CITY OF CHARLES TOWN
CITY COUNCIL
AGENDA • JUNE 15, 2026

Regular Session **COUNCIL CHAMBERS** **7:00 PM**
101 E Washington Street, Charles Town, WV 25414

CALL TO ORDER

1. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

2. APPROVAL OF MINUTES

: **2026-1602:** City Council Meeting Minutes - June 1, 2026
City Council Meeting Minutes - June 1, 2026 -draft.pdf

3. PUBLIC COMMENT

4. WARD REPORTS

5. MAYOR'S REPORT

: **2026-1603:** Mayor's Report - June 15, 2026

6. COMMITTEE REPORTS

: **2026-1604:** Finance Committee Report - June 9, 2026
FinanceCommitteeReport_9_June_2026_rmt.pdf

: **2026-1605:** Personnel Committee Report - June 11, 2026
Personnel Committee Report June 2026.pdf

: **2026-1606:** Charles Town Parks and Recreation Commission Meeting Report - June 11, 2026
May_2026_Meeting_Minutes_FINAL.pdf
May_2026_Special_Meeting_Minutes_FINAL.pdf

7. CITY MANAGER REPORT

: **2026-1621:** City Manager's Report - June 15, 2026
CMR 15 June 2026.pdf

8. POLICE CHIEF REPORT

9. UNFINISHED BUSINESS

: **2026-1607:** Letter to US Senators Regarding Federal Transportation Funding

: **2026-1626:** Cease and Desist Letter Concerning Utility Area Discussion/Update
05-01-2026 Summit Point Letter to provide service again rev.pdf

10. NEW BUSINESS

: **2026-1608:** Community Grant Awards
Community Awards Applications Summary.pdf
CASA FY 26 Community Grant Application Packet.pdf
Community Ministries Application Packet.pdf
Potomac Audubon Application Packet.pdf
We Do Recover Application Packet.pdf

: **2026-1609:** FY26 General Fund Revision #6
FY 2026 GF Revision #6.pdf

: **2026-1610:** First Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part 5 General Offenses Code, Article 522 Private Outdoor Designated Areas (PODA)
PODA Map Update Revision Redline.pdf
PODA Map Update Revision Clean.pdf
2026PODAMAPProposedChange.pdf

: **2026-1611:** Request for Proposal (RFP) for Finance Policy Discussion

: **2026-1612:** Advertisement Approval for Board/Commission Vacancies
June 2026 Boards and Commission.pdf

: **2026-1619:** FY26 Capital Revision #11
Capital Budget 11th Revision.pdf

: **2026-1620:** City Manager's Annual Review and Contract - Possible Executive Session

: **2026-1622:** JCCM ARC Inspire Grant Letter of Support
ARC INSPIRE LOI_JCCM_2026.pdf
ARC Grant Letter.pdf

: **2026-1623:** Liberty Street Stormwater Management

11. REFERRALS TO COMMITTEES/COMMISSIONS

12. APPROVAL OF BILLS

: **2026-1613:** Payment of Bills - June 15, 2026
GEN FUND COUNCIL REPORT 06-15.pdf
COUNCIL REPORT PCARD 06-15-26.pdf
CAPITAL RESERVE COUNCIL REPORT 2026-06-15.pdf
PARKS N REC COUNCIL REPORT 2026-06-15.pdf
COAL SEVERANCE COUNCIL REPORT 2026-06-15.pdf

13. ADJOURNMENT

14. INFORMATION ONLY - NEXT MEETING, Monday, July 20, 2026, at 7:00PM

: **2026-1624:** FY2027 Capital Budget
FY2027 Capital Budget.pdf

: **2026-1627:** Charles Town Utility Board (CTUB) Meeting Minutes - May 13, 2026
2026.05.13 UB MINUTES.pdf

: **2026-1628:** Charles Town Police Department's April Statistical Report

April 2026 CTPD Stats.pdf

15. NOTICE: The Public May View the Meeting Live by Clicking on the Event Link at: https://www.charlestownwv.us/government/agendas_minutes.php

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1602: City Council Meeting Minutes - June 1, 2026

ATTACHMENTS:

- City Council Meeting Minutes - June 1, 2026 -draft.pdf

CITY OF CHARLES TOWN

CITY COUNCIL

MINUTES • June 1, 2026

Regular Meeting **Council Chambers** **7:00 PM**

101 East Washington Street, Charles Town, WV 25414

CALL TO ORDER

Attendee Name	Title	Status	Arrived
Micheal George	Mayor	Present	
James Kratovil	Councilmember	Present	
Elizabeth Ricketts	Councilmember	Present	7:07PM
Jeff Hynes	Councilmember	Present	
Kevin Tester	Councilmember	Present	
Nate Hartman	Councilmember	Present	
Alden Roth	Councilmember	Present	
Julie Smith	Councilmember	Present	
Andie Sugrue	Councilmember	Present	

Mr. Brent Manuel, City Manager; Ms. Alissa Meeks, Assistant City Manager; Ms. Stephanie Grove, City Attorney; Ms. Lori Nice, Finance Director; Mr. James Newman, City Planner; Mr. Corey Lewis, Code Compliance Officer; and Chief Chris Kutcher, Charles Town Police Department (CTPD) were also in attendance.

1. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

2. APPROVAL OF MINUTES

2026-1540: City Council Workshop Minutes - May 18, 2026

There being no changes, corrections, or additions to the minutes Mayor George declared the minutes approved.

2026-1524: City Council Meeting Minutes - May 18, 2026

There being no changes, corrections, or additions to the minutes Mayor George declared the minutes approved.

4. WARD REPORTS

Ward 1

Mr. Kratovil had nothing to report.

Ms. Ricketts reported that she attended with Ms. Meeks a flood preparedness workshop hosted by Jefferson County Homeland Security Emergency Management and the National Weather Service. She is looking into adding a water gauge at Evitts Run. There are trees in the Huntfield community that are causing damage to utility water lines that she brought to the attention of the Tree Board. She participated in Shepherdstown's second annual Pride Parade.

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Ward 2

Mr. Hynes had nothing to report.

Mr. Tester had nothing to report.

Ward 3

Mr. Hartman had nothing to report.

Mr. Roth reported that he led the inaugural Charles Town Bike Party with thirty bike riders.

Ward 4

Ms. Smith reported she attended the Spring Fling Market, KC Styles ribbon-cutting, and the Cinderella Ballet at The Old Opera House. The annual spring recital "Dance, Just Dance!" will take place at The Old Opera House June 4-6, 2026.

Ms. Sugrue reported that WV Fest will take place June 13, 2026.

3. PUBLIC COMMENT

One person signed up for public comment.

Ms. Leah Brooks invited the council to the Leadership Jefferson's ribbon cutting and check presentation on June 5, 2026, at 11:00AM at James Hite Park for the initiative that the council supported with a donation to CASA of The Eastern Panhandle.

5. MAYOR'S REPORT

2026-1525: Mayor's Report - June 1, 2026

Mayor Geroge reported he traveled to Washington, DC to speak to the WV State representatives about infrastructure and the WV 9 bike trail. He also attended the ribbon cutting at KC Styles.

Mayor George reported the following upcoming events/meetings:

- Walks About Nothing, June 3, 2026
- Charles Town Tree Board meeting June 4, 2026
- Jefferson County Community Ministries ribbon cutting for their new clinic in Ranson on June 4, 2026
- Mayor's Meeting on June 5, 2026
- Grand Re-Opening of the Firehouse Gallery at the Jefferson County Arts Council on June 6, 2026, at 10:00AM
- Personnel Committee and Historic Landmarks Committee meetings, June 8, 2026
- Finance Committee meeting on June 9, 2026
- Charles Town Board of Parks and Recreation and Planning Commission meetings on June 11, 2026
- WV Fest June 13, 2026

6. COMMITTEE REPORTS

2026-1526: Personnel Committee Report - May 19, 2026

Ms. Sugrue reviewed the Personnel Committee report.

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2026-1527: Ordinance Committee Report - May 28, 2026

Mr. Tester presented an oral report for the Ordinance Committee meeting.

7. CITY MANAGER REPORT

2026-1528: City Manager's Report - June 1, 2026

Mr. Manuel reviewed the City Manager's Report.

8. POLICE CHIEF REPORT

Chief Kutcher requested that the city look into placing a handicapped spot on E. Liberty Street when painting parking spots. He also reviewed the April Statistical Report.

9. UNFINISHED BUSINESS

2026-1529: Public Hearing for Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part Seventeen Building and Housing Code, Chapter Three Local Provisions, Article 1759 Vacant Buildings

Mr. Hynes moved to open the public hearing. Mr. Tester seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Hynes
SECONDER:	Kevin Tester
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Hartman, Roth, Smith, Sugrue

No one signed up for the public comment. Mr. Hynes moved to close the public hearing. Mr. Hartman seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Hynes
SECONDER:	Nathanael Hartman
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Hartman, Roth, Smith, Sugrue

2026-1530: Second Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part Seventeen Building and Housing Code, Chapter Three Local Provisions, Article 1759 Vacant Buildings

Mr. Hynes moved to approve the second reading of Article 1759 Vacant Buildings. Mr. Tester seconded the motion.

Ms. Groves reported that after the first reading city staff suggested revisions to the ordinance. Due to one of the changes being significant Mr. Hynes amended his motion to approve the amended Article 1759 as a first reading. There were no objections and it passed by unanimous vote.

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RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Hynes
SECONDER:	Kevin Tester
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Hartman, Roth, Smith, Sugrue

2026-1531: Introduction of New Charles Town Utility Board (CTUB) Manager Paul Mantello

Mr. Mantello reported that his first month as Charles Town Utility Manager has gone well and he looks forward to working to make sure CTUB is around for a long time.

10. NEW BUSINESS

2026-1532: A Resolution Supporting the Bridges and Safety Infrastructure for Community Success (BASICS) Act, H.R. 7437

The Infrastructure Investment and Jobs Act (IIJA) was renewed for one year and a new bill titled the BUILD America 250 Act is currently in the House of Representatives to fund infrastructure projects for up to five years. Ms. Ricketts requested that this agenda item be placed on the next council meeting's agenda to amend the Resolution. There were no objections.

2026-1533: Public Safety Concern/Public Demonstration Discussion

Ms. Smith moved to go into Executive Session to receive legal advice. Mr. Hynes seconded the motion, and it passed by unanimous vote. Mayor George declared the council in Executive Session.

RESULT:	**EXECUTIVE SESSION [UNANIMOUS]**
MOVER:	Julie Smith
SECONDER:	Jeff Hynes
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Hartman, Roth, Smith, Sugrue

Mayor George declared the Council out of Executive Session.

There was no action taken on this agenda item. Ms. Ricketts reminded the public that if they are feeling harassed or targeted to call the police department and file a report.

2026-1537: FY2027 Capital Budget

Mr. Kratovil moved to approve the FY27 Capital Budget as amended. Mr. Roth seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	James Kratovil
SECONDER:	Alden Roth
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Hartman, Roth, Smith, Sugrue

2026-1542: Schedule TIF Workshop

The TIF workshop was scheduled for June 15, 2026, at 5:00PM.

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2026-1545: FY26 Capital Budget Revision #10

Mr. Hynes moved to approve the FY26 Capital Budget Revision #10. Mr. Tester seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Hynes
SECONDER:	Kevin Tester
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Hartman, Roth, Smith, Sugrue

11. REFERRALS TO COMMITTEES/COMMISSIONS

2026-1519: TXA2026-01: Text Amendment to Amend Permitted Uses in the Old Town Mixed-Use Commercial Zoning District - For Referral to the Planning Commission

Ms. Ricketts moved to refer the Text Amendment to Amend Permitted Uses in the Old Town Mixed-Use Commercial Zoning District to the Planning Commission. Mr. Roth seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Elizabeth Ricketts
SECONDER:	Alden Roth
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Hartman, Roth, Smith, Sugrue

2026-1543: Article 136 Rental Dwelling Units - Referral to Ordinance Committee

Ms. Sugrue moved to refer Article 136 Rental Dwelling Units to the Ordinance Committee. Mr. Hartman seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Andie Sugrue
SECONDER:	Alden Roth
AYES:	George, Kratovil, Ricketts, Hynes, Tester, Hartman, Roth, Smith, Sugrue

12. APPROVAL OF BILLS

2026-1541: Payment of Bills - June 1, 2026

Mr. Kratovil moved to approve the bills for payment. Hearing no objections, Mayor George declared the bills approved.

13. ADJOURNMENT

Mayor George asked if there was any other business to come before the council. Mr. Hynes requested that an item be placed on the July 20, 2026, council agenda to discuss the Depot Land. Hearing no other requests, Mayor George adjourned the meeting.

14. INFORMATION ONLY - NEXT MEETING, Monday, June 15, 2026, at 7:00PM

2026-1534: Public Comment Letters and Emails

2026-1535: Charles Town Utility Board Meeting Minutes - April 29, 2026

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2026-1536: Council Select Committee on the Revised Conditions of Annexation for Langlet Property

2026-1539: Public Comment Letters to the Hagerstown/Eastern Panhandle Metropolitan Planning Organization (HEPMPO) on the Unified Work Plan and the Transportation Improvement Plan (TIP)

2026-1550: Board of Parks and Recreation Meeting Minutes - April 9, 2026, and April 16, 2026

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City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1603: Mayor's Report - June 15, 2026

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1604: Finance Committee Report - June 9, 2026

ATTACHMENTS:

- FinanceCommitteeReport_9_June_2026_rmt.pdf

City of Charles Town Finance Committee Report
9 June 2026 Meeting

Drafted by: Jeff Hynes - Chair

Call to Order 12:00PM

1. **Persons present:** Finance Committee Members: Councilman Nate Hartman, Councilman Kevin Tester, Councilman Jeff Hynes; City Manager Brent Manuel, City Attorney Stephanie Grove; Finance Director Lori Nice, Assistant City Manager Alissa Meeks.

2. Unfinished Business

2026-1572: B&O Waiver Request

The committee voted unanimously to enter executive session at 2:20pm. After Executive Session (2:23pm), Councilman Hartman moved the following:

Vendor Account Numbers	Committee Action	Remarks
8423	Waive All But $50 B&O Tax Fee	

Councilman Tester seconded the motion, and it passed by unanimous vote – 3 to 0.

Recommendations to the City Council: None, information only

3. New Business

2026-1575: FY26 General Fund Revision #6

Staff presented a final revision to the FY26 General Fund Budget. Item placed on Council agenda for June 15th meeting.

Recommendations to the City Council: Pass General Fund Revision #6

2026-1576: Benefit Increase Discussion change would move

Personnel Committee referred an increase in the City's share of staff insurance costs from 85% City/15% Staff to 90% City/10% Staff. The City's total share would increase $22,677.60 in FY27 ($385,519.20 to $408,196.80) if coverage levels and staff use of the program do not change. There are currently forty-one total FTE with thirty FTE participating in the program.

Recommendations to the City Council: None currently. The Committee can report that there are sufficient funds to cover this increase in FY27. There is insufficient data to do analysis past FY27. The committee feels a broader look at total compensation is appropriate.

2026-1582: CIP/Budget Preparation

Discussion surrounding format and components of a future formal Capital Improvement Plan. Furthermore, discussion of a formal budget process and moving up the start to that process to ensure proper time for Council involvement and feedback.

Recommendations to the City Council: None, information only

2026-1583: Finance Policy Update

Staff and the Committee discussed the need to get formal approval from City Council to advertise an RFP for re-writing Charles Town's Finance Policy. These funds will be included in 'FY27 Capital Budget Revision #1' and will be $45,000.

Recommendations to the City Council: Approve the request for $45,000 to do an RFP for consulting services to re-write the City's Finance Policy.

4. Finance Director Report

2026-1577: HDL Report

May was an excellent month and $8,415.68 of Charles Town's remaining credit applied. There is $10,649.52 of the original $49,750.00 credit remaining. Staff reports, June will be another good month.

2026-1578: May 2026 General Fund Budget Update

Director Nice reviewed the most recent budget figures as a part of her presentation of the final budget revision for FY 2026. There is an estimated carryover of $2,000,000 to end the year.

Recommendations to the City Council: None, information only

2026-1579: May 2026 Capital Fund Budget Update

Director Nice provided the most recent budget figures.

Recommendations to the City Council: None, information only

2026-1040: December 2025 P&R Budget Update

Recommendations to the City Council: None, information only

2026-1043: December 2025 Account Balance Update

Recommendations to the City Council: None, information only

5. **Chairman's Report**
6. **Meeting adjourned 2:30PM**
7. **Next Scheduled Finance Committee meeting July 7, 2026, 12:00PM.**

HdL Credit Worksheet
MAY 31, 2026

Beginning Credit Balance	$	49,750.00
Less: October 2024 15% Refund	$	6,089.36
Less: November 2024 15% Refund	$	730.26
Less: December 2024 15% Refund	$	1,903.23
Less: January 2025 15% Refund	$	1,820.96
Less: February 2025 15% Refund	$	1,389.66
Less: March 2025 15% Refund	$	3,727.09
Less: April & May 2025 15% Refund	$	3,381.38
Less: June 2025 15% Refund	$	1,106.74
Less: July 2025 15% Refund	$	3,307.60
Less: August 2025 15% Refund	$	95.13
Less: September 2025 15% Refund	$	58.68
Less: October 2025 15% Refund	$	670.41
Less: November 2025 15% Refund	$	374.42
Less: December 2025 15% Refund	$	1,347.68
Less: January 2026 15% Refund	$	2,788.31
Less: February 2026 15% Refund	$	168.24
Less: March 2026 15% Refund	$	1,688.17
Less:April 2026 15% Refund	$	37.50
Less:May 2026 15% Refund	$	8,415.68
Remaining Credit Balance	**$**	**10,649.52**

the city of Charles Town, WV

FY 2026 Capital Reserve Budget

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
CAPITAL BUDGET REVENUES								
Capital Reserve Carryover		$ 8,575,259		$ 8,567,259	$ 8,000	100%	Carryover balance from FY2025 Capital Reserve (This is carryover for unfinished projects noted in red. Carryover will be adjusted in the 1st Revision in July 2025.)	Adjust carry over amount to actual balanace as of June 30 2025
36800 Contributions from GF		$ 427,386		$ 427,386	$ -	100%	Contributions from GF (Determined in July 2025 1st Revision)	
36800 Contributios from GF - Lottery / Gaming Revenue		$ 810,000	$ 92,661	$ 932,082	$ (122,082)	115%	All lottery/gaming revenue remitted to Charles Town gets transferred to Capital Reserve from General Fund.	
36880 Contributions from Building Commission		$ 578,395		$ 578,395	$ -	100%		
33000 Developer Fees		$ 150,000	$ 49,824	$ 305,372	$ (155,372)	204%	Developer Proffer fees.	
38000 Interest on Bank Accounts & Other Sources		$ 80,000		$ 102,124	$ (22,124)	128%		
38600 Insurance Claims		$ -		$ 26,612	$ (26,612)			
TOTAL REVENUES	**$ -**	**$ 10,621,040**	**$ 142,485**	**$ 10,939,231**	**$ (318,191)**	**103%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
CAPITAL BUDGET EXPENSES								
975 GENERAL GOVERNMENT								
Information Technology								
City Hall WIFI Replacements - 975-59 General Government Capital Outlay		$ 3,000		$ 2,629	$ 371	88%		
Computer Replacement - 975-59 General Government Capital Outlay Technology		$ 15,000		$ 11,182	$ 3,818	75%	Computer replacement program for all General Government departments. (5 replacements are planned.)	
CW Hall WIFI Installation - 975-59 General Government Capital Outlay		$ 4,900		$ 3,158	$ 1,742	64%		
Tyler Tech Version 10 Software - 975-59 General Government Capital Outlay Technology		$ 71,000		$ 15,872	$ 55,129	22%	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and enhance Incode. Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement. ($71,000 carried over from FY25.)	
TOTAL INFORMATION TECHNOLOGY	**$ -**	**$ 93,900**	**$ -**	**$ 32,841**	**$ 61,059**	**35%**		
Other - General Government								
Drone - 975-15 General Government Capital Outlay Equipment		$ 10,000		$ 4,470	$ 5,530	45%		Supports advertising, event coverage, photography, structural inspections, damage assessment, police search and rescue, hostile environment response, and fire and disaster management.
Rouss Hall Landlord buy back - 975-58 General Government Capital Outlay		$ 140,000		$ -	$ 140,000	0%	$140,000 carried over from FY25.	
Salary Study - 975-23 General Government Professional Services		$ 30,000		$ 20,031	$ 9,969	67%		Investing in initiatives to track and retain talent. Improving performance, and reducing long-term costs associated with turnover. To ensure we can identify high-performing individuals, support growth, and build a workforce committed to long-term success.
Zoning & Subdivision Ordinance Overhaul - 975-23 General Government Professional Services		$ 246,000	$ 6,185	$ 73,148	$ 172,852	30%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000. ($146,000 carried over from FY25 & $100,000 encimbered in FY25.)	
Front Office Desks - 975-59 General Government Equipment		$ 6,500		$ 3,205	$ 3,295	49%		
TOTAL OTHER - GENERAL GOVERNMENT	**$ -**	**$ 432,500**	**$ 6,185**	**$ 100,855**	**$ 331,645**	**23%**		
TOTAL GENERAL GOVERNMENT	**$ -**	**$ 526,400**	**$ 6,185**	**$ 133,696**	**$ 392,704**	**25%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
976 PUBLIC SAFETY								
Equipment								
Officer Equipment - 976-60 Public Safety Capital Outlay Equipment		$ 19,660		$ 19,657	$ 3	100%	4 - APX N50 Portable Radios (3 Admin Staff & 1 spare)	
Speed Alert 24 Radar Trailer - 976-60 Public Safety Capital Outlay Equipment		$ 21,000		$ 20,223	$ 777	96%		The current trailer is outdated. The new equipment allows the PD to remotely monitor vehicle speeds and provides the ability to electronically notify residents of road closures and broadcast community event information. This enhanced functionality ensures more effective communication and public safety outreach.
TOTAL EQUIPMENT		**$ 40,660**	**$ -**	**$ 39,880**	**$ 780**	**98%**		
Information Technology								
Computer Replacement - 975-60 General Government Capital Outlay Technology Police Department		$ 50,840		$ 47,886	$ 2,954	94%	12 In-car Panasonic Tough Tablets (To replace generation 1 & 2)	
Cell Phone Forensic Downloading Equipment - 975-60 General Government Capital Outlay Technology PD		$ 27,000		$ 18,288	$ 8,712	68%	Possible grant funding.	
Cradle Point WIFI Mobile Routers - 975-60 General Government Capital Outlay Technology Police Dept.		$ 18,500		$ 14,175	$ 4,325	77%	9 Routers at $14,400 and $4100 installation labor.	
Uninterruptible Power Supply System Repair - 975-60 General Government Capital Outlay Technology PD		$ 50,000		$ -	$ 50,000	0%		
TOTAL INFORMATION TECHNOLOGY		**$ 146,340**	**$ -**	**$ 80,348**	**$ 65,992**	**55%**		
Vehicles								
Police Cars - 976-59 Public Safety Capital Outlay Vehicles		$ 118,000		$ 116,854	$ 1,146	99%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.	
Police Vehicle Upfit Costs - 976-59 Public Safety Capital Outlay Vehicles		$ 12,000		$ 9,732	$ 2,268	81%	This amount is for equipment installation labor. Equipment was purchased in FY25 through the COPS Grant.	
Police Cars #19 - 976-59 Public Safety Capital Outlay Vehicles		$ 60,000		$ 61,163	$ (1,163)	102%		Replace vehicle due to fire loss
Police Vehicle Upfit Costs #19 - 976-59 Public Safety Capital Outlay Vehicles		$ 45,000		$ 33,026	$ 11,974	73%		Replacement Vehicle uplift cost due to fire loss
TOTAL VEHICLES	**$ -**	**$ 235,000**	**$ -**	**$ 220,775**	**$ 14,225**	**94%**		
Parking								
Parking Meters - 976-62 Public Safety		$ 16,000		$ 4,923	$ 11,077	31%	10 - Model 90 Duplex Meter Housings at $6100; 15 -Model 90 Single Meter Housings at $4900; POM Parking Meter assembly at $5000.	
TOTAL PARKING	**$ -**	**$ 16,000**	**$ -**	**$ 4,923**	**$ 11,077**	31%		
TOTAL PUBLIC SAFETY	**$ -**	**$ 438,000**	**$ -**	**$ 345,927**	**$ 92,073**	**79%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
977 STREETS & TRANSPORTATION								
Buildings								
Building Improvements - 977-57 Streets & Transportation Capital Outlay Buildings		$ 360,395		$ 11,232	$ 349,163	3%		
Charles Washington Hall - Roof Replacement - 977-57 Streets & Transportation Capital Outlay Buildings		$ 50,000		$ -	$ 50,000	0%		This is a small section of the rooftop that contains 4 rooftop AC units. This area has failed sealant and degraded membranes. It will be replaced with a 2 Ply-Cold System which has a usefull life of 30 years.
Charles Washington Hall - Paint Interior - 977-57 Streets & Transportation Capital Outlay Buildings		$ 8,000		$ 641	$ 7,359	8%		Repainting of stairway walls, stage face, upper balcony ledge, and doors and trim.
Charles Washington Hall - Refinish Floor - 977-57 Streets & Transportation Capital Outlay Buildings		$ 10,000		$ 7,595	$ 2,405	76%		Replacement of ballroom floor, steps, elevator ramp and bathroom landing.
Charles Washington Hall - Replace Blinds - 977-57 Streets & Transportation Capital Outlay Buildings		$ 20,000		$ 14,795	$ 5,205	74%		Replacement of ballroom blinds.
City Hall - replace rooftop AC units - 977-57 Streets & Transportation Capital Outlay Buildings		$ 55,000		$ 9,270	$ 45,730	17%	$25,000 carried over from FY25.	Replacement of 2 City Hall rooftop AC units
City Hall - interior repair/maintenance - 977-57 Streets & Transportation Capital Outlay Buildings		$ 129,600		$ 127,609	$ 1,991	98%	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency. ($55,000 carried over from FY25.)	Additional funds needed for engineering costs, asbestos removal, ceiling tiles, and relocation of 1st floor wall.
City Hall - water damage repair - 977-57 Steets & Transprotation Capital Outlay Buildings		$ 25,000		$ 16,246	$ 8,754	65%		2nd Floor water damage repair, including brick repointing, asbestos removal, and interior renovation.
Maintenance Equipment Building - 977-57 Streets & Transportation Capital Outlay Buildings		$ 150,000		$ -	$ 150,000	0%	Current building is maxed out on space. ($150,000 carried over from FY25.)	
Maintenance Yard Study & Engineering - 977-57 Streets & Transportation Capital Outlay Buildings		$ 250,000		$ 29,323	$ 220,677	12%	Maintenance yard study. Current maintence yard is in poor condition and needs replaced or renovated. This is a placeholder to get this project going. (80,000 carried over from FY25.)	Council requests that a study be conducted for the best location of the Maintenance Yard along with associated engineering.
Rouss Hall - 1st Floor HVAC Unit - 977-57 Streets & Transportation Capital Outlay Buildings		$ 14,000		$ 13,800	$ 200	99%		
Rouss Hall - Paint Exterior/Repair Rotted Sills - 977-57 Streets & Transportation Capital Outlay Buildings		$ 290,000	$ 80,000	$ 80,024	$ 209,976	28%		All window sills at Rouss Hall have peeling paint and rotted wood. Correcting this disrepair will put the building in good condition.
Rouss Hall - Replace Gallery Floor - 977-57 Streets & Transportation Capital Outlay Buildings		$ 25,000	$ 12,678	$ 23,971	$ 1,029	96%		Replacement of 1st floor Art Gallery Floor including construction of ADA compliant ramp.
Rouss Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings		$ 42,500		$ 11,247	$ 31,253	26%		The roof is rusting and has degraded metal panels. It will be replaced with a Cool Sil System which has a usefull life of 10 years.
TOTAL BUILDINGS	**$ -**	**$ 1,429,495**	**$ 92,678**	**$ 345,753**	**$ 1,083,742**	**24%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
Streets/Infrastructure								
Charles Street Engineering Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements		$ 80,000		$ 24	$ 79,976	0%		Concept Plan for the shared street and event space shovel ready design for Charles Street. This document will assist with grant applications.
Depot Square Design - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 50,000		$ -	$ 50,000	0%		Design for potential uses and amenities of the City's new town square.
Sidewalks (ADA) & stormwater drain for Lawrence/Congress - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 60,000		$ 54,757	$ 5,243	91%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding. ($60,000 carried over from FY25.)	
Stormwater Assessment Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements		$ 204,000	$ 27,026	$ 78,044	$ 125,956	38%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year. ($204,000 carried over from FY25.)	
Sinkhole Repair - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 100,000		$ 22,955	$ 77,045	23%		
TOTAL STREETS/INFRASTRUCTURE	**$ -**	**$ 494,000**	**$ 27,026**	**$ 155,780**	**$ 338,220**	**32%**		
Vehicles								
Bucket Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 175,000		$ -	$ 175,000	0%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. ($22,000 carried over from FY25 and $153,000 encumbered in FY25.)	
Dump Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 90,000		$ 84,819	$ 5,181	94%		
Pick-up Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 65,000		$ 59,057	$ 5,943	91%		
TOTAL VEHICLES	**$ -**	**$ 330,000**	**$ -**	**$ 143,876**	**$ 186,124**	**44%**		
Other - Streets & Transportation								
Flower planters - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 18,000		$ 16,574	$ 1,426	92%	FY25 & 26 two year plan to install flower planters on Washington Street. ($5000 encumbered in FY25.)	An initiative to replace the aging flower pedestals along Washington Street. This aims to enhance the overall aesthetic appeal of the downtown area by systematically replacing outdated or deteriorating pedestals with durable, visually consistent alternatives.
Potter's Field - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 60,000		$ 59,970	$ 30	100%	Installation of Interpretative signs, fencing, monument and landscaping. (66,000 carried over from FY25.)	
TOTAL OTHER - STREETS & TRANSPORTATION	**$ -**	**$ 78,000**	**$ -**	**$ 76,544**	**$ 1,456**	98%		
TOTAL STREETS & TRANSPORTATION		**$ 2,331,495**	**$ 119,705**	**$ 721,954**	**$ 1,609,541**	**31%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
979 CULTURE & RECREATION								
Parks & Recreation								
Bridges at Happy Retreat & Skate Park - 979-58 Culture & Recreation Other Improvements		$ 92,920		$ 92,916	$ 4	100%	$84,000 carried over from FY25.	
JMP Slide - 979-59 Culture & Recreaption Capital Other Impovements		$ 14,225		$ 14,224	$ 1	100%		
Pickle Ball Courts - 979-58 Culture & Recreation Capital Other Improvements		$ 65,000		$ 16	$ 64,984	0%		Allowance for 60 X 60 paved court, 4 ft. chain link fence around the court, resurfacing in 2 colors, and 2 portable pickle ball nets
Paving Path from bridge to road by the Skate Park - 979-58 Culture & Recreation Other Improvements		$ 5,000		$ 5,000	$ -	100%	Connect the existing path on one side of the bridge to the other side. ($5000 carried over from FY25.)	
Pick-up Truck - 977-59 Culture & Recreation Capital Outlay Equipment		$ 49,055		$ 33,880	$ 15,175	69%	This truck will be for the use of the Parks Manager.	
Skate Park Paving from entrance to skate ramp - 977-58 Culture & Recreation Other Improvements		$ 10,000		$ 9,400	$ 600	94%		
TOTAL PARKS & RECREATION	**$ -**	**$ 236,200**	**$ -**	**$ 155,436**	**$ 80,764**	**66%**		
Culture								
Decorative String Lights for Art Alley and Charles Street - 979-58 Culture & Recreation Other Improvements		$ 6,000		$ -	$ 6,000	0%		Installation of lights at Charles Street and Art Alley for safety and City beautification. This will complete the 2nd half of Charles Street.
Depot Square Christmas Design - 979-58 Culture & Recreation Other Improvements		$ 60,000		$ 27,003	$ 32,997	45%		Outfitting the Depot Square with Christmas decorations and the beginning stages of holiday marketplace implementation. (Electric to the Depot Square 25,000; five marketplace huts $20,000; lights and Christmas decorations 15,000)
Historical Signs - 979-58 Culture & Recreation Other Improvements		$ 17,000		$ 1,621	$ 15,379	10%		
Movie Screen - 977-59 Culture & Recreation Capital Outlay Equipment		$ 15,000		$ 12,402	$ 2,598	83%		25 X 14 movie screen with inflatable frame for event use.
Wayfinding signage - 979-58 Culture & Recreation Other Improvements	$ 100,000	$ 197,400		$ -	$ 197,400	0%	CDD REQUEST $100K for Wayfinding Signage implementation (3 years of phases at $100,000 per year ending in FY27.) (Request related to 2023 CTNOW ARPA Request) ($97,400 carried over from FY25 and $100,000 encumbered in FY25.)	
Festival Blow Up Games - 979-58 Culture & Recreation Other Improvements		$ 6,000		$ 3,268	$ 2,732	54%		Basketball Shootout and Football Blitz blowup games for use at Festivals and P&R events. This will help save money with rental expenses during WV Fest.
TOTAL CULTURE	**$ 100,000**	**$ 301,400**	**$ -**	**$ 44,294**	**$ 257,106**	**15%**		
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 537,600**	**$ -**	**$ 199,730**	**$ 337,870**	**37%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION #1 NOTES
Contingencies		$ 2,240,641		$ -	$ 2,240,641	0%	This amount will be adjusted in the 1st Revision in July 2025.	
Encumberances for Subsequent Years		$ 350,000		$ -	$ 350,000	0%	$100,000 for Wayfinding Signage; $250,000 for Augustine Avenue Project	
Transfer to Grant Projects		$ 4,196,904		$ -	$ 4,196,904	0%	$76,444 to Augustine Avenue Project. $861,555 to Liberty Street Project. $3,049,305 to JMP Pool Project.	
TOTAL EXPENSES	**$ 100,000**	**$ 10,621,040**	**$ 125,889**	**$ 1,401,307**	**$ 9,219,733**	**13%**		
REVENUES OVER EXPENSES	**$ (100,000)**	**$ -**	**$ 16,596**	**$ 9,537,924**				

GRANT PROJECTS BUDGET

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
AUGUSTINE AVENUE GRANT PROJECT							
REVENUES							
Capital Reserve Carryover	$ 250,000	$ 86,044		$ -	$ 86,044	0%	This is a State project with 4 Federal grants that require upfront matches. The State will administer the project, therefore the City will only need to pay the matches. We will not receive any revenue or pay expenses that need to be reimbursed. All matches have been paid in previous years except a 76,444 match that is allocated for Phase I Construction. The $76,444 is budgeted for FY 2026 and carried over from FY25. There is a $250,000 encumberance set aside for estimated potential overages that the City may have to pay.
Augustine Avenue Trail Design Phase III DOH Reimbursment		$ 133,000		$ -	$ 133,000	0%	
TOTAL REVENUES	**$ 250,000**	**$ 219,044**	**$ -**	**$ -**	**$ 219,044**	0%	
EXPENSES							
Augustine Avenue Trail Construction - Construction Phase I - 979-58 Culture & Recreation Other Improvements		$ 9,600		$ -	$ 9,600	0%	Construction - Phase 1 Funded through WVDOT Grant with a City match of $76,444. This is the only match left to pay for this project. All other matches have been paid in prior years.
Augustine Avenue Trail Construction - Construction Phase II & III Encumberance for FY27 - 979-58 Culture & Recreation Other Improvements	$ 250,000	$ 76,444		$ -	$ 76,444	0%	This encumbrance is for potential overages on the project in which the City may be responsible.
Augustine Avenue Trail Design Phase III - 979-58 Culture & Recreatin Other Improvements		$ 133,000	$ 21,887	$ 21,887	$ 111,113	16%	
TOTAL EXPENSES	**$ 250,000**	**$ 219,044**	**$ 21,887**	**$ 21,887**	**$ 197,157**	10%	
AUGUSTINE AVENUE REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (21,887)**	**$ (21,887)**	**$ 21,887**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
LIBERTY STREET FLOODING MITIGATION GRANT PROJECT							
REVENUES							
Capital Reserve Carryover		$ 1,061,555		$ -	$ 1,061,555	0%	This is the City's portion of the cost of this project after receiving the Chesapeake Bay and FEMA Grants listed below totaling $469,845. The $861,555 includes the City's $305,774 FEMA Grant match and the remaining $555,811 is the City's out of pocket expenses not supported by grants.
36500 Federal Grants - Chesapeake Bay Foundation		$ 94,845		$ -	$ 94,845	0%	Total award is $172,445. This grant does not require a match. $77,600 was received in FY24, which leaves a remaining balance of $94,845 to be received. This is a reimbursable grant so we must budget all expenses and administer the project.
36500 Federal Grants - FEMA		$ 375,000		$ -	$ 375,000	0%	Total award is $680,774. FEMA will pay the City $375,000 and the City is required to match $305,774. This is a reimbursable grant so we must budget all expenses and administer the project.
TOTAL REVENUES	**$ -**	**$ 1,531,400**	**$ -**	**$ -**	**$ 1,531,400**	0%	
EXPENSES							
Liberty Street Flooding Mitigation - Phase I - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements		$ 1,531,400	$ 184,352	$ 1,086,147	$ 445,253	82%	Total construction cost is $1,420,000. We have received two grants to support this project, both of which are reimbursable, therefore we must budget the entire cost of the project. $88,600 was paid in prior years, leaving the remaining cost at $1,331,400.
TOTAL EXPENSES	**$ -**	**$ 1,531,400**	**$ 184,352**	**$ 1,086,147**	**$ 445,253**	82%	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (184,352)**	**$ (1,086,147)**	**$ 1,086,147**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 CURRENT BUDGET	MAY 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
JEFFERSON MEMORIAL POOL GRANT PROJECT							
REVENUES							
Capital Reserve Carryover		$ 3,049,305		$ -	$ 3,049,305	0%	This is the City's portion of the cost of this project after receiving the Pool House LWCF and Pool LWCF Grants listed below totaling $1,850,695. The $3,049,305 includes the City's $250,000 Pool House LWCF Grant match and $1,600,695 Pool LWCF Grant match and the remaining $1,198,610 is the City's out of pocket expenses not supported by grants.
Pool House LWCF Grant		$ 250,000		$ 113,106	$ 136,894	45%	Total award is $500,000. National Park Service LWCF will pay the City $250,000 and the City is required to match $250,000. This is a reimbursable grant so we must budget all expenses and administer the project.
Pool LWCF Grant		$ 1,600,695		$ 434,114	$ 1,166,581	27%	Total award is $3,201,390. National Park Service LWCF will pay the City $1,600,695 and the City is required to match $1,600,695. This is a reimbursable grant so we must budget all expenses and administer the project.
TOTAL REVENUES	**$ -**	**$ 4,900,000**	**$ -**	**$ 547,220**	**$ 4,352,780**	11%	
EXPENSES							
JMP Pool House Renovation - 979-58 Culture & Recreation Other Improvements **Pool 1**		$ 1,400,000	$ 150	$ 568,364	$ 831,636	41%	Total construction cost is $1,400,000. We have received a $500,000 grant to support this project, $250,000 will be received from National Park Service and the City must match $250,000. This grant is reimbursable, therefore we must budget the entire cost of the project.
JMP Pool Upgrade - 979-58 Culture & Recreation Other Improvements **- Pool 2**		$ 3,500,000		$ 1,424,870	$ 2,075,130	41%	Total construction cost is $3,500,000. We have received a $3,201,390 grant to support this project, $1,600,695 will be received from National Park Service and the City must match $1,600,695. This grant is reimbursable, therefore we must budget the entire cost of the project.
TOTAL EXPENSES	**$ -**	**$ 4,900,000**	**$ 150**	**$ 1,993,235**	**$ 2,906,765**	41%	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	**$ -**	**$ -**	**$ (150)**	**$ (1,446,015)**	**$ 1,446,015**		

GRANT PROJECT STATUS REPORT

AUGUSTINE AVENUE

Grant Type: Upfront Matching Grant - Charles Town pays the match required to begin the project. The state manages and hires contractors to complete the project. The state pays all remaining costs unless the project runs over budget. The city is responsible for 20% of all overage costs.

Notes: Four grants are allocated to this project; Augustine Avenue Design TAP Grant which is designated to the design phase; Augustine Avenue Phase I & II TAP Grant which is assigned to Phase I & II; Augustine Avenue Phase III Capito Earmark which is allocated to Phase III; Liberty Street Sidewalk Upgrades (Moved to Augustine Avenue.) which will be used for Phase III overages if there are any.

PROJECT COST		GRANT BREAKDOWN							CITY'S OBLIGATION				
Description	Amount	Grant	Total Award	Federal Funding	City Match	Overage Cost	Federal Funding	City Match	Description	Amount	Amount Paid	Balance	Notes
Design Phase I & II	145,421	Design I & II	145,421	116,337	29,084				Design I & II Match	29,084	29,084	-	Paid prior to FY 2023
Phase I & II	700,000	Phase I & II	700,000	560,000	140,000	73,596	58,877	14,719	Phase I & II Match	154,719	154,719	-	$140,000 paid in FY 2024. $14,719 paid in FY 2025.
Phase III	1,750,000	Phase III	1,750,000	1,400,000	350,000				Phase III Match	350,000	350,000	-	Paid in FY 2025
		Liberty Street Reallocation	382,218	304,774	76,444				Liberty Street Reallocation Match	76,444	0.00	N/A	
Total Cost	**2,595,421**	**Totals**	**2,977,639**	**2,381,111**	**595,528**	**73,596**	**58,877**	**14,719**	**Total**	**610,247**	**533,803**	**-**	

City's Outstanding Balance: 0.00 Unless overages occur.

LIBERTY STREET FLOODING MITIGATION

Grant Type: Reimbursement Grant - Charles Town will cover the entire cost of the project and hire contractors to complete the work. As work is completed, the City of Charles Town will request reimbursement for eligible costs covered under the Federal award.

Notes: Two grants are allocated to this project; Chesapeake Bay Foundation Grant which is allotted for green infrastructure; FEMA Grant which is designated for stormwater mitigation upgrade.

PROJECT COST		GRANT BREAKDOWN				CITY'S OBLIGATION					FEDERAL FUNDING RECEIVED				
Description	Amount	Grant	Total Award	Federal Funding	City Match	Description	Amount	Amount Paid	Balance	Notes	Description	Amount	Amount Paid	Balance	Notes
Flooding Mitigation Contract	1,125,725	Chesapeake Bay	172,445	172,445	0	FEMA Match	305,774	167,473	138,301		Chesapeake Bay	172,445	77,600	94,845	Paid in FY 2024.
Management & Contingency	293,453	FEMA	680,774	375,000	305,774	Out of Pocket Expenses	755,781	744,011	11,770	$10,741 paid in FY 2025. $733,270 paid in FY2026	FEMA	375,000		375,000	
Total Cost	**1,419,178**	**Totals**	**853,219**	**547,445**	**305,774**	**Total**	**1,061,555**	**911,484**	**150,071**		**Total**	**547,445**	**77,600**	**469,845**	

City's Outstanding Balance: 150,071

Grant Outstanding Balance: 469,845

JEFFERSON MEMORIAL POOL

Grant Type: Reimbursement Grant - Charles Town will cover the entire cost of the project and hire contractors to complete the work. As work is completed, the City of Charles Town will request reimbursement for eligible costs covered under the Federal award.

Notes: Two grants are allocated to this project; LWCF Pool House Grant assigned to the construction of the pool house; LWCF Pool Grant designated to the construction of the pool.

PROJECT COST		GRANT BREAKDOWN				CITY'S OBLIGATION					FEDERAL FUNDING RECEIVED				
Description	Amount	Grant	Total Award	Federal Funding	City Match	Description	Amount	Amount Paid	Balance	Notes	Description	Amount	Amount Paid	Balance	Notes
Pool House	1,398,901	LWCF Pool House	500,000	250,000	250,000	LWCF Pool House Match	250,000	250,000	-		LWCF Pool House	250,000	113,106	136,894	
Pool Construction	3,494,550	LWCF Pool	3,201,390	1,600,695	1,600,695	LWCF Pool Match	1,600,698	1,585,311	15,387		LWCF Pool	1,600,698	434,114	1,166,584	
						Out of pocket expenses	1,198,610	157,774	1,040,836						
Total Cost	**4,893,451**	**Totals**	**3,701,390**	**1,850,695**	**1,850,695**	**Total**	**3,049,308**	**1,993,085**	**1,056,223**	**-**	**Total**	**1,850,698**	**547,220**	**1,303,478**	

City's Outstanding Balance: 1,056,223

Grant Outstanding Balance: 1,303,478

REPAVING BUDGET

ACCOUNT	FY 2026 CURRENT BUDGET	MAY 2026	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES
REVENUES						
Repaving Carryover	$ 1,681,704		$ 1,681,704	$ -	100%	Carryover balance from FY2025 Repaving Funds. This amount will be adjusted in the first revision in July 2025.
36877 Contributions from GF - Repaving Fees	$ 150,000	$ 16,410	$ 169,249	$ (19,249)	113%	Street Fees source = $4.10 fee, collected by the Charles Town Utility Board and remitted to the City of Charles Town for Capital Reserve Fund - Street Paving
38000 Interest on Bank Accounts & Other Sources	$ 50,000		$ 19,723	$ 30,277	39%	
TOTAL REVENUES	**$ 1,881,704**	**$ 16,410**	**$ 1,870,676**	**$ 11,028**	99%	
EXPENDITURES						
977-60 Streets & Transportation Capital Outlay Street Paving	$ 330,000		$ 303,952	$ 26,048	92%	12 Jan 2023 Infrastructure Comm report identified 23 streets for repaving/repairs.
Paving Contingency - 977-60 Streets & Transportation Capital Outlay Street Paving	$ 1,551,704		$ -	$ 1,551,704	0%	
TOTAL EXPENSES	**$ 1,881,704**	**$ -**	**$ 303,952**	**$ 1,577,752**	16%	
REVENUES OVER EXPENSES	**$ -**	**$ 16,410**	**$ 1,566,724**			

90% HEALTH BENEFIT EMPLOYER COST ESTIMATES

CURRENT EMPLOYEE PARTICIPATION COST ESTIMATE

HEALTH PLAN	MONTHLY COST PER EMPLOYEE	# OF PARTICIPATING EMPLOYEES	TOTAL ANNUAL COST	85% EMPLOYEER PORTION	90% EMPLOYER PORTION	INCREASE
PEIA Gold Tobacco-Free Employee Only	865.00	15	155,700.00	132,345.00	140,130.00	7,785.00
PEIA Gold Tobacco-Free Employee & Children	1,489.00	1	17,868.00	15,187.80	16,081.20	893.40
PEIA Gold Tobacco-Free Family	1,849.00	10	221,880.00	188,598.00	199,692.00	11,094.00
PEIA Gold Tobacco Family	1,899.00	1	22,788.00	19,369.80	20,509.20	1,139.40
PEIA Silver Tobacco Employee Only	777.00	1	9,324.00	7,925.40	8,391.60	466.20
PEIA Silver Tobacco-Free Family	1,613.00	1	19,356.00	16,452.60	17,420.40	967.80
PEIA Gold High Deductible Tobacco-Free Employee Only	553.00	1	6,636.00	5,640.60	5,972.40	331.80
TOTAL INCREASE	9,045.00	**30**	453,552.00	385,519.20	408,196.80	**22,677.60**

73% of staff currently participates. There are currently 41 full time employees and 30 participates.

CURRENT EMPLOYEE PARTICIPATION COST ESTIMATE WITH 10% ANTICIPATED RATE INCREASE

HEALTH PLAN	MONTHLY COST PER EMPLOYEE	# OF PARTICIPATING EMPLOYEES	TOTAL ANNUAL COST	85% EMPLOYEER PORTION	90% EMPLOYER PORTION	INCREASE
PEIA Gold Tobacco-Free Employee Only	951.50	15	171,270.00	145,579.50	154,143.00	8,563.50
PEIA Gold Tobacco-Free Employee & Children	1,637.90	1	19,654.80	16,706.58	17,689.32	982.74
PEIA Gold Tobacco-Free Family	2,033.90	10	244,068.00	207,457.80	219,661.20	12,203.40
PEIA Gold Tobacco Family	2,088.90	1	25,066.80	21,306.78	22,560.12	1,253.34
PEIA Silver Tobacco Employee Only	854.70	1	10,256.40	8,717.94	9,230.76	512.82
PEIA Silver Tobacco-Free Family	1,774.30	1	21,291.60	18,097.86	19,162.44	1,064.58
PEIA Gold High Deductible Tobacco-Free Employee Only	608.30	1	7,299.60	6,204.66	6,569.64	364.98
TOTAL INCREASE	9,949.50	**30**	498,907.20	424,071.12	449,016.48	**24,945.36**

73% of staff currently participates. There are currently 41 full time employees and 30 participates.

****The rate increase is an average of previous increases of 16% in FY 2026 and 3% in FY 2027.***

COST ESTIMATE OF ALL EMPLOYEES PARTICIPATING IN THE MOST EXPENSIVE PLAN INCLUDING PROJECTION OF FUTURE ADDITIONAL EMPLOYEES

HEALTH PLAN	MONTHLY COST PER EMPLOYEE	# OF PARTICIPATING EMPLOYEES	TOTAL ANNUAL COST	85% EMPLOYEER PORTION	90% EMPLOYER PORTION	INCREASE
PEIA Gold Tobacco Family	1,899.00	46	1,048,248.00	891,010.80	943,423.20	52,412.40
TOTAL INCREASE	1,899.00	**46**	1,048,248.00	891,010.80	943,423.20	**52,412.40**

This projection incorporates 41 existing employees and 5 projected new employees.

COST ESTIMATE OF ALL EMPLOYEES PARTICIPATING IN THE MOST EXPENSIVE PLAN INCLUDING PROJECTION OF FUTURE ADDITIONAL EMPLOYEES AND 10% ANTICIPATED RATE INCREASE

HEALTH PLAN	MONTHLY COST PER EMPLOYEE	# OF PARTICIPATING EMPLOYEES	TOTAL ANNUAL COST	85% EMPLOYEER PORTION	90% EMPLOYER PORTION	INCREASE
PEIA Gold Tobacco Family	2,088.90	46	1,153,072.80	980,111.88	1,037,765.52	57,653.64
TOTAL INCREASE	2,088.90	**46**	1,153,072.80	980,111.88	1,037,765.52	**57,653.64**

This projection incorporates 41 existing employees and 5 projected new employees.

****The rate increase is an average of previous increases of 16% in FY 2026 and 3% in FY 2027.***

Additional heath insurance cost increases could be covered by B&O, Building Permit, or Sales Tax Revenues.

REQUEST FOR PROPOSALS (RFP)

SOLICITATION TITLE: Professional Services for Drafting a Comprehensive Municipal Finance Procedures & Policies Manual
ISSUING ENTITY: City Charles Town, West Virginia
RFP RELEASE DATE: [Date]
PROPOSAL SUBMISSION DEADLINE: [Date, Time]

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1. Project Overview & Objective

The City of Charles Town, West Virginia (hereafter "the Municipality"), is seeking competitive proposals from qualified management consulting firms, public finance experts, or Certified Public Accountant (CPA) firms. The selected vendor will research, draft, and deliver a comprehensive, customized **Finance Procedures and Policies Manual**.

The final deliverable must align with federal standards, the West Virginia State Code, and regulations issued by the **West Virginia State Auditor's Office (WVSAO)**. The primary goal is to codify modern fiscal practices, establish rigorous internal controls, and protect public assets.

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2. Scope of Work (SOW)

The selected vendor will analyze the Municipality's current organizational structures and build a highly tailored, functional procedures manual covering six core pillars:

A. Budgeting & Financial Planning

- **Formulation Procedures:** Step-by-step process for department-level requests and executive compilation as well as a schedule of presentation and approval that meets the structures contained in the West Virginia Code for local government budget development and submission.
- **State Compliance:** Integration of statutory requirements for balancing budgets and submitting mandated financial schedules to the WVSAO.
- **Amending & Transferring:** Protocols for budget revisions, lines-item transfers, and emergency appropriations and contingencies.

B. Financial Reporting

- **Year-End Closing:** Detailed routines for fiscal year-end ledger closings.

- **Transparency Reporting:** Compliance frameworks for statutory publication requirements and briefings before the Finance Committee and Council.

C. Internal Controls framework

- **Segregation of Duties:** Explicit rules preventing a single employee from managing a transaction from initiation to final reconciliation.
- **Cash Management:** Strict protocols for daily point-of-sale collections, cash drawer reconciliation, storage vault security, and prompt bank deposits.
- **System Controls:** User access protocols for local accounting databases and state system interfaces.

D. General Fund Management

- **Revenue Management:** Processing routines for local taxes, including business licenses, business and occupation (B&O) taxes, municipal fees, and state-allocated municipal revenues.
- **Disbursement Controls:** Standard accounts payable processing, check-signing authorizations, and wire transfer validation rules.
- **Fund Balance Targets:** Written guidelines regarding minimum unassigned general fund reserves to support cash flow needs.

E. Capital Improvement Fund

- **Project Criteria:** Rules defining what constitutes a capital asset versus an ordinary operating expense.
- **Multi-Year Capital Improvement Plan (CIP):** Mechanisms to identify, prioritize, track, and balance multi-year infrastructure investments.
- **Asset Lifecycle Tracking:** Processes for mandatory annual asset inventories, and surplus property disposition.

F. Purchasing & Procurement

- **Tiered Bidding Limits:** Codification of small purchase rules alongside formal public advertisement thresholds matching in compliance West Virginia law.
- **Requisition Workflows:** Electronic or manual authorization paths required before a purchasing contract or Purchase Order (PO) is generated.

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3. Proposal Submission Requirements

Interested vendors must organize their submittal packet into the following sequence

1. **Cover Letter & Executive Summary:** Stating the company profile, primary contact information, and an open commitment to the project Sherwood Financial Software RFP (00247347).DOCX.
2. **Qualifications & Core Experience:** Proof of experience developing internal financial policy manuals, specifically highlighting previous projects completed for local municipal governments.
3. **Project Methodology:** A detailed narrative showing how the team will gather information, review current operations, draft the manual sections, and integrate feedback.
4. **Work Plan & Timeline:** A breakdown of project milestones, including target dates for initial drafts and final delivery.
5. **Professional References:** Contact names and details for a minimum of three (3) government clients who received similar policy drafting services.
6. **Cost Proposal (Sealed Separately):** A firm, fixed price itemizing all costs for project execution, milestone deliverables, travel, and material production.

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4. Selection & Evaluation Criteria

The Municipality will evaluate all proposals utilizing a "Best Value" methodology Purchasing Handbook - Section 6. Award selection is based on the composite score of the following matrix:

Evaluation Component	Description	Weight
Technical Expertise & Experience	Evaluation of past work samples and verified success drafting government-specific financial policies Sherwood Financial Software RFP (00247347).DOCX.	**35%**
Project Approach & Methodology	Depth and clarity of the strategy used to address the 6 core pillars of the scope of work.	**25%**

Project Timeline & Feasibility	Evaluation of milestone deadlines and resource allocations to ensure a timely project completion.	**15%**
Client References	Quality of feedback received from listed public-sector references regarding performance and compliance.	**10%**
Cost Proposal	Value and cost-effectiveness of the itemized fixed fee structure.	**15%**

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5. Administrative Timeline

The Municipality intends to adhere to the following scheduling benchmarks:

- **RFP Distribution Date:** [Date]
- **Vendor Clarification Questions Due:** [Date]
- **Municipality Responses to Questions:** [Date]
- **Proposal Submission Closing Date:** [Date, Time]
- **Interviews with Finalists (If Needed):** [Date Range] West Virginia Higher Education Policy Commission
- **Contract Award Notification:** [Date]
- **Target Project Kickoff:** [Date]

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6. General Terms & Conditions

- **Right to Reject:** The Municipality reserves the right to reject any or all proposals, or to waive minor informalities in the submission process.
- **Public Records:** All submitted items are subject to the West Virginia Freedom of Information Act (FOIA) unless clearly marked and qualified as proprietary trade secrets.
- **Liability Insurance:** The selected vendor must provide proof of Professional Liability and Workers' Compensation insurance before contract execution.

