

**CITY OF CHARLES TOWN
FINANCIAL STATEMENT
JUNE 30, 2022
GENERAL FUND**

RECEIPTS	AMOUNT
Unassigned Fund Balance	1,616,722.07
Ad Valorem Taxes	1,235,279.45
Prior Year Taxes	159.96
Supplemental Taxes	26,059.76
Interest as Penalty	8,708.18
Tax Loss Restoration Funds	889.69
Gas & Oil Severance Tax	12,055.06
Utilities Tax	246,463.68
Gross Sales Tax (B&O)	1,384,223.43
Liquor Tax	23,477.01
Animal Control Tax	1,617.30
Hotel Tax	183,960.04
Court Costs/Fees/Charges	244,666.74
Parking Violations/Penalties	37,590.00
Licenses	21,386.70
Building Permit Fees	248,670.75
Franchise Tax Revenue	79,800.37
IRP Fees	69,603.79
Emergency Service Fees	1,672.41
Parks & Recreation Fees	1,672.40
Parking Meter Revenues	43,227.06
Rent Revenue	66,621.26
Zoning Fees	26,410.00
Street Fees/Paving Revenue	130,434.14
Contributions from Other Funds (Sales Tax)	1,557,615.00
Contributions from Other Funds (ARPA Revenue Loss Replacement)	1,332,522.00
Gaming Income	260,182.87
Surplus Asset Sales	12,615.00
Interest Income	10,768.38
Reimbursements	97,835.96
Refunds	3,844.47
Insurance Claims	3,248.29
Property Rehabilitation	225.00
Video Lottery Revenues	782,893.07
State/Local Grants	5,940.00
Interfund Transfers - Charles Town Board Parks & Rec	22,867.28
Interfund Transfers - Charles Town Utility Board	1,765.00
Interfund Transfers - Charles Town Building Commission	3,503.58
Miscellaneous Revenue	40,864.19
TOTAL RECEIPTS	9,848,061.34
DISBURSEMENTS:	
Salaries & Taxes	2,397,887.88
10-42 Tactical, LLC	9,280.29
AC&T Co	2,057.00

Advanced Auto Authority Services	177.97
Alpha Associates, Inc	8,719.47
Altec Industries, Inc	1,768.19
Amherst Family Practice OCCMED	214.00
Animal Welfare Society of Jefferson County	1,617.30
Apple Valley Waste	13,800.65
Ashbury's Little Angels Preschool	50.00
Assured Partners	375.00
Authorize.Net Gateway	391.25
Autozone	194.49
B.E.S. Technology, Inc.	1,589.00
Blaise Shipley	100.00
Blue 360 Media	2,039.83
Blueline Advantage LLC	6,500.00
Board of Trustees of the Policemens Pension Fund	57,558.00
Boland Trane Services Inc.	5,220.00
Bolyard Enterprises	3,740.00
Bowles Rice, LLP	185.00
Boys & Girls Club of Jefferson County	2,000.00
Branden Dross	638.16
Caitlyn DeLashmutt	100.00
Calvin Hinkle	413.25
Capel & Company Productions, LLC	100.00
Carolyn Vezzosi	100.00
Casto & Harris	1,192.23
Chad Cook	100.00
Chanell Cain	50.00
Charles Town Building Commission	325,815.76
Charles Town Middle School	150.00
Charles Town Now	250.00
Charles Town Utility Board	12,318.55
Chester Hines	283.40
Christopher Kutcher	501.50
Cintas	8,399.97
Citizens Fire Company	10,000.00
City of Charles Town Capital Reserve	1,198,541.66
City of Charles Town Parks & Rec	128,399.83
CNA Surety	100.00
Comcast	6,573.96
Commission on Accreditation of Law Enforcement Agencies	2,750.00
Country Clovers 4-H Club	50.00
Country Roads Trust, LLC	3,325.00
Creamers Auto Service Center	10,107.26
Crim Law Office, PLLC	8,000.00
Cub Scout Pack #420	50.00
Daniel Finz	986.31
Daniel Styles	224.00
Delta Dental	14,682.22
Demetrius Upson	300.00
Division of Justice & Community Services	1,500.00
Division of Highways	1,266.16

