

**CITY OF MORGANTOWN  
 COMBINED BALANCE SHEETS - Governmental Fund Types  
 YEAR ENDING JUNE 30, 2018**

|   | <b>General</b>               | <b>Special<br/>Revenue</b>   | <b>Capital<br/>Projects</b>   | <b>Debt<br/>Service</b>      | <b>Total</b>                  |
|---|------------------------------|------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>ASSETS</b>                                   |                              |                              |                               |                              |                               |
| Cash  | \$4,327,245.30               | \$3,490,014.39               | \$11,468,639.30               |                              | \$19,285,898.99               |
| Receivables                                     | 387,143.16                   | 55,797.47                    | 729,164.71                    |                              | 1,172,105.34                  |
| Inventory                                       | 16,863.35                    | 0.00                         | 0.00                          |                              | 16,863.35                     |
| Investments                                     | <u>0.00</u>                  | <u>3,402,759.06</u>          | <u>0.00</u>                   | <u>1,742,082.38</u>          | <u>5,144,841.44</u>           |
| <b>TOTAL ASSETS</b>                             | <b><u>\$4,731,251.81</u></b> | <b><u>\$6,948,570.92</u></b> | <b><u>\$12,197,804.01</u></b> | <b><u>\$1,742,082.38</u></b> | <b><u>\$25,619,709.12</u></b> |
| <b>LIABILITIES</b>                              |                              |                              |                               |                              |                               |
| Accounts Payable                                | \$491,844.09                 | \$22,269.29                  | \$294,395.19                  | \$0.00                       | \$808,508.57                  |
| Accrued Payroll Liabilities                     | 530,387.88                   | 83,775.52                    | 0.00                          | 0.00                         | 614,163.40                    |
| Other Current Liabilities                       | <u>163,774.60</u>            | <u>335,688.54</u>            | <u>188,851.67</u>             | <u>62,199.83</u>             | <u>750,514.64</u>             |
| <b>TOTAL LIABILITIES</b>                        | <b><u>1,186,006.57</u></b>   | <b><u>441,733.35</u></b>     | <b><u>483,246.86</u></b>      | <b><u>62,199.83</u></b>      | <b><u>2,173,186.61</u></b>    |
| <b>FUND BALANCE</b>                             |                              |                              |                               |                              |                               |
| Nonspendable                                    | \$16,863.35                  |                              |                               |                              | \$16,863.35                   |
| Restricted                                      |                              | 1,392,995.64                 |                               | 1,679,882.55                 | \$3,072,878.19                |
| Committed                                       |                              | 5,113,841.93                 | 11,714,557.15                 |                              | 16,828,399.08                 |
| Unassigned                                      | <u>3,528,381.89</u>          | <u>0.00</u>                  | <u>0.00</u>                   | <u>0.00</u>                  | <u>3,528,381.89</u>           |
| <b>TOTAL FUND EQUITY</b>                        | <b><u>3,545,245.24</u></b>   | <b><u>6,506,837.57</u></b>   | <b><u>11,714,557.15</u></b>   | <b><u>1,679,882.55</u></b>   | <b><u>23,446,522.51</u></b>   |
| <b>TOTAL LIABILITIES &amp;<br/>FUND BALANCE</b> | <b><u>\$4,731,251.81</u></b> | <b><u>\$6,948,570.92</u></b> | <b><u>\$12,197,804.01</u></b> | <b><u>\$1,742,082.38</u></b> | <b><u>\$25,619,709.12</u></b> |

**CITY OF MORGANTOWN  
 COMBINED BALANCE SHEETS - Proprietary and Fiduciary Fund Types  
 YEAR ENDING JUNE 30, 2018**

|  | PROPRIETARY<br>FUND TYPE     | FIDUCIARY<br>FUND TYPE        |
|--|------------------------------|-------------------------------|
|  | Enterprise                   | Pension Funds                 |
| <b>ASSETS</b>                                  |                              |                               |
| Cash   | \$1,635,375.52               | \$26,523.41                   |
| Receivables                                    | 312,839.48                   | 154,915.34                    |
| Inventory                                      | 59,385.62                    | 0.00                          |
| Investments                                    | <u>744,464.30</u>            | <u>82,396,637.72</u>          |
| <b>TOTAL ASSETS</b>                            | <b><u>\$2,752,064.92</u></b> | <b><u>\$82,578,076.47</u></b> |
| <b>LIABILITIES</b>                             |                              |                               |
| Accounts Payable                               | \$142,141.80                 | \$0.00                        |
| Accrued Payroll Liabilities                    | 52,839.09                    | 0.00                          |
| Other Current Liabilities                      | <u>837,249.33</u>            | <u>0.00</u>                   |
| <b>TOTAL LIABILITIES</b>                       | <b><u>1,032,230.22</u></b>   | <b><u>0.00</u></b>            |
| <b>NET POSITION</b>                            |                              |                               |
| Unrestricted                                   | 1,866,781.86                 |                               |
| Restricted                                     | <u>(\$146,947.16)</u>        | <u>\$82,578,076.47</u>        |
| <b>TOTAL NET POSITION</b>                      | <b><u>\$1,719,834.70</u></b> | <b><u>82,578,076.47</u></b>   |
| <b>TOTAL LIABILITIES &amp;<br/>NET POSITON</b> | <b><u>\$2,752,064.92</u></b> | <b><u>\$82,578,076.47</u></b> |

**CITY OF MORGANTOWN  
GENERAL FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

**Taxes**

|                           |                   |
|---------------------------|-------------------|
| Property Tax              | \$4,871,312.03    |
| Excise Tax on Utilities   | 1,220,848.24      |
| Gas & Oil Severance       | 38,919.26         |
| Business & Occupation Tax | 15,554,533.24     |
| Wine & Liquor Tax         | 833,882.76        |
| Animal Control Tax        | 3,620.70          |
| Hotel Occupancy Tax       | 911,117.43        |
| Amusement Tax             | 4,841.33          |
| Video Lottery             | 103,772.99        |
| Gaming Income             | 11,229.18         |
| IRP Truck Fees            | 165,037.25        |
| Franchise Fees            | <u>374,891.52</u> |
|                           | 24,094,005.93     |

**Licenses and Permits**

|                  |                  |
|------------------|------------------|
| Licenses         | 137,190.75       |
| Building Permits | 192,421.00       |
| Other Permits    | <u>10,307.00</u> |
|                  | 339,918.75       |

**Intergovernmental**

|                           |                   |
|---------------------------|-------------------|
| PILOT                     | 15,597.57         |
| Grants and Reimbursements | <u>256,529.22</u> |
|                           | 272,126.79        |

**Charges for Services**

|                       |                  |
|-----------------------|------------------|
| Inspection Fees       | 69,269.80        |
| Municipal Service Fee | 4,438,821.67     |
| Fire Protection Fees  | 3,276,768.40     |
| Refuse Collection     | 5,283.36         |
| Rents & Concessions   | <u>15,675.73</u> |
|                       | 7,805,818.96     |

**Interfund Charges and Contributions**

|                      |                  |
|----------------------|------------------|
| Parking Admin Charge | 14,400.00        |
| Airport Admin Charge | 10,000.00        |
| TIF Admin Charge     | <u>11,200.00</u> |
|                      | 35,600.00        |

**Fines and Forfeitures**

|       |                   |
|-------|-------------------|
| Fines | <u>669,410.54</u> |
|       | 669,410.54        |

**Miscellaneous**

|                        |                  |
|------------------------|------------------|
| Earned Interest        | 33,912.19        |
| Other Contributions    | 13,573.43        |
| Fuel and Parts Charges | 167,254.54       |
| Insurance Claims       | 700.00           |
| P-Card Rebates         | 28,347.47        |
| Accident Reports       | 8,453.00         |
| Sale of Fixed Assets   | 682.00           |
| Police Charges         | 161,405.07       |
| Fire Charges           | 11,008.19        |
| Miscellaneous          | <u>64,777.25</u> |
|                        | 490,113.14       |

**TOTAL REVENUE**

**33,706,994.11**

**EXPENDITURES****General Government**

|  |                     |
|--|---------------------|
| Mayor                                    | 11,334.53           |
| Council                                  | 60,601.11           |
| City Manager                             | 591,891.97          |
| Finance                                  | 960,434.90          |
| City Clerk                               | 219,383.32          |
| Municipal Court                          | 266,932.62          |
| City Attorney                            | 417,231.04          |
| Engineering                              | 470,146.76          |
| Personnel                                | 121,459.48          |
| Building Inspection                      | 1,089,414.87        |
| Planning & Zoning                        | 280,689.63          |
| Information Technology                   | 311,013.75          |
| City Hall                                | 539,720.56          |
| Other Buildings                          | 594,391.86          |
| Regional Development Authority           | 19,279.00           |
| Equipment Leases                         | 249,251.02          |
| OPEB                                     | 760,000.00          |
| Contributions to Financial Stabilization | 750,000.00          |
| Contributions to Capital Escrow          | <u>5,951,500.00</u> |
|  | 13,664,676.42       |

**Public Safety**

|                   |                  |
|-------------------|------------------|
| Police Department | 8,737,622.99     |
| Fire Department   | 5,825,485.61     |
| Animal Control    | <u>28,120.19</u> |
|                   | 14,591,228.79    |

**Streets and Transportation**

|                                      |                   |
|--------------------------------------|-------------------|
| Streets & Highways                   | 2,607,695.17      |
| Signs & Signals                      | 692,159.01        |
| Equipment Maintenance                | 719,663.88        |
| Transportation Planning Organization | 17,500.00         |
| Airport                              | 200,000.00        |
| Public Transit                       | <u>356,500.00</u> |
|                                      | 4,593,518.06      |

**Culture and Recreation**

|                 |                   |
|-----------------|-------------------|
| Parks           | 1,395,081.72      |
| Library         | 777,718.00        |
| Met Theatre     | 99,600.00         |
| Visitors Bureau | <u>419,699.41</u> |
|                 | 2,692,099.13      |

**Social Services**

|                 |            |
|-----------------|------------|
| Urban Landscape | 173,598.71 |
|-----------------|------------|

**TOTAL EXPENDITURES****35,715,121.11****EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES****-2,008,127.00****BEGINNING FUND BALANCE, JULY 1, 2017****5,553,372.24****ENDING FUND BALANCE, JUNE 30, 2018****\$3,545,245.24**