FY 2025-2026
General Fund Budget

(Includes 2.5% COLA & 2.5% Merit Salary Increases)

ACCOUNT		CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
REVENUES								
001-300-050	Unassigned Fund Balance (Carryover)	1,787,911			1,787,911	-	100%	Estimated carryover balance for fiscal year ending 2026.
001-301-010	Taxes - Ad Valorem	1,851,076	39,434		1,806,726	44,350	98%	
001-301-060	Supplemental Taxes	30,000	3,998		50,976	(20,976)	170%	Property taxes owed from previous years, but paid in the current fiscal year.
001-302-000	Interest as Penalty	8,000	1,173		12,819	(4,819)	160%	
001-303-000	Gas & Oil Severance Tax	30,000			16,290	13,710	54%	5% severance tax on gross receipts at the well head of oil and natural gas.
001-304-000	Utility Tax (2%)	250,000	35,162	1,127	355,209	(105,209)	142%	
001-305-000	Business & Occupation (B&O) Tax	2,032,082	18,682	60,636	2,074,685	(42,603)	102%	Included estimated B&O receipts from HDL collections services.
001-306-000	Liquor Tax	25,000	8,355		33,479	(8,479)	134%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.
001-307-000	Animal Control Tax	1,600	16	14	1,812	(212)	113%	This is donated back to the county each year under Dog Warden.
001-308-000	Hotel/Motel Tax	200,000	10,847	12,147	121,692	78,308	61%	4 traditional hotels (Turf Motel, Days Inn, TravelLodge, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, AirBnB, Hotel Tonight, Evolve Vacation Rental Network)
001-320-000	Court Costs, Fees & Charges	260,000	24,163	14,118	216,101	43,899	83%	
001-321-000	Parking Violation Penalties	40,000	660	2,110	36,730	3,270	92%	
001-325-000	Business License Revenue	35,000	1,043	576	71,109	(36,109)	203%	
001-326-000	Building Permit Fees	550,000	188,711	145,754	983,996	(433,996)	179%	Building activity increasing/expected to remain strong through FY2026 with new development projects on the horizon and increases in permit fee structure.
001-328-000	Franchise Tax	65,000		14,031	57,162	7,838	88%	Two Cable Franchisees
001-329-100	Rental Registration Fees		-	20	480			
001-331-000	International Registration Plan (IRP) Fees	70,000	-	10,802	54,485	15,515	78%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.
001-339-000	Emergency Service Fee	1,700	204		1,966	(266)	116%	Revenue from utility bills for EMS (5 cents)
001-340-000	Parks & Rec Fee	1,700	204		1,966	(266)	116%	Revenue from utility bills for parks and recreation (5 cents)
001-342-000	Parking Meter Revenues	45,000	5,187	4,483	44,689	311	99%	Revenue from parking meters and parking permits including ParkMobile app.
001-345-000	Rents & Concessions	60,000	5,730	5,730	75,056	(15,056)	125%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)
001-353-000	Zoning Fee	20,000	110	1,634	40,843	(20,843)	204%	Zoning applications
001-355-000	Street Improvement Fee	135,000	15,918		153,308	(18,308)	114%	Revenue from utility bills for street improvements ($4 per month)
001-365-000	Federal Government Grants	291,667	36,000		77,157	214,510	26%	DOJ/COPS grant for additional police officer. $125,000 across 3 years. HUD Grant for Revive program $250,000
001-366-000	State Government Grants	-	-		2,970	(2,970)		
001-367-000	Other Grants	2,268	-		2,518	(250)		

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
001-369-000 Contributions from Other Funds-Sales Tax ($2,500,000); Housing Rehab ($67,880); Vacant Structures ($18,275)	1,586,155	375,000		1,500,000	86,155	95%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets to cover BC debt). Quarterly sales tax distributions are averaging $450,000 or $1,800,000 annually.
001-376-000 Gaming Income	250,000	20,881	19,166	226,318	23,682	91%	Gaming receipts average $19K to $23K per month.
001-379-000 Gain/Loss - Sale of Fixed Assets	-			-	-		
001-380-000 Interest Income (Operating Acct)	35,000	1,909		18,673	16,327	53%	
001-381-000 Reimbursements	110,000	624	2,814	138,910	(28,910)	126%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.
001-381-000 Lein Reimbursements	-	-		-	-		
001-382-000 Refunds - Overpayments	500			(5,109)	5,609	-1022%	
001-386-000 Insurance Claims	-	2,025	13,917	22,502	(22,502)		
001-387-000 Filing Fees	300	-		-	300	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.
001-392-000 Property Rehabilitation	-	-		6,400	(6,400)		
001-397-000 Video Lottery	600,000	71,780	73,368	700,436	(100,436)	117%	Video lottery receipts average $13.4K to $22.2K per week.
001-399-000 Misc Revenue	5,000	1,568	847	7,642	(2,642)	153%	Yard waste stickers and fingerprints
001-399-020 Special Events - WV Fest	10,000	8,670	2,540	19,845	(9,845)	198%	
001-399-030 Special Events - General	1,000	150	25	1,180	(180)	118%	Special activities fees
001-399-040 Special Events - CW Hall	5,000	1,200	1,000	9,800	(4,800)	196%	
001-399-070 Special Events - Car Show	5,000	-		10,681	(5,681)	214%	Car show registration and sponsors.
TOTAL REVENUES	**10,400,959**	**879,404**	**386,859**	**10,739,410**	**(337,971)**	103%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
EXPENSES							
ECONOMIC DEVELOPMENT - 402							
001-402-103 Salaries	77,000	5,946	5,946	70,780	6,220	92%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.
001-402-104 FICA	6,200	455	455	5,415	785	87%	FICA @ 7.65%
001-402-105 Group Insurance	10,300	796	796	8,902	1,398	86%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-402-106 Retirement	7,000	535	535	6,112	888	87%	PERS II Employer Contribution 9%
001-402-109 OPEB	200	10	10	112	88	56%	RHBT Insurance
001-402-110 Fringe Benefits	1,800	119	119	1,287	513	72%	Deferred Compensation Employer Contribution 3%
001-402-211 Telephone	500	66		329	171	66%	Cell phone
001-402-214 Travel	2,000	-		98	1,902	5%	2 National Conferences; airfare, lodging, per-diem
001-402-220 Advertising/Legal Publications	500	-		-	500	0%	
001-402-221 Training & Education	-			-	-		$2,500 rolled under City Manager's office.
001-402-222 Dues & Subscriptions	2,000	74		2,055	(55)	103%	IEDC Membership, Survey Subscription, Adobe subscription
001-402-223 Professional Services	1,000	-		-	1,000	0%	Engineering Services
001-402-226 Insurance and Bonds	5,585	-		5,568	17	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
001-402-230 Contracted Services	1,000	-		-	1,000	0%	
001-402-341 Departmental Supplies	3,000	48		1,053	1,947	35%	Promotional items for events and City marketing and other departmental supplies.
001-402-343 Auto Supplies	-			-	-		Under Maintenance budget
TOTAL ECONOMIC DEVELOPMENT	**118,085**	**8,049**	**7,861**	**101,711**	**16,374**	86%	
MAYOR'S OFFICE - 409							
001-409-101 Salary	12,500	1,000	1,000	11,000	1,500	88%	Mayor's Salary
001-409-104 FICA Tax Expense	1,000	77	77	841	159	84%	
001-409-211 Telephone	-			-	-		
001-409-214 Travel Expense	2,000	-		-	2,000	0%	WV Municipal League
001-409-220 Advertising/Legal Publication	-			-	-		
001-409-221 Training & Education	1,000	300		300	700	30%	
001-409-222 Dues & Subscriptions	-			-	-		
001-409-226 Insurance & Bonds	1,100	-		1,090	10	99%	
001-409-341 Departmental Supplies	500	-		458	42	92%	$453.00 - Ceremonial Keys to the City and Coins
001-409-568 Community Contributions	2,000	-		-	2,000	0%	
TOTAL MAYOR'S OFFICE	**20,100**	**1,376**	**1,076**	**13,689**	**6,411**	68%	
COUNCIL - 410							
001-410-101 Salaries	40,000	3,333	3,333	35,416	4,584	89%	Eight Council Members at $5,000 annual salary
001-410-104 FICA Tax Expense	3,100	255	255	2,709	391	87%	
001-410-214 Travel Expense	4,800	-		2,274	2,526	47%	Conferences
001-410-221 Training & Education	2,975	900		1,003	1,972	34%	WV Municipal League Conference Registration ($450 per registration)
001-410-226 Insurance & Bonds	3,500	-		3,489	11	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
001-410-341 Departmental Supplies	925	-		881	44	95%	
TOTAL COUNCIL	**55,300**	**4,488**	**3,588**	**45,772**	**9,528**	83%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY MANAGER - 412							
001-412-103 Salaries	215,000	14,933	14,933	173,167	41,833	81%	City Manager & Deputy City Clerk Salary, 2.5% Merit and Holiday Supplement (Includes $5000 travel allowance for new City Manager.)
001-412-104 FICA Tax Expense	17,500	1,142	1,164	13,268	4,232	76%	FICA Tax @ 7.65%
001-412-105 Group Insurance	20,000	1,726	1,726	16,032	3,968	80%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-412-106 Retirement	19,000	1,344	1,369	14,654	4,346	77%	9% Employer Contribution PERS I and II
001-412-108 Overtime	2,500	-	277	1,837	663	73%	
001-412-109 OPEB	500	10	10	92	408	18%	RHBT Insurance
001-412-110 Fringe Benefits	6,000	448	448	4,120	1,880	69%	Deferred Compensation Employer Contribution 3%
001-412-211 Telephone	550	-		178	372	32%	Mobile phone service
001-412-214 Travel Expense	1,500	-		-	1,500	0%	WVML Trip, City Clerk Election Training
001-412-220 Advertising	2,000	-		-	2,000	0%	
001-412-221 Training & Education	20,000	475		5,775	14,225	29%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500
001-412-222 Dues & Subscriptions	1,000	-		50	950	5%	Adobe subscriptions. ICMA and WVML Fees.
001-412-223 Professional Services	38,000	-		14,544	23,456	38%	Background checks for City Manager candidates.
001-412-226 Insurance & Bonds	15,280	-		15,270	10	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability
001-412-230 Contracted Services	-			-	-		
001-412-341 Departmental Supplies	750	-		246	504	33%	Misc. Office Supplies
001-412-343 Auto Supplies (Gas & Oil)	-			-	-		Gas is covered under travel expenses.
TOTAL CITY MANAGER	**359,580**	**20,078**	**19,926**	**259,233**	**100,347**	72%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
TREASURER - 413							
001-413-103 Salaries	260,000	19,999	20,070	239,223	20,777	92%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.
001-413-104 FICA Tax Expense	22,000	1,536	1,547	18,503	3,497	84%	FICA Tax @ 7.65%
001-413-105 Group Insurance	38,000	2,994	2,994	33,475	4,525	88%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-413-106 Retirement	24,000	1,787	1,705	20,829	3,171	87%	9% Employer Contribution PERS I and II
001-413-108 Overtime	3,500	78	166	2,659	841	76%	
001-413-109 OPEB	500	31	31	337	163	67%	RHBT Insurance
001-413-110 Fringe Benefits	7,500	512	512	5,757	1,743	77%	Deferred Compensation Employer Contribution 3%
001-413-211 Telephone	-			-	-		Director of Finance Cell Phone
001-413-214 Travel Expense	1,500	-		992	508	66%	Director & Acct. Clerk III - WV Government Finance Officers Association Training
001-413-218 Postage	-			-	-		Transfer cost to City Hall and Pitney Bowes machine.
001-413-220 Advertising/Legal Pubs	2,500	474		1,718	782	69%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.
001-413-221 Training & Education	-			-	-		$4,000 Rolled into City Manager's budget
001-413-222 Dues & Subscriptions	1,000	-		865	135	87%	Adobe subscription for Director & Accounting Clerk III
001-413-223 Professional Services	3,000	-		2,925	75	98%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)
001-413-224 Audit Costs	90,000	-		49,320	40,680	55%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit
001-413-226 Insurance & Bonds	19,200	-		19,184	16	100%	General Liability, Worker's Compensation, Umbrella
001-413-230 Contracted Services	25,000	5,672		18,171	6,829	73%	Tyler Technologies - Incode Annual License Fee
001-413-230 B&O Collections - Contracted Services	42,000	4,332	88	17,944	24,056	43%	
001-413-238 Refunds	103,000	-		88,552	14,448	86%	
001-413-341 Departmental Supplies	2,500	-	53	1,771	729	71%	Misc. Office Supplies
TOTAL TREASURER	**645,200**	**37,414**	**27,165**	**522,225**	**122,975**	81%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
COURT CLERK - 415							
001-415-103 Salaries	67,000	5,250	5,242	61,804	5,196	92%	Court Clerk Salary, 2.5% merit, and holiday supplement
001-415-104 FICA	5,500	409	410	4,778	722	87%	FICA Tax @ 7.65%
001-415-105 Group Insurance	19,000	1,597	1,597	17,710	1,290	93%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-415-106 Retirement	6,000	481	483	5,378	622	90%	9% Employer Contribution PERS I and II
001-415-108 Overtime	1,200	96	121	658	542	55%	
001-415-109 OPEB	200	10	10	112	88	56%	RHBT Insurance
001-415-110 Fringe Benefits	1,800	154	154	1,288	512	72%	Deferred Compensation Employer Contribution 3%
001-415-214 Travel	500	-		-	500	0%	Court Clerk training and Election training
001-415-218 Postage	100	-		-	100	0%	
001-415-220 Advertising/Legal Publications	-			-	-		
001-415-221 Training & Education	-			-	-		$500 transferred to City Manager's budget. WVML training and Election training.
001-415-222 Dues & Subscriptions	-			-	-		
001-415-223 Professional Services	-			-	-		
001-415-226 Insurance & Bonds	5,105	-		5,103	2	100%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella
001-415-230 Contracted Services	1,025	-		757	268	74%	Flu shot
001-415-238 Refunds	1,000	-		720	280	72%	
001-415-341 Departmental Supplies	600	33		226	374	38%	Ink cartridges, paper stock
TOTAL COURT CLERK	**109,030**	**8,032**	**8,018**	**98,534**	**10,496**	90%	
POLICE JUDGES - 416							
001-416-103 Salaries	32,000	2,300	3,750	24,736	7,264	77%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday supplements.
001-416-104 FICA	2,400	176	287	1,803	597	75%	
001-416-214 Travel	500	-		263	237	53%	WV State mandated annual training for magistrates & judges
001-416-221 Training & Education	1,000	-		690	310	69%	WV State mandated annual training for magistrates & judges
001-416-222 Dues and Subscriptions	100	-		-	100	0%	
001-416-223 Professional Services	1,000	202		827	173	83%	
001-416-226 Insurance & Bonds	2,800	-		2,791	9	100%	
TOTAL POLICE JUDGES	**39,800**	**2,678**	**4,037**	**31,110**	**8,690**	78%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY ATTORNEY - 417							
001-417-103 Salaries	160,000	12,392	12,392	146,873	13,127	92%	Attorney salary plus 2.5% merit and holiday supplement.
001-417-104 FICA	13,000	948	948	11,236	1,764	86%	FICA @ 7.65%
001-417-105 Group Insurance	1,750	127	127	1,578	172	90%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-417-106 Retirement	15,000	1,115	1,115	12,794	2,206	85%	PERS II Employer Contribution 9%
001-417-109 OPEB	400	-		359	41	90%	RHBT Insurance
001-417-110 Fringe Benefits	5,600	371	372	3,671	1,929	66%	Deferred Compensation Employer Contribution 3%
001-417-211 Telephone	250	38		188	62	75%	
001-417-214 Travel	1,000	-		-	1,000	0%	Travel allowance for various trainings.
001-417-220 Advertising/Legal Publications	-			-	-		Allowance for legal publications.
001-417-221 Training & Education	-			-	-		Rolled under City Manager's office.
001-417-222 Dues & Subscriptions	5,100	-	444	4,061	1,039	80%	Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.
001-417-223 Professional Services	50,000	-		-	50,000	0%	Cost for outside legal council.
001-417-226 Insurance and Bonds	3,705	-		2,263	1,442	61%	
001-417-341 Departmental Supplies	1,000	-		107	893	11%	
TOTAL CITY ATTORNEY	**256,805**	**14,992**	**15,399**	**183,130**	**73,675**	71%	
ENFORCEMENT AGENCY - 425							
001-425-103 Salaries	62,500	4,644	4,644	56,573	5,927	91%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.
001-425-104 FICA	4,900	355	355	4,328	572	88%	FICA @ 7.65% of Salary
001-425-105 Group Insurance	9,500	774	774	8,631	869	91%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-425-106 Retirement	5,400	418	418	4,724	676	87%	PERS II Employer Contribution 9%
001-425-109 OPEB	200	10	10	112	88	56%	RHBT Insurance
001-425-110 Fringe Benefits	2,300	139	139	1,486	814	65%	Deferred Compensation Employer Contribution 3%
001-425-211 Telephone	500	38		188	312	38%	
001-425-214 Travel	3,000	502		2,875	125	96%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas
001-425-218 Postage	1,500	11		262	1,238	17%	Certified Mailings
001-425-220 Advertising/Legal Publications	500	-		53	447	11%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.
001-425-221 Training & Education	-			-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)
001-425-222 Dues & Subscriptions	1,000			310	690	31%	ICC Membership ($160/yr)
001-425-226 Insurance and Bonds	4,365	-		4,362	3	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
001-425-230 Contracted Services	25,000	-		-	25,000	0%	Kimley-Horn Engineering Services
001-425-230 Nuisance Properties-Contracted Services	112,880	-		21,730	91,150	19%	Nuisance Properties cleanup and demos.
001-425-230 Nuisance Properties Relocation - Contracted Services	5,000	-		-	5,000	0%	Nuisance Properties housing reallocation.
001-425-230 Vacant Properties-Contracted Services	18,275	-		221	18,054		
001-425-341 Departmental Supplies	2,000	-		864	1,136	43%	Building safety month supplies and code books
001-425-343 Auto Supplies	-			-	-		Under Maintenance budget
001-425-345 Uniforms	1,500	-		525	975	35%	Jackets & shirts.
TOTAL ENFORCEMENT AGENCY	**260,320**	**6,891**	**6,340**	**107,242**	**153,078**	41%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
REGIONAL DEVELOPMENT AUTHORITY - 435							
001-435-222 Dues & Subscriptions	11,500	-		11,304	196	98%	Region 9 Assessment - Fees are going up
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**11,500**	**-**	**-**	**11,304**	**196**	98%	
Total City Administration	**2,489,200**	**168,593**	**147,470**	**2,047,821**	**441,379**	82%	
BUILDING INSPECTIONS - 436							
001-436-103 Salaries	92,400	6,727	6,727	84,852	7,548	92%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.
001-436-104 FICA	7,000	515	515	6,491	509	93%	FICA @ 7.65% of Salary
001-436-105 Group Insurance	1,500	105	105	1,309	191	87%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-436-106 Retirement	8,000	605	605	6,946	1,054	87%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods
001-436-109 OPEB	150	-		-	150	0%	RHBT Insurance
001-436-110 Fringe Benefits	2,850	202	202	2,184	666	77%	Deferred Compensation Employer Contribution 3%
001-436-211 Telephone	1,000	20	20	200	800	20%	Two lines; one is a hot spot. One is a cell phone.
001-436-214 Travel	3,000	-		1,560	1,440	52%	National ICC Conference; airfare, lodging, meals, gas
001-436-217 R&M Auto	-			-	-		Under Maintenance budget
001-436-218 Postage	1,000	-		-	1,000	0%	Certified mailings for property Notice of Violations
001-436-220 Advertising/Legal Publications	1,000	-		-	1,000	0%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.
001-436-221 Training & Education	-			-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.
001-436-222 Dues & Subscriptions	1,000	-		440	560	44%	ICC membership dues; WICA subscription
001-436-223 Professional Services	50,000	1,500	2,875	18,675	31,325	37%	To cover expenses associated with inspections; compliance.
001-436-226 Insurance & Bonds	6,575	-		6,565	10	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
001-436-230 Contracted Services	-			-	-		
001-436-341 Departmental Supplies	2,000	635		1,443	557	72%	Building safety month supplies and code books.
001-436-343 Auto Supplies	-			-	-		Under Maintenance budget
001-436-345 Uniforms	2,000	-		500	1,500	25%	Jackets & shirts.
TOTAL BUILDING INSPECTIONS	**179,475**	**10,309**	**11,049**	**131,165**	**48,310**	73%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
PLANNING & ZONING - 437							
001-437-103 Salaries	401,100	25,076	25,076	288,150	112,950	72%	Assistant City Manager/Director of Community Development, City Planner/Zoning/Subdiv Administrator, Permit Tech, and Planner salaries, 2.5% merit, and holiday supplements.
001-437-104 FICA	33,000	1,918	1,918	22,043	10,957	67%	FICA @ 7.65% of Salary
001-437-105 Group Insurance	68,000	3,302	4,812	36,846	31,154	54%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-437-106 Retirement	38,000	2,257	2,257	24,888	13,112	65%	PERS II Employer Contribution (9%)
001-437-108 Overtime	1,500	-		-	1,500	0%	
001-437-109 OPEB	500	31	41	326	174	65%	RHBT Insurance
001-437-110 Fringe Benefits	12,000	566	566	5,824	6,176	49%	Deferred Compensation Employer Contribution 3%
001-437-211 Telephone	1,150	220		993	157	86%	Director's department cell phone
001-437-214 Travel	7,850	-		3,467	4,383	44%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference
001-437-218 Postage	1,000	-		-	1,000	0%	Certified Mailings; Legal notices, yard sign postings
001-437-220 Advertising/Legal Publications	4,500	64		1,279	3,221	28%	Advertising of BZA and public hearings for P/C meetings; hearing placards
001-437-221 Training & Education	-			-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500; Leaders Code conference $550; Kim MGO Conference reg; $600; James AICP reg $500
001-437-222 Dues & Subscriptions	3,000	-		2,330	670	78%	AICP Membership; Wendy ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.
001-437-223 Professional Services	25,000	-		4,493	20,507	18%	GIS Aerial imagery, Background Checks
001-437-226 Insurance & Bonds	20,000	-		18,814	1,186	94%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.
001-437-230 Contracted Services	44,000	7,063	4,024	24,853	19,147	56%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;
001-437-231 Contracted Services - Tree Board	-			-	-		To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.
001-437-238 Refunds	1,000	-	60	355	645	36%	
001-437-341 Departmental Supplies	4,000	230	21	1,803	2,197	45%	Public hearing signs, office supplies, promotional supplies
001-437-353 Computer Software / Tech	13,000	980	980	8,873	4,127	68%	MyPermit Now Monthly Fees
TOTAL PLANNING & ZONING	**678,600**	**41,706**	**39,756**	**445,337**	**233,263**	66%	
Total City Bldg Inspection, P&Z, and Enforcement Agency	**1,118,395**	**58,906**	**57,145**	**683,745**	**434,650**	61%	
ELECTIONS - 438							
001-438-220 Advertising/Legal Publications	-			-	-		Publish ballot multiple times
001-438-223 Professional Services	-			-	-		
001-438-230 Contracted Services	-			-	-		Poll workers for early voting and day of election.
001-438-341 Departmental Supplies	-			-	-		Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers
TOTAL ELECTIONS	**-**	**-**	**-**	**-**	**-**		

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CITY HALL - 440							
001-440-103 Salaries	103,000	10,180		88,498	14,502	86%	Director of Operations Salary, 2.5% merit, and holiday supplement
001-440-104 FICA Taxes	8,300	779		6,770	1,530	82%	FICA @ 7.65%
001-440-105 Group Insurance	20,000	1,622	(142)	16,244	3,756	81%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-440-106 Retirement	9,000	717		7,988	1,012	89%	9% Employer Contribution
001-440-109 OPEB	200	10		93	107	47%	RHBT Insurance
001-440-110 Fringe Benefits	3,800	239		2,509	1,291	66%	Deferred Compensation Employer Contribution 3%
001-440-211 Telephone	20,000	1,103	1,042	17,851	2,149	89%	WebEx Phone Services ($5,000), Internet Service ($3,600), Cell phone - Director ($400), Rouss Hall Elevator & Fire Alarm Phone Service ($4,000), CWH Fire Alarm Phone Service ($1,000).
001-440-213 Utilities	50,000	4,556	5,176	49,012	988	98%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric
001-440-214 Travel Expense	2,000	914		1,200	800	60%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD
001-440-215 Repair & Main. Bldg & Grounds	10,000	1,165		4,793	5,207	48%	Elevator Services and City Hall maintenance.
001-440-218 Postage	7,500	202		3,438	4,062	46%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.
001-440-219 Bldg & Equipment Rental	250,000	20,073	20,073	229,666	20,334	92%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer
001-440-220 Advertising/Legal Publications	4,000	-		548	3,452	14%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements
001-440-221 Training & Education	-			-	-		$2,000 transferred to City Manager's budget
001-440-222 Dues & Subscriptions	6,000	15	540	6,335	(335)	106%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)
001-440-223 Professional Services	25,000	1,800	1,800	23,029	1,971	92%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.
001-440-226 Insurance & Bonds	15,000	-		13,157	1,843	88%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial
001-440-230 Contracted Services	236,000	21,762	18,500	213,855	22,145	91%	Sustainable Strategies (Grant Consultant, Matt Ward) - $60,000 ($5,000 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $50,000 Payroll Processing Base Fees - $4,000 ADP Software Recurring Annual Fee - $20,000 Tek Advisors - $150,000 per year.
001-440-232 Bank Charges	70,000	5,903	10,561	66,507	3,493	95%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees
001-440-237 Other Fees/Taxes	1,500	-		998	502	67%	Late fees/Ambulance fees.
001-440-341 Departmental Supplies	15,000	445	2,850	13,576	1,424	91%	
001-440-353 Computer Software / Tech	17,500	-		15,046	2,454	86%	City Sonic Wall Annual License - $1,700 Clearcaster Annual License - $1,700 Granicus Annual License - $9,500 - Agenda management, Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - $600.00 Zoom Fees - $1,500 per year
TOTAL CITY HALL	**873,800**	**71,486**	**60,400**	**781,114**	**92,686**	89%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CONTRIBUTIONS/TRANSFERS - 444							
001-444-568 Contributions - Community Partnership Grants	100,000			100,000	-	100%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.
001-444-568 Community Grants	50,000	2,000		2,000	48,000	4%	
001-444-568 Contributions - Revive Grant	290,000	36,000		61,000	229,000	21%	HUD Grant for Revive! Program. $250,000 with additional $20,000 support from City funds.
001-444-568 Contributions - Façade Improvement Program	40,000	4,055	3,217	14,284	25,716	36%	
001-444-568 Contributions - Homeless Solutions	-			-	-		County Homelessness position funding commitment
001-444-568 Contributions - Charles Town Now	70,000			30,000	40,000	43%	
001-444-568 Contributions - Jefferson County P&R	4,000			-	4,000	0%	
001-444-568 Contributions - Jefferson County Community Ministries	20,000			5,000	15,000	25%	
001-444-568 Contributions - Sidewalk Improvement Program	65,000			5,000	60,000	8%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest
TOTAL CONTRIBUTIONS/TRANSFERS	**639,000**	**42,055**	**3,217**	**217,284**	**421,716**	34%	
PARKING - 571							
001-571-103 Salaries	46,000	-	1,550	35,980	10,020	78%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance
001-571-104 FICA Tax Expense	3,700	-	119	2,781	919	75%	FICA @ 7.65%
001-571-105 Group Insurance	750	(34)	8	385	365	51%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-571-106 Retirement Expense	4,000	-	93	2,982	1,018	75%	9% Employer Retirement Contribution
001-571-108 Overtime	1,000	-		369	631	37%	RHBT Insurance
001-571-109 OPEB	100	-		-	100	0%	Deferred Compensation Employer Contribution 3%
001-571-110 Fringe Benefits	1,400	-	47	928	472	66%	
001-571-213 Utilities	1,400	-		-	1,400	0%	Electric Service
001-571-216 Repair & Main - Equipment	1,000	-		-	1,000	0%	Parking meter repairs and maintenance
001-571-218 Postage	500	-		-	500	0%	
001-571-219 Bldg & Equipment Rental	500	-		-	500	0%	
001-571-220 Advertising / Legal Publications	500	-		-	500	0%	
001-571-226 Insurance & Bonds	3,240	-		3,232	8	100%	Prof Liability, Umbrella, Automobile, Worker's Comp
001-571-230 Contracted Services	500	-		27	473	5%	
001-571-341 Departmental Supplies	5,000	-		1,202	3,798	24%	Office Supplies, Batteries, Handheld Printer Paper
001-571-343 Auto Supplies (Gas/Oil)	500	-		-	500	0%	
001-571-345 Uniforms	500	-		202	298	40%	Jacket, Uniform Shirt, Patches, Badge, etc.
001-571-353 Computer Software/Tech	4,000	-		-	4,000	0%	United Public Safety/T2 Annual Fees
TOTAL PARKING	**74,590**	**(34)**	**1,816**	**48,087**	**26,503**	64%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
CONTINGENCIES - 699							
001-699-568 Other Contributions	121,125	-		-	121,125	0%	Placeholder for $50,000 for emergency snow costs. $250,000 for unexpected cost throughout the year. (SAO caps this amount at 10% of receipts.)
TOTAL CONTINGENCIES	**121,125**	**-**	**-**	**-**	**121,125**	0%	
POLICE DEPARTMENT - 700							
001-700-103 Salaries	1,640,000	116,527	122,134	1,428,807	211,193	87%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. (5) Patrolman, (3) Patrolman First Class, (4) Corporals, (3) Sergeants, (2) Lieutenants, (1) Captain (Held by Chief), (1) Chief. (3) Administrative personnel.
001-700-104 FICA	110,000	7,081	7,681	88,723	21,277	81%	FICA Tax at 7.65%
001-700-105 Group Insurance	289,000	18,131	18,378	215,111	73,889	74%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-700-106 Retirement	145,000	11,158	11,798	130,262	14,738	90%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)
001-700-107 Police Pension	7,250	-		1,196	6,054	16%	Legacy CTPD Retirement System
001-700-108 Overtime	230,000	12,344	16,304	210,815	19,185	92%	Shift coverage, late arrest/call out, special events, school events, court, etc.
001-700-109 OPEB	5,000	163	163	1,907	3,093	38%	RHBT Insurance
001-700-110 Fringe Benefits	55,000	3,406	3,523	36,577	18,423	67%	Deferred Compensation Employer Contribution 3%
001-700-211 Telephone	33,500	1,680	2,774	21,438	12,062	64%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.
001-700-213 Utilities	48,000	4,089	4,392	40,834	7,166	85%	Electric and Internet Service, increase in FY25.
001-700-214 Travel	9,000	493	530	2,031	6,969	23%	Training, Conferences,etc.
001-700-215 R&M Building & Grounds	2,500	-		54	2,446	2%	Lights, Paint, Air Filters, Electrical supplies, Batteries
001-700-216 R&M Equipment	5,500	-		4,621	879	84%	Generator Service
001-700-217 R&M Auto	50,000	31,324	794	64,721	(14,721)	129%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.
001-700-218 Postage	1,800	278		1,495	305	83%	Stamps, USPS Certified Mail, UPS/Fedex, etc.
001-700-219 Building & Equipment Rental	100,000	8,873	7,841	92,549	7,451	93%	
001-700-220 Advertising/Legal Publications	5,500	-		3,389	2,111	62%	New Hire Ads 3-6 ads in local paper
001-700-221 Training & Education	15,000	1,685		6,694	8,306	45%	WVSP Academy, 16 hours in-service/8 supervisor hours.
001-700-222 Dues & Subscriptions	2,000	110		1,542	458	77%	WVCOP Dues, IACP, SRO, Journal
001-700-223 Professional Services	7,000	1,220		5,480	1,520	78%	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging
001-700-226 Insurance & Bonds	122,550	-		122,489	61	100%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance
001-700-230 Contracted Services	45,500	385	1,496	25,617	19,883	56%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.
001-700-237 Other Fees & Taxes	450	-		400	50	89%	661 George St. Ambulance Fees
001-700-341 Departmental Supplies	38,500	2,403	2,536	19,453	19,047	51%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery
001-700-343 Auto Supplies	89,000	8,137	2,321	73,834	15,166	83%	Gas, oil changes and tires for Police Vehicles
001-700-345 Uniforms	30,000	2,421	1,104	20,619	9,381	69%	Class A, BDU, duty gear, insignia, ballistic vest, coats, etc.
001-700-353 Computer Software/Tech	29,800	-		29,426	374	99%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).
TOTAL POLICE DEPARTMENT	**3,116,850**	**231,910**	**203,770**	**2,650,085**	**466,765**	85%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
POLICE-SPECIAL DUTY CROSSING GUARDS - 704							
001-704-103 Salaries	35,000	1,981	2,747	25,999	9,001	74%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.
001-704-104 FICA Tax Expense	2,600	152	210	1,989	611	76%	
001-704-226 Insurance & Bonds	2,295	-		2,292	3	100%	
001-704-341 Departmental Supplies	350	-		324	26	92%	Stop signs
001-704-345 Uniforms	400	40	34	192	208	48%	Reflective jackets and vests
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**40,645**	**2,173**	**2,991**	**30,795**	**9,850**	76%	
Total Police and Crossing Guards	**3,157,495**	**234,082**	**206,761**	**2,680,880**	**476,615**	85%	
DOG WARDEN - 707							
001-707-567 Contributions	1,600	-		-	1,600	0%	City passes along the dog tag fees to the County
TOTAL DOG WARDEN	**1,600**	**-**	**-**	**-**	**1,600**	0%	
MAINTENANCE - 750							
001-750-103 Salaries	330,000	23,661	23,540	276,962	53,038	84%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.
001-750-104 FICA Tax Expense	27,000	1,814	1,830	22,047	4,953	82%	FICA @ 7.65%
001-750-105 Group Insurance	47,000	3,192	3,192	33,380	13,620	71%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)
001-750-106 Retirement	29,000	2,040	2,021	23,808	5,192	82%	9% Employer Contribution
001-750-108 Overtime	20,000	52	380	11,237	8,763	56%	
001-750-109 OPEB	500	31	31	306	194	61%	RHBT Insurance
001-750-110 Fringe Benefits	7,500	573	565	5,660	1,840	75%	3% Deferred Compensation Employer Contribution
001-750-211 Telephone	3,000	219		1,797	1,203	60%	Field staff equipped with cell phones
001-750-213 Utilities	10,000	531	534	4,601	5,399	46%	Maintenance building electric, water, sewer, and internet
001-750-214 Travel Expense	1,500	-		-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed
001-750-215 R&M Buildings and Grounds	85,000	6,110	315	76,781	8,219	90%	General maintenance of city buildings.
001-750-216 R&M Equipment	20,000	2,453		15,107	4,893	76%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs. We have a new leaf vacuum, so we don't have as much maintenance expense.
001-750-217 R&M Auto	25,000	1,822		19,711	5,289	79%	Regular maintenance of department and City vehicles
001-750-219 R&M Bldg and Equip Rental	1,000	-		-	1,000	0%	Equipment rented as required to maintain various city buildings.
001-750-220 Advertising	500	-		-	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required.
001-750-221 Training & Education	2,500	-		-	2,500	0%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.
001-750-222 Dues & Subscriptions	500	-		406	94	81%	Camera subscription and CDL License Fees
001-750-223 Professional Services	500	-		290	210	58%	CDL physicals
001-750-226 Insurance & Bonds	19,000	-		18,007	993	95%	Liability, Worker's Comp, Vehicle Insurance
001-750-230 Contracted Services	61,268	3,195	3,634	57,446	3,822	94%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt
001-750-341 Departmental Supplies	38,000	3,414	493	29,004	8,996	76%	General maintenance annual supplies. Christmas decorations, and light poles.
001-750-343 Auto Supplies (Gas, Oil & Tires)	28,000	2,991		20,870	7,130	75%	Gas, oil changes and tires for maintenance and City vehicles.
001-750-345 Uniforms	2,000	-		1,236	764	62%	
TOTAL MAINTENANCE	**758,768**	**52,096**	**36,534**	**618,656**	**140,111**	82%	

ACCOUNT	CURRENT BUDGET	APRIL 2026	MAY 2026	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS
STREET LIGHTS - 751							
001-751-213 Utilities	130,000	10,126	10,107	111,348	18,652	86%	Street lights electric.
TOTAL STREET LIGHTS	**130,000**	**10,126**	**10,107**	**111,348**	**18,652**	86%	
VISITOR'S CENTER - 901							
001-901-567 Contributions	100,000	4,775	5,423	61,511	38,489	62%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.
TOTAL VISITOR'S CENTER	**100,000**	**4,775**	**5,423**	**61,511**	**38,489**	62%	
FAIRS/FESTIVALS - 903							
001-903-220 Advertising/Legal Publications	2,000	720		877	1,123	44%	
001-903-230 Contracted Services	36,000	1,046	350	8,837	27,163	25%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1,500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Porta Potts ($900), Gaming Trailer ($1,000)
001-903-238 Refunds	100	-		-	100	0%	
001-903-341 Departmental Supplies	25,000	138		6,040	18,960	24%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300), Signage ($1,500) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($2,000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500)
001-903-353 Computer Software	1,300	-		-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.
001-903-568 Contributions	4,000	-		3,300	700	83%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.
TOTAL FAIRS/FESTIVALS	**68,400**	**1,904**	**350**	**19,054**	**49,346**	28%	
TRANSFERS - 960/698 SAO							
001-698-590 Transfers to Capital Reserve - Repaving	135,000	16,614	16,410	157,433	(22,433)	117%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures
001-698-591 Transfers to Capital Reserve - One Time Funding	427,386			427,386	-	100%	
001-698-593 Transfers Out - Parks & Rec	120,000	4,775	5,423	81,511	38,489	68%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.
001-698-592 Transfers to Residual Fund	200,000			200,000	-	100%	
001-698-591 Transfers to Capital Reserve - Table Games	810,000		92,661	1,012,566	(202,566)	125%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.
001-698-595 Transfers to Sales Tax	50,000			50,000	-	100%	
TOTAL TRANSFERS	**1,742,386**	**21,389**	**114,494**	**1,928,896**	**(186,510)**	111%	
TOTAL EXPENSES	**10,400,959**	**593,893**	**583,319**	**8,417,282**	**1,983,676**	**81%**	
REVENUES OVER EXPENSES	**-**	**285,511**	**(196,460)**	**2,322,128**			

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1605: Personnel Committee Report - June 11, 2026

ATTACHMENTS:

- Personnel Committee Report June 2026.pdf

City of Charles Town
Personnel Committee Report

June 11, 2026, Meeting

1. CALL TO ORDER

Meeting was called to order at 5:00 pm. Persons present: Councilmember Andie Sugrue, Councilmember Kevin Tester, Councilmember Jim Kratovil and City Manager Brent Manuel, Mayor Mike George

2. UNFINISHED BUSINESS

2026-1585: Total Compensation Study Update

The committee directed the city manager to contact Pay Point to have them present the survey at Council on July 20, 2026.

2026-1586: City Manager's Annual Performance Evaluation Plan Executive Session

The Committee discussed the CMs self -evaluation and agreed to forward the evaluation onto Council for discussion at the June 15, 2026, council meeting.

3. NEW BUSINESS

There was no new business.

4. ADJOURNMENT

The meeting adjourned at 5:45PM.

5. Next regularly scheduled Personnel Committee meeting is July 13, 2026, at 5:00pm.

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1606: Charles Town Parks and Recreation Commission Meeting Report - June 11, 2026

The May minutes attached were approved at the June meeting.

ATTACHMENTS:

- May_2026_Meeting_Minutes_FINAL.pdf
- May_2026_Special_Meeting_Minutes_FINAL.pdf

City of Charles Town

Parks and Recreation Commission Report

May 2026

May 14, 2026 / 6:00 PM / City Hall

I. CALL TO ORDER: 6:00 PM

Persons Present:
Commissioners Present: Alden Roth, Elizabeth Ricketts, Mike Slover, Kevin Derr, Steven Galleher
Absent: Trudy Roth, Nick Zaglifa
Staff: Alissa Meeks, Gavin Bailey, Lori Nice (Finance Director)
Guest: Sam Rich (Thrasher Engineering, via Zoom)

II. APPROVAL OF MINUTES:

2026-1488: Charles Town Parks and Recreation Minutes Report

April 2026 Minutes - Approved with no corrections.

April 2026 Special meeting with Friends of Happy Retreat – Approved with no corrections.

III. UNFINISHED BUSINESS

2026-1476: Jefferson Memorial Park Pool Update

Sam Rich from Thrasher Engineering joined the meeting via Zoom to provide a general project update.

No Action

2026-1477: Pool Operations Discussion

Staff reported that Washington Landing is not interested in partnership regarding pool facility use. Pool staffing appears promising with nine interviews conducted and eight applications still pending.

No Action

The Commission discussed pool opening plans and construction coordination.

Motion: to continue with the board's commitment to open the pool this swim season, with the understanding that availability will be ultimately be dictated by what the parks and rec department can do safely given staffing and construction constraints.
Motion: K. Derr; 2nd: E. Ricketts
Unanimous

Motion: to authorize Vice President Kevin Derr to draft an initial public statement about the pool opening to circulate for revision and then review at a special Parks and Recreation Commission meeting.
Motion: E. Ricketts; 2nd: M. Slover
Unanimous

Motion: to schedule a virtual special meeting of the Parks and Recreation Commission to discuss pool operations on May 21st at 8pm.
Motion: E. Ricketts; 2nd: K. Derr
Unanimous

Staff presented cost estimates from multiple suppliers for pool equipment and furnishings. Staff requested input from the board.

Motion: to authorize staff to outfit the pool using Coal Severance Tax funds as presented, with staff exercising discretion in procurement.
Motion: E. Ricketts; 2nd: S. Galleher
Unanimous

Motion: to direct staff to explore options and possibilities regarding delaying or slowing down construction of the splash pad.
Motion: M. Slover; 2nd: E. Ricketts
Unanimous

Motion: to approve proposed end-of-season bonus structure with the condition that pool staff are eligible for end-of-season bonus if they work 90% of scheduled hours, at the discretion of the pool manager.
Motion: K. Derr; 2nd: M. Slover
Unanimous

2026-1478: Tennis Staffing Discussion

Staff provided an update regarding tennis instructor recruitment.

No Action

2026-1479: Liberty Street Parcel (next to 414 W. Liberty Street) Discussion - Executive Session

Motion: pursuant to West Virginia Code §6-9A-4, the board motions to enter executive session to discuss possible real estate transactions starting at 7:49pm.
Motion: E. Ricketts; 2nd: K. Derr
Unanimous

Motion: to exit executive session at 7:59pm.
Motion: E. Ricketts; 2nd: K. Derr
Unanimous

No Action taken

2026-1480: New Mowing Contracts Discussion

No changes to mowing contracts. Staff provided an update on Happy Retreat mowing in the Manager's Report.

No Action

2026-1481: Happy Retreat MOU Special Meeting

No updates given at this time.

No Action

2026-1482: Preliminary Capital Budget Discussion

Staff presented capital budget estimates and Capital Improvement Plan (CIP) requests.

Motion: to move small playground equipment replacement at Jefferson Memorial Park to FY28, move tennis court resurfacing to FY27, and strike Jefferson Memorial Park pavilions from the CIP
Motion: M. Slover; 2nd: S. Galleher
Unanimous

2026-1483: Parks Financial Policy Discussion

Staff reported that the City Attorney does not believe a change in the Parks financial policy is necessary. The Commission follows the spirit of the law by actively seeking at least three proposals in the RFP process.

No Action

2026-1484: National Fitness Campaign Briefing

This item was tabled indefinitely at the April meeting.

2026-1485: Public-Private Partnership Between Charles Town and Ranson Community Gardens Discussion

Motion: to table
Motion: E. Ricketts; 2nd: K. Derr
Unanimous

2026-1486: Seasonal Parks Maintenance Plan Discussion

Motion: to table
Motion: K. Derr; 2nd: E. Ricketts
Unanimous

2026-1487: CLEAN Parks Initiative

Staff provided several updates. The Quality Assurance Project Plan (QAPP) for stream monitoring has been completed by the Parks Manager and is currently being signed by all parties for submission to the EPA for approval. Partnership agreements with Blue Ridge Watershed Coalition, WV Rivers, and Jefferson County NAACP have been sent and are under review.

The Commission discussed the proposed maintenance yard land swap and its impact on the green infrastructure master plan. The Commission confirmed its intent to proceed with the land swap, contingent on approval by Land and Water Conservation Fund authorities.

The Commission requested that Matt Ward attend the next regular meeting to provide an update on CLEAN Parks.

No Action

IV. NEW BUSINESS

2026-1490: FY27 Budget

Finance Director Lori Nice attended the meeting to discuss the FY27 budget. Staff will return with an updated draft of the budget.

No Action

2026-1491: Park Manager's Update

Parks Manager provided updates.

No Action

2026-1492: Park Updates: Happy Retreat, Evitts Run Park, Willingham Knolls, Skate Park, Jefferson Memorial Park, Craighill Estates, Other Parkland. Public Comment

E. Ricketts informed the board of an issue voiced by a park patron online. There was an issue at the skatepark porta potty which had been promptly received and resolved by city staff.

E. Ricketts informed the board that the City of Charles Town Utility Board had been discussing possibly providing additional funding for pipe scoping along the Evitts Run.

No Action

2026-1494: Willingham Knolls Fence

Maintenance Director Jim Wysong inquired whether the Commission wishes the new split rail fence to be finished with paint or stain or left natural.

Motion: to delegate the decision regarding finishing or lack thereof of the Willingham Knolls fence to the discretion of Maintenance Director Jim Wysong
Motion: E. Ricketts; 2nd: K. Derr
Unanimous

V. ADJOURNMENT: 8:42PM
VI. NEXT MEETING: June 11th, 2026 at 6PM
SPECIAL MEETING SCHEDULED: May 21st, 2026 at 8PM

City of Charles Town

Parks and Recreation Commission Report Special Meeting

May 2026

May 21, 2026 / 8:00 PM / Remote – Over Zoom

I. CALL TO ORDER: 8:00 PM

Persons Present:
Commissioners Present: Alden Roth, Elizabeth Ricketts, Mike Slover, Kevin Derr, Trudy Roth, Nick Zaglifa
Absent: Steven Galleher
Staff: Gavin Bailey

II. NEW BUSINESS

2026-1514: Pool Operations

Board discussed the possibility of delaying the construction of the splashpad during the swimming season.

Motion: to direct staff to work with the contractors of the pool and splashpad project to pause construction of the splashpad once temporary occupancy is approved for the pool, and to resume work on the instillation of the splashpad no earlier than the 8th of September.
Motion: E. Ricketts, 2nd: T. Roth

Unanimous

2026-1515: Public Statement on Charles Town Public Pool

Board discussed a draft of the public statement on the Charles Town Public Pool.

Motion: to instruct staff to publish the final draft dated 05/12/26 for immediate release to the City and Parks and Recreation Facebook accounts ran by City Staff, and the City's website.
Motion: N. Zaglifa, 2nd: E. Ricketts

Unanimous

III. ADJOURNMENT: 8:42PM

IV. NEXT MEETING: June 11th, 2026 at 6PM at Jefferson Memorial Park Pavilion 4

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1621: City Manager's Report - June 15, 2026

ATTACHMENTS:
- CMR 15 June 2026.pdf

City of Charles Town

101 East Washington Street, P.O. Box 14, Charles Town, WV 25414
Phone: (304) 725-2311 ♦ Web: www.charlestownwv.us

Memorandum to Mayor and City Council

From: Brent T. Manuel, City Manager
Subject: City Manager's Report
Date: 15 June 2026

Administration:

- Continue to research and collect documents on Rouss Hall Option Agreement.
- Participation Personnel Committee meeting.
- Participation in director's meeting.
- Participation in municipal/county elections meeting.
- Discussion with representative of FirstEnergy on future boring within an easement at Willingham Knolls Park as part of the Gore-Doubs-Goose Creek Improvements Project.
- Visit to Boys and Girls Club to read to students as part of Leaders are Readers program.
- Multiple site visits to Liberty Street SWM project for the purpose of monitoring the functionality of the improvement following storm events.
- Participation in CTUB regular meeting
    - Adoption of FY2027 Budget
    - Various pay applications and purchases
- Finalizing review of responses to the Operations Director advertisement with the scheduling of interviews to follow.
- Meeting with Director of Finance to discuss the Community Grant Program submittals.
- Various other human resource functions, permissions, etc.
- Review of various documents relating to a potential future annexation into the city limits.
- PEIA training on benefit coordinator role
- Review of documents for Opportunity Zone 2.0.
- Communications and meeting with county administration on various matters.

Community Development:

- A message from Alissa: *A special thank you to Liz Cook, Jim Wysong, the entire maintenance team and all the staff volunteers, sponsors, and event participants whose hard work and dedication make WV Fest possible. From the initial planning stages to the final details, your efforts are always instrumental in bringing everything together. We are always grateful for the opportunity to come together, connect, and celebrate as a community.*
- It is estimated the new pool will be filled with water by June 29th with an estimated completion date of July 6th-10th.
- Staff are working with Region 9 and Sustainable Strategies to submit the City's Opportunity Zones 2.0 to the Governor's Office.
- Jefferson Memorial Park's new pickleball courts are officially completed and open to the public for use.
- Staff attended a tri-county roundtable discussion on affordable housing hosted by the U.S Department of Housing and Urban Development.
- Kimley Horn is making minor edits to the Congress/Lawrence Street PS&E package to be submitted to the District 5 Division of Highways Office for review. Estimated construction bid timeframe is late fall.
- Staff are working with Kimley Horn to generate three (3) separate Charles Street Engineering proposals. Those will be completed and available for discussion in the coming weeks.

Finance:

- Working with the auditors on FY2025 Audit.
- Finance sent our Business and Occupation tax returns.
- Finance is processing FY2027 Business License Renewals.
- Finance Committee and City Council meeting preparation.
- Working on various grant requests.
- Invoice BoE for crossing guards and school resource officers' salary reimbursements.
- Participation in PEIA training.

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Resolution
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1607: Letter to US Senators Regarding Federal Transportation Funding

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1626: Cease and Desist Letter Concerning Utility Area Discussion/Update

ATTACHMENTS:

- 05-01-2026 Summit Point Letter to provide service again rev.pdf

Charles Town
Utility Board

661 S. George Street, Suite 101 Charles Town, WV 25414
Phone: (304) 725-2316 ♦ Fax: (304) 725-7150 ♦ Web: www.ctubwv.com

UTILITY BOARD

CHAIRMAN
City of Charles Town City Manager Brent Manuel

VICE CHAIRMAN
John Maxey

TREASURER
Duke Pierson

SECRETARY
Ashley Stottlemyer

Board Member
Heidi Parker

Board Member
Patrick Kratovil

UTILITY MANAGER
Paul Mantello

May 1, 2026

Mr. Jeff Johnson
President
SPTF/SSG/SPMP
201 Motorsports Park Circle
Summit Point, WV 25446

Dear Mr. Johnson,

I am writing to provide an update regarding the provision of public water and sewer service to the vicinity of Summit Point Motorsports Park in Jefferson County.

As you are aware, in 2025 the Charles Town Utility Board (CTUB) received a preliminary planning-level cost estimate for the development of a centralized water and sewer system at the Summit Point site. While CTUB pursued grant funding to support this project, sufficient funding was not available at that time to move forward.

CTUB continues to evaluate options for extending water and sewer service to the Summit Point area. Most recently, we issued a legal advertisement soliciting proposals for engineering services to evaluate a potential extension of service from CTUB's existing infrastructure. The deadline for receipt of proposals is April 17, 2026.

We recognize that continued growth within our service area requires ongoing investment in water and sewer infrastructure. CTUB remains committed to expanding service in a responsible manner that maintains affordable rates for our customers while ensuring that the costs associated with system expansion are equitably distributed.

Upon completion of the Preliminary Engineering Report evaluating a potential extension, CTUB will be in a position to further assess funding alternatives, including coordination with the West Virginia Infrastructure and Jobs Development Council.

We appreciate your interest in the availability of service from CTUB and will continue to provide updates as additional information becomes available. Please do not hesitate to contact our office with any questions.

Sincerely,

Brent T. Manuel
Chairman
Charles Town Utility Board

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1608: Community Grant Awards

ATTACHMENTS:

- Community Awards Applications Summary.pdf
- CASA FY 26 Community Grant Application Packet.pdf
- Community Ministries Application Packet.pdf
- Potomac Audubon Application Packet.pdf
- We Do Recover Application Packet.pdf

CITY OF CHARLES TOWN

FY 2026 COMMUNITY GRANT AWARD APPLICATIONS

APPLICANT	AMOUNT REQUESTED	AMOUNT AWARDED	IRS DETERMINATION LETTER	990 TAX RETURN	CURRENT OPERATING BUDGET	AUDITED FINANCIAL STATEMENTS	WV LETTER OF GOOD STANDING	CITY LETTER OF GOOD STANDING	NOTES
CASA	$ 10,000.00		✓	✓	✓	✓	✓	X	The application was received on 5/29/26. A City letter of good standing was not issued due to the fact that the organization was not licensed with the City as a nonprofit and there was not enough time for a zoning approval and building inspection to occur as part of the licensing process.
Jefferson County Community Ministries	$ 50,058.00		✓	✓	✓	✓	✓	X	A City letter of good standing was not issued due to the fact that the organization was not licensed with the City as a nonprofit. The licensing process had begun with a zoning approval, but the building inspection failed. See building inspection report. JCCM is working to rectify the problem.
Potomac Valley Audubon Society	$ 5,190.00		✓	✓	✓	✓	X	✓	Did not realize that they were not in good standing with the State. They are working to rectify the problem. See explanation in email.
We Do Recover	$ 5,000.00		✓	✓	X	X	✓	✓	Does not have an operating budget or financial statements as they are a newly established organization. See operating budget and financial statements explanations.

CITY OF CHARLES TOWN
COMMUNITY GRANT APPLICATION

APPLICATION DEADLINE – May 31, 2026 BY 5:00 PM

Submit application via email to finance@charlestownwv.us or mail/drop off to:

City Hall
101 E. Washington St.
Charles Town, WV 25414
Monday – Friday, 9AM to 5PM

NAME OF APPLICANT ORGANIZATION: CASA of The Eastern Panhandle

NAME OF PRIMARY CONTACT: Sarah Pauletti

ORGANIZATION MAILING ADDRESS: 201 N. George St. Suite B

CITY: Charles Town STATE WV ZIP 25301

WEBSITE ADDRESS: www.mycasaep.org

EMAIL ADDRESS: admin@mycasaep.org

TELEPHONE: 304-263-5100

PROGRAM SUMMARY - respond in spaces below or attach separate document

1. Description of how the organization intends to expend the grant funds

SEE ATTACHED

CASA-EP-CT Volunteer Recruitment and Training Project

PROGRAM SUMMARY

1. Description of How the Organization Intends to Expend the Grant Funds

CASA of the Eastern Panhandle (CASA-EP) seeks funding for the **CASA-EP-CT Volunteer Recruitment and Training Project**, a community-based initiative designed to recruit, train, and engage residents of Charles Town as Court Appointed Special Advocate (CASA) volunteers and youth mentors serving vulnerable children and youth in Jefferson County.

CASA volunteers are sworn officers of the court who advocate for the best interests of children involved in abuse and neglect proceedings. Youth mentors support older youth participating in CASA-EP's Fostering Futures Forward program, helping them develop life skills, educational goals, workforce readiness, and positive connections with caring adults.

Grant funds will support a targeted volunteer recruitment campaign focused on Charles Town residents through direct mail, social media advertising, community presentations, informational sessions, local outreach events, and partnerships with businesses, faith communities, and civic organizations. Funds will also support volunteer screening, onboarding, training materials, and volunteer engagement activities.

Court Appointed Special Advocate volunteers complete approximately 35 hours of pre-service training over the course of one month. Training includes child welfare law, trauma-informed care, child development, substance use and family systems, educational advocacy, ethics, communication skills, report writing, cultural competency, and courtroom procedures. Youth mentors complete approximately 10 hours of specialized training focused on mentoring skills, youth development, boundaries, communication, goal setting, and supporting youth who have experienced trauma.

CASA-EP currently has 22 volunteers serving children in Jefferson County. While these dedicated volunteers make a tremendous difference, volunteer capacity continues to limit the number of children who can be served. This project will help expand the pool of trained community volunteers available to support children and youth facing some of the most difficult circumstances in our community.

2. Key Anticipated Outcomes

The CASA-EP-CT Volunteer Recruitment and Training Project will increase civic engagement among Charles Town residents while expanding critical services for vulnerable children and youth in Jefferson County.

Through this project, CASA-EP anticipates:

- Recruiting at least 12 new Charles Town-area volunteers, including Court Appointed Special Advocates and youth mentors.
- Training approximately 8 new CASA volunteers and 4 new Fostering Futures Forward mentors.
- Providing direct advocacy or mentoring support to an estimated 20-25 children and youth during the first year of volunteer service.
- Increasing the number of trained volunteers available to serve children involved in abuse and neglect proceedings in Jefferson County, where hundreds of children each year remain without access to a trained CASA advocate due to volunteer capacity limitations.
- Expanding resident engagement in meaningful volunteer service opportunities that strengthen leadership, civic responsibility, and community connections.
- Increasing public awareness of child abuse, neglect, and the important role community volunteers play in helping children succeed.
- Strengthening protective factors and support networks for children and youth who have experienced trauma, family instability, and other adverse childhood experiences.

The project will produce both immediate and long-term benefits. Newly recruited volunteers will provide direct support to children and youth during the grant period, while many are expected to remain active for multiple years, creating a lasting return on the City's investment. By expanding the volunteer base in Charles Town, the project will strengthen the community's capacity to support vulnerable children and help ensure more children have a consistent adult advocate during critical periods of their lives.

3. Individuals and Communities Served / Benefit to Charles Town Citizens

In Jefferson County alone, CASA-EP currently provides advocacy, mentoring, and supportive services to approximately 140 children and youth each year through its Charles Town office. While this represents a meaningful impact for local children and families, it reflects only about 50 percent of the children, youth, and families who could benefit from the advocacy, mentoring, educational support, and youth development services CASA-EP provides. The need remains significant throughout the region. In 2025, there were 961 active abuse and neglect cases across Berkeley, Jefferson, and Morgan Counties, the three-county area served by CASA-EP. Through the first part of 2026, there have already been 789 active cases. While CASA-EP continues to expand services, many children still lack the consistent support of a trained advocate or mentor during critical periods of their lives. By recruiting and training additional volunteers and mentors

from Charles Town, CASA-EP can expand its capacity to serve more children and youth, ensuring that more vulnerable young people have access to the guidance, advocacy, and supportive relationships they need to thrive.

The project will also directly benefit Charles Town residents by providing meaningful opportunities for civic engagement, volunteer leadership, mentorship, and community service. Residents who participate gain valuable skills in communication, advocacy, leadership, problem-solving, trauma-informed practices, and youth development while making a lasting difference in the lives of local children.

Because Charles Town serves as a population and service center for Jefferson County, strengthening the volunteer base and support systems available to vulnerable children contributes to healthier families, safer communities, and improved quality of life throughout the city and surrounding area.

4. Total Program Budget

Total Program Budget: $20,000

Revenue

- City of Charles Town Community Grant: $10,000
- Matching Support from Charles Town Businesses, Jefferson County Chamber Members, and Community Partners: $10,000

Total Revenue: $20,000

5. Amount of Funding Requested and Specific Uses

Amount Requested: $10,000

Expense Category	**Amount**
Targeted volunteer recruitment campaign (social media advertising, direct mail/postcards, promotional materials, outreach events)	$3,000
Community information sessions and outreach activities	$1,000
CASA Volunteer Training Program materials, curriculum, background screening, and training supplies	$2,500
Youth Mentor Training Program materials and onboarding costs	$1,000
Volunteer recruitment and training staff coordination and support	$2,000

Volunteer recognition, engagement, and retention activities	$500
Total Request	**$10,000**

Matching funds from local businesses, Jefferson County Chamber members, community partners, and private donors will support additional recruitment, training, supervision, volunteer support, and program implementation expenses necessary to successfully place and retain volunteers serving children and youth in Jefferson County.

ORGANIZATIONAL INFORMATION

1. Mission Statement and Organizational Goals

Mission Statement

CASA of the Eastern Panhandle (CASA-EP) advocates for the best interests of children who have experienced abuse and neglect, helping them find safe, permanent homes and opportunities to thrive.

Organizational Goals

CASA-EP works to:

- Recruit, train, and supervise qualified Court Appointed Special Advocate (CASA) volunteers to serve children involved in abuse and neglect proceedings.
- Ensure every child in the child welfare system has access to a trained advocate who provides an independent voice in court.
- Improve outcomes related to safety, permanency, well-being, education, and life success for vulnerable children and youth.
- Develop prevention-oriented programs that strengthen protective factors, build resilience, and support long-term stability for children, youth, and families.
- Engage community members as volunteers, mentors, and advocates for children throughout Berkeley, Jefferson, and Morgan Counties.

2. History of the Organization and Significant Current Programs

Founded in 2003, CASA of the Eastern Panhandle is a nonprofit organization serving Berkeley, Jefferson, and Morgan Counties in West Virginia. CASA-EP recruits, trains, and supervises community volunteers who are appointed by the court to advocate for children involved in abuse and neglect cases.

CASA-EP maintains an office in Charles Town and has become an important community resource for vulnerable children and families in Jefferson County. In 2025, staff based in the Charles Town office conducted approximately 500 child and family visits, providing consistent support, monitoring, and advocacy for 58 local children. CASA-EP also provided court advocacy services for 140 children involved in abuse and neglect proceedings in Jefferson County, ensuring their voices and best interests were represented during critical court hearings. Through the Fostering Futures Forward program, the Charles Town office provided mentoring, life-skills development, educational support, workforce exploration opportunities, and positive adult connections for older youth preparing for adulthood.

Since 2018, CASA-EP has experienced significant growth, expanding from serving 158 children annually to serving 475 children annually through a combination of volunteer advocacy and professionally supported programs. Despite this growth, hundreds of children throughout the region continue to need advocacy and supportive services.

Current programs include:

- **Court Appointed Special Advocate (CASA) Program** – Recruitment, training, supervision, and support of volunteer advocates appointed by the court to represent the best interests of children involved in abuse and neglect proceedings.
- **Fostering Futures Forward** – Youth development, mentoring, life-skills training, workforce readiness, educational support, leadership development, and college and career exploration.
- **Education Advocacy Program** – School-based advocacy and support designed to improve educational stability and success for children and youth.
- **Family Visitation Services** – Trauma-informed visitation services that strengthen family connections and support reunification efforts.
- **CASA Permanency Services (CASA P.S.)** – Post-permanency support services designed to help families remain stable following reunification, guardianship, or adoption.

3. Board of Directors and Senior Staff

Board of Directors

(See attached Board of Directors roster.)

Senior Staff

- Beth McCoy, Executive Director (Incoming, June 2026)
- Sarah Pauletti, Director of Programs

4. Staff Involved in the Project and Their Roles

Beth McCoy, Executive Director

Provides overall project oversight, grant administration, community partnership development, fundraising support, and evaluation.

Sarah Pauletti, Director of Programs

Leads volunteer recruitment efforts, supervises implementation of the project, oversees volunteer placement and retention, and monitors program outcomes.

Volunteer Supervisors

Coordinate volunteer recruitment activities, conduct interviews and screening, facilitate volunteer training, supervise CASA volunteers, and ensure compliance with court requirements and CASA standards.

Sarah Artz, Community Outreach Coordinator

Supports community engagement, awareness-building, and volunteer recruitment.

5. Amount and Source of Matching Funds

CASA-EP will provide a dollar-for-dollar match of $10,000 for this project.

Matching funds will be secured through contributions and sponsorships from Charles Town-area businesses, Jefferson County Chamber of Commerce members, community supporters, and private donors committed to strengthening services for vulnerable children and youth.

6. Project Timeline

Project Period: July 1, 2026 – December 31, 2026

July 2026

- Launch volunteer recruitment campaign
- Develop and distribute marketing materials
- Conduct community outreach and information sessions

August – September 2026

- Continue targeted recruitment efforts
- Screen and interview volunteer applicants
- Conduct CASA volunteer and mentor training programs

October – November 2026

- Complete volunteer onboarding and background checks
- Match volunteers and mentors with children and youth
- Begin active volunteer service

December 2026

- Evaluate outcomes and impact
- Prepare grant reports
- Continue volunteer supervision and retention activities

7. Program Partners and Their Roles

23rd Judicial Circuit Court

Collaborates with CASA-EP through the appointment of CASA volunteers and ongoing coordination regarding the needs of children involved in abuse and neglect proceedings.

West Virginia Department of Human Services

Works collaboratively with CASA volunteers and staff to support the safety, permanency, and well-being of children and families involved in the child welfare system.

SC Marketing

Provides marketing expertise and support for volunteer recruitment messaging, campaign development, and community outreach strategies.

Jefferson County Chamber of Commerce and Local Businesses

Assist with volunteer recruitment, community awareness, sponsorship support, and promotion of volunteer opportunities.

Community Organizations, Faith Communities, and Civic Groups

Provide outreach opportunities, volunteer referrals, meeting space, and assistance with community engagement efforts.

8. Program Sustainability

The CASA-EP-CT Volunteer Recruitment and Training Project is designed to create long-term community impact that extends well beyond the grant period. Once recruited and trained, CASA

volunteers and mentors often serve for multiple years, allowing a one-time investment in recruitment and training to generate ongoing benefits for children and youth.

CASA-EP maintains a well-established infrastructure for volunteer supervision, continuing education, and retention. Volunteers recruited through this project will continue to receive support through existing staff resources, annual training opportunities, and ongoing case supervision after grant funds have been expended.

Future recruitment efforts will be supported through CASA-EP's diversified funding model, which includes private donations, corporate sponsorships, foundation grants, special events, government funding, and community partnerships. The organization will continue cultivating support from Charles Town businesses, civic organizations, and community leaders to sustain and expand volunteer recruitment efforts.

This project aligns directly with CASA-EP's strategic priority of increasing the number of trained advocates and mentors available to serve children and youth in Jefferson County and will remain an ongoing organizational focus beyond the grant period.

CASA
Court Appointed Special Advocates
FOR CHILDREN
CASA OF THE EASTERN PANHANDLE

Name	Position	Affiliation	Company
Kim Himes	President	Speaker, Coach, Trainer	Kim Himes, LLC
Amy Enterline	Treasurer	Credit Admin Officer	Jefferson Security Bank
Sara Cohick	Secretary	Social Services	Hospice of the Panhandle
Amy Enterline	Treasurer	Credit Admin Officer	Jefferson Security Bank
Patty Bain Bachner	Director	Vice President	Bachner Communications
Marellen Johnson Aherne	Director	Corp. Executive	Retired Financial Services Executive
Aaron Amore	Director	Counselor at Law	Amore Law, PLLC
Elise Baach	Director	Counselor at Law (Ret.)	Partner at Evolve Shepherdstown
Alison Cox	Vice President	Counselor at Law	Bowles Rice
Connell Cuffie	Director	Entrepreneur	Proceed 2 Lead
Kristen Gingery	Director	Nonprofit Administrator	Morgan County Partnership
Morgan Hayslette	Director	Chief Finance Officer	Harvest Homes
Tracy Kable	Director	Realtor	Kable Realty Team
Jenna Kesecker	Director	EVP, CFO	Jefferson Security Bank
Gloria Keyser	Director	Manufacturing	Proctor & Gamble
Chris Luttrell	Director	Attorney	Conrad Luttrell, LLP
Kakie McMillan	Director	Stay at home mom/volunteer	CASA/CATF
Amy Panzarella	Director	Human Resources	Amy Panzarella, LLC
Rev. GT Schramm	Director	Faith Leader (Ret.)	Trinity Episcopal Church

SCHEDULE FOR REVIEW AND AWARD OF COMMUNITY GRANT APPLICATION

- **February 26, 2026 –** Grant opportunity advertised and application process opens
- **May 31, 2026 by 5PM -** Application Due Date
- **June 15, 2026 -** 6PM - City Council Special Meeting to consider applications
  (Applicants invited to present their program)
  7PM - City Council Regular Meeting consideration of applications

Applications received after due date may be considered at discretion of City Council. Recipients must submit a report to the City by **May 31, 2027** detailing how and when funds were spent. Funds must be expended by **May 31, 2027**. City Council reserves the right to accept or deny any application, with or without a formal explanation to the applicant.

CERTIFICATION

I certify that I am authorized to submit this application on behalf of the organization requesting the funds, and I acknowledge that the City Council reserves the right to accept or deny any application, with or without a formal explanation to the applicant. Finally, I certify that I will submit a report to the City of Charles Town by **May 31, 2027** explaining how and when the funds were spent.

_____ 05-29-26 _____

Signature of Applicant Date

CHARLES TOWN MANAGEMENT REVIEW FOR ELIGIBILTY

☐ Eligible for City Funding ☐ Not-Eligible for City Funding

Finance Director Signature: _____ Date: _____

City Manager Signature: _____ Date: _____

CHARLES TOWN CITY COUNCIL REVIEW

☐ Approved ☐ Partially Funded ☐ Denied

City Council Meeting Date: _____ Amount of Funding: $_____

IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

In reply refer to: 0248144558
July 11, 2019 LTR 4168C 0
32-0063080 000000 00
00014195
BODC: TE

CASA OF THE EASTERN PANHANDLE INC
% VICKI BARNARD
336 SOUTH QUEEN STREET
MARTINSBURG WV 25401

005719

Employer ID number: 32-0063080
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated July 01, 2019, about your tax-exempt status.

