

**CITY OF MORGANTOWN  
 COMBINED BALANCE SHEET - ALL FUND TYPES  
 YEAR ENDING JUNE 30, 2013**

	<b>GOVERNMENTAL FUND TYPE</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>
<b>ASSETS</b>				
Cash	\$696,562.38	\$2,173,235.64	\$909,114.08	
Receivables	315,671.63	68,663.91	357,813.33	
Inventory	56,481.60	0.00	0.00	
Investments	<u>0.00</u>	<u>103,690.44</u>	<u>0.00</u>	<u>\$706,574.44</u>
<b>TOTAL ASSETS</b>	<b><u>\$1,068,715.61</u></b>	<b><u>\$2,345,589.99</u></b>	<b><u>\$1,266,927.41</u></b>	<b><u>\$706,574.44</u></b>
<b>LIABILITIES</b>				
Accounts Payable	\$318,861.74	\$104,814.19	\$36,546.72	\$0.00
Accrued Payroll Liabilities	220,985.83	9,960.76	0.00	0.00
Other Current Liabilities	<u>6,285.21</u>	<u>271,255.22</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL LIABILITIES</b>	<b><u>546,132.78</u></b>	<b><u>386,030.17</u></b>	<b><u>36,546.72</u></b>	<b><u>0.00</u></b>
<b>FUND EQUITY</b>				
Unreserved	522,582.83	0.00	\$1,230,380.69	
Reserved	<u>0.00</u>	<u>1,959,559.82</u>	<u>0.00</u>	<u>706,574.44</u>
<b>TOTAL FUND EQUITY</b>	<b><u>522,582.83</u></b>	<b><u>1,959,559.82</u></b>	<b><u>1,230,380.69</u></b>	<b><u>706,574.44</u></b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b><u>\$1,068,715.61</u></b>	<b><u>\$2,345,589.99</u></b>	<b><u>\$1,266,927.41</u></b>	<b><u>\$706,574.44</u></b>

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTAL
	Enterprise	Pension Trust	(Memorandum Only)
<b>ASSETS</b>			
Cash	\$817,486.49	\$228,349.73	\$4,824,748.32
Receivables	52,511.37	1,218,797.06	2,013,457.30
Inventory	33,209.72	0.00	89,691.32
Investments	<u>889,396.99</u>	<u>63,835,133.87</u>	<u>65,534,795.74</u>
<b>TOTAL ASSETS</b>	<b><u>\$1,792,604.57</u></b>	<b><u>\$65,282,280.66</u></b>	<b><u>\$72,462,692.68</u></b>
<b>LIABILITIES</b>			
Accounts Payable	\$136,962.02	\$5,266.73	\$602,451.40
Accrued Payroll Liabilities	66,735.83	0.00	297,682.42
Other Current Liabilities	<u>357,829.33</u>	<u>0.00</u>	<u>635,369.76</u>
<b>TOTAL LIABILITIES</b>	<b><u>561,527.18</u></b>	<b><u>5,266.73</u></b>	<b><u>1,535,503.58</u></b>
<b>FUND EQUITY</b>			
Unreserved	1,019,707.01		2,772,670.53
Reserved	<u>211,370.38</u>	<u>\$65,277,013.93</u>	<u>68,154,518.57</u>
<b>TOTAL FUND EQUITY</b>	<b><u>\$1,231,077.39</u></b>	<b><u>65,277,013.93</u></b>	<b><u>\$70,927,189.10</u></b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b><u>\$1,792,604.57</u></b>	<b><u>\$65,282,280.66</u></b>	<b><u>\$72,462,692.68</u></b>

**CITY OF MORGANTOWN  
GENERAL FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

**Taxes**

Property Tax	\$3,695,713.75
Excise Tax on Utilities	1,029,088.13
Gas & Oil Severance	27,886.39
Business & Occupation Tax	12,228,188.53
Wine & Liquor Tax	593,704.85
Animal Control Tax	5,044.05
Hotel Occupancy Tax	892,948.92
Amusement Tax	3,625.50
Video Lottery	113,572.99
Gaming Income	22,448.19
IRP Truck Fees	19,770.34
Franchise Fees	<u>387,062.17</u>
	19,019,053.81

**Licenses and Permits**

Licenses	144,163.93
Building Permits	140,632.81
Other Permits	<u>1,688.00</u>
	286,484.74

**Intergovernmental**

Grants and Reimbursements	<u>395,105.82</u>
	395,105.82

**Charges for Services**

Inspection Fees	53,611.00
Fire Protection Fees	2,208,934.55
False Alarm Fees	1,600.00
Rents & Concessions	<u>9,933.33</u>
	2,274,078.88

**Interfund Charges and Contributions**

Parking Admin Charge	14,400.00
Airport Admin Charge	10,000.00
TIF Admin Charge	33,600.00
Coal Severance Contribution	<u>140,000.00</u>
	198,000.00

**Fines and Forfeitures**

Fines, Fees, Court Costs	<u>617,286.02</u>
	617,286.02

**Miscellaneous**

Earned Interest	7,438.89
Other Contributions	13,308.10
Fuel Charges	270,133.65
Insurance Claims	10,963.37
Accident Reports	8,421.50
Sale of Fixed assets	142,109.30
Capital Lease Proceeds	1,000,000.00
Miscellaneous	<u>126,673.33</u>
	1,579,048.14

**TOTAL REVENUE**

**24,369,057.41**

**EXPENDITURES****General Government**

Mayor	10,143.97
Council	56,398.32
City Manager	567,733.89
Finance	726,270.50
City Clerk	169,657.58
Municipal Court	236,735.73
City Attorney	293,632.91
Engineering	457,159.72
Personnel	51,570.43
Building Inspection	846,221.64
Planning & Zoning	193,502.97
Elections	18,830.51
Information Technology	178,178.24
City Hall	482,326.00
Other Buildings	663,483.56
Regional Development Authority	14,745.00
Contributions to Capital Escrow	<u>1,635,704.00</u>
	6,602,294.97

**Public Safety**

Police Department	6,628,245.31
Fire Department	4,403,051.23
Animal Control	<u>37,130.76</u>
	11,068,427.30

**Streets and Transportation**

Streets & Highways	2,244,532.96
Signs & Signals	616,295.52
Equipment Maintenance	777,846.28
Transportation Planning Organization	18,000.00
Public Transit	<u>291,500.00</u>
	3,948,174.76

**Culture and Recreation**

Parks	1,285,115.63
Visitors Bureau	<u>409,074.45</u>
	1,694,190.08

**Education**

Library	753,569.00
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**TOTAL EXPENDITURES****24,066,656.11****EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES****302,401.30****BEGINNING FUND BALANCE, JULY 1, 2012****220,181.53****ENDING FUND BALANCE, JUNE 30, 2013****\$522,582.83**

**CITY OF MORGANTOWN  
GENERAL FUND  
EXPENDITURES BY OBJECT  
YEAR ENDING JUNE 30, 2013**

Personnel Costs	\$15,617,367.73
Telephone	152,544.13
Printing & Copying	5,819.97
Utilities	485,935.21
Travel & Training	95,610.09
Maintenance	327,450.97
Postage	28,440.53
Rental Expense	17,008.38
Advertising/Legal Publications	12,826.58
Fire Prevention	9,763.08
Dues & Subscriptions	39,788.33
Employee Assistance/Safety	330.40
Wellness	7,218.45
Professional Fees/Audit	137,191.70
Laundry/Dry Cleaning	22,318.36
Workers Compensation Insurance	411,286.77
Property & Liability Insurance	286,941.80
Unemployment Compensation	2,709.72
Contracted Services	176,521.81
Civic Promotions	487.61
Bank Charges	3,145.61
Credit Card Fees	11,870.44
Investigation/Crime Prevention	12,728.63
Recruitment Expense	5,517.31
Civil Service Expense	27,246.79
Fire Supplies/Clothing	31,136.99
Hand Tools	11,700.37
Salt and Snow Removal	30,029.56
Materials, Office and Operating Supplies	230,442.82
Fuel	541,732.07
Uniform Costs	95,082.86
Jail Fees	20,286.40
Hydrant fees	43,399.92
Grant Expenditures	1,614.00
Capital Outlay	91,969.08
Building Lease Payments	663,483.56
Contributions to Other Funds	1,635,704.00
Other Contributions	<u>2,772,004.08</u>