**CITY OF MORGANTOWN  
GENERAL FUND  
EXPENDITURES BY OBJECT  
YEAR ENDING JUNE 30, 2018**

|  |                               |
|--|-------------------------------|
| Personnel Costs                              | \$20,037,923.44               |
| Telephone                                    | 138,402.26                    |
| Printing & Copying                           | 9,664.66                      |
| Utilities                                    | 612,823.04                    |
| Travel & Training                            | 104,822.88                    |
| Maintenance                                  | 404,199.18                    |
| Postage                                      | 34,208.20                     |
| Rental Expense                               | 37,667.18                     |
| Advertising/Legal Publications               | 17,135.95                     |
| Fire Prevention                              | 13,000.79                     |
| Dues & Subscriptions                         | 36,271.92                     |
| Wellness                                     | 1,940.00                      |
| Professional Fees/Audit                      | 341,437.78                    |
| Laundry/Dry Cleaning                         | 16,662.64                     |
| Workers Compensation Insurance               | 294,051.84                    |
| Property & Liability Insurance               | 374,295.92                    |
| Unemployment Compensation                    | 22,200.62                     |
| Court Costs                                  | 26,213.30                     |
| Contracted Services                          | 332,040.47                    |
| Civic Promotions                             | 1,153.90                      |
| Bank Charges                                 | 4,436.10                      |
| Credit Card Fees                             | 16,594.82                     |
| Investigation/Crime Prevention               | 28,391.13                     |
| Recruitment Cost                             | 41,136.02                     |
| Fire Supplies/Clothing                       | 36,529.27                     |
| Hand Tools                                   | 14,925.77                     |
| Salt and Snow Removal                        | 79,343.16                     |
| Materials, Office and Operating Supplies     | 302,855.14                    |
| Fuel   | 375,101.46                    |
| Uniform Costs                                | 125,035.26                    |
| Hydrant fees                                 | 57,987.96                     |
| Grant Expenditures                           | 95,605.32                     |
| Capital Outlay                               | 90,542.72                     |
| Lease Payments                               | 567,658.24                    |
| Contributions to Other Funds & Govt Entities | 10,710,099.13                 |
| Other Contributions                          | <u>36,779.00</u>              |
|  | <b><u>\$35,439,136.47</u></b> |

**CITY OF MORGANTOWN  
GENERAL FUND  
VENDOR LIST  
YEAR ENDING JUNE 30, 2018**

|  |               |
|--|---------------|
| Officials Salaries                               | 45,000.00     |
| Employees' Salaries                              | 12,846,865.05 |
| Social Security                                  | 300,070.85    |
| Medicare   | 183,769.91    |
| Police Pension Fund                              | 1,212,990.00  |
| Fire Pension Fund                                | 986,830.00    |
| Employees Retirement                             | 626,742.62    |
| Life & Health Benefit Fund                       | 3,801,283.75  |
| ICMA   | 34,371.26     |
| Capital Escrow Account                           | 5,951,500.00  |
| Board of Park & Recreation                       | 1,415,081.72  |
| Morgantown Public Library                        | 777,718.00    |
| City of Morgantown OPEB                          | 760,000.00    |
| City of Morgantown FSF                           | 750,000.00    |
| Wesbanco   | 545,876.78    |
| Mon Power  | 460,805.83    |
| Travelers  | 440,223.65    |
| Greater Mgmt CVB                                 | 419,699.41    |
| Woodford Oil Company                             | 383,601.90    |
| Mountain Line Transit Authority                  | 356,500.00    |
| Brickstreet Insurance                            | 274,969.11    |
| Morgantown Municipal Airport                     | 200,000.00    |
| Morgantown Utility Board                         | 199,044.62    |
| BB&T Governmental Finance                        | 153,603.12    |
| Met Theatre                                      | 96,675.00     |
| Bank of the Ozarks                               | 95,647.90     |
| Cargill Incorporated                             | 79,336.17     |
| Tyler Technologies                               | 73,950.00     |
| Frontier   | 73,076.64     |
| Dive Rescue International                        | 72,513.32     |
| Witmer Public Safety Group                       | 66,172.43     |
| Trappuzzano's Uniforms                           | 58,131.77     |
| Matthew Thorn, Attorney at Law                   | 55,000.00     |
| Dominion Energy                                  | 52,402.91     |
| Wesbanco Trust & Investment                      | 48,515.08     |
| SHI International                                | 44,418.96     |
| Microsoft  | 41,884.24     |
| Waterfront Jeep                                  | 41,818.68     |
| Finley Fire Equipment                            | 41,548.50     |
| Monongalia County Commission                     | 38,345.19     |
| Fisher Auto Parts Inc                            | 38,322.78     |
| DiTrapano, Barrett, DiPiero, McGinley, & Simmons | 35,000.00     |
| Scott Ford                                       | 32,785.83     |
| Kay, Casto & Chaney PLLC                         | 28,500.00     |
| Markl Supply Company                             | 26,975.15     |
| Office Depot                                     | 25,117.95     |
| United Janitorial Supplies, Inc                  | 24,508.83     |
| Workforce West Virginia                          | 22,200.62     |
| Discount Tire                                    | 21,585.12     |
| Amazon.com                                       | 20,785.26     |
| Region VI Planning & Develop                     | 19,279.00     |
| Matheny Motor Truck Company                      | 19,256.57     |
| Monongalia County Sheriff                        | 18,383.25     |

|   |           |
|---|-----------|
| CivicPlus                                       | 18,081.00 |
| WVU Occupational Medicine                       | 17,955.00 |
| Osburn Associates Inc                           | 17,590.38 |
| Flint Trading                                   | 17,368.54 |
| My Dive Shop                                    | 17,265.00 |
| Xerox Corporation                               | 16,579.11 |
| W.B. Mason                                      | 16,487.65 |
| Foremost Promotions                             | 16,011.75 |
| Sherwin-Williams                                | 15,381.80 |
| Lowe's  | 15,143.82 |
| U.S.Cellular                                    | 14,894.95 |
| ATCO International                              | 14,870.05 |
| CPS HR CONSULTING                               | 14,588.55 |
| Glottfelty Tire Center                          | 14,542.73 |
| WV Newspaper Publishing Co                      | 13,036.21 |
| WV Municipal League                             | 12,838.80 |
| SOSMetal Products Inc                           | 12,817.21 |
| Potesta Engineers and Environmental Consultants | 12,655.35 |
| RPC Video Inc                                   | 12,252.00 |
| De Lage Landen                                  | 12,228.94 |
| Premier Safety & Service Inc                    | 12,144.71 |
| Tetrick & Bartlett, PLLC                        | 11,610.00 |
| Fleet Pride                                     | 11,517.97 |
| Mills Group                                     | 11,500.00 |
| AT&T Mobility                                   | 11,415.42 |
| BB&T Merchant Services                          | 10,832.68 |
| Walter H Drane Company                          | 10,780.99 |
| Herbert, Rowland & Grubic                       | 10,717.50 |
| Morgantown Printing & Binding                   | 10,704.83 |
| H.E. Neumann Co                                 | 10,685.80 |
| Electronic Specialty Company                    | 10,501.30 |
| Capital Doors Inc                               | 10,119.16 |
| Queen City Business Systems                     | 10,066.57 |
| Professional Outfitters                         | 10,014.47 |
| Declaration Network Group                       | 9,900.00  |
| Amtower Auto Supply                             | 9,626.08  |
| Reliance Laboratories Inc                       | 9,226.00  |
| The Arbitrage Group, Inc                        | 9,000.00  |
| Service Express Inc                             | 8,624.78  |
| Thomson Reuters                                 | 8,514.58  |
| The Novak Consulting Group                      | 8,500.00  |
| Pitney Bowes                                    | 8,264.09  |
| Stanley, Hunt, Dupree & Rhine                   | 8,215.00  |
| Emergency Reporting Systems                     | 8,164.00  |
| Grainger  | 8,096.85  |
| Steptoe & Johnson                               | 7,985.00  |
| Staley Communications Inc                       | 7,980.00  |
| West Virginia Outdoor Power                     | 7,976.30  |
| Penn Care                                       | 7,791.35  |
| West Virginia Public Safety Equipment           | 7,619.50  |
| 4imprint Inc                                    | 7,563.68  |
| Interstate Battery System SWV                   | 7,321.75  |
| State Electric Supply Company                   | 7,291.99  |
| Comdoc Leasing                                  | 7,211.50  |
| Cleveland Brothers                              | 6,953.18  |
| Merritt Chase                                   | 6,900.00  |
| Sheriff of Monongalia County                    | 6,899.75  |
| Leadsonline.com                                 | 6,683.00  |

|  |          |
|--|----------|
| Mattress Warehouse                     | 6,448.00 |
| Comcast Business                       | 6,430.75 |
| State Equipment, Inc                   | 6,379.88 |
| Wilson Works, Inc                      | 6,090.00 |
| Jackson Kelly Attorney at Law          | 6,083.74 |
| Advance Travel                         | 5,991.09 |
| American Dry Cleaners                  | 5,745.00 |
| ICMA                                   | 5,635.30 |
| Quill Corporation                      | 5,562.15 |
| Mountaineer Glass & Mirror             | 5,368.20 |
| Protex LLC                             | 5,247.55 |
| Staples                                | 5,234.25 |
| Appalachian Tire Products              | 5,087.20 |
| Inestigative Funds, P.J. Scott         | 5,000.00 |
| Resa 7                                 | 4,975.00 |
| MorphoTrak, LLC                        | 4,971.00 |
| Mon General Hospital                   | 4,964.00 |
| Kone Inc                               | 4,957.56 |
| CISCO OpenDNS                          | 4,954.95 |
| State Chemical Company                 | 4,822.98 |
| Treasurer Revolving Fund               | 4,798.91 |
| Reynolds Snowplowing & Equipme         | 4,626.05 |
| Uniforms Limited                       | 4,575.55 |
| Verizon Business Services              | 4,560.00 |
| Thrasher Group, Inc                    | 4,470.00 |
| Fremouw Psychological Assoc            | 4,400.00 |
| McClanahan Service, Inc                | 4,292.40 |
| Huntington National Bank               | 4,254.22 |
| Granicus Inc                           | 4,230.00 |
| IBM Corporation                        | 4,141.68 |
| Breathing Air Systems                  | 4,099.18 |
| Terri Reed Cutright & Assoc.           | 4,000.00 |
| DLT Solutions LLC                      | 3,995.24 |
| Central Parts Warehouse                | 3,984.17 |
| Municipal Court                        | 3,982.08 |
| Trick-Tools.com                        | 3,827.50 |
| International Code Council Inc         | 3,823.55 |
| American Test Center, Inc              | 3,678.00 |
| Jasper Engines & Transmissions         | 3,647.00 |
| Galls                                  | 3,451.03 |
| Pace Shredding Inc                     | 3,416.17 |
| Cummins Crosspoint LLC                 | 3,409.79 |
| R.E. Michel Company Inc                | 3,388.10 |
| Johnson Law Office, PLLC               | 3,356.25 |
| American Traffic Safety Mater          | 3,289.90 |
| Hughart's Supply Inc                   | 3,242.00 |
| Walmart                                | 3,139.74 |
| Pierpont Community & Technical College | 3,080.00 |
| Freedom Ford Lincoln of Mgtn           | 3,079.53 |
| Sustainable Strategies DC LLC          | 3,000.00 |
| Minorities & Success                   | 2,995.00 |
| West Virginia Tractor Company          | 2,983.98 |
| Suburban Extended Stay Hotel           | 2,856.00 |
| Venham, Christy                        | 2,833.00 |
| ESRI Inc                               | 2,800.00 |
| VJG Associates                         | 2,793.80 |
| Raemelon Farm                          | 2,782.00 |
| Fire Station Outfitters                | 2,730.00 |

