,289	249.14%	91.67%	314,949	306,290	191,999	(298,289)	-149.14%
Nonoperating Expenses	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Total Nonoperating Revenue (Expense)	200,000	48,553	498,289			314,949	306,290	191,999	(298,289)	
Income Before Contributions and Transfers	$ 630,073	$ 84,566	$ 971,583			$ 395,035	$ 792,566	$ 179,017	$ (341,510)	
Transfers In (Capital Contributions)	$ -	$ -	$ -	0.00%	91.67%	$ -	$ -	-	$ -	0.00%
Transfer Out	$ (630,073.00)	$ -	$ -	0.00%	91.67%	$ 577,588	$ -	$ -	$ (630,073)	0.00%
Change in Net Position			971,583							
Total Net Position-Beginning			$ 15,521,634							
Total Net Position-Ending			$ 16,493,217							

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Eleven-Month Period Ended May 31, 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%	91.67%	$ -	$ -	$ -	$ -	0.00%
Monthly	276,900	21,985	242,310	87.51%	91.67%	(11,524)	252,633	(10,323)	34,590	12.49%
Commercial	147,400	12,390	136,292	92.46%	91.67%	1,170	136,292	-	11,108	7.54%
Special Rates	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Meter - Smart - Credit Card	1,900	149	1,668	87.79%	91.67%	(74)	1,474	194	232	12.21%
Meter - Smart - Park Mobile	1,000	121	1,388	138.80%	91.67%	471	908	480	(388)	-38.80%
Meter - Smart - Coin	1,800	254	1,404	78.00%	91.67%	(246)	1,758	(354)	396	22.00%
Meter - Mechanical - Park Mobile	1,800	215	2,689	149.39%	91.67%	1,039	1,455	1,234	(889)	-49.39%
Meter - Mechanical - Coin	1,400	232	1,388	99.14%	91.67%	105	1,145	243	12	0.86%
	432,200	35,346	387,139	89.57%	91.67%	(9,059)	395,665	(8,526)	45,061	10.43%
Building #2										
Daily	12,700	1,469	15,325	120.67%	91.67%	3,683	12,637	2,688	(2,625)	-20.67%
Monthly	61,400	6,055	61,608	100.34%	91.67%	5,323	53,753	7,855	(208)	-0.34%
Theatre Parking	15,000	-	11,250	75.00%	91.67%	(2,501)	13,760	(2,510)	3,750	25.00%
Commercial	76,000	6,462	70,560	92.84%	91.67%	891	69,905	655	5,440	7.16%
Rent Override	5,004	-	5,004	100.00%	91.67%	417	5,004	-	-	0.00%
Special Rates	(100)	-	-	0.00%	91.67%	92	(130)	130	(100)	0.00%
Meter - Smart - Credit Card	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Meter - Smart - Coin	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Meter - Mechanical - Park Mobile	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Meter - Mechanical - Coin	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
	170,004	13,986	163,747	96.32%	91.67%	7,904	154,929	8,818	6,257	3.68%
Building #5										
Daily	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Monthly	159,100	6,875	83,625	52.56%	91.67%	(62,222)	124,315	(40,690)	75,475	47.44%
Special Rates	78,500	6,749	72,870	92.83%	91.67%	909	70,982	1,888	5,630	7.17%
Meter - Smart - Credit Card	5,500	303	4,931	89.65%	91.67%	(111)	5,610	(679)	569	10.35%
Meter - Smart - Park Mobile	4,100	627	5,904	144.00%	91.67%	2,146	4,224	1,680	(1,804)	-44.00%
Meter - Smart - Coin	15,900	1,309	13,189	82.95%	91.67%	(1,387)	15,354	(2,165)	2,711	17.05%
Meter - Mechanical - Park Mobile	2,400	59	1,246	51.92%	91.67%	(954)	2,087	(841)	1,154	48.08%
Meter - Mechanical - Coin	4,200	435	4,481	106.69%	91.67%	631	4,076	405	(281)	-6.69%
	269,700	16,357	186,246	69.06%	91.67%	(60,988)	226,648	(40,402)	83,454	30.94%
Building #6										
Daily	-			0.00%	91.67%	-	-	-	-	0.00%
Monthly	403,500	33,405	370,790	91.89%	91.67%	902	360,048	10,742	32,710	8.11%
Special Rates	700	62	1,479	211.29%	91.67%	837	524	955	(779)	-111.29%
Meter - Smart - Credit Card	21,100	2,216	19,388	91.89%	91.67%	46	21,010	(1,622)	1,712	8.11%
Meter - Smart - Park Mobile	27,700	2,499	27,348	98.73%	91.67%	1,955	22,606	4,742	352	1.27%
Meter - Smart - Coin	15,200	1,565	15,475	101.81%	91.67%	1,541	16,014	(539)	(275)	-1.81%
Meter - Mechanical - Park Mobile	9,900	1,250	10,546	106.53%	91.67%	1,471	9,445	1,101	(646)	-6.53%
Meter - Mechanical - Coin	14,100	938	11,734	83.22%	91.67%	(1,191)	12,739	(1,005)	2,366	16.78%
	492,200	41,935	456,760	92.80%	91.67%	5,560	442,386	14,374	35,440	7.20%
Total Buildings	1,364,104	107,624	1,193,892	87.52%	91.67%	(56,582)	1,219,628	(25,736)	170,212	12.48%
OTHER										
Parking Meter Revenues	121,100	1,023	114,610	94.64%	91.67%	3,598	109,260	5,350	6,490	5.36%
Meter - Smart - Credit Card	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Meter - Smart - Park Mobile	84,200	11,998	103,994	123.51%	91.67%	26,808	90,566	13,428	(19,794)	-23.51%
Meter - Smart - Coin	187,300	15,994	202,137	107.92%	91.67%	30,439	187,966	14,171	(14,837)	-7.92%
Meter - Mechanical - Park Mobile	51,300	7,307	65,928	128.51%	91.67%	18,901	50,916	15,012	(14,628)	-28.51%
Meter - Mechanical - Coin	145,900	10,873	112,493	77.10%	91.67%	(21,254)	130,840	(18,347)	33,407	22.90%
Auditorium Parking Lot	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Pennsylvania Avenue Parking Lot	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Morris Square Parking/Morris Street Lot	12,600	1,080	14,820	117.62%	91.67%	3,270	14,550	270	(2,220)	-17.62%
Old Farmer's Market Lot	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Lot "C" Parking	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
West Side Parking Lot	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Morris Street Lot	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Union Building Parking Lot	6,720	480	6,785	100.97%	91.67%	625	8,900	(2,115)	(65)	-0.97%
Special Events	25,800	4,175	41,944	162.57%			35,075	6,869	(16,144)	-62.57%
Rents, Concessions, Leases	164,072	11,607	161,465	98.41%	91.67%	11,060	172,460	(10,995)	2,607	1.59%
Auditorium Monthly Rental	6,700	435	6,125	91.42%	91.67%	(17)	6,770	(645)	575	8.58%
Police Fines/Court Costs	2,600	25	1,800	69.23%	91.67%	(583)	1,743	57	800	30.77%
Boot Fees	300	-	955	318.33%	91.67%	680	450	505	(655)	-218.33%
Parking Violations	117,900	18,685	230,964	195.90%	91.67%	122,885	140,795	90,169	(113,064)	-95.90%
Other Non Moving	194,500	11,555	91,585	47.09%	91.67%	(86,713)	137,495	(45,910)	102,915	52.91%
Warrant Payment Plans	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Bagged Meters	13,800	10,080	26,295	190.54%			12,030	14,265	(12,495)	-90.54%
Business Valet	700	-	600	85.71%	91.67%	(42)	700	(100)	100	14.29%
Residential Parking Permits	5,600	50	5,350	95.54%	91.67%	216	4,470	880	250	4.46%
Reimbursements	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Insurance Claims	2,000	-	750	37.50%	91.67%	(1,083)	1,623	(873)	1,250	62.50%
Recycling Revenue	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Smith Street	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Miscellaneous	2,400	170	2,100	87.50%	91.67%	(100)	2,010	90	300	12.50%
Total Other	1,145,492	105,537	1,190,700	103.95%	91.67%	140,627	1,108,619	82,081	(45,208)	-3.95%
TOTAL OPERATING REVENUES	2,509,596	213,161	2,384,592	95.02%	91.67%	84,045	2,328,247	56,345	125,004	4.98%
NONOPERATING REVENUES										
Interest	200,000	48,553	498,289	249.14%	91.67%	314,949	306,290	191,999	(298,289)	-149.14%
Interest on MBC Deposits	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Federal Grants-Lighting Project	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Gain (Loss) Sale of Fixed Assets	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	200,000	48,553	498,289	249.14%	91.67%	314,949	306,290	191,999	(298,289)	-149.14%
TOTAL REVENUES	$ 2,709,596	$ 261,714	$ 2,882,881	106.40%	91.67%	$ 398,994	$ 2,634,537	$ 248,344	$ (173,285)	-6.40%
Transfers In (Capital Contributions)	$ -	$ -		0.00%	91.67%	$ -	$ -	$ -	$ -	0.00%

