

**CITY OF CHARLES TOWN
FINANCIAL STATEMENT
JUNE 30, 2021
GENERAL FUND**

RECEIPTS	AMOUNT
Unassigned Fund Balance	1,546,091.19
Ad Valorem Taxes	1,203,433.96
Prior Year Taxes	403.56
Supplemental Taxes	23,146.64
Interest as Penalty	7,571.22
Gas & Oil Severance Tax	8,395.37
Utilities Tax	243,321.35
Gross Sales Tax (B&O)	744,098.79
Liquor Tax	19,986.41
Animal Control Tax	1,625.40
Hotel Tax	116,645.66
Court Costs/Fees/Charges	246,244.70
Parking Violations/Penalties	35,570.00
Licenses	22,017.50
Building Permit Fees	159,440.63
Franchise Tax Revenue	61,212.63
IRP Fees	66,832.81
Emergency Service Fees	1,655.33
Parks & Recreation Fees	1,655.33
Parking Meter Revenues	48,990.16
Rent Revenue	69,583.17
Zoning Fees	2,515.00
Street Fees/Paving Revenue	129,103.27
Contributions from Other Funds (Sales Tax)	991,768.08
Gaming Income	180,251.33
Surplus Asset Sales	4,645.50
Interest Income	11,662.37
Reimbursements	118,384.70
Refunds	15,881.45
Insurance Claims	6,509.00
Property Rehabilitation	200.00
Video Lottery Revenues	623,743.57
State/Local Grants	11,880.00
COVID-19 Funds	104,260.35
Interfund Transfers - Charles Town Board Parks & Rec	18,786.82
Interfund Transfers - Charles Town Utility Board	755.00
Interfund Transfers - Charles Town Capital Reserve	84,901.72
Interfund Transfers - Charles Town Building Commission	3,410.52
Miscellaneous Revenue	41,779.44
TOTAL RECEIPTS	6,978,359.93
DISBURSEMENTS:	
Salaries & Taxes	2,225,635.44
AC&T Co	1,298.00
Alpha Associates, Inc	2,986.75
Anderson's Carpet Care	1,440.00
Andrea Davis	470.00
Apple Valley Waste	12,375.00
Arden Equipment Repair	68.77
Assured Partners	375.00
Autozone	411.73
Benjamin Anderson	196.00
B.E.S. Technology, Inc.	1,500.00
Blue 360 Media	1,270.80
Blueline Advantage LLC	7,500.00

Board of Trustees of the Policemens Pension Fund	69,660.97
Boland Trane Services Inc.	3,045.00
Bolyard Enterprises	3,660.00
Bowles Rice, LLP	3,612.95
Cacapon Institute	875.00
Carolyn Vezzosi	470.00
Carolyn Widmyer	100.00
Casto & Harris	2,781.74
Chad Cook	100.00
Chanell Cain	100.00
Charles Town Building Commission	231,250.52
Charles Town Now	318.00
Charles Town Utility Board	42,481.61
Chester Hines	208.56
Christopher Kutcher	84.00
Cintas	7,776.12
Citizens Fire Company	10,000.00
City of Charles Town Capital Reserve	746,966.06
City of Charles Town Parks & Rec	102,233.83
City of Charles Town Bond Escrow Fund	408.00
Charles Town Police Department	1,440.00
CNA Surety	100.00
Combined Systems Inc	795.00
Comcast	5,539.98
Creamers Auto Service Center	21,312.37
Delta Dental	13,312.09
Division of Highways	2,039.99
Document Solutions	6,000.00
Dolores F Booher	2,389.25
Donald B Rice Tire Co	2,410.99
Drive Pros	763.36
E. Clifton Cook, Jr	37,475.00
Eastern Panhandle Regional Planning & Development Council	1,945.83
Eastern Panhandle Transit Authority	9,000.00
Enforcement Video	313.40
Enthusiast Media Group	500.00
Enviro-Tech Pest Services	3,825.60
Executive Emergency Light	2,777.96
Fifth Third Bank	197,805.24
Fire Safety Equipment Supply	445.00
Frontier	35,222.69
Frontier Communications Corp.	12,778.61
Galls	335.86
Gary Dungan	50.00
Genuine Parts Company	190.74
Girls with Slingshots	400.00
GoGov, Inc	10,500.00
Govoffice LLC	630.00
Griffith Energy Services	4,728.08
Guardian Vision	4,612.17
Guardian Tracking	794.00
Hamstead & Associates	500.00
Hatch Associates Consultants	11,820.00
ICMA	906.40
Independent Fire Co.	10,000.00
International Association of Chiefs of Police	190.00
International Public Management Assoc	186.00
Jackson Perks Post #71	1,700.00
Jake Bolen	100.00
James Hilton	50.00
James Sherman Newcomb	2,736.96