We issued you a determination letter in May 2003, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

Public Inspection Copy

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
CASA OF THE EASTERN PANHANDLE, INC.
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
397 MID-ATLANTIC PARKWAY, SUITE 3
City or town, state or province, country, and ZIP or foreign postal code
MARTINSBURG WV 25404

D Employer identification number
32-0063080
E Telephone number
304-263-5100
G Gross receipts$ **941,795**

F Name and address of principal officer:
GT SCHRAMM
397 MID-ATLANTIC PARKWAY SUITE 3
MARTINSBURG WV 25404

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527
J Website: **WWW.MYCASAEP.ORG**
H(c) Group exemption number
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other **L** Year of formation: **2003** **M** State of legal domicile: **WV**

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	17
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	17
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	17
6	Total number of volunteers (estimate if necessary)	6	90
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	909,371	777,010
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,159	2,136
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	85,535	131,057
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	998,065	910,203
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	597,101	635,974
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) **11,568**		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	360,689	350,954
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	957,790	986,928
19	Revenue less expenses. Subtract line 18 from line 12	40,275	-76,725

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	400,063	552,553
21	Total liabilities (Part X, line 26)	52,972	282,187
22	Net assets or fund balances. Subtract line 21 from line 20	347,091	270,366

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer Date
GT SCHRAMM PRESIDENT
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DAVID W. DECKER, CPA	**DAVID W. DECKER, CPA**	**09/23/25**		**P00027876**

Firm's name **DECKER & COMPANY PLLC** Firm's EIN **20-5587110**
Firm's address **64 WARM SPRINGS AVE MARTINSBURG, WV 25404** Phone no. **304-263-0200**

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.
DAA

Form **990** (2024)

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ **892,469** including grants of $) (Revenue $)

SEE SCHEDULE O

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses **892,469**

Part IV Checklist of Required Schedules

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			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

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			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	8		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			X

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

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			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** **17**			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	**17**		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [X]

Section A. Governing Body and Management

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				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	17		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	17		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **WV** .....

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

MICHELLE SUDDUTH **397 MID-ATLANTIC PARKWAY, SUITE 3**
MARTINSBURG **WV 25404** **304-263-5100**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

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1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) **GT SCHRAMM**	1.00									
PRESIDENT	0.00	X		X				0	0	0
(2) **AMY PANZARELLA**	1.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(3) **KIM HIMES**	1.00									
SECRETARY	0.00	X		X				0	0	0
(4) **AMY ENTERLINE**	1.00									
TREASURER	0.00	X		X				0	0	0
(5) **SUSAN CAPERTON**	1.00									
DIRECTOR	0.00	X						0	0	0
(6) **TIM POWNELL**	1.00									
DIRECTOR	0.00	X						0	0	0
(7) **TERRI BEARD**	1.00									
DIRECTOR	0.00	X						0	0	0
(8) **MARY ALVARO**	1.00									
DIRECTOR	0.00	X						0	0	0
(9) **ROSA CLARK**	1.00									
DIRECTOR	0.00	X						0	0	0
(10) **SARA COHICK**	1.00									
DIRECTOR	0.00	X						0	0	0
(11) **KRISTEN GINGERY**	1.00									
DIRECTOR	0.00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

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(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) AARON AMORE										
(12)	1.00									
DIRECTOR	0.00	X						0	0	0
(13) GLORIA KEYSER										
(13)	1.00									
DIRECTOR	0.00	X						0	0	0
(14) CINDY KITNER										
(14)	1.00									
DIRECTOR	0.00	X						0	0	0
(15) CONNELL CUFFIE										
(15)	1.00									
DIRECTOR	0.00	X						0	0	0
(16) BRAD SNOWDEN										
(16)	1.00									
DIRECTOR	0.00	X						0	0	0
(17) MARELLEN JOHNSON AHERNE										
(17)	1.00									
DIRECTOR	0.00	X						0	0	0
(18)										
(19)										
1b **Subtotal**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization **0**

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

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				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a	52,998				
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	418,476				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	305,536				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a–1f			777,010			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,136			2,136
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a	162,649				
	b Less: direct expenses	8b	31,592				
	c Net income or (loss) from fundraising events			131,057			131,057
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			910,203	0	0	133,193

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

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Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	81,418	56,586	24,425	407
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	442,812	411,815	22,141	8,856
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	68,156	60,898	6,054	1,204
10 Payroll taxes	43,588	38,946	3,872	770
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	14,150	7,075	7,075	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	47,377	47,377		
12 Advertising and promotion				
13 Office expenses	70,389	59,665	10,393	331
14 Information technology				
15 Royalties				
16 Occupancy	47,433	42,690	4,743	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	43,763	43,763		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	19,071	17,164	1,907	
23 Insurance	9,593	8,154	1,439	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a **YOUTH PROGRAMS**	46,831	46,831		
b **VOLUNTEER SUPPORT**	43,928	43,928		
c **TELEPHONE**	8,419	7,577	842	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	986,928	892,469	82,891	11,568
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

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				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		179,187	2	193,224
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		137,246	4	172,909
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		13,015	9	10,945
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 76,796			
	b	Less: accumulated depreciation	10b 41,024	32,010	10c	35,772
	11	Investments—publicly traded securities		15,500	11	15,500
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets		15,967	14	7,628
	15	Other assets. See Part IV, line 11		7,138	15	116,575
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		400,063	16	552,553
Liabilities	17	Accounts payable and accrued expenses		9,394	17	9,300
	18	Grants payable			18	
	19	Deferred revenue		3,000	19	126,750
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		40,578	25	146,137
	26	**Total liabilities.** Add lines 17 through 25		52,972	26	282,187
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		346,591	27	269,866
	28	Net assets with donor restrictions		500	28	500
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		347,091	32	270,366
	33	Total liabilities and net assets/fund balances		400,063	33	552,553

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

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1	Total revenue (must equal Part VIII, column (A), line 12)	1	910,203
2	Total expenses (must equal Part IX, column (A), line 25)	2	986,928
3	Revenue less expenses. Subtract line 2 from line 1	3	-76,725
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	347,091
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	270,366

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

2024

Open to Public Inspection

Public Inspection Copy

Name of the organization **CASA OF THE EASTERN PANHANDLE, INC.**

Employer identification number **32-0063080**

Part I **Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

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Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) **14** %

15 Public support percentage from 2023 Schedule A, Part II, line 14 **15** %

16a **33 1/3% support test — 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test — 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

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Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	362,810	556,412	741,863	909,371	777,010	3,347,466
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513	41,173	7,349	6,693	104,361	162,649	322,225
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	403,983	563,761	748,556	1,013,732	939,659	3,669,691
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						3,669,691

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	403,983	563,761	748,556	1,013,732	939,659	3,669,691
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on		35,592	34,106	2,159	1,136	72,993
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	403,983	599,353	782,662	1,015,891	940,795	3,742,684

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	98.05 %
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	97.70 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests — 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

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Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

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			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

- a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
- b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain* how these activities directly furthered their exempt purposes, *how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

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Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

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Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	5	
6	Other distributions (*describe in Part VI*). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI.* See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI.* See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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Schedule B (Form 990) (Rev. December 2024))
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization

CASA OF THE EASTERN PANHANDLE, INC.

Employer identification number

32-0063080

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Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(**3**) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33$^{1}/_{3}$% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ . . . . . .

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
CASA OF THE EASTERN PANHANDLE, INC.

Employer identification number
32-0063080

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

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(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 349,337	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 52,998	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 17,400	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 64,139	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$ 12,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
CASA OF THE EASTERN PANHANDLE, INC.

Employer identification number
32-0063080

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

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(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		$ 30,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8		$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9		$ 84,231	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10		$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11		$ 13,064	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12		$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

DAA

Name of organization
CASA OF THE EASTERN PANHANDLE, INC.

Employer identification number
32-0063080

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

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(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		$ 5,010	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14		$ 5,010	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15		$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16		$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
17		$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
18		$ 5,010	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

DAA

Name of organization
CASA OF THE EASTERN PANHANDLE, INC.

Employer identification number
32-0063080

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

Public Inspection Copy

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19		$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
20		$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

DAA

SCHEDULE D (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Public Inspection Copy

Name of the organization

CASA OF THE EASTERN PANHANDLE, INC.

Employer identification number

32-0063080

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conversation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange program
- **e** ☐ Other .....

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4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ..... ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ..... ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ..... ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ..... ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment ..... %
- **b** Permanent endowment ..... %
- **c** Term endowment ..... %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	**3a(i)**		
(ii) Related organizations?	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		**76,796**	**41,024**	**35,772**
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				**35,772**

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

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Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

	(a) Description	(b) Book value
(1)	RIGHT-OF-USE LEASE	116,575
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*		116,575

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	LEASE LIABILITY	118,323
(3)	ACCRUED PAYROLL AND COMP ABS.	27,814
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*		146,137

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

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Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	1,030,147
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b	119,944		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	119,944
3	Subtract line 2e from line 1			3	910,203
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	910,203

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	1,106,872
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	119,944		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	119,944
3	Subtract line 2e from line 1			3	986,928
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	986,928

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

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SCHEDULE G (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

CASA OF THE EASTERN PANHANDLE, INC.

Employer identification number

32-0063080

Public Inspection Copy

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of nongovernment grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	(iii) Did fund-raiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
			Yes	**No**			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

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		(a) Event #1 GALA & SPONSORS (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	162,649			162,649
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	162,649			162,649
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	11,457			11,457
	8 Entertainment				
	9 Other direct expenses	20,135			20,135
	10 Direct expense summary. Add lines 4 through 9 in column (d)				31,592
	11 Net income summary. Subtract line 10 from line 3, column (d)				131,057

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility **13a** %

b An outside facility **13b** %

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14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $

c If "Yes," enter tha name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information.

Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Public Inspection Copy

Name of the organization

CASA OF THE EASTERN PANHANDLE, INC.

Employer identification number

32-0063080

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES
CASA'S MISSION:
CASA STANDS FOR COURT APPOINTED SPECIAL ADVOCATE FOR CHILDREN. CASA OF THE EASTERN PANHANLE, INC. IS AN INDEPENDENT NON-PROFIT ORGANIZATION THAT RECRUITS AND TRAINS COMMUNITY VOLUNTEERS TO ADVOCATE FOR CHILDREN WHO ARE IN THE COURT SYSTEM BECAUSE OF ABUSE OR NEGLECT.

FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT
CASA OF THE EASTERN PANHANDLE, INC. RECRUITS, TRAINS, AND EMPOWERS COMMUNITY VOLUNTEERS TO ADVOCATE FOR CHILDREN WHO HAVE EXPERIENCED ABUSE AND NEGLECT IN THE EASTERN PANHANDLE. WHEN THE STATE STEPS IN TO PROTECT A CHILD'S SAFETY BECAUSE THE PEOPLE RESPONSIBLE FOR PROTECTING THEM HAVE NOT, A JUDGE APPOINTS A HIGHLY TRAINED VOLUNTEER ADVOCATE TO MAKE INDEPENDENT AND INFORMED RECOMMENDATIONS AND HELP THE JUDGE DECIDE WHAT'S BEST FOR THE CHILD. CASA VOLUNTEERS WORK CLOSELY WITH LEGAL AND CHILD WELFARE PROFESSIONALS, EDUCATORS, COMMUNITY SERVICE PROVIDERS, AND FOSTER PARENTS TO DEVELOP AN IN-DEPTH KNOWLEDGE OF A CASE AND ADVOCATE FOR CHILD AND FAMILY SERVICES. THEY FORM A ONE-ON-ONE RELATIONSHIP WITH A CHILD AND STAY WITH EACH CASE UNTIL IT IS CLOSED AND A SAFE, PERMANENT, AND LOVING HOME IS SECURED.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
A DRAFT OF THE 990 IS PROVIDED TO THE EXECUTIVE COMMITTEE AND THE EXECUTIVE DIRECTOR FOR REVIEW AND APPROVAL BEFORE FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
CASA REQUIRES ALL BOARD MEMBERS TO ANNUALLY PROVIDE A CONFLICT OF INTEREST STATEMENT.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
COMPENSATION REVIEW AND APPROVAL PROCESS FOR EXECUTIVE DIRECTOR
COMPENSATION IS REVIEWED ANNUALLY BY THE BOARD AND SALARY IS BASED ON PERFORMANCE AND THE SKILL SET OF THE INDIVIDUAL EMPLOYEE.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
COMPENSATION REVIEW AND APPROVAL PROCESS FOR KEY EMPLOYEES COMPENSATION IS REVIEWED ANNUALLY BY THE BOARD AND SALARIES ARE BASED ON PERFORMANCE AND THE SKILL SET OF THE INDIVIDUAL EMPLOYEE.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
COPIES OF ORGANIZATIONAL DOCUMENTS THAT ARE PUBLICY AVAILABLE ARE PROVIDED UPON REQUEST.

CASA-EP 2026 Operating Budget and Sources of Funds		
REVENUE		
Foundations/corporate		252,000.00
Government	$	367,000
Individuals (annual, board, unity)		115,000
Affiliated/Other Entities	$	129,650
Events/Sponsorships	$	365,000
OTHER	$	204,000
Total	**$**	**1,432,650**
EXPENSES		
Direct Program	$	182,200
Office and Operations	$	150,000
Personnel and Contracted	$	1,204,383
Fundraising/other	$	49,750
	$	**1,586,333**
	$	**(153,683.00)**

CASA OF THE EASTERN PANHANDLE, INC.

FINANCIAL STATEMENTS

For the Years Ended December 31, 2024 and 2023

CASA OF THE EASTERN PANHANDLE, INC.
As of December 31, 2024

GT Schramm - President
Amy Panzarella - Vice President
Kim Himes - Secretary
Amy Enterline - Treasurer
Marellen Johnson Aherne
Mary Alvaro
Aaron Amore
Terri Beard
Susan Caperton
Rosa Clark
Sara Cohick
Connell Cuffie
Kristen Gingery
Gloria Keyser
Cindy Kitner
Tim Pownell
Brad Snowden

CASA OF THE EASTERN PANHANDLE, INC.
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DECEMBER 31, 2024 AND 2023

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DECKER & COMPANY PLLC
CERTIFIED PUBLIC ACCOUNTING

Warm Springs Business Center · 64 Warm Springs Avenue · Martinsburg, WV 25404

INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

To the Board of Directors of
CASA of the Eastern Panhandle, Inc.
Martinsburg, West Virginia

Opinion

We have audited the accompanying financial statements of CASA of the Eastern Panhandle, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA of the Eastern Panhandle, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CASA of the Eastern Panhandle, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CASA of the Eastern Panhandle, Inc. ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CASA of the Eastern Panhandle, Inc.'s internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CASA of the Eastern Panhandle, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Decker & Company PLLC

Martinsburg, West Virginia
September 19, 2025

CASA OF THE EASTERN PANHANDLE, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 and 2023

	2024	2023
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	**$ 193,224**	$ 179,187
Grants and Accounts Receivable	**172,909**	137,246
Prepaid Expenses	**10,945**	13,015
TOTAL CURRENT ASSETS	**377,078**	329,448
PROPERTY AND EQUIPMENT		
Furniture and Equipment	**76,796**	62,302
Less: Accumulated Depreciation	**(41,024)**	(30,292)
Intangible Assets	**25,017**	25,017
Less: Accumulated Amortization	**(17,389)**	(9,050)
	43,400	47,977
Right-of-Use Lease Assets - Operating Lease	**116,575**	7,138
PROPERTY AND EQUIPMENT, NET	**159,975**	55,115
OTHER ASSETS		
Beneficial interest in assets held by others	**15,500**	15,500
TOTAL ASSETS	**$ 552,553**	$ 400,063
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	**$ 9,300**	$ 9,393
Accrued Payroll and Related Liabilities	**27,814**	33,440
Deferred Revenue	**126,750**	3,000
Current Portion of Lease Liability - Operating Lease	**39,273**	7,138
TOTAL CURRENT LIABILITIES	**203,137**	52,971
LONG-TERM LIABILITIES		
Long-term Lease Liability - Operating Lease	**79,050**	-
TOTAL LIABILITIES	**282,187**	52,971
NET ASSETS		
Without Donor Restrictions:		
Board Designated - Impact Fund	**-**	2,366
Board Designated - Scholarship Fund	**15,500**	15,500
Undesignated	**254,366**	328,726
With Donor Restrictions	**500**	500
TOTAL NET ASSETS	**270,366**	347,092
TOTAL LIABILITIES AND NET ASSETS	**$ 552,553**	$ 400,063

The accompanying notes are an integral part of these financial statements.

CASA OF THE EASTERN PANHANDLE, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

	2024		
	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions:			
Federal, State and Local Grants	$ 414,340	$ -	$ 414,340
General Contributions	311,808	-	311,808
In-Kind Good and Services	119,944	-	119,944
United Way	52,998	-	52,998
TOTAL SUPPORT	899,090	-	899,090
Annual Events, Net of Expenses of $31,591	131,058	-	131,058
TOTAL SUPPORT AND REVENUE	1,030,148	-	1,030,148
Net Assets Released From Restrictions:			
Satisfaction of Purpose Restrictions	-	-	-
Expiration of Time Restrictions	-	-	-
TOTAL SUPPORT, REVENUE AND RECLASSIFICATIONS	1,030,148	-	1,030,148
EXPENSES			
Program Services	1,012,414	-	1,012,414
Support Services:			
Management and General	82,891	-	82,891
Fundraising	11,569	-	11,569
TOTAL EXPENSES	1,106,874	-	1,106,874
CHANGE IN NET ASSETS	(76,726)	-	(76,726)
NET ASSETS			
Beginning of Year	346,592	500	347,092
End of Year	$ 269,866	$ 500	$ 270,366

The accompanying notes are an integral part of these financial statements.

CASA OF THE EASTERN PANHANDLE, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions:			
Federal, State and Local Grants	$ 450,591	$ -	$ 450,591
General Contributions	429,386	-	429,386
In-Kind Good and Services	83,438	-	83,438
United Way	32,552	-	32,552
TOTAL SUPPORT	995,967	-	995,967
Annual Events, Net of Expenses of $18,825	85,535	-	85,535
TOTAL SUPPORT AND REVENUE	1,081,502	-	1,081,502
Net Assets Released from Restrictions:			
Satisfaction of Purpose Restrictions	-	-	-
Expiration of Time Restrictions	-	-	-
TOTAL SUPPORT, REVENUE AND RECLASSIFICATIONS	1,081,502	-	1,081,502
EXPENSES			
Program Services	957,364	-	957,364
Support Services:			
Management and General	72,973	-	72,973
Fundraising	10,890	-	10,890
TOTAL EXPENSES	1,041,227	-	1,041,227
CHANGE IN NET ASSETS	40,275	-	40,275
NET ASSETS			
Beginning of Year	306,317	500	306,817
End of Year	$ 346,592	$ 500	$ 347,092

The accompanying notes are an integral part of these financial statements.

CASA OF THE EASTERN PANHANDLE, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	2024			
	Program Services	Support Services		
	Child Advocacy	Management and General	Fundraising	Total
FUNCTIONAL EXPENSES				
COMPENSATION AND RELATED EXPENSES				
Salaries and Wages	$ 468,401	$ 46,566	$ 9,263	$ 524,230
Employee Benefits	60,899	6,054	1,204	68,157
Payroll Taxes	38,946	3,872	770	43,588
TOTAL COMPENSATION AND RELATED EXPENSES	568,246	56,492	11,237	635,975
In-Kind Goods and Services	119,944	-	-	119,944
Office Expense	57,015	10,062	-	67,077
Lease Expense	42,690	4,743	-	47,433
Youth Programs	46,831	-	-	46,831
Volunteer Support Expenses	43,928	-	-	43,928
Conferences and Training	43,763	-	-	43,763
Contracted Services	47,377	-	-	47,377
Depreciation and Amortization	17,164	1,907	-	19,071
Accounting Fees	7,075	7,075	-	14,150
Insurance	8,154	1,439	-	9,593
Telephone	7,577	842	-	8,419
Printing and Reproduction	2,650	331	332	3,313
TOTAL EXPENSES	$ 1,012,414	$ 82,891	$ 11,569	$ 1,106,874

The accompanying notes are an integral part of these financial statements.

CASA OF THE EASTERN PANHANDLE, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	2023			
	Program Services	Support Services		
	Child Advocacy	Management and General	Fundraising	Total
FUNCTIONAL EXPENSES				
COMPENSATION AND RELATED EXPENSES				
Salaries and Wages	$ 449,156	$ 44,251	$ 8,898	$ 502,305
Employee Benefits	46,000	4,532	911	51,443
Payroll Taxes	38,766	3,819	768	43,353
TOTAL COMPENSATION AND RELATED EXPENSES	533,922	52,602	10,577	597,101
Volunteer Support Expenses	114,950	-	-	114,950
In-Kind Goods and Services	83,438	-	-	83,438
Contracted Services	45,703	-	-	45,703
Conferences and Training	42,753	-	-	42,753
Office Expense	30,549	5,391	-	35,940
Youth Services	35,565	-	-	35,565
Lease Expense	29,749	3,305	-	33,054
Depreciation	15,579	1,731	-	17,310
Accounting Fees	7,375	7,375	-	14,750
Insurance	9,607	1,695	-	11,302
Telephone	4,379	487	-	4,866
Printing and Reproduction	2,500	313	313	3,126
Credit Loss Expense	1,000	-	-	1,000
Interest Expense	295	74	-	369
TOTAL EXPENSES	$ 957,364	$ 72,973	$ 10,890	$ 1,041,227

The accompanying notes are an integral part of these financial statements.

CASA OF THE EASTERN PANHANDLE, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in Net Assets	**$ (76,726)**	$ 40,275
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
Depreciation and Amortization	**19,071**	17,311
Noncash Change in Operating Lease	**1,748**	-
Changes in Operating Assets and Liabilities		
Grants and Accounts Receivable	**(35,663)**	(35,546)
Prepaid Expenses	**2,070**	2,204
Accounts Payable	**(93)**	(3,359)
Accrued Payroll and Related Liabilities	**(5,626)**	9,588
Deferred Revenue	**123,750**	(59,036)
Net Cash Provided (Used) by Operating Activities	**28,531**	(28,563)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Furniture and Equipment	**(14,494)**	(7,645)
Purchase of Intangible Assets	**-**	(9,894)
Purchase of EWVCF Investments	**-**	(15,500)
Net Cash (Used) by Investing Activities	**(14,494)**	(33,039)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net Proceeds (Payments) on line of credit	**-**	(30,000)
Net Cash Provided (Used) by Investing Activities	**-**	(30,000)
NET CHANGE IN CASH	**14,037**	(91,602)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	**179,187**	270,789
CASH AND CASH EQUIVALENTS, END OF YEAR	**$ 193,224**	$ 179,187
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION		
Interest paid during the year	**$ -**	$ 369

The accompanying notes are an integral part of these financial statements.

ORGANIZATION AND ACTIVITY

CASA of the Eastern Panhandle, Inc. (Organization) was formed in May 2003 as a nonprofit corporation for the purpose of operating a tri-county CASA (Court Appointed Special Advocate) program in Berkeley, Jefferson, and Morgan Counties, West Virginia. CASA is a national program founded in 1977 to advocate for the best interest of abused and neglected children within the court system and to secure a safe and permanent home for each of these children. The Organization accomplishes this mission by recruiting, training and empowering community volunteers to serve as Court Appointed Special Advocates.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Standards Codification

All references in the financial statements to the Codification refer to the Accounting Standards Codification and Hierarchy of General Accepted Accounting Principles (GAAP) issued by the Financial Accounting Standards Board (FASB). The Codification is the single source of authoritative GAAP in the United States.

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting. Under this method, support is recognized in the period in which it is earned or committed to the Organization while expenses are recognized in the period the liability is incurred. Net assets, revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions.

Basis of Presentation

The financial statement presentation follows the requirements of the Not-for-Profit Entities Presentation of Financial Statements Topic of the FASB Accounting Standards Codification. Under the Standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets. Net assets, revenues, and expenses are classified based on the existence or absence of donor imposed restrictions. Net assets with donor restrictions consist of assets whose use is limited by donor imposed time and/or purpose restrictions, or those contributed with donor stipulations that they be held in perpetuity with use of income with or without donor restrictions. Net assets without donor restrictions are those currently available for use in the organization's general operations under the direction of the board. Donor restricted contributions whose restrictions are met in the same reporting period are reported as revenue within net assets without door restrictions.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at that date of the financial statements and the reported amounts and expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents consist of short term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase. For financial reporting purposes, management considers all certificates of deposits regardless of maturity, to be cash equivalents. At times, the Organization has deposits in excess of $250,000 limit insured by the Federal Deposit Insurance Corporation. Management considers this to be a normal business risk.

Credit Losses

The Organization follows FASB ASU No. 2016-13, Financial Instruments - Credit Losses (Topic 326), which requires organizations with financial assets to present such assets at their net carrying value at the amount expected to be collected on the financial asset. This presentation requires an allowance for future credit losses to be recognized and deducted from the amortized cost basis of the financial assets. This allowance is to be measured using judgements based on relevant information about past events, including historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amount. Actual write-offs are charged against the allowance for credit losses. Management has determined that all receivables are fully collectible and no allowance for credit losses is considered necessary at December 31, 2024 and 2023.

Furniture and Equipment

Purchases of furniture and equipment having an unit cost of $1,000 or more and an estimated useful life of more than one year are capitalized at cost. Donated assets are capitalized at the estimated fair market value at time of receipt. Certain donated services are capitalized as improvements when those services enhance the value of the assets. In the absence of donor-imposed restrictions on the use of the assets, gifts of long lived assets are reported as unrestricted support.

Depreciation is calculated on all furniture and equipment using straight line method based upon the estimated useful lives of five to ten years.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and liabilities in the statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term. Operating lease expense is recognized on a straight-line basis over the lease term. The Organization does not report ROU assets and lease liabilities for short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

Deferred Revenue

Receipt of grant funds in advance of their grant period are recorded as deferred revenue until their appropriate grant period is reached.

Revenue Recognition

Unconditional promises to give are recognized as revenue when the underlying promises are received by the Organization. Contributions are recorded as net assets with or without restrictions, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions received with donor imposed restrictions that are met in the same reporting period are reported as revenue within net assets without donor restrictions.

Grants

Grants received by the Organization of which the grantor receives commensurate or proportional value is accounted for as an exchange transaction in return for the assets received. If commensurate or proportional value is not received by the grantor, then the transaction is accounted for as a contribution and follows the contribution standards.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Services and Noncash Gifts

Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received, if subject to reasonable estimation.

Contributions of donated services and property are recorded at their fair value on the date of the donation as in-kind contributions if all qualifications for reporting have been met. The Organization receives a significant amount of donated services from unpaid volunteers who assist in direct services, fundraising and special projects. During the ended December 31, 2024 and 2023 the Organization received volunteer hours totaling 3,677 and 2,962 with and economic value of $107,099 and $83,438 respectively. The economic value was calculated using an hourly rate of $29.13 and $28.17 for the years ended December 31, 2024 and 2023, respectively. In addition, the Organization received $12,845 of non-cash gifts that were distributed to children served by the Organization for the year ended December 31, 2024.

Expenses by Nature and Function

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated included personnel costs, which are allocated on the basis of time and effort studies, as well as other expenses which are allocated on a specific identification of purpose and use when possible.

Income Taxes

The Organization is exempt from income tax under Section 501c(3) of the U.S. Internal Revenue Code (Code) and comparable State law, and contributions to it are tax deductible within the limitations as prescribed by the Code. The Organization has been classified as publicly-supported organization which is not a private foundation under Section 509(a) of the Code.

The Internal Revenue Service has not examined (audited) any income tax return of the Organization thus the previous three (3) years are subject to examination. The Organization has not taken any questionable tax positions with respect to unrelated business income tax or anything that would jeopardize its 501c(3) status.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value of Financial Statements

The Organization's financial instruments consist primarily of cash and cash equivalents, accounts receivable and accounts payable. Management believes that the carrying amounts of these financial instruments approximate their fair values in accordance with FASB ASC 820, *Fair Value Measurements,* at December 31, 2024 and 2023 due to the short-term nature of these accounts or the market rate of interest. Under ASC 820, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e. the "exit price") in an orderly transaction between participants at the measurement date.

AVAILABILITY OF FINANCIAL ASSETS

At December 31, 2024, the Organization had $366,133 of financials assets available within one year of the statement of position date to meet cash needs for general expenditures. The financial assets consisted of $193,224 of cash and $172,909 of receivables, of which $500 were subject to donor restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. As part of the liquidity, the Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. Should an unforeseen liquidity need arise, the Organization would seek funding from grants and the general public.

BENEFICIAL INTEREST IN ASSETS HELD BY OTHERS

The Organization has established agency endowment funds with the Eastern West Virginia Community Foundation which were valued at $15,500 and $15,500 as of December 31, 2024 and 2023, respectively. The funds are intended as perpetual endowments for charitable purposes and are dedicated to the payment of grants from time to time as calculated under the Foundation's spending policy. The funds are subject to the terms and provisions of the articles of incorporation and bylaws of the Foundation including the ability of the Board of Directors of the Foundation to modify any restriction or condition on the distribution of funds for any specified charitable purpose or purposes or to a specified charitable organization or organizations if in the sole judgement of the Board, such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community or area served.

LEASES

The Organization regularly evaluates current contracts to determine which contracts meet the criteria of a lease. The ROU assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from the leases. The ROU asset and lease liability, which arise from an operating lease, were calculated based on the present value of future lease payments over the lease terms. The Organization has made an accounting policy election to use its incremental borrowing rate to discount future lease payments. The discount rate applied to calculate the ROU asset and lease liability was 8.00%.

LEASES (Continued)

The Organization entered into a lease for office space that began April 1, 2021 and continued for 36 months at a rate of $2,755 per month. The lease was renewed April 1, 2024 and continues for 48 months. The new lease is at a rate of $2,837 per month through March 2025, $2,951 per month through March 2026, $3,069 per month through March 2027, and $3,191 per month through March 2028, with options for renewal. It is management's expectation that they will not renew their lease under an option which would create another long-term lease contract. Lease expense for this lease totaled $35,685 and $33,054 for the years ended December 31, 2024 and 2023, respectively.

In February 2024, the Organization entered into a lease for additional office space that began March 1, 2024 and continues for 24 months at a rate of $1,000 per month. Lease expense for this lease totaled $10,000 and $0 for the years ended December 31, 2024 and 2023, respectively.

As of December 31, 2024, the weighted-average remaining lease term for the Organization's operating leases was approximately 2.87 years. Cash paid for operating leases for the year ended December 31, 2024 and 2023 was $45,685 and $33,054, respectively. There were no noncash investing and financing transactions related to leasing.

Future maturities of the lease liability are presented in the following table:

Year Ending December 31		Amount
2025		$ 47,067
2026		38,470
2027		37,929
2028		9,574
	Total lease payments	133,040
	Less: present value discount	(14,717)
	Total lease obligations	$ 118,323

LINE OF CREDIT

On June 15, 2022, the Organization entered into a $60,000 line of credit agreement with a bank which was renewed on June 15, 2024. The agreement expires on June 15, 2026, and has an initial variable interest rate of 8.0% which is based on the U.S. Prime Rate less 0.5%. Interest will never be less than 2.75%. The agreement is secured by the Organization's assets. The outstanding balance of the line of credit totaled $0 and $0 at December 31, 2024, and 2023, respectively.

NET ASSETS - BOARD DESIGNATED & RESTRICTED

The Board of Directors has designated funds to the EWVCF to be used for scholarships. These Board designated funds totaled $15,500 and $15,500 at December 31, 2024 and 2023 respectively. The Board of Directors also designates $500 per year in honor of its Volunteer of the Year. The money is appropriated to cover emergency needs of children entering the foster care system. This is called the Impact Fund, which totaled $0 and $2,366 at December 31, 2024 and 2023, respectively. In addition, Organization received donor restricted funds also to be used towards the Impact Fund which totaled $500 and $500 at December 31, 2024 and 2023, respectively.

CONCENTRATION

Approximately 40% of the Organization's total support and revenue is derived from the Victims of Crime Act (VOCA) Victim Assistance Grant. Any future reductions in funding could have a significant impact on the Organization.

RETIREMENT PLAN

Effective January 1, 2022, the Organization has adopted a Simple-IRA retirement plan for the benefit of its employees. Eligible employees are allowed to make voluntary contributions and the Organization will make a dollar for dollar match of the employee contributions up to 3% of the employee's compensation for the year. The Organization contributed $11,918 and $11,373 for the years ended December 31, 2024 and 2023, respectively.

DATE OF MANAGEMENT'S REVIEW

The Organization has evaluated events and transactions subsequent to December 31, 2024 and through September 19, 2025, which is the date the financial statements were available to be issued.

Taxpayer Services Division
P.O. Box 3784
Charleston, WV 25337-3784

WEST VIRGINIA TAX DIVISION

0003190101000 0

Matthew R. Irby, Tax Commissioner

Letter ID: L0715467680
Issued: 03/13/2026

CASA OF THE EASTERN PANHANDLE INC
397 MID ATLANTIC PKWY STE 3
MARTINSBURG WV 25404-7468

West Virginia Tax Division

Letter of Good Standing

EFFECTIVE DATE: 03/13/2026

A review of tax accounts indicates that CASA OF THE EASTERN PANHANDLE INC is in good standing as of the effective date of this document.

Please note, this Letter of Good Standing expires on **June 11, 2026.**

The issuance of this Letter of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

Nicole Grant

Nicole Grant, Tax Unit Supervisor
Taxpayer Services Division

atL103 v.41

CITY OF CHARLES TOWN
COMMUNITY GRANT APPLICATION

APPLICATION DEADLINE – May 31, 2026 BY 5:00 PM

Submit application via email to finance@charlestownwv.us or mail/drop off to:

City Hall
101 E. Washington St.
Charles Town, WV 25414
Monday – Friday, 9AM to 5PM

NAME OF APPLICANT ORGANIZATION: Jefferson County Community Ministries

NAME OF PRIMARY CONTACT: Sarah Higgins

ORGANIZATION MAILING ADDRESS: 238 W. Washington St.

CITY: Charles Town STATE WV ZIP 25414

WEBSITE ADDRESS: www.jccm.us

EMAIL ADDRESS: sarah@jccm.us

TELEPHONE: 3047253186

PROGRAM SUMMARY - respond in spaces below or attach separate document

1. Description of how the organization intends to expend the grant funds

Jefferson County Community Ministries (JCCM) intends to expend City of Charles Town Community Grant funds toward the construction of JCCM's permanent low-barrier emergency shelter, specifically for the purchase and installation of commercial-grade flooring. The total flooring cost is estimated at approximately $50,000 and includes flooring materials, installation labor, floor preparation, transitions, adhesives, and related costs necessary to complete this phase of the shelter build-out.

This flooring is a critical construction expense for a 24/7 emergency shelter and is necessary to open and operate the facility safely. The shelter will be a high-use residential and service environment where guests, staff, volunteers, and partner providers move through the building daily. Durable, cleanable, and properly installed flooring will support sanitation, accessibility, fall prevention, infection control, and long-term building maintenance. It will also help create a dignified indoor environment for individuals experiencing homelessness while they work with staff and partners toward housing, employment, health care, recovery, and long-term stability.

The shelter is a core component of JCCM's broader Neighbor Project campus, which is being developed to create a coordinated local response to homelessness, poverty, health needs, food insecurity, and housing instability. Rather than operating as a stand-alone overnight shelter, the permanent shelter will connect guests to case management, peer recovery support, medical and behavioral health partners, food assistance, housing navigation, mainstream benefits, and employment-related supports. Funding the flooring will therefore help complete not only a building, but an essential piece of a larger community infrastructure project serving Charles Town and the surrounding area.

JCCM has already secured significant public and philanthropic investment toward the shelter construction project, including federal Congressionally Directed Spending support. However, the project was originally requested and planned several years ago, and construction costs have increased substantially since that time. As a result, JCCM is working to close funding gaps for essential final construction components, including flooring. City support would help ensure that prior investment in the shelter can be fully realized and that the facility can move closer to completion and service delivery.

This investment will directly benefit the City of Charles Town by strengthening the local homelessness response system and reducing reliance on temporary, crisis-based interventions. JCCM is headquartered in Charles Town and already serves as a primary access point for residents experiencing homelessness, housing instability, food insecurity, and related crises. Completing the permanent shelter will improve public health and safety, provide a stable indoor setting for vulnerable residents, and support a more coordinated path from homelessness to housing stability.

2. Key Anticipated Outcomes

The primary anticipated outcome of this funding is the completion of a critical construction component of JCCM's permanent low-barrier emergency shelter. By supporting the purchase and installation of commercial-grade flooring, the City of Charles Town would help move the shelter closer to opening as a safe, durable, and dignified 24/7 facility for individuals experiencing homelessness, including Charles Town residents and individuals already seeking assistance through JCCM's programs.

The completed flooring will improve safety, accessibility, sanitation, and long-term maintenance within a high-use residential shelter environment. Proper flooring is especially important in sleeping areas, bathrooms, hallways, intake areas, common areas, and service spaces where guests, staff, volunteers, and partner providers will move throughout the day and night. Durable, cleanable flooring will reduce risks related to slips, falls, uneven surfaces, and difficult-to-maintain materials, while supporting infection control and daily shelter operations.

This funding will also strengthen Charles Town's local homelessness response by advancing completion of the permanent shelter facility. Once operational, the shelter will provide more than a safe place to sleep. It will create a stable setting where guests can consistently access case management, peer recovery support, housing navigation, mainstream benefits assistance, healthcare connections, food assistance, employment-related supports, and permanent housing resources. These services are essential to helping people move out of homelessness rather than simply managing crisis from day to day.

As a core component of JCCM's broader Neighbor Project campus, the shelter will support a more coordinated and effective local response to homelessness, poverty, health needs, and housing instability. The anticipated long-term outcomes include fewer individuals remaining unsheltered, reduced reliance on temporary crisis responses, stronger access to stabilization services, and better pathways from homelessness to housing stability.

3. Individuals or Communities Served. Include details about those served in Charles Town and how the program benefits the citizens of Charles Town. Programs that also include benefits for those living outside of Charles Town may still be considered for funding

JCCM serves individuals and families experiencing homelessness, housing instability, food insecurity, poverty, health barriers, substance use-related challenges, and other crises that affect stability and safety. JCCM is headquartered in Charles Town and serves as a primary local access point for residents who need emergency shelter, food assistance, case management, housing navigation, utility and rental assistance, identification documents, employment support, healthcare connections, and other stabilization services. The shelter construction project will directly serve adults experiencing homelessness, including Charles Town residents and individuals who already come to Charles Town to access JCCM's programs and partner services.

The completed shelter will benefit citizens of Charles Town by creating a safer, more coordinated, and more effective local response to homelessness. Without adequate 24/7 shelter capacity, individuals experiencing homelessness are more likely to remain outside, cycle through temporary crisis responses, seek help from emergency systems, or rely on public and informal spaces for basic safety, rest, and connection to services. A permanent 24/7 shelter will provide a designated, professionally staffed indoor environment where guests can build relationships with staff, participate in case management, connect to healthcare and behavioral health providers, obtain documents and benefits, pursue employment, and work toward permanent housing.

This project also benefits the broader Charles Town community by supporting public health, public safety, and community stability. By creating an appropriate shelter setting connected to services, the project will help reduce pressure on downtown public spaces, local businesses, the hospital, the library, emergency responders, and other community institutions that often become default points of contact when homelessness is not adequately addressed. As part of the Neighbor Project campus, the shelter will be connected to JCCM's broader system of services, including food assistance, peer recovery support, medical and behavioral health partnerships, housing stabilization, and employment-related supports. This coordinated model benefits not only shelter guests, but also neighborhoods, local businesses, law enforcement, healthcare providers, faith communities, and City residents.

Although JCCM's services may also reach individuals from surrounding communities, the project has a clear and direct benefit to Charles Town. JCCM is physically located in the City, many people in crisis seek assistance here, and the City's residents and institutions are directly impacted by the availability of effective shelter and stabilization services. Funding this construction component will help ensure that Charles Town has a permanent, dignified, and practical resource for addressing homelessness locally while connecting people to long-term stability.

4. Total Program Budget

The total budget for the construction of the shelter is $1.2m. JCCM has secured $1m from HUD congressionally directed spending.

5. Amount of funding requested and specific use. *Provide a prioritized list and description of funding elements, including an itemized breakout of costs to be considered in the event of an award of partial funding of the request.*

Total Funding Request: $50,058

(includes materials and labor)
Tile Floor $4,200
Lower wall tile cladding $7,200
Tile Base $1,700
LVT Flooring $31,500
LVT Base $1,750
Contingency (8%) $3,708
Total: $50,058

6. Amount and source of matching funds raised or committed by your organization

JCCM has secured significant public and philanthropic investment toward the permanent low-barrier emergency shelter construction project. The primary committed source is $1,000,000 in federal Congressionally Directed Spending through HUD for construction of the permanent shelter. This federal investment represents the major matching source for the City's requested support and demonstrates that the project has already received substantial external commitment.

Because the federal request was developed several years ago, the project has been affected by increased construction, materials, and labor costs. As a result, JCCM is seeking targeted local support to close remaining gaps for essential construction components, including the $50,000 flooring phase. City funding would be directly leveraged against the existing federal shelter construction award and would help ensure that the prior investment can be fully realized in a completed, operational shelter serving Charles Town residents and the surrounding community.

7. Provide a program timeline that includes the number of months to complete after an award (Funds must be expended by ***May 31, 2027***)

JCCM anticipates completing the remaining interior build-out of the permanent low-barrier emergency shelter within 8 months of award and no later than May 31, 2027, in compliance with the City of Charles Town's grant requirements. The building shell has already been completed, and the remaining work is focused on interior construction, systems completion, finishes, inspections, and preparation for occupancy. The City's requested funding would support the flooring phase within this larger construction timeline.

Current status: Building shell is complete. Remaining work is focused on interior build-out, including building systems, interior walls and finishes, flooring, inspections, and preparation for occupancy.

Upon award notification: Confirm remaining construction schedule with contractor, update project sequencing, and align the flooring phase with other interior trades.

Months 1–2: Continue/complete interior rough-ins and systems coordination, including electrical, plumbing, HVAC, life safety, and other infrastructure needed before final finishes.

Months 2–4: Complete interior wall systems, drywall, painting, bathroom/service-area preparation, fixture coordination, and other interior build-out work needed before flooring installation.

Months 4–5: Purchase commercial-grade flooring materials and related supplies, complete floor preparation, and install flooring in designated shelter areas, including sleeping areas, hallways, bathrooms, intake/common areas, and staff/service spaces.

Months 5–6: Complete remaining interior finishes, transitions, final touch-ups, cleaning, and contractor walkthroughs.

Months 6–8: Complete final inspections, address punch-list items, collect invoices and proof of payment, reconcile expenses, and prepare documentation for City grant reporting.

No later than May 31, 2027: Ensure all City grant funds are fully expended and documented in accordance with grant requirements.

8. List other partners in the program, relationship to your organization, and their role in use of funds.

JCCM will be the lead organization responsible for administering the City of Charles Town grant funds, coordinating the shelter construction project, and expending the requested funding for eligible flooring-related construction costs. No partner organization will receive City grant funds directly for the flooring expense. However, the shelter is part of JCCM's broader Neighbor Project campus and will operate through a coordinated service model with key community partners who help ensure that shelter residents are connected to health care, behavioral health care, recovery support, housing stabilization, and other services needed to move toward long-term stability.

WVU Medicine is a key healthcare partner for JCCM and the Neighbor Project campus. WVU Medicine supports access to primary care and health-related services for individuals experiencing homelessness and housing instability. While WVU Medicine will not receive or expend City grant funds for the flooring project, its partnership strengthens the overall shelter model by helping connect shelter guests to healthcare services in a setting where they are already engaged.

Shenandoah Community Health is a healthcare partner connected to the broader clinic and campus model. Its role is to support access to community-based health services for vulnerable residents who may otherwise face barriers to care. Shenandoah Community Health will not receive City grant funds for the flooring component, but its partnership supports the long-term effectiveness of the shelter by helping address health-related barriers that often contribute to housing instability.

Everhart Counseling is a behavioral health partner that provides mental health support and counseling services to JCCM clients, including shelter residents. This partnership is important because many individuals experiencing homelessness also face trauma, mental health needs, substance use-related challenges, or other behavioral health barriers. Everhart Counseling will not receive City grant funds for the flooring expense, but its services will help shelter guests stabilize and participate more fully in housing-focused case management.

West Virginia Coalition to End Homelessness / Coordinated Entry is a critical system partner for connecting shelter guests to the broader homelessness response system, including Coordinated Entry, housing resources, and Continuum of Care-supported services. This partnership helps ensure that JCCM's shelter is not operating in isolation, but as part of a coordinated regional pathway from homelessness to housing. WVCEH/Coordinated Entry will not receive City grant funds for flooring, but will remain an important partner in housing navigation and referral coordination.

Jefferson County Health Department and other local service partners will continue to support JCCM's work through public health coordination, outreach, service referrals, and connection to community resources. These partnerships help ensure that the shelter benefits not only individual guests, but also the broader Charles Town community by improving access to appropriate services and reducing reliance on informal crisis responses.

The requested City funds will be used specifically by JCCM for the flooring phase of the shelter's remaining interior build-out. Partner organizations will not manage or expend these funds, but their ongoing service relationships are central to the purpose of the shelter: creating a safe, professionally staffed environment where individuals experiencing homelessness can access coordinated services and work toward permanent stability.

9. Describe the plan for program sustainability after grant award has been exhausted

The City of Charles Town grant request is for a one-time capital construction expense: commercial-grade flooring for JCCM's permanent low-barrier emergency shelter. Once installed, the flooring will become part of the completed shelter facility and will not require ongoing City grant support for continuation. Because this request is for construction rather than annual operations, the impact of the City's investment will continue after the grant award has been exhausted by helping complete a durable, long-term community asset.

JCCM's plan for sustainability is to operate the shelter as part of its broader Neighbor Project campus and existing continuum of services. The shelter will be integrated with JCCM's case management, peer recovery support, food assistance, housing navigation, mainstream benefits assistance, employment-related supports, and health partnerships. This coordinated service model allows the shelter to function as more than a temporary place to sleep; it will be a stable access point where guests can work toward housing, health, income, recovery, and long-term stability.

Shelter operations will be sustained through a diversified funding strategy that includes public grants, private philanthropy, foundation support, individual donations, community partnerships, and continued pursuit of renewable shelter and homeless services funding. JCCM has experience managing public and philanthropic grants and has already secured significant investment for shelter construction and related services, including federal Congressionally Directed Spending support for the shelter project. JCCM will continue seeking state, federal, local, and private funding to support staffing, operations, maintenance, and services after construction is complete.

Long-term sustainability will also be supported by the Neighbor Project campus model. By co-locating shelter, stabilization services, food access, health partnerships, and housing-focused supports, JCCM can reduce duplication, improve coordination, and make more efficient use of staff, partner services, and community resources. This model strengthens the shelter's ability to serve Charles Town residents and reduce reliance on fragmented crisis responses.

JCCM will be responsible for ongoing facility maintenance after the flooring is installed. The use of commercial-grade, cleanable, durable flooring will support long-term sustainability by reducing maintenance burden, improving sanitation, and extending the useful life of the shelter interior. City funding will therefore help complete a construction component that supports safe shelter operations well beyond the grant period.

ORGANIZATIONAL INFORMATION

1. Please provide your organization's mission statement and goals

JCCM's mission statement is " A neighbor you can rely on, Jefferson County Community Ministries (JCCM) has provided a helping-hand to the community we serve for over 40 years, and we specialize in guiding our clients to leading self-sustaining lives.

2. Describe the history of your organization and list significant current programs and activities

JCCM was incorporated as a nonprofit organization in 1983 and has served the Charles Town and Jefferson County community for more than four decades. JCCM was founded through the commitment of local churches and community members who recognized

3. List the Owner(s), Board of Directors, and senior staff members of your organization

As JCCM is a non-profit, we do not have an owner.

Board Members:
Jake Cordell, President
Gary Dungan, Vice-President
Diana Carpenter, Treasurer
Janet Lowry, Secretary
Andrew Lowe, Special Board Member
Adrienne Zavala, Special Board Member
Keith Lowry, Member-at-Large
Sterling Porter, Member-at-Large
Reverend Johanna Marcure, Member-at-Large
Jennifer Verdugo, Member-at-Large
Donaldson C. Twyman, Member-at-Large

Senior Staff:
Brooke Grossman, Executive Director
Kasey Perdue, Director of Programs
Kari Dean, Director of Operations

4. List the staff involved and describe their roles and responsibilities

Brooke Grossman, Executive Director-Provides executive leadership for JCCM and the Neighbor Project campus, oversees organizational strategy, supports partnership development, and ensures the shelter construction project aligns with JCCM's mission and long-term service goals.
Kari Dean, Director of Operations-Oversees operational coordination for JCCM facilities, programs, and day-to-day implementation needs. Supports project coordination, vendor communication, operational planning, and alignment between construction progress and future shelter operations.
Kasey Perdue, Director of Programs-Oversees JCCM's client-facing programs, including shelter services, case management, housing stabilization, peer recovery support, and service coordination. Ensures the shelter model is housing-focused, low-barrier, trauma-informed, and connected to stabilization services that support long term-stabilization of our neighbors.
Sarah Higgins, Corporate Compliance Administrator-Supports grant compliance, reporting, documentation, narrative development, and coordination of required grant records. Assists with ensuring that City reporting requirements are met and that project documentation is maintained.
Maliyah Wells, Shelter Manager-Supports planning for shelter operations, staffing needs, guest flow, safety procedures, and service delivery within the completed facility. Provides input on practical shelter needs related to durability, sanitation, accessibility, and daily use of the building.

5. If your organization has previously received funds from the City of Charles Town, please list the amount, use and current status of the funding

6/23 20,000 operations, expended
5/24 25,000 operations, expended
11/25 5,000 Food support, expended
2/26 10,000 Food support, partially expended

6. If you have an application for funding for this program with any other source (city, state, federal, private, or non-profit entity), list below

JCCM has put in an application to Chick-Fil-A for a kitchen workforce program that would be on the Neighbor Project campus.

SUPPORTING DOCUMENTS (provide the following materials with your application)

- IRS Determination Letter for (501(c)(3), (c)(4) or (c)(6)
- Most recent 990 tax return
- Current operating budget
- Two years of financial statements (audited if available)
- Letter of Good Standing from State of West Virginia (available on mytaxes.wvtax.gov)
- Letter of Good Standing from City of Charles Town (email request to finance@charlestownwv.us or call 304-725-2311)

SCHEDULE FOR REVIEW AND AWARD OF COMMUNITY GRANT APPLICATION

- **February 26, 2026 –** Grant opportunity advertised and application process opens
- **May 31, 2026 by 5PM -** Application Due Date
- **June 15, 2026 -** 6PM - City Council Special Meeting to consider applications
  (Applicants invited to present their program)
  7PM - City Council Regular Meeting consideration of applications

Applications received after due date may be considered at discretion of City Council. Recipients must submit a report to the City by **May 31, 2027** detailing how and when funds were spent. Funds must be expended by **May 31, 2027**. City Council reserves the right to accept or deny any application, with or without a formal explanation to the applicant.

CERTIFICATION

I certify that I am authorized to submit this application on behalf of the organization requesting the funds, and I acknowledge that the City Council reserves the right to accept or deny any application, with or without a formal explanation to the applicant. Finally, I certify that I will submit a report to the City of Charles Town by **May 31, 2027** explaining how and when the funds were spent.

Sarah Higgins _____ 5/28/2026 _____

Signature of Applicant Date

CHARLES TOWN MANAGEMENT REVIEW FOR ELIGIBILTY

☐ Eligible for City Funding ☐ Not-Eligible for City Funding

Finance Director Signature: _____ Date: _____

City Manager Signature: _____ Date: _____

CHARLES TOWN CITY COUNCIL REVIEW

☐ Approved ☐ Partially Funded ☐ Denied

City Council Meeting Date: _____ Amount of Funding: $_____

Internal Revenue Service
District Director

Department of the Treasury

P. O. BOX 2508
CINCINNATI, OH 45201

Date:
SEP 14 1989

Employer Identification Number:
55-0690698 001
Contact Person:
ZENIA WONG
Contact Telephone Number:
(513) 684-3578

JEFFERSON COUNTY COMMUNITY
MINISTRIES INCORPORATED
221 E WASHINGTON STREET
CHARLES TOWN, WV 25414

Accounting Period Ending:
December 31
Form 990 Required:
No
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or

she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than $25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally $25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of $10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed $5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

JEFFERSON COUNTY COMMUNITY

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Harold M. Browning
District Director

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 **and ending** JUN 30, 2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ termin-ated
- ☐ Amended return
- ☐ Applica-tion pending

C Name of organization
JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
238 WEST WASHINGTON STREET

City or town, state or province, country, and ZIP or foreign postal code
CHARLES TOWN, WV 25414

F Name and address of principal officer: KEITH LOWRY
SAME AS C ABOVE

D Employer identification number
55-0690698

E Telephone number
304-725-3186

G Gross receipts $ 1,401,681.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.JCCM.US

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1983 **M** State of legal domicile: WV

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: ASSISTANCE TO PEOPLE IN NEED

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	12
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	35
6	Total number of volunteers (estimate if necessary)	6	126
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,114,889.	1,397,672.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,243.	5,011.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-30,501.	-1,002.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,085,631.	1,401,681.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	274,487.	222,152.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	520,672.	615,806.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	240,752.	196,246.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,035,911.	1,034,204.
19	Revenue less expenses. Subtract line 18 from line 12	49,720.	367,477.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,213,475.	1,670,448.
21	Total liabilities (Part X, line 26)	381,849.	464,583.
22	Net assets or fund balances. Subtract line 21 from line 20	831,626.	1,205,865.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

KEITH LOWRY, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
OLIVIA A. HUTTON, CPA	OLIVIA A. HUTTON, CP	11/10/25	☐	P00964688

Firm's name YOUNT, HYDE & BARBOUR, P.C. — Firm's EIN 54-1149263

Firm's address P.O. BOX 2560
WINCHESTER, VA 22604-1760 — Phone no. 540-662-3417

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
ASSISTANCE TO PEOPLE IN NEED

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 969,945. including grants of $ 222,152.) (Revenue $)
PROVIDING FOOD, CLOTHING, FINANCIAL, TRANSITIONAL AND SPIRITUAL ASSISTANCE IN A CHARITABLE MANNER TO INDIVIDUALS OR FAMILIES WHO ARE UNABLE TO MEET THESE NEEDS THEMSELVES.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 969,945.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	8		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 35			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	12		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	12		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6		X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed WV

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

THE ORGANIZATION - 304-725-3186

238 WEST WASHINGTON STREET, CHARLES TOWN, WV 25414

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KEITH LOWRY EXECUTIVE DIRECTOR	40.00			X				49,039.	0.	0.
(2) ANDREW LOWE BOARD MEMBER	2.00	X						0.	0.	0.
(3) STERLING PORTER BOARD MEMBER	2.00	X						0.	0.	0.
(4) GARY DUNGAN VICE PRESIDENT	2.00	X		X				0.	0.	0.
(5) JAKE CORDELL PRESIDENT	2.00	X		X				0.	0.	0.
(6) JANET LOWRY SECRETARY	4.00	X		X				0.	0.	0.
(7) REVEREND JOHANNA MARCURE BOARD MEMBER	2.00	X						0.	0.	0.
(8) DIANA CARPENTER TREASURER	5.00	X		X				0.	0.	0.
(9) HANNAH FRENCH BOARD MEMBER	2.00	X						0.	0.	0.
(10) JENNIFER VERDUGO BOARD MEMBER	4.00	X						0.	0.	0.
(11) ADRIENNE ZAVALA BOARD MEMBER	2.00	X						0.	0.	0.
(12) GORDON HARMON BOARD MEMBER	2.00	X						0.	0.	0.
(13) DONALDSON C. TWYMAN BOARD MEMBER	2.00	X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								49,039.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								49,039.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
CALLAS CONTRACTORS 10549 DOWNSVILLE PIKE, HAGERSTOWN, MD 21740	RENOVATION	223,382.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 1

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	60,000.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,337,672.			
	g Noncash contributions included in lines 1a-1f	1g	$ 198,863.			
	h **Total.** Add lines 1a-1f		1,397,672.			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		5,011.			5,011.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a MISCELLANEOUS REVENUE	900099	-1,002.			-1,002.
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d		-1,002.			
	12 **Total revenue.** See instructions		1,401,681.	0.	0.	4,009.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	222,152.	222,152.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	27,000.		27,000.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	546,030.	546,030.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	42,776.	40,602.	2,174.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	18,108.		18,108.	
d Lobbying	753.	678.	75.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	1,089.	980.	109.	
13 Office expenses	11,905.	10,745.	1,160.	
14 Information technology	17,779.	17,373.	406.	
15 Royalties				
16 Occupancy	22,260.	20,034.	2,226.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	1,651.	1,116.	535.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	19,999.	9,796.	10,203.	
23 Insurance	19,305.	19,199.	106.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FOOD SUPPLIES	59,854.	59,854.		
b BUILDING EXPENSE	6,433.	6,357.	76.	
c TAXES, FEES, AND LICENS	6,361.	6,361.		
d MISCELLANEOUS	4,892.	3,405.	1,487.	
e All other expenses	5,857.	5,263.	594.	
25 **Total functional expenses.** Add lines 1 through 24e	1,034,204.	969,945.	64,259.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	85,017.	1	113,461.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	49,497.
	4	Accounts receivable, net		4	3,800.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	31,024.	9	14,963.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 1,660,027.			
	b	Less: accumulated depreciation — 10b: 195,546.	1,027,566.	10c	1,464,481.
	11	Investments - publicly traded securities	69,868.	11	24,246.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1,213,475.	16	1,670,448.
Liabilities	17	Accounts payable and accrued expenses	36,849.	17	102,839.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	345,000.	24	361,744.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	381,849.	26	464,583.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	627,712.	27	652,684.
	28	Net assets with donor restrictions	203,914.	28	553,181.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	831,626.	32	1,205,865.
	33	Total liabilities and net assets/fund balances	1,213,475.	33	1,670,448.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,401,681.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,034,204.
3	Revenue less expenses. Subtract line 2 from line 1	3	367,477.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	831,626.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	6,762.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,205,865.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.	55-0690698

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [X] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	*Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Schedule A (Form 990) 2024

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6	Other distributions (describe in **Part VI**). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to under distributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization
JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Employer identification number
55-0690698

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Employer identification number
55-0690698

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	HARDY MASON 446 VISTA LANE SHENANDOAH JUNCTION, WV 25442	$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	CITY OF CHARLES TOWN PO BOX 14 CHARLES TOWN, WV 25414	$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	MARILYN WHITE 640 KEYES FERRY RD CHARLES TOWN, WV 25414	$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	ROXUL 665 NORTHPORT AVE KEARNEYSVILLE, WV 25430	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	CHARLES TOWN BAPTIST CHURCH 222 S MILDRED ST CHARLES TOWN, WV 25414	$ 8,240.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	ASBURY UMC CHARLES TOWN 110 W NORTH ST CHARLES TOWN, WV 25414	$ 8,484.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Employer identification number
55-0690698

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	SHERIFF OF JEFFERSON COUNTY PO BOX 9 CHARLES TOWN, WV 25414	$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	NICK PETTI 540 E WASHINGTON ST CHARLES TOWN, WV 25414	$ 11,288.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	THE CHURCH OF JESUS CHRIST OF LATTER DAY SAINTS 50 E NORHT TEMPLE STREET SALT LAKE CITY, UT 84150	$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	WEST VIRGINIA SENATE 1900 KANAWHA BLVD, EAST CHARLESTON, WV 25305	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11	RIVERSIDE CHURCH 70 OAKLAND TERRACE CHARLES TOWN, WV 25414	$ 8,477.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12	KATHERINE FUNKHOUSER 1504 EARLE RD CHARLES TOWN, WV 25414	$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Employer identification number
55-0690698

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	COVENANT BAPTIST CHURCH PO BOX 1674 SHEPHERDSTOWN, WV 25443	$ 7,014.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14	THE BRIDGE COMMUNITY CHURCH 112 S FAIRFAX BLVD RANSON, WV 25438	$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15	AVIDXCHANGE, INC. 1210 AVIDXCHANGE LN CHARLOTTE, NC 28206	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16	BCTCARES FOUNDATION 111 E WASHINGTON ST. CHARLES TOWN, WV 25414	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
17	EVERETT EHRLICH 621 MULTNOMAH LANE HARPERS FERRY, WV 25425	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
18	F J HEFESTAY, JR 46 SUNDANCE LANE KEARNEYSVILLE, WV 25430	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Employer identification number
55-0690698

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	KELLY LOWE 233 LOWE DR SHEPHERDSTOWN, WV 25443	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
20	KENNETH LOWE, JR 233 LOWE DR SHEPHERDSTOWN, WV 25443	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
21	LINDA FEDDER 177 NEW THOMAS DR CHARLES TOWN, WV 25414	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
22	MATTHEW D RENNER 69 SAINT ANDREWS DR CHARLES TOWN, WV 25414	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Employer identification number
55-0690698

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Employer identification number
55-0690698

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $_____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Employer identification number 55-0690698

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____%
b Permanent endowment _____%
c Term endowment _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		25,000.		25,000.
b Buildings		390,380.	161,337.	229,043.
c Leasehold improvements				
d Equipment		15,025.	8,845.	6,180.
e Other		1,229,622.	25,364.	1,204,258.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				1,464,481.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	1,401,681.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	1,401,681.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	1,401,681.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	1,034,204.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	1,034,204.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	1,034,204.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE I (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Employer identification number 55-0690698

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section (if applicable)	**(d)** Amount of cash grant	**(e)** Amount of noncash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of noncash assistance	**(h)** Purpose of grant or assistance

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table .....

3 Enter total number of other organizations listed in the line 1 table .....

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule I (Form 990) (Rev. 12-2024)**

LHA 432101 01-02-25

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CLIENT EXPENSES	4650	0.	222,052.	BASIC NEEDS ASSISTANCE	

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:
NO FUNDS ARE PAID DIRECTLY TO THE ORGANIZATION'S CLIENTS. ESTIMATED NUMBER OF RECIPIENTS DETERMINED BY FREQUENCY OF VISITS TO FACILITY.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Employer identification number 55-0690698

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		22,495.	SALVATION ARMY GUIDE
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (FOOD)	X	176,368	176,368.	$1 PER POUND
26	Other ( )				
27	Other ( )				
28	Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Employer identification number: 55-0690698

FORM 990, PART VI, SECTION A, LINE 2:
KEITH AND JANET LOWRY ARE HUSBAND AND WIFE.

FORM 990, PART VI, SECTION A, LINE 6:
THE ORGANIZATION IS A MEMBERSHIP OF CHURCHES.

FORM 990, PART VI, SECTION A, LINE 7A:
THE ORGANIZATION IS A MEMBERSHIP OF CHURCHES THAT ELECT THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 7B:
CERTAIN BY-LAW DECISIONS ARE SUBJECT TO APPROVAL OF THE MEMBER CHURCHES.

FORM 990, PART VI, SECTION B, LINE 11B:
THE COPY OF THE DRAFT FORM 990 IS PROVIDED TO THE BOARD MEMBERS FOR REVIEW PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:
CONFLICT OF INTEREST ISSUES ARE REVIEWED AT BOARD OF DIRECTOR MEETINGS AS DEEMED NECESSARY.

