

**CITY OF MORGANTOWN
 COMBINED BALANCE SHEET - ALL FUND TYPES
 YEAR ENDING JUNE 30, 2014**

	GOVERNMENTAL FUND TYPE			
	General	Special Revenue	Capital Projects	Debt Service
ASSETS				
Cash	\$700,413.40	\$1,807,568.59	\$6,582,259.00	
Receivables	477,600.29	172,303.75	1,347,231.37	
Inventory	56,686.04	0.00	0.00	
Investments	<u>0.00</u>	<u>501,247.35</u>	<u>0.00</u>	<u>\$728,988.78</u>
TOTAL ASSETS	<u>\$1,234,699.73</u>	<u>\$2,481,119.69</u>	<u>\$7,929,490.37</u>	<u>\$728,988.78</u>
LIABILITIES				
Accounts Payable	\$94,950.88	\$182,920.55	\$631,112.39	\$0.00
Accrued Payroll Liabilities	255,628.30	50,045.44	0.00	0.00
Other Current Liabilities	<u>4,667.29</u>	<u>313,153.74</u>	<u>0.00</u>	<u>1,167,268.87</u>
TOTAL LIABILITIES	<u>355,246.47</u>	<u>546,119.73</u>	<u>631,112.39</u>	<u>1,167,268.87</u>
FUND EQUITY				
Unreserved	879,453.26	0.00	\$7,298,377.98	
Reserved	<u>0.00</u>	<u>1,934,999.96</u>	<u>0.00</u>	<u>-438,280.09</u>
TOTAL FUND EQUITY	<u>879,453.26</u>	<u>1,934,999.96</u>	<u>7,298,377.98</u>	<u>(438,280.09)</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$1,234,699.73</u>	<u>\$2,481,119.69</u>	<u>\$7,929,490.37</u>	<u>\$728,988.78</u>

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTAL
	Enterprise	Pension and OPEB Trust	(Memorandum Only)
ASSETS			
Cash	\$1,246,841.00	\$1,428,116.98	\$11,765,198.97
Receivables	283,916.42	202,174.57	2,483,226.40
Inventory	56,923.72	0.00	113,609.76
Investments	<u>914,851.41</u>	<u>71,862,692.83</u>	<u>74,007,780.37</u>
TOTAL ASSETS	<u>\$2,502,532.55</u>	<u>\$73,492,984.38</u>	<u>\$88,369,815.50</u>
LIABILITIES			
Accounts Payable	\$376,227.09	\$6,767.39	\$1,291,978.30
Accrued Payroll Liabilities	123,105.73	0.00	428,779.47
Other Current Liabilities	<u>654,428.72</u>	<u>0.00</u>	<u>2,139,518.62</u>
TOTAL LIABILITIES	<u>1,153,761.54</u>	<u>6,767.39</u>	<u>3,860,276.39</u>
FUND EQUITY			
Unreserved	1,348,771.01		9,526,602.25
Reserved	<u>0.00</u>	<u>\$73,486,216.99</u>	<u>74,982,936.86</u>
TOTAL FUND EQUITY	<u>\$1,348,771.01</u>	<u>73,486,216.99</u>	<u>\$84,509,539.11</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$2,502,532.55</u>	<u>\$73,492,984.38</u>	<u>\$88,369,815.50</u>

**CITY OF MORGANTOWN
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Taxes

Property Tax	\$3,770,261.98
Excise Tax on Utilities	1,047,153.68
Gas & Oil Severance	0.00
Business & Occupation Tax	14,352,221.43
Wine & Liquor Tax	584,129.27
Animal Control Tax	4,906.13
Hotel Occupancy Tax	858,160.02
Amusement Tax	11,423.58
Video Lottery	103,218.62
Gaming Income	16,383.49
IRP Truck Fees	68,897.73
Franchise Fees	<u>405,336.71</u>
	21,222,092.64

Licenses and Permits

Licenses	144,299.78
Building Permits	143,090.05
Other Permits	<u>1,480.00</u>
	288,869.83

Intergovernmental

Grants and Reimbursements	<u>437,515.72</u>
	437,515.72

Charges for Services

Inspection Fees	71,173.00
Fire Protection Fees	2,434,518.72
False Alarm Fees	1,500.00
Rents & Concessions	<u>9,833.60</u>
	2,517,025.32

Interfund Charges and Contributions

Parking Admin Charge	14,400.00
Airport Admin Charge	10,000.00
TIF Admin Charge	22,400.00
Coal Severance Contribution	<u>123,200.00</u>
	170,000.00

Fines and Forfeitures

Fines, Fees, Court Costs	<u>533,959.94</u>
	533,959.94

Miscellaneous

Earned Interest	11,341.50
Other Contributions	12,284.40
Fuel Charges	271,842.18
Insurance Claims	10,835.87
Accident Reports	8,076.25
Sale of Fixed assets	3,275.00
Capital Lease Proceeds	0.00
Miscellaneous	<u>132,357.45</u>
	450,012.65

TOTAL REVENUE

25,619,476.10

EXPENDITURES**General Government**

Mayor	10,278.39
Council	53,174.75
City Manager	507,213.42
Finance	727,404.58
City Clerk	163,606.96
Municipal Court	227,174.49
City Attorney	284,103.59
Engineering	465,671.62
Personnel	43,482.01
Building Inspection	899,519.10
Planning & Zoning	204,557.25
Elections	0.00
Information Technology	165,543.10
City Hall	471,530.26
Other Buildings	864,766.25
Regional Development Authority	14,745.00
Contributions to Capital Escrow	<u>2,450,000.00</u>
	7,552,770.77

Public Safety

Police Department	6,775,575.32
Fire Department	4,405,370.60
Animal Control	<u>38,245.00</u>
	11,219,190.92

Streets and Transportation

Streets & Highways	2,240,552.51
Signs & Signals	595,329.55
Equipment Maintenance	788,007.01
Transportation Planning Organization	18,000.00
Public Transit	<u>291,500.00</u>
	3,933,389.07

Culture and Recreation

Parks	1,273,414.38
Library	740,518.00
Visitors Bureau	<u>429,363.01</u>
	2,443,295.39

Social Services

Urban Landscape	120,257.05
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TOTAL EXPENDITURES**25,268,903.20****EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES****350,572.90****BEGINNING FUND BALANCE, JULY 1, 2013****528,880.36****ENDING FUND BALANCE, JUNE 30, 2014****\$879,453.26**

**CITY OF MORGANTOWN
GENERAL FUND
EXPENDITURES BY OBJECT
YEAR ENDING JUNE 30, 2014**

Personnel Costs	\$15,814,028.49
Telephone	140,747.98
Printing & Copying	8,741.33
Utilities	464,805.22
Travel & Training	95,628.23
Maintenance	388,905.11
Postage	30,305.09
Rental Expense	9,746.36
Advertising/Legal Publications	10,865.09
Fire Prevention	9,955.76
Dues & Subscriptions	36,163.91
Employee Assistance/Safety	1,235.80
Wellness	4,992.27
Professional Fees/Audit	103,936.11
Laundry/Dry Cleaning	21,970.69
Workers Compensation Insurance	418,360.46
Property & Liability Insurance	291,531.14
Unemployment Compensation	9,591.00
Court Costs	415.80
Contracted Services	164,579.47
Civic Promotions	982.33
Bank Charges	3,444.87
Credit Card Fees	11,795.18
Investigation/Crime Prevention	7,592.36
Civil Service Expense	9,690.23
Fire Supplies/Clothing	30,615.94
Hand Tools	11,284.20
Salt and Snow Removal	34,059.27
Materials, Office and Operating Supplies	267,391.04
Fuel	551,762.76
Uniform Costs	87,479.48
Jail Fees	12,816.20
Hydrant fees	43,399.92
Grant Expenditures	30,974.00
Capital Outlay	56,803.47
Lease Payments	864,766.25
Contributions to Other Funds	3,723,414.38
Other Contributions	<u>1,494,126.01</u>