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Eleven-Month Period Ended May 31, 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	$ 70,843	$ 715,839	84.45%	92.31%	$ (66,583)	$ 651,723	$ 64,116	$ 131,764	15.55%
FICA	64,842	4,545	52,544	81.03%	92.31%	(7,312)	48,525	4,019	12,298	18.97%
Medical and Life Insurance	188,076	15,774	173,829	92.42%	91.67%	1,420	152,724	21,105	14,247	7.58%
Retirement	71,694	5,409	61,613	85.94%	92.31%	(4,568)	56,492	5,121	10,081	14.06%
Dental/Optical Insurance	10,206	484	10,724	105.08%	91.67%	1,368	5,748	4,976	(518)	-5.08%
Insurance Payroll Deduction	(23,625)	(4,093)	(20,207)	0.00%	91.67%	1,450	(17,646)	(2,561)	(3,418)	0.00%
Other Post Employment Benefits	40,000	-	-	0.00%	91.67%	(36,668)	-	-	40,000	100.00%
	1,198,796	92,962	994,342	82.95%	91.94%	(107,831)	897,566	96,776	204,454	17.05%
CONTRACTUAL SERVICES										
Telephone	17,000	1,166	13,037	76.69%	91.67%	(2,547)	11,207	1,830	3,963	23.31%
Utilities	200,000	13,775	169,108	84.55%	91.67%	(14,232)	167,581	1,527	30,892	15.45%
Travel	1,000	-	-	0.00%	91.67%	(917)	-	-	1,000	100.00%
Maintenance and Repair-Building and Grounds	75,000	890	29,835	39.78%	91.67%	(38,918)	45,368	(15,533)	45,165	60.22%
Maintenance and Repair-Equipment	20,000	1,039	10,582	52.91%	91.67%	(7,752)	4,188	6,394	9,418	47.09%
Maintenance and Repair-Autos/Trucks	9,700	-	1,871	19.29%	91.67%	(7,021)	5,082	(3,211)	7,829	80.71%
Postage	8,000	415	4,589	57.36%	91.67%	(2,745)	3,147	1,442	3,411	42.64%
Building and Equipment Rentals	50,000	3,431	31,533	63.07%	91.67%	(14,302)	29,391	2,142	18,467	36.93%
Advertising/Legal Publications	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Training	1,000	-	899	89.90%	91.67%	(18)	-	899	101	10.10%
Dues and Subscriptions	1,000	-	971	97.10%	91.67%	54	276	695	29	2.90%
Professional Services	500	-	34,400	6880.00%	91.67%	33,942	1,663	32,737	(33,900)	-6780.00%
Workers Compensation and Unemployment Compensation	19,677	2,406	19,987	101.58%	91.67%	1,949	17,624	2,363	(310)	-1.58%
Insurance and Bonds	45,000	-	38,856	86.35%	91.67%	(2,396)	42,011	(3,155)	6,144	13.65%
Contracted Services	275,000	13,913	89,712	32.62%	91.67%	(162,381)	93,227	(3,515)	185,288	67.38%
Bank Fees-Lockbox	2,500	60	978	39.12%	91.67%	(1,314)	848	130	1,522	60.88%
Electronic Meter Fees	55,000	2,735	21,515	39.12%	91.67%	(28,904)	22,278	(763)	33,485	60.88%
	780,377	39,830	467,873	59.95%	91.67%	(247,499)	443,891	23,982	312,504	40.05%
COMMODITIES										
Materials and Supplies	75,000	8,988	55,552	74.07%	91.67%	(13,201)	54,163	1,389	19,448	25.93%
Gas, Oil and Tires	8,000	-	2,185	27.31%	91.67%	(5,149)	2,627	(442)	5,815	72.69%
Uniforms	7,350	360	7,173	97.59%	91.67%	435	6,924	249	177	2.41%
Snow Removal Materials	10,000	-	-	0.00%	91.67%	(9,167)	-	-	10,000	100.00%
	100,350	9,348	64,910	64.68%	91.67%	(27,081)	63,714	1,196	35,440	35.32%
Total Operating Expenses	2,079,523	142,140	1,527,125	73.44%	91.76%	(381,045)	1,405,171	121,954	552,398	26.56%
Depreciation	-	35,008	384,173	0.00%	91.67%	384,173	436,800	(52,627)	(384,173)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	2,079,523	177,148	1,911,298	91.91%	91.72%	3,960	1,841,971	69,327	168,225	8.09%
NONOPERATING EXPENSES										
Interest on Bonds	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Bond Service Charge	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Contingency	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
TOTAL NONOPERATING EXPENSES	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
TOTAL EXPENSES	$ 2,079,523	$ 177,148	$ 1,911,298	91.91%	91.70%	$ 4,479	$ 1,841,971	69,327	$ 168,225	8.09%
Transfers Out	$ 630,073	$ -	$ -	0.00%	91.67%	$ (577,588)	$ -	-	$ 630,073	100.00%