|   |          |
|---|----------|
| Frey Tree Specialists                   | 2,725.00 |
| Douglass' Greenhouse                    | 2,672.00 |
| West Virginia State Police Academy PDC  | 2,632.00 |
| CSI Industrial Supply                   | 2,570.00 |
| Premier Chevrolet Buick GMC             | 2,527.40 |
| Kalkreuth Roofing & Sheet Met.          | 2,517.80 |
| Middletown Tractor Sales                | 2,508.99 |
| Robotronics                             | 2,508.00 |
| WVSP Prof Development Center            | 2,487.00 |
| Pest Management Services, Inc           | 2,480.00 |
| Morgantown Area Chamber of Com          | 2,460.00 |
| Brake, Paul J                           | 2,356.90 |
| Koval Supply                            | 2,301.00 |
| Summers Towing & Repairs Inc            | 2,298.81 |
| Tractor Supply Company                  | 2,284.44 |
| BFG Supply Company                      | 2,270.57 |
| Mitchell 1                              | 2,264.40 |
| Lexis Nexis Matthew Bender              | 2,253.04 |
| Morgantown BluePrint/Copy Center        | 2,213.40 |
| Mountain State Truck Parts              | 2,188.78 |
| American Planning Association           | 2,185.00 |
| Chapman Printing Company, Inc           | 2,178.41 |
| WV State Auditor's Office               | 2,160.00 |
| Ri-Tec Industrial Products              | 2,152.80 |
| Panera Bread                            | 2,091.33 |
| Uniontown Auto Spring Company           | 2,090.97 |
| Curry Supply Company                    | 2,036.36 |
| Green Acres Contracting Inc             | 2,000.00 |
| John Howard Motors                      | 1,968.12 |
| Firehouse Innovations Corp              | 1,925.00 |
| North 79 Trailer Sales                  | 1,895.00 |
| Myron Manufacturing Corp                | 1,879.15 |
| Best Buy                                | 1,868.28 |
| Sirchie                                 | 1,834.05 |
| Main Street Morgantown                  | 1,829.39 |
| LEAF                                    | 1,818.16 |
| West Virginia Paging                    | 1,800.00 |
| Ricoh USA, Inc                          | 1,798.36 |
| Shamrock Gear Restoration               | 1,790.37 |
| Dill's Fire & Safety Equipment          | 1,763.29 |
| Glock Professional, Inc                 | 1,750.00 |
| WV LTAP                                 | 1,750.00 |
| Rich Farms                              | 1,749.85 |
| Campbell Business Machines              | 1,724.00 |
| Lumos Networks                          | 1,680.14 |
| Sky Oxygen                              | 1,678.63 |
| Fire & Police Selection Inc             | 1,677.00 |
| Ridge Runner Inc                        | 1,673.45 |
| Colours Inc                             | 1,657.82 |
| Marsall University Research Corporation | 1,625.00 |
| Pittsburgh Cerakote                     | 1,625.00 |
| Dept of Environmental Protection        | 1,619.80 |
| Holiday Inn Express                     | 1,610.25 |
| Intapol Industries                      | 1,608.56 |
| Cartegraph                              | 1,600.00 |
| Arrow Graphics & Printing               | 1,590.35 |
| Schoollockers.com                       | 1,517.00 |
| FBINAA WV                               | 1,510.00 |

|                                  |          |
|----------------------------------|----------|
| TI Training LE, LLC              | 1,500.00 |
| Mountaineer Fire & Rescue Eqpt   | 1,500.00 |
| Central Supply Company           | 1,496.40 |
| Hill Manufacturing               | 1,478.27 |
| Whaley Distributing Company      | 1,461.43 |
| Marriott Town Center             | 1,446.02 |
| Brownells, Inc                   | 1,441.37 |
| Omega Commercial Interiors       | 1,400.00 |
| Northern Tool & Equipment        | 1,394.81 |
| Best, Best & Krieger LLP         | 1,380.00 |
| WVIAEI                           | 1,375.00 |
| PD Liquidations                  | 1,350.00 |
| Optics Planet Inc                | 1,347.97 |
| Parking Authority                | 1,331.28 |
| Lauttamus Communications         | 1,303.16 |
| Morgantown IAFF Local #313       | 1,300.00 |
| Monongalia County Health Dept    | 1,298.68 |
| Simplex Grinnell                 | 1,282.26 |
| Grant County Mulch, Inc          | 1,260.00 |
| Chalmers, Phil                   | 1,250.00 |
| Focused Technologies             | 1,244.40 |
| Safety Kleen Corporation         | 1,238.52 |
| Inventory Trading Company, ITC   | 1,210.00 |
| Kawecki, William                 | 1,161.72 |
| Seese, Dave and Sheila           | 1,155.00 |
| John E Reid & Assoc              | 1,150.00 |
| Tire & Rubber, Inc               | 1,149.46 |
| Motorola Solutions Inc           | 1,143.65 |
| Proline Distributors             | 1,134.90 |
| Kinsman Company                  | 1,114.52 |
| IPMA HR                          | 1,097.50 |
| QualityLapelPins.Com             | 1,093.96 |
| Univ. Veterinary Specialists     | 1,069.36 |
| Glade Springs Resort             | 1,068.00 |
| Path Master Inc                  | 1,044.00 |
| PA State Fire Academy            | 1,000.00 |
| Smith, James                     | 990.00   |
| Sage                             | 975.00   |
| Baker, Krista                    | 960.79   |
| Cypress Solutions                | 957.54   |
| E & E Construction LLC           | 950.00   |
| DHB&E Insurance Agency           | 935.00   |
| Waterlogic                       | 920.40   |
| Ervins Towing Inc Auto Repair    | 919.16   |
| Workforce Comm Group Inc         | 915.00   |
| Stefan Wynn                      | 912.06   |
| Paw Prints Veterinary Clinc      | 895.54   |
| Infogroup                        | 889.00   |
| Brookvalley Vet Clinic           | 889.00   |
| Southeastern Security Consulta   | 888.00   |
| Action Supply Products Inc       | 887.12   |
| La Quinta Inn & Suites           | 869.80   |
| Engineer Supply                  | 867.60   |
| CPAT Distribution Inc            | 867.00   |
| Lexis Nexis Risk Data Management | 857.70   |
| FedEx                            | 848.87   |
| Adobe                            | 836.86   |
| Mont Levine Inc                  | 829.17   |

|                                  |        |
|----------------------------------|--------|
| WV State Police                  | 825.00 |
| Intoximeters                     | 788.50 |
| WVSP                             | 780.00 |
| Mechanical Systems&Services, LLC | 779.93 |
| Goodyear Auto Service Center     | 777.62 |
| ACE K-9.com                      | 776.49 |
| Underground Printing             | 773.55 |
| West Virginia Treasury           | 773.45 |
| CSC Home & Hardware              | 763.70 |
| Sam's Club Direct                | 763.58 |
| Justice Systems Inc              | 750.00 |
| Select GCR                       | 750.00 |
| Certified Laboratories           | 747.03 |
| CTL Engineering of WV Inc        | 735.00 |
| North Bend State Park            | 729.73 |
| Remington Arms Co                | 725.00 |
| IACP                             | 725.00 |
| JL DARLING INC                   | 710.37 |
| Hilton Niagara Falls             | 709.84 |
| MedExpress Urgent Care, WV       | 705.00 |
| Lab Corp of America              | 695.25 |
| East Wing Printing               | 693.12 |
| Super 8 Motel                    | 693.00 |
| SpecPrint                        | 680.00 |
| Keystone Automotive Ind., LLC,   | 676.00 |
| Schaeffer & Son LLC              | 673.68 |
| Dotson, Andrew                   | 672.40 |
| Deberry, Christopher             | 669.74 |
| CORE Environmental Services      | 663.75 |
| Jordan Auto Parts, Inc           | 660.00 |
| The Pin Center                   | 652.00 |
| Guido, Joseph                    | 651.16 |
| Colorado State University        | 650.00 |
| Bruske Products                  | 645.12 |
| Entenmann-Rovin Company          | 635.50 |
| WVU Research Corporation         | 630.00 |
| IMLA                             | 625.00 |
| GFOA                             | 625.00 |
| Vector Security                  | 623.90 |
| A-1 Process Service              | 622.50 |
| Ocean Creek Resort               | 621.60 |
| RIT INN                          | 621.30 |
| Del Fire Store                   | 617.37 |
| Petty Cash City Garage           | 612.17 |
| Intelligencecheck                | 600.00 |
| PEAK Training Center             | 600.00 |
| J.L. Machine & Tool Inc          | 600.00 |
| Sister Cities International      | 595.00 |
| In-Synch Systems, Inc            | 595.00 |
| Old Dominion Brush Company       | 588.99 |
| GEC, Inc                         | 585.35 |
| LSI                              | 573.50 |
| Mountaineer Towing               | 570.87 |
| Embassy Suites                   | 568.00 |
| City Plumbing and Heating        | 564.06 |
| Global Equipment Co Inc          | 560.95 |
| Urban Land Institute             | 560.00 |
| Enterprise Rent-A-Car            | 558.88 |

|                               |           |
|-------------------------------|-----------|
| The Herald Dispatch           | 548.82    |
| AICPA                         | 541.80    |
| Rural King                    | 538.00    |
| Heiman Fire Equipment         | 535.40    |
| Point Spring & Driveshaft Co  | 530.26    |
| GFOA of WV                    | 530.00    |
| L.A. D'amico Locksmith        | 526.00    |
| Lou's Gloves Inc              | 525.00    |
| Vertical Transport Consulting | 520.00    |
| Reese Wholesale Inc           | 519.00    |
| Software Systems, Inc         | 518.50    |
| Simonton, Ryan                | 516.60    |
| Holiday Inn                   | 516.00    |
| Ammo-Up                       | 515.19    |
| Imperatives, Inc              | 514.00    |
| Excaliber Hotel               | 509.09    |
| Hoy Redi-Mix Co., LLC         | 504.00    |
| WVIAAI                        | 500.00    |
| Colt Manufacturing Company    | 500.00    |
| Spoue Refrigeration           | 500.00    |
| Aggregate Less Than \$500     | 80,130.51 |