FORM 990, PART VI, SECTION B, LINE 15A:
THE SALARY OF THE EXECUTIVE DIRECTOR IS DETERMINED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION C, LINE 19:
THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Charles Town, West Virginia

FINANCIAL REPORT

JUNE 30, 2025 and 2024

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INDEPENDENT AUDITOR'S REPORT

To the Executive Committee
Jefferson County Community Ministries, Inc.
Charles Town, West Virginia

Qualified Opinion

We have audited the financial statements of Jefferson County Community Ministries, Inc. (the Organization) which comprise the statements of financial position as of June 30, 2025 and 2024, the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of Jefferson County Community Ministries, Inc., as of June 30, 2025 and 2024, and its change in net assets, functional expenses and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion

The Organization has not developed procedures to estimate the value of food and clothing inventories as of a point in time.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Yount, Hyde & Barbour, P.C.

Winchester, Virginia
November 12, 2025

JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Statements of Financial Position
June 30, 2025 and 2024

Assets	2025	Restated 2024
Cash and cash equivalents	$ 113,461	$ 85,017
Contributions receivable	49,497	- -
Other receivables	3,800	- -
Investments	24,246	69,868
Prepaid food account, expenses and gift cards	14,963	31,024
Property and equipment, net	1,464,481	1,045,866
Total assets	$ 1,670,448	$ 1,231,775
Liabilities and Net Assets		
Liabilities		
Accounts payable	$ 71,234	$ 27,148
Accrued payroll liabilities	31,605	21,239
Notes payable	361,744	345,000
Total liabilities	464,583	393,387
Net Assets		
Without donor restrictions	652,684	634,474
With donor restrictions	553,181	203,914
	1,205,865	838,388
Total liabilities and net assets	$ 1,670,448	$ 1,231,775

See Notes to Financial Statements.

JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Statement of Activities
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Contributions and grants	$ 746,281	$ 452,528	$ 1,198,809
Contributed nonfinancial assets	198,863	- -	198,863
Investment income, net	5,011	- -	5,011
Other	(1,002)	- -	(1,002)
Releases from restriction	103,261	(103,261)	- -
Total support and revenue	1,052,414	349,267	1,401,681
Expenses			
Program services	969,277	- -	969,277
Management and general	64,927	- -	64,927
Fundraising	- -	- -	- -
Total expenses	1,034,204	- -	1,034,204
Change in net assets	18,210	349,267	367,477
Net Assets			
Beginning of year	634,474	203,914	838,388
End of year	$ 652,684	$ 553,181	$ 1,205,865

See Notes to Financial Statements.

JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Statement of Activities

For the Year Ended June 30, 2024

	Restated		
	Without Donor Restrictions	**With Donor Restrictions**	**Total**
Support and Revenue			
Contributions and grants	$ 805,104	$ 108,886	$ 913,990
Contributed nonfinancial assets	183,086	- -	183,086
Contribution portion of eventing revenue:			
Contributed financial assets	17,813	- -	17,813
Exchange portion of eventing revenue	22,049	- -	22,049
Investment income, net	4,950	- -	4,950
Other	1,055	- -	1,055
Releases from restriction	4,972	(4,972)	- -
Total support and revenue	1,039,029	103,914	1,142,943
Expenses			
Program services	555,145	- -	555,145
Management and general	473,166	- -	473,166
Fundraising	53,618	- -	53,618
Total expenses	1,081,929	- -	1,081,929
Change in net assets	(42,900)	103,914	61,014
Net Assets			
Beginning of year	677,374	100,000	777,374
End of year	$ 634,474	$ 203,914	$ 838,388

See Notes to Financial Statements.

JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Statements of Cash Flows
For the Years Ended June 30, 2025 and 2024

	2025	Restated 2024
Cash Flows from Operating Activities		
Change in net assets	$ 367,477	$ 61,014
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	19,999	20,937
Loss on sale of asset	1,035	- -
Unrealized and realized loss (gains) on investment securities	63	(4,532)
Changes in assets and liabilities:		
(Increase) in contribution receivables	(49,497)	- -
(Increase) in other receivables	(3,800)	- -
Decrease (increase) in prepaid food account and gift cards	16,061	(16,413)
Increase in accounts payable	44,086	3,197
Increase in accrued payroll liabilities	10,366	5,550
Net cash provided by operating activities	405,790	69,753
Cash Flows from Investing Activities		
Purchase of investments	(12,165)	(15,337)
Proceeds from sale of investments	57,724	- -
Purchase of property, plant, and equipment	(439,649)	(376,750)
Proceeds from notes payable	60,000	345,000
Principal payments on notes payable	(43,256)	- -
Net cash (used in) investing activities	(377,346)	(47,087)
Net change in cash and cash equivalents	28,444	22,666
Cash		
Beginning of year	85,017	62,351
End of year	$ 113,461	$ 85,017
Supplemental Disclosure of Non Cash Activities		
Donated food	$ 176,368	$ 164,561
Donated clothing	$ 22,495	$ 18,525

See Notes to Financial Statements.

JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Statement of Functional Expenses
For the Year Ended June 30, 2025

	Program Services	Supporting Services		
	Assistance to People in Need	Management and General	Fundraising	Total
Advertising and promotion	$ 980	$ 109	$ - -	$ 1,089
Auto expenses	1,851	194	- -	2,045
Client expenses	221,484	668	- -	222,152
Depreciation	9,796	10,203	- -	19,999
Food supplies	59,854	- -	- -	59,854
Information technology	17,373	406	- -	17,779
Insurance	19,199	106	- -	19,305
Interest	1,116	535	- -	1,651
Miscellaneous	3,405	1,487	- -	4,892
Office expenses and supplies	1,747	160	- -	1,907
Professional education	- -	77	- -	77
Professional fees	678	18,183	- -	18,861
Building expense	6,357	76	- -	6,433
Repairs and maintenance	3,412	323	- -	3,735
Salaries, benefits, and taxes	586,632	29,174	- -	615,806
Taxes, fees, and licenses	6,361	- -	- -	6,361
Telephone and internet	8,998	1,000	- -	9,998
Utilities	20,034	2,226	- -	22,260
Total expenses	$ 969,277	$ 64,927	$ - -	$ 1,034,204

See Notes to Financial Statements.

JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Statement of Functional Expenses
For the Year Ended June 30, 2024

	Restated			
	Program Services	Supporting Services		
	Assistance to People in Need	Management and General	Fundraising	Total
Advertising and promotion	$ - -	$ 53,633	$ - -	$ 53,633
Auto expenses	30	3,773	- -	3,803
Client expenses	260,388	14,099	- -	274,487
Depreciation	10,255	10,682	- -	20,937
Food supplies	27,161	1,998	- -	29,159
Fundraising	- -	- -	13	13
Gala	- -	- -	53,605	53,605
Information technology	- -	17,580	- -	17,580
Insurance	- -	14,382	- -	14,382
Interest	- -	787	- -	787
Miscellaneous	715	3,792	- -	4,507
Office expenses and supplies	189	975	- -	1,164
Professional education	595	165	- -	760
Professional fees	- -	30,152	- -	30,152
Building expense	780	4,097	- -	4,877
Repairs and maintenance	- -	9,867	- -	9,867
Salaries, benefits, and taxes	255,032	277,178	- -	532,210
Taxes, fees, and licenses	- -	988	- -	988
Telephone and internet	- -	12,439	- -	12,439
Utilities	- -	16,579	- -	16,579
Total expenses	$ 555,145	$ 473,166	$ 53,618	$ 1,081,929

See Notes to Financial Statements.

JEFFERSON COUNTY COMMUNITY MINISTRIES, INC.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

Nature of Activities

Jefferson County Community Ministries, Inc. was incorporated on May 10, 1983. The Organization is a nonstock corporation whose membership is comprised of a cooperative of churches and other religious organizations. The Organization's mission is to provide assistance to people in need. This mission is accomplished by providing food, clothing, financial, transitional, and spiritual assistance in a charitable manner to individuals or families who are unable to meet these needs themselves.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restriction.

Net Assets Without Donor Restrictions - Net assets that are not subject to or are no longer subject to donor-imposed stipulations.

Net Assets With Donor Restrictions - Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles are generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all highly-liquid investments with an original maturity of three months or less to be cash and cash equivalents.

Investments

The Organization records investments at fair value in the statements of financial position. Investment return is reflected in the statement of activities, net of fees. Investment return, net as of June 30, 2025 and 2024 consisted of the following:

	2025	Restated 2024
Interest and dividends	$ 5,198	$ 1,243
Realized and unrealized gains	(63)	4,532
Investment fees	(124)	(825)
	$ 5,011	$ 4,950

Financial Risk

The Organization maintains cash in bank deposit and money market accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses on such accounts. The Organization believes it is not exposed to any significant financial risk on cash and cash equivalents.

Fair Value of Financial Instruments

The fair value of the Organization's financial instruments arise in the ordinary course of business and approximate fair value.

Prepaid Food Account and Gift Cards

The Organization maintains an account at a local grocery store; customers can round up their purchase and the Organization receives the proceeds. The Organization can purchase goods at the store for its food pantry using the food account. The Organization also holds gift cards and provides them to clients or purchases food for the food pantry as needed.

Property and Equipment

Purchased property and equipment is recorded at acquisition cost, including costs necessary to get the asset ready for its intended use. Donated property and equipment is valued at fair market value at the date of receipt. Depreciation expense is provided on straight-line and accelerated methods over the estimated useful lives of the respective assets, ranging from 3 to 39 years.

As of June 30, 2025, the Organization had construction in progress related to construction of various properties. These assets are recorded at cost and include direct costs of construction, capitalized interest, and other costs necessary to bring the assets to their intended use.

The balance of construction in progress as of June 30, 2025 and 2024 was $1,196,671 and $757,023, respectively which includes $24,309 and $18,300, respectively of capitalized interest.

Interest is capitalized in accordance with ASC 835-20, *Interest – Capitalization of Interest*, and represents interest costs incurred during the construction period on borrowings directly attributable to the construction activities.

Upon completion, the assets will be reclassified to the appropriate property, plant, and equipment categories and depreciated over their estimated useful lives.

Income Taxes

The Organization is a not-for-profit corporation, granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code; accordingly, no provision has been made for income taxes.

Revenue Recognition

The Organization's revenues are derived primarily from contributions and grants. Contributions and grants are recognized when received or unconditionally promised. The Organization reports gifts of cash and other assets as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Gifts of property and equipment are presented as net assets without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash and other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long lived assets are placed in service.

Donor-restricted contributions and grants whose restrictions are met in the same year as received are classified as contributions and grants without donor restrictions in the accompanying financial statements.

Conditional promises to give – that is, those with measurable performance or other barrier and a right of return – are not recognized, or are treated as a refundable advance, until the conditions on which they depend have been met.

Grants Receivables

Grants receivable consists of amounts due to for reimbursement of expenses incurred under grant programs and were $49,497 and $0 at June 30, 2025 and 2024, respectively.

Donated Services

A substantial number of volunteers have made significant contributions of their time to the Organization's program and supporting services.

The value of contributed time is not reflected in these financial statements because there is no criteria for recognition under generally accepted accounting principles.

Donated Food Inventory

The Organization receives significant amounts of donated food. The Organization has not developed procedures to estimate the value of food donations as of a point in time; as the value was not capable of reasonable estimation, donated food inventory is not reflected in the financial statements. As a condition precedent to accepting donated food from the USDA, the Organization has agreed to distribute such food only to eligible recipients as established by USDA criteria.

Donated Clothing Inventory

The Organization receives a significant amount of used clothing from members of the Jefferson County community. The Organization has not developed procedures to estimate the value of clothing donations as of a point in time; as the value was not capable of reasonable estimation, donated clothing inventory is not reflected in the financial statements.

Allocation Methodology for the Statement of Functional Expenses

The costs of providing program services and other activities have been summarized on a functional basis in the statement of functional expenses. Certain costs have been allocated among program services, management and general and fundraising. Such allocations have been made by management on an equitable basis. Client expenses, food supplies, professional fees, advertising and promotion, gala and fundraising expenses are allocated based on direct allocation. All other expenses are allocated based on time and effort.

Leases

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization recognizes most leases on its statement of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Leases are classified as either finance leases or operating leases based on certain criteria. Classification of the lease affects the pattern of expense recognition on the statement of activities.

The Organization made an accounting policy election not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease. The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives received. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Future lease payments may include fixed-rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable, they will be incurred.

The Organization has made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component for its real estate, vehicle and equipment asset classes. The non-lease components typically represent additional services transferred to the Organization, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

Note 2. Property and Equipment

Property and equipment consisted of the following as of June 30, 2025 and 2024:

	2025	Restated 2024
Land	$ 25,000	$ 25,000
Construction in progress	1,196,671	757,023
Buildings	141,771	141,770
Building improvements	248,609	248,608
Equipment	15,025	15,026
Vehicle	28,451	31,718
Website	4,500	4,500
	1,660,027	1,223,645
Less accumulated depreciation	(195,546)	(177,779)
Property and equipment, net	$ 1,464,481	$ 1,045,866

Depreciation expense was $19,999 and $20,937 for the years ended June 30, 2025 and 2024, respectively.

Note 3. Liquidity and Availability of Resources

The Organization manages its liquidity and reserves by operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

The following table reflects the Organization's financial assets as of June 30, 2025 and 2024, reduced by amounts not available for general expenditure within one year:

	2025	Restated 2024
Financial assets:		
Cash and cash equivalents	$ 113,461	$ 85,017
Contributions receivable	49,497	- -
Other receivables	3,800	- -
Investments	24,246	69,868
Total financial assets	191,004	154,885
Less those unavailable for general expenditure due to donor-imposed restrictions	553,181	203,914
Financial assets available to meet cash needs for general expenditures within one year	$ (362,177)	$ (49,029)

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization operates with a balanced budget and anticipates covering its general expenditures by collecting sufficient support and revenue annually.

Note 4. Investments and Fair Value Measurements

Investments consisted of the following as of June 30, 2025 and 2024:

2025	Quoted Prices in Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Market Value	Cost	Unrealized Gain
Exchange-Traded Fund	$ 23,667	$ - -	$ - -	$ 23,667	$ 21,171	$ 2,496
Cash equivalents	579	- -	- -	579	579	- -
	$ 24,246	$ - -	$ - -	$ 24,246	$ 21,750	$ 2,496

Restated 2024	Quoted Prices in Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Market Value	Cost	Unrealized Gain
Exchange-Traded Fund	$ 68,585	$ - -	$ - -	$ 68,585	$ 63,889	$ 4,696
Cash equivalents	1,283	- -	- -	1,283	1,283	- -
	$ 69,868	$ - -	$ - -	$ 69,868	$ 65,172	$ 4,696

Accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under the standards are described as follows:

- Level 1 – Valuations for assets and liabilities traded in active exchange markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

- Level 2 – Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities or other inputs observable for the asset or liability, either directly or indirectly through corroboration with observable market data. If the asset or liability has a specified (contractual) term, a Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 – Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

For the years ended June 30, 2025 and 2024, the application of valuation techniques applied to similar assets has been consistent.

The fair value of the Organization’s investments is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers.

The carrying amount of the Organization’s financial instruments not described above arise in the ordinary course of business and approximate fair value.

The preceding methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Note 5. Net Asset with Donor Restrictions

Net assets with donor restrictions consisted of the following as of June 30, 2025 and 2024:

	2025	2024
Capital campaign	$ 98,800	$ 98,800
Client assistance	82,808	2,110
Shelter building improvments	314,401	35,500
Bridge grant	31,276	- -
Other	1,650	200
Endowment	24,246	67,304
Total net assets with donor restrictions	$ 553,181	$ 203,914

Net asset released from restrictions during the years ended June 30, 2025 and 2024 were as follows:

	2025	2024
Client assistance	$ 1,798	$ 2,590
Bridge grant	48,802	
Other	- -	400
Endowment	52,661	1,982
Total net assets released from restrictions	$ 103,261	$ 4,972

Note 6. Contributed Nonfinancial Assets

Contributed nonfinancial assets received from private donors during the years ended June 30, 2025 and 2024 were as follows:

	2025		
	With Donor Restrictions	Without Donor Restrictions	Total
Food	$ - -	$ 176,368	$ 176,368
Clothing	- -	22,495	22,495
	$ - -	$ 198,863	$ 198,863

	Restated 2024		
	With Donor Restrictions	Without Donor Restrictions	Total
Food	$ - -	$ 164,561	$ 164,561
Clothing	- -	18,525	18,525
	$ - -	$ 183,086	$ 183,086

The Organization uses a dollar per pound to value food donations; clothing donations are valued using the donation value guide used by the Salvation Army. Food and clothing donations are included in client expenses on the statement of functional expenses for the years ended June 30, 2025 and 2024.

The Organization does not have a policy to monetize any contributed nonfinancial assets received; the Organization intends to use any in-kind contributions for its program services.

Note 7. Endowment

The Organization's endowment consists of one fund established by donors. As required by GAAP, the net assets associated with the endowment funds are classified and reported based on the existence or absence of donor imposed restrictions. Effective July 1, 2008, the Commonwealth of Virginia adopted a version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA).

Interpretation of Relevant Law

The Organization has interpreted UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of the gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund and (d) accumulations that must be appropriated for expenditure by the Organization in a manner consistent with the standards of prudence described by UPMIFA.
In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the institution and the donor-restricted endowment fund
3. General economic conditions
4. The possible effects of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Organization
7. The investment policy of the Organization

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor restricted endowment funds may fall below the level that the donor or UPMIFA requires the Organization to retain as a fund of perpetual duration or for a specified term. As of June 30, 2025 and 2024, there were no funds with deficiencies.

Return Objectives, Risk Parameters and Strategies Employed for Achieving Objectives

The Organization has not yet adopted investment and spending policies for the endowment.

Note 8. Note Payable

On September 20, 2023, the Organization entered into a loan agreement to assist with the purchase of the property for $305,000. Payments on the loan began on October 20, 2023 with twelve (12) monthly payments of interest only with the remainder monthly payments of principal and interest.

On May 9, 2024, the Organization entered into a three month loan agreement for a loan in the amount of $40,000 with 0% interest, due August 9, 2024. This loan was paid in full as of June 30, 2025.

On August 13, 2024, the Organization entered into a loan agreement to assist with various operational needs for $60,000. This loan is interest free and due August 13, 2025.

Maturities of the note payables are as follows:

2026	$ 64,954
2027	5,366
2028	5,811
2029	5,982
2030	6,370
Thereafter	273,261
	$ 361,744

The Organization is required to comply with certain covenants on the note payable to Bank of Charles Town, including maintenance of certain financial ratios. The Organization was in compliance with those covenants as of June 30, 2025 and 2024.

Note 9. Prior Period Adjustment – Restatement

During the current fiscal year, the Organization identified and corrected two errors related to prior periods. These adjustments have been retrospectively applied to the comparative financial statements in accordance with ASC 250, *Accounting Changes and Error Corrections*.

- **Capitalization of Interest Expense on Construction in Progress**

  In prior periods, the Organization expensed interest costs related to qualifying construction projects that should have been capitalized under ASC 835-20, *Interest*. As a result, property, plant, and equipment was understated, and interest expense was overstated. The correction resulted in an increase to construction in progress and a corresponding decrease to interest expense in the affected periods in the amount of $18,300.

- **Accrued Salaries and Related Expenses**

  The Organization identified an error in the calculation of accrued salaries and related expenses, which resulted in an understatement of both accrued liabilities and salary expense in prior periods in the amount of $11,538. The correction increased accrued expenses and salary expense accordingly.

The cumulative effect of these adjustments resulted in an increase to net assets without donor restrictions of $6,762 and an increase to the change in net assets without donor restrictions by $6,762.

Note 10. Subsequent Events

On September 1, 2025, the Organization commenced a lease agreement with a tenant for office space. The lease has an initial term of 16 months, expiring on December 31, 2026, with monthly rental payments of $2,500.

On July 1, 2025, the Organization executed a lease agreement with a tenant for additional office space. Although the lease was effective as of July 1, 2025, the lease term will commence on September 1, 2025 and expire on August 31, 2026. Monthly lease payments under this agreement are $1,680.

On October 14, 2025, the Organization entered into a new loan agreement with a financial institution in the amount of $150,000. The loan has a term of 25 years and was obtained to finance remodeling and construction costs for a new free medical clinic.

The Organization has evaluated all subsequent events through November 12, 2025, the date the financial statements were available to be issued. The Organization has determined there are no additional subsequent events that would require recognition or disclosure in the financial statements.

Jefferson County Community Ministries, Inc
2026 Proposed Budget

	2026 Budget
Revenue	
4000 Revenue	
4010 General Contributions	
4011 Businesses	105,000.00
4012 Churches	100,000.00
Total 4010 General Contributions	205,000.00
4020 Civic Contributions	25,000.00
4030 Government/Municipal	40,000.00
4040 Private Contributions	180,510.00
4050 United Way	20,000.00
4060 Event Revenue	-
4100 Grants	540,000.00
4200 Gift Cards	750.00
4300 Monetary Food Contributions Martins A Hold Account	15,000.00
4500 Interest Income	60.00
4502 Change in Market Value	-
Total 4500 Interest Income	**60.00**
4501 Dividend Earned	500.0
4600 Credit Card Rebate	0
4900 Misc. Income	200.0
4901 Rental Income	12,000.00
Total 4000 Revenue 4304 In-Kind Food Donations 4901 PayPal Sales Total Revenue	**1,039,020.00**
	-
	-
Gross Revenue	1,039,020.00
Expenditures	**1,039,020.00**
6000 Expense	
6100 Payroll Expense	
6101 Executive Salaries	184,000.00
6102 Administrative Salary	75,000.00
6103 Department Head Salaries/Hourly	469,180.00
6104 JIP Salaries	5,000.00
6105 Workers Compensation	2,000.00
6106 Payroll Taxes Expense	59,000.00
6109 PTO Expense	22,000.00
6110 Bonuses & Recognition	5,000.00
Total 6100 Payroll Expense	**821,180.00**
6200 General Operating Expenses	
6202 Office Supplies	2,000.00
6203 Software	750.00
6204 Hardware/IT	3,000.00
6205 Internet/Comcast	4,000.00
6206 Copier/Phone Contract	7,000.00
6207 Webhosting	2,500.00
6208 Advertising & Marketing	1,500.00
6210 Postage	500.00
6213 License and Permits	750.00

6214 Application Fees		1,000.00
6215 Professional Fees/Accounting		35,000.00
6217 Food Supplies		50,000.00
6218 Dues & subscriptions		100.00
6219 Travel Expenses		5,000.00
6220 Training and Education		5,000.00
6223 Property Insurance		20,000.00
6224 Mission Tracker		13,000.00
6225 Banking Fees/Paypal		1,600.00
6227 Taxes & Licenses		3,000.00
6240 Legal Fees (general)		1,000.00
6251 Meals & Entertainment		400.00
6253 Interest Expense		24,000.00
Total 6200 General Operating Expenses		**181,100.00**
6400 Auto Expenses		
6401 Fuel		500.00
6402 Auto Insurance		1,600.0
6403 Auto Repair and Maintenance		0
Total 6400 Auto Expenses		1,000.00 **3,100.00**
Total 6000 Expense		**1,006,380.00**
6300 Building Expense		
6302 Electric		20,000.00
6303 Water and Sewer		2,000.00
6304 Repair & Maintenance		8,000.00
6305 Cleaning Supplies		1,000.00
6307 Trash		3,000.00
6309 Misc Building Expenses		
Total 6300 Building Expense		**34,000.00**
6500 Client Expenses		
6501 Client Rental Assistance		20,000.00
6502 Client Electric Bill Assitance		7,250.00
6503 Client Water and Sewer Assistance		2,000.00
6504 Client Transportation/Bus/Interstate		1,200.00
6505 Client Local Travel/EPTA		1,000.00
6506 Client Gasoline Assistance		5,500.00
6508 Client DMV Assistance		1,000.00
6511 Client Clothing Assistance		300.00
6513 Client Fuel		3,300.00
6517 Client Medication		2,000.00
6521 Client Hair Cuts		1,200.00
6522 Client Hotel Expenses		50,000.00
6527 Client Educational Expenses Misc		120.00
6528 Client Moving Expenses		1,700.00
6531 Client Auto Repair Assistance		120.00
6532 Client Home Repair Assistance		650.00
6536 Shelter Equipment		5,000.00
6537 Shelter Misc Expenses		1,000.00
6539 Client Documents		1,200.00
6550 Client Counselor Services		5,000.00
Total Expenditures		**1,039,380.00**
Net Operating Revenue		**360.00**
Net Revenue		**360.00**

Taxpayer Services Division
P.O. Box 3784
Charleston, WV 25337-3784

WEST VIRGINIA TAX DIVISION

0006690101000000

Matthew R. Irby, Tax Commissioner

Letter ID: L1943067552
Issued: 04/13/2026

JEFFERSON COUNTY COMMUNITY MINISTRIES INCORPOR
238 W WASHINGTON ST
CHARLES TOWN WV 25414-1532

West Virginia Tax Division

Letter of Good Standing

EFFECTIVE DATE: 04/13/2026

A review of tax accounts indicates that JEFFERSON COUNTY COMMUNITY MINISTRIES INCORPORATED is in good standing as of the effective date of this document.

Please note, this Letter of Good Standing expires on **July 12, 2026.**

The issuance of this Letter of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

Nicole Grant

Nicole Grant, Tax Unit Supervisor
Taxpayer Services Division

atL103 v.41

City of Charles Town

101 East Washington Street, P.O. Box 14, Charles Town, WV 25414
Phone: (304) 725-2311 ♦ Web: www.charlestownwv.us

MAYOR
Micheal George

CITY COUNCIL
James Kratovil
Elizabeth Ricketts
Jeff Hynes
Kevin Tester
Nate Hartman
Alden Roth
Julie Smith
Andie Sugrue

CITY MANAGER
Brent Manuel

May 29, 2026

Jefferson County Community Ministries
238 W Washington St
Charles Town, WV 25414

Dear Sir or Madam:

This letter serves as official notice that Jefferson County Community Ministries is currently not in good standing with the City of Charles Town.

As of the date of this letter, the business has failed to meet one or more of the City's required compliance obligations, including:

- [X] Failure to obtain the annual business license
- [ ] Outstanding city taxes, fees, or assessments
- [ ] Unresolved code violations
- [ ] Other _____

Due to these unresolved issues, the business is not considered compliant with applicable City ordinances and regulations. The "Not in Good Standing" status will remain in effect until all outstanding requirements have been satisfied.

To return to good standing, please contact the Finance Department at 304-725-2311 or finance@charlestownwv.us to resolve the above matters.

Sincerely,

Lori Nice
Finance Director

Outlook

JCCM

From Duane Dunn <ddunn@charlestownwv.us>
Date Fri 5/29/2026 4:17 PM
To Lori Nice <lnice@charlestownwv.us>

Lori,
Here is my inspection report from my inspection today at the JCCM.

Type	Status	Inspector	Scheduled	
Building Official Inspection	Partial	DUANE DUNN	05/29/26 1:00 PM	

The rear main level cleaning supplies closet has mold on rear wall that requires remediation, may be due to water infiltration and/or grade issues on rear CMU wall exterior. Tenant to call and start remediation process next week and to address rear exterior wall penetrations. Advised them since no permit required for this, to please keep us informed of schedule of remediation process. Will need to verify completion of these items at next inspection.

They are closing off the supply closet until remediation is completed.
Duane

Sent from my iPad

CITY OF CHARLES TOWN
COMMUNITY GRANT APPLICATION

APPLICATION DEADLINE – May 31, 2026 BY 5:00 PM

Submit application via email to finance@charlestownwv.us or mail/drop off to:

City Hall
101 E. Washington St.
Charles Town, WV 25414
Monday – Friday, 9AM to 5PM

NAME OF APPLICANT ORGANIZATION: Potomac Valley Audubon Society, Inc.

NAME OF PRIMARY CONTACT: Kristin Alexander

ORGANIZATION MAILING ADDRESS: PO Box 578

CITY: Shepherdstown STATE WV ZIP 25443

WEBSITE ADDRESS: www.potomacaudubon.org

EMAIL ADDRESS: Kristin@PotomacAudubon.org

TELEPHONE: 304-676-3397

PROGRAM SUMMARY - respond in spaces below or attach separate document

1. Description of how the organization intends to expend the grant funds

The Potomac Valley Audubon Society (PVAS) requests $5,190 to offer our nature-based educational programs to approximately 24 classrooms: 9 at Page Jackson Elementary School and 10 classrooms of 3rd and 5th graders at Wright Denny Intermediate. (This grant specifically excludes 4th grade classrooms because funding for that grade exists from another source.) These classroom programs are based on West Virginia State Content Standards and Objectives, and contain content that teachers must cover in their lesson plans. The curricula have been developed, tested, and evaluated over the past years by teachers, students, and PVAS staff. Each program includes a 1-hour in-school lesson and an educational field trip to the Cool Spring Nature Preserve, just 6 miles south of Charles Town, owned and operated by PVAS. This funding would allow all of children, grades K-5 (excluding 4th), to participate in these programs for free, including transportation costs. The City of Ranson has been providing similar funding for Ranson Elementary students for several years. We'd love to be able to offer schools within Charles Town similar opportunities.

2. Key Anticipated Outcomes:

With funding, every child (about 450) in grades K-5 (excluding 4th) will experience a minimum of 4 hours of hands-on, cross-curricular instruction by a PVAS educator.

Teachers often express that they value PVAS' programs for their hands-on approach to helping children explore STEM and environmental topics in the classroom.

Science is often an under-represented subject for elementary students, so programs are designed to be cross curricular in nature, covering many content areas.

Each student will also visit the Cool Spring Preserve which is a free resource in their community with trails, a nature playspace, and nature center.

Programs will include:

Kindergarten: "Bugs-A-Billion" Explores insect anatomy, life cycles, and pollinators.

First-grade: "Rockin' Reptiles" Students meet a turtle and snake as they compare the similarities and differences between these two reptiles.

Second-grade: "Bird Beaks" Students study bird adaptations.

Third-grade: "Friends of the Forest" Discusses the benefits of trees to humans, animals, and the planet.

Fifth grade: "Become a Biologist" Students learn to identify mammal skulls and use dichotomous tree keys.

3. Individuals or Communities Served. Include details about those served in Charles Town and how the program benefits the citizens of Charles Town.

These two schools are targeted because students in these schools live in Charles Town or very nearby.

The educational programs will reach about 450 children ages 5-11

Not only will the programs benefit and support students' school work, but it will introduce them to the natural world that surrounds them.

It will also introduce them to the Case Nature Center at the Cool Spring preserve where they can explore with their families outside of school, providing healthy activities such as hiking, playing on the nature playspace, and other benefits.

4. . Total Program Budget: $5,190

5. Amount of funding requested and specific use. ***Provide a prioritized list and description of funding elements, including an itemized breakout of costs to be considered in the event of an award of partial funding of the request.***

$210/classroom x 19 classrooms = $3,990 (First priority)
$100/bus for field trip x 12 buses = $1,200*

Breakdown by school and grade:

Page Jackson:
Kindergarten: likely 3 classrooms ($60/class visit, $150/class for field trip)
1st grade: likely 3 classrooms ($60/class visit, $150/class for field trip)
2nd grade: likely 3 classrooms ($60/class visit, $150/class for field trip)

Wright Denny:
3rd grade: likely 5 classrooms ($60/class visit, $150/class for field trip)
5th grade: likely 5 classrooms ($60/class visit, $150/class for field trip)

*Usually a bus can accommodate 2 classrooms and is approximately $100/bus

6. Amount and source of matching funds raised or committed by your organization

4th grade watershed education program is funded at $1,000/classroom. (It includes 5 visits by a PVAS educator plus a field trip) This is covered by a grant from the Chesapeake Bay Trust.

7. Provide a program timeline that includes the number of months to complete after an award (Funds must be expended by ***May 31, 2027***)

September: Teachers will be alerted to the availability of free programs for their classrooms.
October: Programs are scheduled to take place throughout the 2026-2027 school year
October - May: Programs take place
May 31: PVAS reports to City of Charles Town how funds were used and share feedback from teachers and students.

8. List other partners in the program, relationship to your organization, and their role in use of funds.

Jefferson County Schools is a long-time partner to PVAS. Teachers have helped to develop, evaluate, and pilot test the programs over two decades.

9. Describe the plan for program sustainability after grant award has been exhausted

Other than the 4th grade program, teachers at these schools have not participated in our programs widely. We hope that, with this introduction and experience, teachers will participate more regularly in the future. Funding is always a challenge with school funding, but PVAS is always looking for various ways to cover costs for schools to ensure that every student can participate, no matter their economic status.

ORGANIZATIONAL INFORMATION

1. Please provide your organization's mission statement and goals

Potomac Valley Audubon Society is people dedicated to preserving, restoring, and enjoying the natural world through education and action.
To promote the educational aspect of its mission, PVAS has been partnering with teachers and principals since 2001 to develop and offer a wide variety of programs for local youth that meet the needs of students and teachers alike.

2. Describe the history of your organization and list significant current programs and activities.

Potomac Valley Audubon Society (PVAS) is a non-profit conservation and education organization serving Berkeley, Jefferson, and Morgan Counties in WV and Washington County, MD. Established in 1982, the group continues to grow significantly and strategically.
PVAS manages four nature preserves, now totaling 580 acres, where wildlife can count on preserved habitat and people can enjoy quiet contemplation, exercise, and exploration. The preserves are also used for educational programs, summer camps, nature and art workshops, bird walks, and other events related to our mission: preserving, restoring, and enjoying the natural world through education and action.
PVAS' school programs are cross-curricular in nature, so programs cover math, science, art, language arts, engineering, music and other topics as appropriate for the age, theme, and West Virginia Content Standards for schools. All programs are hands-on in nature, and we pride ourselves on providing educational opportunities where the kids have so much fun they have no idea how much they're learning along the way.
PVAS partners with land trusts, public agencies, schools, governmental entities, foundations and other non-profits to steward the local landscape and reach new audiences. We value biodiversity in nature, and we recognize the importance of diversity across our organization. Diversity, inclusion, and equity are essential to our community and to our mission.
Each year we work to build a community of knowledgeable, motivated and capable environmental citizens; steward and protect sensitive habitats; and provide opportunities to learn about, appreciate, and explore the natural world.

3. List the Owner(s), Board of Directors, and senior staff members of your organization:

OFFICERS:

President: Sandy Brown
Vice President: Theresa Trainor
Treasurer: Wendy Wilson
Secretary: Patti Mulkeen-Corley
Past President: Mike Sullivan

AT-LARGE BOARD MEMBERS:
Janet Ady
Peggy Bowers
Jim Cummins
Lucia Valentine

Pete Mulford
Mary Lynn Robinson
Michael Rock
Carolyn Thomas
Michael Whalton

STAFF

Executive Director: Kristin Alexander
Associate Director of Conservation and Operations: Katelyn "KC" Walters
Associate Director of Education: Sonja Melander
Program Specialist: Amy Thomas
Program Specialist: Laurel Schwartz

4. List the staff involved and describe their roles and responsibilities:

Amy Moore is a PVAS Program Specialist. In that role she oversees Nature in the Neighborhood, school programs (other than 4th Grade Watershed), Turtle Time, and Forest Storytime.She first worked for PVAS starting in 2012 as a camp counselor for three summers and then as camp director in 2015.
While studying at Towson University, Amy interned with the National Aquarium and Irvine Nature Center and worked for the University's Office of Sustainability as a Compost Educator. Amy was also very involved in her university's Outdoor Adventure program where she worked as an Outdoor Trip Leader, Kayak Clinic Instructor, Challenge Course Facilitator and Climbing Gym Supervisor. After earning her BA in Environmental Studies with a concentration in Informal Environmental Education in 2015, she served as a Chesapeake Conservation Corps member, working as a naturalist at Meadowside Nature Center in Rockville, Maryland. Most recently, Amy worked as a field instructor at the Mountain Institute at Spruce Knob, West Virginia, where she led students on backpacking trips and taught Watershed Education programs.

5. If your organization has previously received funds from the City of Charles Town, please list the amount, use and current status of the funding

This is PVAS' first application.

6. If you have an application for funding for this program with any other source (city, state, federal, private, or non-profit entity), list below

N/A

SUPPORTING DOCUMENTS (provide the following materials with your application)

- IRS Determination Letter for (501(c)(3), (c)(4) or (c)(6)
- Most recent 990 tax return
- Current operating budget
- Two years of financial statements (audited if available)
- Letter of Good Standing from State of West Virginia (available on mytaxes.wvtax.gov)
- Letter of Good Standing from City of Charles Town (email request to finance@charlestownwv.us or call 304-725-2311)

SCHEDULE FOR REVIEW AND AWARD OF COMMUNITY GRANT APPLICATION

- **February 26, 2026 –** Grant opportunity advertised and application process opens
- **May 31, 2026 by 5PM -** Application Due Date
- **June 15, 2026 -** 6PM - City Council Special Meeting to consider applications
  (Applicants invited to present their program)
  7PM - City Council Regular Meeting consideration of applications

Applications received after due date may be considered at discretion of City Council. Recipients must submit a report to the City by **May 31, 2027** detailing how and when funds were spent. Funds must be expended by **May 31, 2027**. City Council reserves the right to accept or deny any application, with or without a formal explanation to the applicant.

CERTIFICATION

I certify that I am authorized to submit this application on behalf of the organization requesting the funds, and I acknowledge that the City Council reserves the right to accept or deny any application, with or without a formal explanation to the applicant. Finally, I certify that I will submit a report to the City of Charles Town by **May 31, 2027** explaining how and when the funds were spent.

K Alexander _____ 5/29/26 _____

Signature of Applicant Date

CHARLES TOWN MANAGEMENT REVIEW FOR ELIGIBILTY

☐ Eligible for City Funding ☐ Not-Eligible for City Funding

Finance Director Signature: _____ Date: _____

City Manager Signature: _____ Date: _____

CHARLES TOWN CITY COUNCIL REVIEW

☐ Approved ☐ Partially Funded ☐ Denied

City Council Meeting Date: _____ Amount of Funding: $_____

Internal Revenue Service
District Director

Department of the Treasury

Date: JUN 6 1984

Employer Identification Number:
55-0626891
Accounting Period Ending:
March 31
Form 990 Required: [X] Yes [ ] No

Potomac Valley Audubon Society,
Incorporated
P.O. Box 578
Shepherdstown, WV 52443

Person to Contact:
Donna Carlisle
Contact Telephone Number:
513-684-3578

Case No. 314088106EO

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act(social security taxes) on remuneration of $100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, when a return is filed late, unless there is reasonable cause for the delay.

(over)

P.O. Box 2508, Cincinnati, Ohio 45201
ms

Letter 947(DO) (Rev. 10-83)

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

District Director

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 09/01/24 , and ending 08/31/25

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
POTOMAC VALLEY AUDUBON SOCIETY, INC
Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
P.O. BOX 578

City or town, state or province, country, and ZIP or foreign postal code
SHEPHERDSTOWN WV 25443

D Employer identification number
55-0626891

E Telephone number
681-252-1387

G Gross receipts $ **1,396,226**

F Name and address of principal officer:
SANDY BROWN
P.O. BOX 578
SHEPHERDSTOWN WV 25443

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **HTTPS://WWW.POTOMACAUDUBON.ORG/**

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other | **L** Year of formation: **1982** | **M** State of legal domicile: **WV**

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
POTOMAC VALLEY AUDUBON SOCIETY IS PEOPLE DEDICATED TO PRESERVING, RESTORING,AND ENJOYING THE NATURAL WORLD THROUGH EDUCATION AND ACTION.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	14
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	9
6 Total number of volunteers (estimate if necessary)	6	850
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	633,041	363,635
9 Program service revenue (Part VIII, line 2g)	154,493	156,883
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	9,520	9,080
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	57,610	53,358
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	854,664	582,956
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	334,005	368,293
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) **29,880**		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	215,126	252,872
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	549,131	621,165
19 Revenue less expenses. Subtract line 18 from line 12	305,533	-38,209

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,939,685	1,400,569
21 Total liabilities (Part X, line 26)	541,372	32,712
22 Net assets or fund balances. Subtract line 21 from line 20	1,398,313	1,367,857

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

WENDY WILSON **TREASURER**
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DAVID W. DECKER, CPA	DAVID W. DECKER, CPA	11/20/25		P00027876

Firm's name **DECKER & COMPANY PLLC** Firm's EIN **20-5587110**
Firm's address **64 WARM SPRINGS AVE MARTINSBURG, WV 25404** Phone no. **304-263-0200**

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.
DAA

Form **990** (2024)

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Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

PRESERVING, RESTORING AND ENJOYING THE NATURAL WORLD THROUGH EDUCATION AND ACTION.

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2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ **28,469** including grants of $) (Revenue $)

CONSERVATION - PVAS PERFORMS VARIOUS CONSERVATION SERVICES AND PROGRAMS IN THE COMMUNITY.

4b (Code:) (Expenses $ **136,618** including grants of $) (Revenue $)

SEE SCHEDULE O

4c (Code:) (Expenses $ **83,798** including grants of $) (Revenue $)

SCHOOL PROGRAMS - EACH YEAR, PVAS PROVIDES AREA SCHOOLS WITH SPECIAL PROGRAMS INTENDED TO INCREASE CHILDREN'S UNDERSTANDING AND APPRECIATION OF THE NATURAL WORLD. MOST OF THESE PROGRAMS ARE OFFERED FOR GRADES PRE-K - 6. MORE THAN 3,000 STUDENTS FROM DIFFERENT SCHOOLS PARTICIPATE IN THESE PROGRAMS EACH YEAR.

4d Other program services (Describe on Schedule O.)
(Expenses $ **201,244** including grants of $) (Revenue $)

4e Total program service expenses **450,129**

Part IV Checklist of Required Schedules

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			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

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			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	13		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

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				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	9		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

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				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	14		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	14		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6		X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **WV**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

X Own website X Another's website X Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

DANA FOGLE **P.O. BOX 578**

SHEPHERDSTOWN **WV 25443** **681-252-1387**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) **SANDY BROWN**	9.00									
PRESIDENT	0.00	X		X				0	0	0
(2) **THERESA TRAINOR**	2.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(3) **DANA FOGLE**	5.00									
TREASURER	0.00	X		X				0	0	0
(4) **PATTI MULKEEN-CORLEY**	2.00									
SECRETARY	0.00	X		X				0	0	0
(5) **MIKE SULLIVAN**	2.00									
PAST PRESIDENT	0.00	X		X				0	0	0
(6) **JANET ADY**	2.00									
BOARD MEMBER	0.00	X						0	0	0
(7) **PEGGY BOWERS**	2.00									
BOARD MEMBER	0.00	X						0	0	0
(8) **JIM CUMMINS**	2.00									
BOARD MEMBER	0.00	X						0	0	0
(9) **THAN HITT**	2.00									
BOARD MEMBER	0.00	X						0	0	0
(10) **PETE MULFORD**	2.00									
BOARD MEMBER	0.00	X						0	0	0
(11) **MARY LYNN ROBINSON**	2.00									
BOARD MEMBER	0.00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

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(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) MICHAEL ROCK										
(12)	2.00									
BOARD MEMBER	0.00	X						0	0	0
(13) CAROLYN THOMAS										
(13)	2.00									
BOARD MEMBER	0.00	X						0	0	0
(14) KEITH UNGER										
(14)	2.00									
BOARD MEMBER	0.00	X						0	0	0
(15)										
(16)										
(17)										
(18)										
(19)										
1b **Subtotal**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization **0**

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

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				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b	15,845				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	95,175				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	252,615				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a–1f			363,635			
Program Service Revenue		Business Code					
	2a **PROGRAM FEES**	611710		156,883	156,883		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f			156,883			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			11,259			11,259
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a	8,509					
	b Less: rental expenses 6b						
	c Rental inc. or (loss) 6c	8,509					
	d Net rental income or (loss)			8,509			8,509
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a	807,500					
	b Less: cost or other basis and sales exps. 7b	809,184	495				
	c Gain or (loss) 7c	-1,684	-495				
	d Net gain or (loss)			-2,179	-2,179		
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a	27,834				
	b Less: direct expenses	8b	3,591				
	c Net income or (loss) from fundraising events			24,243			24,243
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a **OTHER REVENUE**			20,606			20,606
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d			20,606			
	12 **Total revenue.** See instructions			582,956	154,704	0	64,617

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX X

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Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	310,404	248,323	46,561	15,520
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	7,792	6,233	1,169	390
9 Other employee benefits	27,185	21,747	4,078	1,360
10 Payroll taxes	22,912	18,329	3,437	1,146
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	17,505		17,505	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	89,969	82,369	7,600	
12 Advertising and promotion	39	39		
13 Office expenses	14,815	4,646	2,827	7,342
14 Information technology	8,814	2,099	6,120	595
15 Royalties				
16 Occupancy	9,076	9,039	37	
17 Travel	15,309	14,536	587	186
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,712	3,808	796	108
20 Interest	9,219	9,219		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	26,571		26,571	
23 Insurance	20,835		20,835	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SUPPLIES	14,390	13,988	294	108
b LICENSES AND FEES	8,937	5,577	1,843	1,517
c OTHER EXPENSES	7,581	5,117	856	1,608
d LAND AND FACILITY MANAGEM	5,100	5,060	40	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	621,165	450,129	141,156	29,880
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

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			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	313,696	1	472,092
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	72,460	3	47,460
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	17,457	9	17,582
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 985,591			
	b	Less: accumulated depreciation — 10b: 262,902	723,507	10c	722,689
	11	Investments—publicly traded securities		11	106,964
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	812,565	15	33,782
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1,939,685	16	1,400,569
Liabilities	17	Accounts payable and accrued expenses	35,712	17	14,882
	18	Grants payable		18	
	19	Deferred revenue		19	15,000
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	505,660	23	2,830
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	541,372	26	32,712
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	759,668	27	647,813
	28	Net assets with donor restrictions	638,645	28	720,044
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	1,398,313	32	1,367,857
	33	Total liabilities and net assets/fund balances	1,939,685	33	1,400,569

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	582,956
2	Total expenses (must equal Part IX, column (A), line 25)	2	621,165
3	Revenue less expenses. Subtract line 2 from line 1	3	-38,209
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,398,313
5	Net unrealized gains (losses) on investments	5	7,753
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,367,857

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Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

2024

Open to Public Inspection

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Name of the organization

POTOMAC VALLEY AUDUBON SOCIETY, INC

Employer identification number

55-0626891

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: .....

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....

10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations .....

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

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Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) **14** %

15 Public support percentage from 2023 Schedule A, Part II, line 14 **15** %

16a **33 1/3% support test — 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test — 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

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Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	212,626	238,754	394,345	304,041	363,635	1,513,401
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	104,931	138,996	122,985	154,493	156,883	678,288
3 Gross receipts from activities that are not an unrelated trade or business under section 513	60,698	16,189	21,793	14,205	48,440	161,325
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge	6,361	15,918	33,667	35,377	35,856	127,179
6 **Total.** Add lines 1 through 5	384,616	409,857	572,790	508,116	604,814	2,480,193
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						2,480,193

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	384,616	409,857	572,790	508,116	604,814	2,480,193
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,981	10,824	12,160	17,733	19,768	67,466
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	6,981	10,824	12,160	17,733	19,768	67,466
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	391,597	420,681	584,950	525,849	624,582	2,547,659

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	97.35 %
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	97.58 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	3 %
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	2 %

19a **33 1/3% support tests — 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests — 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

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			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

- a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
- b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain* how these activities directly furthered their exempt purposes, *how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

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Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

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Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	5	
6	Other distributions (*describe in Part VI*). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI.* See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI.* See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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Schedule B
(Form 990)
(Rev. December 2024))
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization

POTOMAC VALLEY AUDUBON SOCIETY, INC

Employer identification number

55-0626891

Public Inspection Copy

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(**3**) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33$^{1}/_{3}$% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ . . . . . .

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
POTOMAC VALLEY AUDUBON SOCIETY, INC

Employer identification number
55-0626891

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

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(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 20,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 20,270	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 18,450	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 18,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 15,638	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$ 13,470	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
POTOMAC VALLEY AUDUBON SOCIETY, INC

Employer identification number
55-0626891

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

Public Inspection Copy

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		$ 12,100	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8		$ 11,210	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9		$ 11,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10		$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11		$ 5,165	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12		$ 5,050	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
POTOMAC VALLEY AUDUBON SOCIETY, INC

Employer identification number
55-0626891

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

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(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14		$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

POTOMAC VALLEY AUDUBON SOCIETY, INC

Employer identification number

55-0626891

Public Inspection Copy

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conversation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange program
- **e** ☐ Other

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4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment ____ %
- **b** Permanent endowment ____ %
- **c** Term endowment ____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	**3a(i)**		
(ii) Related organizations?	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		407,880		407,880
b Buildings		312,205	100,117	212,088
c Leasehold improvements				
d Equipment		35,074	33,503	1,571
e Other		230,432	129,282	101,150
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				722,689

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

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Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	626,565
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	7,753		
b	Donated services and use of facilities	2b	35,856		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	43,609
3	Subtract line 2e from line 1			3	582,956
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	582,956

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Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	657,021
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	35,856		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	35,856
3	Subtract line 2e from line 1			3	621,165
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	621,165

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

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SCHEDULE G (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

POTOMAC VALLEY AUDUBON SOCIETY, INC

Employer identification number

55-0626891

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Part I Fundraising Activities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of nongovernment grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	(iii) Did fund-raiser have custody or control of contributions? Yes	(iii) No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

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		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		FALL EVENT-AUCT (event type)	RACE FOR THE BI (event type)	1 (total number)	
Revenue	1 Gross receipts	12,457	8,869	6,508	27,834
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	12,457	8,869	6,508	27,834
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	959	136	2,496	3,591
	10 Direct expense summary. Add lines 4 through 9 in column (d)				3,591
	11 Net income summary. Subtract line 10 from line 3, column (d)				24,243

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

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14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $

c If "Yes," enter tha name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information.

Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

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Name of the organization: **POTOMAC VALLEY AUDUBON SOCIETY, INC**

Employer identification number: **55-0626891**

FORM 990, PART III, LINE 4B - SECOND ACCOMPLISHMENT
NATURE PRESERVE OPERATIONS - PVAS CO-MANAGES TWO NATURE PRESERVES WITH THE NATURE CONSERVANCY: THE 104-ACRE YANKAUER PRESERVE, USED FOR SCHOOL PROGRAMS AND SUMMER DAY CAMP, AND 354-ACRE EIDOLON PRESERVE, IN MORGAN CO., WV. OPENED IN THE SPRING OF 2007, IT HOSTS 5 MILES OF TRAILS AND AN OPEN-AIR CABIN/SHELTER. DURING 2011, PVAS OBTAINED 46-ACRE STAUFFER'S MARSH, BY THE WAY OF GIFT. IT IS MANAGED FOR WILDLIFE HABITAT, EDUCATIONAL PROGRAMS, AND HIKING. PVAS ALSO OWNS COOL SPRING PRESERVE, 13 ACRES, RECEIVED IN SEPTEMBER 2016, BY WAY OF GIFT. THEN AN ADDITIONAL 50 ACRES IN FEBRUARY, 2020 BY WAY OF GIFT. ALSO IN FEBRUARY 2020, THE ENTIRE 63 ACRES OF COOL SPRING PRESERVE WERE PLACED IN CONSERVATION EASEMENT WITH THE WEST VIRGINIA LAND TRUST. AN ADDITIONAL 11 ACRES WERE ADDED TO COOL SPRING PRESERVE IN APRIL 2024.

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS
OTHER PROGRAMS

FORM 990, PART VI, LINE 6 – CLASSES OF MEMBERS OR STOCKHOLDERS
ORGANIZATION HAS PAID MEMBERS.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS
MEMBERS ARE ELECTED TO SERVE ON THE GOVERNING BODY CONSISTING OF PRESIDENT, VP, TREASURER, SECRETARY, AND IMMEDIATE PAST PRESIDENT. IN ADDITION TO THE OFFICERS THERE ARE AT-LARGE BOARD MEMBERS THAT COMPRISE THE GOVERNING BODY.

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS
DECISIONS MADE BY THE GOVERNING BODY ARE SUBJECT TO APPROVAL BY THE MEMBERS.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE ORGANIZATION'S ACCOUNTANT PRESENTS AND EXPLAINS EACH YEAR'S AUDITED FINANCIAL STATEMENTS AT THE NOVEMBER MEETING OF THE BOARD OF DIRECTORS. THE FORM 990, ONCE COMPLETED BY THE ORGANIZATION'S ACCOUNTANT, IS DISTRIBUTED TO THE BOARD FOR REVIEW AND APPROVAL TO FILE BY BOARD VOTE.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
PVAS REQUIRES ALL BOARD MEMBERS TO ANNUALLY PROVIDE A CONFLICT OF INTEREST STATEMENT WHICH IS AVAILABLE ON THEIR WEBSITE.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCUMENTS INCLUDING THE CONSTITUTION AND BYLAWS, FULL DESCRIPTION OF THE ORGANIZATION'S STRUCTURE AND THE ROLES AND RESPONSIBILITIES OF ALL OFFICERS, BOARD MEMBERS AND EMPLOYEES, AND ALL MAJOR POLICIES ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE (WWW.POTOMACAUDUBON.ORG). ADDITIONAL GOVERNING DOCUMENTS ARE AVAILABLE UPON WRITTEN REQUEST TO THE PRESIDENT OF THE BOARD OR DULY DESIGNATED BOARD DIRECTOR RESPONSIBLE FOR RETENTION OF OFFICIAL DOCUMENTS. FORM 990 IS AVAILABLE ON THE ORGANIZATION'S WEBSITE AND ON THE WV SECRETARY OF STATE'S WEBSITE AT WWW.SOS.WV.GOV. ADDITIONAL DOCUMENTS ARE AVAILABLE UPON WRITTEN REQUEST.

SCHEDULE O (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Public Inspection Copy

Name of the organization

POTOMAC VALLEY AUDUBON SOCIETY, INC

Employer identification number

55-0626891

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

DESCRIPTION	TOT/PROG SERVICE	MGT & GENERAL	FUNDRAISING
HIGH ROCK AMERICORP	$ 64,875	$ 0	$ 0
CONTRACTUAL HELP	$ 17,494	$ 7,600	$ 0
TOTAL	$ 82,369	$ 7,600	$ 0

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.
Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

Name(s) shown on return

POTOMAC VALLEY AUDUBON SOCIETY, INC

Identifying number

55-0626891

Public Inspection Copy

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	26,571

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	26,571
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

POTOMAC VALLEY AUDUBON SOCIETY, INC.

Charles Town, West Virginia

FINANCIAL REPORT

AUGUST 31, 2024

C O N T E N T S

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INDEPENDENT AUDITOR'S REPORT	1 and 2
FINANCIAL STATEMENTS	
Statements of financial position	3
Statements of activities	4 and 5
Statements of cash flows	6
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Potomac Valley Audubon Society, Inc.
Charles Town, West Virginia

Opinion

We have audited the financial statements of Potomac Valley Audubon Society, Inc. (the Organization), which comprise the statements of financial position as of August 31, 2024 and 2023, the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Potomac Valley Audubon Society, Inc. as of August 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Yount, Hyde & Barbour, P.C.

Winchester, Virginia
November 7, 2024

POTOMAC VALLEY AUDUBON SOCIETY, INC.

Statements of Financial Position
August 31, 2024 and 2023

Assets	2024	2023
Cash and cash equivalents	$ 313,696	$ 423,250
Pledge receivable, net	72,460	70,973
Prepaid expenses	17,457	14,727
Total current assets	403,613	508,950
Property and Equipment		
Construction in progress	48,882	11,137
Land, buildings and improvements	663,474	544,620
Furniture and equipment	247,912	247,912
Less accumulated depreciation	(236,761)	(210,956)
Property and equipment, net	723,507	592,713
Other Assets		
Real estate held for sale	802,643	- -
Other assets	- -	786
Investment held by Eastern WV Community Foundation	9,922	8,728
Total other assets	812,565	9,514
Total assets	$ 1,939,685	$ 1,111,177
Liabilities and Net Assets		
Liabilities		
Accounts payable	$ 5,206	$ 1,178
Accrued expenses	30,506	11,059
Security deposit held	- -	500
Notes payable	505,660	5,660
Total liabilities	541,372	18,397
Net Assets		
Net assets without donor restrictions	759,668	432,380
Net assets with donor restrictions	638,645	660,400
Total net assets	1,398,313	1,092,780
Total liabilities and net assets	$ 1,939,685	$ 1,111,177

See Notes to Financial Statements.

POTOMAC VALLEY AUDUBON SOCIETY, INC.

Statement of Activities

For the Year Ended August 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue			
Federal, state and local grants	$ 76,445	$ 3,940	$ 80,385
Contributed nonfinancial assets	364,377	- -	364,377
Contributions	202,182	7,220	209,402
Membership dues	14,254	- -	14,254
Program fees	154,493	- -	154,493
Special events, net of expenses of $9,669	35,194	- -	35,194
Rental income	8,213	- -	8,213
Investment income	9,520	- -	9,520
Change in value of beneficial interest	- -	- -	- -
Other revenue	14,203	- -	14,203
Net assets released from restrictions	32,915	(32,915)	- -
Total revenue	911,796	(21,755)	890,041
Expenses			
Program services	401,555	- -	401,555
Management and general	150,817	- -	150,817
Fundraising	32,136	- -	32,136
Total expenses	584,508	- -	584,508
Change in net assets	327,288	(21,755)	305,533
Net Assets			
Beginning of year	432,380	660,400	1,092,780
End of year	$ 759,668	$ 638,645	$ 1,398,313

See Notes to Financial Statements.

POTOMAC VALLEY AUDUBON SOCIETY, INC.

Statement of Activities
For the Year Ended August 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue			
Federal, state and local grants	$ 53,000	$ - -	$ 53,000
Contributed nonfinancial assets	44,210	- -	44,210
Contributions	180,666	139,000	319,666
Membership dues	11,135	- -	11,135
Program fees	122,985	- -	122,985
Special events, net of expenses of $8,094	24,399	- -	24,399
Rental income	7,047	- -	7,047
Investment income	5,113	- -	5,113
Change in value of beneficial interest	- -	(237,078)	(237,078)
Other revenue	21,749	- -	21,749
Net assets released from restrictions	79,790	(79,790)	- -
Total revenue	550,094	(177,868)	372,226
Expenses			
Program services	284,269	- -	284,269
Management and general	204,976	- -	204,976
Fundraising	19,483	- -	19,483
Total expenses	508,728	- -	508,728
Change in net assets	41,366	(177,868)	(136,502)
Net Assets			
Beginning of year	391,014	838,268	1,229,282
End of year	$ 432,380	$ 660,400	$ 1,092,780

See Notes to Financial Statements.

POTOMAC VALLEY AUDUBON SOCIETY, INC.

Statements of Cash Flows
For the Years Ended August 31, 2024 and 2023

	2024	2023
Cash Flows from Operating Activities		
Change in net assets	$ 305,533	$ (136,502)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Contributed nonfinancial asset - real estate	(329,000)	- -
Depreciation	25,805	26,214
Unrealized (gain) on investment held by Community Foundation	(1,194)	(1,133)
Change in value of beneficial interest in real estate	- -	237,078
Changes in assets and liabilities:		
(Increase) in pledge receivable	(1,487)	(70,973)
(Increase) in prepaid expenses	(2,730)	(750)
Decrease (increase) in other assets	786	(786)
(Decrease) in security deposit held	(500)	- -
Increase in accounts payable and accrued expenses	23,475	2,554
Net cash provided by operating activities	20,688	55,702
Cash Flows from Investing Activities		
Purchase of property and equipment	(113,556)	(6,091)
Purchase of real estate held for investment	(16,686)	- -
Net (used in) investing activities	(130,242)	(6,091)
Cash Flows from Financing Activities, payments on note payables	- -	(5,661)
Net change in cash	(109,554)	43,950
Cash and Cash Equivalents		
Beginning of year	423,250	379,300
End of year	$ 313,696	$ 423,250
Supplemental Disclosures of Cash Flow Information, purchase of real estate with issuance of notes payable	$ 500,000	$ - -

See Notes to Financial Statements.

POTOMAC VALLEY AUDUBON SOCIETY, INC.

Notes to Financial Statements

Note 1. Nature of Business and Significant Accounting Policies

Nature of Business

Potomac Valley Audubon Society, Inc. ("Organization") is a not-for-profit corporation incorporated under the laws of West Virginia on August 2, 1982. The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. The Organization is a chapter of the National Audubon Society.

The Potomac Valley Audubon Society serves a largely rural, though rapidly growing area that includes Jefferson, Berkeley and Morgan counties in West Virginia and Washington County, Maryland. The Organization is dedicated to preserving, restoring and enjoying the natural world through education and action. It owns two nature preserves, and also co-manages two additional nature preserves with The Nature Conservancy. The Organization offers educational programming for children and adults. Its programming for adults includes a West Virginia Master Naturalist Program training, workshops, lectures, and field trips that are open to everyone in the community. No other local organization is providing the same range of services on the same scale.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities. Net assets, revenues, and expenses are classified based on the terms of donor-imposed restrictions, if any. Accordingly, the net assets, revenues, and expenses of the Organization are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue Recognition

Contributions are generally available for use unless specifically restricted by the donor. Unconditional promises to give are recognized when the donor makes a promise to give to the Organization.

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received, if subject to reasonable estimation.

Grants and other contributions of cash and other assets are reported as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When the donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as net assets without donor restrictions.

The Organization recognizes revenue in accordance with ASC Topic 606. This standard provides a five-step model for recognizing revenue from contracts with customers as follows:

- Identify the contract with a customer
- Identify the performance obligations in the contract
- Determine the transaction price
- Allocate the transaction price to the performance obligations in the contract
- Recognize revenue when or as performance obligations are satisfied

Nature of Products and Services

Program fees, special events, rental income, and other revenue are considered exchange transactions and are recognized at the point in time the goods and services are provided.

Membership dues received by the Organization are considered contributions as benefits are considered insubstantial. Membership revenue is recognized by the Organization when received.

Transaction Price

The transaction price is the amount of consideration to which the Organization expects to be entitled in exchange for transferring goods and services to the customer.

Contract Balances

Funds received by the Organization relating to revenue generating activities of future reporting periods would be recorded as a contract liability (deferred revenue) on the statements of financial position. The Organization does not recognize revenue in advance of the right to invoice and therefore has not recorded a contract asset as of August 31, 2024 and 2023.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the report period. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents consist of short-term, highly-liquid investments which are readily convertible into cash within ninety (90) days of purchase. For financial reporting purposes, management considers all certificates of deposit regardless of maturity, to be cash equivalents. The Organization's cash account are maintained in two commercial banks, which, at times may exceed federally insured limits. The Organization has not experienced any losses on such accounts and believes it is not exposed to any significant risk on cash and cash equivalents.

Property and Equipment

Purchases of property and equipment having a unit cost of $500 or more and an estimated useful life of more than one year are capitalized at cost. Donated assets are capitalized at the estimated fair market value at the time of receipt. Certain donated services are capitalized as improvements when those services enhance the value of the assets. In the absence of donor-imposed restrictions on the use of the assets, gifts of long-lived assets are reported as net assets without donor restrictions.