Document Solutions	1,347.77
Donald B Rice Tire Co	2,331.99
Drive Pros	262.50
Duncan Parking Technologies	369.75
Dwayne Brooke	650.00
E. Clifton Cook, Jr	41,060.00
Earth Vibe Productions & Events	1,200.00
Eastern Panhandle Regional Planning & Development Council	1,945.83
Eastern Panhandle Transit Authority	4,000.00
Econo Signs LLC	873.83
Elizabeth Cook	352.00
Elizabeth Ricketts	75.00
Entertainment Avenue	1,825.00
Enviro-Tech Pest Services	1,830.60
Executive Emergency Light	2,783.34
Fifth Third Bank	169,878.05
Fire Safety Equipment Supply	1,340.00
Forensic Analysis, Consulting & Training (F.A.C.T)	750.00
Frederick Cheshire	300.00
Friends of Happy Retreat	195,000.00
Frontier	38,021.10
Frontier Communications Corp.	13,736.73
Galls	1,650.21
Gaskin Services	2,300.00
Genuine Parts Company	349.69
Girl Scout Troop #40438	100.00
Glenn Stevens	160.00
GoGov, Inc	6,000.00
Govoffice LLC	630.00
GreenerVolts	2,725.00
Griffith Energy Services	12,257.19
Guardian Vision	4,854.30
Guardian Tracking	952.00
Harland Clarke	132.92
Harpers Ferry Middle School	100.00
Hatch Associates Consultants	3,940.00
Heather Holloman	100.00
ICMA	918.40
Independent Fire Co.	30,000.00
International Association of Chiefs of Police	190.00
International Public Management Assoc	910.80
Investigative Specialty Services LLC	1,950.00
Jackson Perks Post #71	1,700.00
Jake Bolen	100.00
JC Kunkle & Associates	45,525.00
Jefferson County Chamber of Commerce	2,025.00
Jefferson County Commission	670.00
Jefferson County Community Ministries	85,000.00
Jefferson County CVB	86,174.76
Jefferson County Emergency Services	6,554.22
Jefferson County Health Department	535.00

Jefferson County Museum	1,000.00
Jefferson G.A.P. Coalition	32,500.00
Jefferson High School Band	150.00
Jefferson High School Air Force JR ROTC	350.00
Jefferson Junior Wrestling Association	50.00
Jefferson Publishing	7,576.98
Jeffery Hynes	461.73
Jeni Sales	100.00
Jim's Auto Repair	205.85
John Barkley	1,135.26
Johnson Controls Security	8,517.64
Jonathan DeSarno	10,810.00
Kable Excavating	15,799.75
Kable Team Realty	100.00
Kent Parsons Ford	6,614.59
Kimley-Horn & Associates, Inc	16,971.35
Laurence Crofford	1,557.50
Leetown Southern Baptist Church	100.00
Liberty West LLC	10,000.00
Lincoln National Life Insurance	18,089.69
Lyle C Tabb & Sons	9,000.00
Marcella Kay	250.00
Marlin Business Bank	7,503.34
Mary Diperna	100.00
Matthew Bender & Co	442.72
Matthew Kline	650.00
McKinney's Auto Repair	8,981.29
Merchant Services	14,223.78
Michael Calvert	761.97
Michael George	218.28
Midwest Radar	630.00
Mike Peacock	75.00
Miller Environmental, Inc	12,060.18
Motorola Solutions, Inc	275.10
Municipal Home Rule Board	2,000.00
National Capital Model T Ford Club	600.00
National Association of Chiefs of Police	60.00
Neal O. Nilsen	2,000.00
Old Charles Town Library	15,000.00
Olivia Lloyd	500.00
Pansch Investigations, LLC	975.00
Pennsylvania Turnpike	57.30
Perry & Associates	18,000.00
Perry Staubs	100.00
Petty Cash	1,466.78
Phil Larcomb	100.00
Pitney Bowes	1,829.51
Plan-it Payroll	6,866.28
Postmaster - Charles Town	342.00
Potomac Edison Company	144,981.34
PowerDMS Inc	3,179.59