**CITY OF MORGANTOWN  
COAL SEVERANCE FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

|   |                           |
|---|---------------------------|
| <b>REVENUE</b>                              |                           |
| Earned Interest                             | \$172.19                  |
| Coal Severance Tax                          | <u>79,502.23</u>          |
| <b>TOTAL REVENUE</b>                        | <b>79,674.42</b>          |
| <b>EXPENDITURES</b>                         |                           |
| BOPARC                                      | <u>43,815.13</u>          |
| <b>TOTAL EXPENDITURES</b>                   | <b><u>43,815.13</u></b>   |
| <b>EXCESS OF REVENUE OVER EXPENDITURES</b>  | <b>35,859.29</b>          |
| <b>BEGINNING FUND BALANCE, JULY 1, 2017</b> | <b><u>25,590.78</u></b>   |
| <b>ENDING FUND BALANCE, JUNE 30, 2018</b>   | <b><u>\$61,450.07</u></b> |

**CITY OF MORGANTOWN  
FINANCIAL STABILIZATION FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                          |                   |
|--------------------------|-------------------|
| Earned Interest          | \$27,954.11       |
| Contribution Other Funds | <u>750,000.00</u> |

**TOTAL REVENUE** **777,954.11**

**EXPENDITURES** **0.00**

**TOTAL EXPENDITURES** **0.00**

**EXCESS OF REVENUE OVER EXPENDITURES** **777,954.11**

**BEGINNING FUND BALANCE, JULY 1, 2017** **1,280,149.72**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$2,058,103.83**

**CITY OF MORGANTOWN  
COMMUNITY DEVELOPMENT FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                                   |              |
|-----------------------------------|--------------|
| Community Development Block Grant | \$215,585.96 |
| Earned Interest                   | <u>36.41</u> |

**TOTAL REVENUE** **215,622.37**

**EXPENDITURES**

|                                |                   |
|--------------------------------|-------------------|
| Administration                 | 1,273.28          |
| Travel and Training            | 31.00             |
| Liability Insurance            | 1,080.98          |
| Contracted Services            | 48,827.20         |
| Community Development Programs | 55,035.86         |
| Housing Programs               | <u>108,678.87</u> |

**TOTAL EXPENDITURES** **214,927.19**

**EXCESS OF (DEFICIT) REVENUE OVER EXPENDITURES** **695.18**

**BEGINNING FUND BALANCE, JULY 1, 2017** **6,780.21**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$7,475.39**

**CITY OF MORGANTOWN  
COMMUNITY DEVELOPMENT FUND  
VENDOR LIST  
YEAR ENDING JUNE 30, 2018**

|                                |             |
|--------------------------------|-------------|
| Fairmont-Morgantown Housing Au | \$55,448.92 |
| Urban Design Ventures, LLC     | \$51,152.20 |
| Bartlett House, Inc.           | \$31,602.18 |
| Mon Co.Habitat for Humanity    | \$21,407.77 |
| Mountaineer Boys & Girls Club  | \$12,000.00 |
| Monongalia County Commission   | \$12,000.00 |
| Northco Corporation            | \$10,578.00 |
| Service League                 | \$8,360.00  |
| City of Morgantown             | \$6,009.54  |
| Stone Paving                   | \$2,858.20  |
| Travelers                      | \$1,080.98  |
| NWVCIL                         | \$882.08    |
| WV Newspaper Publishing Co.    | \$761.14    |
| Aggregate less than \$500      | \$778.77    |

**CITY OF MORGANTOWN  
LOCAL LAW ENFORCEMENT GRANT FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

|   |                               |
|---|-------------------------------|
| <b>REVENUE</b>                              |                               |
| JAG Grant                                   | \$418.86                      |
| Earned Interest                             | <u>0.00</u>                   |
| <b>TOTAL REVENUE</b>                        | <b>418.86</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>418.86</b>                 |
| <b>BEGINNING FUND BALANCE, JULY 1, 2017</b> | <u><b>429.76</b></u>          |
| <b>ENDING FUND BALANCE, JUNE 30, 2018</b>   | <u><u><b>\$848.62</b></u></u> |

**CITY OF MORGANTOWN  
SPECIAL GRANTS FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                |              |
|----------------|--------------|
| Federal Grants | \$24,165.27  |
| Interest       | <u>18.42</u> |

**TOTAL REVENUE** **24,183.69**

**EXPENDITURES**

|                             |           |
|-----------------------------|-----------|
| CORE Environmental Services | 34,485.22 |
|-----------------------------|-----------|

**TOTAL EXPENDITURES** **34,485.22**

**EXCESS OF REVENUE OVER EXPENDITURES** **-10,301.53**

**BEGINNING FUND BALANCE, JULY 1, 2017** **10,353.66**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$52.13**

**CITY OF MORGANTOWN  
WV ECONOMIC DEVELOPMENT GRANTS FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

|   |                           |
|---|---------------------------|
| <b>REVENUE</b>                              | <b>\$53.08</b>            |
| <b>TOTAL REVENUE</b>                        | <b>53.08</b>              |
| <b>EXPENDITURES</b>                         | <b><u>0.00</u></b>        |
| <b>TOTAL EXPENDITURES</b>                   | <b>0.00</b>               |
| <b>EXCESS OF REVENUE OVER EXPENDITURES</b>  | <b><u>53.08</u></b>       |
| <b>BEGINNING FUND BALANCE, JULY 1, 2017</b> | <b>37,892.95</b>          |
| <b>ENDING FUND BALANCE, JUNE 30, 2018</b>   | <b><u>\$37,946.03</u></b> |

**CITY OF MORGANTOWN  
COURT TECHNOLOGY FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

|  |                           |
|--|---------------------------|
| <b>REVENUE</b>                                       |                           |
| Court Technology Fee                                 | \$20,810.00               |
| Interest   | <u>49.24</u>              |
| <b>TOTAL REVENUE</b>                                 | <b>20,859.24</b>          |
| <b>EXPENDITURES</b>                                  |                           |
| Justice Systems, Inc.                                | <u>5,100.00</u>           |
| <b>TOTAL EXPENDITURES</b>                            | <b><u>5,100.00</u></b>    |
| <b>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</b> | <b>15,759.24</b>          |
| <b>BEGINNING FUND BALANCE, JULY 1, 2017</b>          | <b><u>1,822.37</u></b>    |
| <b>ENDING FUND BALANCE, JUNE 30, 2018</b>            | <b><u>\$17,581.61</u></b> |

**CITY OF MORGANTOWN  
I.C. WHITE COAL RESERVE  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

|   |                            |
|---|----------------------------|
| <b>REVENUE</b>                              |                            |
| Interest                                    | <u>\$499.78</u>            |
| <b>TOTAL REVENUE</b>                        | <b>499.78</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>499.78</b>              |
| <b>BEGINNING FUND BALANCE, JULY 1, 2017</b> | <u><b>101,586.11</b></u>   |
| <b>ENDING FUND BALANCE, JUNE 30, 2018</b>   | <u><b>\$102,085.89</b></u> |

**CITY OF MORGANTOWN  
MET THEATRE FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|   |                   |
|---|-------------------|
| Rental Income                                       | \$107,373.50      |
| City of Mgtn - Gen Fund, Hotel/Motel, Amusement Tax | \$96,675.00       |
| MET Theatre Fees                                    | \$12,700.43       |
| Concession Income                                   | \$9,807.58        |
| Other   | <u>\$8,600.53</u> |

**TOTAL REVENUE** **235,157.04**

**EXPENDITURES**

|                     |                  |
|---------------------|------------------|
| Personnel Cost      | 25,457.93        |
| Telephone           | 10,292.21        |
| Utilities           | 61,496.89        |
| Maintenance         | 17,848.88        |
| Contracted Services | 92,540.18        |
| Miscellaneous       | <u>13,809.17</u> |

**TOTAL EXPENDITURES** **221,445.26**

**EXCESS OF REVENUE OVER EXPENDITURES** **\$13,711.78**

**BEGINNING FUND BALANCE, JULY 1, 2017** **-40,127.15**

**ENDING FUND BALANCE, JUNE 30, 2018** **(\$26,415.37)**

**CITY OF MORGANTOWN  
MET THEATRE FUND  
VENDOR LIST  
YEAR ENDING JUNE 30, 2018**

|                                |           |
|--------------------------------|-----------|
| Part Time Personnel Costs      | 25,457.93 |
| BOPARC                         | 88,793.80 |
| Mon Power                      | 48,013.79 |
| Dominion Energy                | 12,378.44 |
| Universal Mechanical Services  | 9,405.84  |
| Comcast Business               | 7,030.98  |
| Sam's Club Direct              | 3,794.38  |
| Wilson Works Inc               | 3,450.00  |
| Frontier                       | 3,261.23  |
| Simplex Grinnell               | 1,988.09  |
| United Janitorial Supplies Inc | 1,807.77  |
| SHI International              | 1,662.31  |
| Lowe's                         | 1,463.74  |
| Morgantown Heating & Cooling   | 1,340.16  |
| I.A.T.S.E. Local 578           | 1,207.14  |
| Morgantown Utility Board       | 1,104.66  |
| Republic Services              | 1,101.85  |
| Pest Management Services Inc   | 1,045.00  |

|                                   |          |
|-----------------------------------|----------|
| Walmart                           | 927.93   |
| Sweetwater.Com                    | 623.17   |
| Shelby Wholesale Distributors Inc | 597.07   |
| Vincent Lighting Systems          | 543.44   |
| GODADDY Web Listing               | 539.10   |
| Aggregate Less Than \$500         | 4,191.00 |