James E Knott	82.50
James Kratovil	355.74
JC Kunkle & Associates	24,550.00
Jean Marie King	100.00
Jeevitha Rajarathinam	250.00
Jefferson County Chamber of Commerce	250.00
Jefferson County Circuit Court	215.00
Jefferson County Commission	670.00
Jefferson County Community Ministries	15,000.00
Jefferson County CVB	56,933.80
Jefferson County Emergency Services	4,772.37
Jefferson County Museum	1,000.00
Jefferson County Solid Waste Authority	195.92
Jefferson Publishing	7,784.43
Jennifer Sakole	130.00
Jeni Sales	130.00
Jerome Sather	470.00
J. Gardner & Associates	320.00
Johnson Controls Security	16,555.76
Jonathan DeSarno	1,083.50
JSN Welding	1,703.59
Kable Excavating	25,952.75
Kassidy Noble	82.50
Kenneth Fanelli	430.00
Kent Parsons Ford	2,055.29
Kyle French	103.60
Laurence Crofford	14,787.50
Laurie Barber	150.00
Laureen Sargent	537.00
Law Enforcement Systems	337.00
Leaf Capital Funding	3,116.10
Lincoln National Life Insurance	16,492.75
Lyle C Tabb & Sons	6,300.00
Marcella Kay	150.00
Marlin Business Bank	993.98
Marsha Gardner	710.00
Matthew Bender & Co	102.08
McKinney's Auto Repair	2,240.13
Merchant Services	4,322.04
Michael Bogden	510.00
Midwest Radar	1,665.00
Mike Peacock	150.00
MPH Industries	108.09
Municipal Home Rule Board	2,000.00
Nathan Lorena	130.00
Neal O. Nilsen	2,000.00
Old Charles Town Library	15,000.00
Paula Bogden	510.00
Perry & Associates	9,000.00
Petty Cash	1,137.74
Phil Larcomb	200.00
Pitney Bowes	1,596.36
Plan-it Payroll	6,188.99
Postmaster - Charles Town	220.00
Potomac Edison Company	137,756.94
Public Employees Insurance Agency	293,943.88
Public Employees Retirement System	318,878.75
PowerDMS Inc	2,686.68
Purchase Power	2,044.07
Rileighs Outdoor Décor	1,998.08
Robert Trainor	84.00

Ronald J. Koshes	3,000.00
Ronnie Fellers	300.00
Ross Semler	200.00
Scott Merriman, Inc.	594.00
Shenandoah Sales & Service	4,260.63
Sherwin Williams	142.20
Silver State Consulting Group	4,600.00
Special Psychological	2,000.00
Sprint	8,287.36
Staples Advantage	10,964.82
Steptoe & Johnson, PLLC	104,938.25
Stewarts Mens Wear	1,352.50
Sustainable Strategies	28,800.00
Symbol Arts LLC	2,778.75
Tactical & Survival Specialities	3,426.84
The Journal	4,318.40
The Walter H. Drane Co.	3,530.88
TIAA Commercial Finance	10,247.55
Todd Kent	137.50
Total Fitness Outlet	400.00
Travelers	201,323.50
Tri-Tech Software Systems	223.00
Tyler Technologies Inc	412.50
United Public Safety	182.37
United Way of the Eastern Panhandle	5,950.00
Valerie Campbell	430.00
Veron Ennis LLC	472.50
Vincent Ciampa	82.50
Vital Signs	4,348.76
Waste Management	2,817.47
WB Mason Co	831.08
Wee Disciples Christian Academy	175.00
Winchester Equipment	2,119.78
Winchester Psychological Assessment LLC	975.00
Wireless Networks Group Inc	180.00
Workforce West Virginia	7,090.58
WV State Auditor's Office	720.00
WV State Treasurer's Office	65,136.12
WV Tractor Co.	1,279.08
Payments Less Than \$50	63.23
TOTAL DISBURSEMENTS	5,388,598.48
 BALANCE 6/30/21	 1,589,761.45