Public Employees Insurance Agency	288,662.28
Public Employees Retirement System	336,566.47
Purchase Power	2,911.80
Purita Fisher	100.00
Rileighs Outdoor Décor	296.81
Roberts Land Surveying	675.00
Robert Trainor	357.50
Ronald E. Kerns	302.50
Ronnie Weaver	100.00
Rotary Club of Charles Town	50.00
Shenandoah Sales & Service	8,999.22
Sherwin Williams	276.47
Silver Grove 4-H Club	100.00
S & K Enterprises, LLC	7,607.00
Spacesaver Systems Inc.	1,294.44
Specialty Business Supply	3,907.77
Sprint	5,310.31
Stanley Steemer	842.00
Staples Advantage	6,462.06
Steptoe & Johnson, PLLC	204,493.53
Stewarts Mens Wear	785.00
Summit Point Raceways Association	2,250.00
Sunrise Medical Laboratories	138.18
Superior Autobody, LLC	4,308.43
Superior Service Heating & Air Conditioning, LLC	1,740.00
Sustainable Strategies	28,809.90
Symbol Arts LLC	1,996.00
Take a Powder, Inc.	70.50
Taylor Farms	195.00
The Gun Shop	1,025.73
The Journal	5,743.00
The Walter H. Drane Co.	3,521.52
TIAA Commercial Finance	10,609.09
Tint Wizard	100.00
T-Mobile	1,370.44
Total Fitness Outlet	149.00
Total ID Solutions	295.00
Travelers	186,437.00
Travis Kable	100.00
Tri County Rentals, Inc	1,332.93
Trophies-R-Us, Inc.	4,367.45
United Public Safety	183.63
United Way of the Eastern Panhandle	4,406.43
USI Insurance Services, LLC	4,136.63
Valley Guns, Inc	2,746.00
Virginie Bauer	100.00
Vital Signs	7,366.45
Voices Against Domestic Violence	10,000.00
Washington High School FFA	50.00
Washington High School Patriot Band	150.00
Washington High School Show Choir	100.00

Waste Management	3,376.02
WB Mason Co	202.56
Wildwood Middle School Band	100.00
William J. Bowen, Inc.	2,650.00
Winchester Equipment	1,173.15
Winchester Psychological Assessment LLC	830.00
Wireless Networks Group Inc	3,150.00
WV Department of Motor Vehicles	65.00
WV Municipal League	2,895.80
WV State Auditor's Office	1,440.00
WV State Treasurer's Office	50,217.51
WV Tractor Co.	628.47
WVU Health System	184.50
Zero-In Sports, LLC	365.30
Payments Less Than \$50	342.11
TOTAL DISBURSEMENTS	6,638,011.21
BALANCE 6/30/22	3,210,050.13

COAL SEVERANCE

RECEIPTS

Assigned Fund Balance	76,951.73
Coal Severance Tax	25,531.25
Interest Income	251.77
TOTAL RECEIPTS	102,734.75
TOTAL DISBURSEMENTS	0.00
BALANCE 6/30/22	102,734.75

RESIDUAL FUND

RECEIPTS

Unassigned Fund Balance	1,447,729.11
Interest Income	9,427.80
Dividend Income	6,280.57
Gain/Loss on Investments	(86,383.08)
Contributions from Other Funds- Charles Town Building Commission	419,091.00
TOTAL RECEIPTS	1,796,145.40

DISBURSEMENTS

Fidelity	7,150.28
TOTAL DISBURSEMENTS	7,150.28

BALANCE 6/30/22 **1,788,995.12**

SALES TAX

RECEIPTS

Unassigned Fund Balance	2,743,066.00
Sales Tax - 1%	1,626,377.93
Interest	10,889.56
TOTAL RECEIPTS	4,380,333.49

DISBURSEMENTS

City of Charles Town General Fund	1,557,615.00
TOTAL DISBURSEMENTS	1,557,615.00

BALANCE 6/30/22 **2,822,718.49**

CWH LANDLORD

RECEIPTS

Unassigned Fund Balance	628,254.26
Interest	2,516.63
TOTAL RECEIPTS	630,770.89

DISBURSEMENTS

Yount Hyde & Barbour	1,500.00
TOTAL DISBURSEMENTS	1,500.00

BALANCE 6/30/22 **629,270.89**

COMMUNITY DEVELOPMENT BLOCK GRANT

RECEIPTS

Unassigned Fund Balance	63,052.37
Interest Income	171.00
TOTAL RECEIPTS	63,223.37