**\$24,066,656.11**

**CITY OF MORGANTOWN  
GENERAL FUND  
VENDOR LIST  
YEAR ENDING JUNE 30, 2013**

Officials Salaries	43,900.00
Employees' Salaries	10,231,263.10
Social Security	254,655.29
Medicare	146,725.13
Employees Retirement	491,211.62
Life & Health Benefit Fund	3,271,115.50
ICMA	8,445.05
Board Of Park & Recreation	1,335,115.63
Morgantown Public Library	753,569.00
Capital Escrow Account	635,704.00
Police Pension Fund	629,555.04
Guttman Oil Company	571,248.42
Travelers	553,937.67
Fire Pension Fund	540,495.00
Greater Mgmt Conv & Vist. Bur	409,074.45
Mon Power	382,027.09
MVB Bank	328,719.00
Mountain Line Transit Authorit	291,500.00
Wesbanco	193,033.52
Morgantown Utility Board	91,755.96
Bank of the Ozarks	76,008.04
Frontier	68,951.82
New World Systems	58,343.04
Dominion Hope	57,261.86
Witmer Public Safety Group	49,967.40
Cintas Corporation	41,784.95
Greer Industries, Inc.	37,286.37
Monongalia County Commission	37,130.76
Advance Travel	34,327.34
United States Cellular	30,386.70
Glotfelty Tire Center	30,282.80
Pitney Bowes-Reserve Account	30,000.00
West Virginia Uniforms	28,671.61
Justice Systems, Inc.	26,725.00
Cargill Incorporated	23,873.56
CDW-G	23,630.27
Lumos Networks	23,575.32
Motorola, Inc.	23,540.45
Morgan Auto Parts	22,247.89
Office Depot	21,830.13
United Janitorial Supplies, Inc	21,218.14
Monongalia County Sheriff	19,741.30
Greater Morgantown MPO	18,000.00
Sherwin Williams	17,915.38
Finley Fire Equipment	17,911.09
WV Newspaper Publishing Co.	16,101.03
DHB&E Insurance Agency	15,965.30
Campbell Business Machines	15,752.00
Jasper Engines & Transmissions	15,070.00
Staley Communication, Inc.	14,978.37
Region VI Planning & Develop.	14,745.00
Professional Outfitters	14,666.77
Fisher Auto Parts, Inc.	14,412.42

CLT Efficient Technologies Grp	14,094.84
Scott Ford	11,564.58
Middletown Tractor Sales	11,428.53
SOSMetal Products Inc.	10,906.48
L. H. Jones Equipment Company	10,697.49
Lowe's	10,630.83
Chapman Printing Company, Inc.	10,606.07
Xerox Corporation	10,402.15
Verizon Business Services	10,380.00
Shuman, Stephen K.	10,318.75
Moore, Terrence	10,000.00
Reliance Laboratories, Inc.	9,970.00
American Dry Cleaners	9,966.00
Waterfront Jeep	9,799.21
West Payment Center	9,309.90
Colours Inc.	9,271.97
Summers, Keith	9,035.10
Queen City Business Systems	8,374.29
Tetrick & Bartlett, PLLC	8,350.00
O'Neal Communications	8,313.18
Morgantown Printing & Binding	8,282.93
Galls	8,159.28
Thyssenkrupp Elevator Corp.	8,005.38
W.W. Grainger	7,698.24
De Lage Landen	7,564.56
Institute of Occ.&Env.Health	7,561.50
Resa 7	7,130.00
Suburban Plumbing & Heating	6,974.38
Steptoe & Johnson	6,935.93
WV Municipal League	6,913.80
Walter H. Drane Company	6,888.44
Snap-On-Tools	6,824.76
M & S Consulting	6,750.00
Work Force West Virginia	6,687.66
Hunter Truck Sales & Service	6,674.78
Miller Engineering, Inc.	6,557.50
Emergency Reporting	6,422.00
Treasurer Revolving Fund	6,401.23
Mark IV Office Supply&Printing	6,323.33
Fire & Police Selection, Inc.	6,313.75
In-Synch Systems	6,110.00
Howard Green Inc.	6,000.00
Pass Inc.	5,949.83
Comcast	5,887.91
Matthews Lubricants	5,824.15
Lexis Nexis Matthew Bender	5,798.31
International Code Council, Inc	5,709.21
Granicus	5,640.00
McHenry Pressure Cleaning Sys	5,634.98
Nixle, LLC	5,580.00
Kelly, Calvin G III	5,517.31
Sperringer, Harold	5,445.06
Town Police Supply	5,418.85
Appalachian Tire Products	5,395.45
4imprint, Inc	5,222.86
WVU Medical Corporation	5,172.00
LKQ Route 250	5,049.00
Interact Public Safety Systems	5,000.00

CTL Engineering of WV,Inc.	4,845.00
Software Systems, Inc.	4,838.43
Simplex Grinnell	4,706.50
V.J.G. Associates	4,588.72
Southern WV Asphalt	4,554.90
West Virginia Tractor Company	4,528.97
Hines Equipment	4,398.95
Johnson Law Office, PLLC	4,368.75
Uniforms Limited	4,357.70
Kay Casto & Chaney PLLC	4,276.80
Center Service Auto Body, Inc.	4,244.15
Greer Asphalt Company	4,215.27
Pitney Bowes	4,123.32
Powell, Eric	3,912.00
Hughart's Supply, Inc.	3,842.38
Municipal Court	3,838.69
Mileground Dry Cleaners	3,822.35
Morgantown Transmission Servic	3,724.50
Mont Levine, Inc.	3,661.29
MedExpress Urgent Care,PC WV	3,636.00
Morgantown Outdoor Power	3,630.95
Knowledgenet Enterprises, LLC	3,485.00
ATCO International	3,469.30
Hite	3,411.09
Osburn Associates, Inc.	3,362.00
State Equipment, Inc.	3,324.35
WV City Management Assoc.	3,300.00
Literati Information Technolog	3,212.50
IBM CORPORATION	3,137.16
American Test Center, Inc.	3,120.00
Division of Justice and Comm	3,000.00
Mattress Warehouse	2,829.00
ESRI, Inc.	2,800.00
Frey Tree Specialists	2,800.00
Western Branch Diesel, Inc.	2,785.17
Proline Distributors, LLC	2,719.55
Alco Fence Company	2,688.65
Counter Assault	2,683.74
Sutphen Corporation	2,562.74
A-1 Process Service	2,556.03
Pest Management Services	2,480.00
Ricoh	2,428.44
WV State Auditor's Office	2,410.00
Arrow Graphics & Printing	2,331.45
Chemsearch	2,315.65
McClanahan Service, Inc.	2,314.06
DLT Solutions	2,270.58
Fremouw Psychological Assoc.	2,250.00
Skotnicki, Colleen	2,220.00
Infogroup	2,216.00
Ohio Peace Officer Training	2,210.00
Pace Shredding	2,080.00
Sprint	2,079.48
Dept.of Environmental Protecti	2,065.00
Hart Office Solutions	2,043.81
Mitchell 1	2,007.36
GEC, Inc.	2,005.00
Foremost Promotions	1,996.98

MorphoTrak, Inc.	1,994.00
U.S. Barricades	1,992.00
Ri Tec Industrial Products	1,990.00
NFPA	1,982.64
WVCOA	1,980.00
Quill Corporation	1,969.05
Superior Ford Lincoln Mercury	1,958.82
International OnLine, Inc.	1,942.00
State Chemical Company	1,913.94
Sheriff of Monongalia County	1,879.32
National League of Cities	1,861.00
West Virginia Paging	1,830.00
American Traffic Safety Mater.	1,783.97
Waters Consulting Group, Inc.	1,750.00
Sirens & Emergency Beacons	1,743.12
WV Correctional Industries	1,739.73
Health Research Systems	1,722.20
Morgantown BluePrint/Copy Cntr	1,722.00
Morgantown AG	1,665.93
Industrial Warehouse Supply	1,654.46
Cintas Document Mangement	1,632.96
Centimark Corporation	1,628.16
Union Metal	1,560.00
Garrett Industrial Supply, Inc	1,531.69
Huntington National Bank	1,530.00
Nabors, Joshua	1,500.00
Signalscape, Inc.	1,500.00
Edward Murriner, Cahajo CSLT	1,500.00
Whaley Distributing Company	1,497.34
Miller Environmental	1,490.00
King Luminaire	1,489.00
Discount Tire	1,478.00
Public Safety Center, Inc.	1,425.37
Ball, Troy	1,412.55
Aqua Filter Fresh, Inc.	1,396.70
United Rotary Brush Corp.	1,391.09
Alert All	1,390.00
Action Supply Products Inc	1,380.69
Monongalia General Hospital	1,320.00
Fire Service Testing Co. Inc.	1,320.00
Data Ticket Inc	1,290.00
WV Division of Highways	1,272.53
Document Solutions	1,252.43
WatchGuard Video	1,252.00
DepoTran	1,242.00
J.T. Martin Fire and Safety	1,212.79
Holiday Inn	1,192.56
Pioneer Press of WV, Inc.	1,191.00
Snowshoe Mountain Resort	1,177.00
Continental Research Corp.	1,176.40
Shannon-Baum Signs	1,172.50
Glock, Inc.	1,170.00
Hasley, Lawrence	1,167.47
Walmart	1,167.39
Ricoh Production Print Solutio	1,159.20
Good Earth Products	1,155.34
Mikorski, Jeff	1,136.96
VitecOnline	1,136.35