CITY OF CHARLESTON, WEST VIRGINIA
Parking System
Proprietary Fund
Schedule of Capital Outlays
For the Eleven-Month Period Ended May 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%	91.67%	$ -	$ -	-	-	0.00%
Capital Outlay-Major Improvements-Lighting	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Capital Outlay-Buildings & Equipment	-	-	2,298	0.00%	91.67%	2,298	14,268	(11,970)	(2,298)	0.00%
Capital Outlay-Land	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	91.67%	-	-	-	-	0.00%
Total Capital Outlays for the Eleven-Month Period Ended May 31, 2024	$ -	$ -	$ 2,298	0.00%	91.67%	$ 2,298	$ 14,268	$ (11,970)	$ (2,298)	0.00%

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

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 2,381,350
Payments to Suppliers		(638,369)
Payments to Employees		(1,028,054)
Internal Activity Receipts/payments to other funds		(9,392)
Net Cash Provided (Used) By Operating Activities		705,535
CASH FLOWS FRON NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Federal Grant Subsidy		-
Transfer to Civic Center		-
Principal Payments on Capital Debt		-
Interest and Fees Paid on Capital Debt		-
Transfer to CASE and Public Safety Bonds		
Acquisition and Construction of Capital Assets		(2,298)
Energy Rebate		-
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		498,289
Net Cash Provided (Used) By Investing Activities		498,289
Net Increase (Decrease) in Cash and Cash Equivalents		1,201,526
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 Eleven-Month Period (Including Restricted Assets of $ 4,258,048)		$ 10,794,774
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating Income (Loss)		$ 473,294
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided by Operating Activities:		
Depreciation Expense	384,173	
(Increase) Decrease in Accounts Receivable	(1,835)	
(Increase) Decrease in Prepaid and Other	25	
(Increase) Decrease in Due From Other Funds	1,811	
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	(1,407)	
Increase (Decrease) in Advance Lot Rental	-	
Increase (Decrease) in Due to Other Funds	(11,203)	
Increase (Decrease) in Due to Other Governmental Entities	(270)	
Increase (Decrease) in Other Post Employment Benefits	-	
Total Adjustments		232,241
Net Cash Provided (Used) by Operating Activities		$ 705,535

Annual Report of Policemen's and Firemen's Pension and Relief Funds
to the Municipal Pensions Oversight Board
as required by WV Code §8-22-19(d)(1)(B) and §8-22-22a(a)
Schedule for Plans that Invest with the Investment Management Board (IMB)

Pension Fund	City of Charleston Firemen's Pension & Relief Fund
Treasurer	Benjamin D. Adams
Municipality	City of Charleston
Fiscal Year (July 1 - June 30)	July 1, 2023 through June 30, 2024