\$25,268,903.20

**CITY OF MORGANTOWN
GENERAL FUND
VENDOR LIST
YEAR ENDING JUNE 30, 2014**

Officials Salaries	43,050.00
Employees' Salaries	10,215,026.03
Social Security	255,918.16
Medicare	146,551.42
Employees Retirement	535,037.51
Life & Health Benefit Fund	3,358,818.50
ICMA	7,672.87
Capital Escrow Account	2,450,000.00
Board Of Park & Recreation	1,304,990.50
Morgantown Public Library	740,518.00
Police Pension Fund	673,624.00
Travelers	618,444.58
Fire Pension Fund	578,330.00
Guttman Energy, Inc.	574,209.43
Wesbanco	572,021.92
Greater Mgmt Conv & Vist. Bur	429,363.01
Mon Power	354,788.25
Mountain Line Transit Authorit	291,500.00
BB&T Governmental Finance	153,605.12
Morgantown Utility Board	90,463.65
Bank of the Ozarks	80,101.21
New World Systems	61,658.34
Dominion Hope	61,535.19
Frontier	60,789.97
Witmer Public Safety Group	50,145.22
Scott Ford	46,887.48
Greer Industries, Inc.	44,572.85
Monongalia County Commission	40,245.00
Cintas Corporation	33,117.94
Discount Tire	29,157.06
Advance Travel	28,889.59
M&S Consulting	28,430.00
Fisher Auto Parts, Inc.	26,841.71
Digital Ally, Inc.	25,950.00
Cargill Incorporated	23,571.28
CDW-G	23,511.56
Galls	22,137.83
Office Depot	22,130.12
Lumos Networks	21,845.53
United Janitorial Supplies, Inc	21,253.35
O Neal Communications Inc.	20,652.20
L.H. Jones Equipment Company	19,442.53
Greater Morgantown MPO	18,000.00
Finley Fire Equipment	17,655.23
United States Cellular	17,469.35
Trapuzzano s Uniforms	16,998.50
DHB&E Insurance Agency	16,384.62
Morgan Auto Parts Inc.	16,080.01
Constellation New Energy, Inc.	16,038.00
SOSMetal Products Inc.	15,729.75
Sherwin-Williams	15,345.91
Pitney Bowes-Reserve Account	15,000.00
Region VI Planning & Develop.	14,745.00

West Virginia Tractor Company	14,552.67
Professional Outfitters	14,271.96
Monongalia County Sheriff	12,786.25
WV Newspaper Publishing Co.	12,466.05
Xerox Corporation	12,091.45
Staley Communication, Inc.	11,713.19
Lowe s	11,219.77
Osburn Associates, Inc.	11,109.68
Summers, Keith	10,618.93
Reliance Laboratories, Inc.	9,994.00
Sullivan Susan	9,938.15
WorkForce West Virginia	9,591.00
WV Municipal League	9,138.80
Waterfront Jeep	8,988.22
Tetrick & Bartlett,PLLC	8,450.00
Lexis Nexis Matthew Bender	8,421.83
American Dry Cleaners	8,414.00
Queen City Business Systems	8,393.63
Matthews Lubricants, Inc.	7,875.56
Hite	7,692.68
L & M Enterprises	7,683.04
In-Synch Systems, Inc.	7,507.50
Mountaineer Generator Service	7,303.70
Colours Inc.	7,077.43
De Lage Landen	7,016.71
Chapman Printing Company, Inc.	6,979.71
Thomson Reuters-West	6,932.77
Southern WV Asphalt	6,918.80
Verizon Business Services	6,918.33
ITrend Technology	6,739.96
Resa 7	6,674.00
Management Partners	6,500.00
Emergency Reporting	6,422.00
Comcast	6,140.84
HR Green, Inc.	6,000.00
Quill Corporation	5,867.47
National Compressor Exchange	5,800.00
Amazon.Com	5,779.89
Frontier Communications	5,703.21
VJG Associates	5,490.50
Granicus	5,470.68
Morgantown Printing & Binding	5,373.00
Interstate Battery System SWV	5,150.50
Staples	5,135.70
Treasurer Revolving Fund	5,097.14
Kone Inc.	4,908.69
Fleet Pride	4,907.41
Douglass Greenhouse	4,883.32
Walmart	4,744.46
Grainger	4,680.92
Simplex Grinnell	4,655.84
Sperringer, Harold	4,641.82
Cleveland Brothers	4,639.24
Marriott Business Services	4,492.06
Walter H. Drane Company	4,388.62
LKQ Route 250	4,381.00
Biafore Landscape Development	4,293.00
Powell, Eric	4,248.00

Arrow Graphics & Printing	4,239.61
Foremost Promotions	4,209.41
Suburban Plumbing & Heating	4,187.97
Pitney Bowes	4,123.32
Huntington National Bank	3,995.60
GEC, Inc.	3,990.00
Good Earth Products	3,957.58
OpenDNS	3,900.00
ATCO International	3,806.35
Schaeffer & Son	3,601.37
Mileground Dry Cleaners	3,596.10
Johnson Law Office, PLLC	3,581.25
Mark IV Office Supply&Printing	3,484.93
Municipal Court	3,444.87
IBM CORPORATION	3,374.64
Chemsearch	3,363.01
Morgantown Outdoor Power	3,338.91
Central Supply Company	3,194.20
State Chemical Company	3,129.23
Morgantown Transmission Servic	3,070.40
Rhomar Industries, Inc.	3,002.94
Glock, Inc.	2,900.00
Matheny Motor Truck Company	2,819.37
Hoy Redi-Mix Co.,LLC	2,817.00
ESRI, Inc.	2,800.00
Mont Levine, Inc.	2,774.25
Frey Tree Specialists	2,759.50
R.E. Michel Company, Inc.	2,704.65
Ri-Tec Industrial Products	2,680.01
BFG Supply Company	2,585.78
Chapman Corporation	2,582.78
American Test Center, Inc.	2,550.00
Appalachian Tire Products	2,511.51
Institute of Occ.&Env.Health	2,509.00
DLT Solutions	2,432.10
Ricoh	2,428.44
Pest Management Services, Inc	2,415.00
Proline Distributors, LLC	2,384.95
Pass Inc.	2,355.06
L & K MARKETING	2,341.87
Breathing Air Systems	2,317.71
VENDOR NOT ON FILE	2,313.38
Teare, Harry	2,279.04
Sunset Outdoor Supply Inc.	2,272.82
WVU	2,250.00
Dive World	2,238.75
Point Spring & Driveshaft Co.	2,237.08
Health Research Systems	2,225.50
Infogroup	2,216.00
Postmaster	2,193.89
Uniforms Limited	2,181.65
American Traffic Safety Mater.	2,161.69
MorphoTrak, Inc.	2,094.00
Dept.of Environmental Protecti	2,050.00
Mitchell 1	2,047.51
Pace Shredding Inc.	2,000.00
4imprint, Inc	1,991.75
Restoration Engineering, Inc.	1,951.00

Sea Watch Resort	1,896.16
National Fire Protection Assoc	1,885.78
Ridge Runner, Inc.	1,865.00
National League of Cities	1,861.00
Bartling & McLaughlin	1,849.00
West Virginia Paging	1,800.00
AT&T	1,781.71
Monongalia General Hospital	1,760.00
Glotfelty Tire Center	1,701.73
ProTex LLC	1,685.45
WVCOA	1,680.00
Cintas Document Mangement	1,659.63
Alert All Corporation	1,655.00
FYDA Freightliner	1,633.91
WV State Auditor s Office	1,632.00
United Rotary Brush Corp.	1,626.55
Sutphen Corporation	1,625.59
VENDOR NOT ON FILE	1,598.00
BNA Books	1,595.37
Melvins Automatic Transmission	1,577.17
Fred Pryor Seminars	1,570.95
Union Metal	1,560.00
Butch s Services	1,560.00
International OnLine, Inc.	1,553.60
J.T Martin Fire and Safety	1,540.71
Bell s Wholesale Grocery	1,521.41
A-1 Process Service	1,518.60
Nabors, Joshua	1,500.00
Division of Justice and Comm	1,500.00
Cira and Associates	1,493.00
King Luminaire	1,489.00
Triple S Harley Davidson	1,470.28
IPMA-HR	1,460.00
Kinsman Company	1,432.06
Brownells, Inc.	1,416.36
Whaley Distributing Company	1,413.46
Paw Prints Veterinary Clinic	1,400.88
MedExpress Urgent Care,PC WV	1,385.00
Frey, Barry	1,384.50
Fire Service Testing Co. Inc.	1,380.00
Hughart s Supply, Inc.	1,371.74
Mine Safety Appliances	1,371.68
Mid-Atlantic Waste Systems	1,354.89
Ball, Troy	1,354.00
MuniMetriX Systems Corporation	1,344.95
McClanahan Service, Inc.	1,338.74
Petty Cash Fire M.Caravasos	1,337.39
Steptoe & Johnson	1,335.00
Garrett Industrial Supply, Inc	1,331.97
Brookvalley Vet Clinic	1,296.00
Continental Research Corp.	1,284.33
Mountain State Truck Parts	1,270.38
Morgantown BluePrint/Copy Cntr	1,249.50
Dermatec Direct	1,243.12
Lab Corp.of America	1,236.00
Wilson Works, Inc.	1,200.00
Document Solutions	1,194.42
John Howard Motors	1,179.77