Login/IACP NET	1,100.00
Breathing Air Systems	1,096.59
Marriott Business Services	1,082.88
Mallimar, Inc.	1,065.92
Hill Manufacturing	1,055.00
WVU Hospital	1,051.57
Parking Authority	1,025.28
Grant Writing USA	1,020.00
Peoplecube	1,000.00
Central Supply Company	991.20
Lads Pet Supplies	990.96
Bell's Wholesale Grocery	982.90
ABC Fire Services	982.88
Mountain State Truck Parts	972.22
Amerigas Propane LP	966.99
Prism Software Corporation	966.00
Dermatec Direct	932.34
CSC Home & Hardware	931.73
Hebb, Shirley	930.00
CPS Human Resource Services	929.50
Doug's Towing LLC	905.00
Jefferds Corporation	900.18
Bucks County Community Colleg	900.00
Postmaster	898.42
Bill's Marine Service	896.14
John Howard Motors	883.06
Fred Pryor Seminars	863.00
Municipal Clerk's Institute	850.00
SpecPrint	845.00
Chiodo Kennels	843.18
Petty Cash Fire M.Caravasos	839.35
Ben Weese & Associates	825.00
Champion Industries, Inc.	821.30
Matheny Motor Company	808.98
ICMA	803.00
Munimetrix Systems Corporation	798.00
Vertical Transport Consulting	780.00
Anchor Forms & Systems	766.26
Hoy Redi-Mix Co.,LLC	765.75
North Eastern Uniforms/Equip.	765.00
VENDOR NOT ON FILE	750.26
Ohio Peace Officer Tra Academy	750.00
University Health Associates	738.00
L.A. D'amico Locksmith	685.50
Crayola	679.15
The Intelligencer	675.33
Bartling & McLaughlin	668.00
Lorman Education Services	657.00
Flail Master	657.00
Midwest Radar & Equipment	652.50
West Virginia State Police	648.50
Schaeffer & Son	625.86
IMLA	625.00
Weight Watchers	625.00
MES	621.94
Doddridge Co AMB Authority	620.00
American Planning Association	618.00
Wilson Works, Inc.	605.00

Comtronics, Inc.	603.05
United Way	600.00
Petty Cash Lyle Matthews	588.72
WV LTAP	585.00
A & H Equipment Company	578.92
Galeton	576.95
Frey, Barry	575.00
Casto & Harris	573.45
Trejo, Daniel	570.16
CCH	560.75
Electronic Communication	554.50
WV State Fire Commission	550.00
WVOEMS	550.00
Mine Safety Appliances	545.06
Capital Doors Inc.	541.08
Ford, Stephen	540.00
Tire & Rubber, Inc.	537.81
Thompson Publishing	536.99
Reese Wholesale Company	529.00
Hagedorn's, Inc.	519.66
Vermeer of West Virginia	517.31
Premier Computer Services	503.00
Delta Foremost Chemical Corp.	502.09
Aggregate \$500 and less	65,800.57

**CITY OF MORGANTOWN  
COAL SEVERANCE FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

<b>REVENUE</b>	
Earned Interest	\$319.94
Coal Severance Tax	<u>130,038.21</u>
<b>TOTAL REVENUE</b>	<b>130,358.15</b>
<b>EXPENDITURES</b>	
General Fund	<u>140,000.00</u>
<b>TOTAL EXPENDITURES</b>	<b><u>140,000.00</u></b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>(9,641.85)</b>
<b>BEGINNING FUND BALANCE, JULY 1, 2012</b>	<b><u>42,156.06</u></b>
<b>ENDING FUND BALANCE, JUNE 30, 2013</b>	<b><u>\$32,514.21</u></b>

**CITY OF MORGANTOWN  
COMMUNITY DEVELOPMENT FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Community Development Block Grant	\$289,535.68
Earned Interest	<u>10.18</u>

**TOTAL REVENUE** **289,545.86**

**EXPENDITURES**

Personnel costs	72,943.68
Administration	5,602.40
Contributions	30,902.25
Community Development Programs	96,153.64
Housing Programs	<u>92,795.84</u>

**TOTAL EXPENDITURES** **298,397.81**

**EXCESS OF (DEFICIT) REVENUE OVER EXPENDITURES** **(8,851.95)**

**BEGINNING FUND BALANCE, JULY 1, 2012** **12,330.71**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$3,478.76**

**CITY OF MORGANTOWN  
COMMUNITY DEVELOPMENT FUND  
VENDOR LIST  
YEAR ENDING JUNE 30, 2013**

Salaries and wages	\$61,185.00
Social Security	3,673.75
Medicare	859.19
Employees Pension	7,225.74
Fairmont-Morgantown Housing Au	74,865.84
Bartlett House, Inc.	24,259.00
Board Of Park & Recreation	22,928.25
Mon Cnty Habitat for Humanity	17,930.00
Waller Corporation	16,385.00
Parrotta Paving Company	14,000.00
Trinity Episcopal Church	9,824.44
United Way	9,824.44
Mountaineer Boys & Girls Club	9,000.00
Monongalia County Commission	7,633.76
Urban Design Ventures, LLC	5,000.00
Ohmes, Michele S.	3,827.00
Main Street Morgantown	2,219.61
Connecting Link, Inc.	1,400.00
Travelers	1,171.51
Frontier	578.67
United States Cellular	568.63
Lumos Networks	518.05
WV Newspaper Publishing Co.	515.77
Aggregate \$500 or less	1,856.88

**CITY OF MORGANTOWN  
LOCAL LAW ENFORCEMENT GRANT FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

2012 JAG Grant	22,065.00
Earned Interest	<u>6.98</u>

**TOTAL REVENUE**

**22,071.98**

**EXPENDITURES**

Galls	6,045.00
Chiodo Kennels	2,500.00
Staley Communication, Inc.	2,354.38
MPH Industries, Inc.	1,239.68
Dive Rescue International	507.90
US Dept. of Justice	<u>105.79</u>

**TOTAL EXPENDITURES**

**12,752.75**

**EXCESS OF REVENUE OVER EXPENDITURES**

**9,319.23**

**BEGINNING FUND BALANCE, JULY 1, 2012**

**6,714.94**

**ENDING FUND BALANCE, JUNE 30, 2013**

**\$16,034.17**

**CITY OF MORGANTOWN  
SPECIAL GRANTS FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Community Partnership Grants	\$50,000.00
Federal Grants	<u>54,542.00</u>

**TOTAL REVENUE** **104,542.00**

**EXPENDITURES**

Dive Rescue International	54,242.00
Capital Escrow Account	35,000.00
Board Of Park & Recreation	7,000.00
WVU Research Corporation	4,000.00
Mountain Fest LLC	<u>4,000.00</u>

**TOTAL EXPENDITURES** **104,242.00**

**EXCESS OF REVENUE OVER EXPENDITURES** **300.00**

**BEGINNING FUND BALANCE, JULY 1, 2012** **-300.00**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$0.00**

**CITY OF MORGANTOWN  
POLICE FORFEITURE FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Forfeited Money	\$17,998.69
Earned Interest	<u>44.93</u>