Actuarial Funding Method

	Standard Funding Method
X	Optional Funding Method
	Alternative Funding Method (107%)
	% Necessary to Maintain Plan Solvency for 15 Years

PART I - Asset Reconciliation from Beginning of Fiscal Year to End of Fiscal Year			
Item			Amount
Beginning Fair Value of Pension Plan **July 1 (cash value)**			**$ 32,780,743.00**
a. Prior year net receivable/payable			$ 17,569,468.00
Beginning Fair Value of Pension Plan **July 1 (accrued value)**			**$ 50,350,211.00**
I. Revenue During Fiscal Year			
1. Employee Contributions			
a. For Employees hired prior to Jan. 1, 2010	Percent of Gross Salary 8.00%	$ 381,471.00	
b. For Employees hired on or after Jan. 1, 2010	Percent of Gross Salary 9.50%	$ -	
c. Total Employee Contributions			$ 381,471.00
2. Government Contributions			
a. From Parent Local Government	Required employer contributions from your municipality	$ 4,599,997.00	
b. Overpayment Authorized by City Council Pursuant to §WV Code 8-22-27A(d)		$ -	
c. Additional Employer Contributions From Your Municipality		$ 4,164,998.00	
d. From State Government	Municipal Pensions Oversight Board (premium surcharges on fire and casualty insurance)	$ 2,135,874.00	
e. Total Government Contributions			$ 10,900,869.00
3. Receivable Contributions			
a. Employee Contributions		$ -	
b. Local Government Contributions		$ -	
c. State Government Contributions		$ -	
d. Other Contributions		$ 1,385.00	
e. Total Receivable Contributions			$ 1,385.00
4. Earnings on Investments			
a. Net Appreciation/(Depreciation) of Fair Value of Investments		$ 6,326,707.00	
b. Net Realized Gain/(Loss) on Sale/Exchange		$ -	
c. Interest and Dividends		$ 87,289.00	
d. Other Income		$ -	
e. Investment Expenses **(enter as negative)**		$ (600.00)	
f. Receivable Investment Income		$ -	
g. Payable Investment Expenses **(enter as negative)**		$ -	
h. Total Earnings on Investments			$ 6,413,396.00
5. All Other Revenues Please Specify			$ -
Total Revenues	The sum of items I.1. through I.7.		**$ 17,697,121.00**

Annual Report of Policemen's and Firemen's Pension and Relief Funds
to the Municipal Pensions Oversight Board
as required by WV Code §8-22-19(d)(1)(B) and §8-22-22a(a)
Schedule for Plans that Invest with the Investment Management Board (IMB)

Item			Amount
II Expenditures During Fiscal Year	Does not include Investment Expenses, see I.4.e. and I.4.g. on first page.		
1. Benefits Paid Retirement, disability, survivor and any other benefits.			$ 9,273,971.00
2. Withdrawals Amount paid to employees or former employees or their survivors, representing return of contributions made by employees during the period of their employment			$ 71,852.00
3. Administration Expenses Administrative expenses and other costs or payments not representing benefit payments or withdrawals.			
a. Municipal Administration	Municipal administration fees.	$ -	
b. Other Administration	Example: Pension Secretary expenses; Rent; etc.	$ 10,228.00	
c. Total Administration Expenses			$ 10,228.00
4. Payables Monies payable after the end of the fiscal year			
a. Benefit Payments		$ 847,882.00	
b. Withdrawals		$ -	
c. Administration Expenses		$ 200.00	
d. Total Payables			$ 848,082.00
Total Expenditures	The sum of items II.1. through II.4		**$ 10,204,133.00**
Net Income/(Loss)			**$ 7,492,988.00**
Ending Fair Value of Pension Plan	**June 30 (cash value)**		**$ 58,689,896.00**
a. Net receivable/payable			**$ (846,697.00)**
Ending Fair Value of Pension Plan	**June 30 (accrued value)**		**$ 57,843,199.00**

Annual Report of Policemen's and Firemen's Pension and Relief Funds
to the Municipal Pensions Oversight Board
as required by WV Code §8-22-19(d)(1)(B) and §8-22-22a(a)
Schedule for Plans that Invest with the Investment Management Board (IMB)

PART II - Asset Allocation at End of Fiscal Year

1. Cash and Short-Term Investments	Percent of Total Assets	2.06%	
Institution or Bank	Type of Account	Fair Value	
a. Wesbanco	Checking	$ 1,174,198.00	
b.	Non-Interest Bearing	$ -	
c.	Savings or Money Market Account	$ -	
d.	Certificates of Deposit	$ -	
e.	Re-Purchase Agreements	$ -	
f. WV Investment Management Board	Short-term Fixed Income Pool	$ 15,171.00	
			Fair Value
Total Cash and Short-Term Investments	The sum of items 1.a. through 1.f.		**$ 1,189,369.00**

2. Fixed Income	Percent of Total Assets	15.35%	
Institution	Type of Account	Fair Value	
a. WV Investment Management Board	Core Fixed Income	$ 4,434,051.00	
b. WV Investment Management Board	TIPS	$ -	
c. WV Investment Management Board	Total Returned Fixed Income	$ 4,445,235.00	
			Fair Value
Total Fixed Income (at fair value)	The sum of items 2.a. through 2.c.		**$ 8,879,286.00**

3. Equity Funds	Percent of Total Assets	22.42%	
Institution	Type of Account	Fair Value	
a. WV Investment Management Board	Large Cap Domestic Equity	$ -	
b. WV Investment Management Board	Non-Large Cap Domestic Equity	$ 2,658,489.00	
c. WV Investment Management Board	International Equity	$ 7,250,418.00	
d. WV Investment Management Board	International Qualified	$ 3,060,691.00	
			Fair Value
Total Equity Funds (at fair value)	The sum of items 3.a. through 3.d.		**$ 12,969,598.00**