Chiodo Kennels	1,170.00
Ricoh Production Print Solutio	1,159.20
Jasper Engines & Transmissions	1,150.00
AT&T Mobility	1,130.06
Sunbelt Rentals, Inc.	1,120.61
IACP NET	1,100.00
Mechanical System&Services,LLC	1,089.50
Sky Oxygen	1,073.35
One Source Water	1,072.17
Appalachian Forest Restoration	1,065.00
Pioneer Supply Company, Inc.	1,060.08
ICMA	1,056.00
Northern Tool & Equipment	1,020.28
RE/MAX Real Estate	1,000.00
Fremouw Psychological Assoc.	1,000.00
Green Acres Contracting, Inc.	1,000.00
Active Data Exchange, Inc.	1,000.00
Thompson Information Services	993.98
Nartec, Inc	992.75
Morgantown Area Chamber of Com	983.00
Red Bud Supply, Inc.	951.88
All-Pro Photography	950.00
Gempler s	944.25
Chissy s Truck Sales & Salvage	925.00
Hunter Truck Sales & Service	902.70
Fire Marshalls Assoc of WV Inc	900.00
Bluefield Daily Telegraph	891.35
Action Supply Products Inc	887.12
Holiday Inn	856.45
Plum, Mike	847.37
The Exponent Telegram	846.16
SpecPrint	845.00
Central Concrete Supply	833.51
Advance Auto Parts	831.93
Intapol Industries	809.96
Consolodated Plastics Company	808.48
Ohio Municipal Clerk s Assoc.	800.00
Morgantown AG	799.52
Vertical Transport Consulting	780.00
Hill Manufacturing	773.92
Glass Technology	770.00
State Equipment, Inc.	766.47
Software Systems, Inc.	732.48
Markl Supply Company	730.00
Snap-On-Tools	714.00
Petty Cash City Garage	685.24
Midwest Radar & Equipment	675.00
HP Care Pack Sales	674.00
Amerigas Propane LP	667.70
Advanced Products, LLC	667.50
Meineke Car Care Center	664.98
CTR Parking Solutions, LLC	663.87
Mountaineer Glass & Mirror	651.25
United Way of Mon County, Inc	650.00
Dive Rescue International	627.64
Justice Systems, Inc.	625.00
IMLA	625.00
Brewer & Company of WV, Inc.	625.00

City Crane & Equipment, Inc.	620.00
Hampton Inn	616.92
CPS HR CONSULTING	609.40
American Planning Association	605.00
Tire & Rubber, Inc.	601.92
Qqest	601.00
WVCLE	595.00
ASFPM	590.00
Cummins Crosspoint, LLC	587.27
Reese Wholesale Inc.	579.00
N. East Wisconsin Tech College	575.00
Federal Express	572.28
West Electric & Machine Co Inc	565.12
All In Stitches	565.00
Belmont Aggregates, Inc.	550.56
Eastwood Elementary School	550.00
Morgantown Battery	541.76
Dick s Sporting Goods	539.95
APA Learning Systems Distb.Cnt	534.00
J&J Truck Equipment	532.37
WatchGuard Video	530.00
Mr Lock, Inc.	525.31
WV State Bar	520.00
CSC Home & Hardware	510.26
Foremost Chemical	508.80
Middletown Tractor Sales	504.37
Texas Refinery Corp.	504.00
Aggregate \$500 and less	54,637.52

**CITY OF MORGANTOWN
COAL SEVERANCE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE	
Earned Interest	\$246.80
Coal Severance Tax	<u>113,572.80</u>
TOTAL REVENUE	113,819.60
EXPENDITURES	
General Fund	<u>123,200.00</u>
TOTAL EXPENDITURES	<u>123,200.00</u>
EXCESS OF REVENUE OVER EXPENDITURES	(9,380.40)
BEGINNING FUND BALANCE, JULY 1, 2013	<u>32,514.21</u>
ENDING FUND BALANCE, JUNE 30, 2014	<u>\$23,133.81</u>

**CITY OF MORGANTOWN
FINANCIAL STABILIZATION FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE	
Earned Interest	\$181.18
Contribution Other Funds	<u>125,000.00</u>
TOTAL REVENUE	125,181.18
EXPENDITURES	<u>0.00</u>
TOTAL EXPENDITURES	<u>0.00</u>
EXCESS OF REVENUE OVER EXPENDITURES	125,181.18
BEGINNING FUND BALANCE, JULY 1, 2013	<u>0.00</u>
ENDING FUND BALANCE, JUNE 30, 2014	<u>\$125,181.18</u>

**CITY OF MORGANTOWN
COMMUNITY DEVELOPMENT FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Community Development Block Grant	\$486,382.76
Earned Interest	<u>25.88</u>

TOTAL REVENUE **486,408.64**

EXPENDITURES

Personnel costs	73,542.66
Administration	14,379.73
Contributions	57,539.30
Community Development Programs	232,281.14
Housing Programs	<u>124,488.55</u>

TOTAL EXPENDITURES **502,231.38**

EXCESS OF (DEFICIT) REVENUE OVER EXPENDITURES **(15,822.74)**

BEGINNING FUND BALANCE, JULY 1, 2013 **3,478.76**

ENDING FUND BALANCE, JUNE 30, 2014 **(\$12,343.98)**

**CITY OF MORGANTOWN
COMMUNITY DEVELOPMENT FUND
VENDOR LIST
YEAR ENDING JUNE 30, 2014**

Salaries and wages	\$60,902.88
Social Security	3,655.11
Medicare	854.82
Employees Pension	8,129.85
A. Merante Contracting, Inc.	145,705.36
Fairmont-Morgantown Housing Au	89,050.00
Fairmont Housing Authority	41,544.16
City of Morgantown Bid	26,625.00
Monongalia County Commission	15,422.53
Christian Help, Inc.	14,351.00
Caritas House, Inc.	14,000.00
Bartlett House, Inc.	12,000.00
Mountaineer Boys & Girls Club	11,000.00
Milan Puskar Health Right	10,000.00
Connecting Link, Inc.	9,700.00
Board Of Park & Recreation	9,228.75
Service League of Morgantown	8,403.34
Urban Design Ventures, LLC	5,000.00
Motorola Solutions, Inc.	5,000.00
Allstar Contracting, LLC	3,291.71
Woodburn Property Fund	1,963.00
Travelers	1,724.47
ProTex LLC	1,250.08
Aggregate \$500 and less	2,240.88

**CITY OF MORGANTOWN
LOCAL LAW ENFORCEMENT GRANT FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

2013 JAG Grant	22,378.00
Earned Interest	<u>23.87</u>

TOTAL REVENUE

22,401.87

EXPENDITURES

Taser International	14,397.57
Adams Office Supply Company	12,274.12
ProTex LLC	5,121.72
Bill s Marine Service	1,652.39
Colsmann Arms	800.00
Detector Electronics Corp.	709.70
CDW-G	503.18
DOJ/Office of Justice Programs	<u>7.80</u>