**TOTAL REVENUE** **18,043.62**

**EXPENDITURES**

Motorola Solutions, Inc.	13,443.77
Town Police Supply	7,192.00
Office Depot	2,037.80
North Eastern Uniforms/Equip.	1,980.00
Faulkner, Samuel	1,661.00
K9 Guardian	1,475.00
Grant Writing USA	1,275.00
Counter Assault	1,068.24
Mon Cnty Prosecuting Attorney	1,001.90
Advance Travel	721.23
Trejo, Daniel	438.90
Springhill Suites	<u>246.00</u>

**TOTAL EXPENDITURES** **32,540.84**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES** **(14,497.22)**

**BEGINNING FUND BALANCE, JULY 1, 2012** **19,185.57**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$4,688.35**

**CITY OF MORGANTOWN  
PROPERTY AUCTION FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

<b>REVENUE</b>	<u>\$0.00</u>
<b>TOTAL REVENUES</b>	<b>0.00</b>
<b>EXPENDITURES</b>	0.00
<b>TOTAL EXPENDITURES</b>	<u><b>0.00</b></u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>0.00</b>
<b>BEGINNING FUND BALANCE, JULY 1, 2012</b>	<u><b>12,469.52</b></u>
<b>ENDING FUND BALANCE, JUNE 30, 2013</b>	<u><u><b>\$12,469.52</b></u></u>

**CITY OF MORGANTOWN  
BOARD OF PARKS AND RECREATION COMMISSIONERS  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

**Intergovernmental**

City of Morgantown - General Allocation	\$1,097,422.16
Monongalia County Commission	112,281.74
Board of Education	30,000.00
Other Funds	<u>92,000.00</u>
	1,331,703.90

**Charges for Services**

Athletic Program Fees	53,942.74
Softball League Fees	89,160.00
Skate Rental Fees	22,770.00
Skating Instruction Fees	14,630.00
Adult Hockey League Fees	44,965.00
Pro Shop Sales	4,743.50
Concessions	74,299.90
Season Pass Sales	95,819.75
Daily Admission Fees	165,782.00
Aquatic Instruction	48,787.50
Rental Fees	400,933.42
Special Events and Programs	194,935.42
Parking Fees	19,240.00
Senior Center Trip Fees	36,818.16
Other	<u>6,179.05</u>
	1,273,006.44

**Other Revenues**

Sponsorships	5,500.00
Contributions	91,968.32
Interest Revenue	328.10
Miscellaneous	<u>5,808.25</u>
	103,604.67

**TOTAL REVENUE**

**2,708,315.01**

**EXPENDITURES**

Personnel Costs	1,525,341.05
Telephone	25,461.77
Printing	2,978.66
Utilities	266,752.84
Travel	1,393.52
Maintenance	125,695.06
Postage	3,415.31
Bldg & Equip Rent	28,343.78
Advertising	12,832.36
Dues & Subscriptions	4,207.83
Training & Education	4,079.00
Professional Fees/Audit	2,321.98
Liability Insurance	59,958.25

Workers Compensation	40,503.48
Unemployment	2,671.33
Contracted Services	202,777.66
Trip Fees	28,006.67
Bank Charges	19,231.52
Taxes & Fees	-9,167.34
Refunds	11,646.08
Supplies	114,985.27
Fuel	33,058.02
Uniforms	14,310.17
Purchases for Resale	43,691.22
Contributions - Other Funds	5,897.10
Contributions-Other	7,682.50
Capital Outlay	<u>150,431.30</u>

**TOTAL EXPENDITURES** **2,728,506.39**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES** **(20,191.38)**

**BEGINNING FUND BALANCE (DEFICIT) , JULY 1, 2012** **(225,093.21)**

**ENDING FUND BALANCE (DEFICIT), JUNE 30, 2013** **(\$245,284.59)**

**CITY OF MORGANTOWN  
BOARD OF PARKS AND RECREATION COMMISSIONERS  
VENDOR LIST  
YEAR ENDING JUNE 30, 2013**

Salaries and Wages	\$1,081,906.82
Social Security	66,963.19
Medicare	15,799.73
WV Consolidated Retirement Board	84,319.35
City of Mgt/Life & Health Fund	230,293.30
MonPower	165,628.44
City of Morgantown	138,553.12
Morgantown Utility Board	50,687.12
Dominion Hope #23261-6783	41,242.95
Travelers	37,950.00
Sam's Club Direct	32,268.95
Chase Cardmember Service	24,096.73
Lowe's Credit Services	23,433.83
Integrated Theater Systems	21,161.82
Sal Chemical	19,636.02
Your Comm Foundation-Museum	18,127.44
Wheeling Symphony Orchestra	18,000.00
United Janitorial Supplies Inc	15,125.32
BOPARC	13,332.45
Sandy Beach Resort	13,035.04
Rustic by Design Fireplace	11,281.28

Frontier-Administrative 0848	11,057.32
Habitat for Humanity	10,672.56
Suburban Plumbing & Heating	9,378.00
All Season Linen & Mat Service	9,274.10
WV Newspaper Publishing Co.	9,265.08
Central Cab Tours	9,180.00
Moser Auto	9,000.00
Hagedorn's Inc.	8,457.52
Projector People	7,968.00
Fleece, Jacquelyn	7,440.00
Morgantown Dance Company	7,417.00
Shilling, Gordon	7,269.40
Natural Sand Company, Inc.	6,877.06
Hite Company	6,743.81
Casteel, Larry	6,531.00
A.D. Starr	6,366.01
Office Depot Credit Plan	6,334.32
Davis & Lee Inc.	6,052.50
Your Comm. Found-DK Trust	5,897.10
Coca-Cola Btlg Co. Consol	5,713.15
Middletown Tractor Sales	5,694.60
Morgantown Power Equipment	5,397.93
De Lage Landen Financial Svcs.	5,218.28
Lipscomb, Jimmy	5,029.50
Pest Management Services	4,540.00
Dakan, Jeremy	4,460.00
Amerigas-Morgantown	4,325.74
Hughart's Supply, Inc.	4,095.73
Morgan Auto Parts, Inc.	4,050.59
Terry Smith	4,037.85
Krames StayWell, LLC	3,800.00
Dennison, Kevin	3,799.00
Dennison, Kyle	3,780.00
Mylan Park	3,770.00
Smith, Derek E.	3,758.00
Robinson, Marlan	3,684.00
M.T. Pockets Theatre	3,675.00
Morgantown Outdoor Power	3,636.72
Mountaineer Lawn Care, Inc.	3,626.96
Sherwin-Williams Co.	3,620.56
Sysco Food Services, LLC	3,571.56
WV Bureau of Employment Pgms	3,378.51
Palmer, Debora	3,326.68
Petty Cash	3,315.52
Ridgeview Racquet Club	3,276.00
West Electric & Machine Co,Inc	3,274.06
Zee Medical, Inc.	3,255.25
M.D. Murphy Tree Farm	3,225.00
Wilson Works, Inc.	3,135.55
Secure Us, Inc.	3,073.84
Ruscin, Alexander N	3,040.00
Frontier-The Met	2,980.68

The Alabama Theatre	2,964.00
Jefferds Corporation	2,959.07
Fawley Music Company	2,929.91
Morgantown Printing & Binding	2,849.00
Literati Information Tech, LLC	2,804.80
Dennison, Thomas	2,800.00
PJ's Ventures Inc.	2,791.50
Morgantown Septic Tank Service	2,744.25
Berry's Electrical Service Inc	2,718.04
Gateway Paint and Chemical Co.	2,696.40
Rafus, Andrea	2,632.50
Huntington Steel & Supply Co.	2,620.01
Robinson, Marcel	2,616.00
Manpower	2,600.50
Fekete, Tim	2,460.00
L.A. D'Amico Locksmith Service	2,401.00
Schraf, Mark	2,400.00
Walmart Community	2,347.87
Tetrick & Bartlett	2,300.00
New South Media, Inc.	2,280.00
Medieval Times Dinner, Inc.	2,274.84
Intelli Corp	2,185.15
Robinson, Joseph	2,142.00
Comcast-Met Theatre	2,139.18
Republic Services #972	2,136.14
Saab, Michael	2,130.00
Comcast-0403672 Miss St	2,091.06
Beery, Tim	2,073.50
Security Cameras Direct	2,047.61
Amazon.com	2,008.72
Davis, Zachary J.	2,000.00
Howies Hockey Tape	1,985.87
Rink Systems, Inc.	1,983.61
Bolyard, Josh	1,949.50
Morgantown Ag	1,935.64
American Fence Company, LLC	1,920.70
Purchase Power	1,906.25
Harris, Justin	1,906.00
Clinton Water Association	1,882.81
Morgantown Baseball Assoc.	1,876.80
Workforce West Virginia	1,846.30
Robinson, Tiffany	1,836.00
WV Radio Corporation	1,800.00
Petty Cash-Senior Center	1,798.67
Huntington National Bank	1,781.76
McCourt, David	1,760.00
BSN/Passon's/GSC/Conlin Sports	1,730.36
Comcast-0356681-Sr Center	1,723.55
Central Supply Company	1,710.85
Comcast-0301711-Marilla	1,677.18
Sid Harvey Industries, Inc.	1,658.41
The Carolina Opry	1,612.00