**CITY OF MORGANTOWN  
WOODBURN PROPERTY FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                         |               |
|-------------------------|---------------|
| Rent                    | \$31,502.96   |
| Utilities Reimbursement | 12,892.18     |
| Reimbursements          | 5,977.80      |
| Interest                | <u>150.70</u> |

**TOTAL REVENUE** **50,523.64**

**EXPENDITURES**

|                               |           |
|-------------------------------|-----------|
| Mon Power                     | 16,415.98 |
| Dominion Hope                 | 14,312.02 |
| Lowe's                        | 5,199.50  |
| Morgantown Utility Board      | 4,166.76  |
| Pest Management Services, Inc | 1,200.00  |
| Hughgarts                     | 1,176.99  |
| City of Morgantown            | 1,165.77  |
| MPE, Inc.                     | 550.00    |
| Aggregate \$500 and less      | 509.65    |

**TOTAL EXPENDITURES** **44,696.67**

**EXCESS OF REVENUE OVER EXPENDITURES** **\$5,826.97**

**BEGINNING FUND BALANCE, JULY 1, 2017** **1,771.36**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$7,598.33**

**CITY OF MORGANTOWN  
POLICE FORFEITURE FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                 |               |
|-----------------|---------------|
| Forfeited Money | \$93,111.54   |
| Earned Interest | <u>251.52</u> |

**TOTAL REVENUE** **93,363.06**

**EXPENDITURES**

|                                |                 |
|--------------------------------|-----------------|
| In-Synch Systems               | 9,266.40        |
| Second Amendment Sports & Def. | 8,995.00        |
| Magnet Forensics               | <u>3,825.00</u> |

**TOTAL EXPENDITURES** **22,086.40**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES** **71,276.66**

**BEGINNING FUND BALANCE, JULY 1, 2017** **799,310.22**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$870,586.88**

**CITY OF MORGANTOWN  
FEDERAL FORFEITURE FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                 |               |
|-----------------|---------------|
| Forfeited Money | \$211,511.33  |
| Earned Interest | <u>406.09</u> |

**TOTAL REVENUE** **211,917.42**

**EXPENDITURES**

|                          |              |
|--------------------------|--------------|
| Town of Granville        | 2,500.00     |
| Aggregate \$500 and less | <u>61.87</u> |

**TOTAL EXPENDITURES** **2,561.87**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES** **209,355.55**

**BEGINNING FUND BALANCE, JULY 1, 2017** **0.00**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$209,355.55**

**CITY OF MORGANTOWN  
TAX INCREMENT FINANCING FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                 |                 |
|-----------------|-----------------|
| Property Taxes  | \$1,810,192.75  |
| Other Tax       | \$188,806.98    |
| Earned Interest | 934.98          |
| PILOT-Sunnyside | <u>4,394.68</u> |

**TOTAL REVENUE** **2,004,329.39**

**EXPENDITURES**

|                               |              |
|-------------------------------|--------------|
| Transfer to Debt Service Fund | 1,882,979.27 |
|-------------------------------|--------------|

**TOTAL EXPENDITURES** **1,882,979.27**

**EXCESS OF REVENUE OVER EXPENDITURES** **121,350.12**

**BEGINNING FUND BALANCE, JULY 1, 2017** **111,026.88**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$232,377.00**

**CITY OF MORGANTOWN  
BUSINESS IMPROVEMENT DISTRICT FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

|   |                           |
|---|---------------------------|
| <b>REVENUE</b>                              |                           |
| Interest                                    | <u>114.79</u>             |
| <b>TOTAL REVENUE</b>                        | <b>114.79</b>             |
| <b>EXPENDITURES</b>                         |                           |
| AECOM                                       | <u>16,775.00</u>          |
| <b>TOTAL EXPENDITURES</b>                   | <b><u>16,775.00</u></b>   |
| <b>EXCESS OF REVENUE OVER EXPENDITURES</b>  | <b>-16,660.21</b>         |
| <b>BEGINNING FUND BALANCE, JULY 1, 2017</b> | <b><u>33,432.64</u></b>   |
| <b>ENDING FUND BALANCE, JUNE 30, 2018</b>   | <b><u>\$16,772.43</u></b> |

**CITY OF MORGANTOWN  
CAPITAL ESCROW FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

**Other Financial Sources**

|   |                   |
|---|-------------------|
| General Fund                                | 2,700,000.00      |
| General Fund - Municipal Service Fee        | 2,911,500.00      |
| Hazel Ruby McQuain Charitable Trust         | 2,000,000.00      |
| DOH Grant - Deckers Creek Pedestrian Bridge | <u>178,482.24</u> |
|   | 7,789,982.24      |

**Miscellaneous**

|                 |                  |
|-----------------|------------------|
| Earned Interest | 44,136.24        |
| Miscellaneous   | <u>62,875.00</u> |
|                 | 107,011.24       |

**TOTAL REVENUE** **7,896,993.48**

**EXPENDITURES**

|   |                   |
|---|-------------------|
| Planning & Zoning                       | 103,867.38        |
| City Hall Renovations                   | 125,646.31        |
| Public Works Vehicles and Equipment     | 514,432.84        |
| Police Dept. Equipment                  | 386,682.90        |
| Fire Dept. Building and Equipment       | 121,748.15        |
| Street Paving                           | 1,596,351.17      |
| Computers and Software                  | 115,566.09        |
| Forrest Avenue Repairs                  | 544,343.08        |
| BOPARC Support                          | 149,035.60        |
| Met Theatre                             | 46,336.72         |
| Urban Forestry & Landscape              | 18,584.66         |
| Deckers Creek Pedestrian Bridge         | 342,086.88        |
| Krepps Park Trail                       | 42,541.00         |
| Downtown Tree and Bumpouts              | 28,125.00         |
| Airport Support                         | 8,200.00          |
| Airport Runway                          | 87,338.66         |
| GIS Project                             | 20,000.00         |
| Other Projects                          | 86,357.07         |
| Sunnyside-Up                            | 100,000.00        |
| Main Street                             | 59,000.00         |
| GMCT Arts and Culture Fund              | 58,000.00         |
| Contributions to Other Outside Agencies | <u>105,367.98</u> |

**TOTAL EXPENDITURES** **4,659,611.49**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES** **3,237,381.99**

**OTHER FINANCING SOURCES (USES)**

|                                    |             |
|------------------------------------|-------------|
| Note Payable - Capital Escrow Fund | -415,789.55 |
|------------------------------------|-------------|

**BEGINNING FUND BALANCE, JULY 1, 2017** **8,770,118.34**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$11,591,710.78**

**CITY OF MORGANTOWN  
 CAPITAL ESCROW FUND  
 VENDOR LIST  
 YEAR ENDING JUNE 30, 2018**

|                                       |            |
|---------------------------------------|------------|
| Greer Industries, Inc                 | 859,919.90 |
| Beaver Excavating Company             | 488,185.00 |
| Anderson Excavating                   | 396,383.05 |
| Green River Group                     | 341,931.60 |
| Hunter's Truck Sales & Service        | 254,376.00 |
| Altec Industries, Inc                 | 161,960.00 |
| Parotta Paving Company                | 153,110.44 |
| Tyler Technologies                    | 112,632.09 |
| Stevens Auto Center                   | 112,161.00 |
| Campus Neighborhood Rev. Corp.        | 100,000.00 |
| Stone Paving                          | 88,889.40  |
| Mountaineer Welding                   | 88,735.60  |
| Alpha Associates, Inc                 | 85,388.00  |
| Board Of Park & Recreation            | 83,971.98  |
| Graybar Electric                      | 68,823.00  |
| Cleveland Brothers                    | 65,075.00  |
| SHI International                     | 61,464.42  |
| Main Street Morgantown                | 60,450.00  |
| CTL Engineering of WV, LLC            | 56,158.08  |
| Your Community Foundation             | 55,000.00  |
| West Virginia Public Safety Equipment | 50,050.50  |
| Morgantown Utility Board              | 47,541.00  |
| Dynatest North America Inc            | 46,668.00  |
| United Rentals                        | 46,547.21  |
| Premier Safety & Service Inc          | 35,889.95  |
| Northco Corporation                   | 35,100.00  |
| Aecom                                 | 31,870.89  |
| Advanced Heating & Cooling            | 31,173.34  |
| National Auto Fleet Group             | 30,539.45  |
| ProTex LLC                            | 29,240.04  |
| Dill's Fire & Safety Equipment        | 28,720.00  |
| Matheny Ford                          | 27,809.00  |
| Sheild Roofing & Construction LLC     | 24,921.67  |
| Staley Communication Inc              | 24,791.53  |
| Foster Supply Inc                     | 22,681.30  |
| In-Synch Systems Inc                  | 21,945.00  |
| Herbert, Rowland & Grubic             | 20,000.00  |
| McClanahan Service Inc                | 19,341.60  |
| WV Botanic Gardens                    | 17,225.00  |
| Vincent Lighting Systems              | 16,400.00  |
| Vertical Access Solutions             | 16,313.00  |
| Monongalia County Health Department   | 16,000.00  |
| Morgantown Area Economic Partnership  | 15,000.00  |
| Bartlett House, Inc                   | 15,000.00  |
| D.J.L. Material & Supply              | 14,670.00  |
| OUTDOOR TRANQUILITY, LLC              | 14,433.00  |
| WCO Flooring America                  | 11,894.00  |
| Environmental Standards               | 11,647.29  |
| Landice                               | 10,905.00  |
| Digital Ally Inc                      | 10,520.00  |
| Fairmont-Morgantown Housing Authority | 10,000.00  |
| SUMURI                                | 9,995.00   |