TOTAL EXPENDITURES

35,466.48

EXCESS OF REVENUE OVER EXPENDITURES

(13,064.61)

BEGINNING FUND BALANCE, JULY 1, 2013

16,034.17

ENDING FUND BALANCE, JUNE 30, 2014

\$2,969.56

**CITY OF MORGANTOWN
SPECIAL GRANTS FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Community Partnership Grants	\$15,482.63
Federal Grants	<u>120,495.00</u>

TOTAL REVENUE **135,977.63**

EXPENDITURES

Breathing Air Systems	75,650.00
Marine Sonic	44,845.00
Your Community Foundation	5,000.00
Members of Diversity Inc.	4,683.74
Preservation Alliance of WV	3,798.00
WV Botanic Gardens	<u>2,000.89</u>

TOTAL EXPENDITURES **135,977.63**

EXCESS OF REVENUE OVER EXPENDITURES **0.00**

BEGINNING FUND BALANCE, JULY 1, 2013 **0.00**

ENDING FUND BALANCE, JUNE 30, 2014 **\$0.00**

**CITY OF MORGANTOWN
SMALL CITY BLOCK GRANT
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE	<u>\$0.00</u>
TOTAL REVENUE	0.00
EXPENDITURES	<u>0.00</u>
TOTAL EXPENDITURES	<u>0.00</u>
EXCESS OF REVENUE OVER EXPENDITURES	0.00
BEGINNING FUND BALANCE, JULY 1, 2013	<u>392.51</u>
ENDING FUND BALANCE, JUNE 30, 2014	<u>\$392.51</u>

**CITY OF MORGANTOWN
WV ECONOMIC DEVELOPMENT GRANTS FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE	<u>\$0.00</u>
TOTAL REVENUE	0.00
EXPENDITURES	<u>0.00</u>
TOTAL EXPENDITURES	0.00
EXCESS OF REVENUE OVER EXPENDITURES	<u>0.00</u>
BEGINNING FUND BALANCE, JULY 1, 2013	37,892.95
ENDING FUND BALANCE, JUNE 30, 2014	<u>\$37,892.95</u>

**CITY OF MORGANTOWN
PROPERTY AUCTION FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE	<u>\$0.00</u>
TOTAL REVENUES	0.00
EXPENDITURES	0.00
TOTAL EXPENDITURES	<u>0.00</u>
EXCESS OF REVENUE OVER EXPENDITURES	0.00
BEGINNING FUND BALANCE, JULY 1, 2013	<u>12,469.52</u>
ENDING FUND BALANCE, JUNE 30, 2014	<u><u>\$12,469.52</u></u>

**CITY OF MORGANTOWN
I.C. WHITE COAL RESERVE
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Interest \$85.14

TOTAL REVENUE 85.14

EXPENDITURES

Woodburn Property Fund 70,000.00

TOTAL EXPENDITURES 70,000.00

EXCESS OF REVENUE OVER EXPENDITURES (69,914.86)

BEGINNING FUND BALANCE, JULY 1, 2013 170,447.91

ENDING FUND BALANCE, JUNE 30, 2014 \$100,533.05

**CITY OF MORGANTOWN
 WOODBURN PROPERTY FUND
 STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
 YEAR ENDING JUNE 30, 2014**

REVENUE

Rent	\$8,304.30
Utilities Reimbursement	7,857.28
Contribution from Other Funds	71,963.00
Interest	<u>3.50</u>

TOTAL REVENUE **88,128.08**

EXPENDITURES

Mon County Board Of Education	70,000.00
Dominion Hope	18,000.55
Morgantown Utility Board	2,257.32
Mon Power	2,123.81
L.A. D amico Locksmith	1,963.00
Grainger	1,490.27
Aggregate \$500 and less	<u>821.19</u>

TOTAL EXPENDITURES **96,656.14**

EXCESS OF REVENUE OVER EXPENDITURES **(8,528.06)**

BEGINNING FUND BALANCE, JULY 1, 2013 **0.00**

ENDING FUND BALANCE, JUNE 30, 2014 **(\$8,528.06)**

**CITY OF MORGANTOWN
POLICE FORFEITURE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Forfeited Money	\$68,329.00
Earned Interest	<u>183.57</u>

TOTAL REVENUE

68,512.57

EXPENDITURES

Makor K-9 of WV	6,500.00
Mon Co.Prosecuting Attorney	4,204.80
Criminal Investigation Tech.	3,085.00
Markl Supply Company	3,021.95
Galls	2,751.90
Dell Computer Corporation	2,449.38
Adams Office Supply Company	1,457.88
Waterfront Jeep	943.56
Advance Travel	849.73
Taser International	747.70
Monongalia County Sheriff	500.00
Trapuzzano s Uniforms	<u>450.00</u>

TOTAL EXPENDITURES

26,961.90

EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES

41,550.67

BEGINNING FUND BALANCE, JULY 1, 2013

176,814.45

ENDING FUND BALANCE, JUNE 30, 2014

\$218,365.12

**CITY OF MORGANTOWN
TAX INCREMENT FINANCING FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Property Taxes	\$1,136,784.72
Earned Interest	<u>19.29</u>

TOTAL REVENUE **1,136,804.01**

EXPENDITURES

Aecom	22,531.85
WV Newspaper Publishing Co.	218.66
Transfer to Debt Service Fund	<u>1,136,784.72</u>

TOTAL EXPENDITURES **1,159,535.23**

EXCESS OF REVENUE OVER EXPENDITURES **(22,731.22)**

BEGINNING FUND BALANCE, JULY 1, 2013 **1,571.20**

ENDING FUND BALANCE, JUNE 30, 2014 **(\$21,160.02)**

**CITY OF MORGANTOWN
BUSINESS IMPROVEMENT DISTRICT FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Community Development Fund	\$26,625.00
Federal Grants	183,377.61
Interest	<u>292.78</u>

TOTAL REVENUE **210,295.39**

EXPENDITURES

A. Merante Contracting, Inc.	196,703.00
Aecom	81,638.70
State Electric Supply Company	18,570.00
BigBelly Solar, Inc.	15,725.00
Main Street Morgantown	1,665.37
Kinsman Company	940.08
WV Newspaper Publishing Co.	432.88
Charleston Newspaper	200.65
Charleston Newspaper	<u>0.00</u>

TOTAL EXPENDITURES **315,875.68**

EXCESS OF REVENUE OVER EXPENDITURES **(105,580.29)**

BEGINNING FUND BALANCE, JULY 1, 2013 **164,726.09**

ENDING FUND BALANCE, JUNE 30, 2014 **\$59,145.80**

**CITY OF MORGANTOWN
CAPITAL ESCROW FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Intergovernmental

State Grants	\$47,880.00
Federal Grants	0.00
Program Income	<u>9,828.00</u>
	57,708.00

Miscellaneous

Earned Interest	1,519.49
Miscellaneous	<u>0.00</u>
	1,519.49

Other Financial Sources

General Fund	2,450,000.00
Other Contributions	<u>331,400.00</u>
	2,781,400.00

TOTAL REVENUE

2,840,627.49

EXPENDITURES

Comprehensive Plan	75.00
Demolition	2,639.00
City Hall Renovations	10,220.55
Code Enforcement Equipment	12,982.14
Computers and Software	107,270.00
Police Cruisers	198,286.25
Fire Department Building	10,652.00
Traffic Study	19,599.57
Riverfront Trail	20,300.00
BOPARC	177,229.59
Sister Cities Commission	810.00
Street Paving	16,836.22
Access Road	100,000.00
TV Cable Equipment	821.06
Morgantown Market Place	784.00
Beautification	12,969.57
Contribution to Mountain Line	32,500.00
Neighborhood Signs	1,996.63
Sunnyside-Up	87,500.00
Main Street	45,000.00
GMCT Arts and Culture Fund	30,000.00
Deer Management Program	3,700.00
Financial Stabilization Fund	125,000.00
Contributions to Other Outside Agencies	<u>41,500.00</u>