Depreciation and amortization are calculated using the straight-line method based upon the estimated useful lives of the assets as follows:

Buildings and improvements	25 Years
Land improvements	15 Years
Furniture and office equipment	5 Years
All other equipment	3 Years

Real Estate Held for Sale

In April 2024, the Organization purchased 18 acres of land with a residential dwelling with an appraised value of $879,000 for a contract price of $550,000. The difference between the appraised value and contract price of $329,000 is recorded as contributed nonfinancial assets in the statement of activities and include in the cost of real estate held for sale and land, buildings and improvements in the statement of financial position. The Organization plans to retain 11 acres and sell 7 acres which includes the residential dwelling. Management had the entire property appraised and the 7 acres to be sold appraised. The cost of the real estate was allocated proportionally based on the total appraised value and the appraised value of the 7-acre parcel. The real estate is recorded in the statement of financial position at cost.

In July 2024, the Organization entered into a sales agreement to sell 7 acres for $807,500 with an estimated closing date of October 23, 2024. In October 2024, the closing date was extended up to 30 days with an estimated closing date of November 15, 2024.

Leases

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization recognizes most leases on its balance sheets as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Leases are classified as either finance leases or operating leases based on certain criteria. Classification of the lease affects the pattern of expense recognition in the income statement.

The Organization made an accounting policy election not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease. The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives received. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date (or remaining term for leases existing upon the adoption of Topic 842).

Future lease payments may include fixed-rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable, they will be incurred.

The Organization has made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component for its real estate, vehicle and equipment asset classes. The non-lease components typically represent additional services transferred to the Company, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

Contributed Nonfinancial Assets

During the years ended August 31, 2024 and 2023, the value of contributed goods, services, and real estate meeting the requirements for recognition in the financial statements was $364,377 and $44,210, respectively. These contributed nonfinancial assets include auction items and other miscellaneous items for fundraising events and programs. The assets are recorded at the respective fair values of the goods or services received. The Organization also receives rent-free space at various locations, which it uses for meetings.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services. The Organization received approximately 8,188 and 7,415 volunteer hours during the years ended August 31, 2024 and 2023, respectively.

Effective November 3, 2008, the Organization received, by way of gift, from The Nature Conservancy, two tracts of land totaling approximately 8.5 acres. The land, which was valued at $16,940, is located in Morgan County, West Virginia and is part of the Eidolon Preserve, which the Organization currently co-manages (see Note 2). As a condition of the gift, the land must forever be held for scientific, educational and aesthetic purposes and must be kept entirely in its natural state except for a set of specified improvements to facilitate educational programming.

The Organization on August 30, 2011 received, by way of gift, land totaling 45.726 acres located in Berkeley County, West Virginia. The land which is known as Stauffer's Marsh was valued at $86,879 and will be used as a preserve and bird sanctuary to further the Organization's mission. The property, which is mostly wetlands, is currently under a conservation easement with the USDA. The easement requires the Organization to maintain the property including the dam, inlet, waste weir, and spillway along with maintaining the native species of plants on the property.

On September 30, 2016, the Organization received a large donation of land and buildings referred to as Cool Spring Preserve. The donor, CraftWorks at Cool Spring, closed as a nonprofit and donated its assets including the land and buildings to the Organization. The property, which encompasses 12 acres of fields and woodland is located in Charles Town, West Virginia. The property has four structures, which include an energy- efficient main building, a barn for 3-season programming, and a historic cottage with a small garage. The Organization established its headquarters there and uses the property for nature and conservation programming such as school programs, bird walks, summer day camps, and family events. The Organization has designated the land as a nature preserve and has donated a permanent conservation easement over much of the property to the West Virginia Land Trust. The property also includes nature trails that are open to the public.

On February 19, 2020, the Organization received a donation of land that is adjacent to the Cool Spring Preserve. The property, which encompasses approximately 50 acres, is located in Charles Town, West Virginia. The property is valued at $150,000 and restricted for agricultural activities and passive recreation uses.

Allocation Methodology for the Schedule of Functional Expenses

The costs of providing program and other activities are summarized on a functional basis in the schedule of functional expenses. Certain costs have been allocated among program services, management and general and fundraising. Such allocations have been made by management on an equitable basis. The expenses that are allocated include the following:

Expense	Method of Allocation
Accounting fees	Direct costs
Advertising	Direct costs
Conferences and training	Direct costs
Contract labor	Direct costs
Depreciation	Direct costs
Employee benefits	Time and effort
In-kind goods and services	Direct costs
Insurance	Time and effort
Interest	Direct costs
Land and facility management	Direct costs
Licenses and fees	Direct costs
Other expenses	Direct costs
Postage and shipping	Direct costs
Printing and publication	Direct costs
Salaries, wages and payroll taxes	Time and effort
Supplies	Direct costs
Transportation and travel	Direct costs
Utilities	Direct costs
Website	Direct costs

Income Taxes

The Organization is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code (Code) and comparable State law, and contributions to it are tax deductible within the limitations as prescribed by the Code. The Organization has been classified as a publicly-supported Organization, which is not a private foundation under Section 509(a) of the Code.

The Internal Revenue Service has not examined any income tax return of the Organization thus the previous three years are subject to examination. The Organization has not taken any questionable positions with respect to unrelated business income tax or anything that would jeopardize its 501(c)(3) status.

Recently Adopted Accounting Pronouncement

Allowance for credit losses and doubtful accounts

The Organization adopted ASC 326, Financial Instruments--Credit Losses, as of September 1, 2023, with the cumulative-effect transition method with the required prospective approach. The measurement of expected credit losses under the current expected credit loss ("CECL") methodology is applicable to financial assets measured at amortized cost, which include trade receivables, contract assets and non-current receivables. An allowance for credit losses under the CECL methodology is determined using the loss-rate approach and measured on a collective (pool) basis when similar risk characteristics exist. Where financial instruments do not share risk characteristics, they are evaluated on an individual basis. The CECL allowance is based on relevant available information, from internal and external sources, relating to past events, current conditions and reasonable and supportable forecasts. The allowance for credit losses as of August 31, 2024, and change in the allowance for credit losses during the year ended August 31, 2024, was not material to the financial statements.

Note 2. Management Agreements

Yankauer Preserve

On January 17, 2017, the Organization entered into a five-year agreement with The Nature Conservancy (“TNC”) to co-manage the property known as the Yankauer Preserve located in Berkeley County, West Virginia. The agreement requires the Organization to maintain public liability insurance in the amount of $1,000,000 per occurrence for claims of injury to individuals and $500,000 per occurrence for all claims for damages to or loss of property occurring on the Preserve. The Organization is responsible for the day-to-day maintenance of the Preserve to fulfill the combined mission of the Organization and TNC. On January 31, 2023, the agreement was renewed through January 31, 2028.

Eidolon Preserve

On October 16, 2006, the Organization entered into a five-year agreement with The Nature Conservancy (“TNC”) to co-manage the property known as the Eidolon Preserve located in Morgan County, West Virginia. The agreement requires the Organization to maintain public liability insurance in the amount of $1,000,000 per occurrence for claims of injury to individuals and $500,000 per occurrence for all claims for damages to or loss of property occurring on the Preserve. The Organization is responsible for the day-to-day maintenance of the Preserve to fulfill the combined mission of the Organization and TNC. The agreement has been continually renewed and currently expires on June 30, 2029.

The Organization entered into a contract with The Nature Conservancy (“TNC”) whereby TNC would use Eidolon Nature Preserve endowment proceeds to reimburse the Organization for actual costs of materials, supplies and other out-of-pocket expenses incurred in connection with the management of the Eidolon Preserve. Reimbursements for these purposes would be governed by annual, full-year contracts that ran from July 1 through June 30 each year, with the amounts available for reimbursement each year depending upon endowment returns, and with any unused funds carrying over and remaining available to the Organization.

Note 3. Liquidity and Availability

The Organization had $78,324 and $81,106 of financial assets available within one year of the statements of financial position date to meet cash needs for general expenditures as of August 31, 2024 and 2023, respectively. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

	2024	2023
Financial assets, at year-end:		
Cash and cash equivalents	$ 313,696	$ 423,250
Pledges receivable, net	72,460	70,973
Total financial assets	386,156	494,223
Less those unavailable for general expenditure within one year, due to:		
Board designated net assets	208,006	266,536
Net assets with donor restrictions - temporary in nature	99,826	146,581
Financial assets not available to be used within one year	307,832	413,117
Financial assets available to meet cash needs for general expenditures within one year	$ 78,324	$ 81,106

Note 4. Endowment Fund

The Organization is the beneficiary of the Potomac Valley Audubon Society endowment fund established in 2004 and held by the Eastern West Virginia Community Foundation. The fund is intended to be a perpetual endowment to support the environmental education efforts of the Organization. The Community Foundation maintains variance power over the fund (a) to modify any restriction or condition on the distribution of funds; (b) to replace any trustee, custodian or agent for breach of fiduciary duty; and (c) to replace any trustee, custodian or agent for failure to produce a reasonable rate of return of net income over a reasonable period of time, as determined by the Foundation's Board of Directors. Distributions from the fund are determined under the spending policy of the Foundation and can be made annually to the Organization. In the event the Organization has an emergency need, the Foundation upon written request of the Organization's Board of Directors may, in its discretion, make an excess distribution from the fund provided that only one such excess distribution may be made annually and at least $5,000 must remain in the fund after such excess distribution. No distributions have been made from the fund and the Board of Directors has elected to reinvest all investment income from the fund until such time as the Board designates otherwise.

The Organization has contributed to this fund in prior years, which is considered an agency fund and is reported as Endowment Held by Community Foundation in the Statements of Financial Position. The Organization did not make any contributions to the fund during the year ended August 31, 2024. During the year ended August 31, 2023, the Organization contributed $2,250 with an additional $2,000 matched by the Foundation. The investment income, including gains and losses, are reported in the Statements of Activities net of investment expenses and administrative fees. The net investment income was $1,194 and $1,133 for the years ended August 31, 2024 and 2023, respectively.

Note 5. Pledge Receivable

The Organization had an outstanding pledge receivable of $72,460 and $70,973 as of August 31, 2024 and 2023, respectively. The pledge is expected to be received in annual payments of $25,000 through the year ending August 31, 2027. The present value discount was $2,540 and $5,027 at August 31, 2024 and 2023, respectively. The discount rate was 3.4%.

Note 6. Board Designated Net Assets

The Organization has board designated net assets of $208,006 as of August 31, 2024 and 2023.

	2024	2023
Reserve Fund	$ 140,000	$ 140,000
Opportunity Fund	68,006	126,536
	$ 208,006	$ 266,536

The Reserve Fund has been set aside to stabilize the Organization's finances by providing funds for unexpected events, losses of income, and large unanticipated expenses. The Opportunity Fund is a reserve intended to allow the Organization to provide seed funding for a new idea or special opportunity. The intent of the Board is that drawdowns from either of these funds would be replenished within a reasonable period of time.

Note 7. Notes Payable

During the year ended August 31, 2021, the Organization entered into a note payable agreement for the purchase of equipment. The terms of the agreement require five annual payments of $2,830 with 0% interest until September 2025. The outstanding balance was $5,660 at August 31, 2024 and 2023.

On April 15, 2024, the Organization entered into two notes payable agreements for $250,000 each for the purchase of real estate. The terms of each note require one payment of principal and interest of 8.0% at maturity on April 15, 2025.

The aggregate future principal maturities on notes payable are as follows:

Year Ending August 31,	
2025	$ 502,830
2026	2,830
Total	$ 505,660

Note 8. Net Assets with Donor Restrictions

Net assets with donor restrictions are available for the following purposes as of August 31, 2024 and 2023, respectively:

	2024	2023
Subject to expenditure for specified purpose:		
Conservation	$ 15,231	$ 25,231
Eidolon Preserve	7,839	7,839
Liz Neely Education Fund	6,002	8,002
Outdoor Classroom/Patio Roof	4,445	15,000
Other	18,849	15,509
	52,366	71,581
Subject to the passage of time:		
Promises to give that are not restricted by donor, but which are unavailable for expenditure until due	72,460	75,000
Perpetual in nature:		
The Nature Conservancy	16,940	16,940
Stauffer's Marsh	86,879	86,879
Cool Spring	150,000	150,000
CraftWorks at Cool Spring	260,000	260,000
	513,819	513,819
Net Assets With Donor Restrictions	$ 638,645	$ 660,400

Net assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors as follows:

	2024	2023
Expiration of time restrictions	$ 2,540	$ 50,000
Satisfaction of purpose restrictions:		
Conservation	10,000	10,000
Liz Neely Education Fund	2,000	2,500
Outdoor Classroom/Patio Roof	10,555	- -
Accessible Trail	- -	10,000
Other	7,820	7,290
	30,375	29,790
Net Assets Released from Restrictions	$ 32,915	$ 79,790

Note 9. Gift Subject to Life Estate Interest

The Organization, by the way of bequest, received a remainder interest in approximately 32 acres of land located in Jefferson County, West Virginia on April 27, 2008. The deceased's last will and testament stipulates the property is to be used for the purposes of holding and maintaining as a wildlife preserve, a wetlands preserve and as a home, nesting, and landing area for ducks and geese. Under terms of the bequest, the donor's beneficiaries will continue to have access to the property for the remainder of their lives. Based on the life expectancy of the beneficiaries and a 3.3% discount rate, the present value of future benefits to be received by the Organization was estimated to be $127,157, which was recorded at June 30, 2010, as a perpetual contribution in the Statements of Activities and a Beneficial interest in real estate in the Statements of Financial Position.

The beneficial interest in real estate is valued annually at the date of the financial statements with the changes being recognized in the Statements of Activities. The value is determined using the same methodology that was used to calculate the beneficial interest updated for the change in interest rates and the beneficiaries' ages. The value of the beneficial interest was $237,078 as of August 31, 2022. In August 2023, the Organization renounced their beneficial interest in the real estate. The remaining balance was recognized as a loss on the statement of activities.

Note 10. Fair Value Measurements

Accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under the standards are described as follows:

Level 1 – Valuations for assets and liabilities traded in active exchange markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2 – Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities or other inputs observable for the asset or liability, either directly or indirectly through corroboration with observable market data. If the asset or liability has a specified (contractual) term, a Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

For the year ended August 31, 2024, the application of valuation techniques applied to similar assets and liabilities has been consistent. The following is a description of the valuation methodologies used for instruments measured at fair value:

Investment Held by Eastern WV Community Foundation

The investment held by Eastern WV Community Foundation is not actively traded. The value of the investment is provided by the Community Foundation on an annual basis based on their portfolio valuations.

Beneficial Interest in Real Estate

The Beneficial Interest in Real Estate is not actively traded and significant other observable inputs are not available. Thus, the fair value of the beneficial interest in real estate is determined using remainder tables based upon the life expectancy of the beneficiaries who have a life estate in the property and the prevailing interest rate.

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at August 31, 2024 and 2023 are as follows:

Description	Balance as of August 31, 2024	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Levels (Level 2)	Significant Other Unobservable Levels (Level 3)
Investment held by Eastern WV Community Foundation	$ 9,922	$ - -	$ 9,922	$ - -

Description	Balance as of August 31, 2023	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Levels (Level 2)	Significant Other Unobservable Levels (Level 3)
Investment held by Eastern WV Community Foundation	$ 8,728	$ - -	$ 8,728	$ - -

The reconciliation of the changes in the Beneficial Interest in Real Estate measured at fair value on a recurring basis using significant other unobservable inputs (Level 3) is as follows:

	2024	2023
Balance - beginning of year	$ - -	$ 237,078
Change in value of Beneficial Interest in Real Estate	- -	(237,078)
Balance - end of year	$ - -	$ - -

In August 2023, the Organization renounced their beneficial interest in the real estate.

Note 11. Contributed Nonfinancial Assets

For the years ended August 31, 2024 and 2023, contributed nonfinancial assets recognized within the statements of activities included the following:

	2024	2023
Advertising	$ 4,200	$ 500
Donated use of space	17,037	28,027
Equipment use and repair	429	2,000
Food and snacks	1,065	1,000
Other goods	3,038	762
Other services	100	1,197
Printing services	250	180
Real estate	329,000	- -
	355,119	33,666
Donated auction items	9,258	10,544
	$ 364,377	$ 44,210

Advertising is valued based on rates for similar services.

Equipment use and repair, food and snacks, other goods, and other services are valued using estimated prices of identical or similar products using the “like-kind” methodology considering the condition and utility for use at the time of the contribution.

Real estate value is calculated by subtracting the contract purchase price from the appraised value to determine the contributed amount.

Donated auction items were valued at the sale price received during the auction on the day of the event.

Donated use of space is used for meetings and is recognized at fair value based on current rental rates for similar space.

When contributed nonfinancial assets are monetized, a gain or loss is recognized for the difference in the sales price and recorded cost except for donated auction items.

All gifts in-kind received during the years ended August 31, 2024 and 2023 were unrestricted and used by the Organization as follows:

	2024	2023
Program services	$ 63,947	$ 518
Management and General	285,957	32,969
Fundraising	14,473	180
	$ 364,377	$ 33,667

Note 12. Schedule of Functional Expenses

A breakdown of expenses by nature and function for the years ended August 31, 2024 and 2023, respectively:

	2024			
Expense	Program Services	Management and General	Fundraising	Total
Accounting fees	$ - -	$ 16,269	$ - -	$ 16,269
Advertising	749	- -	- -	749
Conferences and training	2,862	1,111	- -	3,973
Contract labor	23,094	- -	1,269	24,363
Depreciation	- -	25,805	- -	25,805
Employee benefits	- -	32,175	- -	32,175
In-kind goods and services	20,904	- -	14,473	35,377
Insurance	- -	17,214	- -	17,214
Interest	1,962	18	- -	1,980
Land and facility management	13,051	81	- -	13,132
Licenses and fees	34,107	803	- -	34,910
Other expenses	17,888	89	- -	17,977
Postage and shipping	268	1,651	- -	1,919
Printing and publication	3,857	257	- -	4,114
Salaries, wages and payroll taxes	249,288	46,741	15,580	311,609
Supplies	13,080	1,218	- -	14,298
Transportation and travel	10,696	516	814	12,026
Utilities	8,486	385	- -	8,871
Website	1,263	6,484	- -	7,747
	$ 401,555	$ 150,817	$ 32,136	$ 584,508

Expense	2023 Program Services	Management and General	Fundraising	Total
Accounting fees	$ - -	$ 16,367	$ - -	$ 16,367
Advertising	317	50	- -	367
Conferences and training	1,926	1,634	- -	3,560
Contract labor	12,363	3,216	5,056	20,635
Depreciation	- -	26,214	- -	26,214
Employee benefits	- -	36,077	- -	36,077
In-kind goods and services	518	32,969	180	33,667
Insurance	- -	15,662	- -	15,662
Land and facility management	10,234	- -	- -	10,234
Licenses and fees	34,235	3,449	608	38,292
Other expenses	6,814	1,670	550	9,034
Postage and shipping	146	1,277	- -	1,423
Printing and publication	2,964	728	-	3,692
Salaries, wages and payroll taxes	195,020	54,493	12,189	261,702
Supplies	10,182	3,879	- -	14,061
Transportation and travel	5,932	178	900	7,010
Utilities	3,157	2,043	- -	5,200
Website	461	5,070	- -	5,531
	$ 284,269	$ 204,976	$ 19,483	$ 508,728

Note 13. Retirement Plan

The Organization offers a SIMPLE IRA plan which covers all full-time employees (30 hours to more) who elect to participate in the plan. The Organization contributes a match of up to 3% of annual compensation. The Organization contributed $6,775 and $5,903 to the plan for the years ended August 31, 2024 and 2023, respectively.

Note 14. Contingent Liabilities

In April 2024, the Organization received a formal notice to cease and desist any further intentional reconfiguration of the Bullskin. The notice alleges the Organization is responsible for the unauthorized alteration of Bullskin and damage to property. The notice states failure to comply will result in legal action against all involved individuals, entities and the Potomac Vally Audubon Society and the cost associated with repairs will be pursued. No case has been filed in court. The Organization consulted with counsel and contests the matter. Management is not able at this time to predict the ultimate outcome of this matter or accurately estimate the amount of an adverse judgment, if any, or the extent to which any such adverse judgment would be covered by insurance. Therefore, no amount attributable to this litigation has been accrued in the financial statements.

Note 15. Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through November 7, 2024, the date the financial statements were available to be issued. The Organization has determined there are no subsequent events that require recognition in the financial statements.

The Organization expects to close on a sale of real estate for $807,500 on November 15, 2024.

There are no other subsequent events that require disclosure in the financial statements.

Potomac Valley Audubon Society, Fiscal Year 2026 (Sept 1, 2025-Aug 31, 2026)

REVENUE

4000 Donations	$251,300.00
4100 Release for Operations	$57,000.00
4200 Grants	$139,954.76
4300 Program Fees	$159,045.00
4350 Sales	$26,000.00
4400 Membership Dues	$13,500.00
4550 Events--Sponsorships	$6,000.00
4700 Rental Income	$8,100.00
4800 Interest	$10,000.00
4900 Other Revenue	$15,728.00
Grand Total	**$686,627.76**

EXPENDITURES

6000 Program Supplies & Materials	($18,341.62)
6001 Office Supplies	($750.38)
6002 Food	($3,000.00)
6010 Purchase of Inventory Sold	($4,000.00)
6020 Card Processing Fees	($7,315.00)
6030 Postage & Shipping	($3,795.00)
6040 Advertising/Promotional	($175.00)
6050 License, Registration & Membership Fees	($1,748.98)
6060 Printing & Copying	($12,171.81)
6080 Legal & Professional Fees	($2,500.00)
6090 Website/Database Hosting	($8,599.00)
6100 Rent, Parking, Other Occupancy	($1,050.00)
6110 Utilities	($6,744.00)
6120 Toilet Rentals	($1,900.00)
6130 Repairs and Maintenance	($3,200.00)
6200 Mileage	($12,345.00)
6240 Accounting/Bookkeeping	($14,992.00)
6250 Insurance--Liability/Accident	($15,000.00)
6260 Insurance--Directors & Officers	($600.00)
6280 AmeriCorps Fee	($15,000.00)
6310 Salary and Wages	($388,647.50)
6320 Payroll Taxes	($29,731.53)
6326 Retirement Contribution	($10,202.19)
6327 Health Insurance	($40,250.00)
6330 Worker's Comp	($2,200.00)

6340 Contractual Help	($59,870.00)
6400 Travel (Hotels, Meals, etc.)	($1,000.00)
6420 Staff Development & Appreciation	($4,330.00)
6900 Other Expenses	($17,168.76)
Grand Total	**($686,627.76)**

Taxpayer Services Division
P.O. Box 3784
Charleston, WV 25337-3784

WEST VIRGINIA TAX DIVISION

Matthew R. Irby, Tax Commissioner

0000410101000000

Letter ID: L1000097696
Issued: 05/26/2026

POTOMAC VALLEY AUDUBON SOCIETY INCORPORATED
PO BOX 578
SHEPHERDSTOWN WV 25443-0578

Re: Denial of Good Standing

To Whom It May Concern:

The West Virginia Tax Division has received a Request for Letter of Good Standing of your tax accounts. A review of your tax accounts indicates that your business is not in good standing. See the reverse side of this letter for a detailed list of outstanding return(s) that must be filed along with any payment due and/or outstanding liabilities that must be paid.

If the outstanding return(s) have been previously filed, provide a copy of the return(s). If a payment was remitted with the return(s) provide a copy of the check, money order, etc.

Mail required returns and/or payments to the address below to the attention of the Good Standing Unit. Forms may be obtained by visiting our website www.tax.wv.gov. Also visit https://mytaxes.wvtax.gov for a list of tax accounts that can be viewed, filed and paid online.

Upon receipt of the requested documentation, we will complete the review of your tax accounts and notify you of any additional outstanding issues. When it is determined that all required returns have been filed and paid when applicable and that all outstanding liabilities have been paid, we will issue a Letter of Good Standing.

Should you need further assistance concerning this matter, please contact Taxpayer Services Division at (304) 558-3333.

BANKRUPTCY: If the recipient of this notice is currently under Bankruptcy Protection or this debt has been discharged through Bankruptcy, this notice is not an attempt to collect a debt, but is for information purposes only. If you believe this statement is in error, Please contact Tax Division's Legal Division at P.O. Box 766, Charleston, WV 25323-0766 and include a copy of this document.

Sincerely,

Nicole Grant

Nicole Grant, Tax Unit Supervisor
Taxpayer Services Division

atL021 v.48

2347-8288 : Combined Sales & Use Tax

Missing Returns

12/31/2023 (Comb Sales & Use) 03/31/2026 (Comb Sales & Use)

Filing Period	Balance
12/31/2025	$39.31

Outlook

Grant application from PVAS

From Kristin Alexander <kristin@potomacaudubon.org>
Date Fri 5/29/2026 4:54 PM
To Finance <finance@charlestownwv.us>

10 attachments (3 MB)

DenialGoodStanding.pdf; CityCharlesTownLoGS.pdf; Charles Town COMMUNITY GRANT APPLICATION-PotomacValleyAudubonSociety.pdf; Budget Overview for Grants FY26.pdf; PVAS 083125 Form 990 Public Inspection Copy.pdf; PVAS 083125 Financial Statement-1.pdf; CHARITY_RENEWAL_CONFIRMATION_C2601070439420107202610253599.pdf; IRSExemptionLetter(2pgs).pdf; Potomac-Valley-Audubon-Society-Inc.-8-31-24-Financial-Report-Final.pdf; City of Charles Town Grant.pdf;

Hi there!

Attached you'll find the grant application from Potomac Valley Audubon Society along with the requested attachments.

It appeared that the fillable pdf did not capture the entirety of the answers, so I attached a separate pdf that includes the full responses.

Additionally, in my request for a letter of good standing with the state, I discovered that we were NOT in good standing, much to my surprise. (I'm glad you asked for this document, otherwise I would not have known!) I will be resolving that issue once my bookkeeper is back in town this coming week, and I'll send a letter of good standing once everything is cleared up. If you cannot accept our application due to this situation, I'll understand, but I hope you'll allow us a grace period to get clearance from the state. I am sending a copy of our registration with the state in the meantime.

Thanks so much for this opportunity, and thank you for funding programs that benefit your community.

Sincerely,

Kristin Alexander

--
Kristin Alexander
Executive Director
www.PotomacAudubon.org
o: (681) 252-1387
c: (304) 676-3397
she/her/hers

Secretary of State
Bldg. 1, Suite 157-K
1900 Kanawha Blvd. East
Charleston, WV 25305-0770

Kris Warner
Secretary Of State
State Of West Virginia

Phone: 304-558-6000
866-767-8683
Visit us online:
www.wvsos.com

January 7, 2026

Kristin M Alexander
Potomac Valley Audubon Society, Inc.
PO Box 578
Shepherdstown, WV 25443

Dear Kristin:

I am pleased to inform you that the registration statement, fifteen dollar ($15) registration fee, and supporting documents to renew the registration for Potomac Valley Audubon Society, Inc. as a charitable organization have been received and filed in my office, and are now a matter of public record.

Please keep in mind that a renewal registration will need to be received on or before December 21, 2026, and that all documents required to complete the charitable registration should be received by the expiration date. If, by chance, all documents are not received, we will send you a friendly reminder and may review a brief extension period as a matter of courtesy. However, if you are aware that you will require additional time, you must request an extension, which is a one time only, nonrenewable, 90-day extension. Unfortunately, without this request, the law requires a twenty-five dollar ($25) late filing fee for each month or part of a month thereof.

In addition, the acceptance of your application for registration does not imply endorsement, nor waive the authority of this office to monitor the operation of your charitable organization, your solicitation materials, or your professional fund-raising counsel or solicitor.

Congratulations to your entire organization on the renewal of your registration. Please know that the Secretary of State's office is truly the "People's Office" and that we are here to assist you at any time for any reason.

Sincerely,



Kris Warner
Secretary Of State

City of Charles Town

101 East Washington Street, P.O. Box 14, Charles Town, WV 25414
Phone: (304) 725-2311 ♦ Web: www.charlestownwv.us

MAYOR
Micheal George

CITY COUNCIL
James Kratovil
Elizabeth Ricketts
Jeff Hynes
Kevin Tester
Nate Hartman
Alden Roth
Julie Smith
Andie Sugrue

CITY MANAGER
Brent Manuel

May 22, 2026

Potomac Valley Audubon Society, Inc.
P.O. Box 578
Shepherdstown, WV 25443

Dear Sir or Madam:

This letter serves as official confirmation that (Potomac Valley Audubon Society, Inc) is in good standing with the City of Charles Town as of the above date.

The City certifies that:

- The business is properly registered with the City of Charles Town.
- All applicable city taxes, fees, and licensing requirements have been met.
- There are no outstanding violations, liens, or compliance issues on record with the City related to this business.

If you have any questions regarding this certification, please contact the Finance Department at 304-725-2311 or finance@charlestownwv.us.

Sincerely,

Lori Nice
Finance Director

CITY OF CHARLES TOWN
COMMUNITY GRANT APPLICATION

APPLICATION DEADLINE – May 31, 2026 BY 5:00 PM

Submit application via email to finance@charlestownwv.us or mail/drop off to:

City Hall
101 E. Washington St.
Charles Town, WV 25414
Monday – Friday, 9AM to 5PM

NAME OF APPLICANT ORGANIZATION: We Do Recover Inc. (WDRI) - The FORWARD Initiative

NAME OF PRIMARY CONTACT: Julie McDaniel

ORGANIZATION MAILING ADDRESS: 71 7th Street

CITY: Shenandoah Junction STATE WV ZIP 25442

WEBSITE ADDRESS: wdri.org

EMAIL ADDRESS: wdri.wv@wdri.org

TELEPHONE: 304-820-4861

PROGRAM SUMMARY - respond in spaces below or attach separate document

1. Description of how the organization intends to expend the grant funds

We Do Recover Inc. will utilize grant funding to implement a targeted pilot under The FORWARD Initiative focused on housing stabilization, transportation support, and workforce access for residents of Charles Town.

A total of $2,000 will be allocated to provide short-term housing stabilization assistance for up to 10 individuals, with payments made directly to landlords or housing providers. These funds will help cover partial rent or immediate housing-related costs for individuals in recovery or reentry who are actively seeking or maintaining employment, reducing the risk of housing instability during a critical transition period.

$500 will be designated to address transportation barriers to employment, including gas cards, bus passes, or other limited transportation supports. These resources will help ensure individuals are able to attend job interviews, maintain employment, and access essential services.

An additional $1,000 will support the planning and execution of a single, community-based pop-up workforce and resource event in a centrally located, accessible area within Charles Town, ideally near the courthouse. Funds will be used for space rental, basic setup, light refreshments, outreach materials, and modest branded items to support engagement. This event will serve as a low-barrier access point where individuals can receive job readiness support, connect with employment opportunities, and access housing and community resources.

$1,500 will be designated for staffing and program support to ensure effective implementation of the initiative. This includes event facilitation, participant intake and assessment, and follow-up coordination to connect individuals with employment, housing, and transportation resources beyond the initial event.

A total of $5,000 in grant funding will allow We Do Recover Inc. to deliver a cost-effective, high-impact pilot that directly supports community members in achieving housing stability and workforce engagement, while establishing a visible and accessible presence within the Charles Town community.

2. Key Anticipated Outcomes

Through this pilot initiative, We Do Recover Inc. anticipates delivering measurable, community-based outcomes for residents of Charles Town:

Housing Stability: Provide short-term housing stabilization assistance to at least 10 individuals, helping prevent homelessness and support individuals during critical transitions into employment.

Workforce Engagement: Serve approximately 25–30 individuals through a community-based pop-up workforce and resource event, offering job readiness support, resume assistance, and direct connection to employment opportunities.

Transportation Access: Provide transportation assistance to at least 10–15 individuals, reducing barriers to attending job interviews, maintaining employment, and accessing essential services.

Barrier Reduction: Provide targeted supports, including housing assistance, transportation, and essential resources, to reduce immediate barriers that prevent individuals from securing or maintaining employment and stable housing.

Service Connection: Connect participants to local resources, including housing providers, employers, and recovery support services, increasing access to coordinated care and long-term stability.

Employment Progression: Support participants in obtaining or actively pursuing employment, with follow-up engagement to encourage job retention and continued progress along a workforce pathway.

Community Impact: Establish a visible, accessible point of support within Charles Town, contributing to increased workforce participation, improved stability for vulnerable residents, and enhanced overall quality of life in the community.

3. Individuals or Communities Served. Include details about those served in Charles Town and how the program benefits the citizens of Charles Town. Programs that also include benefits for those living outside of Charles Town may still be considered for funding

This initiative will primarily serve residents of Charles Town who are experiencing housing instability and barriers to employment, with a particular focus on individuals in recovery from substance use disorders and those reentering the community following justice system involvement. Many individuals within this population face significant challenges, including unstable housing, lack of reliable transportation, gaps in employment history, and limited access to immediate financial resources needed to secure or maintain housing.

The program will directly benefit Charles Town residents by providing short-term housing stabilization assistance to individuals who are actively seeking or maintaining employment. By helping cover immediate housing-related costs, the initiative reduces the risk of homelessness and provides a stable foundation for individuals to enter or remain in the workforce.

In addition, the program will address transportation barriers that often prevent individuals from accessing employment opportunities. Limited transportation assistance, such as gas cards or bus passes, will enable participants to attend job interviews, maintain consistent employment, and access essential services within the community.

A single, centrally located pop-up workforce and resource event will be held within Charles Town, ideally near the courthouse, to ensure accessibility for residents. This event will provide a low-barrier entry point for individuals to receive job readiness support, connect with local employers and community resources, and access housing and transportation assistance. By offering services in a familiar and accessible location, the program increases engagement among individuals who may not otherwise seek out support.

The broader Charles Town community will benefit through increased workforce participation, reduced strain on local emergency and social services, and improved community stability. By supporting individuals in achieving housing and employment stability, the program contributes to stronger neighborhoods, a more reliable workforce, and enhanced overall quality of life for residents.

While the program may also serve individuals from surrounding areas within Jefferson County, priority will be given to residents of Charles Town, and all services will be delivered within the city to ensure direct and meaningful local impact.

4. Total Program Budget

The total program budget for this initiative is $6500

We Do Recover Inc. will supplement this funding with in-kind contributions, including volunteer support and donated time dedicated to event planning, outreach, and implementation. Volunteers will assist with preparation for the pop-up workforce event, participant engagement, and coordination of services, helping to maximize the impact of grant funds.

These in-kind contributions enhance the overall value of the project by reducing operational costs and demonstrating strong community involvement, ensuring that a greater portion of grant funding is directed toward direct participant support, including housing stabilization and transportation assistance for residents of Charles Town.

5. Amount of funding requested and specific use. *Provide a prioritized list and description of funding elements, including an itemized breakout of costs to be considered in the event of an award of partial funding of the request.*

Prioritized Funding Breakdown:

1. Housing Stabilization Assistance — $2,000 (Highest Priority)

$200 per individual × 10 individuals
Paid directly to landlords or housing providers

Description:
Provides immediate, short-term financial assistance to help individuals secure or maintain stable housing while entering or maintaining employment. This is the most critical component, as housing stability is foundational to workforce participation.

2. Transportation Assistance — $500 (High Priority)

Gas cards, bus passes, or other limited transportation supports

Description:
Addresses transportation barriers that prevent individuals from attending job interviews, maintaining employment, and accessing essential services.

3. Staffing & Program Support — $1,000 (Moderate Priority)

Event facilitation
Participant intake and assessment
Follow-up coordination

Description:
Ensures effective implementation of services, including connecting participants to employment, housing, and transportation resources beyond initial contact.

4. Pop-Up Workforce & Resource Event — $1,500 (Flexible Priority)

Space rental (centrally located in Charles Town, ideally near courthouse)
Tables, chairs, and basic setup
Light refreshments
Outreach materials (flyers, signage)

6. Amount and source of matching funds raised or committed by your organization

We Do Recover Inc. will provide in-kind matching support to complement the requested grant funding. The organization will contribute both volunteer support and existing organizational resources to assist with program implementation.

In-kind contributions will include volunteer hours dedicated to outreach and promotion, event planning, coordination, and on-site support for the pop-up workforce and resource event, as well as participant engagement and follow-up services. Limited volunteer-related travel associated with event preparation and implementation may also be included.

Additionally, We Do Recover Inc. will contribute existing supplies and technology resources, including laptops, printing capabilities, outreach materials, and program supplies that have already been obtained and will be utilized to support service delivery.

The combined estimated value of these in-kind contributions, including volunteer time and organizational resources, is approximately $1,500–$2,500.

These contributions demonstrate strong organizational commitment and readiness to implement the program, while ensuring that grant funds are maximized and directed toward direct participant support, including housing stabilization and transportation assistance for residents of Charles Town.

7. Provide a program timeline that includes the number of months to complete after an award (Funds must be expended by ***May 31, 2027***)

The proposed program will be implemented over a 6-month period following award notification, with all funds fully expended prior to May 31, 2027. Activities will be structured to ensure timely implementation, direct service delivery, and measurable outcomes for residents of Charles Town.

Month 1: Program Planning and Coordination

Finalize event location and logistics (centrally located in Charles Town)
Coordinate volunteer support and assign roles
Develop outreach materials and begin community promotion
Establish processes for housing and transportation assistance

Month 2: Outreach and Participant Engagement

Conduct targeted outreach to identify eligible participants
Distribute promotional materials throughout the community
Begin initial participant intake and assessment
Schedule and finalize details for pop-up workforce event

Month 3: Pop-Up Workforce & Resource Event

Host one community-based workforce and resource event
Provide job readiness support, resource navigation, and intake services
Identify individuals in need of housing and transportation assistance

Months 3–5: Direct Service Delivery

Distribute housing stabilization assistance to eligible participants
Provide transportation assistance to support employment access
Conduct follow-up with participants to support employment and housing stability

8. List other partners in the program, relationship to your organization, and their role in use of funds.

We Do Recover Inc. will implement this pilot initiative through its internal capacity, supported by community collaboration and referral partnerships within Charles Town and the surrounding area.

Potential partners include the Jefferson County Drug Court and Jefferson County Community Ministries. These organizations serve individuals experiencing housing instability, economic hardship, and justice system involvement, and may support the program through participant referrals and resource coordination. Individuals connected to these organizations often face barriers to employment and housing and would benefit from the supportive services provided through this initiative.

We Do Recover Inc. will also collaborate informally with local employers, housing providers, and community service organizations to support workforce connections and housing stabilization efforts. These partners may assist with outreach, referrals, and participation in the pop-up workforce and resource event but will not receive grant funding.

All grant funds will be used directly by We Do Recover Inc. Housing assistance funds will be paid directly to landlords or housing providers on behalf of participants, while transportation assistance will be provided directly to participants in the form of gas cards or transit-related support.

Additionally, We Do Recover Inc. will leverage volunteer support for outreach, event coordination, and participant engagement. Volunteers will play a key role in program implementation but will not receive compensation from grant funds.

This collaborative approach ensures that grant funds are used efficiently and directed toward direct participant support, while strengthening connections between local service providers and workforce opportunities within the community.

9. Describe the plan for program sustainability after grant award has been exhausted

We Do Recover Inc. is committed to sustaining and expanding this initiative beyond the initial grant period through a combination of strategic funding, community partnerships, and scalable program design. This pilot is intentionally structured as a low-cost, high-impact model that can be maintained and grown over time.

Following the grant period, the organization will pursue additional funding through local and regional grants, private donations, and community fundraising efforts to continue providing housing stabilization and transportation assistance. This includes leveraging upcoming fundraising initiatives and outreach efforts already underway to support ongoing program needs.

We Do Recover Inc. will also continue to strengthen relationships with community partners, including Jefferson County Drug Court and Jefferson County Community Ministries, to support ongoing referrals and coordinated service delivery. These partnerships will help maintain a steady pipeline of participants and ensure continued alignment with community needs.

The program will further rely on in-kind contributions, including volunteer support and existing organizational resources, to reduce operational costs and maximize available funding. As the initiative grows, We Do Recover Inc. will explore opportunities to formalize partnerships with local employers and service providers to expand workforce connections and resource availability.

Additionally, data and outcomes collected during the pilot phase will be used to strengthen future funding applications, including larger-scale opportunities such as regional workforce and recovery-focused grants. This will position the organization to expand services, increase capacity, and potentially develop additional components of The FORWARD Initiative over time.

By combining diversified funding strategies, strong community collaboration, and a scalable service model, We Do Recover Inc. is well-positioned to sustain and build upon this initiative to create lasting impact for residents of Charles Town.

ORGANIZATIONAL INFORMATION

1. Please provide your organization's mission statement and goals

Mission Statement:
We Do Recover Inc. is dedicated to empowering individuals and families in the Eastern Panhandle to overcome substance use and justice-related challenges, rebuild their lives, and create lasting hope through recovery support, workforce development, and community connection.

Organizational Goals:

Expand Workforce Access:
Develop and implement the FORWARD Initiative, a recovery-to-work pipeline that connects individuals in recovery and reentry to employment opportunities, job readiness support, and long-term career pathways.

Promote Housing Stability:
Support individuals in achieving and maintaining stable housing as a foundation for recovery, employment, and overall well-being.

Reduce Barriers to Employment:
Address common barriers, including transportation, lack of work-related necessities, and limited access to resources, that prevent individuals from entering or remaining in the workforce.

Strengthen Community Partnerships:
Collaborate with local organizations, employers, and service providers to build a coordinated network of support for individuals and families in need.

Support Long-Term Recovery and Reentry Success:
Provide ongoing guidance, resources, and connections that promote stability, reduce recidivism, and improve quality of life.

Build Sustainable Programs:
Establish scalable, community-based initiatives that can grow over time and expand services across the region.

2. Describe the history of your organization and list significant current programs and activities

We Do Recover Inc. is a nonprofit organization serving the Eastern Panhandle, with a focus on supporting individuals and families impacted by substance use, recovery, and justice system involvement. Founded in October 2024, the organization was created to a

3. List the Owner(s), Board of Directors, and senior staff members of your organization

Board of Directors:

Erin Rivers, MSW, LICSW – Board Chair
Teri Wilson-Cramer, MSW – Board Secretary
Cady Nail – Board Treasurer

Senior Staff:

Julie McDaniel, MSW, LGSW – Founder and Program Director

This leadership team brings a strong foundation in behavioral health, social work, and community-based programming, as well as lived and professional experience related to substance use, recovery, and justice system involvement. Members of the leadership team include individuals in long-term recovery who have successfully navigated the challenges of the criminal justice system and reentry, as well as individuals who have been personally impacted through family members and loved ones.

This combination of professional expertise and lived experience strengthens the organization's ability to develop responsive, compassionate, and effective programming that meets the real needs of the community.

4. List the staff involved and describe their roles and responsibilities

The proposed program will be implemented by the leadership team of We Do Recover Inc., with support from volunteers to ensure effective and efficient service delivery for residents of Charles Town.

Julie McDaniel, MSW, LGSW – Founder and Program Director
Julie McDaniel will serve as the lead for program implementation and oversight. Responsibilities include overall program coordination, participant intake and assessment, oversight of housing and transportation assistance, event planning and execution, and follow-up services to support participant progress. She will also be responsible for tracking outcomes, managing funds, and ensuring compliance with grant requirements.

Board of Directors (Support Role):
Members of the Board of Directors will provide guidance, oversight, and limited operational support as needed. Their roles may include assisting with outreach efforts, supporting event coordination, and providing strategic input to ensure program success and sustainability.

Volunteer Support:
Volunteers will assist with outreach and promotion, event setup and facilitation, participant engagement, and coordination of resources during the pop-up workforce and resource event. Volunteers will also support follow-up efforts as appropriate, helping to connect participants with community resources and services.

This staffing structure allows We Do Recover Inc. to maximize available resources while ensuring that participants receive individualized support and access to housing, transportation, and workforce opportunities.

5. If your organization has previously received funds from the City of Charles Town, please list the amount, use and current status of the funding

We Do Recover Inc. has not previously received funding from the City of Charles Town.

6. If you have an application for funding for this program with any other source (city, state, federal, private, or non-profit entity), list below

We Do Recover Inc. does not currently have any pending funding applications for this specific event with other city, state, federal, private, or nonprofit entities.

The organization continues to explore future funding opportunities to support and expand programming; however, this request represents the primary funding source for the proposed pilot initiative at this time.

SUPPORTING DOCUMENTS (provide the following materials with your application)

- IRS Determination Letter for (501(c)(3), (c)(4) or (c)(6)
- Most recent 990 tax return
- Current operating budget
- Two years of financial statements (audited if available)
- Letter of Good Standing from State of West Virginia (available on mytaxes.wvtax.gov)
- Letter of Good Standing from City of Charles Town (email request to finance@charlestownwv.us or call 304-725-2311)

SCHEDULE FOR REVIEW AND AWARD OF COMMUNITY GRANT APPLICATION

- **February 26, 2026 –** Grant opportunity advertised and application process opens
- **May 31, 2026 by 5PM -** Application Due Date
- **June 15, 2026 -** 6PM - City Council Special Meeting to consider applications
  (Applicants invited to present their program)
  7PM - City Council Regular Meeting consideration of applications

Applications received after due date may be considered at discretion of City Council. Recipients must submit a report to the City by **May 31, 2027** detailing how and when funds were spent. Funds must be expended by **May 31, 2027**. City Council reserves the right to accept or deny any application, with or without a formal explanation to the applicant.

CERTIFICATION

I certify that I am authorized to submit this application on behalf of the organization requesting the funds, and I acknowledge that the City Council reserves the right to accept or deny any application, with or without a formal explanation to the applicant. Finally, I certify that I will submit a report to the City of Charles Town by **May 31, 2027** explaining how and when the funds were spent.

_____ _____

Signature of Applicant Date

CHARLES TOWN MANAGEMENT REVIEW FOR ELIGIBILTY

☐ Eligible for City Funding ☐ Not-Eligible for City Funding

Finance Director Signature: _____ Date: _____

City Manager Signature: _____ Date: _____

CHARLES TOWN CITY COUNCIL REVIEW

☐ Approved ☐ Partially Funded ☐ Denied

City Council Meeting Date: _____ Amount of Funding: $_____

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

Date:
12/22/2025
Employer ID number:
33-1492843
Form 990/990EZ/990-N required:
Yes
Person to contact:
Name: Shemeka McGowan
ID number: 0704447
Telephone: 877-829-5500

WE DO RECOVER INC
C/O JULIE MCDANIEL
71 7TH STREET
SHENANDOAH JUNCTION, WV 25442

Dear Applicant:

In your letter dated October 19, 2025, you requested a reclassification of foundation status as a public charity.

Our records indicate you are classified as a private foundation. You claim you're erroneously classified as a private foundation and are requesting correction of the error.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Sections 170(b)(1)(A)(vi) and updated our records.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

This letter could help resolve questions on your foundation status. Keep it for your records.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

We Do Recover

EIN: 33-1492843 | Shendoah Jct, West Virginia, United States

Form 990-N (e-Postcard)

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than $50,000 fall into this category.

Tax Period:
2025 (01/01/2025-12/31/2025)

EIN:
33-1492843

Organization Name (Doing Business as):
WE DO RECOVER

Mailing Address:
71 7th Street
Shenandoah Junction, WV 25442
United States

Principal Officer's Name and Address:
Julie McDaniel

71 7th Street
Shenandoah Junction, WV 25442
United States

Gross receipts not greater than:
$50,000

Organization has terminated:
No

Website URL:
wdri.org

Current Operating Budget

We Do Recover Inc. (WDRI) is a newly established nonprofit organization (founded October 2024) and is currently in the early stages of development. As such, WDRI does not yet operate under a formal annual operating budget.

At this time, organizational activities are supported through a combination of in-kind contributions, volunteer hours, small community donations, and pending grant requests. Since its inception, WDRI has relied heavily on volunteer leadership and community partnerships to carry out outreach, program development, and service coordination efforts.

To date, WDRI has contributed an estimated **$25,000 in in-kind organizational development, outreach, and program planning efforts**, primarily through volunteer time, community engagement, and ongoing operational support.

For the proposed pop-up event, WDRI has developed a **project-specific budget of $6,500**, which includes costs associated with event space, materials, outreach, and direct support services (housing assistance, transportation assistance, and workforce readiness support such as resume development and job application assistance).

The requested **$5,000 from the City of Charles Town** will support the majority of direct event expenses. The remaining balance will be covered through in-kind contributions, donated materials, and volunteer support.

WDRI is actively working toward establishing a formal operating budget as funding becomes more consistent and programs expand.

Financial Statements

We Do Recover Inc. (WDRI) was established in October 2024 and, as a newly formed nonprofit organization, does not yet have two years of financial statements available. Additionally, WDRI has not undergone an independent audit at this time due to its early stage of development and limited financial activity to date.

Since its inception, WDRI has operated with minimal financial expenditures and has primarily relied on in-kind contributions, volunteer support, and small community donations to support outreach and program development efforts.

WDRI maintains internal financial records and follows standard financial management practices to ensure transparency and accountability. As the organization grows and funding increases, WDRI intends to establish formal financial reporting processes and pursue external financial review or audit services as appropriate.

Taxpayer Services Division
P.O. Box 3784
Charleston, WV 25337-3784

WEST VIRGINIA TAX DIVISION

0005210101000000

Matthew R. Irby, Tax Commissioner

Letter ID: L0229911456
Issued: 03/10/2026

WE DO RECOVER, INC.
71 7TH ST
SHENANDOAH JUNCTION WV 25442-5006

West Virginia Tax Division

Letter of Good Standing

EFFECTIVE DATE: 03/10/2026

A review of tax accounts indicates that WE DO RECOVER, INC. is in good standing as of the effective date of this document.

Please note, this Letter of Good Standing expires on **June 8, 2026.**

The issuance of this Letter of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

Nicole Grant

Nicole Grant, Tax Unit Supervisor
Taxpayer Services Division

atL103 v.41

City of Charles Town

101 East Washington Street, P.O. Box 14, Charles Town, WV 25414
Phone: (304) 725-2311 ♦ Web: www.charlestownwv.us

MAYOR
Micheal George

CITY COUNCIL
James Kratovil
Elizabeth Ricketts
Jeff Hynes
Kevin Tester
Nate Hartman
Alden Roth
Julie Smith
Andie Sugrue

CITY MANAGER
Brent Manuel

April 23, 2026

We Do Recover, INC.
DBA The Nest
71 7th St
Shenandoah Junction, WV 25442-5006

Dear Sir or Madam:

This letter serves as official confirmation that (We Do Recover, Inc.) is in good standing with the City of Charles Town as of the above date.

The City certifies that:

- The business is properly registered with the City of Charles Town.
- All applicable city taxes, fees, and licensing requirements have been met.
- There are no outstanding violations, liens, or compliance issues on record with the City related to this business.

If you have any questions regarding this certification, please contact the Finance Department at 304-725-2311 or finance@charlestownwv.us.

Sincerely,

Lori Nice
Finance Director

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1609: FY26 General Fund Revision #6

Proposed Motion: Approve the FY26 General Fund Revision #6

ATTACHMENTS:
- FY 2026 GF Revision #6.pdf

FY 2025-2026
General Fund Budget

(Includes 2.5% COLA & 2.5% Merit Salary Increases)

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
REVENUES													
001-300-050 Unassigned Fund Balance (Carryover)	750,000	1,056,186	(18,275)					1,787,911	1,787,911	-	100%	Estimated carryover balance for fiscal year ending 2026.	
001-301-010 Taxes - Ad Valorem	1,851,076							1,851,076	1,806,726	44,350	98%		
001-301-060 Supplemental Taxes	30,000							30,000	50,976	(20,976)	170%	Property taxes owed from previous years, but paid in the current fiscal year.	
001-302-000 Interest as Penalty	8,000							8,000	12,819	(4,819)	160%		
001-303-000 Gas & Oil Severance Tax	30,000							30,000	16,290	13,710	54%	5% severance tax on gross receipts at the well head of oil and natural gas.	
001-304-000 Utility Tax (2%)	250,000							250,000	355,209	(105,209)	142%		
001-305-000 Business & Occupation (B&O) Tax	2,032,082							2,032,082	2,074,685	(42,603)	102%	Included estimated B&O receipts from HDL collections services.	
001-306-000 Liquor Tax	25,000							25,000	33,479	(8,479)	134%	Each distribution quarter amount ranges from $5.5K - $7K, and has been steadily rising each year.	
001-307-000 Animal Control Tax	1,600							1,600	1,812	(212)	113%	This is donated back to the county each year under Dog Warden.	
001-308-000 Hotel/Motel Tax	200,000							200,000	121,692	78,308	61%	4 traditional hotels (Turf Motel, Days Inn, TravelLodge, Carriage Inn) and 5 independent rental companies (Homeaway.com, Expedia, Airbnb, Hotel Tonight, Evolve Vacation Rental Network)	
001-320-000 Court Costs, Fees & Charges	260,000							260,000	216,101	43,899	83%		
001-321-000 Parking Violation Penalties	40,000							40,000	36,730	3,270	92%		
001-325-000 Business License Revenue	35,000							35,000	71,109	(36,109)	203%		
001-326-000 Building Permit Fees	550,000							550,000	983,996	(433,996)	179%	Building activity increasing/expected to remain strong through FY2026 with new development projects on the horizon and increases in permit fee structure.	
001-328-000 Franchise Tax	65,000							65,000	57,162	7,838	88%	Two Cable Franchisees	
001-329-100 Rental Registration Fees								-	480				
001-331-000 International Registration Plan (IRP) Fees	70,000							70,000	54,485	15,515	78%	The International Registration Plan is an agreement for the registration of commercial motor vehicles that travel in the United States. It is designed to distribute apportioned taxes (registration fees) depending on the mileage driven in the participating jurisdictions.	
001-339-000 Emergency Service Fee	1,700							1,700	1,966	(266)	116%	Revenue from utility bills for EMS (5 cents)	
001-340-000 Parks & Rec Fee	1,700							1,700	1,966	(266)	116%	Revenue from utility bills for parks and recreation (5 cents)	
001-342-000 Parking Meter Revenues	45,000							45,000	44,689	311	99%	Revenue from parking meters and parking permits including ParkMobile app.	
001-345-000 Rents & Concessions	60,000							60,000	75,056	(15,056)	125%	CTUB rental of 661 space ($30,000); CW Hall 1st floor rental ($30,000)	
001-353-000 Zoning Fee	20,000							20,000	40,843	(20,843)	204%	Zoning applications	
001-355-000 Street Improvement Fee	135,000							135,000	153,308	(18,308)	114%	Revenue from utility bills for street improvements ($4 per month)	
001-365-000 Federal Government Grants	291,667							291,667	77,157	214,510	26%	DOJ/COPS grant for additional police officer. $125,000 across 3 years. HUD Grant for Revive program $250,000	
001-366-000 State Government Grants	-							-	2,970	(2,970)			
001-367-000 Other Grants	-		1,000	1,268				2,268	2,518	(250)			
001-369-000 Contributions from Other Funds-Sales Tax ($2,500,000); Housing Rehab ($67,880); Vacant Structures ($18,275)	1,500,000		86,155					1,586,155	1,500,000	86,155	95%	Ordinance requires payment of debt first (payments to BC are rent payments in PD and CH budgets to cover BC debt). Quarterly sales tax distributions are averaging $450,000 or $1,800,000 annually.	
001-376-000 Gaming Income	250,000							250,000	226,318	23,682	91%	Gaming receipts average $19K to $23K per month.	
001-379-000 Gain/Loss - Sale of Fixed Assets	-							-	-	-			
001-380-000 Interest Income (Operating Acct)	35,000							35,000	18,673	16,327	53%		
001-381-000 Reimbursements	110,000							110,000	138,910	(28,910)	126%	SRO reimbursement of $60k; crossing guards; misc. police reimbursements; Fuel Refunds; Pcard Rebate; etc.	
001-381-000 Lein Reimbursements								-	-	-			
001-382-000 Refunds - Overpayments	500							500	(5,109)	5,609	-1022%		
001-386-000 Insurance Claims	-						22,000	22,000	22,502	(502)			Transfer to Police Auto Repair 700-217.
001-387-000 Filing Fees	300							300	-	300	0%	Filing Fees Revenue - Election in FY25. $50.00 per person.	
001-392-000 Property Rehabilitation	-							-	6,400	(6,400)			
001-397-000 Video Lottery	600,000							600,000	700,436	(100,436)	117%	Video lottery receipts average $13.4K to $22.2K per week.	
001-399-000 Misc Revenue	5,000							5,000	7,642	(2,642)	153%	Yard waste stickers and fingerprints	
001-399-020 Special Events - WV Fest	10,000							10,000	19,845	(9,845)	198%		
001-399-030 Special Events - General	1,000							1,000	1,180	(180)	118%	Special activities fees	
001-399-040 Special Events - CW Hall	5,000							5,000	9,800	(4,800)	196%		
001-399-070 Special Events - Car Show	5,000							5,000	10,681	(5,681)	214%	Car show registration and sponsors.	
TOTAL REVENUES	**9,274,625**	**1,056,186**	**68,880**	**1,268**	**-**	**-**	**22,000**	**10,422,959**	**10,739,410**	**(315,971)**	103%		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
EXPENSES													
ECONOMIC DEVELOPMENT - 402													
001-402-103 Salaries	77,000							77,000	70,780	6,220	92%	Business Development /Downtown Coordinator salary plus 2.5% merit and holiday supplement.	
001-402-104 FICA	6,200							6,200	5,415	785	87%	FICA @ 7.65%	
001-402-105 Group Insurance	9,300					1,000		10,300	8,902	1,398	86%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-402-106 Retirement	7,000							7,000	6,112	888	87%	PERS II Employer Contribution 9%	
001-402-109 OPEB	2,000		(1,800)					200	112	88	56%	RHBT Insurance	
001-402-110 Fringe Benefits			1,800					1,800	1,287	513	72%	Deferred Compensation Employer Contribution 3%	
001-402-211 Telephone	500							500	329	171	66%	Cell phone	
001-402-214 Travel	3,000					(1,000)	(150)	1,850	98	1,752	5%	2 National Conferences; airfare, lodging, per-diem	Transfer to Dues & Subscriptions.
001-402-220 Advertising/Legal Publications	500							500	-	500	0%		
001-402-221 Training & Education								-	-	-		$2,500 rolled under City Manager's office.	
001-402-222 Dues & Subscriptions	2,000						150	2,150	2,055	95	96%	IEDC Membership, Survey Subscription, Adobe subscription	Increase for Uniqode software subscription
001-402-223 Professional Services	1,000							1,000	-	1,000	0%	Engineering Services	
001-402-226 Insurance and Bonds	5,000		585					5,585	5,568	17	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
001-402-230 Contracted Services	1,000							1,000	-	1,000	0%		
001-402-341 Departmental Supplies	3,000							3,000	1,053	1,947	35%	Promotional items for events and City marketing and other departmental supplies.	
001-402-343 Auto Supplies								-	-	-		Under Maintenance budget	
TOTAL ECONOMIC DEVELOPMENT	**117,500**	-	**585**	-	-	-	-	**118,085**	**101,711**	**16,374**	86%		
MAYOR'S OFFICE - 409													
001-409-101 Salary	12,500							12,500	11,000	1,500	88%	Mayor's Salary	
001-409-104 FICA Tax Expense	1,000							1,000	841	159	84%		
001-409-211 Telephone								-	-	-			
001-409-214 Travel Expense	2,000							2,000	-	2,000	0%	WV Municipal League	
001-409-220 Advertising/Legal Publication								-	-	-			
001-409-221 Training & Education	1,000							1,000	300	700	30%		
001-409-222 Dues & Subscriptions								-	-	-			
001-409-226 Insurance & Bonds	1,000		100					1,100	1,090	10	99%		
001-409-341 Departmental Supplies	500							500	458	42	92%	$453.00 - Ceremonial Keys to the City and Coins	
001-409-568 Community Contributions	2,000							2,000	-	2,000	0%		
TOTAL MAYOR'S OFFICE	**20,000**	-	**100**	-	-	-	-	**20,100**	**13,689**	**6,411**	68%		
COUNCIL - 410													
001-410-101 Salaries	40,000							40,000	35,416	4,584	89%	Eight Council Members at $5,000 annual salary	
001-410-104 FICA Tax Expense	3,100							3,100	2,709	391	87%		
001-410-214 Travel Expense	4,800							4,800	2,274	2,526	47%	Conferences	
001-410-221 Training & Education	3,200				(125)	(100)		2,975	1,003	1,972	34%	WV Municipal League Conference Registration ($450 per registration)	
001-410-226 Insurance & Bonds	3,200		300					3,500	3,489	11	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
001-410-341 Departmental Supplies	700				125	100		925	881	44	95%		
TOTAL COUNCIL	**55,000**	-	**300**	-	-	-	-	**55,300**	**45,772**	**9,528**	83%		
CITY MANAGER - 412													
001-412-103 Salaries	215,000							215,000	173,167	41,833	81%	for new City Manager.)	
001-412-104 FICA Tax Expense	17,500							17,500	13,268	4,232	76%	FICA Tax @ 7.65%	
001-412-105 Group Insurance	20,000							20,000	16,032	3,968	80%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-412-106 Retirement	19,000							19,000	14,654	4,346	77%	9% Employer Contribution PERS I and II	
001-412-108 Overtime	1,200	1,300						2,500	1,837	663	73%		
001-412-109 OPEB	6,500		(6,000)					500	92	408	18%	RHBT Insurance	
001-412-110 Fringe Benefits			6,000					6,000	4,120	1,880	69%	Deferred Compensation Employer Contribution 3%	
001-412-211 Telephone	550							550	178	372	32%	Mobile phone service	
001-412-214 Travel Expense	1,500							1,500	-	1,500	0%	WVML Trip, City Clerk Election Training	
001-412-220 Advertising	2,000							2,000	-	2,000	0%		
001-412-221 Training & Education	20,000							20,000	5,775	14,225	29%	402 Economic Development - $2,500 - Two National Conferences 415 Court Clerk - $500 - Municipal Court training, Election training 437 Planning & Zoning - $7,000 - Leadership WV Jefferson and APA Online Training 425 Enforcement Agency - $2,000 - ICC Conference & WV Code Officials Seminar 436 Building Inspections - $2,000 - ICC Conference & WV Code Officials Seminar 440 City Hall - $2,000 - WVML Conference 413 Treasurer's Office - $4,000 - WV GFAO Training - 4 employees; Spring or Fall Conference 750 Maintenance - $1,500	
001-412-222 Dues & Subscriptions	1,000							1,000	50	950	5%	Adobe subscriptions. ICMA and WVML Fees.	
001-412-223 Professional Services	500	37,500						38,000	14,544	23,456	38%	Background checks for City Manager candidates.	
001-412-226 Insurance & Bonds	15,000		280					15,280	15,270	10	100%	Umbrella, Commercial Property, Worker's Comp, Automobile, Liability	
001-412-230 Contracted Services								-	-	-			
001-412-341 Departmental Supplies	750							750	246	504	33%	Misc. Office Supplies	
001-412-343 Auto Supplies (Gas & Oil)								-	-	-		Gas is covered under travel expenses.	
TOTAL CITY MANAGER	**320,500**	**38,800**	**280**	-	-	-	-	**359,580**	**259,233**	**100,347**	72%		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
TREASURER - 413													
001-413-103 Salaries	260,000							260,000	239,223	20,777	92%	Director of Finance, Accounting Clerk I, Accounting Clerk II, Accounting Clerk III salaries, 2.5% merit, and holiday supplements.	
001-413-104 FICA Tax Expense	22,000							22,000	18,503	3,497	84%	FICA Tax @ 7.65%	
001-413-105 Group Insurance	21,000		17,000					38,000	33,475	4,525	88%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-413-106 Retirement	24,000							24,000	20,829	3,171	87%	9% Employer Contribution PERS I and II	
001-413-108 Overtime	3,500							3,500	2,659	841	76%		
001-413-109 OPEB	8,000		(7,500)					500	337	163	67%	RHBT Insurance	
001-413-110 Fringe Benefits			7,500					7,500	5,757	1,743	77%	Deferred Compensation Employer Contribution 3%	
001-413-211 Telephone	-							-	-	-		Director of Finance Cell Phone	
001-413-214 Travel Expense	1,500							1,500	992	508	66%	Director & Acct. Clerk III - WV Government Finance Officers Association Training	
001-413-218 Postage								-	-	-		Transfer cost to City Hall and Pitney Bowes machine.	
001-413-220 Advertising/Legal Pubs	2,500							2,500	1,718	782	69%	Financial statement publication $625, Levy Estimate $425, Tax increase notice $250.	
001-413-221 Training & Education	-							-	-	-		$4,000 Rolled into City Manager's budget	
001-413-222 Dues & Subscriptions	500					500		1,000	865	135	87%	Adobe subscription for Director & Accounting Clerk III	
001-413-223 Professional Services	2,500			500				3,000	2,925	75	98%	J.C. Kunkle Accounting Services - CWH Landlord Trial Balance Analysis ($1,200) Police pension annual report ($800) Background Checks for New Hires ($300)	
001-413-224 Audit Costs	42,000	48,000						90,000	49,320	40,680	55%	Perry & Associates and J.C. Kunkle FY25 Compilation and Preparation of Audit	
001-413-226 Insurance & Bonds	15,000		4,200					19,200	19,184	16	100%	General Liability, Worker's Compensation, Umbrella	
001-413-230 Contracted Services	25,000							25,000	18,171	6,829	73%		
001-413-230 B&O Collections - Contracted Services	75,000			(28,500)		(4,500)		42,000	17,944	24,056	43%		
001-413-238 Refunds	10,000	65,000		28,000				103,000	88,552	14,448	86%		
001-413-341 Departmental Supplies	1,500	1,000						2,500	1,771	729	71%	Misc. Office Supplies	
TOTAL TREASURER	**514,000**	**114,000**	**21,200**	**-**	**-**	**(4,000)**	**-**	**645,200**	**522,225**	**122,975**	81%		
COURT CLERK - 415													
001-415-103 Salaries	67,000						150	67,150	61,804	5,346	92%	Court Clerk Salary, 2.5% merit, and holiday supplement	Increase to cover salaries for the remainder of the year.
001-415-104 FICA	5,500							5,500	4,778	722	87%	FICA Tax @ 7.65%	
001-415-105 Group Insurance	19,000						350	19,350	17,710	1,640	92%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	Increase to cover insurance for the remainder of the year.
001-415-106 Retirement	6,000							6,000	5,378	622	90%	9% Employer Contribution PERS I and II	
001-415-108 Overtime	1,200							1,200	658	542	55%		
001-415-109 OPEB	2,000		(1,800)					200	112	88	56%	RHBT Insurance	
001-415-110 Fringe Benefits			1,800					1,800	1,288	512	72%	Deferred Compensation Employer Contribution 3%	
001-415-214 Travel	500						(500)	-	-	-		Court Clerk training and Election training	Transfer $150 to Salaries & $350 to Group Insurance.
001-415-218 Postage	100							100	-	100	0%		
001-415-220 Advertising/Legal Publications								-	-	-			
001-415-221 Training & Education								-	-	-		$500 transferred to City Manager's budget. WVML training and Election training.	
001-415-222 Dues & Subscriptions								-	-	-			
001-415-223 Professional Services								-	-	-			
001-415-226 Insurance & Bonds	4,500		605					5,105	5,103	2	100%	Court Clerk Bond, General Liability, Worker's Compensation, Umbrella	
001-415-230 Contracted Services	25	1,000						1,025	757	268	74%	Flu shot	
001-415-238 Refunds			1,000					1,000	720	280	72%		
001-415-341 Departmental Supplies	600							600	226	374	38%	Ink cartridges, paper stock	
TOTAL COURT CLERK	**106,425**	**1,000**	**1,605**	**-**	**-**	**-**	**-**	**109,030**	**98,534**	**10,496**	90%		
POLICE JUDGES - 416													
001-416-103 Salaries	32,000							32,000	24,736	7,264	77%	Two Municipal Court judges; two magistrates; two prosecuting attorneys; extra $2k for special judge, and holiday supplements.	
001-416-104 FICA	2,400							2,400	1,803	597	75%		
001-416-214 Travel	500							500	263	237	53%	WV State mandated annual training for magistrates & judges	
001-416-221 Training & Education	1,000							1,000	690	310	69%	WV State mandated annual training for magistrates & judges	
001-416-222 Dues and Subscriptions	100							100	-	100	0%		
001-416-223 Professional Services	1,000							1,000	827	173	83%		
001-416-226 Insurance & Bonds	2,500		300					2,800	2,791	9	100%		
TOTAL POLICE JUDGES	**39,500**	**-**	**300**	**-**	**-**	**-**	**-**	**39,800**	**31,110**	**8,690**	78%		