|  |          |
|--|----------|
| CS Valuation                           | 9,500.00 |
| Coord. Council on Homelessness         | 9,404.90 |
| Second Ammendment Sports & Def         | 8,995.00 |
| Michael Baker International            | 8,881.84 |
| Mitchell Tree Care                     | 8,691.00 |
| The Fourth River Company               | 8,200.00 |
| Weber Design                           | 8,100.00 |
| Motorola Soutlions, LLC                | 7,425.00 |
| W.B. Mason                             | 6,986.99 |
| West Virginia Paving Inc               | 6,751.18 |
| West Virginia University               | 6,579.68 |
| Miller Environmental                   | 6,229.30 |
| Smith, James                           | 6,195.00 |
| Biafore Landscape Development          | 5,953.00 |
| Trapuzzano's Uniforms                  | 5,860.00 |
| Plan-It Geo LLC                        | 5,500.00 |
| Gioulis, Michael                       | 5,332.00 |
| Less Lethal LLC                        | 4,995.00 |
| Optics Planet, Inc                     | 4,839.40 |
| Simplex Grinnell                       | 4,803.00 |
| Morgan, Barbara                        | 4,800.00 |
| Mills Group                            | 4,666.67 |
| Bailey, Brandon S                      | 4,491.00 |
| Bartlett Tree Experts                  | 4,470.00 |
| Omega Commercial Interiors             | 4,452.11 |
| Rich Farms                             | 4,449.09 |
| Linthicum, Molly                       | 4,434.00 |
| Scott, Phil J.                         | 4,338.00 |
| Arch Masonry & Restoration             | 4,320.00 |
| Universal Mechanical Services          | 4,210.46 |
| Cheat Road Engineering                 | 4,000.00 |
| Sweetwater.Com                         | 3,807.97 |
| Amazon.Com                             | 3,581.56 |
| Rileighs Outdoor Décor                 | 3,541.33 |
| Arts Monongahela                       | 3,000.00 |
| Mariani & Richards Inc                 | 3,000.00 |
| Pittsburgh Post Gazette                | 2,867.50 |
| Venham, Christy                        | 2,833.00 |
| National Products Inc                  | 2,779.68 |
| Morgantown Power Equipment Inc         | 2,550.00 |
| Monongalia County Commission           | 2,500.00 |
| Mountaineer Pharmacy                   | 2,265.00 |
| Markl Supply Company                   | 2,195.00 |
| Celebration of America Comm.           | 2,000.00 |
| Altec Supply                           | 1,965.76 |
| Elite K-9                              | 1,952.95 |
| Hennessey, Bryon                       | 1,902.00 |
| State Electric Supply Company          | 1,892.77 |
| Bruceton Petroleum Company             | 1,892.37 |
| Patterson, Joesph                      | 1,770.00 |
| Live Well Sports                       | 1,708.99 |
| RealTruck Inc                          | 1,698.00 |
| Morgantown Area Chamber of Commerce    | 1,536.00 |
| Community Coalition for Social Justice | 1,500.00 |
| Cardello Electric                      | 1,491.52 |
| WV Newspaper Publishing Co             | 1,479.38 |
| CSC Home Hardware                      | 1,476.20 |
| Raemelton Farm                         | 1,442.00 |
| Republic Services                      | 1,423.26 |

|                                |          |
|--------------------------------|----------|
| Ntl. Alliance of Preservation  | 1,311.01 |
| Security Equipment Corporation | 1,268.00 |
| Grant County Mulch Inc         | 1,260.00 |
| Morgantown Septic Service      | 1,180.00 |
| Amscor                         | 1,160.00 |
| Daniel Defense, Inc            | 1,156.00 |
| Burkett, John                  | 1,155.00 |
| Central Supply Company         | 994.35   |
| West Virginia Outdoor Power    | 982.76   |
| Larue Tactical                 | 935.95   |
| Hoy Redi-Mix Co, LLC           | 819.50   |
| Lowe's                         | 810.04   |
| Grainger                       | 596.16   |
| Sam's Club Direct              | 563.64   |
| Morgan & Sons Inc              | 558.56   |
| The Morgantown Mall            | 500.00   |
| Aggregate Less Than \$500      | 4,008.37 |

**CITY OF MORGANTOWN  
ACCESS ROAD FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

|   |                            |
|---|----------------------------|
| <b>REVENUE</b>                              |                            |
| Earned Interest                             | <u>1,320.78</u>            |
| <b>TOTAL REVENUE</b>                        | <b>1,320.78</b>            |
| <b>EXPENDITURES</b>                         | <u>0.00</u>                |
| <b>TOTAL EXPENDITURES</b>                   | <b><u>0.00</u></b>         |
| <b>EXCESS OF REVENUE OVER EXPENDITURES</b>  | <b>1,320.78</b>            |
| <b>BEGINNING FUND BALANCE, JULY 1, 2017</b> | <b><u>268,472.75</u></b>   |
| <b>ENDING FUND BALANCE, JUNE 30, 2018</b>   | <b><u>\$269,793.53</u></b> |

**CITY OF MORGANTOWN  
LIFE AND HEALTH FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                        |                  |
|------------------------|------------------|
| Earned Interest        | \$8,780.03       |
| Employer Contributions | 4,865,945.60     |
| OPEB Fund Contribution | 1,463,252.69     |
| Pension Transfers      | 208,133.82       |
| Employee Contributions | 268,956.48       |
| Miscellaneous          | <u>71,560.00</u> |

**TOTAL REVENUE** **6,886,628.62**

**EXPENDITURES**

|                                |              |
|--------------------------------|--------------|
| Claims Paid                    | 4,284,303.61 |
| HRA Claims                     | 271,192.33   |
| Benefit Assistance Corporation | 909,101.15   |
| City of Morgantown OPEB Fund   | 796,915.15   |
| HUMANA                         | 86,707.40    |
| Miscellaneous Fees & Charges   | <u>64.35</u> |

**TOTAL EXPENDITURES** **6,348,283.99**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES** **538,344.63**

**BEGINNING FUND BALANCE, JULY 1, 2017** **762,929.78**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$1,301,274.41**

**CITY OF MORGANTOWN  
TIF DEBT SERVICE FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                                   |                  |
|-----------------------------------|------------------|
| Contribution from Other Funds     | \$2,152,603.65   |
| Contributions from Other Entities | 120,000.00       |
| Bond Proceeds                     | 884,165.98       |
| Earned Interest                   | <u>20,877.59</u> |

**TOTAL REVENUE**

**3,177,647.22**

**EXPENDITURES**

|                              |                  |
|------------------------------|------------------|
| Debt Service on Bonds        | 1,575,510.62     |
| Project Expense              | 892,232.55       |
| Contributions to Other Funds | 520,853.27       |
| Bond Issuance Costs          | 311,920.00       |
| Administrative Costs         | <u>29,435.75</u> |

**TOTAL EXPENDITURES**

**3,329,952.19**

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

**(\$152,304.97)**

**BEGINNING FUND BALANCE, JULY 1, 2017**

**1,832,187.52**

**ENDING FUND BALANCE, JUNE 30, 2018**

**\$1,679,882.55**

**CITY OF MORGANTOWN  
AIRPORT FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                        |                  |
|------------------------|------------------|
| Airline Landing Fees   | \$76,785.91      |
| Hangar Rents           | 104,271.22       |
| Rental Income          | 227,719.74       |
| Car Rental Commissions | 28,716.31        |
| Interspace Advertising | 165.00           |
| Vending                | 5,489.00         |
| Fuel Sales             | 1,911,056.94     |
| Deicing                | 104,253.76       |
| Earned Interest        | 132.50           |
| Miscellaneous          | <u>24,609.35</u> |

**TOTAL REVENUE**

**2,483,199.73**

**EXPENDITURES**

|                                |                  |
|--------------------------------|------------------|
| Personnel Costs                | 826,886.58       |
| Telephone                      | 24,471.77        |
| Utilities                      | 139,413.42       |
| Travel & Training              | 10,320.39        |
| Maintenance                    | 96,221.06        |
| Postage                        | 601.26           |
| Equipment Rental               | 30,218.53        |
| Small Tools                    | 390.06           |
| Advertising                    | 17,714.54        |
| Dues & Subscriptions           | 735.00           |
| Workers Comp. Insurance        | 8,168.18         |
| Liability & Property Insurance | 54,532.86        |
| Professional fees/audit        | 3,340.00         |
| Contracted Services            | 28,819.85        |
| Fire Service Fees              | 7,542.25         |
| Credit Card Charges            | 16,853.22        |
| Supplies                       | 7,306.63         |
| Fuel Purchases not for Resale  | 14,107.80        |
| Fuel Purchases for Resale      | 1,192,227.04     |
| Concession supplies            | 4,353.24         |
| Other                          | 2,839.38         |
| Administrative Fee             | <u>10,000.00</u> |

**TOTAL EXPENDITURES**

**2,497,063.06**

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

**-13,863.33**

**OTHER FINANCING SOURCES (USES)**

|   |                    |
|---|--------------------|
| Contribution from General Fund          | 200,000.00         |
| Debt Service Paid From Restricted Accts | <u>(44,241.40)</u> |

**TOTAL OTHER FINANCING SOURCES (USES)**

**155,758.60**

**BEGINNING FUND BALANCE, JULY 1, 2017**

**(405,437.51)**

**ENDING FUND BALANCE (DEFICIT), JUNE 30, 2018**

**(263,542.24)**

**CITY OF MORGANTOWN  
AIRPORT FUND  
VENDOR LIST  
YEAR ENDING JUNE 30, 2018**

|                                     |            |
|-------------------------------------|------------|
| Employee Salaries                   | 529,903.75 |
| Social Security                     | 32,417.50  |
| Pension                             | 71,179.21  |
| Medicare                            | 7,581.52   |
| Life & Health Benefit Fund          | 185,804.60 |
| Avfuel Corporation                  | 956,079.55 |
| Mon Power                           | 98,111.16  |
| Clariant Corporation                | 45,509.85  |
| Travelers                           | 31,275.15  |
| Dominion Energy                     | 27,118.66  |
| Dyer Insurance Group                | 23,792.35  |
| RLI Insurance Company               | 22,449.00  |
| Allegheny Fence                     | 16,798.40  |
| Lumos Networks                      | 16,728.97  |
| Morgantown Utility Board            | 16,617.18  |
| Bruceton Petroleum Company          | 14,763.67  |
| Bank of the Ozarks                  | 12,828.40  |
| Micro Outdoor Advertising LLC       | 12,000.00  |
| General Fund                        | 10,000.00  |
| H.E. Neumann Co                     | 9,858.48   |
| Schindler Elevator Corporation      | 8,942.17   |
| Brickstreet Insurance               | 7,633.54   |
| City of Morgantown                  | 7,542.25   |
| Republic Services                   | 6,206.71   |
| Michael Baker International         | 5,632.38   |
| Clements Filter Products Inc        | 5,119.84   |
| Middletown Tractor Sales            | 4,211.96   |
| Emcor Services                      | 4,157.00   |
| WBOY-12                             | 4,000.00   |
| Sprint                              | 3,970.74   |
| Sam's Club Direct                   | 3,518.31   |
| Chippy's Transmission Service       | 3,280.00   |
| Tetrick & Bartlett PLLC             | 3,240.00   |
| Superior Industrial Laundries       | 3,191.00   |
| Ad America                          | 3,133.34   |
| R.D. Wilson-Sons & Company          | 3,042.00   |
| United Rotary Brush Corp            | 2,846.97   |
| WV Newspaper Publishing Co          | 2,829.70   |
| Pepsi-Cola                          | 2,827.74   |
| Tireland Inc                        | 2,596.05   |
| West Virginia Radio                 | 2,500.00   |
| De Lage Landen                      | 2,327.14   |
| University Sports Publication       | 2,295.00   |
| Matthews Lubricants Inc             | 2,220.06   |
| Amazon.com                          | 2,172.18   |
| Staples                             | 2,167.61   |
| Aviation Laboratories Inc           | 2,122.67   |
| WV Dept of Environmental Protection | 2,100.00   |
| WSI Corporation                     | 2,085.00   |
| Hunter Truck Sales & Service        | 2,010.24   |
| Frontier                            | 2,000.08   |
| ZORO                                | 1,936.56   |