TOTAL EXPENDITURES

1,058,671.58

EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES

1,781,955.91

BEGINNING FUND BALANCE, JULY 1, 2013

1,181,090.93

ENDING FUND BALANCE, JUNE 30, 2014

\$2,963,046.84

**CITY OF MORGANTOWN
 CAPITAL ESCROW FUND
 VENDOR LIST
 YEAR ENDING JUNE 30, 2014**

Board Of Park & Recreation	168,300.00
Stephens Auto Center	146,160.00
City of Mgtn.FSF/Rainyday Fund	125,000.00
New World Systems	105,670.00
Access Road Account	100,000.00
Campus Neighborhood Rev. Corp.	87,500.00
Main Street Morgantown	45,000.00
Your Community Foundation	41,000.00
Mountain Line Transit Authorit	32,500.00
Motorola Solutions, Inc.	24,026.94
BirdBrain Labs, LLC	21,416.24
Restoration Engineering, Inc.	20,568.00
Trans Associates	19,599.57
Greer Industries, Inc.	16,326.00
Mgtn Area Economic Partnership	15,000.00
O Neal Communications Inc.	12,761.50
Bartlett Tree Experts	9,880.00
Preferred Restoration-WV	9,546.46
Witmer Public Safety Group	6,099.95
Connecting Link, Inc.	4,244.23
Celebration of America Comm.	4,000.00
Backwoods Taxidermy	3,700.00
Cira and Associates	2,639.00
CDW-G	1,600.00
S&S Processing, Inc.	1,140.75
WV Newspaper Publishing Co.	1,139.29
City Neon, Inc.	1,065.00
Grant County Mulch,Inc	1,061.05
Trinculo s Attic	972.02
Sign Factory	931.63
Hoy Redi-Mix Co.,LLC	784.00
Imperatives, inc.	750.00
Scott Ford	568.72
Sister Cities International	510.00
Aggregate \$500 and less	2,720.69

**CITY OF MORGANTOWN
ACCESS ROAD FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Capital Escrow	\$100,000.00
Monongalia County Development Authority	950,000.00
Federal Grants	1,884,741.42
Gain on Sale of Property	3,526,241.19
Earned Interest	<u>121.34</u>

TOTAL REVENUE **6,461,103.95**

EXPENDITURES

Mountaineer Contractors, Inc.	1,884,741.42
Alpha Associates, Inc	135,289.75
WV Dept.of Environmental Prote	49,890.00
MOUNTAINEER GAS	45,731.00
Hawkins Edward A.and Bobbie J.	42,000.00
Baker, Michael Jr.,Inc.	10,000.00
Gianola Barnum,Wigal & London	8,019.38
Morgantown Utility Board	-1,508.98
Day-Warash Appraisal Services	<u>900.00</u>

TOTAL EXPENDITURES **2,175,062.57**

EXCESS OF REVENUE OVER EXPENDITURES **4,286,041.38**

BEGINNING FUND BALANCE, JULY 1, 2013 **49,289.76**

ENDING FUND BALANCE, JUNE 30, 2014 **\$4,335,331.14**

**CITY OF MORGANTOWN
LIFE AND HEALTH FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Earned Interest	\$6,771.81
Employer Contributions	4,261,846.29
Employee Contributions	118,285.35
Rebates/Adjustments	24,406.09
Retiree Contributions	<u>145,459.22</u>

TOTAL REVENUE **4,556,768.76**

EXPENDITURES

Claims Paid	2,914,190.53
City of Morgantown OPEB Fund	844,642.32
Benefit Assistance Corporation	811,123.78
HUMANA	64,338.00
United Bank	50.64
United States Treasury	<u>2,121.15</u>

TOTAL EXPENDITURES **4,636,466.42**

EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES **(79,697.66)**

BEGINNING FUND BALANCE, JULY 1, 2013 **1,364,156.70**

ENDING FUND BALANCE, JUNE 30, 2014 **\$1,284,459.04**

**TIF DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Contribution from Other Funds	\$1,256,784.72
Earned Interest	<u>435.03</u>

TOTAL REVENUE **1,257,219.75**

EXPENDITURES

Debt Service on Bonds	1,666,071.12
Administrative Costs	<u>41,035.66</u>

TOTAL EXPENDITURES **1,707,106.78**

EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES **(449,887.03)**

BEGINNING FUND BALANCE, JULY 1, 2013 **11,606.94**

ENDING FUND BALANCE, JUNE 30, 2014 **(\$438,280.09)**

**CITY OF MORGANTOWN
AIRPORT FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Airline Landing Fees	\$96,461.05
Hangar Rents	120,481.63
Commissions	5.02
Rental Income	253,627.71
Car Rental Commissions	41,375.59
Interspace Advertising	9,216.40
Vending	5,401.86
Fuel Sales	1,606,121.08
Catering and Pilot Supplies	1,559.93
Misc. Service Revenue	109,479.52
Earned Interest	60.68
Grant Revenue	15,000.00
Miscellaneous	<u>15,081.59</u>

TOTAL REVENUE

2,273,872.06

EXPENDITURES

Personnel Costs	661,920.85
Telephone	22,400.29
Utilities	115,901.94
Travel & Training	4,294.27
Maintenance	99,418.52
Postage	391.55
Equipment Rental	21,315.36
Advertising	30,836.41
Dues & Subscriptions	1,433.31
Workers Comp. Insurance	13,066.60
Liability & Property Insurance	54,391.63
Professional fees/audit	2,400.00
Contracted Services	22,926.84
Fire Service Fees	6,281.94
Credit Card Charges	24,167.11
Supplies	8,061.51
Fuel Purchases not for Resale	26,621.47
Fuel Purchases for Resale	1,244,684.58
Concession supplies	5,774.25
Uniform Costs	1,739.84
Administrative fee	<u>10,000.00</u>

TOTAL EXPENDITURES

2,378,028.27

EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES

(104,156.21)

OTHER FINANCING SOURCES (USES)

Debt Service Paid From Restricted Accts	(37,050.37)
Airport Improvement Fund	<u>81,414.98</u>

TOTAL OTHER FINANCING SOURCES (USES)

44,364.61

BEGINNING FUND BALANCE, JULY 1, 2013

(440,766.98)

ENDING FUND BALANCE (DEFICIT), JUNE 30, 2014

(\$500,558.58)

**CITY OF MORGANTOWN
AIRPORT FUND
VENDOR LIST
YEAR ENDING JUNE 30, 2014**

Employee Salaries	\$421,505.27
Social Security	26,557.21
Pension	56,714.43
Medicare	6,210.94
Life & Health Benefit Fund	150,933.00
Mon Power	64,835.01
Clariant Corporation	51,386.10
Travelers	36,923.15
Dominion Hope	30,425.99
Bruceton Petroleum Company	25,331.36
DHB&E Insurance Agency	22,327.39
Morgantown Utility Board	20,640.94
Potters Industries	19,500.00
Micro Outdoor Advertising, LLC	19,495.00
Bank of the Ozarks	16,674.37
General Fund	10,000.00
Sherwin-Williams	9,063.57
Lumos Networks	8,841.27
City of Morgantown	6,281.94
Republic Services	5,669.25
Schindler Elevator Corporation	4,975.59
Dill s Fire & Safety Equipment	4,806.21
Cummins Crosspoint, LLC	4,737.84
Total Equipment Company	4,284.30
Grainger	3,962.83
Secure Us, Inc.	3,747.40
All Wheel Drive & Equipment	3,596.76
United Rotary Brush Corp.	3,321.66
Sprint	3,278.50
United Janitorial Supplies, Inc	3,187.45
Sam s Club Direct	3,128.91
Ricoh	3,115.92
Advance Travel	3,052.87
Hite	2,682.78
Superior Industrial Laundries	2,658.00
Southern Air	2,454.67
Tetrick & Bartlett, PLLC	2,400.00
Weather Services Int.	2,388.00
WV Radio Corporation	2,340.80
Ad America	2,275.00
Aviation Laboratories, Inc.	2,267.71
Capital Doors Inc.	2,125.75
WBOY-12	2,006.00
Jacob s Petroleum	1,998.00
Pepsi-Cola	1,928.21
Wilson Works, Inc.	1,920.00
Clements Filter Products	1,883.83
Matthews Lubricants, Inc.	1,876.71
Cleveland Brothers	1,721.85
Lowe s	1,601.76
Loomacres Wildlife Management	1,600.00
Tireland, Inc.	1,587.34