State Electric Supply Co.	1,559.41
Saab, Matthew	1,538.00
Capital Doors, Inc.	1,533.00
Dinsmore & Shohl LLP	1,500.00
Superior Ford Lincoln Mercury	1,482.08
Mountain Line Transit	1,454.99
Comcast-594207	1,446.00
Thornton, James A	1,422.00
Swank Motion Pictures, Inc.	1,403.26
Crabby Mike's	1,367.43
Tireland of Morgantown, Inc.	1,354.49
Mulkeen Landscaping	1,350.00
Coleman, Kevin	1,328.00
Active	1,325.00
Sweetwater	1,321.58
Post, John	1,300.00
Powers, Jacob	1,300.00
WVUSSSA	1,248.00
Romito, Nicholas	1,245.00
Independent Coffee Service	1,238.15
MJ Services LLC	1,236.85
Frontier-Admin Off 3045990478	1,229.06
Bethel, Dwayne	1,212.00
Anchor Industries Inc.	1,206.60
McMillen, Mike	1,200.00
Herring, Lance	1,185.00
Share Corporation	1,171.22
Fastenal Company	1,162.43
Champion Trophies & Awards LLC	1,158.25
Sunset Outdoor Supply	1,153.07
Lewis, Zebulon	1,152.00
Recreonics	1,147.58
Jones Distributing	1,139.76
Pittsburgh Blade	1,131.99
Frei, Conor	1,100.00
CSC Home & Hardware	1,099.24
Pawar, Aaditya	1,099.00
WVRPA	1,085.50
Arrow Hockey & Sport Corp.	1,083.98
Mt. State Trailer Rental, Inc.	1,080.00
Semans, William	1,080.00
Trimble Trucking	1,051.49
Rardon, John Clayton	1,050.00
Frontier-(304)296-7324	1,043.01
Cardello Electric Supply Co.	1,033.06
Keller, Patricia L.	1,023.00
Morgantown High School	1,000.00
Waterfront Jeep	969.70
Queen City Business Systems	959.66
Andersen III, Andrew	954.00
Mountaineer Glass & Mirror	952.58
Newton, David	950.00

Monongalia County Health Dept.	947.60
Service Supply Ltd., Inc.	916.20
Burch, Melissa	904.39
Conklin, C. Thomas	900.00
Grainger	875.98
Critchfield, Charles	872.00
Pitney Bowes	850.17
Taylor, Harry	844.00
Woleen, Zachary S.	800.00
Lower East Side Print Shop Inc	800.00
Roto-Rooter	790.00
LH Jones Equipment	770.48
Eppinger, Danielle	760.00
Mountain Diamond Longhorns	750.00
California Contractors Supplie	746.68
Kirby Jr, James A	726.00
Presort Plus Inc.	713.61
Hospitality Marketing Svcs Inc	712.00
Sticky Fingers Catering	707.36
Wilson, Jennifer	700.00
J & S Enterprises	700.00
Horton, Robert L.	690.00
AT&T Mobility	687.52
Funkhouser, John	679.00
Vincent Lighting Systems, Co.	659.71
Copeland's Locksmith Service	650.00
Pioneer Press of WV, Inc.	647.00
Wolfe, Muriel	639.50
Wise, Mark	620.86
Smith & Lofstead Painting	600.00
ASCAP	598.20
MCM Business Systems	589.70
WV Electric Supply Company	584.28
Angus, Robert	575.00
Lenhart, Roger	575.00
Simmons, Rodney T.	575.00
Morgantown Battery Company	572.55
Spiroff, Joshua	568.00
O.C. Cluss Lumber	565.12
McCauley, Kevin	560.00
Reed, Stephen L.	560.00
Koch, Robert	550.00
Ehrhart, William	540.00
Garbart, Chris	540.00
Reed, Matthew A	528.00
Waldron, Glenn	525.00
Recreation Supply Company	510.95
Aggregate \$500 or less	43,568.35

**CITY OF MORGANTOWN  
BOARD OF PARKS AND RECREATION COMMISSIONERS - CAPITAL PROJECTS FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

City of Morgantown - Hotel Occupancy Tax	\$204,537.13
Contributions Other Funds	23,074.00
Other Contributions	28,090.00
Interest	1,162.89
Federal Grants	12,036.18
State Grants	<u>36,870.00</u>

**TOTAL REVENUE** **305,770.20**

**EXPENDITURES**

Wiles Hill Community Center	3,479.39
WVUH Project	4,458.78
Other Improvements	59,202.70
Equipment and Vehicles	88,379.02
Met Projects	35,000.00
Bass Tournament	10,000.00
Contributions to Other Funds	7,000.00
Lease Payments	0.00
Museum Commission Support	<u>1,262.75</u>

**TOTAL EXPENDITURES** **208,782.64**

**EXCESS (DEFICIT) OF REVENUE OVER EXPEND.** **96,987.56**

**BEGINNING FUND BALANCE, JULY 1, 2012** **294,023.56**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$391,011.12**

**CITY OF MORGANTOWN  
BOARD OF PARKS AND RECREATION COMMISSIONERS - CAPITAL PROJECTS FUND  
VENDOR LIST  
YEAR ENDING JUNE 30, 2013**

Middletown Tractor Sales	63,171.79
BOPARC General Fund	42,000.00
Maple Mountain Equipment	24,900.00
City of Morgantown	22,843.80
WV Bass Federation	10,000.00
J & D Welding & Fabrication	8,172.00
Hoy Redi-Mix Co., LLC	7,935.50
Gerber Manufacturing LTD	5,259.60
Service Supply Ltd., Inc.	4,635.17
Lowe's Credit Services	4,633.84
Davis Athletics, LLC	4,154.16
Miller Engineering Inc.	3,921.25
Central Supply Company	1,634.35
Trimble Trucking	1,483.60
Your Comm Foundation-Museum	1,250.00
Sherwin-Williams Co.	850.06
Aggregate \$500 or less	1,937.52

**CITY OF MORGANTOWN  
SMALL CITY BLOCK GRANT  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

<b>REVENUE</b>	<u><b>\$0.00</b></u>
<b>TOTAL REVENUE</b>	<b>0.00</b>
<b>EXPENDITURES</b>	<u><b>0.00</b></u>
<b>TOTAL EXPENDITURES</b>	<u><b>0.00</b></u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>0.00</b>
<b>BEGINNING FUND BALANCE, JULY 1, 2012</b>	<u><b>392.51</b></u>
<b>ENDING FUND BALANCE, JUNE 30, 2013</b>	<u><b>\$392.51</b></u>

**CITY OF MORGANTOWN  
WV ECONOMIC DEVELOPMENT GRANTS FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

<b>REVENUE</b>	<u>\$0.00</u>
<b>TOTAL REVENUE</b>	<b>0.00</b>
<b>EXPENDITURES</b>	<u>0.00</u>
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<u><b>0.00</b></u>
<b>BEGINNING FUND BALANCE, JULY 1, 2012</b>	<b>37,892.95</b>
<b>ENDING FUND BALANCE, JUNE 30, 2013</b>	<u><b>\$37,892.95</b></u>

**CITY OF MORGANTOWN  
LIFE AND HEALTH FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Earned Interest	\$4,578.70
Employer Contributions	3,885,462.81
Employee Contributions	134,374.89
Rebates/Adjustments	20,258.00
Retiree Contributions	<u>145,588.35</u>

**TOTAL REVENUE** **4,190,262.75**

**EXPENDITURES**

Claims Paid	3,302,973.24
Benefit Assistance Corporatio	771,474.40
OPEB Fund	112,383.69
HUMANA	27,128.40
Steptoe & Johnson	14,474.51
Vested Health, LLC	<u>12,332.50</u>