|                                |           |
|--------------------------------|-----------|
| Queen City Business Systems    | 1,927.99  |
| Arch Nissel Firearms Instructi | 1,870.00  |
| Dish                           | 1,817.39  |
| Scott Ford                     | 1,782.34  |
| Courtyard by Marriott          | 1,737.24  |
| Tanknology Corporation Inc     | 1,718.46  |
| J.T. Martin & Safety           | 1,545.74  |
| Jamison Electrical Constr Co   | 1,496.38  |
| Miller Environmental           | 1,450.00  |
| Glotfelty Tire Center          | 1,448.43  |
| Dodson Pest Control            | 1,416.00  |
| Safety & Security Instruction  | 1,275.00  |
| Messick's                      | 1,158.62  |
| Fisher Auto Parts Inc          | 1,087.73  |
| Morgantown Power Equipment Inc | 1,060.00  |
| Cummins Crosspoint LLC         | 1,028.39  |
| Blaine Turner Advertising Inc  | 1,012.00  |
| Lowe's                         | 979.31    |
| Hite                           | 908.55    |
| Standard Signs, Inc            | 821.23    |
| Fleet Pride                    | 815.99    |
| WV Airport Managers Assoc      | 800.00    |
| Vertical Transport Consulting  | 780.00    |
| Reliance Laboratories Inc      | 753.00    |
| Select Security                | 726.00    |
| Discount Tire                  | 705.88    |
| Amtower Auto Supply Inc        | 698.61    |
| Goodyear Auto Service Center   | 658.70    |
| City Neon, Inc                 | 650.00    |
| State Electric Supply Company  | 636.71    |
| The Fourth River Company       | 625.00    |
| United Airways                 | 621.20    |
| wvalways.com                   | 600.00    |
| Hillbilly Truck Repair LLC     | 545.00    |
| Rock Auto                      | 541.04    |
| Morgantown Chamber of Commerce | 500.00    |
| Aggregate Less Than \$500      | 10,000.04 |

**CITY OF MORGANTOWN  
PARKING AUTHORITY  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                       |                 |
|-----------------------|-----------------|
| Street Meters         | \$491,949.80    |
| Lot Revenue           | 1,311,044.24    |
| Parking Permits       | 442,077.10      |
| Fines and Forfeitures | 473,072.39      |
| Boot Fee              | 32,392.00       |
| Investment Income     | 44,768.17       |
| Miscellaneous         | 6,274.24        |
| Cash Short/Over       | <u>3,274.98</u> |

**TOTAL REVENUE** **2,804,852.92**

**EXPENDITURES**

|                                |                 |
|--------------------------------|-----------------|
| Personnel Costs                | 976,134.72      |
| Telephone                      | 7,648.28        |
| Utilities                      | 92,024.48       |
| Travel & Training              | 100.00          |
| Maintenance                    | 62,138.03       |
| Postage                        | 13,121.00       |
| Equipment Rental               | 505.00          |
| Advertising                    | 395.10          |
| Dues & Subscriptions           | 826.16          |
| Professional Fees/Audit        | 5,540.00        |
| Workers Compensation Insurance | 11,947.35       |
| Property & Liability Insurance | 45,724.91       |
| Contracted Services            | 83,794.32       |
| Fire Service Fees              | 35,147.27       |
| Credit Card and Bank Fees      | 145,724.49      |
| Trust Fees                     | 5,729.22        |
| Hand Tools                     | 3,465.47        |
| Supplies                       | 26,296.47       |
| Fuel                           | 1,517.87        |
| Uniform Costs                  | 2,084.21        |
| Charges By Other Funds         | 14,400.00       |
| Office Rent                    | 9,535.00        |
| Lot Rent                       | 176,176.25      |
| Capital Outlay                 | 371,364.32      |
| PSB Lease                      | 376,978.80      |
| CLT Lease                      | <u>6,187.54</u> |

**TOTAL EXPENDITURES** **2,474,506.26**

**EXCESS OF REVENUES OVER EXPENDITURES** **330,346.66**

**OTHER FINANCING SOURCES (USES)**

|  |                    |
|--|--------------------|
| Gain/(Loss) on Market Value of Investments | 5,776.63           |
| Debt Service Paid From Restricted Accts    | <u>-440,452.94</u> |

**TOTAL OTHER FINANCING SOURCES (USES)** **-434,676.31**

**BEGINNING FUND BALANCE, JULY 1, 2017** **1,534,871.14**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$1,430,541.49**

**CITY OF MORGANTOWN  
PARKING AUTHORITY  
VENDOR LIST  
YEAR ENDING JUNE 30, 2018**

|  |              |
|--|--------------|
| Employees' Salaries                    | \$672,824.05 |
| Social Security                        | 41,174.80    |
| Employees Pension                      | 237,916.98   |
| Medicare                               | 93,719.92    |
| Life & Health Benefit Fund             | 9,629.55     |
| Wesbanco                               | 376,978.80   |
| Signature Control Systems, Inc         | 322,277.50   |
| TSYS Merchant Solutions                | 100,985.90   |
| Mon Power                              | 84,988.36    |
| Bossio Enterprises Inc                 | 67,800.00    |
| Travelers                              | 46,506.91    |
| Electronic Data Collection Corporation | 39,875.00    |
| First Baptist Church                   | 38,380.25    |
| Simplex Grinnell                       | 35,861.00    |
| City of Morgantown                     | 35,147.27    |
| Trinity Episcopal Church               | 31,500.00    |
| Wesbanco                               | 30,295.61    |
| Morgantown Printing & Binding          | 26,012.54    |
| General Fund                           | 23,935.00    |
| Spruce Street Methodist Church         | 23,496.00    |
| Waterfront Jeep                        | 21,741.82    |
| Integrated Parking Solutions           | 20,712.50    |
| Wesley United Methodist Church         | 15,000.00    |
| T2 Systems Canada Inc                  | 13,550.00    |
| Brickstreet Insurance                  | 11,165.35    |
| City Net, LLC                          | 7,902.72     |
| Parkmobile, LLC                        | 7,803.75     |
| Morgantown Utility Board               | 7,036.12     |
| Paper Roll Products                    | 6,756.21     |
| Banks of the Ozarks                    | 6,187.54     |
| Kone Inc                               | 4,976.16     |
| E Solutions LLC                        | 4,923.54     |
| Barcodes Inc                           | 4,875.43     |
| 3C Payment (USA) Corp                  | 4,419.20     |
| Polce Seal Coating Inc                 | 4,393.65     |
| Rydian Decal                           | 4,213.78     |
| Frontier                               | 3,983.39     |
| AT&T Mobility                          | 3,304.52     |
| Tetrick & Bartlett PLLC                | 3,240.00     |
| Hite                                   | 2,974.56     |
| Sherwin-Williams                       | 2,702.56     |
| Lexis Nexis Risk Data Management       | 2,678.05     |

|                                 |          |
|---------------------------------|----------|
| C F Forensics                   | 2,300.00 |
| Hoy Redi-Mix Co LLC             | 1,872.50 |
| Queen City Business Systems     | 1,829.99 |
| Duncan Parking Technologies Inc | 1,730.50 |
| Scott Ford                      | 1,594.58 |
| CANON Financial Services Inc    | 1,542.80 |
| Capital Doors Inc               | 1,304.00 |
| Lowe's                          | 1,302.06 |
| Pitney Bowes                    | 1,073.04 |
| United Janitorial Supplies      | 987.64   |
| Galls                           | 986.95   |
| Osburn Associates Inc           | 852.38   |
| Morgantown AG                   | 839.72   |
| Vertical Transport Consulting   | 780.00   |
| Stone Paving                    | 756.00   |
| State Electric Supply Company   | 738.16   |
| Medic Batteries                 | 732.55   |
| Landry & Jacobs LLC             | 709.61   |
| American Traffic Safety Mater.  | 612.73   |
| International Parking Institute | 595.00   |
| Amazon.Com                      | 530.68   |
| Fisher Auto Parts, Inc          | 515.56   |
| Morgantown Power Equipment Inc  | 505.00   |
| Aggregate Less Than \$500       | 7,366.06 |

**CITY OF MORGANTOWN  
AIRPORT IMPROVEMENT FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

|  |                             |
|--|-----------------------------|
| <b>REVENUE</b>   |                             |
| FAA Grants   | \$354,429.52                |
| State Grants   | 17,356.71                   |
| PFC Revenue  | 21,655.87                   |
| Earned Interest  | <u>1,038.59</u>             |
| <b>TOTAL REVENUE</b>                                   | <b><u>394,480.69</u></b>    |
| <b>EXPENDITURES</b>                                    |                             |
| FAA/State/Local Grant Expenditures                     | 393,773.67                  |
| Env Assessment-Runway Extension                        | 87,779.89                   |
| Hangar Construction                                    | 824,017.53                  |
| Capital Outlay - Runway Extension                      | 15,132.51                   |
| Capital Outlay - Equipment                             | <u>41,187.41</u>            |
| <b>TOTAL EXPENDITURES</b>                              | <b><u>1,361,891.01</u></b>  |
| <b>EXCESS OF REVENUE OVER EXPENDITURES</b>             | <b>(967,410.32)</b>         |
| <b>OTHER FINANCING SOURCES (USES)</b>                  |                             |
| Note Payable - Capital Escrow Fund                     | 415,789.55                  |
| <b>BEGINNING FUND BALANCE (DEFICIT) , JULY 1, 2017</b> | <b><u>404,673.61</u></b>    |
| <b>ENDING FUND BALANCE, JUNE 30, 2018</b>              | <b><u>-\$146,947.16</u></b> |