Middletown Tractor Sales	1,565.47
WV DEP/Waste Water Management	1,550.00
Dish Network	1,441.00
Dodson Pest Control	1,425.00
University Directories	1,400.00
Multimedia Sales & Marketing	1,257.60
L.H. Jones Equipment Company	1,251.43
Frontier	1,247.57
Appalachian Tire Products	1,065.34
Dept.of Environmental Protecti	1,050.00
Reliance Laboratories, Inc.	1,038.00
InnerAction Media	1,000.00
Staples	979.47
J.T Martin Fire and Safety	977.65
Genesis Lamp Corporation	972.03
HE Neumann Company	926.72
Discount Tire	903.88
B&B Carpet Cleaning	870.00
Bronder	850.00
WV Newspaper Publishing Co.	830.01
Ellkay, Inc.	828.00
Vertical Transport Consulting	780.00
Jamison Electrical Constr. Co.	749.25
VENDOR NOT ON FILE	748.27
Advance Auto Parts	708.95
Garrett Industrial Supply, Inc	688.23
Scott Ford	665.50
Morgan Auto Parts Inc.	636.03
R.D. Wilson-Sons & Company	580.35
Times West Virginian	577.00
Electronic Specialty Company	556.94
Gledhill Road Machinery	515.58
Aggregate less than \$500	11,467.72

**CITY OF MORGANTOWN
PARKING AUTHORITY
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Street Meters	\$388,902.55
Lot Revenue	1,194,194.75
Parking Permits	413,809.50
Cash Key/Quick Pass	15,205.50
Fines and Forfeitures	388,208.01
Boot Fee	20,997.50
Investment Income	39,192.35
Miscellaneous	1,649.84
Cash Short/Over	<u>(626.79)</u>

TOTAL REVENUE **2,461,533.21**

EXPENDITURES

Personnel Costs	939,586.64
Telephone	11,764.95
Printing and Copying	2,671.75
Utilities	59,624.86
Travel & Training	0.00
Maintenance	100,708.24
Postage	10,505.14
Equipment Rental	505.00
Advertising	306.83
Dues & Subscriptions	198.46
Professional Fees/Audit	9,790.00
Workers Compensation Insurance	18,947.19
Property & Liability Insurance	40,524.61
Unemployment Insurance	1,047.00
Contracted Services	71,296.13
Fire Service Fees	29,273.52
Bank Charges	56,405.66
Trust Fees	6,358.66
Hand Tools	2,133.50
Supplies	14,008.47
Fuel	10,525.15
Uniform Costs	4,827.96
Cash Key	1,208.24
Charges By Other Funds	14,400.00
Office Rent	9,535.00
Lot Rent	138,073.92
Capital Outlay	8,181.46
PSB Lease	357,512.04
CLT Lease	<u>17,870.58</u>

TOTAL EXPENDITURES **1,937,790.96**

EXCESS OF REVENUES OVER EXPENDITURES **523,742.25**

OTHER FINANCING SOURCES (USES)

Gain/(Loss) on Market Value of Investments	28,399.39
Debt Service Paid From Restricted Accts	<u>(439,649.38)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(411,249.99)</u>

BEGINNING FUND BALANCE, JULY 1, 2013 **1,080,449.39**

ENDING FUND BALANCE, JUNE 30, 2014 **\$1,192,941.65**

**CITY OF MORGANTOWN
PARKING AUTHORITY
VENDOR LIST
YEAR ENDING JUNE 30, 2014**

Employees' Salaries	\$632,081.44
Social Security	38,806.17
Employees Pension	84,508.87
Medicare	10,183.91
Life & Health Benefit Fund	174,006.25
Wesbanco	357,512.04
Allegheny Restoration Inc.	72,890.55
Bossio Enterprises, Inc.	67,800.00
Mon Power	53,235.83
Travelers	49,111.64
CTR Parking Solutions, LLC	39,184.79
General Fund	30,270.23
City of Morgantown	29,894.24
Spruce Street Methodist Church	19,500.00
Trinity Episcopal Church	18,492.00
Morgantown Printing & Binding	16,293.12
Signature Control Systems, Inc	14,994.00
First Baptist Church	12,000.00
Integrated Parking Solutions	11,397.55
Wesley United Methodist Church	9,996.00
Bank of the Ozarks	8,042.58
Morgantown Utility Board	6,389.03
Digital Payment Technologies	6,138.90
Intergrated Prkg.Solutions LLC	6,006.00
Carl Walker, Inc.	5,500.00
Hite	4,950.90
United States Cellular	4,198.66
Frontier	4,000.93
City Net, LLC	3,765.25
Advance Travel	3,417.05
Bartling & McLaughlin	3,205.06
Cryotech Deicing Technology	3,088.56
Kone Inc.	2,880.00
Lumos Networks	2,667.84
Rydin Decal	2,491.75
Tetrick & Bartlett, PLLC	2,400.00
Duncan Solutions	2,308.24
Sherwin-Williams	2,300.64
Petitto Mine Equipment Company	2,269.12
Paper Roll Products	2,063.34
Galls	1,755.65
Morgantown AG	1,688.79
Dempsey Engineering Company	1,680.00
Huntington Steel & Supply Co.	1,614.04

Lowe s	1,548.48
Jefferds Corporation	1,538.59
Cintas Corporation	1,214.28
Sunset Outdoor Supply Inc.	1,082.76
WorkForce West Virginia	1,047.00
Fleet Pride	1,023.30
Tireland, Inc.	1,012.45
Amazon.Com	872.76
Morgantown Power Equipment Inc	828.47
Medic Batteries	734.40
Morgan Auto Parts Inc.	722.06
Queen City Business Systems	638.09
Hughart s Supply, Inc.	636.09
Fisher Auto Parts,Inc.	633.76
Davis & Lee Company, Inc.	630.00
Osburn Associates, Inc.	610.19
Northern Tool & Equipment	607.94
CDW-G	602.17
Lexis Nexis	598.45
State Electric Supply Company	574.28
United Janitorial Supplies,Inc	559.12
Vertical Transport Consulting	520.00
Aggregate less than \$500	7,505.41

**CITY OF MORGANTOWN
 AIRPORT IMPROVEMENT FUND
 STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
 YEAR ENDING JUNE 30, 2014**

REVENUE	
FAA Grants	\$1,075,777.00
State Grants	118,997.34
PFC Revenue	36,407.80
Earned Interest	<u>151.68</u>
TOTAL REVENUE	1,231,333.82
EXPENDITURES	
FAA Grant Expenditures	1,075,775.44
State Grant Expenditures	119,448.52
Benefit Cost Analysis	40,000.00
Airport Support	<u>81,414.98</u>
TOTAL EXPENDITURES	<u>1,316,638.94</u>
EXCESS OF REVENUE OVER EXPENDITURES	(85,305.12)
BEGINNING FUND BALANCE (DEFICIT) , JULY 1, 2013	<u>175,408.58</u>
ENDING FUND BALANCE, JUNE 30, 2014	<u>\$90,103.46</u>

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

Baker, Michael Jr.,Inc.	\$168,522.14
Kalkreuth Roofing & Sheet Met.	1,014,981.68
Mountaineer Contractors, Inc.	79,572.09
WV Newspaper Publishing Co.	250.54
L.R. Kimball	2,625.00

**CITY OF MORGANTOWN
BUILDING COMMISSION
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Lease Payments - General Fund	\$572,021.92
Lease Payments - Parking Authority	357,512.04
Event Center Loan Repayment	57,634.76
Falling Run Loan Repayment	1,434,249.12
WVU Dock Lease	9,828.00
Earned Interest	<u>471.09</u>

TOTAL REVENUE

2,431,716.93

EXPENDITURES

Audit Costs	700.00
Contribution to Other Funds	72,703.00
Falling Run Loan Writedown	1,434,249.12
Administrative Charges	<u>4,400.00</u>