4. Alternative Funds	Percent of Total Assets	61.63%	
Institution	Type of Account	Fair Value	
a. WV Investment Management Board	Hedge Fund	$ 6,323,893.00	
b. WV Investment Management Board	Private Equity	$ 29,327,750.00	
c. WV Investment Management Board	Real Estate	$ -	
			Fair Value
Total Alternative Funds (at fair value)	The sum of items 4.a. through 4.c.		**$ 35,651,643.00**

5. Receivables and Payables	Percent of Total Assets	-1.46%	
	Type	Fair Value	
a.	Receivable Contributions	$ 1,385.00	
b.	Receivable Investment Income	$ -	
c.	Payable Investment Expense	$ -	
d.	Payable Benefits, Withdrawals, and Admin Expenses	$ (848,082.00)	
			Fair Value
Net Receivable/(Payable)	The sum of items 5.a. through 5.d.		**$ (846,697.00)**

Total Assets	**Sum of 1. through 5.**	**$ 57,843,199.00**
6. Total return on investments for the period of July 1 thru June 30	(Obtain from Investment Management Board)	12.50%

Annual Report of Policemen's and Firemen's Pension and Relief Funds
to the Municipal Pensions Oversight Board
as required by WV Code §8-22-19(d)(1)(B) and §8-22-22a(a)
Schedule for Plans that Invest with the Investment Management Board (IMB)

PART III - Membership and Beneficiaries

* Please report the figures requested below, for the fiscal year reported on page 1. To figure the Average Monthly Number of Persons, add figures for each month and divide by 12. Please round to two decimal places. An employee must have been paid for 100 hours in any month to be included in that month.

** Please report the total number of disability applications received during the fiscal year, the status of each application at the end of the fiscal year, the total applications granted and denied, and the percentage of disability benefit recipents to the total number of active members of the fund. This requirement satisfies §8-22-23a(a) of the WV Code if the report is submitted to the Municipal Pensions Oversight Board prior to August 1st of each year.

Item		Avg. Monthly #
I. Members of your Pension Fund	Exclude Beneficiaries	
1. Active Members	Current number of employees contributing to the pension fund	57.00
2. Inactive Members	Non-active vested members and employees on extended leave without pay	
II. Beneficiaries Receiving Periodic Benefit Payments During Fiscal Year		
1. Retirees		177.00
2. Disability Retirees	Includes the new applications approved during reporting period	34.00
a. Number of Disability Applications received during the fiscal year		0.00
b. Status of each Disability Application at end of fiscal year - please attach separate sheet with details		
(1.) Disability Applications Approved during Fiscal Year		0.00
(2.) Disability Applications Denied during Fiscal Year		0.00
3. Percentage of Disability Benefit Recipients to the Total of Active Members in the fund		59.65%
4. Survivors (of Deceased Members) Drawing Benefits		46.00

Annual Report of Policemen's and Firemen's Pension and Relief Funds
to the Municipal Pensions Oversight Board
as required by WV Code §8-22-19(d)(1)(B) and §8-22-22a(a)
Schedule for Plans that Invest with the Investment Management Board (IMB)

Pension Fund	City of Charleston Policemen's Pension & Relief Fund
Treasurer	Benjamin D. Adams
Municipality	City of Charleston
Fiscal Year (July 1 - June 30)	July 1, 2023 through June 30, 2024

Actuarial Funding Method

	Standard Funding Method
X	Optional Funding Method
	Alternative Funding Method (107%)
	% Necessary to Maintain Plan Solvency for 15 Years

PART I - Asset Reconciliation from Beginning of Fiscal Year to End of Fiscal Year				
Item				Amount
Beginning Fair Value of Pension Plan **July 1 (cash value)**				**$ 35,614,678.00**
a. Prior year net receivable/payable				$ 18,368,161.00
Beginning Fair Value of Pension Plan **July 1 (accrued value)**				**$ 53,982,839.00**
I. Revenue During Fiscal Year				
1. Employee Contributions				
a. For Employees hired prior to Jan. 1, 2010	Percent of Gross Salary	8.00%	$ 490,444.00	
b. For Employees hired on or after Jan. 1, 2010	Percent of Gross Salary	9.50%	$ -	
c. Total Employee Contributions				$ 490,444.00
2. Government Contributions				
a. From Parent Local Government	Required employer contributions from your municipality		$ 3,900,000.00	
b. Overpayment Authorized by City Council Pursuant to §WV Code 8-22-27A(d)			$ -	
c. Additional Employer Contributions From Your Municipality			$ 3,110,001.00	
d. From State Government	Municipal Pensions Oversight Board (premium surcharges on fire and casualty insurance)		$ 2,044,782.00	
e. Total Government Contributions				$ 9,054,783.00
3. Receivable Contributions				
a. Employee Contributions			$ -	
b. Local Government Contributions			$ -	
c. State Government Contributions			$ -	
d. Other Contributions			$ 584.00	
e. Total Receivable Contributions				$ 584.00
4. Earnings on Investments				
a. Net Appreciation/(Depreciation) of Fair Value of Investments			$ 6,654,139.00	
b. Net Realized Gain/(Loss) on Sale/Exchange			$ -	
c. Interest and Dividends			$ 93,473.00	
d. Other Income			$ -	
e. Investment Expenses **(enter as negative)**			$ (600.00)	
f. Receivable Investment Income			$ -	
g. Payable Investment Expenses **(enter as negative)**			$ -	
h. Total Earnings on Investments				$ 6,747,012.00
5. All Other Revenues Please Specify	Military Buyback employee contributions			$ 4,837.00
Total Revenues	The sum of items I.1. through I.7.			**$ 16,297,660.00**