COAL SEVERANCE

RECEIPTS	
Assigned Fund Balance	66,668.27
Coal Severance Tax	9,905.03
Interest Income	378.43
TOTAL RECEIPTS	76,951.73
 DISBURSEMENTS	
Contributions to other funds	0.00
TOTAL DISBURSEMENTS	0.00
 BALANCE 6/30/21	 76,951.73

RESIDUAL FUND

RECEIPTS	
Unassigned Fund Balance	1,305,026.26
Interest Income	8,965.06
Dividend Income	4,685.20
Gain/Loss on Investments	123,100.57
Contributions from Other Entities - Unclaimed Property	22,459.06
TOTAL RECEIPTS	1,464,236.15
DISBURSEMENTS	
Fidelity	6,456.02
Payments less than \$50	16.50
TOTAL DISBURSEMENTS	6,472.52
BALANCE 6/30/21	1,457,763.63

SALES TAX

RECEIPTS	
Unassigned Fund Balance	2,344,626.94
Sales Tax - 1%	1,483,366.34
Interest	15,072.72
TOTAL RECEIPTS	3,843,066.00
DISBURSEMENTS	
Charles Town Building Commission	108,231.92
City of Charles Town General Fund	991,768.08
TOTAL DISBURSEMENTS	1,100,000.00
BALANCE 6/30/21	2,743,066.00

CWH LANDLORD

RECEIPTS	
Unassigned Fund Balance	623,709.10
Interest	6,045.16
TOTAL RECEIPTS	629,754.26
DISBURSEMENTS	
Yount Hyde & Barbour	1,500.00
TOTAL DISBURSEMENTS	1,500.00
BALANCE 6/30/21	628,254.26

COMMUNITY DEVELOPMENT BLOCK GRANT

RECEIPTS	
Unassigned Fund Balance	62,852.98
Interest Income	239.39
TOTAL RECEIPTS	63,092.37
DISBURSEMENTS	
Payments Less than \$50	40.00
TOTAL DISBURSEMENTS	40.00
BALANCE 6/30/21	63,052.37

POLICE FUNDS

RECEIPTS	
Restricted Fund Balance	83,407.77
Unrestricted Fund Balance	950.67
Confiscated Property	6,426.91
Interest Income	474.87
TOTAL RECEIPTS	91,260.22

DISBURSEMENTS	
Charles Town Police Department	500.00
TOTAL DISBURSEMENTS	500.00

BALANCE 6/30/21 **90,760.22**

CAPITAL RESERVE FUND

RECEIPTS	
Unassigned Fund Balance	2,434,220.13
Interest Earned	9,662.00
Contributions from Other Funds	700,728.99
Contributions from Other Entities	3,000.00
Land Transfers / Fees	8,083.00
Federal Grants	-
Misc. Revenue	21,343.68
State Grants	-
TOTAL RECEIPTS	3,177,037.80

DISBURSEMENTS	
Advantage Technology	197,106.56
Alpha Associates, Inc.	16,934.61
Allen, Robert	2,568.38
Axon Enterprises, Inc.	4,999.00
Barr, Jerry	1,875.00
Bauer, Virginia	5,000.00
B.E.S. Technology	14,062.50
Bob-Robinson Chevrolet-Cadillac Inc.	21,133.00
City of Charles Town General Fund	77,242.89
Commission on Accreditation for Law Enforcement	2,936.25
Department of Environmental Protection	381.18
Dolobach, Robin	1,750.00
Eastern Panhandle Regional Planning & Development Council	54,720.00
Enforcement Video LLC	33,860.00
Executive Emergency Lighting LLC	29,409.05
Father & Son Carpentry	69,390.90
Granicus	9,029.42
Greenbrier Motor Company	28,400.00
Greenway Engineering, Inc.	168,301.90
Hillside Veterinary Hospital	1,887.60
Hodges, Taylor A	1,070.00
JAMAR Technologies, Inc.	3,135.00
Motorola Solutions, Inc.	15,162.15
MPH Industries, Inc.	3,998.00
Neal O. Nilsen	4,533.54
South Central Planning & Development Commission	5,885.04
Spillman Technology	8,949.16
Sprint	649.99
Sustainable Solutions, LLC	83,892.60
Thomassen Ford-Mercury Inc.	33,290.46
Through the Garden, Inc.	5,970.00
Tyler Technologies	17,334.75
United Public Safety	3,827.88