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CITY ATTORNEY - 417													
001-417-103 Salaries	160,000							160,000	146,873	13,127	92%	Attorney salary plus 2.5% merit and holiday supplement.	
001-417-104 FICA	13,000							13,000	11,236	1,764	86%	FICA @ 7.65%	
001-417-105 Group Insurance	1,000		550			200		1,750	1,578	172	90%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-417-106 Retirement	15,000							15,000	12,794	2,206	85%	PERS II Employer Contribution 9%	
001-417-109 OPEB	6,000		(5,600)					400	359	41	90%	RHBT Insurance	
001-417-110 Fringe Benefits			5,600					5,600	3,671	1,929	66%	Deferred Compensation Employer Contribution 3%	
001-417-211 Telephone	250							250	188	62	75%		
001-417-214 Travel	1,000							1,000	-	1,000	0%	Travel allowance for various trainings.	
001-417-220 Advertising/Legal Publications								-	-	-		Allowance for legal publications.	
001-417-221 Training & Education								-	-	-		Rolled under City Manager's office.	
001-417-222 Dues & Subscriptions	5,100						1,000	6,100	4,061	2,039	67%	Allowance for legal subscriptions and memberships. Bar license and legal research database subscription.	Allowance for additional legal research subscription.
001-417-223 Professional Services	50,000							50,000	-	50,000	0%	Cost for outside legal council.	
001-417-226 Insurance and Bonds	12,000		(8,095)			(200)	(1,000)	2,705	2,263	442	84%		Transfer to Dues and Subscriptions.
001-417-341 Departmental Supplies	1,000							1,000	107	893	11%		
TOTAL CITY ATTORNEY	**264,350**	-	**(7,545)**	-	-	-	-	**256,805**	**183,130**	**73,675**	71%		
ENFORCEMENT AGENCY - 425													
001-425-103 Salaries	61,000				1,500			62,500	56,573	5,927	91%	Code Enforcement Officer salary, 2.5% merit, holiday supplement., and clothing allowance.	
001-425-104 FICA	4,900							4,900	4,328	572	88%	FICA @ 7.65% of Salary	
001-425-105 Group Insurance	9,000					500		9,500	8,631	869	91%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-425-106 Retirement	5,400							5,400	4,724	676	87%	PERS II Employer Contribution 9%	
001-425-109 OPEB	2,500		(2,300)					200	112	88	56%	RHBT Insurance	
001-425-110 Fringe Benefits			2,300					2,300	1,486	814	65%	Deferred Compensation Employer Contribution 3%	
001-425-211 Telephone	500							500	188	312	38%		
001-425-214 Travel	3,000						500	3,500	2,875	625	82%	International Code Council Conference. Orlando. 2-3 days; airfare, lodging, meals, rental car/gas WV Code Officials Association Seminar. Roanoke, WV; airfare, lodging, meals, rental car/gas	Allowance for travel for Historic Preservation Conference.
001-425-218 Postage	1,500						(500)	1,000	262	738	26%	Certified Mailings	Transfer to Travel.
001-425-220 Advertising/Legal Publications	500							500	53	447	11%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.	
001-425-221 Training & Education								-	-	-		$3,500 transferred to City Manager's budget. International Code Council Conference. Orlando, FL. Registration Fee ($1,600) WV Code Officials Spring Seminar, Roanoke, WV (9/2024) Registration Fee ($150)	
001-425-222 Dues & Subscriptions	1,000							1,000	310	690	31%	ICC Membership ($160/yr)	
001-425-226 Insurance and Bonds	4,000		365					4,365	4,362	3	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
001-425-230 Contracted Services	25,000							25,000	-	25,000	0%		
001-425-230 Nuisance Properties-Contracted Services	45,000		67,880					112,880	21,730	91,150	19%	Nuisance Properties cleanup and demos.	
001-425-230 Nuisance Properties Relocation - Contracted Services	5,000							5,000	-	5,000	0%	Nuisance Properties housing reallocation.	
001-425-230 Vacant Properties-Contracted Services			18,275					18,275	221	18,054			
001-425-341 Departmental Supplies	2,000							2,000	864	1,136	43%	Building safety month supplies and code books	
001-425-343 Auto Supplies								-	-	-		Under Maintenance budget	
001-425-345 Uniforms	2,000					(500)		1,500	525	975	35%	Jackets & shirts.	
TOTAL ENFORCEMENT AGENCY	**172,300**	-	**86,520**	-	**1,500**	-	-	**260,320**	**107,242**	**153,078**	41%		
REGIONAL DEVELOPMENT AUTHORITY - 435													
001-435-222 Dues & Subscriptions	11,500							11,500	11,304	196	98%	Region 9 Assessment - Fees are going up	
TOTAL REGIONAL DEVELOPMENT AUTHORITY	**11,500**	-	-	-	-	-	-	**11,500**	**11,304**	**196**	98%		
Total City Administration	**2,297,075**	**173,800**	**22,325**	**-**	**-**	**(4,000)**	**23,500**	**2,512,700**	**2,047,821**	**464,879**	81%		
BUILDING INSPECTIONS - 436													
001-436-103 Salaries	88,000				4,400			92,400	84,852	7,548	92%	Building Official/Inspector salary, 2.5% merit, holiday supplement, and clothing allowance.	
001-436-104 FICA	7,000							7,000	6,491	509	93%	FICA @ 7.65% of Salary	
001-436-105 Group Insurance	1,500							1,500	1,309	191	87%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-436-106 Retirement	8,000							8,000	6,946	1,054	87%	PERS II Employer Contribution (9%). $272.37 per pay period * 26 pay periods	
001-436-109 OPEB	3,000		(2,850)					150	-	150	0%	RHBT Insurance	
001-436-110 Fringe Benefits			2,850					2,850	2,184	666	77%	Deferred Compensation Employer Contribution 3%	
001-436-211 Telephone	1,000							1,000	200	800	20%	Two lines; one is a hot spot. One is a cell phone.	
001-436-214 Travel	3,000							3,000	1,560	1,440	52%	National ICC Conference; airfare, lodging, meals, gas	
001-436-217 R&M Auto								-	-	-		Under Maintenance budget	
001-436-218 Postage	1,000							1,000	-	1,000	0%	Certified mailings for property Notice of Violations	
001-436-220 Advertising/Legal Publications	1,000							1,000	-	1,000	0%	Job posting ads, public notices for nuisance properties, and property maintenance violation notices.	
001-436-221 Training & Education								-	-	-		$2,500 in City Manager's budget. ICC national conference, WV State Code Conference.	
001-436-222 Dues & Subscriptions	1,000							1,000	440	560	44%	ICC membership dues; WICA subscription	
001-436-223 Professional Services	50,000						(6,000)	44,000	18,675	25,325	42%	To cover expenses associated with inspections; compliance.	Transfer to Department Supplies.
001-436-226 Insurance & Bonds	6,000		575					6,575	6,565	10	100%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
001-436-230 Contracted Services								-	-	-			
001-436-341 Departmental Supplies	2,000						6,000	8,000	1,443	6,557	18%	Building safety month supplies and code books.	Allowance for new computer with graphics card and touch screen for plan review drawing.
001-436-343 Auto Supplies								-	-	-		Under Maintenance budget	
001-436-345 Uniforms	2,000							2,000	500	1,500	25%	Jackets & shirts.	
TOTAL BUILDING INSPECTIONS	**174,500**	-	**575**	-	**4,400**	-	-	**179,475**	**131,165**	**48,310**	73%		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
PLANNING & ZONING - 437													
001-437-103 Salaries	407,000				(5,900)			401,100	288,150	112,950	72%	Assistant City Manager/Director of Community Development, City Planner/Zoning/Subdiv Administrator, Permit Tech, and Planner salaries, 2.5% merit, and holiday supplements.	
001-437-104 FICA	33,000							33,000	22,043	10,957	67%	FICA @ 7.65% of Salary	
001-437-105 Group Insurance	68,000							68,000	36,846	31,154	54%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-437-106 Retirement	38,000							38,000	24,888	13,112	65%	PERS II Employer Contribution (9%)	
001-437-108 Overtime	1,500							1,500	-	1,500	0%		
001-437-109 OPEB	12,500		(12,000)					500	326	174	65%	RHBT Insurance	
001-437-110 Fringe Benefits			12,000					12,000	5,824	6,176	49%	Deferred Compensation Employer Contribution 3%	
001-437-211 Telephone	250		750			150	100	1,250	993	257	79%	Director's department cell phone	Allowance to cover telephone expenses for the remainder of the year.
001-437-214 Travel	8,000					(150)	(100)	7,750	3,467	4,283	45%	James - American Planning Association Conference Alissa - WV Leadership Trainings (12 trainings) & Women Leaders in Code Wendy - MGO Conference	Transfer to Telephone.
001-437-218 Postage	1,000							1,000	-	1,000	0%	Certified Mailings; Legal notices, yard sign postings	
001-437-220 Advertising/Legal Publications	4,500							4,500	1,279	3,221	28%	Advertising of BZA and public hearings for P/C meetings; hearing placards	
001-437-221 Training & Education								-	-	-		$7,000 rolled into City Manager's budget. Alissa - WV Leadership conference registration amount $3,500; Leaders Code conference $550; Kim MGO Conference reg; $600; James AICP reg $500	
001-437-222 Dues & Subscriptions	3,000							3,000	2,330	670	78%	AICP Membership; Wendy ICC membership; Alissa Community Development Society membership; Women Leaders in Code membership, Adobe subscription for 2 people.	
001-437-223 Professional Services	5,000		20,000					25,000	4,493	20,507	18%	GIS Aerial imagery, Background Checks	
001-437-226 Insurance & Bonds	20,000							20,000	18,814	1,186	94%	Worker's Comp, Prof Liability, Umbrella, Automobile, Commercial Property.	
001-437-230 Contracted Services	44,000							44,000	24,853	19,147	56%	Kimley-Horn and Associates - Engineering and routine plan review; bond assessments;	
001-437-231 Contracted Services - Tree Board								-	-	-		To maintain Tree City USA Status, we must house this cost in the budget which is based on the population.	
001-437-238 Refunds	1,000							1,000	355	645	36%		
001-437-341 Departmental Supplies	4,000							4,000	1,803	2,197	45%	Public hearing signs, office supplies, promotional supplies	
001-437-353 Computer Software / Tech	10,000	3,000						13,000	8,873	4,127	68%	MyPermit Now Monthly Fees	
TOTAL PLANNING & ZONING	**660,750**	**3,000**	**20,750**	-	**(5,900)**	-	-	**678,600**	**445,337**	**233,263**	66%		
Total City Bldg Inspection, P&Z, and Enforcement Agency	**1,007,550**	**3,000**	**107,845**	-	-	-	-	**1,118,395**	**683,745**	**434,650**	61%		
ELECTIONS - 438													
001-438-220 Advertising/Legal Publications								-	-	-		Publish ballot multiple times	
001-438-223 Professional Services								-	-	-			
001-438-230 Contracted Services								-	-	-		Poll workers for early voting and day of election.	
001-438-341 Departmental Supplies								-	-	-		Purchase of ballots $1,500, Election Kits, Paper, Election Banner, Voter Stickers	
TOTAL ELECTIONS	-	-	-	-	-	-	-	-	-	-			
CITY HALL - 440													
001-440-103 Salaries	103,000							103,000	88,498	14,502	86%	Director of Operations Salary, 2.5% merit, and holiday supplement	
001-440-104 FICA Taxes	8,300							8,300	6,770	1,530	82%	FICA @ 7.65%	
001-440-105 Group Insurance	20,000							20,000	16,244	3,756	81%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-440-106 Retirement	9,000							9,000	7,988	1,012	89%	9% Employer Contribution	
001-440-109 OPEB	4,000		(3,800)					200	93	107	47%	RHBT Insurance	
001-440-110 Fringe Benefits			3,800					3,800	2,509	1,291	66%	Deferred Compensation Employer Contribution 3%	
001-440-211 Telephone	20,000							20,000	17,851	2,149	89%	WebEx Phone Services ($5,000), Internet Service ($3,600), Cell phone - Director ($400), Rouss Hall Elevator & Fire Alarm Phone Service ($4,000), CWH Fire Alarm Phone Service ($1,000).	
001-440-213 Utilities	40,000					10,000	4,500	54,500	49,012	5,488	90%	City Hall Oil and Electric, Rouss Hall Electric, CTUB Water/Sewer, CWH Electric	Allowance for additional citywide utilities.
001-440-214 Travel Expense	2,000							2,000	1,200	800	60%	WV Municipal League Election Training in Charleston, WV and another conference in Baltimore, MD	
001-440-215 Repair & Main. Bldg & Grounds	10,000							10,000	4,793	5,207	48%	Elevator Services and City Hall maintenance.	
001-440-218 Postage	4,000					3,500		7,500	3,438	4,062	46%	Pitney-Bowes Machine Postage; includes Treasurer's office mailings for B&O Tax Collection. Reflects increase in postage.	
001-440-219 Bldg & Equipment Rental	250,000							250,000	229,666	20,334	92%	CWH Loan ($16,667 per month), CTUB Rent ($2,550 per month), Postage Lease, City Copier Rental, Plat Printer	
001-440-220 Advertising/Legal Publications	4,000							4,000	548	3,452	14%	American Legal Publishing, Job postings, Weekly Event Calendar ($3,640), Board Vacancy Advertisements	
001-440-221 Training & Education								-	-	-		$2,000 transferred to City Manager's budget	
001-440-222 Dues & Subscriptions	3,500					2,500	500	6,500	6,335	165	97%	Jefferson County Chamber of Commerce ($275), SHRM Membership ($300), WVML Annual Dues ($2,400)	Allowance for City Hall fire alarm monitoring.
001-440-223 Professional Services	25,000							25,000	23,029	1,971	92%	Millenium Group insurance broker services estimated $1,800 per month, Open enrollment, payroll integration.	
001-440-226 Insurance & Bonds	15,000							15,000	13,157	1,843	88%	Liability, Worker's Comp, Auto Insurance, Umbrella, Commercial	
001-440-230 Contracted Services	287,000					(51,000)		236,000	213,855	22,145	91%	Sustainable Strategies (Grant Consultant, Matt Ward) - $60,000 ($5,000 per month) Website Hosting Fee (Revize) - $3,900 per year for 5 years Pest Control Services - $1,000 Patton Commercial Cleaning Services for City Hall and Rouss Hall - $50,000 Payroll Processing Base Fees - $4,000 ADP Software Recurring Annual Fee - $20,000 Tek Advisors - $150,000 per year.	
001-440-232 Bank Charges	15,000	20,000				35,000	16,500	86,500	66,507	19,993	77%	Credit card merchant fees, eCheck Usage Fees, Fraud Detection Fees	Allowance for anticipated June bank fees.
001-440-237 Other Fees/Taxes	1,500							1,500	998	502	67%	Late fees/Ambulance fees.	
001-440-341 Departmental Supplies	12,000					3,000	2,000	17,000	13,576	3,424	80%		Allowance for purchase of yard waste stickers.
001-440-353 Computer Software / Tech	15,000		5,500			(3,000)		17,500	15,046	2,454	86%	Clearcaster Annual License - $1,700 Granicus Annual License - $9,500 - Agenda management, Online training, Audio/Visual software for livestreaming meetings VEEAM Annual Maintenance - $600.00	
TOTAL CITY HALL	**848,300**	**20,000**	**5,500**	-	-	-	**23,500**	**897,300**	**781,114**	**116,186**	87%		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
CONTRIBUTIONS/TRANSFERS - 444													
001-444-568 Contributions - Community Partnership Grants	100,000							100,000	100,000	-	100%	Citizens Fire Co. $10,000; Independent Fire Co. $10,000; Library $20,000; Jef. Co. Com. Ministries $10,000; and EPTA $50,000.	
001-444-568 Community Grants		50,000						50,000	2,000	48,000	4%		
001-444-568 Contributions - Revive Grant	270,000	20,000						290,000	61,000	229,000	21%	HUD Grant for Revive! Program. $250,000 with additional $20,000 support from City funds.	
001-444-568 Contributions - Façade Improvement Program	15,000	10,000		15,000				40,000	14,284	25,716	36%		
001-444-568 Contributions - Homeless Solutions	25,000	(25,000)						-	-	-		County Homelessness position funding commitment	
001-444-568 Contributions - Charles Town Now		70,000						70,000	30,000	40,000	43%		
001-444-568 Contributions - Jefferson County P&R						4,000		4,000	-	4,000	0%		
001-444-568 Contributions - Jefferson County Community Ministries				20,000				20,000	5,000	15,000	25%		
001-444-568 Contributions - Sidewalk Improvement Program	15,000	35,000		15,000			(30,000)	35,000	5,000	30,000	14%	SIP grant historically funded out of CIP, but expense was moved General Operating budget to reflect ongoing and not capital expenses. Reducing by $5k due to lack of public interest	Correction of original FY2025 carryover amount. Transferred $23,500 to City Hall. Transferred $6500 to Maintenance.
TOTAL CONTRIBUTIONS/TRANSFERS	**425,000**	**160,000**	**-**	**50,000**	**-**	**4,000**	**(30,000)**	**609,000**	**217,284**	**391,716**	36%		
PARKING - 571													
001-571-103 Salaries	46,000							46,000	35,980	10,020	78%	Parking Enforcement Officer salary, contingency, 2.5% merit, holiday supplement, and clothing allowance	
001-571-104 FICA Tax Expense	3,700							3,700	2,781	919	75%	FICA @ 7.65%	
001-571-105 Group Insurance	750							750	385	365	51%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-571-106 Retirement Expense	4,000							4,000	2,982	1,018	75%	9% Employer Retirement Contribution	
001-571-108 Overtime	1,000							1,000	369	631	37%	RHBT Insurance	
001-571-109 OPEB	1,500		(1,400)					100	-	100	0%	Deferred Compensation Employer Contribution 3%	
001-571-110 Fringe Benefits			1,400					1,400	928	472	66%		
001-571-213 Utilities	1,400							1,400	-	1,400	0%	Electric Service	
001-571-216 Repair & Main - Equipment	1,000							1,000	-	1,000	0%	Parking meter repairs and maintenance	
001-571-218 Postage	500							500	-	500	0%		
001-571-219 Bldg & Equipment Rental	500							500	-	500	0%		
001-571-220 Advertising / Legal Publications	500							500	-	500	0%		
001-571-226 Insurance & Bonds	3,000		240					3,240	3,232	8	100%	Prof Liability, Umbrella, Automobile, Worker's Comp	
001-571-230 Contracted Services	500							500	27	473	5%		
001-571-341 Departmental Supplies	5,000							5,000	1,202	3,798	24%	Office Supplies, Batteries, Handheld Printer Paper	
001-571-343 Auto Supplies (Gas/Oil)	500							500	-	500	0%		
001-571-345 Uniforms	500							500	202	298	40%	Jacket, Uniform Shirt, Patches, Badge, etc.	
001-571-353 Computer Software/Tech	4,000							4,000	-	4,000	0%	United Public Safety/T2 Annual Fees	
TOTAL PARKING	**74,350**	**-**	**240**	**-**	**-**	**-**	**-**	**74,590**	**48,087**	**26,503**	64%		
CONTINGENCIES - 699													
001-699-568 Other Contributions	308,000	42,000	(60,875)	(50,000)	(18,000)	(100,000)		121,125	-	121,125	0%	Placeholder for $50,000 for emergency snow costs. $250,000 for unexpected cost throughout the year. (SAO caps this amount at 10% of receipts.)	
TOTAL CONTINGENCIES	**308,000**	**42,000**	**(60,875)**	**(50,000)**	**(18,000)**	**(100,000)**	**-**	**121,125**	**-**	**121,125**	0%		
POLICE DEPARTMENT - 700													
001-700-103 Salaries	1,640,000						(20,000)	1,620,000	1,428,807	191,193	88%	Base Salaries plus contingency, 2.5% merit, longevity, shift differential, clothing allowance, holiday supplement. (5) Patrolman, (3) Patrolman First Class, (4) Corporals, (3) Sergeants, (2) Lieutenants, (1) Captain (Held by Chief), (1) Chief. (3) Administrative personnel.	Transferred to Overtime.
001-700-104 FICA	110,000							110,000	88,723	21,277	81%	FICA Tax at 7.65%	
001-700-105 Group Insurance	289,000							289,000	215,111	73,889	74%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-700-106 Retirement	145,000							145,000	130,262	14,738	90%	Employer Retirement Contribution PERS I and II (9%) and MPFRS (8.5%)	
001-700-107 Police Pension	30,000		(12,750)			(10,000)		7,250	1,196	6,054	16%	Legacy CTPD Retirement System	
001-700-108 Overtime	160,000					70,000	20,000	250,000	210,815	39,185	84%	Shift coverage, late arrest/call out, special events, school events, court, etc.	Allowance for overtime through the end of the year.
001-700-109 OPEB	60,000		(55,000)					5,000	1,907	3,093	38%	RHBT Insurance	
001-700-110 Fringe Benefits			55,000					55,000	36,577	18,423	67%	Deferred Compensation Employer Contribution 3%	
001-700-211 Telephone	48,500					(15,000)		33,500	21,438	12,062	64%	(4) department cell phones, MiFi/Craddle Points, for CAD in police vehicles, Internet, etc.	
001-700-213 Utilities	48,000							48,000	40,834	7,166	85%	Electric and Internet Service, increase in FY25.	
001-700-214 Travel	4,000					5,000		9,000	2,031	6,969	23%	Training, Conferences,etc.	
001-700-215 R&M Building & Grounds	2,500							2,500	54	2,446	2%	Lights, Paint, Air Filters, Electrical supplies, Batteries	
001-700-216 R&M Equipment	5,000					500		5,500	4,621	879	84%	Generator Service	
001-700-217 R&M Auto	50,000						22,000	72,000	64,721	7,279	90%	Air filters, Vehicle Repairs, State Inspections, Vehicle Maintenance (Brakes/Rotors, tire install/rotation, etc.	Allowance for insurance claim vehicle repairs.
001-700-218 Postage	1,300					500		1,800	1,495	305	83%	Stamps, USPS Certified Mail, UPS/Fedex, etc.	
001-700-219 Building & Equipment Rental	100,000						1,000	101,000	92,549	8,451	92%		Increase due to higher copier renewal costs.
001-700-220 Advertising/Legal Publications	5,500							5,500	3,389	2,111	62%	New Hire Ads 3-6 ads in local paper	
001-700-221 Training & Education	20,000					(5,000)		15,000	6,694	8,306	45%	WVSP Academy, 16 hours in-service/8 supervisor hours.	
001-700-222 Dues & Subscriptions	2,000							2,000	1,542	458	77%	WVCOP Dues, IACP, SRO, Journal	
001-700-223 Professional Services	5,000					2,000		7,000	5,480	1,520	78%	Polygraph Exams, Psychological exam, Physical Exams, Diagnostic Imaging	
001-700-226 Insurance & Bonds	110,000		12,550					122,550	122,489	61	100%	Worker's Comp, Liability, Automobile, Liability Claims, Commercial Property Insurance	
001-700-230 Contracted Services	48,000					(2,500)		45,500	25,617	19,883	56%	CALEA Annual Continuation Fee ($4,595), Background Checks, Court Translator, Cleaning Fees, HVAC Service 661 George St.	
001-700-237 Other Fees & Taxes	250		200					450	400	50	89%	661 George St. Ambulance Fees	
001-700-341 Departmental Supplies	40,000		1,000			(2,500)	(4,000)	34,500	19,453	15,047	56%	Ammunition, Office Supplies, Cleaning Supplies, Water Delivery	Transfer $1000 to Building & Equipment Rental & $3000 Auto Supplies.
001-700-343 Auto Supplies	65,000					24,000	3,000	92,000	73,834	18,166	80%	Gas, oil changes and tires for Police Vehicles	Allowance for tires.
001-700-345 Uniforms	30,000							30,000	20,619	9,381	69%	Class A, BDU, duty gear, insignia, ballistic vest, coats, etc.	
001-700-353 Computer Software/Tech	29,000		(2,200)			3,000		29,800	29,426	374	99%	CAD Motorola, Guardian Tracking, Police One Academy, Powerdms, VCS, Motorola Solutions (Watch Guard System), Revize (Website).	
TOTAL POLICE DEPARTMENT	**3,048,050**	**-**	**(1,200)**	**-**	**-**	**70,000**	**22,000**	**3,138,850**	**2,650,085**	**488,765**	84%		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
POLICE-SPECIAL DUTY CROSSING GUARDS - 704													
001-704-103 Salaries	35,000							35,000	25,999	9,001	74%	Five (5) Part-Time Crossing Guards (Wright Denny and Charles Town Middle). Expenses reimbursed by BOE. No COLA. Holiday supplements.	
001-704-104 FICA Tax Expense	2,600							2,600	1,989	611	76%		
001-704-226 Insurance & Bonds	1,750		545					2,295	2,292	3	100%		
001-704-341 Departmental Supplies	250		100					350	324	26	92%	Stop signs	
001-704-345 Uniforms	500		(100)					400	192	208	48%	Reflective jackets and vests	
TOTAL POLICE -SPECIAL DUTY CROSSING GUARDS	**40,100**	-	**545**	-	-	-	-	**40,645**	**30,795**	**9,850**	76%		
Total Police and Crossing Guards	**3,088,150**	-	**(655)**	-	-	**70,000**	**22,000**	**3,179,495**	**2,680,880**	**498,615**	84%		
DOG WARDEN - 707													
001-707-567 Contributions	1,600							1,600	-	1,600	0%	City passes along the dog tag fees to the County	
TOTAL DOG WARDEN	**1,600**	-	-	-	-	-	-	**1,600**	-	**1,600**	0%		
MAINTENANCE - 750													
001-750-103 Salaries	330,000						(6,500)	323,500	276,962	46,538	86%	Director and (4) Maintenance Staff salaries, 2.5% merit, holiday supplements, clothing allowances and contingency for CDL, Playground Inspection, and ASE certifications.	Transfer to Repairs & Maintenance Buildings & Grounds.
001-750-104 FICA Tax Expense	27,000							27,000	22,047	4,953	82%	FICA @ 7.65%	
001-750-105 Group Insurance	47,000							47,000	33,380	13,620	71%	Health Insurance, Life Insurance, Dental Insurance, Vision Insurance. (Includes 16% premium increase projected by PEIA.)	
001-750-106 Retirement	29,000							29,000	23,808	5,192	82%	9% Employer Contribution	
001-750-108 Overtime	20,000							20,000	11,237	8,763	56%		
001-750-109 OPEB	8,000		(7,500)					500	306	194	61%	RHBT Insurance	
001-750-110 Fringe Benefits			7,500					7,500	5,660	1,840	75%	3% Deferred Compensation Employer Contribution	
001-750-211 Telephone	3,000							3,000	1,797	1,203	60%	Field staff equipped with cell phones	
001-750-213 Utilities	15,000					(5,000)		10,000	4,601	5,399	46%	Maintenance building electric, water, sewer, and internet	
001-750-214 Travel Expense	1,500							1,500	-	1,500	0%	Maintain certifications; other skill enhancement training as required/proposed	
001-750-215 R&M Buildings and Grounds	55,000					30,000	7,000	92,000	76,781	15,219	83%	General maintenance of city buildings.	Allowance for HVAC repair at PD.
001-750-216 R&M Equipment	15,000					5,000		20,000	15,107	4,893	76%	Regular maintenance of fleet equipment, primary expense is street sweeper repairs. We have a new leaf vacuum, so we don't have as much maintenance expense.	
001-750-217 R&M Auto	10,000				15,000			25,000	19,711	5,289	79%	Regular maintenance of department and City vehicles	
001-750-219 R&M Bldg and Equip Rental	1,000							1,000	-	1,000	0%	Equipment rented as required to maintain various city buildings.	
001-750-220 Advertising	500							500	-	500	0%	Spring and Fall Cleanup. Additional city sponsored projects as required.	
001-750-221 Training & Education	2,500							2,500	-	2,500	0%	Maintain certifications; other skill enhancement training as required/proposed. CDL, Playground Inspection, ASE.	
001-750-222 Dues & Subscriptions	500							500	406	94	81%	Camera subscription and CDL License Fees	
001-750-223 Professional Services	500							500	290	210	58%	CDL physicals	
001-750-226 Insurance & Bonds	19,000							19,000	18,007	993	95%	Liability, Worker's Comp, Vehicle Insurance	
001-750-230 Contracted Services	60,000			1,268			5,000	66,268	57,446	8,822	87%	Trash Service, Box Rental Fees, Tree Services ($12,000), Snow Removal and Salt	Allowance for storm cleanup.
001-750-341 Departmental Supplies	35,000				3,000			38,000	29,004	8,996	76%	General maintenance annual supplies. Christmas decorations, and light poles.	
001-750-343 Auto Supplies (Gas, Oil & Tires)	25,000					3,000	1,000	29,000	20,870	8,130	72%	Gas, oil changes and tires for maintenance and City vehicles.	Allowance for Bobcat tires.
001-750-345 Uniforms	5,000					(3,000)		2,000	1,236	764	62%		
TOTAL MAINTENANCE	**709,500**	-	-	**1,268**	**18,000**	**30,000**	**6,500**	**765,268**	**618,656**	**146,611**	81%		
STREET LIGHTS - 751													
001-751-213 Utilities	130,000							130,000	111,348	18,652	86%	Street lights electric.	
TOTAL STREET LIGHTS	**130,000**	-	-	-	-	-	-	**130,000**	**111,348**	**18,652**	86%		

ACCOUNT	FY 2026 APPROVED BUDGET	REVISION #1	REVISION #2	REVISION #3	REVISION #4	REVISION #5	REVISION #6	CURRENT BUDGET	FY 2026 YTD ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES AND EXPLANATIONS	REVISION #6 NOTES
VISITOR'S CENTER - 901													
001-901-567 Contributions	100,000							100,000	61,511	38,489	62%	50% of Hotel/Motel Tax Revenue Contribution to Visitor's Center.	
TOTAL VISITOR'S CENTER	**100,000**	-	-	-	-	-	-	**100,000**	**61,511**	**38,489**	62%		
FAIRS/FESTIVALS - 903													
001-903-220 Advertising/Legal Publications	2,000							2,000	877	1,123	44%		
001-903-230 Contracted Services	36,000						(3,500)	32,500	8,837	23,663	27%	**WV Fest** Stage/Sound ($5,000), Musicians ($5,000), Athlete Appearances ($10,000), Signage ($2,000), Inflatables ($2,000), Portable toilets ($1,000), Hospitality/lodging and meals for talent ($2,000), Shuttle bus ($1,500), Game Entertainment Avenue ($2,000) **Car Show** Sound ($2,500), Announcer ($500), Model T Ford Car Club ($600), Porta Potts ($900), Gaming Trailer ($1,000)	Transfer to Department Supplies.
001-903-238 Refunds	100							100	-	100	0%		
001-903-341 Departmental Supplies	25,000						3,500	28,500	6,040	22,460	21%	**WV Fest** Water/cups ($1,500), Tents ($1,500), Trophies ($500), Chairs & Railing ($1,000), Contests ($300), Signage ($1,500) **Car Show** Trophies/Plaques ($4,700), Signage/Parking ($500), Water/Chips ($1,500) **General** Welcome bags for new residents ($1,000), Candy ($2,000), Contest prizes for Light the City and Xmas parade ($1,625), Christmas costumes, Signs ($500)	Allowance for portable picnic tables for events.
001-903-353 Computer Software	1,300							1,300	-	1,300	0%	Light the City Map Software - App for Christmas lighting. Around Town Christmas contest. Annual Fee. Reimbursed 50% from Ranson, WV.	
001-903-568 Contributions	4,000							4,000	3,300	700	83%	Donations to the Boys & Girls Club, High School Choir, and Jefferson High School Air Force ROTC.	
TOTAL FAIRS/FESTIVALS	**68,400**	-	-	-	-	-	-	**68,400**	**19,054**	**49,346**	28%		
TRANSFERS - 960/698 SAO													
001-698-590 Transfers to Capital Reserve - Repaving	135,000							135,000	157,433	(22,433)	117%	Monthly Street Fee Remittance from CTUB is xfrd to Capital Reserve for future street repaving expenditures	
001-698-591 Transfers to Capital Reserve - One Time Funding		427,386						427,386	427,386	-	100%		
001-698-593 Transfers Out - Parks & Rec	120,000							120,000	81,511	38,489	68%	50% Hotel/Motel tax revenue. Pool/Tennis Revenue funds the Parks & Rec budget. Reference Parks & Rec FY 2025 budget for further details.	
001-698-592 Transfers to Residual Fund		200,000						200,000	200,000	-	100%		
001-698-591 Transfers to Capital Reserve - Table Games	810,000							810,000	1,012,566	(202,566)	125%	FY 2025 budget transfer includes lottery money (gaming and video); FY2025 proposed is the gaming/lottery estimated amounts transferred to Capital Reserve.	
001-698-595 Transfers to Sales Tax		50,000						50,000	50,000	-	100%		
TOTAL TRANSFERS	**1,065,000**	**677,386**	-	-	-	-	-	**1,742,386**	**1,928,896**	**(186,510)**	111%		
TOTAL EXPENSES	**9,274,625**	**1,056,186**	**68,880**	**1,268**	-	-	**22,000**	**10,422,959**	**8,417,282**	**2,005,676**	**81%**		
REVENUES OVER EXPENSES	-	-	-	-	-	-	-	-	**2,322,128**				

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Ordinance
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1610: First Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part 5 General Offenses Code, Article 522 Private Outdoor Designated Areas (PODA)

ATTACHMENTS:

- PODA Map Update Revision Redline.pdf
- PODA Map Update Revision Clean.pdf
- 2026PODAMAPProposedChange.pdf

ARTICLE 522
Private Outdoor Designated Areas

522.01 Purpose and intent.

522.02 Definitions.

522.03 Permit required.

522.04 Containers.

522.05 Signage and prohibitions.

522.06 Public health, safety and sanitation.

522.07 Revocation of City Manager approval; and general policy authority.

522.08 Suspension of private outdoor designated area.

522.09 Penalties.

522.10 Creation and boundaries.

522.11 Days and hours of operation.

522.12 Personnel needed.

522.13 Appeals process.

522.01 PURPOSE AND INTENT.

Pursuant to the provisions of West Virginia Code §§ 8-12-26,60-7-8g, and 60-7-8h one or more private outdoor designated areas may be created within the City.

522.02 DEFINITIONS.

(a) PODA Permit means the permit issued by the City to qualified license holders as outlined in West Virginia Code § 60-7-8g and § 60-7-8h, allowing them to participate in the Private Outdoor Designated Area and to apply for an S4 or S4N license from the West Virginia Alcohol Beverage Control Administration (WVABCA).

(b) Private Outdoor Designated Area means public property that has become a legally demarcated area established by a municipal ordinance as set forth in W. Va. Code § 8-12-26 for the consumption of liquor, wine, nonintoxicating beer, and nonintoxicating craft beer.

522.03 PERMIT REQUIRED.

(a) Any qualified license holder under W. Va. Code § 60-7-1,et seq. .that operates within the boundaries of a private outdoor designated area may apply for a PODA Permit to

participate in the Private Outdoor Designated Area by submitting an application to the City Manager on such forms as he shall prescribe. The City Manager shall review the application to ensure it is complete and meets the following requirements:

(1) The applicant is located in an established private outdoor designated area, pursuant to this article, with a front door in compliance with all building and fire codes for the safe ingress and egress of members, patrons, and guests to and from the private outdoor designated area.

(2) The applicant has a valid City and state business license and is in good standing with the City.

(3) The applicant is a qualified permit holder meeting the requirements of either W.Va. Code § 60-7-8g or § 60-7-8h.

(b) Once the PODA Permit is granted by the City Manager, the license holder may apply to the West Virginia Alcohol Beverage Control Administration ("WVABCA") for a special Class S4 or Class S4N permit, as detailed in W. Va. Code § 60-7-8g or W.Va. Code § 60-7-8h, to participate in a private outdoor designated area, as further detailed in this article, in the West Virginia Code, and in any applicable rules of the WVABCA. Upon approval by the WVABCA, the Class S4 permit holder shall notify the city manager's office. Any business that receives the approval of the City Manager and a Class S4 permit from the WVABCA may participate in a private outdoor designated area.

(c) Participation in a private outdoor designated area does not provide a business with any authority to operate outdoor dining on the public right-of-way. Any business interested in participating in outdoor dining shall follow the requirements the requirements of Article 907 and 909 of this Code. A business with an approved outdoor dining area that is within a private outdoor designated area may operate its outdoor dining area simultaneously with its participation in a private outdoor designated area.

522.04 CONTAINERS.

All beverages served from valid Class S4 or S4N permit holders for consumption in a private outdoor designated area shall be served in a non-glass container not greater than sixteen (16) fluid ounces, which has been approved by the City Manager and the WVABCA, known as and referred to in this Ordinance as "PODA Cup."

522.05 SIGNAGE AND PROHIBITIONS.

(a) Prior to the operation of a private outdoor designated area, the City shall erect conspicuous signage. The signs shall be located at every reasonable point where a pedestrian may exit the private outdoor designated area by way of a public sidewalk. The signs shall clearly state "No alcohol beyond this point." and provide clear notice that a person is leaving the private outdoor designated area.

(b) A person may not leave a private outdoor designated area while possessing an open container of liquor, wine, nonintoxicating beer, or nonintoxicating craft beer.

(c) Nothing in this Article shall be construed to permit a person to possess an open container of liquor, wine, nonintoxicating beer, or nonintoxicating craft beer, that contains liquid while being in, on, or operating a motor vehicle within a private outdoor designated area.

(d) Businesses in the private outdoor designated area may choose to allow or prohibit alcohol consumption in their business. Liquor, wine, nonintoxicating beer, or nonintoxicating craft beer may only be brought into structures or businesses that have indicated by a posted sign that they are participating in the private outdoor designated area.

(e) Special event sponsors that have been granted a special event permit to operate on a City Street that is included in the PODA area may choose to allow or prohibit alcohol consumption on that portion of the City street during the special event.

522.06 PUBLIC HEALTH, SAFETY, AND SANITATION.

(a) All private outdoor designated areas shall be operated in a manner consistent with all state and municipal laws. The Charles Town Police Department shall be responsible for ensuring compliance and may issue citations within the private outdoor designated areas as necessary. The Charles Town Police Department shall provide a copy of any citation issued within a private outdoor designated area to the WVABCA.

(b) In addition to any public restrooms in a private outdoor designated area, participating Class S4 permit holders shall make available adequate restroom facilities, whether permanent or portable, to serve their members and guests during all hours of operation of the private outdoor designated area.

(c) All businesses operating within a private outdoor designated area shall comply with all requirements of the Jefferson County Health Department.

(d) All S4 or S4N permit holders, when they are open for business and serving customers within a private outdoor designated area, shall make waste receptacles available during the operating hours of the private outdoor designated area in a number sufficient to contain the waste generated within the area and which are emptied regularly by each participating business as needed to ensure availability.

522.07 REVOCATION OF CITY MANAGER APPROVAL; AND GENERAL POLICY AUTHORITY.

~~(a)~~ The City Manager or Mayor may revoke the letter of approval of any Class S4 or Class S4N permit holder when doing so is in the interest of public safety by sending a revocation letter to both the permit holder and the WVABCA.

(a)

~~(b)~~ The City Manager is authorized to create policies and procedures as necessary for the efficient operation of the private outdoor designated areas, including, but not limited to, signage language approval, container approval, identification of participating businesses and non-participating businesses, review of security plans proposed to the WVABCA, the interaction and interplay between a fair or festival and the private outdoor designated areas, and the duties and responsibilities of all participating businesses with respect to clean up and other sanitation matters. ~~(Ord. 2025-002. Passed 3-3-25.)~~

522.08 SUSPENSION OF PRIVATE OUTDOOR DESIGNATED AREA.

(a) The City Manager or Mayor has the authority to suspend the operation of a private outdoor designated area immediately when in the interest of public safety by providing notice to all Class S4 and S4N permit holders within the private outdoor designated area, City Council, any business association participating in the marketing or advertising of the private outdoor designated area, and the WVABCA.

522.09 PENALTIES.

(a) An individual who violates any provision of this article relating to private outdoor designated areas is guilty of a misdemeanor and, upon conviction, shall be fined not more than one hundred dollars ($100.00).

(b) Any person who owns or operates a business that is a PODA permittee or is employed by such a business and who violates any provision of this article is guilty of a misdemeanor and, upon conviction, shall be fined not less than five dollars ($5.00) and not more than one thousand dollars ($1,000.00). Any owner, operator, or employee who violates a provision of this article and is convicted of a third such offense, upon conviction, may be confined for up to thirty (30) days. These penalties for owners, operators, and employees of private outdoor designated areas are in addition to any penalty from the WVABCA.

522.10 CREATION AND BOUNDARIES.

(a) City Council for the City of Charles Town hereby establishes a private outdoor designated area known as "~~City Center~~Hips Sips District PODA," which shall have the boundary as stated in subsection (b) of this section and which shall meet all of the requirements of this article and applicable West Virginia Code.

(b) The ~~City Center~~Hips Sips District PODA shall begin at the southwestern corner of the intersection of S. West Street and W. Washington Street, then continue along West Street in a northerly direction to W. Liberty Street, then continue in an easterly

direction along Liberty Street to N. Goerge Street, including the 200 block of N Charles Street and Opera House Way., then continue north to a point perpendicular with the intersection of N. ~~Samuel~~ George Street and ~~Bell Place~~E. 1st Street, then east along that perpendicular line to the intersection of E. 1st Street ~~Bell Place~~ and N. Mildred Street, ~~:~~then south to the intersection of N. Mildred Street and E. Washington Street, continue westerly to the southwestern corner of the intersection of S. West Street and W. Washington Street. The district shall include the half block of any street that comprises the Hips Sips District PODA boundary. In addition, the entirety of the 100 block of S. Samuel Street shall be included in the Hip Sips District PODA to accommodate the Charles Town Farmers' Market.

~~(b)~~ Due to the current residential use, the following parcels are excluded from the Hips Sips District PODA: those parcels identified in the Charles Town Corporation on Tax Map 2, Parcels 65, 66, 70, and 71.

(c) The attached map of the ~~City Center~~Hips Sips District PODA is incorporated by reference herein and made a part of this article. In the event of apparent conflict between the description in this subsection and the property shown on the incorporated map, the map provides the legal demarcation of the PODA.

(d) The area within the ~~City Center~~Hips Sips District PODA is in a zoning area that allows for the sale and consumption of liquor, wine, nonintoxicating beer and nonintoxicating craft beer, and is in compliance with the City's zoning ordinance.

522.11 DAYS AND HOURS OF OPERATION.

The ~~City Center~~Hips Sips District PODA may operate year-round on any Saturday and Sunday from 10:00

a.m. until 10:00 p.m., and Monday through Friday from 5:00 p.m. until 10:00 p.m.. Drinks may not be sold in PODA cups or consumed within the ~~City Center~~Hips Sips District PODA outside of the hours of operation.

522.12 PERSONNEL NEEDED.

The PODA district is regularly patrolled by the Charles Town City Police Department, and the City Council anticipates that these police officers will be working their regular shifts.

522.13 APPEALS PROCESS.

(a) Any S4 or S4N permit holder may appeal to the City Council the suspension the entire PODA district or the permit holder's individual suspension.

(b) Any denial of a PODA permit application may be appealed to the City Council.

(c) Any appeal must be filed in writing with the City Clerk within fifteen (15)

calendar days of the adverse action.

(d) Suspensions lasting less than seven (7) calendar days are not subject to appeal.

(e) The City Manager shall place consideration of the appeal on the City Council's agenda within thirty (30) days after receipt of an appeal.

(f) The City Council will issue a decision within thirty (30) days after consideration of appeal.

(g) All decisions of the City Council will be final and not subject to further appeal.

ARTICLE 522
Private Outdoor Designated Areas

522.01 Purpose and intent.

522.02 Definitions.

522.03 Permit required.

522.04 Containers.

522.05 Signage and prohibitions.

522.06 Public health, safety and sanitation.

522.07 Revocation of City Manager approval; and general policy authority.

522.08 Suspension of private outdoor designated area.

522.09 Penalties.

522.10 Creation and boundaries.

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522.01 PURPOSE AND INTENT.

Pursuant to the provisions of West Virginia Code §§ 8-12-26,60-7-8g, and 60-7-8h one or more private outdoor designated areas may be created within the City.

522.02 DEFINITIONS.

(a) PODA Permit means the permit issued by the City to qualified license holders as outlined in West Virginia Code § 60-7-8g and § 60-7-8h, allowing them to participate in the Private Outdoor Designated Area and to apply for an S4 or S4N license from the West Virginia Alcohol Beverage Control Administration (WVABCA).

(b) Private Outdoor Designated Area means public property that has become a legally demarcated area established by a municipal ordinance as set forth in W. Va. Code § 8-12-26 for the consumption of liquor, wine, nonintoxicating beer, and nonintoxicating craft beer.

522.03 PERMIT REQUIRED.

(a) Any qualified license holder under W. Va. Code § 60-7-1,et seq. .that operates within the boundaries of a private outdoor designated area may apply for a PODA Permit to

participate in the Private Outdoor Designated Area by submitting an application to the City Manager on such forms as he shall prescribe. The City Manager shall review the application to ensure it is complete and meets the following requirements:

(1) The applicant is located in an established private outdoor designated area, pursuant to this article, with a front door in compliance with all building and fire codes for the safe ingress and egress of members, patrons, and guests to and from the private outdoor designated area.

(2) The applicant has a valid City and state business license and is in good standing with the City.

(3) The applicant is a qualified permit holder meeting the requirements of either W.Va. Code § 60-7-8g or § 60-7-8h.

(b) Once the PODA Permit is granted by the City Manager, the license holder may apply to the West Virginia Alcohol Beverage Control Administration ("WVABCA") for a special Class S4 or Class S4N permit, as detailed in W. Va. Code § 60-7-8g or W.Va. Code § 60-7-8h, to participate in a private outdoor designated area, as further detailed in this article, in the West Virginia Code, and in any applicable rules of the WVABCA. Upon approval by the WVABCA, the Class S4 permit holder shall notify the city manager's office. Any business that receives the approval of the City Manager and a Class S4 permit from the WVABCA may participate in a private outdoor designated area.

(c) Participation in a private outdoor designated area does not provide a business with any authority to operate outdoor dining on the public right-of-way. Any business interested in participating in outdoor dining shall follow the requirements the requirements of Article 907 and 909 of this Code. A business with an approved outdoor dining area that is within a private outdoor designated area may operate its outdoor dining area simultaneously with its participation in a private outdoor designated area.

522.04 CONTAINERS.

All beverages served from valid Class S4 or S4N permit holders for consumption in a private outdoor designated area shall be served in a non-glass container not greater than sixteen (16) fluid ounces, which has been approved by the City Manager and the WVABCA, known as and referred to in this Ordinance as “PODA Cup.”

522.05 SIGNAGE AND PROHIBITIONS.

(a) Prior to the operation of a private outdoor designated area, the City shall erect conspicuous signage. The signs shall be located at every reasonable point where a pedestrian may exit the private outdoor designated area by way of a public sidewalk. The signs shall clearly state "No alcohol beyond this point." and provide clear notice that a person is leaving the private outdoor designated area.

(b) A person may not leave a private outdoor designated area while possessing an open container of liquor, wine, nonintoxicating beer, or nonintoxicating craft beer.

(c) Nothing in this Article shall be construed to permit a person to possess an open container of liquor, wine, nonintoxicating beer, or nonintoxicating craft beer, that contains liquid while being in, on, or operating a motor vehicle within a private outdoor designated area.

(d) Businesses in the private outdoor designated area may choose to allow or prohibit alcohol consumption in their business. Liquor, wine, nonintoxicating beer, or nonintoxicating craft beer may only be brought into structures or businesses that have indicated by a posted sign that they are participating in the private outdoor designated area.

(e) Special event sponsors that have been granted a special event permit to operate on a City Street that is included in the PODA area may choose to allow or prohibit alcohol consumption on that portion of the City street during the special event.

522.06 PUBLIC HEALTH, SAFETY, AND SANITATION.

(a) All private outdoor designated areas shall be operated in a manner consistent with all state and municipal laws. The Charles Town Police Department shall be responsible for ensuring compliance and may issue citations within the private outdoor designated areas as necessary. The Charles Town Police Department shall provide a copy of any citation issued within a private outdoor designated area to the WVABCA.

(b) In addition to any public restrooms in a private outdoor designated area, participating Class S4 permit holders shall make available adequate restroom facilities, whether permanent or portable, to serve their members and guests during all hours of operation of the private outdoor designated area.

(c) All businesses operating within a private outdoor designated area shall comply with all requirements of the Jefferson County Health Department.

(d) All S4 or S4N permit holders, when they are open for business and serving customers within a private outdoor designated area, shall make waste receptacles available during the operating hours of the private outdoor designated area in a number sufficient to contain the waste generated within the area and which are emptied regularly by each participating business as needed to ensure availability.

522.07 REVOCATION OF CITY MANAGER APPROVAL; AND GENERAL POLICY AUTHORITY.

(a) The City Manager or Mayor may revoke the letter of approval of any Class S4 or Class S4N permit holder when doing so is in the interest of public safety by sending a

revocation letter to both the permit holder and the WVABCA.

The City Manager is authorized to create policies and procedures as necessary for the efficient operation of the private outdoor designated areas, including, but not limited to, signage language approval, container approval, identification of participating businesses and non-participating businesses, review of security plans proposed to the WVABCA, the interaction and interplay between a fair or festival and the private outdoor designated areas, and the duties and responsibilities of all participating businesses with respect to clean up and other sanitation matters.

522.08 SUSPENSION OF PRIVATE OUTDOOR DESIGNATED AREA.

(a) The City Manager or Mayor has the authority to suspend the operation of a private outdoor designated area immediately when in the interest of public safety by providing notice to all Class S4 and S4N permit holders within the private outdoor designated area, City Council, any business association participating in the marketing or advertising of the private outdoor designated area, and the WVABCA.

522.09 PENALTIES.

(a) An individual who violates any provision of this article relating to private outdoor designated areas is guilty of a misdemeanor and, upon conviction, shall be fined not more than one hundred dollars ($100.00).

(b) Any person who owns or operates a business that is a PODA permittee or is employed by such a business and who violates any provision of this article is guilty of a misdemeanor and, upon conviction, shall be fined not less than five dollars ($5.00) and not more than one thousand dollars ($1,000.00). Any owner, operator, or employee who violates a provision of this article and is convicted of a third such offense, upon conviction, may be confined for up to thirty (30) days. These penalties for owners, operators, and employees of private outdoor designated areas are in addition to any penalty from the WVABCA.

522.10 CREATION AND BOUNDARIES.

(a) City Council for the City of Charles Town hereby establishes a private outdoor designated area known as "Hips Sips District PODA," which shall have the boundary as stated in subsection (b) of this section and which shall meet all of the requirements of this article and applicable West Virginia Code.

(b) The Hips Sips District PODA shall begin at the southwestern corner of the intersection of S. West Street and W. Washington Street, then continue along West Street in a northerly direction to W. Liberty Street, then continue in an easterly direction along Liberty Street to N. George Street, including the 200 block of N Charles Street and Opera House Way., then continue north to a point perpendicular with the intersection of N. George Street and E. 1st Street, then east along that perpendicular line to the intersection of E. 1st Street and N. Mildred Street, :then south to the intersection of N. Mildred Street and E.

Washington Street, continue westerly to the southwestern corner of the intersection of S. West Street and W. Washington Street. The district shall include the half block of any street that comprises the Hips Sips District PODA boundary. In addition, the entirety of the 100 block of S. Samuel Street shall be included in the Hip Sips District PODA to accommodate the Charles Town Farmers' Market.

Due to the current residential use, the following parcels are excluded from the Hips Sips District PODA: those parcels identified in the Charles Town Corporation on Tax Map 2, Parcels 65, 66, 70, and 71.

(c) The attached map of the Hips Sips District PODA is incorporated by reference herein and made a part of this article. In the event of apparent conflict between the description in this subsection and the property shown on the incorporated map, the map provides the legal demarcation of the PODA.

(d) The area within the Hips Sips District PODA is in a zoning area that allows for the sale and consumption of liquor, wine, nonintoxicating beer and nonintoxicating craft beer, and is in compliance with the City's zoning ordinance.

522.11 DAYS AND HOURS OF OPERATION.

The Hips Sips District PODA may operate year-round on any Saturday and Sunday from 10:00 a.m. until 10:00 p.m., and Monday through Friday from 5:00 p.m. until 10:00 p.m.. Drinks may not be sold in PODA cups or consumed within the Hips Sips District PODA outside of the hours of operation.

522.12 PERSONNEL NEEDED.

The PODA district is regularly patrolled by the Charles Town City Police Department, and the City Council anticipates that these police officers will be working their regular shifts.

522.13 APPEALS PROCESS.

(a) Any S4 or S4N permit holder may appeal to the City Council the suspension the entire PODA district or the permit holder's individual suspension.

(b) Any denial of a PODA permit application may be appealed to the City Council.

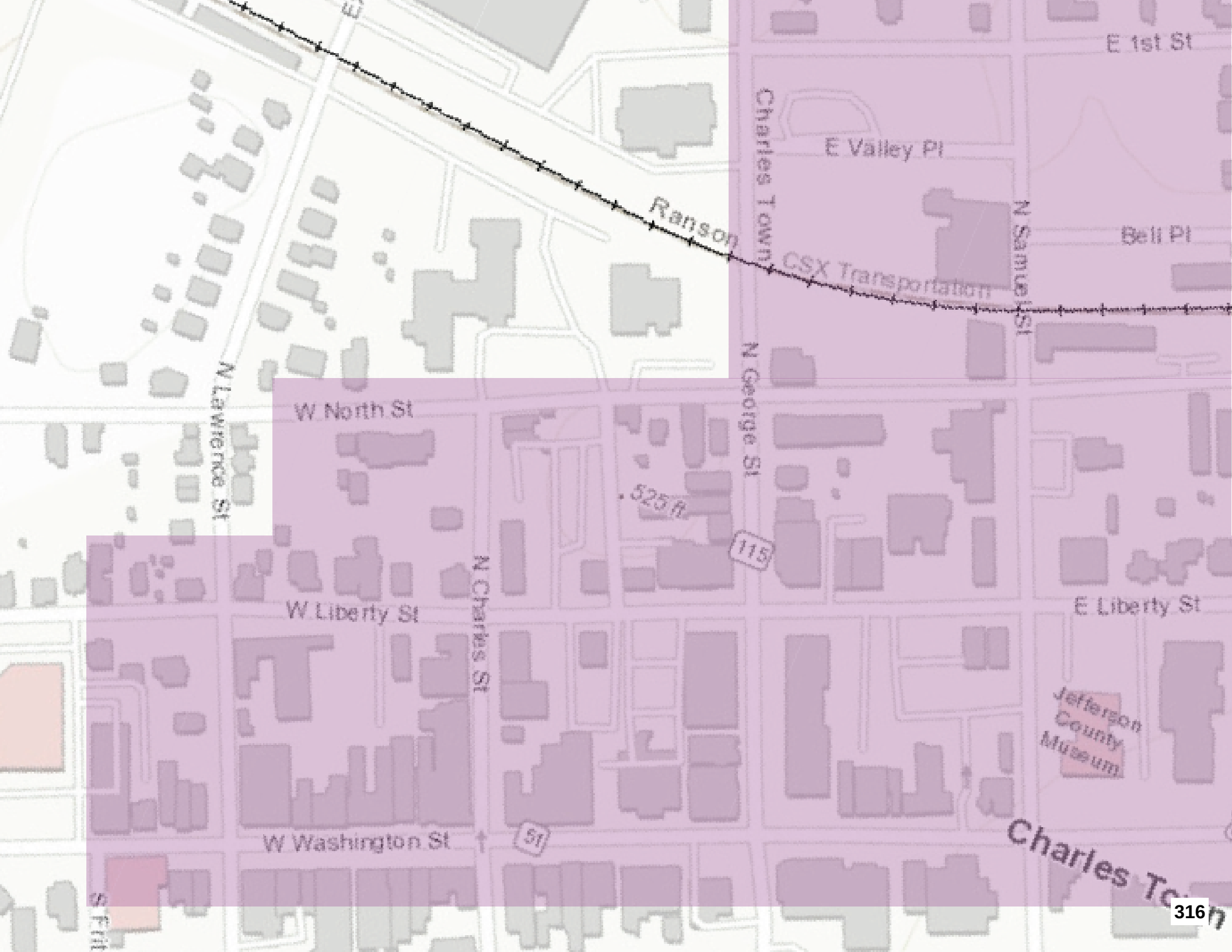
(c) Any appeal must be filed in writing with the City Clerk within fifteen (15) calendar days of the adverse action.

(d) Suspensions lasting less than seven (7) calendar days are not subject to appeal.

(e) The City Manager shall place consideration of the appeal on the City Council's agenda within thirty (30) days after receipt of an appeal.

(f) The City Council will issue a decision within thirty (30) days after consideration of appeal.

(g) All decisions of the City Council will be final and not subject to further appeal.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City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1611: Request for Proposal (RFP) for Finance Policy Discussion

The Finance Committee is seeking formal approval to advertise an RFP for re-writing the Charles Town's Finance Policy.

Proposed Motion:
Approve the request for $45,000 to do an RFP for consulting services to re-write the City's Finance Policy.