Annual Report of Policemen's and Firemen's Pension and Relief Funds
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as required by WV Code §8-22-19(d)(1)(B) and §8-22-22a(a)
Schedule for Plans that Invest with the Investment Management Board (IMB)

Item			Amount
II Expenditures During Fiscal Year	Does not include Investment Expenses, see I.4.e. and I.4.g. on first page.		
1. Benefits Paid Retirement, disability, survivor and any other benefits.			$ 8,625,370.00
2. Withdrawals Amount paid to employees or former employees or their survivors, representing return of contributions made by employees during the period of their employment			$ -
3. Administration Expenses Administrative expenses and other costs or payments not representing benefit payments or withdrawals.			
a. Municipal Administration	Municipal administration fees.	$ -	
b. Other Administration	Example: Pension Secretary expenses; Rent; etc.	$ 49,726.00	
c. Total Administration Expenses			$ 49,726.00
4. Payables Monies payable after the end of the fiscal year			
a. Benefit Payments		$ -	
b. Withdrawals		$ -	
c. Administration Expenses		$ 1,150.00	
d. Total Payables			$ 1,150.00
Total Expenditures	The sum of items II.1. through II.4		**$ 8,676,246.00**
Net Income/(Loss)			**$ 7,621,414.00**
Ending Fair Value of Pension Plan	**June 30 (cash value)**		**$ 61,604,819.00**
a. Net receivable/payable			**$ (566.00)**
Ending Fair Value of Pension Plan	**June 30 (accrued value)**		**$ 61,604,253.00**

Annual Report of Policemen's and Firemen's Pension and Relief Funds
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as required by WV Code §8-22-19(d)(1)(B) and §8-22-22a(a)
Schedule for Plans that Invest with the Investment Management Board (IMB)

PART II - Asset Allocation at End of Fiscal Year

1. Cash and Short-Term Investments	Percent of Total Assets	1.44%	
Institution or Bank	Type of Account	Fair Value	
a. Wesbanco	Checking	$ 871,907.00	
b.	Non-Interest Bearing	$ -	
c.	Savings or Money Market Account	$ -	
d.	Certificates of Deposit	$ -	
e.	Re-Purchase Agreements	$ -	
f. WV Investment Management Board	Short-term Fixed Income Pool	$ 15,143.00	
			Fair Value
Total Cash and Short-Term Investments	The sum of items 1.a. through 1.f.		$ 887,050.00
2. Fixed Income	Percent of Total Assets	15.21%	
Institution	Type of Account	Fair Value	
a. WV Investment Management Board	Core Fixed Income	$ 4,677,261.00	
b. WV Investment Management Board	TIPS	$ -	
c. WV Investment Management Board	Total Returned Fixed Income	$ 4,690,599.00	
			Fair Value
Total Fixed Income (at fair value)	The sum of items 2.a. through 2.c.		$ 9,367,860.00
3. Equity Funds	Percent of Total Assets	22.21%	
Institution	Type of Account	Fair Value	
a. WV Investment Management Board	Large Cap Domestic Equity	$ -	
b. WV Investment Management Board	Non-Large Cap Domestic Equity	$ 2,803,951.00	
c. WV Investment Management Board	International Equity	$ 7,648,905.00	
d. WV Investment Management Board	International Qualified	$ 3,228,232.00	
			Fair Value
Total Equity Funds (at fair value)	The sum of items 3.a. through 3.d.		$ 13,681,088.00
4. Alternative Funds	Percent of Total Assets	61.05%	
Institution	Type of Account	Fair Value	
a. WV Investment Management Board	Hedge Fund	$ 6,670,583.00	
b. WV Investment Management Board	Private Equity	$ 30,937,634.00	
c. WV Investment Management Board	Real Estate	$ -	
			Fair Value
Total Alternative Funds (at fair value)	The sum of items 4.a. through 4.c.		$ 37,608,217.00
5. Receivables and Payables	Percent of Total Assets	0.10%	
	Type	Fair Value	
a. Receivables & Prepaid Federal Taxes	Receivable Contributions	$ 584.00	
b. Prepaid Federal taxes	Receivable Investment Income	$ 60,604.00	
c.	Payable Investment Expense	$ -	
d. Prepaid Federal Taxes and Accounts Payable	Payable Benefits, Withdrawals, and Admin Expenses	$ (1,150.00)	
			Fair Value
Net Receivable/(Payable)	The sum of items 5.a. through 5.d.		$ 60,038.00
Total Assets	**Sum of 1. through 5.**		**$ 61,604,253.00**
6. Total return on investments for the period of July 1 thru June 30	(Obtain from Investment Management Board)		12.50%

Annual Report of Policemen's and Firemen's Pension and Relief Funds
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as required by WV Code §8-22-19(d)(1)(B) and §8-22-22a(a)
Schedule for Plans that Invest with the Investment Management Board (IMB)

PART III - Membership and Beneficiaries

* Please report the figures requested below, for the fiscal year reported on page 1. To figure the Average Monthly Number of Persons, add figures for each month and divide by 12. Please round to two decimal places. An employee must have been paid for 100 hours in any month to be included in that month.

** Please report the total number of disability applications received during the fiscal year, the status of each application at the end of the fiscal year, the total applications granted and denied, and the percentage of disability benefit recipents to the total number of active members of the fund. This requirement satisfies §8-22-23a(a) of the WV Code if the report is submitted to the Municipal Pensions Oversight Board prior to August 1st of each year.

