Property Taxes:		
Property taxes	$ 1,247,914	
Interest on untimely property tax payment	3,754	**$ 1,251,668**
Gas and Oil Severance Tax	25,526	**25,526**
Local Taxes:		
2% Utility tax	97,490	
Utility excise tax	359,303	**456,793**
Business & Occupation	2,385,136	
Penalty for untimely payment of B&O ta:	13,105	**2,398,241**
Sales Tax	1,560,703	**1,560,703**
Wine and liquor	88,115	
Animal control	1,571	
Hotel/Motel	292,055	
State payments in lieu of taxe:	21,250	**402,991**
Other Fees and Charges:		
Municipal court costs, fines and bonds	268,679	
Police equipment fees	2,679	
Municipal Court Administrative Fee	1,588	
Parking violations	7,665	
Street sweeper violations	8,870	
Licenses	31,594	
Building permits	21,870	
Variances	1,098	
Franchise fees	60,706	
Inspection fees	-	
IRP fees (International Registration Plan)	63,795	
Vacant structure fees	-	
Rental of parking spaces	1,825	
PGCC rents & other rents, royalties and concessions	52,048	
Refuse Collection	2,920	
Federal grants	805,904	
State grant	19,359	
City hall charges to various funds	201,017	
Gaming income	10,569	
Interest earned	78,147	
Reimbursements - various	52,082	
Sale of fixed asset	-	
Recycling program	4,260	
Police accident reports	2,085	
Video Lottery	300	
Donations	24,577	
Miscellaneous	53,483	
Transfers In	-	**1,777,120**
Total General Fund Revenues		**7,873,042**

TIF

REVENUES:		
Tax	$ 90,023	
Interest earned	72	$ 90,095
		90,095
EXPENDITURES		
	4,046	4,046
Excess of revenues over expenditures		**86,049**
Fund balance at beginning of year (audited)		5,852
Fund balance at end of year (unaudited)		**$ 91,901**

Fire Fees:		
Fire fees	822,909	
Penalties for untimely fire fee payment	12,136	**835,045**
Other Fees and Charges:		
Reimbursements - various	92,398	
Interest earned	8,969	
Miscellaneous	518	
Transfers In	-	**101,885**
Total Fire Fund Revenues		**936,930**

COAL SEVERANCE FUND

REVENUES:				
Coal Severance Tax	$	23,591		
Interest earned		5,146	**$**	**28,737**
EXPENDITURES:				
Maintenance	$	132,907	**$**	**132,907**
Excess of revenues over expenditures				**(104,170)**
Fund balance at beginning of year (audited)				195,865
Fund balance at end of year (unaudited)			**$**	**91,695**

FINANCIAL STABILIZATION FUND

REVENUES:		
Interest earned	$4,634	$4,634
EXPENDITURES		
Contributions	$0	
		$0
Excess of revenues over expenditures before transfers		**$4,634**
Transfer Out		(30,534)
Fund balance at beginning of year (audited)		1,051,047
Fund balance at end of year (unaudited)		**$ 1,025,147**

PARKS & RECREATION FUND

REVENUES:

Charges for services	$ 8,075	
Intergovernmental	49,692	
Donations	-	
Contribution from General Fund	305,796	
Interest	32,111	
Maintenance	-	
Miscellaneous	1,463	$ 397,137

EXPENDITURES:

Personal Services	$ 305,296	
Contractual Services	44,504	
Commodities	17,165	
Maintinance	45,076	
Capital Outaly	131,316	
Principal Payments	-	
Interest Expenes	-	$ 543,357
Excess of revenues over expenditures		**(146,220)**
Fund balance at beginning of year (excludes capital assets)		869,350
Fund balance at end of year (unaudited)		**$ 723,130**

INVESTIGATIVE SERVICES FUND

REVENUES:				
Confiscated property	$	38,657		
Interest earned		94	$	38,751
EXPENDITURES				
Investigative expenditures		30813		30,813
Maintenance				
Excess of revenues over expenditures				**7,938**
Fund balance at beginning of year (audited)				32,736
Fund balance at end of year (unaudited)			**$**	**40,674**