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Appointment
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1612: Advertisement Approval for Board/Commission Vacancies

ATTACHMENTS:

- June 2026 Boards and Commission.pdf

CITY OF CHARLES TOWN
BOARDS AND COMMISSIONS

BOARD OF PARKS AND RECREATION COMMISSIONERS – Full Term - 6 years
Charles Town Article 138 *Meets the 2nd Thursday/Month at 6:00PM*

Kevin Derr (Vice-President)	01-01-23 to 12-31-28
Steve Galleher	06-01-23 to 12-31-27
Michael Slover	01-01-25 to 12-31-30
Elizabeth Ricketts	06-01-25 to 05-31-29 (runs concurrent with term)
Trudy Roth	01-01-21 to 12-31-26
Alden Roth (President)	05-03-21 to 12-31-26
Nick Zaglifa	08-16-21 to 12-31-27
Gavin Bailey	City Representative

BOARD OF ZONING APPEALS – Full Term - 3 years
WV Code Chapter 8A-8-1 *Meets the 3rd Tuesday/Month at 7:00PM*

Locke Wysong, Jr. (Chair)	01-01-26 to 12-31-28
Vacant	01-01-24 to 12-31-26
Jim Thomas (Co-Chair)	01-01-26 to 12-31-28
Christopher Cox	01-01-24 to 12-31-26 (staying on until filled)
Anita Finkelstein	01-01-25 to 12-31-27
James Newman	City Representative

BUILDING COMMISSION – Full Term - 5 years
Charles Town Article 137 – WV Code 8-33-1 *Meets Quarterly*

Sarah Edgar	01-01-23 to 12-31-27
Mary Ellen Mahoney	01-01-24 to 12-31-28
Keith Veler (Chair)	01-01-25 to 12-31-29
Ezra Griffith	01-01-26 to 12-31-30
Liz McDonald	01-01-22 to 12-31-26
Cindy Rezmer	City Representative

CITY TREE BOARD – *Full Term – 4 years*
Charles Town Article 1104 *Meets the 1st Thursday/Month at 7:00PM*

Carlo Olivares	01-01-24 to 12-31-27
Aaron Amore (Chair)	01-01-24 to 12-31-27
Vacant	01-01-24 to 12-31-27
Jane King	01-01-23 to 12-31-26
Scott Updike	01-01-25 to 12-31-29
Corey Lewis	City Representative

HISTORIC LANDMARKS COMMISSION – Full Term - 3 years

Charles Town Article 141 – WV Code 8-26A-1 Meets the 2nd Monday/Month at 7:00PM

Matt Printz	01-01-26 to 12-31-28
Amanda Updike (Chair)	01-01-26 to 12-31-28
Nick Zaglifa	01-01-24 to 12-31-26
Randy Hilton	01-01-24 to 12-31-26
Diane Drake	01-01-25 to 12-31-27
James Newman	City Representative

PLANNING COMMISSION – Full Term - 3 years

Charles Town Article 135 – WV Code 8A-2-3 Meets the 4th Monday/Month at 7:00PM

Ann Paonessa (Chair)	01-01-26 to 12-31-28
Zakhary Dunning	01-01-24 to 12-31-26
Jessica Derr (Vice Chair)	01-01-25 to 12-31-27
Kevin Long	01-01-25 to 12-31-27
Jeff Hynes	06-01-25 to 05-31-29 (runs concurrent with term)
James Newman	City Representative

POLICE CIVIL SERVICE COMMISSION – Full Term - 4 years

Charles Town Article 131 – WV Code 8-14-7

Appointment by Mayor, Fraternal Order of Police, and Chamber of Commerce

William Lademan	Appointed by Mayor – Term ends 06/30/2027
Andrew Skinner	Appointed by Chamber of Commerce
Joseph Burwell	Appointed by Police/FOP

UTILITY BOARD – Full Term - 4 years

Charles Town Article 147- Meets the 2nd and 4th Wednesday/Month at 4:00PM

Keith (Duke) Pierson	01-01-23 to 12-31-26
Heidi Parker	05-06-24 to 12-31-27
Patrick Kratovil	01-01-25 to 12-31-28
John Maxey	01-01-26 to 12-31-29
Brent Manuel (Chair)	08-25-25 to Present
Paul Mantello	Utility General Manager

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1619: FY26 Capital Revision #11

Proposed Motion: Approve the FY26 Capital Budget Revision #11

ATTACHMENTS:
- Capital Budget 11th Revision.pdf

the city of Charles Town, WV

FY 2026 Capital Reserve Budget

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION 11 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION 11 NOTES
CAPITAL BUDGET REVENUES									
Capital Reserve Carryover		$ 5,572,904		$ 8,575,259	$ 8,567,259	$ 8,000	100%	Carryover balance from FY2025 Capital Reserve (This is carryover for unfinished projects noted in red. Carryover will be adjusted in the 1st Revision in July 2025.)	
36800 Contributions from GF				$ 427,386	$ 427,386	$ -	100%	Contributions from GF (Determined in July 2025 1st Revision)	
36800 Contributions from GF - Lottery / Gaming Revenue		$ 810,000		$ 810,000	$ 932,082	$ (122,082)	115%	All lottery/gaming revenue remitted to Charles Town gets transferred to Capital Reserve from General Fund.	
36880 Contributions from Building Commission				$ 578,395	$ 578,395	$ -	100%		
33000 Developer Fees		$ 150,000		$ 150,000	$ 305,372	$ (155,372)	204%	Developer Proffer fees.	
38000 Interest on Bank Accounts & Other Sources		$ 80,000		$ 80,000	$ 102,124	$ (22,124)	128%		
38600 Insurance Claims				$ -	$ 26,612	$ (26,612)			
TOTAL REVENUES	**$ -**	**$ 6,612,904**		**$ 10,621,040**	**$ 10,939,231**	**$ (318,191)**	**103%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION 11 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION 11 NOTES
CAPITAL BUDGET EXPENSES									
975 GENERAL GOVERNMENT									
Information Technology									
City Hall WIFI Replacements - 975-59 General Government Capital Outlay		$ 10,000		$ 3,000	$ 2,629	$ 371	88%		
Computer Replacement - 975-59 General Government Capital Outlay Technology		$ 15,000		$ 15,000	$ 11,182	$ 3,818	75%	Computer replacement program for all General Government departments. (5 replacements are planned.)	
CW Hall WIFI Installation - 975-59 General Government Capital Outlay		$ 15,000		$ 4,900	$ 3,158	$ 1,742	64%		
Tyler Tech Version 10 Software - 975-59 General Government Capital Outlay Technology		$ 71,000		$ 71,000	$ 15,872	$ 55,129	22%	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and enhance Incode. Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement. ($71,000 carried over from FY25.)	
TOTAL INFORMATION TECHNOLOGY	**$ -**	**$ 111,000**		**$ 93,900**	**$ 32,841**	**$ 61,059**	**35%**		
Other - General Government									
Drone - 975-15 General Government Capital Outlay Equipment				$ 10,000	$ 4,470	$ 5,530	45%		
Rouss Hall Landlord buy back - 975-58 General Government Capital Outlay		$ 140,000		$ 140,000	$ -	$ 140,000	0%	$140,000 carried over from FY25.	
Salary Study - 975-23 General Government Professional Services				$ 30,000	$ 20,031	$ 9,969	67%		
Zoning & Subdivision Ordinance Overhaul - 975-23 General Government Professional Services		$ 246,000		$ 246,000	$ 73,148	$ 172,852	30%	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000. ($146,000 carried over from FY25 & $100,000 encumbered in FY25.)	
Front Office Desks - 975-59 General Government Equipment				$ 6,500	$ 3,205	$ 3,295	49%		
TOTAL OTHER - GENERAL GOVERNMENT	**$ -**	**$ 386,000**		**$ 432,500**	**$ 100,855**	**$ 331,645**	**23%**		
TOTAL GENERAL GOVERNMENT	**$ -**	**$ 497,000**		**$ 526,400**	**$ 133,696**	**$ 392,704**	**25%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION 11 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION 11 NOTES
976 PUBLIC SAFETY									
Equipment									
Officer Equipment - 976-60 Public Safety Capital Outlay Equipment		$ 18,500		$ 19,660	$ 19,657	$ 3	100%	4 - APX N50 Portable Radios (3 Admin Staff & 1 spare)	
Speed Alert 24 Radar Trailer - 976-60 Public Safety Capital Outlay Equipment				$ 21,000	$ 20,223	$ 777	96%		
TOTAL EQUIPMENT		**$ 18,500**		**$ 40,660**	**$ 39,880**	**$ 780**	**98%**		
Information Technology									
Computer Replacement - 975-60 General Government Capital Outlay Technology Police Department		$ 52,000		$ 50,840	$ 47,886	$ 2,954	94%	12 In-car Panasonic Tough Tablets (To replace generation 1 & 2)	
Cell Phone Forensic Downloading Equipment - 975-60 General Government Capital Outlay Technology PD		$ 27,000		$ 27,000	$ 18,288	$ 8,712	68%	Possible grant funding.	
Cradle Point WIFI Mobile Routers - 975-60 General Government Capital Outlay Technology Police Dept.		$ 18,500		$ 18,500	$ 14,175	$ 4,325	77%	9 Routers at $14,400 and $4100 installation labor.	
Uninterruptible Power Supply System Repair - 975-60 General Government Capital Outlay Technology PD				$ 50,000	$ -	$ 50,000	0%		
TOTAL INFORMATION TECHNOLOGY		**$ 97,500**		**$ 146,340**	**$ 80,348**	**$ 65,992**	**55%**		
Vehicles									
Police Cars - 976-59 Public Safety Capital Outlay Vehicles		$ 118,000		$ 118,000	$ 116,854	$ 1,146	99%	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years.	
Police Vehicle Upfit Costs - 976-59 Public Safety Capital Outlay Vehicles		$ 12,000		$ 12,000	$ 9,732	$ 2,268	81%	This amount is for equipment installation labor. Equipment was purchased in FY25 through the COPS Grant.	
Police Cars #19 - 976-59 Public Safety Capital Outlay Vehicles				$ 60,000	$ 61,163	$ (1,163)	102%		
Police Vehicle Upfit Costs #19 - 976-59 Public Safety Capital Outlay Vehicles				$ 45,000	$ 33,026	$ 11,974	73%		
TOTAL VEHICLES	**$ -**	**$ 130,000**		**$ 235,000**	**$ 220,775**	**$ 14,225**	**94%**		
Parking									
Parking Meters - 976-62 Public Safety		$ 16,000		$ 16,000	$ 4,923	$ 11,077	31%	10 - Model 90 Duplex Meter Housings at $6100; 15 -Model 90 Single Meter Housings at $4900; POM Parking Meter assembly at $5000.	
TOTAL PARKING	**$ -**	**$ 16,000**		**$ 16,000**	**$ 4,923**	**$ 11,077**	31%		
TOTAL PUBLIC SAFETY	**$ -**	**$ 262,000**		**$ 438,000**	**$ 345,927**	**$ 92,073**	**79%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION 11 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION 11 NOTES
977 STREETS & TRANSPORTATION									
Buildings									
Building Improvements - 977-57 Streets & Transportation Capital Outlay Buildings			$ (8,000)	$ 352,395	$ 11,232	$ 341,163	3%		Transfer to Charles Washington Hall Refrigerators - 977-59.
Charles Washington Hall - Roof Replacement - 977-57 Streets & Transportation Capital Outlay Buildings				$ 50,000	$ -	$ 50,000	0%		
Charles Washington Hall - Paint Interior - 977-57 Streets & Transportation Capital Outlay Buildings				$ 8,000	$ 641	$ 7,359	8%		
Charles Washington Hall - Refinish Floor - 977-57 Streets & Transportation Capital Outlay Buildings				$ 10,000	$ 7,595	$ 2,405	76%		
Charles Washington Hall - Replace Blinds - 977-57 Streets & Transportation Capital Outlay Buildings				$ 20,000	$ 14,795	$ 5,205	74%		
Charles Washington Hall - 2 Refrigerators - 977-59 Streets & Transportation Capital Outlay Equipment			$ 8,000	$ 8,000	$ -	$ 8,000	0%		Allowance for purchase of 2 commercial refrigerators at Charles Washington Hall.
City Hall - replace rooftop AC units - 977-57 Streets & Transportation Capital Outlay Buildings		$ 25,000		$ 55,000	$ 9,270	$ 45,730	17%	$25,000 carried over from FY25.	
City Hall - interior repair/maintenance - 977-57 Streets & Transportation Capital Outlay Buildings		$ 55,000		$ 129,600	$ 127,609	$ 1,991	98%	Funds requested to paint interior of City Hall, replace flooring, and replace appliances in first floor kitchen. Includes a 10% contingency. ($55,000 carried over from FY25.)	
City Hall - water damage repair - 977-57 Steets & Transportation Capital Outlay Buildings				$ 25,000	$ 16,246	$ 8,754	65%		
Maintenance Equipment Building - 977-57 Streets & Transportation Capital Outlay Buildings		$ 150,000		$ 150,000	$ -	$ 150,000	0%	Current building is maxed out on space. ($150,000 carried over from FY25.)	
Maintenance Yard Study & Engineering - 977-57 Streets & Transportation Capital Outlay Buildings		$ 80,000		$ 250,000	$ 29,323	$ 220,677	12%	Maintenance yard study. Current maintenance yard is in poor condition and needs replaced or renovated. This is a placeholder to get this project going. (80,000 carried over from FY25.)	
Rouss Hall - 1st Floor HVAC Unit - 977-57 Streets & Transportation Capital Outlay Buildings				$ 14,000	$ 13,800	$ 200	99%		
Rouss Hall - Paint Exterior/Repair Rotted Sills - 977-57 Streets & Transportation Capital Outlay Buildings				$ 290,000	$ 80,024	$ 209,976	28%		
Rouss Hall - Replace Gallery Floor - 977-57 Streets & Transportation Capital Outlay Buildings				$ 25,000	$ 23,971	$ 1,029	96%		
Rouss Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings				$ 42,500	$ 11,247	$ 31,253	26%		
TOTAL BUILDINGS	**$ -**	**$ 310,000**	**$ -**	**$ 1,429,495**	**$ 345,753**	**$ 1,083,742**	**24%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION 11 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION 11 NOTES
Streets/Infrastructure									
Charles Street Engineering Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements				$ 80,000	$ 24	$ 79,976	0%		
Depot Square Design - 977-58 Streets & Transportation Capital Outlay Other Improvements				$ 50,000	$ -	$ 50,000	0%		
Sidewalks (ADA) & stormwater drain for Lawrence/Congress - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 60,000		$ 60,000	$ 54,757	$ 5,243	91%	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Expected grant funding from State Carbon Reduction Funding. ($60,000 carried over from FY25.)	
Stormwater Assessment Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements		$ 204,000		$ 204,000	$ 78,044	$ 125,956	38%	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year. ($204,000 carried over from FY25.)	
Sinkhole Repair - 977-58 Streets & Transportation Capital Outlay Other Improvements				$ 100,000	$ 22,955	$ 77,045	23%		
TOTAL STREETS/INFRASTRUCTURE	**$ -**	**$ 264,000**		**$ 494,000**	**$ 155,780**	**$ 338,220**	**32%**		
Vehicles									
Bucket Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 175,000		$ 175,000	$ -	$ 175,000	0%	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in FY26. ($22,000 carried over from FY25 and $153,000 encumbered in FY25.)	
Dump Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 90,000		$ 90,000	$ 84,819	$ 5,181	94%		
Pick-up Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 65,000		$ 65,000	$ 59,057	$ 5,943	91%		
TOTAL VEHICLES	**$ -**	**$ 330,000**		**$ 330,000**	**$ 143,876**	**$ 186,124**	**44%**		
Other - Streets & Transportation									
Flower planters - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 5,000		$ 18,000	$ 16,574	$ 1,426	92%	FY25 & 26 two year plan to install flower planters on Washington Street. ($5000 encumbered in FY25.)	
Potter's Field - 977-58 Streets & Transportation Capital Outlay Other Improvements		$ 66,000		$ 60,000	$ 59,970	$ 30	100%	Installation of Interpretative signs, fencing, monument and landscaping. (66,000 carried over from FY25.)	
TOTAL OTHER - STREETS & TRANSPORTATION	**$ -**	**$ 71,000**		**$ 78,000**	**$ 76,544**	**$ 1,456**	98%		
TOTAL STREETS & TRANSPORTATION		**$ 975,000**		**$ 2,331,495**	**$ 721,954**	**$ 1,609,541**	**31%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION 11 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION 11 NOTES
979 CULTURE & RECREATION									
Parks & Recreation									
Bridges at Happy Retreat & Skate Park - 979-58 Culture & Recreation Other Improvements		$ 92,000		$ 92,920	$ 92,916	$ 4	100%	$84,000 carried over from FY25.	
JMP Slide - 979-59 Culture & Recreation Capital Other Improvements		$ 14,200		$ 14,225	$ 14,224	$ 1	100%		
Pickle Ball Courts - 979-58 Culture & Recreation Capital Other Improvements				$ 65,000	$ 16	$ 64,984	0%		
Paving Path from bridge to road by the Skate Park - 979-58 Culture & Recreation Other Improvements		$ 5,000		$ 5,000	$ 5,000	$ -	100%	Connect the existing path on one side of the bridge to the other side. ($5000 carried over from FY25.)	
Pick-up Truck - 977-59 Culture & Recreation Capital Outlay Equipment		$ 50,000		$ 49,055	$ 33,880	$ 15,175	69%	This truck will be for the use of the Parks Manager.	
Skate Park Paving from entrance to skate ramp - 977-58 Culture & Recreation Other Improvements				$ 10,000	$ 9,400	$ 600	94%		
TOTAL PARKS & RECREATION	**$ -**	**$ 161,200**		**$ 236,200**	**$ 155,436**	**$ 80,764**	**66%**		
Culture									
Decorative String Lights for Art Alley and Charles Street - 979-58 Culture & Recreation Other Improvements				$ 6,000	$ -	$ 6,000	0%		
Depot Square Christmas Design - 979-58 Culture & Recreation Other Improvements				$ 60,000	$ 27,003	$ 32,997	45%		
Historical Signs - 979-58 Culture & Recreation Other Improvements		$ 17,000		$ 17,000	$ 1,621	$ 15,379	10%		
Movie Screen - 977-59 Culture & Recreation Capital Outlay Equipment				$ 15,000	$ 12,402	$ 2,598	83%		
Wayfinding signage - 979-58 Culture & Recreation Other Improvements	$ 100,000	$ 197,400		$ 197,400	$ -	$ 197,400	0%	CDD REQUEST $100K for Wayfinding Signage implementation (3 years of phases at $100,000 per year ending in FY27.) (Request related to 2023 CTNOW ARPA Request) ($97,400 carried over from FY25 and $100,000 encumbered in FY25.)	
Festival Blow Up Games - 979-58 Culture & Recreation Other Improvements				$ 6,000	$ 3,268	$ 2,732	54%		
TOTAL CULTURE	**$ 100,000**	**$ 214,400**		**$ 301,400**	**$ 44,294**	**$ 257,106**	**15%**		
TOTAL CULTURE AND RECREATION	**$ 100,000**	**$ 375,600**		**$ 537,600**	**$ 199,730**	**$ 337,870**	**37%**		

ACCOUNT	FY 2026 ENCUMBERED	FY 2026 BUDGET	REVISION 11 PROPOSAL	FY 2026 CURRENT BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2026 BUDGET BALANCE	% OVER/UNDER BUDGET	NOTES	REVISION 11 NOTES
Contingencies		$ 166,000		$ 2,240,641	$ -	$ 2,240,641	0%	This amount will be adjusted in the 1st Revision in July 2025.	
Encumbrances for Subsequent Years		$ 350,000		$ 350,000	$ -	$ 350,000	0%	$100,000 for Wayfinding Signage; $250,000 for Augustine Avenue Project	
Transfer to Grant Projects		$ 3,987,304		$ 4,196,904	$ -	$ 4,196,904	0%	$76,444 to Augustine Avenue Project. $861,555 to Liberty Street Project. $3,049,305 to JMP Pool Project.	
TOTAL EXPENSES	**$ 100,000**	**$ 6,612,904**	**$ -**	**$ 10,621,040**	**$ 1,401,307**	**$ 9,219,733**	**13%**		
REVENUES OVER EXPENSES	**$ (100,000)**	**$ -**	**$ -**	**$ -**	**$ 9,537,924**				

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Contract
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1620: City Manager's Annual Review and Contract - Possible Executive Session

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1622: JCCM ARC Inspire Grant Letter of Support

ATTACHMENTS:

- ARC INSPIRE LOI_JCCM_2026.pdf
- ARC Grant Letter.pdf

Project Title

Eastern Panhandle Recovery to Work Initiative

Project Summary (400 words or less)

The Eastern Panhandle Recovery to Work Initiative will expand workforce participation in Berkeley, Jefferson, and Morgan Counties, West Virginia by developing a coordinated recovery ecosystem that functions as a workforce pipeline. Regional employers continue to experience workforce shortages, while many individuals in recovery remain disconnected from employment due to barriers related to housing instability, transportation, healthcare access, involvement with the justice system, and lack of coordinated support.

This project will align regional agencies into a structured workforce recovery ecosystem that connects participants to employment pathways through coordinated case management, workforce development, housing stabilization, healthcare access, behavioral health support, and employer engagement. Participants will enter the system through referrals from justice system partners, community organizations, outreach efforts, and recovery partners. Upon entry, participants will be connected to workforce resources within the first week, including job readiness support, training opportunities, credential pathways, and employment aligned with regional employer demand.

Expanded workforce focused case management is a central component of the project. The initiative will support four embedded case managers and a regional program manager responsible for coordinating referrals, workflows, and communication across agencies. The project anticipates serving approximately 160 unduplicated participants annually through workforce pathways, stabilization supports, training access, and employment retention services.

Time limited stabilization assistance may include temporary recovery housing support, transportation assistance, food, clothing, and other basic needs necessary to support workforce participation. Support may be provided for up to 90 days based on individual participant needs, employment progress, and stabilization goals.

Healthcare services will primarily be provided through existing partnerships with WVU Medicine and Shenandoah Community Health at the Ranson clinic location, including access to sliding scale and federally qualified health center services.

The initiative builds upon existing regional investments and partnerships and does not duplicate existing workforce or recovery programs. Instead, it coordinates and strengthens existing systems to improve workforce participation, employment retention, and long term economic stability throughout the Eastern Panhandle.

Partners

- Jefferson County Community Ministries — Charles Town, WV 25414
- The Martinsburg Initiative — Martinsburg, WV 25401
- The Jefferson Initiative — Charles Town, WV 25414
- We Do Recover — Martinsburg, WV 25401
- Hilliard's House of Hope — Martinsburg, WV 25401
- Jefferson County Health Department — Charles Town, WV 25414
- Everhart Counseling — Martinsburg, WV 25401 / Charles Town, WV 25414
- WVU Medicine — Ranson, WV 25438
- Shenandoah Community Health — Ranson, WV 25438
- NAACP — Martinsburg, WV 25401
- West Virginia Coalition to End Homelessness — Bridgeport, WV 26330
- Eastern Panhandle Transit Authority — Martinsburg, WV 25401
- Blue Ridge Community and Technical College — Martinsburg, WV 25403
- James Rumsey Technical Institute — Martinsburg, WV 25403
- Family Resource Network of the Panhandle — Martinsburg, WV 25401
- Greater Recovery and Community Empowerment (GRaCE) — Hedgesville, WV 25427

ARC Request

$500,000

Total Project Cost

$1,250,000

[Official Letterhead]

[Date]

Appalachian Regional Commission
1666 Connecticut Avenue NW
Suite 700

Washington, DC 20009

To Whom It May Concern:

On behalf of **[Government Entity / Official Name]**, I am pleased to offer this formal **Letter of Support** for Jefferson County Community Ministries' (JCCM) application to the **ARC Inspire Grant** for its *Pathways to Stability & Employment Initiative*. This project represents a critical investment in strengthening our region's workforce, expanding recovery-supportive services, and improving economic mobility for residents across Jefferson County and the Eastern Panhandle.

JCCM has long served as a trusted, frontline partner in addressing housing instability, food insecurity, behavioral health challenges, and barriers to employment. Their trauma-informed, dignity-centered approach aligns directly with our community's priorities and with ARC's mission to expand opportunity and support individuals in recovery or facing significant workforce barriers.

The Pathways Initiative will integrate case management, peer support, behavioral health navigation, workforce readiness training, and essential stabilization services into a coordinated system that moves individuals from crisis to stability to employment. This model is not only responsive to the needs we see daily in our community—it is essential to ensuring that local employers have access to a reliable, prepared workforce.

We anticipate that this project will produce measurable, region-wide benefits, including:

- Increased workforce participation and job retention
- Improved behavioral health stability for individuals in recovery
- Reduced homelessness and reliance on emergency systems
- Stronger employer pipelines for high-demand sectors
- Enhanced coordination among regional service providers

JCCM has demonstrated the organizational capacity, community trust, and collaborative leadership necessary to implement this initiative effectively and sustainably. Their partnerships with WVU Medicine, local employers, workforce agencies, and community service providers ensure that this project will be both comprehensive and non-duplicative.

For these reasons, **[Government Entity / Official Name]** strongly supports JCCM's ARC Inspire Grant application and urges the Appalachian Regional Commission to give it full and

favorable consideration. This investment will strengthen our regional economy, support residents facing the greatest barriers, and advance ARC's goals for a more resilient and inclusive Appalachia.

Thank you for your consideration.

Sincerely,
[Name]
[Title]
[Government Entity]

[Contact Information]

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Report
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1623: Liberty Street Stormwater Management

ATTACHMENTS:

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1613: Payment of Bills - June 15, 2026

ATTACHMENTS:

- GEN FUND COUNCIL REPORT 06-15.pdf
- COUNCIL REPORT PCARD 06-15-26.pdf
- CAPITAL RESERVE COUNCIL REPORT 2026-06-15.pdf
- PARKS N REC COUNCIL REPORT 2026-06-15.pdf
- COAL SEVERANCE COUNCIL REPORT 2026-06-15.pdf

Expense Approval Report

Charles Town, WV

By Fund

Post Dates 6/3/2026 - 6/12/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
Fund: 001 - GENERAL FUND						
US BANK	INV0001294	06/03/2026	May26 AP Pcard Payment	001-201-110		22419.81
WV PERS (CPRB)	INV0001418	06/03/2026	March 26 MPFRS	001-224-000		8662.88
WV PERS (CPRB)	INV0001419	06/03/2026	April 26 MPFRS	001-224-000		9445.54
WV STATE TREASURER'S OFFI	INV0001295	06/04/2026	May 26 Municipal Court Fee	001-201-050		3356.78
EMPOWER RETIREMENT	INV0001420	06/05/2026	6-5-26 Employee DFCMP	001-227-000		4252.39
EMPOWER RETIREMENT	INV0001420	06/05/2026	5-6-26 Employer DFCMP	001-227-000		3336.67
EMPOWER RETIREMENT	INV0001420	06/05/2026	6-5-26 ROTH IRA	001-227-000		1753.7
PEIA	INV0001364	06/08/2026	June 26 Employee PEIA Insura	001-225-000		5783.37
PEIA	INV0001365	06/08/2026	June 26 Retiree RHBT Contribu	001-114-000		127.7
PEIA	INV0001365	06/08/2026	June 26 Employee RHBT Contr	001-225-000		54
UNITED WAY OF THE EASTERN	INV0001416	06/08/2026	May 26 Teen Court Fees	001-201-070		315
US BANK	INV0001422	06/09/2026	May 26 Fleet Pcard Payment	001-201-110		8023.84
						67531.68
Department: 402 - ECONOMIC DEVELOPMENT						
PEIA	INV0001364	06/08/2026	June 26 ED PEIA Insurance Co	001-402-105		704.08
PEIA	INV0001365	06/08/2026	June 26 ED RHBT Contribution	001-402-111		10.2
T-MOBILE	INV0001414	06/08/2026	May26 ED Cell Service	001-402-211		33.38
Timothy Runkles	INV0001459	06/10/2026	Reimbursement Purchase fo T	001-402-341		84.79
					Department 402 - ECONOMIC DEVELOPMENT Total:	**832.45**
Department: 412 - CITY MANAGER'S OFFICE						
PEIA	INV0001364	06/08/2026	June 26 CMO PEIA Insurance (	001-412-105		1556.91
PEIA	INV0001365	06/08/2026	June 26 CMO RHBT Contributi	001-412-111		10.2
					Department 412 - CITY MANAGER'S OFFICE Total:	**1567.11**
Department: 413 - TREASURER'S OFFICE						
PEIA	INV0001364	06/08/2026	June 26 TR PEIA Insurance Co	001-413-105		2666.72
PEIA	INV0001365	06/08/2026	June 26 TR RHBT Contribution	001-413-111		30.6
HDL COMPANIES INC	05312026	06/10/2026	May26 Collection Service	001-413-230		19636.58
Blue Diamond LLC	INV0001477	06/12/2026	Reimbursement Overpaymen	001-413-238		15
					Department 413 - TREASURER'S OFFICE Total:	**22348.9**
Department: 415 - CITY CLERK'S OFFICE						
PEIA	INV0001364	06/08/2026	June 26 CK PEIA Insurance Co	001-415-105		1512.43
PEIA	INV0001365	06/08/2026	June 26 CK RHBT Contribution	001-415-111		10.2
					Department 415 - CITY CLERK'S OFFICE Total:	**1522.63**
Department: 417 - CITY ATTORNEY						
PEIA	INV0001364	06/08/2026	June 26 CA PEIA Insurance Co	001-417-105		1.98

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
T-MOBILE	INV0001414	06/08/2026	May26 CA Cell Service	001-417-211	19.24
Stephanie Grove	INV0001469	06/11/2026	CA Travel Expenses Reimburse	001-417-214	557.25
Stephanie Grove	INV0001470	06/11/2026	Reimbursement CA expenses	001-417-222	1098.71
				Department 417 - CITY ATTORNEY Total:	**1677.18**
Department: 425 - ENFORCEMENT AGENCY					
PEIA	INV0001364	06/08/2026	June 26 CE PEIA Insurance Cor	001-425-105	704.08
PEIA	INV0001365	06/08/2026	June 26 CE RHBT Contribution	001-425-111	10.2
T-MOBILE	INV0001414	06/08/2026	May26 CE Cell Service	001-425-211	19.24
				Department 425 - ENFORCEMENT AGENCY Total:	**733.52**
Department: 436 - BUILDING INSPECTION					
PEIA	INV0001364	06/08/2026	June 26 BI PEIA Insurance Con	001-436-105	1.98
				Department 436 - BUILDING INSPECTION Total:	**1.98**
Department: 437 - PLANNING & ZONING					
SOUTH CENTRAL PLANNING &	26T-2007	06/08/2026	May26 Permitting, GIS Intgrat	001-437-353	980
PEIA	INV0001364	06/08/2026	June 26 PZ PEIA Insurance Cor	001-437-105	4433.02
PEIA	INV0001365	06/08/2026	June 26 PZ RHBT Contribution	001-437-111	40.8
T-MOBILE	INV0001414	06/08/2026	May26 PZ Cell Service	001-437-211	110.54
				Department 437 - PLANNING & ZONING Total:	**5564.36**
Department: 440 - CITY HALL					
POTOMAC EDISON COMPANY	INV0001311	06/03/2026	May 26 RH Electricity	001-440-213	1336.28
POTOMAC EDISON COMPANY	INV0001312	06/03/2026	May26 RH 2nd Floor Electricit	001-440-213	230.17
POTOMAC EDISON COMPANY	INV0001313	06/03/2026	May26 CWH Electricity	001-440-213	1004.83
TEK ADVISORS	3839	06/08/2026	May26 Tech Service	001-440-230	9819.11
MARLIN LEASING CORPORATI	42117040	06/08/2026	6/26 PD & 2nd Floor CH Copie	001-440-219	44.02
FIRST-CITIZENS BANK & TRUS	149250815	06/08/2026	June26 CH 3rd Flr Copier	001-440-219	110
SUSTAINABLE STRATEGIES DC	5005	06/08/2026	May26 Grant Retainer	001-440-230	5000
KONICA MINOLTA BUSINESS S	820088562	06/08/2026	June 26 CH Webex Service	001-440-211	441.55
FRONTIER, INC.	INV0001402	06/08/2026	June26 RH Elevator Alarm	001-440-211	89.93
T-MOBILE	INV0001414	06/08/2026	May26 Mayor Cell Service	001-440-211	47.7
T-MOBILE	INV0001414	06/08/2026	May26 CH Cell Service	001-440-211	33.38
PITNEY BOWES BANK INC PUR	INV0001397	06/09/2026	May 26 Postage Lease	001-440-218	1009.75
FRONTIER, INC.	INV0001456	06/10/2026	June 26 CWH Fire Alarm #1	001-440-211	96.07
FRONTIER, INC.	INV0001467	06/11/2026	June 26 RH Fire Alarm #1&2	001-440-211	248.75
				Department 440 - CITY HALL Total:	**19511.54**
Department: 444 - CONT/TRNSFR 2 OTHR FUNDS					
JEFFERSON COUNTY PARKS &	INV0001407	06/08/2026	FY26 Firework Contribution	001-444-568	4000
Summer Wilkes	INV0001417	06/08/2026	FIP 119 N Lawrence St. Wilkes	001-444-568	558.49
				Department 444 - CONT/TRNSFR 2 OTHR FUNDS Total:	**4558.49**
Department: 571 - PARKING					
PEIA	INV0001364	06/08/2026	June 26 PK PEIA Insurance Cor	001-571-105	756.58

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
PEIA	INV0001365	06/08/2026	June 26 PK RHBT Contribution	001-571-111		10.2
					Department 571 - PARKING Total:	**766.78**
Department: 700 - POLICE DEPARTMENT						
MCKINNEY'S AUTO REPAIR & ˜	110276	06/08/2026	Car#29 State Inspection & Oil	001-700-217		19
MCKINNEY'S AUTO REPAIR & ˜	110276	06/08/2026	Car#29 State Inspection & Oil	001-700-343		124.84
MARLIN LEASING CORPORATI(	42117040	06/08/2026	6/26 PD & 2nd Floor CH Copie	001-700-219		515.98
JEFFERSON COUNTY EMERGEI	653	06/08/2026	March26 Cad/Mobile Data/ C	001-700-211		705.51
KONICA MINOLTA BUSINESS S	820088562	06/08/2026	June26 PD Webex Service	001-700-211		508.29
INDUSTRIAL ORGANIZATIONA	C65866A	06/08/2026	Essentials of 1st Line Supervis	001-700-341		204
PEIA	INV0001364	06/08/2026	June 26 PD PEIA Insurance Co	001-700-105		16477.18
PEIA	INV0001365	06/08/2026	June 26 PD RHBT Contributior	001-700-111		163.2
Julian Bound	INV0001400	06/08/2026	Bound Per Diem 6/4-5 Trainin	001-700-214		102
JEFFERSON COUNTY EMERGEI	INV0001406	06/08/2026	EMS Intervention for Wilberg	001-700-223		360
T-MOBILE	INV0001414	06/08/2026	May 26PD Cell Service	001-700-211		145.66
BOLAND TRANE SERVICES INC	MCC00139509	06/08/2026	June 26 661 S George HVAC S	001-700-230		471
MCKINNEY'S AUTO REPAIR & ˜	110311	06/10/2026	Car#15 Oil Service	001-700-343		152.55
MCKINNEY'S AUTO REPAIR & ˜	110329	06/11/2026	Car#15 Cabin Air Filter Chang	001-700-217		60.47
CMA'S TOYOTA CHEVROLET O	803972	06/11/2026	Car#6 Door & Liftgate Lock Re	001-700-217		353.78
LAW ENFORCEMENT PROFESS	INV0001472	06/11/2026	Gibbons Certification Fee Poli	001-700-221		1500
					Department 700 - POLICE DEPARTMENT Total:	**21863.46**
Department: 707 - DOG WARDEN/HUMANE SOCIETY						
ANIMAL WELFARE SOCIETY OF	INV0001398	06/08/2026	FY26 Animal Control Tax Reve	001-707-567		1811.7
					Department 707 - DOG WARDEN/HUMANE SOCIETY Total:	**1811.7**
Department: 750 - STREETS & HIGHWAYS						
LYLE C TABB & SONS, INC.	2026 5 171	06/08/2026	May26 Box Rental	001-750-230		675
PEIA	INV0001364	06/08/2026	June 26 MD PEIA Insurance Cc	001-750-105		2157.57
PEIA	INV0001365	06/08/2026	June 26 MD RHBT Contributio	001-750-111		20.4
T-MOBILE	INV0001414	06/08/2026	May26 MD Cell Service	001-750-211		110.73
S&K ENTERPRISES, LLC	2208	06/10/2026	Tree Removal W Congress X S	001-750-230		1200
					Department 750 - STREETS & HIGHWAYS Total:	**4163.7**
Department: 751 - STREET LIGHT UTILITIES						
POTOMAC EDISON COMPANY	INV0001359	06/04/2026	May26 Crosswind Electricity	001-751-213		177.59
					Department 751 - STREET LIGHT UTILITIES Total:	**177.59**
Department: 901 - VISITORS CENTER						
JEFFERSON COUNTY CONVEN˜	INV0001404	06/08/2026	May 26 Motel/Hotel Tax Colle	001-901-567		6073.66
					Department 901 - VISITORS CENTER Total:	**6073.66**
Department: 903 - FAIR ASSOC/FESTIVAL						
Melissa E Wright	INV0001446	06/09/2026	WVFest 26 Musician	001-903-230		750
Justin Lawrence Trawick	INV0001447	06/09/2026	WVFest 26 Musician	001-903-230		2000
Dark Moon LLC	INV0001448	06/09/2026	WVFest 26 Musician	001-903-230		3150
MATTHEW KLINE	INV0001449	06/09/2026	WVFest 26 Musician	001-903-230		1200
STAGECOACH PRODUCTION S(	INV0001450	06/09/2026	WVFest 26 Sound System	001-903-230		4000

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Gary Nathan Smith	INV0001451	06/09/2026	Media for WV Fest 2026	001-903-230	2000
Gold & Blue Enterprises	74	06/11/2026	WVFest 2026 Athletes	001-903-230	3000
Jimmy Duncan	084774	06/12/2026	WV Fest 26 Straw Bales for St	001-903-341	147
				Department 903 - FAIR ASSOC/FESTIVAL Total:	**16247**
				Fund 001 - GENERAL FUND Total:	**176953.73**
				Grand Total:	**176953.73**

Report Summary

Fund Summary

Fund	Payment Amount
001 - GENERAL FUND	176953.73
Grand Total:	**176953.73**

Account Summary

Accou	Account Name	Payment Amount
001-114-000	Due From Pension Fund	127.7
001-201-050	State Court Fees Payable	3356.78
001-201-070	TEEN COURT FEES PAYAB	315
001-201-110	PCARD PAYABLE	30443.65
001-224-000	Retirement Contributions	18108.42
001-225-000	Insurance Contributions P	5837.37
001-227-000	Misc Payroll Withheld	9342.76
001-402-105	ECONOMIC DEV - GROUP	704.08
001-402-111	ECONOMIC DEV - OPEB	10.2
001-402-211	ECONOMIC DEV - TELEPH	33.38
001-402-341	ECONOMIC DEV - DEPT. S	84.79
001-412-105	CMO Group Insurance	1556.91
001-412-111	CMO OPEB	10.2
001-413-105	TREAS Group Insurance	2666.72
001-413-111	TREAS OPEB Other	30.6
001-413-230	TREAS Contracted Service	19636.58
001-413-238	TREAS Refunds	15
001-415-105	CLERK Group Insurance	1512.43
001-415-111	CLERK OPEB	10.2
001-417-105	ATTORNEY INSURANCE	1.98
001-417-211	ATTORNEY TELEPHONE	19.24
001-417-214	ATTORNEY TRAVEL	557.25
001-417-222	ATTORNEY DUES & SUBS(	1098.71
001-425-105	ENFORCEMENT AG - GRO	704.08
001-425-111	ENFORCEMENT AG - OPEI	10.2
001-425-211	ENFORCEMENT AG -	19.24
001-436-105	BI Group Insurance	1.98
001-437-105	P&Z Group Insurance	4433.02
001-437-111	P&Z OPEB	40.8
001-437-211	P&Z Telephone	110.54
001-437-353	P&Z COMPUTER SOFTWA	980
001-440-211	CH Telephone	957.38
001-440-213	CH Utilities	2571.28
001-440-218	CH Postage	1009.75
001-440-219	CH Buildings & Equipmen	154.02

Account Summary

Accou	Account Name	Payment Amount
001-440-230	CH Contracted Services	14819.11
001-444-568	COMMUNITY CONTRIBUT	4558.49
001-571-105	PARKING Group Insuranc	756.58
001-571-111	PARKING OPEB	10.2
001-700-105	PD GROUP INSURANCE	16477.18
001-700-111	PD OPEB	163.2
001-700-211	PD TELEPHONE	1359.46
001-700-214	PD TRAVEL EXPENSE	102
001-700-217	PD R&M AUTO	433.25
001-700-219	PD BLDG & EQUIPMENT F	515.98
001-700-221	PD TRAINING & EDUCATI(	1500
001-700-223	PD PROFESSIONAL SERVI(	360
001-700-230	PD CONTRACTED SERVICE	471
001-700-341	PD DEPARTMENTAL SUPF	204
001-700-343	PD AUTO SUPPLIES (GAS (	277.39
001-707-567	DOG WARDEN/HS CONTR	1811.7
001-750-105	STREETS GROUP INSURAN	2157.57
001-750-111	STREETS OPEB	20.4
001-750-211	STREETS TELEPHONE	110.73
001-750-230	STREETS CONTRACTED SE	1875
001-751-213	STREET LIGHT UTILITIES	177.59
001-901-567	VISITOR CTR CONTRIBUTI	6073.66
001-903-230	FAIR/FESTIVAL Contracte(	16100
001-903-341	FAIR/FESTIVAL Departme	147
	Grand Total:	**176953.73**

Project Account Summary

Project Account	Payment Amount
None	176953.73
Grand Total:	**176953.73**

Authorization Signatures

. COUNCIL MEMBER

. COUNCIL MEMBER

Charles Town, WV

Expense Approval Report

By Fund

Post Dates 5/1/2026 - 5/31/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
Fund: 001 - GENERAL FUND						
CHARLES TOWN UTILITY BO...	INV0000986	05/05/2026	CTUB Water Service	001-114-020		87.86
GOSQ.COM	INV0001320	05/20/2026	3 Square Terminals & Receipt...	001-114-040		990.82
						1,078.68
Department: 402 - ECONOMIC DEVELOPMENT						
ZOOM.US	352681220	05/06/2026	FY27 Zoom Pro Subscriptn &...	001-402-222		394.62
APPLE	INV0001424	05/08/2026	May26 Music Subscription	001-402-222		21.35
					Department 402 - ECONOMIC DEVELOPMENT Total:	**415.97**
Department: 412 - CITY MANAGER'S OFFICE						
State Food Safety.com	INV0001319	05/19/2026	Bailey Food Safety Manager ...	001-412-221		134.00
International Municipal Lawy...	INV0001368	05/27/2026	2026 Employment Law Progr...	001-412-221		360.50
					Department 412 - CITY MANAGER'S OFFICE Total:	**494.50**
Department: 413 - TREASURER'S OFFICE						
STAPLES ADVANTAGE INC	7679652674	05/11/2026	P&Z File Folders& TR File Fol...	001-413-341		52.58
WALMART INC	INV0001391	05/15/2026	Binders for Budget Presentat...	001-413-341		81.98
					Department 413 - TREASURER'S OFFICE Total:	**134.56**
Department: 417 - CITY ATTORNEY						
THOMSON REUTERS	853580532	05/08/2026	April26 Westlaw Subscription	001-417-222		444.19
EMBASSY SUITES INC	INV0001366	05/20/2026	CA Hotel Night 5-17 PSC App...	001-417-214		144.06
EMBASSY SUITES INC	INV0001366	05/20/2026	CA Hotel Night 5-17 PSC App...	001-417-214		-17.06
THOMSON REUTERS	853580532-1	05/27/2026	April 26 Legal Research Data...	001-417-222		444.19
					Department 417 - CITY ATTORNEY Total:	**1,015.38**
Department: 425 - ENFORCEMENT AGENCY						
HOME DEPOT INC	INV0001284	05/04/2026	CE Tape	001-425-341		17.46
HOME DEPOT INC	INV0001302	05/06/2026	Deadbolt/securing House 115..	001-425-341		32.97
CANAAN VALLEY RESORT	INV0001285	05/11/2026	Lewis Hotel Night Deposit 6/...	001-425-214		134.94
AMAZON	INV0001286	05/11/2026	CE Sharps Disposal Container...	001-425-341		-13.75
AMAZON	INV0001286	05/11/2026	CE Heavy Duty Nitrile Gloves	001-425-341		58.22
US POSTAL SERVICE	INV0001287	05/11/2026	NOV 400 S Lawrence St.	001-425-218		10.77
US POSTAL SERVICE	INV0001288	05/11/2026	NOV 421 W Congress St	001-425-218		11.06
US POSTAL SERVICE	INV0001289	05/11/2026	NOV 323 1st St	001-425-218		10.77
US POSTAL SERVICE	INV0001290	05/15/2026	NOV 15 Augustine Av CW To...	001-425-218		11.06
					Department 425 - ENFORCEMENT AGENCY Total:	**273.50**
Department: 436 - BUILDING INSPECTION						
L.L.BEAN FOR BUSINESS	INV0001283	05/04/2026	BI CH Branded Hat, Polos & T...	001-436-345		175.55
MATTHEW ANDERSON, PE, P...	25392	05/12/2026	5/04-8 Res Insp & 5-08 Com I...	001-436-223		2,750.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
VERIZON WIRELESS	6142853891	05/15/2026	April26 BI Hotspot Service	001-436-211		20.02
CANAAN VALLEY RESORT	INV0001282	05/15/2026	Dunn 6/10-12 Hotel Nights	001-436-214		134.94
MATTHEW ANDERSON, PE, P...	25438	05/27/2026	5-22 Commercial Inspection	001-436-223		125.00
					Department 436 - BUILDING INSPECTION Total:	**3,205.51**
Department: 437 - PLANNING & ZONING						
STAPLES ADVANTAGE INC	7679652674	05/11/2026	P&Z File Folders& TR File Fol...	001-437-341		21.38
					Department 437 - PLANNING & ZONING Total:	**21.38**
Department: 440 - CITY HALL						
US BANK	INV0000954	05/01/2026	26 Paper Statement Fee	001-440-232		12.00
STAPLES ADVANTAGE INC	7679264126	05/04/2026	CH Paper; Cups; Cutlery	001-440-341		172.36
STAPLES ADVANTAGE INC	7679290290	05/04/2026	CH Bathroom and Cleaning S...	001-440-341		656.77
PATTON BUILDING SERVICES ...	136683	05/05/2026	CH Cleaning Services	001-440-230		933.50
PATTON BUILDING SERVICES ...	136683	05/05/2026	CWH Cleaning Services	001-440-230		125.00
CHARLES TOWN UTILITY BO...	INV0000986	05/05/2026	RH Water Service	001-440-213		94.68
CHARLES TOWN UTILITY BO...	INV0000986	05/05/2026	CH Water Service	001-440-213		109.78
ENVIRO-TECH PEST SERVICES ..	488499	05/06/2026	April26 CWH Pest Servoce	001-440-230		125.19
ENVIRO-TECH PEST SERVICES ..	488500	05/06/2026	APril26 Art Gallery Pest Servi...	001-440-230		79.18
ENVIRO-TECH PEST SERVICES ..	488512	05/06/2026	Aril26 CH Pest Service	001-440-230		77.04
HOME DEPOT INC	INV0001331	05/06/2026	CH Water X 7	001-440-341		62.86
COMCAST CORPORATION	INV0001099	05/12/2026	May26 April26 CWH Internet...	001-440-213		153.85
BREWER & COMPANY OF WV...	114914-F	05/14/2026	CH Fire Panel Connection Ch...	001-440-230		425.00
SPECIALTY PRINTING	37522	05/19/2026	Yard Waste Sticker Rolls X 12	001-440-341		1,846.73
GOOGLE	5586123211	05/20/2026	May 26 Google Workspace	001-440-222		14.98
GOOGLE	INV0001390	05/20/2026	Google Worspace	001-440-222		24.16
STAPLES ADVANTAGE INC	7680570123	05/25/2026	CH Paper Ream x 2; Coffee; ...	001-440-341		173.78
SHENTEL BUSINESS	INV0001213	05/27/2026	June 26 CH & PD Internet Ser...	001-440-213		950.00
					Department 440 - CITY HALL Total:	**6,036.86**
Department: 571 - PARKING						
ANGELUS PACIFIC NCO., INC.	A0526-62	05/15/2026	FY27 Parking Permit Tags X 2...	001-571-341		643.36
AMAZON	INV0001372	05/20/2026	PK Cleaning Wipes for Meters	001-571-341		50.37
					Department 571 - PARKING Total:	**693.73**
Department: 700 - POLICE DEPARTMENT						
CREAMERS AUTO SERVICE C...	150449	05/01/2026	Car#24 State Insp & Oil chan...	001-700-217		246.62
CREAMERS AUTO SERVICE C...	150449	05/01/2026	Car#24 State Insp & Oil chan...	001-700-343		56.23
Public Agency training Council	16215	05/01/2026	Garza Training Sexual Deviant..	001-700-221		475.00
BP	INV0000976	05/01/2026	Car#17 Fuel 04/29	001-700-343		60.90
EXXON MOBILE	INV0000977	05/01/2026	Car#27 Fuel 04/30	001-700-343		67.22
SHEETZ	INV0000978	05/01/2026	Car#18 Fuel 04/30	001-700-343		21.00
SHEETZ	INV0000979	05/01/2026	Car#18 Fuel 04/30	001-700-343		37.00
SHEETZ	INV0000981	05/01/2026	Car#26 Fuel 04/30	001-700-343		44.91
MARTINS FUEL	INV0000982	05/01/2026	Car#15 Fuel 04/30	001-700-343		58.20
TOWN MART CITGO	INV0000983	05/01/2026	Car#11 Fuel 04/29	001-700-343		61.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
TRANSUNION	6707023-202604-1	05/04/2026	April 26 Investigation Subscri...	001-700-222	110.00
7-ELEVEN	INV0001045	05/04/2026	Car#17 Fuel 05/03	001-700-343	14.01
SHEETZ	INV0001047	05/04/2026	Car#18 Fuel 05/01	001-700-343	32.00
SHEETZ	INV0001048	05/04/2026	Car#18 Fuel 05/03	001-700-343	46.00
SHEETZ	INV0001050	05/04/2026	Car#25 Fuel 05/01	001-700-343	68.34
SHEETZ	INV0001051	05/04/2026	Car#28 Fuel 05/03	001-700-343	54.00
TOWN MART CITGO	INV0001053	05/04/2026	Car#12 Fuel 04/30	001-700-343	69.82
TOWN MART CITGO	INV0001054	05/04/2026	Car#12 Fuel 05/02	001-700-343	77.15
TOWN MART CITGO	INV0001057	05/04/2026	Car#26 Fuel 05/02	001-700-343	49.03
LIBERTY GET N GO	INV0001059	05/04/2026	Car#11 Fuel 05/01	001-700-343	44.00
7-ELEVEN	INV0001381	05/04/2026	Car#9 Fuel 05/01	001-700-343	39.00
PATTON BUILDING SERVICES ...	136683	05/05/2026	PD Cleaning Services	001-700-230	933.50
CHARLES TOWN UTILITY BO...	INV0000986	05/05/2026	PD Water Service	001-700-213	178.09
LIBERTY GET N GO	INV0001046	05/05/2026	Car#29 Fuel 05/03	001-700-343	64.56
7-ELEVEN	INV0001052	05/05/2026	Car#28 Fuel 05/04	001-700-343	44.00
LIBERTY GET N GO	INV0001055	05/05/2026	Car#12 Fuel 05/03	001-700-343	73.04
SUNOCO	INV0001056	05/05/2026	Car#3 Fuel 05/04	001-700-343	22.82
BP	INV0001058	05/05/2026	Car#6 Fuel 05/04	001-700-343	88.50
BP	INV0001078	05/06/2026	Car#13 Fuel 05/04	001-700-343	66.43
7-ELEVEN	INV0001079	05/06/2026	Car#28 Fuel 05/06	001-700-343	49.01
WAWA	INV0001080	05/06/2026	Car#14 Fuel 05/05	001-700-343	73.85
BP	INV0001081	05/06/2026	Car#3 Fuel 05/05	001-700-343	91.12
BP	INV0001082	05/06/2026	Car#7 Fuel 05/05	001-700-343	84.58
Gold Shield Solutions	INV0001382	05/06/2026	Bound Training 5/20	001-700-221	150.00
HOLIDAY INN EXPRESS & SUI...	INV0001383	05/06/2026	Gibbons PD Academy Hotel N...	001-700-214	107.00
WISE GUYS POLICE TRAINING...	129059	05/07/2026	Radar Calibration	001-700-230	810.00
DONALD B RICE TIRE CO INC	14139536	05/07/2026	Car#24 4 New Tires	001-700-343	550.60
CREAMERS AUTO SERVICE C...	150542	05/07/2026	Car#27 Belly Pan, Oil and Sta...	001-700-217	99.51
CREAMERS AUTO SERVICE C...	150542	05/07/2026	Car#27 Belly Pan, Oil and Sta...	001-700-343	11.50
BP	INV0001083	05/07/2026	Car#13 Fuel 05/06	001-700-343	79.17
SHEETZ	INV0001084	05/07/2026	Car#29 Fuel 05/05	001-700-343	68.50
SHEETZ	INV0001085	05/07/2026	Car#18 Fuel 05/06	001-700-343	34.00
7-ELEVEN	INV0001086	05/07/2026	Car#26 Fuel 05/07	001-700-343	53.21
SHEETZ	INV0001265	05/07/2026	Car#21 Fuel 05/05	001-700-343	66.15
SHEETZ	INV0001095	05/08/2026	Car#18 Fuel 05/07	001-700-343	42.00
SHEETZ	INV0001096	05/08/2026	Car#25 Fuel 05/07	001-700-343	64.20
7-ELEVEN	INV0001097	05/08/2026	Car#8 Fuel 05/07	001-700-343	51.42
SHEETZ	INV0001098	05/08/2026	Car#11 Fuel 05/07	001-700-343	64.16
GALLS, LLC	034792196	05/11/2026	Francisco Belts & Boots & Gl...	001-700-345	303.77
SHEETZ	INV0001105	05/11/2026	Car#27 Fuel 05/08	001-700-343	62.82
SHEETZ	INV0001107	05/11/2026	Car#18 Fuel 05/09	001-700-343	38.00
SHEETZ	INV0001108	05/11/2026	Car#18 Fuel 05/09	001-700-343	25.00
SHEETZ	INV0001109	05/11/2026	Car#25 Fuel 05/09	001-700-343	59.53
7-ELEVEN	INV0001110	05/11/2026	Car#28 Fuel 05/10	001-700-343	70.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
TOWN MART CITGO	INV0001112	05/11/2026	Car#12 Fuel 05/08	001-700-343	76.00
7-ELEVEN	INV0001114	05/11/2026	Car#8 Fuel 5/10	001-700-343	54.32
BP	INV0001115	05/11/2026	Car#6 Fuel 05/10	001-700-343	85.50
SHEETZ	INV0001117	05/11/2026	Car#7 Fuel 05/08	001-700-343	93.20
LIBERTY WEST LLC	INV0001384	05/11/2026	Car#24 Fuel 05/08	001-700-343	30.51
BP	INV0001104	05/12/2026	Car#13 Fuel 05/11	001-700-343	93.12
LIBERTY GET N GO	INV0001106	05/12/2026	Car#29 Fuel 05/10	001-700-343	67.12
7-ELEVEN	INV0001111	05/12/2026	Car#28 Fuel 05/11	001-700-343	51.00
TOWN MART CITGO	INV0001113	05/12/2026	Car#12 Fuel 05/09	001-700-343	88.42
MARTINS FUEL	INV0001116	05/12/2026	Car#15 Fuel 05/11	001-700-343	61.40
TIMOTHY R. CROSS	INV0001370	05/12/2026	Car#10 Detailing	001-700-217	700.00
MARTINS FUEL	INV0001371	05/12/2026	Car#1 Fuel 05/11	001-700-343	85.29
7-ELEVEN	INV0001166	05/13/2026	Car#14 Fuel 05/12	001-700-343	80.30
BP	INV0001168	05/13/2026	Car#3 Fuel 05/12	001-700-343	77.64
BP	INV0001171	05/13/2026	Car#6 Fuel 05/12	001-700-343	86.50
BP	INV0001159	05/14/2026	Car#13 Fuel 05/13	001-700-343	100.64
LIBERTY GET N GO	INV0001160	05/14/2026	Car#29 Fuel 05/12	001-700-343	62.16
SHEETZ	INV0001162	05/14/2026	Car#18 Fuel 05/13	001-700-343	52.00
7-ELEVEN	INV0001165	05/14/2026	Car#28 Fuel 05/13	001-700-343	57.00
10-42 TACTICAL LLC	INV0001167	05/14/2026	Car#14 Fuel 05/14	001-700-343	76.50
SHEETZ	INV0001169	05/14/2026	Car#9 Fuel 05/13	001-700-343	63.99
SHEETZ	INV0001161	05/15/2026	Car#27 Fuel 05/14	001-700-343	71.38
SHEETZ	INV0001163	05/15/2026	Car#18 Fuel 05/14	001-700-343	53.00
SHEETZ	INV0001164	05/15/2026	Car#25 Fuel 05/14	001-700-343	78.00
SUNOCO	INV0001170	05/15/2026	Car#9 Fuel 05/14	001-700-343	41.49
SHEETZ	INV0001172	05/15/2026	Car#7 Fuel 05/14	001-700-343	92.16
BP	INV0001173	05/15/2026	Car#11 Fuel 05/14	001-700-343	67.00
LIBERTY WEST LLC	INV0001339	05/15/2026	P23 Fuel 5/13	001-700-343	124.40
SHEETZ	INV0001175	05/18/2026	Car#18 Fuel 05/16	001-700-343	26.00
SHEETZ	INV0001176	05/18/2026	Car#18 Fuel 05/16	001-700-343	46.00
SHEETZ	INV0001177	05/18/2026	Car#18 Fuel 05/17	001-700-343	35.00
7-ELEVEN	INV0001179	05/18/2026	Car#28 Fuel 05/17	001-700-343	60.00
7-ELEVEN	INV0001180	05/18/2026	Car#14 Fuel 05/17	001-700-343	74.00
TOWN MART CITGO	INV0001181	05/18/2026	Car#12 Fuel 05/14	001-700-343	75.71
GO MART	INV0001182	05/18/2026	Car#9 Fuel 05/14	001-700-343	53.10
BP	INV0001183	05/18/2026	Car#6 Fuel 05/16	001-700-343	76.50
MARTINS FUEL	INV0001184	05/18/2026	Car#15 Fuel 05/15	001-700-343	63.20
SHEETZ	INV0001187	05/18/2026	Car#25 Fuel 05/16	001-700-343	60.72
SHEETZ	INV0001266	05/18/2026	Car#21 Fuel 05/17	001-700-343	67.27
AMAZON	INV0001385	05/18/2026	27 Prime Membership	001-700-222	129.00
WAWA	INV0001186	05/19/2026	Car#18 Fuel 05/18	001-700-343	62.00
SHEETZ	INV0001189	05/19/2026	Car#28 Fuel 05/18	001-700-343	55.01
BP	INV0001190	05/19/2026	Car#9 Fuel 05/18	001-700-343	46.38
BP	INV0001191	05/19/2026	Car#6 Fuel 05/18	001-700-343	83.51

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
CREAMERS AUTO SERVICE C...	150737	05/20/2026	Car#18 Oil Service	001-700-343	91.82
CREAMERS AUTO SERVICE C...	150774	05/20/2026	Car#18 Align, Mount, Balance..	001-700-343	239.35
MUTH RAYMOND	2267	05/20/2026	Car#21 New Light Controller	001-700-217	448.00
ENVIRO-TECH PEST SERVICES ..	489424	05/20/2026	May 26 PD Pest Service	001-700-230	91.49
SHEETZ	INV0001193	05/20/2026	Car#27 Fuel 05/16	001-700-343	63.00
SHEETZ	INV0001194	05/20/2026	Car#28 Fuel 05/19	001-700-343	63.93
7-ELEVEN	INV0001195	05/20/2026	Car#14 Fuel 05/19	001-700-343	73.50
TOWN MART CITGO	INV0001196	05/20/2026	Car#12 Fuel 05/16	001-700-343	98.04
BP	INV0001200	05/20/2026	Car#3 Fuel 05/18	001-700-343	71.56
AMAZON	INV0001373	05/20/2026	PD Lysol Disinfectant Wipes	001-700-341	44.91
SHEETZ	INV0001374	05/20/2026	Car#1 Fuel 05/19	001-700-343	95.52
AMAZON	INV0001375	05/20/2026	PD Lysol Disinfectant Spray	001-700-341	62.18
LIBERTY GET N GO	INV0001198	05/21/2026	Car#13 Fuel 05/20	001-700-343	68.65
SHEETZ	INV0001199	05/21/2026	Car#14 Fuel 05/20	001-700-343	70.00
BP	INV0001201	05/21/2026	Car#7 Fuel 05/20	001-700-343	78.56
Country Inn & Suites	INV0001376	05/21/2026	Bound Training Hotel Night 5...	001-700-214	109.24
FAIRFIELD INN & SUITES	INV0001377	05/21/2026	Garza Training Hotel Night 05...	001-700-214	140.97
SHEETZ	INV0001232	05/22/2026	Car#27 Fuel 05/21	001-700-343	76.69
SHEETZ	INV0001238	05/22/2026	Car#25 Fuel 05/21	001-700-343	67.42
SHEETZ	INV0001242	05/22/2026	Car#26 Fuel 05/21	001-700-343	47.05
WAWA	INV0001244	05/22/2026	Car#15 Fuel 05/21	001-700-343	61.70
BP	INV0001245	05/22/2026	Car#11 Fuel 05/21	001-700-343	57.57
SHEETZ	INV0001270	05/22/2026	Car#28 Fuel 05/21	001-700-343	55.78
SHEETZ	INV0001378	05/22/2026	Car#2 Fuel 05/21	001-700-343	83.01
BP	INV0001229	05/25/2026	Car#13 Fuel 05/22	001-700-343	87.63
BP	INV0001230	05/25/2026	Car#13 Fuel 05/22	001-700-343	92.96
SPEEDWAY	INV0001231	05/25/2026	Car#13 Fuel 055/22	001-700-343	102.62
EXXON MOBILE	INV0001233	05/25/2026	Car#27 Fuel 05/23	001-700-343	65.32
FRITSCHS Liberty	INV0001234	05/25/2026	Car#18 Fuel 05/21	001-700-343	63.00
SHEETZ	INV0001235	05/25/2026	Car#18 Fuel 05/22	001-700-343	61.00
SHEETZ	INV0001236	05/25/2026	Car#18 Fuel 05/23	001-700-343	38.00
SHEETZ	INV0001237	05/25/2026	Car#25 Fuel 05/23	001-700-343	61.74
SHEETZ	INV0001239	05/25/2026	Car#28 Fuel 05/24	001-700-343	54.97
SHEETZ	INV0001240	05/25/2026	Car#14 Fuel 05/24	001-700-343	83.00
TOWN MART CITGO	INV0001241	05/25/2026	Car#12 Fuel 05/21	001-700-343	74.84
7-ELEVEN	INV0001243	05/25/2026	Car#26 Fuel 05/22	001-700-343	47.27
FAIRFIELD INN & SUITES	INV0001379	05/25/2026	Garza Training Hotel Night 05...	001-700-214	276.86
SHEETZ	INV0001248	05/26/2026	Car#29 Fuel 05/25	001-700-343	50.66
LIBERTY WEST LLC	INV0001249	05/26/2026	Car#29 Fuel 05/24	001-700-343	69.04
TOWN MART CITGO	INV0001250	05/26/2026	Car#12 Fuel 05/22	001-700-343	78.46
SHENTEL BUSINESS	INV0001213	05/27/2026	June 26 CH & PD Internet Ser...	001-700-213	950.00
SHEETZ	INV0001267	05/27/2026	Car#29 Fuel 05/26	001-700-343	61.13
7-ELEVEN	INV0001271	05/27/2026	Car#28 Fuel 05/26	001-700-343	67.00
SHEETZ	INV0001273	05/27/2026	Car#14 Fuel 05/26	001-700-343	65.00