**TOTAL EXPENDITURES** **4,240,766.74**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES** **(50,503.99)**

**BEGINNING FUND BALANCE, JULY 1, 2012** **1,418,264.54**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$1,367,760.55**

**CITY OF MORGANTOWN  
CAPITAL ESCROW FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

**Intergovernmental**

State Grants	\$6,860.00
Federal Grants	\$100,000.00
Program Income	<u>9,072.00</u>
	115,932.00

**Miscellaneous**

Earned Interest	2,557.21
Miscellaneous	<u>49,433.38</u>
	51,990.59

**Other Financial Sources**

General Fund	1,635,704.00
Other Contributions	<u>439,879.04</u>
	2,075,583.04

**TOTAL REVENUE**

**2,243,505.63**

**EXPENDITURES**

Comprehensive Plan	69,326.27
Riverfront Trail	87,843.00
CLT Energy Conservation Project	15,415.00
BOPARC	21,603.76
Sister Cities Commission	1,110.12
Street Paving	241,400.19
Access Road	2,021,953.04
Airport	250,000.00
Public Works Equipment/Vehicles	205,812.00
TV Cable Equipment	999.09
Fire Department Equipment/Vehicles	613,985.96
BID Fund	87,500.00
Downtown Plan	15,848.62
Morgantown Market Place	371,417.26
Beautification	19,402.08
Stormwater	100,000.00
Contribution to Mountain Line	32,500.00
Neighborhood Signs	931.63
Sunnyside-Up	12,500.00
Main Street	57,000.00
GMCT Arts and Culture Fund	43,500.00
Downpayment Assitance Program	20,000.00
Deer Management Program	3,050.00
Contributions to Other Outside Agencies	<u>99,250.00</u>

**TOTAL EXPENDITURES**

**4,392,348.02**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES**

**(2,148,842.39)**

**BEGINNING FUND BALANCE, JULY 1, 2012**

**3,329,933.32**

**ENDING FUND BALANCE, JUNE 30, 2013**

**\$1,181,090.93**

**CITY OF MORGANTOWN  
CAPITAL ESCROW FUND  
VENDOR LIST  
YEAR ENDING JUNE 30, 2013**

Pierce Manufacturing, Inc.	482,419.00
Waller Corporation	334,500.76
Morgantown Utility Board	187,843.00
Parrotta Paving Company	139,732.99
West Virginia Tractor Company	109,490.00
Greer Industries, Inc.	101,667.20
City of Morgantown Bid	87,500.00
Stephens Auto Center	83,523.00
State Equipment, Inc.	79,359.00
Main Street Morgantown	72,848.62
Burgess & Niple, Inc.	68,956.47
Your Community Foundation	54,500.00
Mountain Line Transit Authorit	32,500.00
Whiteside Chevrolet	30,492.00
Board Of Park & Recreation	22,353.76
Digital Ally, Inc.	22,220.00
Fairmont-Morgantown Housing Au	20,000.00
O'Neal Communications	17,551.96
August Environmental	16,963.00
Monongalia County Health Dept.	16,000.00
CLT Efficient Technologies Grp	15,415.00
Parking Authority	15,400.00
Bartlett House, Inc.	15,000.00
Mgtn Area Economic Partnership	15,000.00
Campus Neighborhood Rev. Corp.	12,500.00
Mgtn Area Youth Svcs Project	10,000.00
WV Botanic Gardens	10,000.00
WVU Foundation: NYSP	5,000.00
Mon County Solid Waste Auth.	5,000.00
Mills Group	4,860.00
Biafore Landscape Development	4,736.00
Douglass"Greenhouse	3,514.17
Backwoods Taxidermy	3,050.00
Morgantown High School	3,000.00
Friends of Deckers Creek	3,000.00
BFG Supply Company	2,056.29
Celebration of America Comm.	2,000.00
Goodwill City Initiative	2,000.00
Kinsman Company	1,944.95
Grant County Mulch,Inc	1,007.38
Lowe's	1,006.14
Community Coalition for Social	1,000.00
AM Leonard	949.21
Sign Factory	931.63
Saville, Dave	900.00
Scott Ford	732.18
Discount Mugs	600.12
Sister Cities International	510.00
Morgantown AG	509.97
Aggregate \$500 and less	4,186.18

**CITY OF MORGANTOWN  
ACCESS ROAD FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Capital Escrow	\$2,021,953.04
Earned Interest	<u>0.45</u>

**TOTAL REVENUE** **2,021,953.49**

**EXPENDITURES**

Morgantown Utility Board	230,000.00
Alpha Associates, Inc	51,039.00
Gianola Barnum,Wigal & London	37,656.56
Baker, Michael Jr.,Inc.	21,650.00
Circuit Clerk of Monongalia County	7,500.00
Chico Appraisal Services	2,700.00
Dept.of Environmental Protecti	1,050.00
Bell, Robert	50.00
Leary, Shelby	50.00
Loar, Barton	50.00
Robinson, Anna Marlene	<u>50.00</u>

**TOTAL EXPENDITURES** **351,795.56**

**EXCESS OF REVENUE OVER EXPENDITURES** **1,670,157.93**

**BEGINNING FUND BALANCE, JULY 1, 2012** **(1,620,868.17)**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$49,289.76**

**CITY OF MORGANTOWN  
BUSINESS IMPROVEMENT DISTRICT FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Capital Escrow Fund	\$87,500.00
Federal Grants	41,082.48
Interest	<u>486.20</u>

**TOTAL REVENUE** **129,068.68**

**EXPENDITURES**

Aecom USA, Inc.	26,964.00
WV Newspaper Publishing Co.	390.39
Charleston Newspaper	<u>254.68</u>

**TOTAL EXPENDITURES** **27,609.07**

**EXCESS OF REVENUE OVER EXPENDITURES** **101,459.61**

**BEGINNING FUND BALANCE, JULY 1, 2012** **65,123.55**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$166,583.16**

**CITY OF MORGANTOWN  
I.C. WHITE COAL RESERVE  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

<b>REVENUE</b>	
Royalties	\$85,188.76
Interest	<u>65.89</u>
<b>TOTAL REVENUE</b>	<b>85,254.65</b>
<b>EXPENDITURES</b>	<u>0.00</u>
<b>TOTAL EXPENDITURES</b>	<u><b>0.00</b></u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>85,254.65</b>
<b>BEGINNING FUND BALANCE, JULY 1, 2012</b>	<u><b>85,193.26</b></u>
<b>ENDING FUND BALANCE, JUNE 30, 2013</b>	<u><b>\$170,447.91</b></u>

**CITY OF MORGANTOWN  
TAX INCREMENT FINANCING FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Property Taxes	\$1,118,817.00
Earned Interest	<u>9.06</u>

**TOTAL REVENUE** **1,118,826.06**

**EXPENDITURES**

Transfer to Debt Service Fund	<u>1,118,814.34</u>
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**TOTAL EXPENDITURES** **1,118,814.34**

**EXCESS OF REVENUE OVER EXPENDITURES** **11.72**

**BEGINNING FUND BALANCE, JULY 1, 2012** **1,559.48**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$1,571.20**

**TIF DEBT SERVICE FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Contribution from Other Funds	\$1,118,814.34
Earned Interest	<u>1,009.18</u>

**TOTAL REVENUE** **1,119,823.52**

**EXPENDITURES**

Debt Service on Bonds	1,278,109.40
Administrative Costs	<u>42,082.45</u>

**TOTAL EXPENDITURES** **1,320,191.85**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES** **(200,368.33)**

**BEGINNING FUND BALANCE, JULY 1, 2012** **906,942.77**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$706,574.44**

**CITY OF MORGANTOWN  
AIRPORT FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Airline Landing Fees	\$69,838.71
Hangar Rents	116,604.36
Rental Income	210,069.42
Car Rental Commissions	38,540.08
Interspace Advertising	7,496.40
Vending	6,401.30
Fuel Sales	1,823,697.01
Catering and Pilot Supplies	2,170.54
Misc. Service Revenue	42,353.74
Earned Interest	49.37
Grant Revenue	15,000.00
Miscellaneous	<u>8,738.80</u>