Payment Less than \$50	16.50
TOTAL DISBURSEMENTS	928,686.81

BALANCE 6/30/21	2,248,350.99
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PARKS & RECREATION

RECEIPTS

Unassigned Fund Balance	19,355.55
Admission	6,462.00
Concession Stand	1,159.00
Pool Rental	400.00
Pool Passes	2,990.00
Swim Lessons	-
Pavilion Rental	4,025.00
Charges for Services	2,475.00
Tennis Lessons	-
Registrations	340.00
Sale of Items	660.00
Tennis - USTA	-
Contributions from Other Funds	42,500.00
Interest	196.75
Park Donations	61,980.46
Petty Cash	300.00
TOTAL RECEIPTS	142,843.76

DISBURSEMENTS

Salaries & Taxes	14,336.26
AC&T Co	3,028.00
Accent Imaging	446.40
Amazon	739.32
American Red Cross Learning Center	480.00
Amore, Fransisco	265.10
Apple Valley Waste	6,000.00
Capital Electric	69.58
CBP Enterprises	30,935.00
Charles Town Utility Board	2,658.66
City of Charles Town Petty Cash	300.00
Donavan King	329.00
Enviro-Tech Pest Services	176.70
Frontier	633.56
GoKeyless.com	1,739.46
Grant County Mulch Inc	2,080.00
Greener Volts	1,440.00
Halltown Pool & Spa	5,571.07
Home Depot	348.15
Jefferson County Health Department	125.00
Jefferson Publishing	54.36
John Deer Financial	844.13
McCombs Supply	72.92
NorthernTool.com	549.41
Plan-it Payroll	427.47
Playground Specialists, Inc.	2,552.00
PoolWeb.com	673.14
Potomac Edison	3,766.60
R&L Landscapes	3,500.00
Shepherd University Wellness Center	1,224.30
Sprint	855.40
Stitley, Veronica	50.00
TennisExpress.com	639.00
Travelers	5,951.89

Vital Signs	537.00
Zero-In Sports, LLC	496.00
Payments Less Than \$50	89.64
TOTAL DISBURSEMENTS	93,984.52
BALANCE 6/30/21	48,859.24

BUILDING COMMISSION

RECEIPTS	
Unassigned Fund Balance	819,456.23
Rents	339,482.44
Interest Income	190.28
TOTAL RECEIPTS	1,159,128.95

DISBURSEMENTS	
Bank of Charles Town	124,691.76
Central Elevator	340.00
City of Charles Town	1,068.93
City of Charles Town Capital Reserve	53,965.00
Frontier	1,227.89
Johnson Controls Security	1,022.08
Kone, Inc.	2,420.47
Potomac Edison	11,064.05
USDA	200,004.00
WV Division of Labor	180.00
TOTAL DISBURSEMENTS	395,984.18
BALANCE 6/30/21	763,144.77

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 2020 has been paid on these bonds as of June 30, 2021.

POLICEMEN'S PENSION AND RELIEF FUND

RECEIPTS	
Unassigned Fund Balance	522,819.46
Contributions From Other Funds	69,660.97
Insurance Premium Surtax	11,975.03
Accident Reports	4,030.00
Interest Income	6,874.44
Dividend Income	2,398.25
Gains (Losses) on Investments	49,929.58
TOTAL RECEIPTS	667,687.73

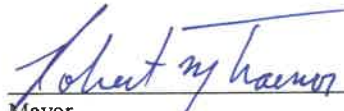
DISBURSEMENTS	
Pension Benefits Paid	86,681.28
Fidelity	4,580.99
Plan-It Payroll	986.70
TOTAL DISBURSEMENTS	92,248.97
BALANCE 6/30/21	575,438.76

BOND ESCROW FUND

RECEIPTS

Unassigned Fund Balance	109,450.79
Cash Escrow - Tate Manor	63,100.00
Due From Other Funds	408.00
Interest Income	915.44
TOTAL RECEIPTS	173,874.23
DISBURSEMENTS	
Contributions To Other Funds	-
TOTAL DISBURSEMENTS	-
BALANCE 6/30/21	173,874.23

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, 2021.



 Mayor



 Clerk



 Council Member



 Council Member



 Council Member