TOTAL DISBURSEMENTS **0.00**

BALANCE 6/30/22 **63,223.37**

POLICE FUNDS

RECEIPTS

Restricted Fund Balance 89,804.28

Unrestricted Fund Balance 955.94

Confiscated Property 7,896.69

Interest Income 279.98

TOTAL RECEIPTS **98,936.89**

DISBURSEMENTS

10-42 Tactical LLC 4680.72

Jefferson County Prosecutor's Office 710.4

TOTAL DISBURSEMENTS **5,391.12**

BALANCE 6/30/22 **93,545.77**

AMERICAN RESCUE PLAN ACT FUND

RECEIPTS

Unassigned Fund Balance -

American Rescue Plan Act Funding - First Tranche 1,332,522.44

Interest Income 4,606.51

TOTAL RECEIPTS **1,337,128.95**

DISBURSEMENTS

Revenue Loss Replacement - Standard Allowance Transfer 1,332,522.00

TOTAL DISBURSEMENTS **1,332,522.00**

BALANCE 6/30/22 **4,606.95**

Notes for American Rescue Plan Act Fund

** Second Tranche of funding, totaling \$1,322,522.44, received in FY2023*

CAPITAL RESERVE FUND

RECEIPTS

Unassigned Fund Balance 2,729,625.24

Interest Earned 11,100.42

Contributions from Other Funds 1,198,541.66

Contributions from Other Entities 1,550.00

Misc. Revenue 11,947.77

State Grants 102,558.90

Developer Fees 96,100.00

TOTAL RECEIPTS **4,151,423.99**

DISBURSEMENTS

121 West Washington LLC 5,000.00

Advantage Technology	74,072.09
Alexander Enterprises	15,274.75
Alpha Associates, Inc.	12,716.42
Axon Enterprises, Inc.	5,506.32
B.E.S. Technology	6,375.00
Charles Town Now	6,000.00
David Taussig and Associates	48,143.13
Eastern Panhandle Regional Planning & Development Council	43,655.38
Eastern Panhandle Used Trucks & Trailers	15,600.00
Eastern West Virginia Community Foundation	1,500.00
Ernie D's Enterprises, LLC	8,392.50
Executive Emergency Lighting LLC	28,976.30
Father & Son Carpentry	97,079.76
Fritts Enterprise	5,000.00
Frontier, Inc	565.31
Granicus	10,589.56
Greenway Engineering, Inc.	1,335.50
Jim Shorkey Auto Group	70,426.00
Kable Excavating, LLC	8,120.00
Motorola Solutions, Inc.	16,037.16
MPH Industries, Inc.	3,998.00
Neal O. Nilsen	2,418.08
RCN Communications, LLC	2,014.96
Shade Equipment Company	6,155.00
South Central Planning & Development Commission	5,885.04
Sustainable Solutions, LLC	27,964.00
Terracon Consultants Inc	6,697.60
Through the Garden, Inc.	3,980.00
Tyler Technologies	17,620.34
United Public Safety	3,827.88
U.S. Paving, LLC	6,900.00
Witmer Public Safety Group	21,778.56
Payment Less than \$50	10.00
TOTAL DISBURSEMENTS	589,614.64

BALANCE 6/30/22 **3,561,809.35**

PARKS & RECREATION

RECEIPTS

Unassigned Fund Balance	35,838.96
Admission	17,705.54
Concession Stand	3,044.33
Pool Rental	3,592.40
Pool Passes	3,503.00
Swim Lessons	6,753.45
Pavilion Rental	3,525.00
Tennis Lessons	374.50
Registrations	7,928.45
Sale of Items	1,156.00
Contributions from Other Funds	42,500.00

Interest	186.00
Park Donations	87,117.94
Petty Cash	300.00
Miscellaneous Revenue	63.23
TOTAL RECEIPTS	213,588.80