**TOTAL REVENUE**

**2,340,959.73**

**EXPENDITURES**

Personnel Costs	670,747.62
Telephone	15,701.36
Utilities	117,697.15
Travel & Training	4,080.99
Maintenance	54,536.24
Postage	443.20
Advertising	26,288.33
Dues & Subscriptions	1,316.54
Workers Comp. Insurance	15,829.01
Liability & Property Insurance	53,061.56
Professional fees/audit	2,300.00
Contracted Services	43,815.78
Fire Service Fees	5,710.84
Credit Card Charges	33,031.69
Supplies	21,228.56
Fuel Purchases for Resale	1,417,010.45
Concession supplies	5,416.70
Uniform Costs	87.07
Capital Outlay	1,395.26
Administrative fee	<u>10,000.00</u>

**TOTAL EXPENDITURES**

**2,499,698.35**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES**

**(158,738.62)**

**OTHER FINANCING SOURCES (USES)**

Debt Service Paid From Restricted Accts	(35,157.09)
Capital Escrow Fund	<u>250,000.00</u>

**TOTAL OTHER FINANCING SOURCES (USES)**

**214,842.91**

**BEGINNING FUND BALANCE, JULY 1, 2012**

**(546,974.03)**

**ENDING FUND BALANCE (DEFICIT), JUNE 30, 2013**

**(\$490,869.74)**

**CITY OF MORGANTOWN  
AIRPORT FUND  
VENDOR LIST  
YEAR ENDING JUNE 30, 2013**

Employee Salaries	\$432,495.10
Social Security	26,552.81
Pension	51,076.78
Medicare	6,209.93
Life & Health Benefit Fund	154,413.00
Mon Power	76,881.84
Travelers	29,416.57
Dominion Hope	28,130.40
DHB&E Insurance Agency	22,914.00
Clariant Corporation	20,767.20
Baker, Michael Jr.,Inc.	21,314.46
Bruceton Petroleum Company	18,113.12
Bank of the Ozarks	17,328.09
Micro Outdoor Advertising, LLC	16,400.00
Morgantown Utility Board	12,684.91
General Fund	10,000.00
Lumos Networks	8,893.81
Ad America	8,025.00
Progressive Communications	7,880.00
Advanced Heating and Cooling	6,195.00
City of Morgantown	5,710.84
Republic Services	5,491.72
Schindler Elevator Corporation	5,284.69
Southern Air	4,238.49
Sprint	3,912.97
Jamison Electrical Constr. Co.	3,593.81
United Janitorial Supplies,Inc	3,083.56
Hite	2,948.62
Superior Industrial Laundries	2,909.00
Ricoh	2,904.45
Sam's Club Direct	2,812.57
Clements Filter Products	2,745.88
Secure US	2,643.15
Middletown Tractor Sales	2,599.12
Pepsi-Cola	2,435.42
Weather Services Int.	2,388.00
Tetrick & Bartlett,PLLC	2,300.00
Frontier	1,942.29
Multimedia Sales & Marketing	1,768.50
Division of Environmental Prot	1,550.00
Loomacres Wildlife Management	1,500.00
Dodson Pest Control	1,380.00
WV Newspaper Publishing Co.	1,373.49
Advance Travel	1,305.34
Dish Network	1,271.88
University Directories	1,250.00
W.W. Grainger	1,131.39
Matthews Lubricants	1,084.50
Hunter Truck Sales & Service	911.08
L. H. Jones Equipment Company	888.88
J.T. Martin Fire and Safety	867.62
Vertical Transport Consulting	780.00

Waterfront Jeep	751.35
Overhead Door Company	739.20
Tireland, Inc.	727.85
Morgan Auto Parts	712.42
Morgantown Chamber of Commerce	700.00
Scott Ford	667.32
Office Depot	654.70
Genesis Lamp Corporation	626.25
Glotfelty Tire Center	602.44
Blue Globes, Inc.	575.88
Pass Inc.	569.79
Wilson Works, Inc.	560.00
Lowe's	544.81
Reliance Laboratories, Inc.	519.00
Federal Express	513.04
Aggregate less than \$500	8,420.97

**CITY OF MORGANTOWN  
 AIRPORT IMPROVEMENT FUND  
 STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
 YEAR ENDING JUNE 30, 2013**

<b>REVENUE</b>	
FAA Grants	\$949,899.00
State Grants	101,745.25
PFC Revenue	37,422.89
Earned Interest	<u>12.36</u>
<b>TOTAL REVENUE</b>	<b>1,089,079.50</b>
<b>EXPENDITURES</b>	
FAA Grant Expenditures	949,898.40
State Grant Expenditures	102,125.15
PFC Expenditures	<u>45.91</u>
<b>TOTAL EXPENDITURES</b>	<b><u>1,052,069.46</u></b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>37,010.04</b>
<b>BEGINNING FUND BALANCE (DEFICIT) , JULY 1, 2012</b>	<b><u>138,019.98</u></b>
<b>ENDING FUND BALANCE, JUNE 30, 2013</b>	<b><u>\$175,030.02</u></b>

**CITY OF MORGANTOWN  
 AIRPORT IMPROVEMENT FUND  
 VENDOR LIST  
 YEAR ENDING JUNE 30, 2013**

Dill's Fire & Safety Equipment	\$9,286.26
Baker, Michael Jr.,Inc.	167,900.30
Mountaineer Contractors, Inc.	936,971.84

**CITY OF MORGANTOWN  
BUILDING COMMISSION  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Lease Payments - General Fund	\$521,752.52
Lease Payments - Parking Authority	266,570.07
Lease Payments - BOPARC	1,781.76
Event Center Loan Repayment	74,301.38
WVU Dock Lease	9,072.00
Earned Interest	<u>612.48</u>

**TOTAL REVENUE**

**874,090.21**

**EXPENDITURES**

Audit Costs	650.00
Contribution to Other Funds	109,072.00
Administrative Charges	<u>3,000.00</u>

**TOTAL EXPENDITURES**

**112,722.00**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES**

**761,368.21**

**OTHER FINANCING SOURCES (USES)**

Debt Service on Bonds	(1,128,935.73)
Bond Issue Costs	(176,341.75)
Debt Service on BOPARC Note	<u>(1,781.76)</u>

**(1,307,059.24)**

**BEGINNING FUND BALANCE, JULY 1, 2012**

**943,910.57**

**ENDING FUND BALANCE, JUNE 30, 2013**

**\$398,219.54**

**CITY OF MORGANTOWN  
PARKING AUTHORITY  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Street Meters	\$422,214.66
Lot Revenue	1,045,829.55
Parking Permits	422,446.50
Cash Key/Quick Pass	21,767.75
Fines and Forfeitures	447,954.90
Boot Fee	27,963.00
Investment Income	39,727.75
Miscellaneous	21,839.61
Cash Short/Over	<u>(198.52)</u>

**TOTAL REVENUE** **2,449,545.20**

**EXPENDITURES**

Personnel Costs	974,560.53
Telephone	11,997.29
Printing and Copying	3,720.46
Utilities	65,754.89
Travel & Training	0.00
Maintenance	116,995.46
Postage	12,673.49
Equipment Rental	99.90
Advertising	198.16
Dues & Subscriptions	167.26
Professional Fees/Audit	10,430.00
Workers Compensation Insurance	23,185.74
Property & Liability Insurance	39,768.46
Contracted Services	71,683.27
Fire Service Fees	26,610.59
Bank Charges	24,313.48
Trust Fees	7,385.43
Hand Tools	1,231.33
Supplies	15,573.91
Fuel	10,141.97
Uniform Costs	3,996.01
Cash Key	0.00
Charges By Other Funds	14,400.00
Office Rent	9,535.00
Lot Rent	137,379.97
Capital Outlay	103,922.77
PSB Lease	266,570.07
CLT Lease	<u>16,957.40</u>

**TOTAL EXPENDITURES** **1,969,252.84**

**EXCESS OF REVENUES OVER EXPENDITURES** **480,292.36**

**OTHER FINANCING SOURCES (USES)**

Gain/(Loss) on Market Value of Investments	(1,387.14)
Bond Issue Costs	(35,500.00)
Debt Service Paid From Restricted Accts	<u>(1,127,194.81)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b><u>(1,164,081.95)</u></b>

**BEGINNING FUND BALANCE, JULY 1, 2012** **1,832,487.16**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$1,148,697.57**