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
BP	INV0001275	05/27/2026	Car#3 Fuel 05/26	001-700-343	69.16
BP	INV0001278	05/27/2026	Car#6 Fuel 05/26	001-700-343	83.00
AMAZON	INV0001386	05/27/2026	Zebra Printer Replacement B...	001-700-341	128.00
AMAZON	INV0001387	05/27/2026	PD Copy Paper	001-700-341	117.94
SHEETZ	INV0001262	05/28/2026	Car#13 Fuel 05/26	001-700-343	78.02
7-ELEVEN	INV0001268	05/28/2026	Car#21 Fuel 05/27	001-700-343	61.33
SHEETZ	INV0001272	05/28/2026	Car#28 Fuel 5/27	001-700-343	60.00
7-ELEVEN	INV0001274	05/28/2026	Car#14 Fuel 05/27	001-700-343	70.00
TOWN MART CITGO	INV0001276	05/28/2026	Car#26 Fuel 05/26	001-700-343	40.96
7-ELEVEN	INV0001277	05/28/2026	Car#26 Fuel 05/27	001-700-343	43.52
BP	INV0001280	05/28/2026	Car#7 Fuel 05/27	001-700-343	75.16
AMAZON	INV0001388	05/28/2026	USB Hub Car#9	001-700-341	7.98
DONALD B RICE TIRE CO INC	14140338	05/29/2026	Car#18 4 New Tires	001-700-343	552.00
DONALD B RICE TIRE CO INC	14140340	05/29/2026	Car#4 4 New Tires	001-700-343	704.00
CREAMERS AUTO SERVICE C...	150873	05/29/2026	Car#12 Oil Service	001-700-343	115.58
BLUE 360 MEDIA	2605287972	05/29/2026	WV Criminal & Traffic Law B...	001-700-341	839.80
BLUE 360 MEDIA	2605288089	05/29/2026	WV Law Enforcement Fld Gu...	001-700-341	1,054.17
10-42 TACTICAL LLC	7811	05/29/2026	PD Patches X 200	001-700-345	800.00
CDW-G	AJ5KW7F	05/29/2026	Zebra E-Ticket Printer Paper	001-700-341	318.86
SHEETZ	INV0001263	05/29/2026	Car#18 Fuel 05/28	001-700-343	55.00
SHEETZ	INV0001269	05/29/2026	Car#25 Fuel 05/28	001-700-343	55.10
MARTINS FUEL	INV0001279	05/29/2026	Car#15 Fuel 05/28	001-700-343	50.70
TOWN MART CITGO	INV0001281	05/29/2026	Car#11 Fuel 05/27	001-700-343	58.00
SHEETZ	INV0001380	05/29/2026	Car#1 Fuel 05/28	001-700-343	87.43
				Department 700 - POLICE DEPARTMENT Total:	**20,331.06**
Department: 704 - POLICE-SPECIAL DUTY					
GALLS, LLC	034833924	05/11/2026	Rain Jacket Xng Guard	001-704-345	34.15
				Department 704 - POLICE-SPECIAL DUTY Total:	**34.15**
Department: 750 - STREETS & HIGHWAYS					
7-ELEVEN	INV0000980	05/01/2026	BI Jeep Fuel 04/30	001-750-343	41.65
SHEETZ	INV0001192	05/01/2026	CH Explorer Fuel 04/30	001-750-343	50.80
LIBERTY WEST LLC	INV0001298	05/04/2026	S062 Fuel 05/01	001-750-343	180.78
CARPER'S AUTO SERVICE	INV0001299	05/04/2026	CH19 State Inspection	001-750-217	19.00
HOME DEPOT INC	INV0001300	05/04/2026	Blacktop Patch x 5	001-750-341	119.85
LIBERTY WEST LLC	INV0001330	05/04/2026	P25 Fuel 5/1	001-750-343	125.49
APPLE VALLEY WASTE SERVI...	0006985451	05/05/2026	MD Trash Service	001-750-230	695.51
COMCAST CORPORATION	INV0000984	05/05/2026	May26 MD Internet Service	001-750-213	105.81
CHARLES TOWN UTILITY BO...	INV0000986	05/05/2026	MD Water Service	001-750-213	147.32
7-ELEVEN	INV0001301	05/06/2026	P16 Fuel 5/05	001-750-343	142.63
HOME DEPOT INC	INV0001332	05/07/2026	Concrete for PD Drain	001-750-215	19.41
LIBERTY WEST LLC	INV0001338	05/07/2026	P17 Fuel 5/5	001-750-343	110.02
SOUTHERN STATES INC	V944554	05/08/2026	Grass Seed	001-750-341	15.98
LIBERTY WEST LLC	INV0001304	05/11/2026	So6 Fuel 5/8	001-750-343	140.79

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
NAPA	975912	05/12/2026	Fluid DOT 3 P12	001-750-217	7.43
SAVE-A-LOT	INV0001321	05/12/2026	MD Water X 3	001-750-341	21.97
LIBERTY WEST LLC	INV0001322	05/15/2026	P12 Fuel 5/13	001-750-343	102.87
LIBERTY WEST LLC	INV0001323	05/15/2026	P15 Fuel 5/13	001-750-343	64.74
SOUTHERN STATES INC	V981786	05/15/2026	Weed Eater Button	001-750-341	10.49
7-ELEVEN	INV0001305	05/18/2026	P16 Fuel 05/13	001-750-343	150.00
WALMART INC	INV0001324	05/18/2026	MD Coffee	001-750-341	29.11
7-ELEVEN	INV0001188	05/19/2026	BI Jeep Fuel 05/18	001-750-343	53.27
LIBERTY WEST LLC	INV0001325	05/20/2026	Lawn Mower Fuel 5/18	001-750-343	11.64
LIBERTY WEST LLC	INV0001334	05/20/2026	S590 Fuel 5/18	001-750-343	99.30
TOWN MART CITGO	INV0001326	05/21/2026	P15 Fuel 5/19	001-750-343	91.25
LIBERTY WEST LLC	INV0001327	05/21/2026	Weed Eater Fuel 5/19	001-750-343	10.06
LIBERTY WEST LLC	INV0001335	05/21/2026	M19 Fuel 5/19	001-750-343	44.54
NAPA	976569	05/22/2026	D12 Oil/Filter	001-750-343	35.25
340 Oil Change	INV0001293	05/22/2026	CE Trax Oil Service	001-750-343	82.35
LIBERTY WEST LLC	INV0001306	05/22/2026	S06 Fuel 5/14	001-750-343	201.16
LIBERTY WEST LLC	INV0001308	05/22/2026	SXS 23 Fuel 5/20	001-750-343	34.46
LIBERTY WEST LLC	INV0001310	05/25/2026	P16 Fuel 05/22	001-750-343	151.36
HOME DEPOT INC	INV0001340	05/25/2026	CH Cement & Coupling	001-750-215	12.11
HOME DEPOT INC	INV0001341	05/25/2026	Spray Paint for Street Signs	001-750-341	41.88
SOUTHERN STATES INC	W024541	05/25/2026	Dirt for Flower Planters	001-750-341	1,379.70
SOUTHERN STATES INC	W026544	05/25/2026	Flowers for Planters	001-750-341	1,080.00
SOUTHERN STATES INC	W026544-B	05/25/2026	Flowers for Planters	001-750-341	1,079.85
SUNOCO	INV0001328	05/26/2026	P15 Fuel 5/25	001-750-343	81.55
WASTE MANAGEMENT INC	3466586-2413-2	05/28/2026	June 26 MD Waste Service	001-750-230	338.66
SOUTHERN STATES INC	W043995	05/28/2026	Flower for planter	001-750-341	3.99
SHEETZ	INV0001264	05/29/2026	BI Jeep Fuel 05/28	001-750-343	46.19
TOWN MART CITGO	INV0001329	05/29/2026	P12 Fuel 5/27	001-750-343	82.83
				Department 750 - STREETS & HIGHWAYS Total:	**7,263.05**
Department: 903 - FAIR ASSOC/FESTIVAL					
TOTALLYPROMOTIONAL.COM	INV0001423	05/04/2026	WVFest Cup Order	001-903-341	1,388.60
VISTA PRINT	INV0001425	05/19/2026	WVFest 26 Staff T-Shirts	001-903-341	538.76
AMAZON	INV0001426	05/19/2026	WVFest 26 Paint Supply/ Co...	001-903-341	77.02
FACEBOOK.COM	INV0001427	05/20/2026	WVFest26 & Hip after Six Ad...	001-903-220	71.83
WEBSTAURANT	INV0001428	05/21/2026	WV Fest 26 Picnic Tables X 12	001-903-341	3,494.81
HOME DEPOT INC	INV0001307	05/22/2026	Plywood& Paint for WV Fest...	001-903-341	81.65
HOME DEPOT INC	INV0001309	05/22/2026	Tarp for Inflatable Movie Scr...	001-903-341	129.00
				Department 903 - FAIR ASSOC/FESTIVAL Total:	**5,781.67**
				Fund 001 - GENERAL FUND Total:	**46,780.00**

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 200 - CAPITAL RESERVE					
Department: 977 - STREETS & TRANSPORTATION					
HOME DEPOT INC	INV0001337	05/04/2026	CH Kitchen Renovation- Coun…	200-977-457	1,700.00
				Department 977 - STREETS & TRANSPORTATION Total:	**1,700.00**
				Fund 200 - CAPITAL RESERVE Total:	**1,700.00**
Fund: 207 - PARKS & REC					
Department: 900 - PARKS & REC					
CVS	INV0001297	05/01/2026	Batteries for Park Cameras	207-900-341	67.18
L.L.BEAN FOR BUSINESS	INV0001318	05/04/2026	P&R CH Branded Shirts & Hat	207-900-341	220.55
APPLE VALLEY WASTE SERVI…	0006985451	05/05/2026	JMP Trash Service	207-900-230	553.14
CHARLES TOWN UTILITY BO…	INV0000986	05/05/2026	April Water Service CH & MD…	207-900-213	2,658.92
ENVIRO-TECH PEST SERVICES ..	488568	05/06/2026	April 26 JMP	207-900-230	54.57
AC &T CO., INC	55890M	05/06/2026	April26 Willingham Knolls PT …	207-900-230	115.00
AC &T CO., INC	55891M	05/06/2026	April26 Skate Park PT Service	207-900-230	178.00
HOME DEPOT INC	INV0001303	05/07/2026	Stain supply for HR Bridge	207-900-341	19.21
AC &T CO., INC	10072EN	05/11/2026	April26 JMP PT Service	207-900-230	293.00
				Department 900 - PARKS & REC Total:	**4,159.57**
				Fund 207 - PARKS & REC Total:	**4,159.57**
				Grand Total:	**52,639.57**

Report Summary

Fund Summary

Fund	Payment Amount
001 - GENERAL FUND	46,780.00
200 - CAPITAL RESERVE	1,700.00
207 - PARKS & REC	4,159.57
Grand Total:	**52,639.57**

Account Summary

Account Number	Account Name	Payment Amount
001-114-020	DUE FROM WATER DEPT	87.86
001-114-040	Due from Coal Severance	990.82
001-402-222	ECONOMIC DEV - DUES …	415.97
001-412-221	CMO Training & Educati…	494.50
001-413-341	TREAS Departmental Su…	134.56
001-417-214	ATTORNEY TRAVEL	127.00
001-417-222	ATTORNEY DUES & SUB…	888.38
001-425-214	ENFORCEMENT AG -	134.94
001-425-218	ENFORCEMENT AG - PO…	43.66
001-425-341	ENFORCEMENT AG - DE…	94.90
001-436-211	BI Telephone	20.02
001-436-214	BI Travel Expense	134.94
001-436-223	BI PROFESSIONAL SERVI…	2,875.00
001-436-345	BI Uniforms	175.55
001-437-341	P&Z Departmental Suppl…	21.38
001-440-213	CH Utilities	1,308.31
001-440-222	CH Dues & Subscriptions	39.14
001-440-230	CH Contracted Services	1,764.91
001-440-232	CH Bank Charges	12.00
001-440-341	CH Departmental Suppli…	2,912.50
001-571-341	PARKING Departmental …	693.73
001-700-213	PD UTILITIES	1,128.09
001-700-214	PD TRAVEL EXPENSE	634.07
001-700-217	PD R&M AUTO	1,494.13
001-700-221	PD TRAINING & EDUCAT…	625.00
001-700-222	PD DUES AND SUBSCRIPT..	239.00
001-700-230	PD CONTRACTED SERVIC…	1,834.99
001-700-341	PD DEPARTMENTAL SUP…	2,573.84
001-700-343	PD AUTO SUPPLIES (GAS…	10,698.17
001-700-345	PD UNIFORMS	1,103.77
001-704-345	POL SPEC DUTY UNIFO…	34.15
001-750-213	STREETS UTILITIES	253.13
001-750-215	STREETS R&M BLDG AND..	31.52

Account Summary

Account Number	Account Name	Payment Amount
001-750-217	STREETS R&M AUTO	26.43
001-750-230	STREETS CONTRACTED S…	1,034.17
001-750-341	STREETS DEPARTMENT …	3,782.82
001-750-343	STREETS AUTO SUPPLIES…	2,134.98
001-903-220	FAIR/FESTIVAL ADVERTIS…	71.83
001-903-341	FAIR/FESTIVAL Departm…	5,709.84
200-977-457	Streets Cap Outlay Build…	1,700.00
207-900-213	UTILITIES	2,658.92
207-900-230	CONTRACTED SERVICES	1,193.71
207-900-341	DEPARTMENTAL SUPPLI…	306.94
	Grand Total:	**52,639.57**

Project Account Summary

Project Account Key		Payment Amount
None		52,639.57
	Grand Total:	**52,639.57**

Authorization Signatures

. COUNCIL MEMBER

. COUNCIL MEMBER

Expense Approval Report

Charles Town, WV

By Fund

Payment Dates 6/12/2026 - 6/12/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
Fund: 200 - CAPITAL RESERVE						
Department: 977 - STREETS & TRANSPORTATION						
GANTT'S EXCAVATING & CON	INV0001454	06/10/2026	May26 Liberty St Drainage Construction	200-977-461		178877.02
					Department 977 - STREETS & TRANSPORTATION Total:	**178877.02**
Department: 979 - CULTURE & RECREATION						
TOP GUN SEALCOATING LLC	1677	06/10/2026	JMP Pickleball Courts Construction	200-979-458		78540
ALPHA ASSOCIATES, INCORPO	26-193	06/10/2026	6-03 Augustine Trl Phse 3 Surveyng/Enginrg&Cnst	200-979-458		20300.84
					Department 979 - CULTURE & RECREATION Total:	**98840.84**
					Fund 200 - CAPITAL RESERVE Total:	**277717.86**
					Grand Total:	**277717.86**

Report Summary

Fund Summary

Fund	Payment Amount
200 - CAPITAL RESERVE	277717.86
Grand Total:	**277717.86**

Account Summary

Account	Account Name	Payment Amount
200-977-461	STREETS & TRANS. - SW PROJECT	178877.02
200-979-458	Culture & Rec Cap Outlay Impro	98840.84
	Grand Total:	**277717.86**

Project Account Summary

Project Account Key	Payment Amount
None	277717.86
Grand Total:	**277717.86**

Authorization Signatures

. COUNCIL MEMBER

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Expense Approval Report

Charles Town, WV

By Fund

Post Dates 6/3/2026 - 6/12/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number		Amount
Fund: 207 - PARKS & REC						
Department: 900 - PARKS & REC						
POTOMAC EDISON COMPANY	INV0001314	06/03/2026	May26 Depot District #1 Elect	207-900-213		11.02
POTOMAC EDISON COMPANY	INV0001315	06/03/2026	May26 Depot District #2 Elect	207-900-213		11.02
POTOMAC EDISON COMPANY	INV0001316	06/03/2026	May26 Depot District #3 Elect	207-900-213		11.02
POTOMAC EDISON COMPANY	INV0001392	06/08/2026	May26 JMP Electricity	207-900-213		12.21
CBP ENTERPRISES	16458	06/10/2026	May26 Evitts Run Mowing Ser	207-900-230		765
CBP ENTERPRISES	16459	06/10/2026	May26 Happy Retreat Mowin	207-900-230		1005
CBP ENTERPRISES	16460	06/10/2026	May26 Craig Hill Mowing Serv	207-900-230		750
CBP ENTERPRISES	16461	06/10/2026	May26 JMP Mowing Service	207-900-230		930
CBP ENTERPRISES	16462	06/10/2026	May26 Willingham Knolls Mo	207-900-230		810
					Department 900 - PARKS & REC Total:	**4305.27**
					Fund 207 - PARKS & REC Total:	**4305.27**
					Grand Total:	**4305.27**

Report Summary

Fund Summary

Fund	Payment Amount
207 - PARKS & REC	4305.27
Grand Total:	**4305.27**

Account Summary

Account I	Account Name	Payment Amount
207-900-213	UTILITIES	45.27
207-900-230	CONTRACTED SERVICES	4260
	Grand Total:	**4305.27**

Project Account Summary

Project Account Key	Payment Amount
None	4305.27
Grand Total:	**4305.27**

Authorization Signatures

. COUNCIL MEMBER

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Charles Town, WV

Expense Approval Report

By Fund

Payment Dates 6/12/2026 - 6/12/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 002 - COAL SEVERANCE					
Department: 979 - CULTURE & RECREATION					
Kiefer Aquatics	001616677	06/11/2026	JMP Pool Lifeguard Chair X4	002-979-458	3,172.00
				Department 979 - CULTURE & RECREATION Total:	**3,172.00**
				Fund 002 - COAL SEVERANCE Total:	**3,172.00**
				Grand Total:	**3,172.00**

Report Summary

Fund Summary

Fund	Payment Amount
002 - COAL SEVERANCE	3,172.00
Grand Total:	**3,172.00**

Account Summary

Account Number	Account Name	Payment Amount
002-979-458	Culture & Recreation Ot…	3,172.00
	Grand Total:	**3,172.00**

Project Account Summary

Project Account Key	Payment Amount
None	3,172.00
Grand Total:	**3,172.00**

Authorization Signatures

. COUNCIL MEMBER

. COUNCIL MEMBER

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1624: FY2027 Capital Budget

ATTACHMENTS:

- FY2027 Capital Budget.pdf

the city of Charles Town, WV

FY 2027 Capital Reserve Budget

ACCOUNT	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 YTD ACTUAL AS OF 5/31/26	FY 2027 BUDGET	NOTES
CAPITAL BUDGET REVENUES						
Capital Reserve Carryover	$ 299,928	$ 4,881,215	$ 8,575,259	$ 8,567,259	4,130,854	$2,063,655 carryover balance from FY2026 Capital Reserve. This is carryover for unfinished projects noted in red. $2,067,199 additional grant carryover transferred to the grant projects worksheet. (Carryover will be adjusted in the 1st Revision in July 2026.)
36800 Contributions from GF		$ 3,723,408	$ 427,386	$ 427,386		Contributions from GF (Determined in July 2025 1st Revision)
36800 Contributions from GF - Lottery / Gaming Revenue	$ 1,463,977	$ 949,317	$ 810,000	$ 932,082	950,000	All lottery/gaming revenue remitted to Charles Town gets transferred to Capital Reserve from General Fund.
33000 Developer Fees	$ 191,822	$ 568,196	$ 150,000	$ 302,424	255,000	Developer Proffer fees.
38000 Interest on Bank Accounts & Other Sources	$ 69,767	$ 109,436	$ 80,000	$ 102,124	100,000	
TOTAL REVENUES	**$ 2,025,494**	**$ 10,231,572**	**$ 10,042,645**	**$ 10,331,276**	**$ 5,435,854**	

ACCOUNT	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 YTD ACTUAL AS OF 5/31/26	FY 2027 BUDGET	NOTES
CAPITAL BUDGET EXPENSES						
975 GENERAL GOVERNMENT						
Information Technology						
Computer Replacement - 975-59 General Government Capital Outlay Technology		$ 37,324	$ 15,000	$ 11,182	25,000	Computer replacement program for all General Government departments. (5 replacements are planned.)
Tyler Tech Version 10 Software - 975-59 General Government Capital Outlay Technology		$ 29,141	$ 71,000	$ 15,872	55,130	Centralized Finance/Permitting/Zoning/Grants/Bond Tracking Software. This software will replace GoGov, MyGov, PSI, and enhance Incode. Having a centralized software will improve efficiency and reduce duplication of work. This software takes a year to implement. ($55,130 carried over from FY26.)
TOTAL INFORMATION TECHNOLOGY		**$ 66,465**	**$ 86,000**	**$ 27,054**	**$ 80,130**	
Other - General Government						
Rouss Hall Landlord buy back - 975-58 General Government Capital Outlay			$ 140,000	$ -	140,000	$140,000 carried over from FY26.
Zoning & Subdivision Ordinance Overhaul - 975-23 General Government Professional Services		$ 3,940	$ 246,000	$ 73,148	172,850	Outsourcing costs to update this ordinance. It has not been updated since 2012 - This is a 2 year plan for a total of $250,000. ($172,850 carried over from FY26.)
Front Office Desks - 975-59 General Government Equipment			$ 6,500	$ 3,205	3,300	$3300 carried over from FY26.
TOTAL OTHER - GENERAL GOVERNMENT			**$ 392,500**	**$ 76,353**	**$ 316,150**	
TOTAL GENERAL GOVERNMENT	**$ -**	**$ 136,870**	**$ 478,500**	**$ 103,407**	**$ 396,280**	

ACCOUNT	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 YTD ACTUAL AS OF 5/31/26	FY 2027 BUDGET	NOTES
976 PUBLIC SAFETY						
Equipment						
Officer Equipment - 976-60 Public Safety Capital Outlay Equipment	$ 75,201	$ 57,170	$ 19,660	$ 19,657	17,500	Equipment for new officer. (Taser, ballistic shield, baton, spike system, trauma aid kit, trauma pac kit, defibrillator, body worn camera, and desktop computer)
TOTAL EQUIPMENT		**$ 57,170**	**$ 19,660**	**$ 19,657**	**$ 17,500**	
Information Technology						
Computer Replacement - 975-60 General Government Capital Outlay Technology Police Department		$ 65,022	$ 50,840	$ 47,886	33,000	6 In-car Panasonic Tough Tablets (To replace generation 3 reaching end of life.)
TOTAL INFORMATION TECHNOLOGY		**$ 65,022**	**$ 50,840**	**$ 47,886**	**$ 33,000**	
Vehicles						
Police Cars - 976-59 Public Safety Capital Outlay Vehicles		$ 110,788	$ 118,000	$ 116,854	144,000	PD requests 2 vehicles per rotation schedule based on vehicle lifespan of 7 years. A third vehicle is requested this year for the new officer position.
Police Vehicle Upfit Costs - 976-59 Public Safety Capital Outlay Vehicles		$ 221,522	$ 12,000	$ 9,732	48,000	Approximately $5000 per car is estimated for the 2 vehicles in the rotation schedule. This amount is for equipment installation labor. Equipment was purchased in FY25 through the COPS Grant. Cost for 3rd car is $38,000.
TOTAL VEHICLES		**$ 332,310**	**$ 130,000**	**$ 126,586**	**$ 192,000**	
Parking						
Parking Meters - 976-62 Public Safety	$ 5,011	$ 10,508	$ 16,000	$ 4,923	5,000	23 Parking meter mechanisms the replace the outdated Duncan meters as part of the replacement system implemented over the last 2 years.
TOTAL PARKING		**$ 10,508**	**$ 16,000**	**$ 4,923**	**$ 5,000**	
TOTAL PUBLIC SAFETY	**$ 5,011**	**$ 805,172**	**$ 216,500**	**$ 199,052**	**$ 247,500**	

ACCOUNT	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 YTD ACTUAL AS OF 5/31/26	FY 2027 BUDGET	NOTES
977 STREETS & TRANSPORTATION						
Buildings						
Charles Washington Hall - Roof Replacement - 977-57 Streets & Transportation Capital Outlay Buildings			$ 50,000	$ -	50,000	This is a small section of the rooftop that contains 4 rooftop AC units. This area has failed sealant and degraded membranes. It will be replaced with a 2 Ply-Cold System which has a useful life of 30 years. ($50,000 carried over from FY26.)
City Hall - replace rooftop AC units - 977-57 Streets & Transportation Capital Outlay Buildings			$ 55,000	$ 9,270	45,730	Replacement of 2 City Hall rooftop AC units. ($45,730 carried over from FY26.)
Maintenance Yard Study & Engineering - 977-57 Streets & Transportation Capital Outlay Buildings			$ 250,000	$ 29,323	220,700	Maintenance yard study. Current maintenance yard is in poor condition and needs replaced or renovated. In FY26 Council requested that a study be conducted for the best location of the Maintenance Yard along with associated engineering. The engineering remains to be completed. ($220,700 carried over from FY26.)
Rouss Hall - Paint Exterior/Repair Rotted Sills - 977-57 Streets & Transportation Capital Outlay Buildings			$ 290,000	$ 80,024	209,975	All window sills at Rouss Hall have peeling paint and rotted wood. ($209,975 carried over from FY26.)
Rouss Hall - Apply roof coating - 977-57 Streets & Transportation Capital Outlay Buildings			$ 42,500	$ 11,247	31,250	The roof is rusting and has degraded metal panels. It will be replaced with a Cool Sil System which has a useful life of 10 years. ($31,250 carried over from FY26.)
TOTAL BUILDINGS		**$ -**	**$ 687,500**	**$ 129,864**	**$ 557,655**	

ACCOUNT	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 YTD ACTUAL AS OF 5/31/26	FY 2027 BUDGET	NOTES
Streets/Infrastructure						
Charles Street Engineering Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements			$ 80,000	$ 24	79,975	Concept Plan for the shared street and event space shovel ready design for Charles Street. This document will assist with grant applications. ($79,975 carried over from FY26.)
Depot Square Design - 977-58 Streets & Transportation Capital Outlay Other Improvements			$ 50,000	$ -	50,000	Design for potential uses and amenities of the City's new town square. ($50,000 carried over from FY26.)
Sidewalks (ADA) & stormwater drain for Lawrence/Congress - 977-58 Streets & Transportation Capital Outlay Other Improvements			$ 60,000	$ 54,757	100,000	Stormwater repair and ADA sidewalks for the Lawrence & Congress intersection. Grant match was paid in FY26. This is an allowance for overages. Reduction Funding. ($5240 carried over from FY26.)
Stormwater Assessment Study - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements			$ 204,000	$ 78,044	125,955	This funding is a 2 year plan to cover 6 study areas and 3 area reviews each year. ($125,955 carried over from FY26.)
TOTAL STREETS/INFRASTRUCTURE		**$ -**	**$ 394,000**	**$ 132,825**	**$ 355,930**	
Vehicles						
Bucket Truck - 977-59 Streets & Transportation Capital Outlay Equipment		$ 15,000	$ 175,000	$ -	175,000	Current bucket truck cannot safely reach the required heights for maintenance tasks. The cost of a new truck is approximately $170,000. The truck will be ordered in FY25 and received in July of FY27. ($175,000 carried over from FY26.)
Street Sweeper - 977-59 Streets & Transportation Capital Outlay Equipment					350,000	The current sweeper is unreliable and constantly being repaired.
Pick-up Truck - 977-59 Streets & Transportation Capital Outlay Equipment			$ 65,000	$ 59,057	$ 70,000	Replacement of 2016 truck to include emergency lighting and utility bed.
TOTAL VEHICLES		**$ 15,000**	**$ 240,000**	**$ 59,057**	**$ 595,000**	
TOTAL STREETS & TRANSPORTATION	**$ -**	**$ 15,000**	**$ 1,321,500**	**$ 321,746**	**$ 1,508,585**	

ACCOUNT	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 YTD ACTUAL AS OF 5/31/26	FY 2027 BUDGET	NOTES
979 CULTURE & RECREATION						
Parks & Recreation						
Parks Master Plan - 979-23 Culture & Recreation Professional Services					150,000	
TOTAL PARKS & RECREATION		$ -	$ -	$ -	$ **150,000**	
Culture						
Christmas lights replacement along Washington & George Streets - 979-58 Culture & Recreation Other Improvements					25,000	Current lights are failing and need to be replaced.
Historical Signs - 979-58 Culture & Recreation Other Improvements		$ 2,694	$ 17,000	$ 1,621	10,000	
Wayfinding signage - 979-58 Culture & Recreation Other Improvements	$ 2,600		$ 197,400	$ -	297,400	CDD REQUEST $100K for Wayfinding Signage implementation (3 years of phases at $100,000 per year ending in FY27.) (Request related to 2023 CTNOW ARPA Request) ($197,400 carried over from FY26.)
TOTAL CULTURE			$ **214,400**	$ **1,621**	$ **332,400**	
TOTAL CULTURE AND RECREATION	$ **2,600**	$ **2,694**	$ **214,400**	$ **1,621**	$ **482,400**	
Building Improvements Contingency					349,160	Developer fees transferred from Building Commission in FY 2026 to the Capital Fund. This is the remaining balance as of 6/30/26. ($349,160 carried over from FY26.)
Contingencies			$ 2,240,641	$ -	384,730	This amount will be adjusted in the 1st Revision in July 2026.
Encumbrances for Subsequent Years			$ 350,000	$ -		
Transfer to Grant Projects			$ 4,196,904	$ -	2,067,199	$76,444 to Augustine Avenue Project. $1,990,755 to JMP Pool Project.
TOTAL EXPENSES	$ **7,611**	$ **959,736**	$ **9,018,445**	$ **625,826**	$ **5,435,854**	
REVENUES OVER EXPENSES	$ **2,017,883**	$ **9,271,836**	$ **1,024,200**	$ **9,705,450**	$ -	

GRANT PROJECTS BUDGET

ACCOUNT	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 YTD ACTUAL AS OF 5/31/26	FY 2027 BUDGET	NOTES
AUGUSTINE AVENUE GRANT PROJECT						
REVENUES						
Capital Reserve Carryover		$ 74,000	$ 86,044	$ -	76,444	This is a State project with 4 Federal grants that require upfront matches. The State will administer the project, therefore the City will only need to pay the matches. We will not receive any revenue or pay expenses that need to be reimbursed. All matches have been paid in previous years except a 76,444 match that is allocated for construction overages. The $76,444 is carried over from FY26.
Augustine Avenue Trail Design Phase III DOH Reimbursement			$ 133,000	$ 21,887	111,115	DOH reimbursement for the design of Phase III. ($111,115 carried over from FY26.)
TOTAL REVENUES	**$ -**	**$ 74,000**	**$ 219,044**	**$ 21,887**	**$ 187,559**	
EXPENSES						
Augustine Avenue Trail Construction - Construction Phase II & III Encumbrance for FY27 - 979-58 Culture & Recreation Other Improvements		$ 350,000	$ 76,444	$ -	76,444	This allowance is for a grant match potential overages on the project in which the City may be responsible. ($76,444 carried over from FY26.)
Augustine Avenue Trail Design Phase III - 979-58 Culture & Recreation Other Improvements			$ 133,000	$ 21,887	111,115	Phase III design expenses. ($111,115 carried over from FY26.)
TOTAL EXPENSES	**$ -**	**$ 350,000**	**$ 209,444**	**$ 21,887**	**$ 187,559**	
AUGUSTINE AVENUE REVENUES OVER EXPENSES	**$ -**	**$ (276,000)**	**$ 9,600**	**$ (0)**	**$ -**	

ACCOUNT	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 YTD ACTUAL AS OF 5/31/26	FY 2027 BUDGET	NOTES
LIBERTY STREET FLOODING MITIGATION GRANT PROJECT						
REVENUES						
Capital Reserve Carryover		$ 705,774	$ 1,061,555	$ -		
36500 Federal Grants - Chesapeake Bay Foundation			$ 94,845	$ -	70,253	Total award is $172,445. This grant does not require a match. $77,600 was received in FY24, which leaves a remaining balance of $94,845 to be received. This is a reimbursable grant so we must budget all expenses and administer the project. ($70,253 carried over from FY26.)
36500 Federal Grants - FEMA			$ 375,000	$ -	375,000	Total award is $680,774. FEMA will pay the City $375,000 and the City is required to match $305,774. This is a reimbursable grant so we must budget all expenses and administer the project. ($375,000 carried over from FY26.)
TOTAL REVENUES	**$ -**	**$ 705,774**	**$ 1,531,400**	**$ -**	**$ 445,253**	
EXPENSES						
Liberty Street Flooding Mitigation - Phase I - 977-61 Streets & Transportation Capital Outlay Stormwater Improvements	$ 25,319	$ 10,741	$ 1,531,400	$ 1,086,147	445,253	Total construction cost is $1,420,000. We have received two grants to support this project, both of which are reimbursable, therefore we must budget the entire cost of the project. $88,600 was paid in prior years, leaving the remaining cost at $1,331,400. ($445,253 carried over from FY26.)
TOTAL EXPENSES	**$ 25,319**	**$ 10,741**	**$ 1,531,400**	**$ 1,086,147**	**$ 445,253**	
LIBERTY STREET FLOODING REVENUES OVER EXPENSES	**$ (25,319)**	**$ 695,033**	**$ -**	**$ (1,086,147)**	**$ -**	

ACCOUNT	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 YTD ACTUAL AS OF 5/31/26	FY 2027 BUDGET	NOTES
JEFFERSON MEMORIAL POOL GRANT PROJECT						
REVENUES						
Capital Reserve Carryover		$ 650,174	$ 3,049,305	$ -	1,990,755	This is the City's portion of the cost of this project after receiving the Pool House LWCF and Pool LWCF Grants listed below totaling $1,850,692. The $1,990,755 includes the remaining City's $22,103 Pool House LWCF Grant match and $1,600,695 Pool LWCF Grant match and the remaining $1,198,610 is the City's out of pocket expenses not supported by grants.
Pool House LWCF Grant			$ 250,000	$ 227,897	22,103	Total award is $499,994. National Park Service LWCF will pay the City $249,997 and the City is required to match $249,997. This is a reimbursable grant so we must budget all expenses and administer the project. ($22,103 carried over from FYU26.)
Pool LWCF Grant			$ 1,600,695	$ 706,787	893,908	Total award is $3,201,390. National Park Service LWCF will pay the City $1,600,695 and the City is required to match $1,600,695. This is a reimbursable grant so we must budget all expenses and administer the project. ($893,908 carried over from FY26.)
TOTAL REVENUES	**$ -**	**$ 650,174**	**$ 4,900,000**	**$ 934,684**	**$ 2,906,766**	
EXPENSES						
JMP Pool House Renovation - 979-58 Culture & Recreation Other Improvements **Pool 1**			$ 1,400,000	$ 568,364	831,636	Total construction cost is $1,400,000. We have received a $499,994 grant to support this project, $249,997 will be received from National Park Service and the City must match $249,997. This grant is reimbursable, therefore we must budget the entire cost of the project. ($831,636 carried over from FY26.)
JMP Pool Upgrade - 979-58 Culture & Recreation Other Improvements **- Pool 2**	$ 2,593		$ 3,500,000	$ 1,424,870	2,075,130	Total construction cost is $3,500,000. We have received a $3,201,390 grant to support this project, $1,600,695 will be received from National Park Service and the City must match $1,600,695. This grant is reimbursable, therefore we must budget the entire cost of the project. ($2.075.130 carried over from FY26.)
TOTAL EXPENSES	**$ 2,593**	**$ -**	**$ 4,900,000**	**$ 1,993,235**	**$ 2,906,766**	
JEFFERSON MEMORIAL POOL REVENUES OVER EXPENSES	**$ (2,593)**	**$ 650,174**	**$ -**	**$ (1,058,551)**	**$ -**	

REPAVING BUDGET

ACCOUNT	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 YEAR TO DATE ACTUAL	FY 2027 BUDGET	NOTES
REVENUES						
Repaving Carryover		$ 1,472,865	$ 1,681,704	$ 1,681,704	1,551,700	Carryover balance from FY 2026 Repaving Funds. This is the amount of contingency left over from FY26. This amount will be adjusted in the first revision in July 2026.
36877 Contributions from GF - Repaving Fees	$ 120,367	$ 179,552	$ 150,000	$ 169,249	175,000	Street Fees source = $4.10 fee, collected by the Charles Town Utility Board and remitted to the City of Charles Town for Capital Reserve Fund - Street Paving
38000 Interest on Bank Accounts & Other Sources			$ 50,000	$ 19,723	20,000	
TOTAL REVENUES	**$ 120,367**	**$ 1,652,417**	**$ 1,881,704**	**$ 1,870,676**	**$ 1,746,700**	
EXPENDITURES						
977-60 Streets & Transportation Capital Outlay Street Paving		$ 9,260	$ 330,000	$ 303,952	350,000	Jan 2023 Infrastructure Committee report identified 23 streets for repaving/repairs. This is an allowance for continuation of the repaving project.
Paving Contingency - 977-60 Streets & Transportation Capital Outlay Street Paving			$ 1,551,704	$ -	1,396,700	
TOTAL EXPENSES	**$ -**	**$ 9,260**	**$ 1,881,704**	**$ 303,952**	**$ 1,746,700**	
REVENUES OVER EXPENSES	**$ 120,367**	**$ 1,643,157**	**$ -**	**$ 1,566,724**	**$ -**	

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1627: Charles Town Utility Board (CTUB) Meeting Minutes - May 13, 2026

ATTACHMENTS:
- 2026.05.13 UB MINUTES.pdf

Charles Town Utility Board
Regular Board Meeting
May 13, 2026

The Charles Town Utility Board held a regular meeting on May 13, 2026 at 4:00 P.M. Members of the Board present were Brent Manuel, Chairman; John Maxey, Vice Chairman; Patrick Kratovil; and Heidi Parker. Also present were Paul Mantello, Utility Manager; April Shultz, Assistant Utility Manager; Ashley Stottlemyer, Secretary; Cindy Wilson, Legal Counsel (Zoom) and Commissioner Mike Mood, County Commission Liaison.

Duke Pierson was absent from the meeting.

CALL TO ORDER

The Chairman called the meeting to order at 4:00 P.M.

APPROVAL OF MINUTES

Approval of April 29, 2026 Regular Meeting Minutes

The Chairman called for changes or corrections to the April 29, 2026 regular meeting minutes. Mr. Kratovil abstained from voting since he was not in attendance at that meeting.

Action: **Motion made by Mrs. Parker, second by Mr. Maxey, the Board unanimously approved the April 29, 2026 regular meeting minutes as presented.**

PUBLIC COMMENT

Public comment was received from Jacquelyn Milliron.

UNFINISHED BUSINESS

Update on WV PSC Case 25-1000-LRR-WS-C - Possible Executive Session under the provision of W. VA Code §6-9a-4(b)(12) - To discuss any matter which, by express provision of federal law or state statute or rule of court is rendered confidential, or which is not considered a public record within the meaning of the freedom of information act as set forth in article one, chapter twenty-nine-b of the code.

This item was moved to the end of the meeting.

Action: **No action required by the Board.**

NEW BUSINESS

Quote for Blower Inlet Valves at Charles Town Wastewater Treatment Plant

Mr. Mantello provided a quote to replace the blower inlet valves at the CTWWTP as recommended by Chris Eckenrode of GDF.

Action: **Motion made by Mrs. Parker, second by Mr. Kratovil, the Board unanimously approved the quote for the blower inlet valves for $38,707.00.**

Discuss Ongoing Official Investigation - Executive Session under the provision of W. Va. Code 6-9A-4(b)(7) - To plan or consider an official investigation relating to crime prevention or law enforcement.

This item was moved to the end of the meeting.

Action: **No action required by the Board.**

Update on WV PSC Case 26-0366-lRR-W-C - Possible Executive Sessions under the provision of W. VA Code §6-9a-4(b)(12) - To discuss any matter which, by express provision of federal law or state statute or rule of court is rendered confidential, or which is not considered a public record within the meaning of the freedom of information act as set forth in article one, chapter twenty-nine-b of the code.

This item was moved to the end of the meeting.

Action: **No action required by the Board.**

MANAGER REPORTS

Utility Manager Report

Mr. Mantello briefed the Board on water and sewer issues he has been working on including the Locust Hill ponds and aerators, the Huntfield street tree root issues in sewer laterals, an electrical issue in the CTWWTP Headworks Building, a new Class II water operator hire at the water plant and the Summit Point service extension.

Action: **No action required by the Board.**

APPROVAL OF BILLS

May 13, 2026

Action: **Motion made by Mr. Maxey, second by Mrs. Parker, the Board unanimously approved the payment of the bills.**

Chairman Report

The Chairman had no updates to report.

Action: **No action required by the Board.**

EXECUTIVE SESSION

Update on WV PSC Case 25-1000-LRR-WS-C - Possible Executive Session under the provision of W. VA Code 6-9a-4(b)(12) - To discuss any matter which, by express provision of federal law or state statute or rule of court is rendered confidential, or which is not considered a public record within the meaning of the freedom of information act as set forth in article one, chapter twenty-nine-b of the code.

Discuss Ongoing Official Investigation - Executive Session under the provision of W. Va. Code 6-9A-4(b)(7) - To plan or consider an official investigation relating to crime prevention or law enforcement.

Update on WV PSC Case 26-0366-lRR-W-C - Possible Executive Sessions under the provision of W. VA Code §6-9a-4(b)(12) - To discuss any matter which, by express provision of federal law or state statute or rule of court is rendered confidential, or which is not considered a public record within the meaning of the freedom of information act as set forth in article one, chapter twenty-nine-b of the code.

Action: **Motion made by Mrs. Parker, second by Mr. Maxey, the Board unanimously approved convening into Executive Session at 4:36 P.M. for an update on WV PSC Case 25-1000-LRR-WS-C and 26-0366-IRR-W-C and an ongoing official investigation as listed above.**

The Board convened back into public session at 5:17 P.M.

ADJOURNMENT

There being no further business at this time, the Board adjourned the meeting.

Action: **Motion made by Mr. Maxey, second by Mrs. Parker, the Board unanimously approved to adjourn the meeting at 5:18 P.M.**

INFORMATION ONLY

The next regular meeting is scheduled for Wednesday, May 27, 2026 at 4:00 P.M. at 661 S. George Street.

Brent Manuel
Chairman

Ashley Stottlemyer
Secretary

City Council
101 East Washington Street
Charles Town, WV 25414

Meeting: 06/15/26
Department: City Council
Category: Information Only
Initiator:

SCHEDULED

AGENDA ITEM (ID #)

2026-1628: Charles Town Police Department's April Statistical Report

ATTACHMENTS:

- April 2026 CTPD Stats.pdf

Charles Town Police Department
Monthly Stat Report

April 2026

911 Hangup	16	Loose Dog	1
Abandoned Vehicle	7	Motorist Assist	4
Aggressive Animal	1	MVA Fluids Only	
Alarm	24	MVA Hit and Run	2
Animal Complaint	1	MVA Hit and Run w/ Injury	
Assault	1	MVA No Injury	22
Attempt to Locate	1	MVA Pedestrian Struck	
Bomb Threat	1	MVA w/ Injury	3
Breaking and Entering Vehicle	3	Nuisance	1
Building Check	33	Open Door	2
Business Engagement	22	Out of Car (Investigation/Mtg/Court)	9
Capias Recall by Court	8	Overdose	
Capias Service	4	Overdose-Death	
Code Enforcement	1	Panhandling	1
Community Engagement	7	Parking Complaint	6
Court/Bailiff Duty	5	Public Assist (In Person Contact)	21
Crossing Guard Duties	4	Public Service (Phone Contact)	94
Destruction of Property	1	Pursuit	1
Directed Patrol	212	Reckless Driver	4
Disabled Vehicle	7	Road Patrol	10
Disturbance	18	Sexual Assault	1
Domestic Battery	1	Shoplifting	
Drug Activity	6	Special Event/Detail	6
DUI	4	Suspicious Activity	5
EMS Assist	14	Suspicious Person	8
Fingerprinting	3	Suspicious Vehicle	10
Fire Assist	1	Swear To Complaints	1
Follow Up	23	Threats	
Foot Patrol	28	Traffic Hazzard	5
Found Property	2	Transport	
Fraud	3	Trespassing	6
Gunshots Heard		Unattended Death	
Harassment		VIN Verification	1
Hardcopy Check	5	Warrant Service	6
Illegal Dumping	1	Welfare Check	17
Information	1	Wildlife Complaint	2
Intoxicated Person	3	Wires Down	
Juvenile Complaint	3	**Total calls of service**	**724**

Assists/Back-Ups:	Ranson	**10**	Sheriffs Dept.	**27**	
	Harpers Ferry		State Police	**1**	
	Shepherdstown		Other (not including CTPD)	**6**	
			Total Assists	**44**	

	Male	Female	Caucasian	African American	Hispanic	Asian	Other/ Unknown	Total
Defendants:	21	6	12	11	1	1	2	**27**
Total Charges	44	15	30	22	1	1	5	**59**
Citations:								**239**
- Moving								**119**
- Nonmoving								**110**
- Criminal								**8**
- S Ticket (Parking)								**2**
Stops	136	71	145	35	16	6	5	**207**
Warnings:								**180**
Stops	110	68	126	30	17	1	4	**178**
Total	267	145	**283**	**76**	**34**	**8**	**11**	
Incident Report								**58**
Parking								
- Citations								**0**
-Warnings								**0**

Charles Town Police Department
Monthly Stat Report
Charges by Offense/Gender/Race

April 2026

	Male	Female	Caucasian	African American	Hispanic	Asian	Unknown
PART I OFFENSE							
Burglary (Daytime)	1			1			
Burglary (Nighttime)							
Entering without Breaking							
Grand Larceny	1		1				
Malicious Assault							
Malicious Wounding							
Attempted Murder 1st Degree							
Murder 1st Degree							
Petit Larceny		3	3				
Robbery - Attempted							
Robbery							
Robbery 2nd Degree							
Sexual Assault 1st Degree							
Shoplifting							
Shoplifting 2nd Offense							
Shoplifting 3rd Offense	1		1				
Strangulation							
TOTAL	**3**	**3**	**5**	**1**	**0**	**0**	**0**
PART II OFFENSE							
Assault	2		1	1			
Attempted Disarm of Police Officer							
Attempted Escape from Custody							
Battery	1	1	2				
Battery on Law Enforcement/EMS		1	1				
Bond Revocation							
Breaking and Entering							
Capias Served	3			2		1	
Child Abuse Resulting in Injury							
Child Neglect Creating Risk of Injury 2nd Offense							
Conspiracy							
Conspiracy to Commit Felony	1		1				
Conspiracy to Distribute MDMA							
Criminal Invasion of Privacy							
Cultivation of Marijuana							
Deadly Weapon on School Property							
Delivery of Controlled Substance							
Destruction of Property							
Destruction of Property - Felony							
Disorderly Conduct							
Distribution of Crack Cocaine							
Disturbing the Peace							
Domestic Assault							
Domestic Battery		1	1				
Domestic Battery 2nd Offense							
Domestic Battery 3rd Offense							
Driving Revoked for DUI	1			1			
Driving Revoked for DUI 2nd	1			1			
Driving Revoked for DUI 3rd							
DUI	2	1	1	1			1
DUI 2nd							
DUI 3rd	1			1			
DUI Aggravated							

Charles Town Police Department
Monthly Stat Report
Charges by Offense/Gender/Race

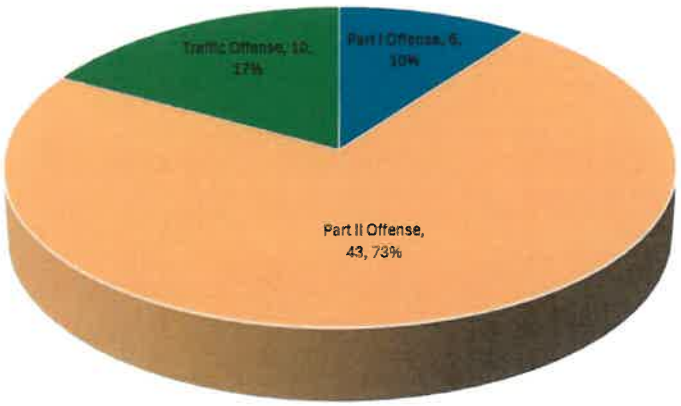
DUI Causing Bodily Injury							
DUI - Drugs							
DUI - Drugs 2nd Offense							
DUI w/ Minor							
Embezzlement							
Failure to Identify (Self)		1	1				
False Alarm of Fire							
False Reporting of an Emergency							
Felon Concealing Firearm							
Felon in Possession of Firearm	1			1			
Fingerprint Refusal	1	1	1				1
Fleeing in Vehicle							
Fleeing on Foot							
Fleeing with Reckless Indifference							
Fraudulent Registration							
Fraudulent MVI							
Fraudulent Use of Access Device							
Fugitive from Justice							
Harrassment	1						1
Keeping Vicious Dog							
Obscene, Harassing Telephone Calls							
Obstructing an Officer	3	1	2	2			
Obtain Money, Property, Services by False Pretense							
Open Container							
Open Container in Vehicle	1			1			
Persuading Minor to Film Sexually Explicit Conduct							
Phone Harassment							
Pimping							
Possession Deadly Weapon by Minor							
Possession of Acetaminophen Hydrocodone							
Possession of Amphetamine							
Possession of Cocaine	2		2				
Possession of Crack Cocaine		1	1				
Possession of Marijuana	5	2	3	3	1		
Possession of Methamphetamine							
Possession of Oxycodone	1			1			
Possession of Vape Product under 18							
Possession of Stolen Property							
Possession w/ Intent to Deliver CDS							
Possession w/ Intent to Deliver Cocaine							
Possession w/ Intent to Deliver Fentanyl							
Possession w/ Intent to Deliver MDMA (Molly)							
Probation Revocation							
Prohibited Person in Poss of Firearm							
Prostitution							
Prostitution 2nd Offense							
Providing Alcohol to Under 21							
Public Intoxication 2nd Offense	1			1			
Reckless Driving							
Resisting Arrest		1	1				
Sexual Abuse 1st Degree	1						1
Terrorist Threats	1		1				
Trespassing into Structure							
Threats by Communication Device	1		1				
Transfer Receive Stolen Property	1			1			
Worthless Check							
TOTAL	**32**	**11**	**20**	**17**	**1**	**1**	**4**

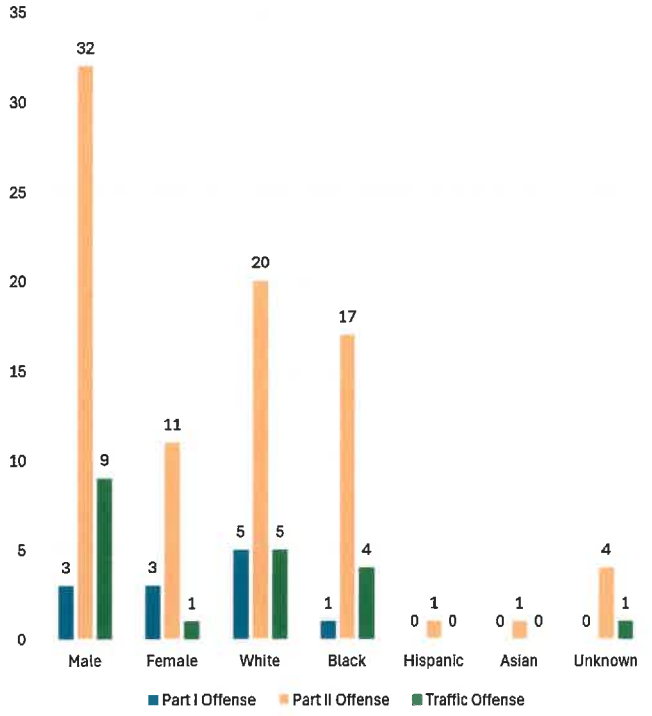
Charles Town Police Department

Monthly Stat Report

Charges by Offense/Gender/Race

TRAFFIC OFFENSE							
Cell Phone Violation							
Driving without Headlights							
Driving Suspended		1	1				
Driving Suspended 2nd Offense							
Driving Suspended 3rd Offense	2		1	1			
Driving Too Fast for Conditions							
Exp/No MVI	1			1			
Expired/No Operators							
Expired/No Registration							
Fail to Keep Right							
Fail to Maintain Control	1						1
Fail to Obey Traffic Control Device	3		2	1			
Fail to Obtain WV Operators							
Fail to Report Accident							
Failure to Yield At Intersection							
Following to Closely							
Improper Passing on the Left							
Improper Registration							
Leaving the Scene of Accident							
Left of Center							
No Insurance/No Proof of Insurance							
No Seatbelt	1			1			
One Way Violation							
Passing on Right							
Red Light Violation							
Speeding	1		1				
Speeding 3rd Offense							
TOTAL	9	1	5	4	0	0	1
TOTAL CHARGES	**44**	**15**	**30**	**22**	**1**	**1**	**5**





Charles Town Police Department

SRO Monthly Report

Washington High School / Charles Town Middle School / 2025/2026 / April 2026

INVOLVEMENTS:					
Alcohol Related	0	Fire/Shelter Drills	0	SRO Use of Force	0
Battery on School Employee	0	Found Property	0	Suspensions	0
Citizen Assist	1	Incident Reports	0	Threats	0
Directed Patrols	0	Juvenile Petitions	2	Tobacco Related	13
Disturbance	1	Marijuana Possession	2	Trespassing	0
Evacuations	1	Parental Contacts	0	Vandalism/Theft	0
Extra Curricular Activities	3	Parking Complaints	0	Vehicle Accident	0
Fights	1	Reckless Driver	0	Welfare Check	0
Fire Department Assist	0	Social Media Related	1	***Total Involvements***	***25***

Officer Notes/Misc. Information:

SRO Lipscomb on leave Sgt DeSarno Covering SRO duties

CTPD participated in a district wide emergency drill @ Wildwood Middle School

Bomb Threat @ CTMS / multi agency response. Student Evacuation / K-9 Sweep & facilitation of parent pickup on site.

YOUTH SERVICES:	
Total Classes Taught:	
Students in Class:	
Topics Taught:	
One on One Contacts:	
Total Students Served:	

Charles Town Police Department

Community Policing Monthly Report

Downtown Charles Town / Residential Developments / Parks

April 2026

INVOLVEMENTS:	NUMBER
Building Check	2
Directed Patrol	8
Downtown Foot Patrol*	10
Special Event/Detail (see specifics in Notes section)	2
Community Contact (talking with residents and visitors)	7
Business Contact (talking with business owners and employees)	21
Park patrol (Jefferson Memorial/Evitts Run/Skate Park, Willingham Knolls/Happy Retreat)	14
TOTAL INVOLVEMENTS	**64**

Officer Notes/Misc. Information:

Attend Hip after 6 event and weekly Farmer's Market.

*NOTE: Foot patrols always include multiple business contacts.

Charles Town Police Department

Police Social Worker Monthly Report

April 2026

INVOLVEMENTS:	NUMBER
Alcohol Related	0
Drug Related	0
Mental Health Related	0
Domestic Violence Related	0
Trainings attended	1
Meetings attended	2
Outreach completed	0
Events attended	1
Homeless Related	1
TOTAL INVOLVEMENTS	**5**

Police Social Worker Notes/Misc. Information:
Drug-free coalition meeting
Tri-State WE CARE meeting
Trainings Attended:
Hosted/trained an 40 hr CIT training
Community Connections Made:

Charles Town Police Department

Total Traffic Citation Report, by Violation

Violation	Description	Total
17A-3-1	Owner New Plates 10 Days	1
17A-3-16	Expired Registration	59
17A-9-2	No Or Expired Registration	15
17B-2-1	No Operators	3
17B-2-12	Expired Operators	2
17B-2-13	Operators Fail To Change Address	1
17B-4-3(a)	Driving Suspended/2nd/3rd	3
17B-4-3(b)	Driving Revoked For DUI/2nd/3rd	1
17B-4-3a	Driving Suspended or Revoked	7
17B-4-4	Permitting No Operators	1
17C-10-4	Drivers To Exercise Due Care	1
17C-12-5	Stop Sign Violation	5
17C-14-15	Use Handheld Communication Device	1
17C-15-49	Seatbelts Required	2
17C-16-9	No Or Expired MVI	20
17C-3-4	Fail To Obey Traffic Control Device	8
17C-3-5	Fail To Obey Traffic Light	19
17C-3-5(c)	Right on Red	2
17C-4-2	Leaving The Scene Of An Accident	1
17C-5-2(e)	Basic DUI <.15	2
17C-5-2(f)	Aggravated DUI >.15	1
17C-5-2(m)	DUI 3rd Or Subsequent	1
17C-5-3	Reckless Driving	1
17C-5D-3	Open container in vehicle	1
17C-6-1(a)	Too Fast For Conditions	2
17C-6-1a	Failure To Maintain Control	4
17C-6-1b	Speeding	50
17C-7-9	Improper Lane Change	1
17C-9-1	Fail Yield At Intersection	2
17D-2A-3	No Insurance	3
17D-2A-4	No Proof Of Insurance	6
60-3A-24	Possess Liquor <21	1
CTPD171.07	Failure To Appear For Trial (CAPIAS)	2
CTPD333.03	Hazardous Driving	3
CTPD361.04(a)	Parking Time Limit (Business Dist)	1
CTPD365.05	Parking Overtime	1
CTPD531.03	Possession Of Marijuana <15gms	4
CTPD533.07(a)	Littering	1
Report Totals		**239**

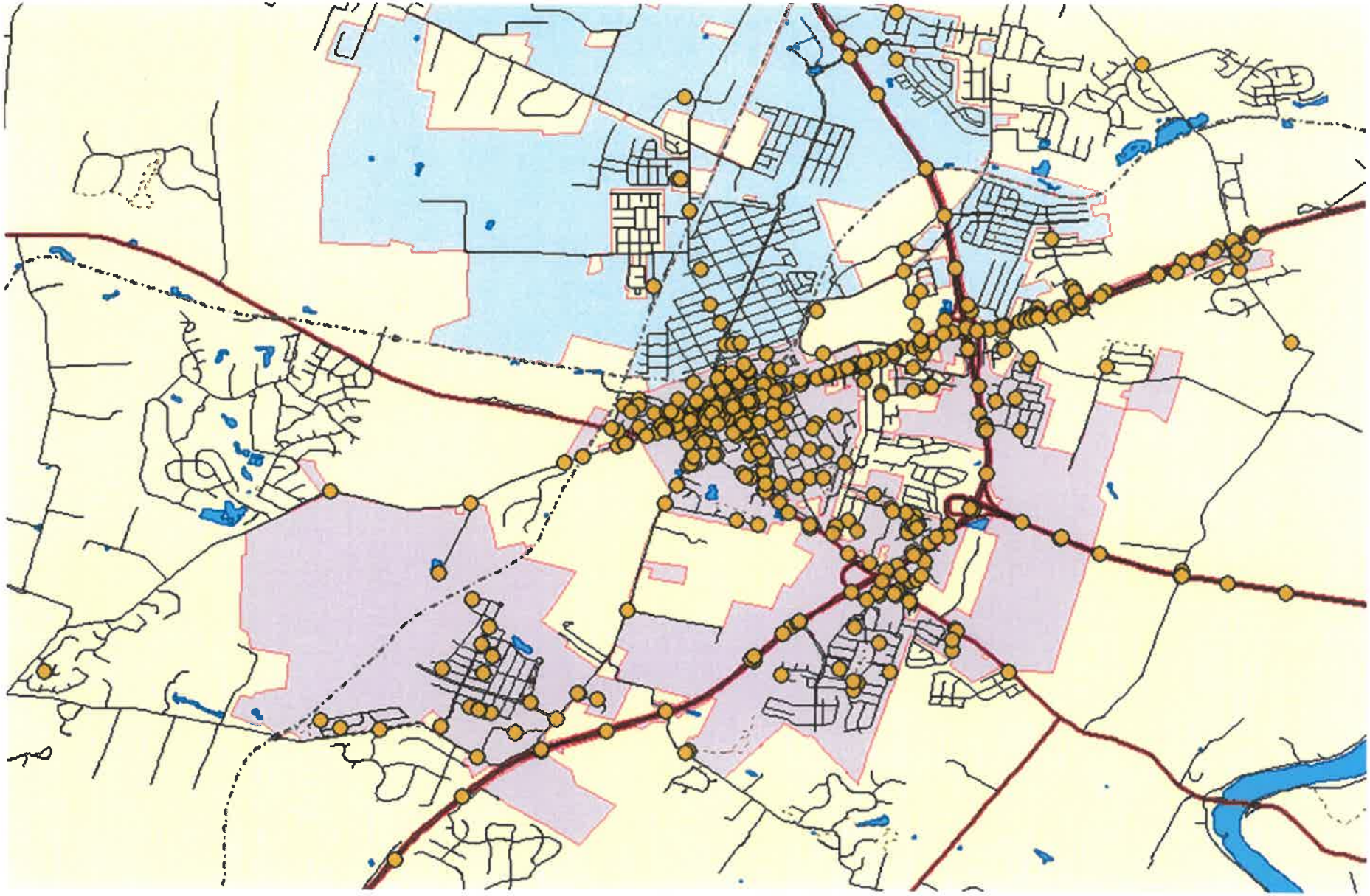
Report Includes:
All dates of issue between `00:00:00 04/01/26` and `23:59:59 04/30/26`, All agencies matching `CTPD`, All issuing officers, All areas, All courts, All offense codes, All dispositions, All citation/warning types

Charles Town Police Department

Total Traffic Warning Report, by Violation

Violation	Description	Total
17A-3-15	Improper Display Of Registration	15
17A-3-16	Expired Registration	40
17A-6-15	Temporary Registration	1
17A-9-2	No Or Expired Registration	1
17B-2-1a(b)	Failure To Obtain WV Operator's	2
17C-14-15	Use Handheld Communication Device	1
17C-15-1	Unsafe-Improperly Equipped Vehicle	19
17C-15-2	Driving Without Headlights	2
17C-15-36a	Sun-Screening Devices-Window Tint	2
17C-16-9	No Or Expired MVI	6
17C-3-4	Fail To Obey Traffic Control Device	18
17C-3-5	Fail To Obey Traffic Light	12
17C-6-1a	Failure To Maintain Control	6
17C-6-1b	Speeding	37
17C-7-1	Fail to Keep Right	5
17C-7-10	Following Too Closely	1
17C-7-6	Left of Center	2
17C-7-8	One Way And Traffic Island Violation	1
17C-7-9	Improper Lane Change	3
17C-8-3	Turning Left Improperly	1
17C-9-3	Fail To Yield-Thru Highway	3
CTPD333.03	Hazardous Driving	1
CTPD533.07(a)	Littering	1
	Report Totals:	**180**

Report Includes:
All dates between `00:00:00 04/01/26` and `23:59:59 04/30/26`, All agencies matching `CTPD`, All issuing officers, All areas, All violations



April 2026 – All CTPD Traffic Stops