DISBURSEMENTS

Salaries & Taxes	55,034.54
84 Lumber	897.59
AC&T Co	3,289.00
Accent Imaging	1,444.00
Apple Valley Waste	6,125.00
CBP Enterprises	35,850.00
Charles Town Utility Board	4,387.69
City of Charles Town Petty Cash	300.00
Concession Restock (Walmart, Save-a-Lot, Dollar Store, Martins, etc.)	1,723.94
Enviro-Tech Pest Services	205.20
Frontier	628.62
Garland Ott	400.00
Greener Volts	1,440.00
Halltown Pool & Spa	4,697.98
Harland Clarke	182.73
Home Depot	1,556.71
Jamie Horbatak	116.00
Jefferson County Health Department	156.25
Jefferson Publishing	147.79
John Deer Financial	1,972.06
Kiefer Aquatics	420.85
Metropolitan Tennis Construction	19,700.00
OnCourt-OffCourt	847.01
Park Warehouse LLC	4,703.24
Plan-it Payroll	1,131.25
PlaysetPart.com	389.94
Potomac Edison	4,574.02
R&L Landscapes	3,000.00
Sherwin-Williams	455.71
Sprint/T-Mobile	410.09
Spectrum Aquatics	1,249.00
Stacey Hough	643.94
Staples	218.28
Tennis Express	243.74
Travelers	4,627.52
Vital Signs	519.00
Zero-In Sports, LLC	720.00
Payments Less Than \$50	245.86
TOTAL DISBURSEMENTS	164,654.55

BALANCE 6/30/22 **48,934.25**

BUILDING COMMISSION

RECEIPTS

Unassigned Fund Balance	763,144.77
Rents	324,815.76
Interest Income	176.21
Sale of Property - 114 West Liberty Street	224,093.00
TOTAL RECEIPTS	1,312,229.74

DISBURSEMENTS

ADT Security Services	703.76
Bank of Charles Town	124,691.76
Borlie Mechanical Contracting, LLC	205.00
Brewer & Company of WV, Inc.	1,810.00
Brickstreet Homes, LLC	1,953.00
Central Elevator	495.00
City of Charles Town	3,927.02
City of Charles Town Residual Fund	419,091.00
Crawford Law Group	327.00
Envirotech Pest Services	1,778.40
Frontier	1,240.55
Johnson Controls Security	1,110.85
Kone, Inc.	8,706.61
Potomac Edison	11,559.68
Truist	79.03
USDA	200,004.00
WV Division of Labor	180.00
Payments Less Than \$50	38.41
TOTAL DISBURSEMENTS	777,901.07

BALANCE 6/30/22**534,328.67****DEBTS FOR BUILDING COMMISSION:**

The Building Commission has two bonds, one relating to the 2017 remodel of Charles Washington Hall, and the other relating to the 661 S George Street Municipal Annex Project completed in 2019.

The interest for fiscal year 2022 has been paid on these bonds as of June 30, 2022.

POLICEMEN'S PENSION AND RELIEF FUND**RECEIPTS**

Unassigned Fund Balance	575,438.76
Contributions From Other Funds	57,558.00
Insurance Premium Surtax	11,326.58
Accident Reports	5,330.00
Interest Income	9,542.50
Dividend Income	3,185.63
Gains (Losses) on Investments	(45,328.55)
TOTAL RECEIPTS	617,052.92

DISBURSEMENTS

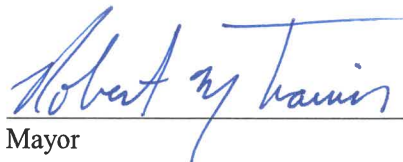
Pension Benefits Paid	87,652.32
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Fidelity	4,813.87
Plan-It Payroll	1,013.78
TOTAL DISBURSEMENTS	93,479.97
BALANCE 6/30/22	523,572.95

BOND ESCROW FUND

RECEIPTS	
Unassigned Fund Balance	173,874.23
Contributions from Other Entities	7,500.00
Interest Income	623.64
TOTAL RECEIPTS	181,997.87
TOTAL DISBURSEMENTS	-
BALANCE 6/30/22	181,997.87

We hereby certify that the above report has been prepared to the best of our knowledge and is a true and actual statement of the financial condition of the City of Charles Town, Jefferson County, West Virginia for the fiscal year ending June 30, 2022.



 Mayor



 Clerk



 Council Member



 Council Member



 Council Member