**CITY OF MORGANTOWN  
PARKING AUTHORITY  
VENDOR LIST  
YEAR ENDING JUNE 30, 2013**

Employees' Salaries	\$672,939.04
Social Security	41,225.38
Employees Pension	79,410.36
Medicare	9,641.50
Life & Health Benefit Fund	171,344.25
Wesbanco	266,570.07
Mariani & Richards, Inc.	94,739.45
Bossio Enterprises, Inc.	67,800.00
Mon Power	59,133.49
Capital Escrow Account	52,500.00
Signature Control Systems, Inc	49,200.00
CTR Systems, inc.	45,650.59
Travelers	39,747.97
General Fund	34,076.97
City of Morgantown	26,610.59
First Baptist Church	21,591.97
Spruce Street Methodist Church	19,500.00
Trinity Episcopal Church	18,492.00
Morgantown Printing & Binding	14,184.65
Wesley United Methodist Church	9,996.00
Thyssenkrupp Elevator Corp.	9,495.00
City Net, LLC	8,361.64
Bank of the Ozarks	8,357.90
Dempsey Engineering Company	8,130.00
Intergrated Parking Solutions	7,396.00
Morgantown Utility Board	6,797.70
Rydin Decal	4,639.17
United States Cellular	4,461.34
Frontier	4,386.79
Integrated Parking Solutions	3,801.25
Security Systems of America	3,649.75
Lumos Networks	2,890.16
Tetrick & Bartlett, PLLC	2,300.00
Sherwin Williams	2,227.83
Jefferds Corporation	2,159.00
Cintas Corporation	1,994.24
Superior Business Solutions	1,971.11
Galls	1,946.77
Bartling & McLaughlin	1,845.91
Petitto Mine Equipment Company	1,568.50
Medic Batteries	1,466.40
Tireland, Inc.	1,454.35
Hite	1,451.03

Hughart's Supply, Inc.	1,370.36
Huntington Steel & Supply	1,186.97
Morgan Auto Parts	1,170.23
Mark IV Office Supply&Printing	1,117.16
Duncan Solutions	1,100.00
Pitney Bowes	1,073.00
Lowe's	932.02
Duncan Industries	848.46
Shannon-Baum Signs	772.50
Lexis Nexis	721.10
Advance Travel	718.55
Queen City Business Systems	717.68
Fastenal Company	652.31
Vertical Transport Consulting	520.00
Aggregate less than \$500	6,571.04

**CITY OF MORGANTOWN  
EMPLOYEE PENSION FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUES**

Employee Contributions	\$709,803.02
Employer Contributions	1,379,086.70
Investment Income	<u>1,279,240.54</u>

**TOTAL REVENUE (LOSS) 3,368,130.26**

**EXPENDITURES**

Pension Payroll	2,256,110.42
Pension Refunds	124,756.23
McKee, C.S. Investment Mngrs	116,753.23
Gabriel Roeder Smith & Company	18,259.00
BB&T Trust Department	19,799.66
Tetrick & Bartlett, PLLC	1,200.00
Morgantown Utility Board	204.40
Shaffer's Printing, Inc.	248.00
Robertson, Beverly	<u>400.00</u>

**TOTAL EXPENDITURES 2,537,730.94**

**EXCESS OF REVENUE OVER EXPENDITURES 830,399.32**

**OTHER SOURCES (USES)**

Gain/(Loss) on Market Value of Investments	2,352,026.79
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**BEGINNING FUND BALANCE, JULY 1, 2012 37,492,084.96**

**ENDING FUND BALANCE, JUNE 30, 2013 \$40,674,511.07**

**CITY OF MORGANTOWN  
FIRE PENSION FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Insurance Premium Tax	\$460,167.54
Employee Contributions	183,887.95
Employer Contributions	540,495.00
Investment Income	<u>621,011.37</u>

**TOTAL REVENUE** **1,805,561.86**

**EXPENDITURES**

Pension Payroll	1,399,671.81
Morgan Stanley Smith Barney Consulting Group	91,962.05
Tetrick, Bartlett and Company	1,200.00
Dyer, Heflin, Bowers & Eckels	450.00
BB&T	15.95
Freshour, Gary	100.00
Lemley, John	<u>100.00</u>

**TOTAL EXPENDITURES** **1,493,499.81**

**EXCESS OF REVENUE OVER EXPENDITURES** **312,062.05**

**OTHER SOURCES (USES)**

Gain/(Loss) on Market Value of Investments	123,500.11
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**BEGINNING FUND BALANCE, JULY 1, 2012** **10,141,192.33**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$10,576,754.49**

**CITY OF MORGANTOWN  
POLICE PENSION FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Insurance Premium Tax	\$577,834.14
Employee Contribution	246,225.32
Employer Contribution	629,555.04
Investment Income	798,956.44
Other Contributions	<u>0.00</u>

**TOTAL REVENUE** **2,252,570.94**

**EXPENDITURES**

Pension Payroll	1,862,073.70
Pension Refunds	5,775.51
Morgan Stanley Smith Barney Consulting Group	115,608.68
Tetrick, Bartlett and Company	1,200.00
Dyer, Heflin, Bowers and Eckels	450.00
BB&T	<u>47.00</u>

**TOTAL EXPENDITURES** **1,985,154.89**

**EXCESS OF REVENUE OVER EXPENDITURES** **267,416.05**

**OTHER SOURCES (USES)**

Gain/Loss on Market Value of Investments	120,364.33
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**BEGINNING FUND BALANCE, JULY 1, 2012** **12,832,943.93**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$13,220,724.31**

**CITY OF MORGANTOWN  
OPEB FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2013**

**REVENUE**

Employer Contribution	\$112,383.69
Investment Income	<u>250.12</u>

**TOTAL REVENUE** **112,633.81**

**EXPENDITURES**

Stanley Hunt Dupree & Rhine	<u>7,638.03</u>
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**TOTAL EXPENDITURES** **7,638.03**

**EXCESS OF REVENUE OVER EXPENDITURES** **104,995.78**

**BEGINNING FUND BALANCE, JULY 1, 2012** **700,028.28**

**ENDING FUND BALANCE, JUNE 30, 2013** **\$805,024.06**

**CITY OF MORGANTOWN  
SUPPLEMENTARY INFORMATION**

**MUNICIPAL BUILDING COMMISSION LEASE REVENUE REFUNDING  
BONDS - 2012 SERIES FOR THE YEAR ENDING JUNE 30, 2013**

Bond Issue Date	7/11/2012
Maturity Date	1/1/2019
Interest Rates	Various
Amount Issued	\$3,575,000
Amount Retired	\$65,000
Outstanding Principal	\$3,510,000

This issue was authorized to refinance the 2003 Series City of Morgantown Municipal Building Lease Revenue Bonds. The bonds pay interest semiannually on the first day of July and the first day of January of each year at rates varying from 2% - 2.25%. Principal payments on the bonds are made annually on January 1.

**PARKING AUTHORITY REFUNDING REVENUE BONDS - 2012 SERIES  
FOR THE YEAR ENDING JUNE 30, 2013**

Bond Issue Date	12/20/2012
Maturity Date	12/1/2021
Interest Rate	2.50%
Amount Issued	\$3,534,000
Amount Retired	\$180,681
Outstanding Principal	\$3,353,319

This issue was authorized to refinance the 2002 Series Parking Authority Revenue Bonds which constructed a parking garage in the Wharf District of Morgantown. The bonds are payable in semiannual installments on the first day of June and the first day of December of each year.

**MORGANTOWN BUILDING COMMISSION LEASE REVENUE REFUNDING  
BONDS - SERIES 2013A FOR THE YEAR ENDING JUNE 30, 2013**

Bond Issue Date	6/28/2013
Maturity Date	10/1/2027
Interest Rate	Various
Amount Issued	\$3,560,000
Amount Retired	\$147
Outstanding Principal	\$3,559,853

This issue was authorized to refinance the Series 2008A City of Morgantown Building Commission Leave Revenue Bonds originally used to construct a fire station in the North Side area of Morgantown. The bonds pay interest semiannually on the first day of April and the first day of October of each year at rates varying from 1% - 3.25%. Principal payments on the bonds are made annually on October 1.

**BASIS OF ACCOUNTING**

The above funds of the City of Morgantown, West Virginia are presented on the modified accrual basis of accounting. Revenues are recognized when "measurable and available." Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are recognized when the related fund liability is incurred.

**CERTIFICATION**

We, the undersigned City Manager and Finance Director for the City of Morgantown, West Virginia, hereby certify that the preceding financial statements of the funds of the City of Morgantown, as of and for the year ended June 30, 2013, and supplementary information are true and accurate to the best of our knowledge and belief.

Jeff Mikorski  
City Manager

Joseph R. Sabatelli  
Finance Director