OPIOID SETTLEMENT

REVENUES:				
Grants	$	7,429		
Interest earned		63	$	7,492
EXPENDITURES				
Commodities		0		-
Excess of revenues over expenditures				**7,492**
Fund balance at beginning of year (audited)				21,850
Fund balance at end of year (unaudited)			**$**	**29,342**

AMERICAN RESCUE PLAN FUND

REVENUES:				
Federal Grants (ARP)	$	-		
Interest earned		627		
Miscellaneous		57,100	$	57,727
EXPENDITURES				
Health and Sanitation		-		
Capital Outlay		131,708		
Contracted Services		371,288		502,996
Excess of revenues over expenditures				**(445,269)**
Fund balance at beginning of year (audited)				494,462
Fund balance at end of year (unaudited)			**$**	**49,193**

Capital Reserve

REVENUES:

Contribution from Financial Stabilization fund	$ -	$ -

EXPENDITURES:

Contractual Services	$ -	
Capital Outaly	-	
		$ -
Excess of revenues over expenditures		**-**
Fund balance at beginning of year		-
Fund balance at end of year (unaudited)		**$ -**

Elkins Municipal Buidling Commission

REVENUES:

Loan Proceeds	$ -	
Interest earned	-	$ -
		-

EXPENDITURES

Maintenance	-	
Capital Outlay	-	-

Excess of revenues over expenditures	**-**
Transfer In	**-**
Fund balance at beginning of year (audited)	**-**
Fund balance at end of year (unaudited)	**$ -**

POLICE PENSION FUND

ADDITIONS:

Employee contribution	$	12,875		
Employer contribution		26,680		
Premium Surtax allocation		160,720		
Investment Income/Gain on Investments		77,701	$	277,976
Maintenance				

DEDUCTIONS:

General & Administrative	$	16,353		
Benefit Payments		383,867	$	400,220
Net increase (decrease)				**(122,244)**
Net assets - beginning (audited)				4,679,153
Net assets - ending (unaudited)			**$**	**4,556,909**

FIRE PENSION FUND

ADDITIONS:

Employee contribution	$	9,566		
Employer contribution		-		
Premium Surtax allocation		-		
Investment Income/Gain on Investments		53,918	$	63,484
Maintenance				

DEDUCTIONS:

General & Administrative		10,510		
Benefit Payments		79,486	$	89,996
Net increase (decrease)				**(26,512)**
Net assets - beginning (audited)				2,833,450
Net assets - ending (unaudited)			**$**	**2,806,938**

WATER FUND

REVENUES:

Residential	$ 2,412,723	
Unmetered residential	-	
Metered commercial	1,079,630	
Tap and connection fees	22,610	
Insurance claims	55,268	
Sales for resale	1,161,827	
Interest earned	20,974	
Penalty income	44,752	
Miscellaneous	41,687	$ 4,839,471

EXPENDITURES:

PUMPING PLANT		
Power purchased for pump	295,364	
Salary and wage	197,019	
All other	3,886	496,269
WATER TREATMENT PLANT		
Chemicals - treatment	344,792	
Salary and wage	197,020	
All Other	108,792	
Capital Outlay	21,164	
Sludge disposal	72,070	
Maintenance - equipment	33,951	777,789
TRANSMISSION AND DISTRIBUTION		
Salary and wage	388,049	
All other	110,641	
Building rental	27,017	
Utilities	21,903	
Telephone	8,036	
Maintenance - structure and improvements	5,146	
Maintenance - transmission & distribution mains	84,859	
Maintenance - vehicles and equipment	21,793	
Maintenance - services	4,293	
Maintenance - meters	19,748	
Capital outlay	124,392	
Uniforms	8,170	
Gas, oil and tires	29,117	853,164
CUSTOMER ACCOUNTING		
Salary and wage	12,513	
Material and expense - customer accounts	4,833	17,346