TOTAL EXPENDITURES

1,512,052.12

EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES

919,664.81

OTHER FINANCING SOURCES (USES)

Debt Service on Bonds	<u>(750,866.09)</u>
	(750,866.09)

BEGINNING FUND BALANCE, JULY 1, 2013

397,485.76

ENDING FUND BALANCE, JUNE 30, 2014

\$566,284.48

**CITY OF MORGANTOWN
POLICE PENSION FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Insurance Premium Tax	\$807,056.71
Employee Contribution	250,841.08
Employer Contribution	673,624.00
Investment Income	<u>988,286.58</u>

TOTAL REVENUE **2,719,808.37**

EXPENDITURES

Pension Payroll	1,896,160.17
Pension Refunds	22,671.85
Morgan Stanley Smith Barney Consulting Group	118,187.63
Tetrick & Bartlett, PLLC	<u>1,275.00</u>

TOTAL EXPENDITURES **2,038,294.65**

EXCESS OF REVENUE OVER EXPENDITURES **681,513.72**

OTHER SOURCES (USES)

Gain/Loss on Market Value of Investments	560,160.67
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BEGINNING FUND BALANCE, JULY 1, 2013 **13,220,724.31**

ENDING FUND BALANCE, JUNE 30, 2014 **\$14,462,398.70**

**CITY OF MORGANTOWN
FIRE PENSION FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Insurance Premium Tax	\$439,077.75
Employee Contributions	175,771.68
Employer Contributions	578,330.00
Investment Income	<u>791,510.04</u>

TOTAL REVENUE **1,984,689.47**

EXPENDITURES

Pension Payroll	1,408,587.57
Pension Refunds	47,548.39
Morgan Stanley Smith Barney Consulting Group	95,378.36
BB&T	50.64
Office Shoppers Paradise	399.00
Tetrick & Bartlett, PLLC	<u>1,275.00</u>

TOTAL EXPENDITURES **1,553,238.96**

EXCESS OF REVENUE OVER EXPENDITURES **431,450.51**

OTHER SOURCES (USES)

Gain/(Loss) on Market Value of Investments	466,576.88
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BEGINNING FUND BALANCE, JULY 1, 2013 **10,576,754.49**

ENDING FUND BALANCE, JUNE 30, 2014 **\$11,474,781.88**

**CITY OF MORGANTOWN
EMPLOYEE PENSION FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUES

Employee Contributions	\$699,093.23
Employer Contributions	1,572,414.15
Investment Income	<u>1,959,376.93</u>

TOTAL REVENUE (LOSS) 4,230,884.31

EXPENDITURES

Pension Payroll	2,479,096.72
Pension Refunds	212,619.57
McKee, C.S. Investment Mngrs	124,988.19
Gabriel Roeder Smith & Company	16,134.00
BB&T Trust Department	21,962.44
Tetrick & Bartlett, PLLC	1,275.00
Harland	20.00
WVU Medical Corporation	400.00
Robertson, Beverly	<u>400.00</u>

TOTAL EXPENDITURES 2,856,895.92

EXCESS OF REVENUE OVER EXPENDITURES 1,373,988.39

OTHER SOURCES (USES)

Gain/(Loss) on Market Value of Investments	3,848,007.73
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BEGINNING FUND BALANCE, JULY 1, 2013 40,674,511.07

ENDING FUND BALANCE, JUNE 30, 2014 \$45,896,507.19

**CITY OF MORGANTOWN
OPEB FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Employer Contribution	\$844,642.32
Investment Income	<u>2,732.65</u>

TOTAL REVENUE **847,374.97**

EXPENDITURES

Tetrick & Bartlett, PLLC	<u>225.00</u>
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TOTAL EXPENDITURES **225.00**

EXCESS OF REVENUE OVER EXPENDITURES **847,149.97**

BEGINNING FUND BALANCE, JULY 1, 2013 **805,379.25**

ENDING FUND BALANCE, JUNE 30, 2014 **\$1,652,529.22**

**CITY OF MORGANTOWN
BOARD OF PARKS AND RECREATION COMMISSIONERS
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Intergovernmental

City of Morgantown - General Allocation	\$1,237,309.00
City of Morgantown - Hotel/Motel Tax	214,681.50
City of Morgantown - Amusement Tax	\$3,625.50
Monongalia County Commission	90,450.22
Federal Grants	7,167.91
Other Funds	<u>0.00</u>
	1,553,234.13

Charges for Services

Admission Fees	345,206.12
Season Pass Sales	90,142.50
Registration Fees	480,098.49
Gift Certificates	90.00
Pro Shop Sales	5,024.00
Trail Maintenance	78,352.91
Concessions	97,119.64
Commissions	1,680.00
Sponsorship & Vendor Registration Fees	24,864.00
Cash Over/Short	1,231.31
Miscellaneous Income	29,337.39
Rental Income	<u>331,811.17</u>
	1,484,957.53

Other Revenues

Contributions	156,418.01
Interest Revenue	<u>1,031.41</u>
	157,449.42

TOTAL REVENUE

3,195,641.08

EXPENDITURES

Personnel Costs	1,647,229.37
Telephone	28,495.96
Printing	544.49
Utilities	251,448.35
Travel	860.71
Maintenance	156,647.45
Postage	2,730.83
Bldg & Equip Rent	29,543.15
Advertising	8,667.71
Dues & Subscriptions	5,609.26
Training & Education	11,423.11
Professional Fees/Audit	8,962.46
Liability Insurance	66,993.58
Workers Compensation	34,966.50
Unemployment	350.83
Contracted Services	160,100.53

Trip Fees	26,035.17
Bank Charges	19,555.73
Taxes & Fees	719.92
Refunds	11,136.21
Supplies	143,422.51
Fuel	43,738.86
Uniforms	3,752.76
Purchases for Resale	51,231.25
Contributions - Other Funds	231,863.16
Contributions-Other	170,422.99
Capital Lease	79,599.36
Capital Outlay	<u>67,863.76</u>

TOTAL EXPENDITURES **3,263,915.97**

EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES **(68,274.89)**

BEGINNING FUND BALANCE (DEFICIT) , JULY 1, 2013 **(213,244.40)**

ENDING FUND BALANCE (DEFICIT), JUNE 30, 2014 **(\$281,519.29)**

**CITY OF MORGANTOWN
BOARD OF PARKS AND RECREATION COMMISSIONERS
VENDOR LIST
YEAR ENDING JUNE 30, 2014**

Salaries and Wages	\$1,259,425.08
Social Security	77,222.08
Medicare	18,060.61
WV Consolidated Retirement Board	82,734.64
City of Morgantown	331,402.21
US Department of Treasury	171,139.26
Mon Power	152,848.52
Veritas Contracting LLC	69,319.45
Central Supply Company	52,256.50
Morgantown Utility Board	48,954.53
Dominion Hope	40,011.06
Travelers Casualty Insurance	38,745.50
Sam's Club Direct	35,300.19
Lowe's	26,510.97
Your Community Foundation	23,475.97
Cardmember Service	23,025.66
Kaleidoscope	20,630.00
George L Wilson & Co., Inc	18,213.73
Sal Chemical	17,898.97
Frontier	17,135.67
Wheeling Symphony Orchestra	15,000.00
United Janitorial	14,980.43
Sandy Beach Resort	14,331.31