Item		Avg. Monthly #
I. Members of your Pension Fund	Exclude Beneficiaries	
1. Active Members	Current number of employees contributing to the pension fund	69.00
2. Inactive Members	Non-active vested members and employees on extended leave without pay	3.00
II. Beneficiaries Receiving Periodic Benefit Payments During Fiscal Year		
1. Retirees		143.00
2. Disability Retirees	Includes the new applications approved during reporting period	34.00
a. Number of Disability Applications received during the fiscal year		2.00
b. Status of each Disability Application at end of fiscal year - please attach separate sheet with details		
(1.) Disability Applications Approved during Fiscal Year		2.00
(2.) Disability Applications Denied during Fiscal Year		0.00
3. Percentage of Disability Benefit Recipients to the Total of Active Members in the fund		49.28%
4. Survivors (of Deceased Members) Drawing Benefits		42.00

Resolution No. 24-004

Introduced in Council:

August 5, 2024

Introduced by:

Joseph Jenkins and
Mary Beth Hoover

Adopted by Council:

Referred to:

Municipal Planning Commission,
Planning, Streets and Traffic Committee,
Finance Committee

Resolution No. 24-004 - Ratifying the conveyance of 650.8 square feet of property at 111 Court Street to the Kanawha County Building Commission for the new Kanawha County Judicial Building expansion project in the City of Charleston, West Virginia. The design of the second floor of the two-story addition located at the corner of Court Street and Virginia Street cantilevers and extends over the Court Street property line to provide a weather protected single-point of controlled and secure access to the entire facility.

WHEREAS, the new entry condition amenity being provided will make the Kanawha County Judicial Building more accommodating to the general public and will enhance the safety and welfare of the judiciary, court staff, judicial security and visitors; and

WHEREAS, it is considered by Council that conveying the City property to provide reasonable and necessary protection from the elements and that the interests of public safety of citizens is paramount to the expansion's design intent and improvements, by the conveying of the said property.

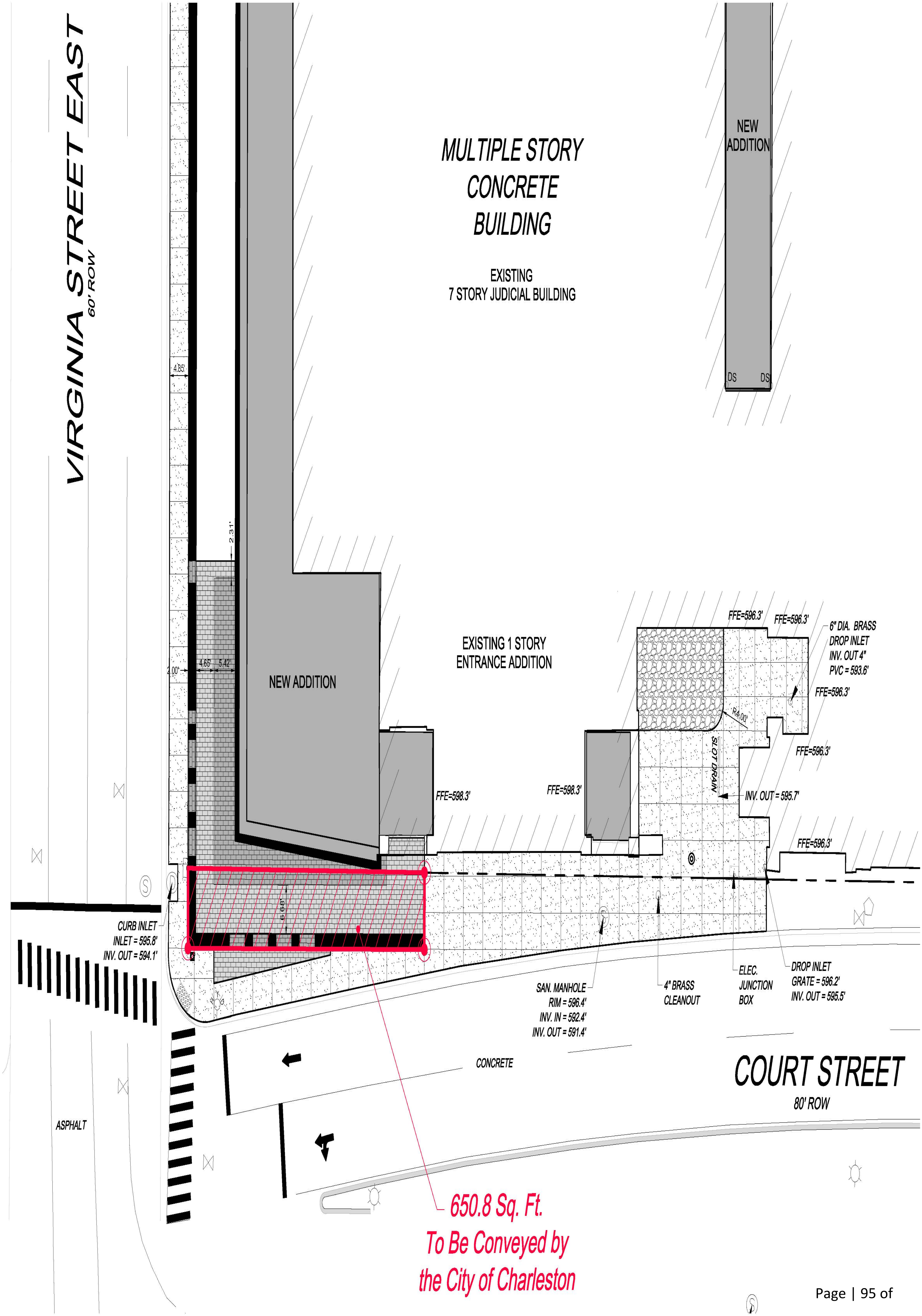
Now, therefore, be it Resolved by the Council of the City of Charleston, West Virginia:

(1) That the Kanawha County Building Commission is hereby granted a conveyance of property for the purpose of constructing, operating, maintaining, repairing, and replacing the projecting portion of the building addition for sheltered single-point of controlled and secured access for the Kanawha County Judicial Building expansion project, with the design, engineer and construction to be in compliance with all local and state building codes and in accordance with plans, drawings and specifications attached hereto, incorporated herein, and made a part hereof;

(2) This conveyance shall be upon the expressed condition and limitation that the Property is conveyed to the Kanawha County Building Commission as long as the Kanawha County Judicial Building continues to be operated as a public and government building. If the Property ceases to be used as part of a public and government building, the title to the Property shall automatically revert to, and be vested solely in, the City, with no further action or demand required by the City;

(3) This conveyance shall be upon the expressed condition and limitation that the Kanawha County Building Commission maintain access to the existing public sidewalk and maintain the Property as a public right-of-way before, during, and after construction of the Kanawha County Judicial Building expansion project. No person shall construct improvements or take any actions which would interfere with the public right-of-way; and

(4) Therefore, upon review and approval by legal counsel for the City, and the City Engineer, the Mayor of the City of Charleston is hereby authorized and directed to execute a Deed conveying the City's property to the Kanawha County Building Commission to build the projection over the Court Street public way, subject to and conditioned upon the Kanawha County Building Commission, and its lessees, successors or assigns' compliance with this Resolution, and the payment of a total of Zero and no/100 dollars, as authorized by West Virginia Code § 1-5-3.



VIRGINIA STREET EAST
60' ROW
MULTIPLE STORY
CONCRETE
BUILDING
EXISTING
7 STORY JUDICIAL BUILDING
NEW
ADDITION
DS
DS
4.85'
2.31'
2.00'
4.65'
5.42'
NEW ADDITION
EXISTING 1 STORY
ENTRANCE ADDITION
FFE=596.3'
FFE=596.3'
6" DIA. BRASS
DROP INLET
INV. OUT 4"
PVC = 593.6'
FFE=596.3'
R4.00'
SLOT DRAIN
FFE=596.3'
FFE=598.3'
FFE=598.3'
INV. OUT = 595.7'
FFE=596.3'
6.68'
CURB INLET
INLET = 595.8'
INV. OUT = 594.1'
SAN. MANHOLE
RIM = 596.4'
INV. IN = 592.4'
INV. OUT = 591.4'
4" BRASS
CLEANOUT
ELEC.
JUNCTION
BOX
DROP INLET
GRATE = 596.2'
INV. OUT = 595.5'
CONCRETE
COURT STREET
80' ROW
ASPHALT
650.8 Sq. Ft.
To Be Conveyed by
the City of Charleston

Bill No. 8044

Introduced in Council:	**Adopted by Council:**
August 5, 2024	
Introduced by:	**Referred to:**
Larry Moore	Municipal Planning Commission Planning, Streets, and Traffic Committee, Finance Committee

Bill No. 8044 - A Bill closing, abandoning and discontinuing as a public right of way, a 10-foot wide by 250 foot, long public right located between Randolph and Virginia Streets, Charleston, WV 25302 in Block 20, J. B. Walker Addition, situate in Charleston West District, Kanawha County, West Virginia.

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

1. The 10 foot wide by 250 long pubic right located between Randolph and Virginia Streets, Charleston, WV 25302 in Block 20, J. B. Walker Addition, situate in Charleston West District, Kanawha County, West Virginia, as shown on that certain map or plat entitled "PLAT OF SURVEY FOR MEMBERS CHOICE WV FEDERAL CREDIT UNION BEING PARCEL "A" 10' ALLEY TO BE ABANDONED BY THE CITY OF CHARLESTON, BLOCK 20, J.B. WALKER, CHARLESTON WEST CORPORATION, KANAWHA COUNTY, WEST VIRGINIA" prepared by Wilkinson Surveying, LLC, Philip L. Longenecker, PLS#1026, dated March 7, 2024, and attached hereto as Exhibit A. The alley is more particularly described as follows:

> BEGINNING at a corner to a 10' alley and southwesterly r/w line of Randolph Street corner to John Nicoloudakis; thence, crossing the alley and with the southwesterly r/w line of Randolph Street, S. 31° 56' E. 10.00' to a mag. Nail set corner to Members Choice WV Federal Credit Union; thence, leaving Randolph Street with the Members Choice line, S. 58° 04' W. 250.00' to a point in the northeasterly r/w line of Virginia Street West corner to Members Choice; thence crossing the alley and with the northeasterly r/w line of Virginia Street West, N. 31° 56' W. 10.00' to a point corner to Members Choice; thence, leaving the northeasterly r/w line of Virginia Street West and with the Members Choice line, N. 58° 04' E. 250.00 to the point of beginning, containing **0.06 acres, more or less**;

2. The Mayor of the City of Charleston be, and is hereby authorized and direct to execute, acknowledge and deliver a proper deed conveying to the Members Choice WV Federal Credit Union, all right, title and interest in and to said real property as described in Section 1 above, for the consideration of Thirteen Thousand Dollars and no cents ($13,000).
3. All prior ordinances, or parts of ordinances, inconsistent with this ordinance are hereby repealed to the extent of such inconsistency.