GENERAL AND ADMINISTRATIVE		
All other	524,509	
Salary and wage	126,661	
Depreciation and amortization expense	131,918	
Principal and interest on long-term debt & reserves	1,529,971	
Property insurance	71,404	
FICA expense	69,269	
Group insurance	132,232	
Retirement Expenes	78,680	
Regulatory commission expense	-	
		2,664,644
Total water fund expenditures		**4,809,212**
Change in net position		**30,259**
Total net position - beginning (audited)		2,079,893
Total net position - ending (unaudited)		**$ 2,110,152**

SEWER FUND

REVENUES:		
Metered residential	$ 1,313,024	
Unmetered residential	15,112	
Metered commercial	1,135,291	
Tap and connection fees	1,500	
Service to other systems	439,679	
Interest	11,345	
Reimbursements - Other	82,494	
Penalty income	29,667	
Lab analysis services	177,173	
Miscellaneous receipts	15,094	$ 3,220,379
EXPENDITURES:		
COMBINED SEWER OVERFLOW		
Regular wages	$ 21,358	
Overtime	663	
Maintenance - vehicles and equipment	5,995	
Supplies and other related expense	4,383	32,399
COLLECTING		
Regular wages	108,861	
Overtime	6,095	114,956
PUMPING		
Salary and wage	108,862	
Overtime wages	6,096	
Power and fuel	111,353	
Maintenance - structures and improvements	5,921	
Gas, oil and tires	15,732	
Telephone	3,032	
Supplies and other related expense	57,551	
All other expenses	37,179	
Capital outlay	80,998	
Maintenance - vehicles and equipment	9,171	
Maintenance - pumping equipment	182,134	618,029
TREATMENT AND DISPOSAL		
Regular wages	196,076	
Overtime wages	6,917	
Power and fuel	173,254	
Other supplies and expense	43,346	
Contract analysis	93,761	
Chemical treatment expense	10,647	
Maintenance - treatment and disposal equipment	78,033	
Maintenance - Structures and Improvements	9,769	
Maintenance - vehicles and equipment	11,395	
Capital outlay	-	
All other expense	38,585	661,783
CUSTOMER ACCOUNTING		
Salary and wages	12,129	

Overtime wages	384	
Other supplies and expense	4,544	17,057
GENERAL AND ADMINISTRATIVE		
Salary and wages	68,779	
Overtime wages	-	
Professional Services	23,989	
Principal and interest on long-term debt and reserves	1,323,795	
Regulatory commission expense	18,578	
Miscellaneous	74,407	
Property and liability insurance	49,237	
FICA expense	40,185	
Group insurance	108,186	
Retirement Expense	43,575	
Depreciation and amortization	-	1,750,731
Total sewer fund expenditures		**$ 3,194,955**
Change in net position		**25,424**
Total net position - beginning (audited)		5,397,909
Total net position - ending (unaudited)		**$ 5,423,333**

SANITATION FUND

REVENUES:		
Charges for services	$ 1,458,747	
Interest	38,963	
Miscellaneous	1,191,623	$ 2,689,333
EXPENDITURES:		
Maintenance		
Salary and wages	$ 417,584	
Overtime wages	21,456	
FICA expense	33,247	
Group insurance	69,826	
Retirement Expense	39,243	
Contractual Services	810,215	
Other expense	84,907	
Rents	14,400	
Supplies	119,983	
Property and liability insurance	41,791	
Interest	6,862	
Depreciation	-	$ 1,659,514
Change in net position		**1,029,819**
Total net position - beginning (audited)		1,186,266
Total net position - ending (unaudited)		**$ 2,216,085**

LANDFILL FUND

REVENUES:		
Charges for services		
Interest	96,303	
Miscellaneous	-	$ 96,303
EXPENDITURES:		
Other expenses	$ 799	$ 799
Change in net position		**95,504**
Total net position - beginning (audited)		2,065,727
Total net position - ending (unaudited)		**$ 2,161,231**