MPE Rentals	14,086.68
Suburban Plumbing & Heating	13,312.28
Petty Cash	13,070.49
A.D. Starr	11,723.44
Pepsi Beverages Company	11,395.21
Hagedorn's Inc	10,246.95
Comcast	9,668.92
Boparc	8,873.18
Dust Busters Cleaning	8,725.00
Hoy Redi-Mix Co.	8,447.50
Hite Company	8,094.36
Habitat for Humanity	7,551.20
Mountaineer Lawn Care	7,399.00
Middletown Tractor Sales	7,009.71
Krames StayWell, LLC	6,690.00
Hughart's Supply Inc	6,510.06
Central Cab Tours	6,375.00
Chase Cardmember Services	6,029.68
West Virginia Newspaper Publishing Co	5,967.14
Amerigas-Morgantown	5,837.36
Service Plus	5,668.61
Office Depot Credit Plan	5,506.72
Trimble Trucking	5,288.01
Zee Medical	5,076.92
Hoy Concrete	5,024.00
Morgantown Power Equipment	5,021.31
WV Bass Federation	5,000.00
De Lage Landen	4,898.15
A Preferred Restoration - WV	4,773.23
Greer Industries, Inc	4,707.91
The Alabama Theater	4,703.10
Davis & Lee, Inc	4,701.00
Pest Management Services Inc	4,605.00
All Season Linen & Mat Service	4,571.25
Mon River Trails Conservancy	4,529.00
Smith, Derek	4,390.00
Literati Information Technology	4,383.99
Sunset Outdoor Supply	4,119.11
American Locker Security	4,070.00
Fleece, Jacquelyn	3,995.00
Casteel, Larry	3,955.42
Huntington Steel & Supply Co.	3,686.65
Dakan, Jeremy	3,615.00
Brian Wegman	3,475.00
Shilling, Gordon	3,470.84
MT Pockets Theater c/o Toni Morris	3,465.00
Easton Sports	3,456.00
Morgan Auto Parts Inc	3,411.21
Fawley Music	3,339.00
Active Air Productions	3,338.00
Ridgeview Racquet Club	3,312.00
Park n Pool	3,222.28

Terry Smith Swimming Pool	3,176.24
Morgantown Septic Tank Service	3,165.00
State Electric Supply Company	3,141.43
PJ's Ventures Inc.	3,096.00
Secure US, Inc.	2,944.98
Koval Building & Plumbing Supply	2,931.93
Schraf, Mark	2,800.00
Tireland of Morgantown, Inc.	2,770.30
Davis, Zachary	2,760.00
Morgantown Outdoor Power	2,747.05
The Carolina Opry	2,736.00
Sysco Food Services, LLC	2,734.31
Legends Concert	2,725.00
CTL Engineering of WV	2,707.50
Walmart Community	2,704.25
Palmer, Debora	2,647.18
Kenneth S Kreider	2,630.00
Pro Performance	2,600.00
Jefferds Corporation	2,595.73
CSC Home & Hardware	2,457.64
Tetrick & Bartlett	2,400.00
Morgantown Ag	2,392.19
Advance Auto Parts Professional	2,280.51
Mt State Trailer Rental, Inc	2,261.10
Gateway Paint and Chemical	2,247.00
Sherwin Williams	2,221.92
Superior Industrial Laundries, Inc	2,167.93
Rafus, Andrea	2,105.00
WV Newspaper Publishing Co.	2,104.57
Magna Matic	2,057.58
Amazon	2,041.97
Wilson Works, Inc.	2,019.58
Clinton Water Association	1,990.46
Lipscomb, Jimmy	1,960.00
Integrated Theater System	1,927.34
Vincent Lighting Systems, Co.	1,857.33
Butchs Services	1,827.14
Woleen, Zachary	1,800.00
All American Arena Production	1,783.53
LA D'Amico Locksmith Service	1,781.50
CB Studios	1,780.00
Arrow Hockey & Sports Corp	1,722.38
Pitney Bowes	1,666.60
Mechanical Systems & Services LLC	1,643.83
Buchannan, John	1,607.67
Fisher Auto Parts	1,553.37
Wilfong Laundries	1,551.21
Bob Koch	1,550.00
City Crane & Equipment	1,550.00
Roto Rooter	1,549.99
Purchase Power	1,544.74
Pittsburgh Blade	1,531.69

Champion Trophies & Awards	1,502.50
Wedgewood Family Practice	1,485.00
Natural Sand Co	1,481.70
Morgantown Printing & Binding	1,445.00
Independent Coffee Service	1,438.65
Discount Tire	1,433.60
Carpet Center	1,419.00
Ruscin, Alexander	1,390.00
S & S Fasteners, Inc.	1,385.52
Mountaineer Glass & Mirror	1,384.33
Jacquelyn N Fleece	1,330.00
Coca-Cola	1,269.25
Frei, Conor	1,230.00
IntelliCorp	1,228.15
Jack Post	1,200.00
Petitto Mine Equipment, Inc.	1,150.00
Swank Motion Pictures, Inc.	1,116.00
Post, Jack	1,100.00
Stern Williams Company	1,080.15
Zamboni Works	1,068.47
Senior Petty Cash	1,041.24
Office Depot Inc	1,031.48
Bolyard, Josh	1,016.00
Share Corporation	1,012.34
Jimmy Lipscomb	996.31
Powers, Jacob	950.00
Summers Towing & Repairs, Inc	950.00
Waldron, Glenn	950.00
Robinson, Marlan	906.00
McCourt, David	905.00
Mary Mack's, Inc. DBA	900.56
Monongalia County Health Department	900.00
Wes Jackson/Cavaliers North	900.00
Bethel, Dwayne	888.00
Taylor, Harry	872.00
Core Building Solutions	856.77
Recreonics	846.10
PlayPower LT Farmington Inc	841.53
Judy Ashcraft	825.00
Fleischman, Alice	800.00
BSN Sports	797.74
Dippin Dots	752.50
Alexander Ruscin	750.00
Kibbe, Christopher	750.00
Mountain Diamond Longhorn	750.00
National Recreation & Park Association	750.00
The Weedrags	750.00
Sticky Fingers Catering	707.36
Jacob Powers	700.00
Construction Rental Supply	688.60
Greater Morgantown Community Trust	657.85
Moore, Randy	652.68

Patricia Walters	650.00
Allied 100, LLC	634.00
Dunn, Andrew	630.00
Tutto Gelato Cafe	630.00
Young Business Forms	624.58
Vocelli Pizza-Morgantown501	622.26
Keener, James	612.00
ASCAP	603.55
Science Rocks	600.00
Showalter, Rachel	575.00
West Virginia Public Theatre	573.00
DeVall, Sabrina	562.50
Frank J. Zamboni & Co.	559.65
Lowry, William	550.00
Cam-Rock Enterprises Inc	548.14
Lewis, Zebulon	547.83
State Equipment, Inc.	547.27
Queen City Business Systems	544.49
Shoney's	532.40
Kirby Jr, James A	532.00
Jimmy Holmes	530.00
Jeff Kelley	525.00
Kim Kisner	525.00
William Ehrhart	520.00
American Red Cross	513.00
Aggregate \$500 or less	40,817.44

**CITY OF MORGANTOWN
BOARD OF PARKS AND RECREATION COMMISSIONERS - CAPITAL PROJECTS FUND
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE
YEAR ENDING JUNE 30, 2014**

REVENUE

Contributions Other Funds 231,863.16

TOTAL REVENUE 231,863.16

EXPENDITURES

White Park Storage Building 140,955.51

TOTAL EXPENDITURES 140,955.51

EXCESS (DEFICIT) OF REVENUE OVER EXPEND. 90,907.65

BEGINNING FUND BALANCE, JULY 1, 2013 303,101.12

ENDING FUND BALANCE, JUNE 30, 2014 \$394,008.77

**CITY OF MORGANTOWN
SUPPLEMENTARY INFORMATION**

**MUNICIPAL BUILDING COMMISSION LEASE REVENUE REFUNDING
BONDS - 2012 SERIES FOR THE YEAR ENDING JUNE 30, 2014**

Bond Issue Date	7/11/2012
Maturity Date	1/1/2019
Interest Rates	Various
Amount Issued	\$3,575,000
Amount Retired	\$610,000
Outstanding Principal	\$2,965,000

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, 2014**

Bond Issue Date	12/20/2012
Maturity Date	12/1/2021
Interest Rate	2.50%
Amount Issued	\$3,534,000
Amount Retired	\$539,463
Outstanding Principal	\$2,994,537

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, 2014**

Bond Issue Date	6/28/2013
Maturity Date	10/1/2027
Interest Rate	Various
Amount Issued	\$3,560,000
Amount Retired	\$50,000
Outstanding Principal	\$3,510,000

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, 2014, and supplementary information are true and accurate to the best of our knowledge and belief.

Jeff Mikorski
City Manager

Joseph R. Sabatelli
Finance Director