**CITY OF MORGANTOWN  
AIRPORT IMPROVEMENT FUND  
VENDOR LIST  
YEAR ENDING JUNE 30, 2018**

|                                |            |
|--------------------------------|------------|
| Bronder                        | 378,703.35 |
| Michael Baker International    | 350,268.64 |
| FULFAB Inc                     | 213,180.00 |
| Mountaineer Contractors Inc    | 116,044.33 |
| HD Supply                      | 62,537.24  |
| Hoy Redi-Mix Co LLC            | 47,408.50  |
| Core & Main                    | 30,200.00  |
| Greer Industries, Inc          | 21,817.79  |
| State Electric Supply Company  | 21,061.98  |
| Middletown Tractor Sales       | 20,851.18  |
| Lytle Construction Corporation | 20,000.00  |
| Form Tech                      | 15,691.07  |
| George L Wilson & Co of WV Inc | 11,541.06  |
| Electronic Specialty Company   | 8,874.50   |
| CSC Home & Hardware            | 7,042.62   |
| Progressive Communications     | 4,130.80   |
| Command Communications         | 2,575.00   |
| United Rentals                 | 2,257.23   |
| 84 Lumber                      | 1,874.75   |
| Central Supply Company         | 1,513.44   |

Foster Supply Inc  
Aggregate Less Than \$500

652.00  
962.19

**CITY OF MORGANTOWN  
BUILDING COMMISSION  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                                    |                 |
|------------------------------------|-----------------|
| Lease Payments - General Fund      | \$593,521.86    |
| Lease Payments - Parking Authority | 377,848.80      |
| Earned Interest                    | <u>5,148.62</u> |

**TOTAL REVENUE** **976,519.28**

**EXPENDITURES**

|                           |               |
|---------------------------|---------------|
| WesBanco Trust Department | 3,000.00      |
| Tetrick & Bartlett, PLLC  | <u>540.00</u> |

**TOTAL EXPENDITURES** **3,540.00**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES** **972,979.28**

**OTHER FINANCING SOURCES (USES)**

|                       |                              |
|-----------------------|------------------------------|
| Debt Service on Bonds | <b><u>(\$935,819.71)</u></b> |
|-----------------------|------------------------------|

**BEGINNING FUND BALANCE, JULY 1, 2017** **662,623.04**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$699,782.61**

**CITY OF MORGANTOWN  
POLICE PENSION FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                       |                   |
|-----------------------|-------------------|
| Insurance Premium Tax | \$691,797.96      |
| Employee Contribution | 437,588.05        |
| Employer Contribution | 1,212,990.00      |
| Investment Income     | <u>391,907.86</u> |

**TOTAL REVENUE** **2,734,283.87**

**EXPENDITURES**

|  |                 |
|--|-----------------|
| Pension Payroll                              | 2,221,070.43    |
| Pension Refunds                              | 36,956.29       |
| Morgan Stanley Smith Barney Consulting Group | 121,530.15      |
| Tetrick & Bartlett, PLLC                     | <u>1,620.00</u> |

**TOTAL EXPENDITURES** **2,381,176.87**

**EXCESS OF REVENUE OVER EXPENDITURES** **353,107.00**

**OTHER SOURCES (USES)**

|  |            |
|--|------------|
| Gain/(Loss) on Market Value of Investments | 196,386.63 |
|--|------------|

**BEGINNING FUND BALANCE, JULY 1, 2017** **15,181,765.35**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$15,731,258.98**

**CITY OF MORGANTOWN  
FIRE PENSION FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                        |                   |
|------------------------|-------------------|
| Insurance Premium Tax  | \$507,845.71      |
| Employee Contributions | 258,246.48        |
| Employer Contributions | 986,830.00        |
| Investment Income      | <u>313,056.11</u> |

**TOTAL REVENUE** **2,065,978.30**

**EXPENDITURES**

|  |                  |
|--|------------------|
| Pension Payroll                              | 1,584,296.13     |
| Morgan Stanley Smith Barney Consulting Group | 97,449.39        |
| Freshour, Gary                               | 599.00           |
| Tetrick & Bartlett, PLLC                     | 1,620.00         |
| Pension Refunds                              | <u>33,056.08</u> |

**TOTAL EXPENDITURES** **1,717,020.60**

**EXCESS OF REVENUE OVER EXPENDITURES** **348,957.70**

**OTHER SOURCES (USES)**

|  |            |
|--|------------|
| Gain/(Loss) on Market Value of Investments | 136,083.39 |
|--|------------|

**BEGINNING FUND BALANCE, JULY 1, 2017** **12,233,106.77**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$12,718,147.86**

**CITY OF MORGANTOWN  
EMPLOYEE PENSION FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUES**

|                          |                     |
|--------------------------|---------------------|
| Employee Contributions   | \$799,200.41        |
| Employer Contributions   | 1,767,496.09        |
| Investment Income (Gain) | <u>3,742,199.47</u> |

**TOTAL REVENUE (LOSS) 6,308,895.97**

**EXPENDITURES**

|                                  |               |
|----------------------------------|---------------|
| Pension Payroll                  | 3,030,029.56  |
| Pension Refunds                  | 290,711.17    |
| C.S. McKee L.P.                  | 146,199.10    |
| BB&T Trust Department            | 21,450.41     |
| Gabriel, Roeder, Smith & Company | 15,000.00     |
| Tetrick & Bartlett, PLLC         | 1,620.00      |
| Robertson, Beverly               | <u>500.00</u> |

**TOTAL EXPENDITURES 3,505,510.24**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES 2,803,385.73**

**BEGINNING FUND BALANCE, JULY 1, 2017 51,325,283.90**

**ENDING FUND BALANCE, JUNE 30, 2018 \$54,128,669.63**

**CITY OF MORGANTOWN  
OPEB FUND  
STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
YEAR ENDING JUNE 30, 2018**

**REVENUE**

|                       |                 |
|-----------------------|-----------------|
| Employer Contribution | \$1,476,071.28  |
| Investment Income     | <u>1,684.11</u> |

**TOTAL REVENUE** **1,477,755.39**

**EXPENDITURES**

|                                      |               |
|--------------------------------------|---------------|
| Contribution to Life and Health Fund | 1,464,116.66  |
| Tetrick & Bartlett, PLLC             | <u>270.00</u> |

**TOTAL EXPENDITURES** **1,464,386.66**

**EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES** **13,368.73**

**BEGINNING FUND BALANCE, JULY 1, 2017** **712,952.04**

**ENDING FUND BALANCE, JUNE 30, 2018** **\$726,320.77**

**CITY OF MORGANTOWN  
 BOARD OF PARKS AND RECREATION COMMISSIONERS  
 STATEMENT OF REVENUE, EXPENDITURES, AND FUND BALANCE  
 YEAR ENDING JUNE 30, 2018**

**REVENUE**

**Intergovernmental**

|                                      |                  |
|--------------------------------------|------------------|
| City of Morgantown - Allocation      | \$1,318,144.12   |
| City of Morgantown - Hotel/Motel Tax | 192,543.15       |
| City of Morgantown - MET MOU         | 98,812.16        |
| Other Funds                          | <u>16,392.41</u> |
|                                      | 1,625,891.84     |

**Charges for Services**

|  |                   |
|--|-------------------|
| Admission Fees                         | 187,320.30        |
| Season Pass Sales                      | 80,398.50         |
| Registration Fees                      | 368,120.20        |
| Pro Shop Sales                         | 2,209.50          |
| Trail Maintenance                      | 98,243.58         |
| Concessions                            | 67,587.72         |
| Commissions                            | 449.00            |
| Sponsorship & Vendor Registration Fees | 15,700.00         |
| Cash Over/Short                        | 10.60             |
| Miscellaneous Income                   | 68,574.24         |
| Rental Income                          | <u>355,824.03</u> |
|  | 1,244,437.67      |

**Other Revenues**

|                  |                 |
|------------------|-----------------|
| Interest Revenue | <u>3,457.92</u> |
|                  | 3,457.92        |

**TOTAL REVENUE**

**2,873,787.43**

**EXPENDITURES**

|                          |              |
|--------------------------|--------------|
| Personnel Costs          | 1,583,046.07 |
| Telephone                | 24,451.55    |
| Printing                 | 171.42       |
| Utilities                | 225,220.19   |
| Travel                   | 1,020.78     |
| Maintenance              | 227,761.61   |
| Postage                  | 1,882.18     |
| Bldg & Equip Rent        | 26,071.77    |
| Advertising              | 10,168.52    |
| Dues & Subscriptions     | 7,286.39     |
| Training & Education     | 7,671.11     |
| Professional Fees/Audit  | 10,434.91    |
| Liability Insurance      | 65,652.78    |
| Workers Compensation     | 20,055.00    |
| Unemployment             | 4,910.90     |
| Fire Service Fees        | 4,155.88     |
| Contracted Services      | 111,093.01   |
| Laundry and Dry Cleaning | 2,418.88     |
| Trip Fees                | 16,683.92    |
| Bank Charges             | 25,146.21    |

|  |                            |
|--|----------------------------|
| Taxes & Fees   | 3,287.60                   |
| Refunds  | 20,866.60                  |
| Supplies   | 83,846.55                  |
| Fuel   | 22,677.80                  |
| Uniforms   | 7,159.10                   |
| Purchases for Resale                                   | 25,328.49                  |
| Capital Lease  | 95,048.64                  |
| Capital Outlay   | <u>140,685.58</u>          |
| <b>TOTAL EXPENDITURES</b>                              | <b>2,774,203.44</b>        |
| <b>SPECIAL LEVY REVENUE</b>                            | <b>519,761.20</b>          |
| <b>SPECIAL LEVY EXPENSE</b>                            | <b>-117,189.05</b>         |
| <b>EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES</b>   | <b>502,156.14</b>          |
| <b>BEGINNING FUND BALANCE (DEFICIT) , JULY 1, 2017</b> | <b><u>368,798.34</u></b>   |
| <b>ENDING FUND BALANCE (DEFICIT), JUNE 30, 2018</b>    | <b><u>\$870,954.48</u></b> |

**CITY OF MORGANTOWN  
BOARD OF PARKS AND RECREATION COMMISSIONERS  
VENDOR LIST  
YEAR ENDING JUNE 30, 2018**

|                                  |                |
|----------------------------------|----------------|
| Salaries and Wages               | \$1,127,839.51 |
| Social Security                  | 69,681.24      |
| Medicare                         | 16,017.94      |
| WV Consolidated Retirement Board | 79,426.89      |
| City of Morgantown               | 494,874.00     |
| Mon Power                        | 128,311.30     |
| Mills Group, LLC                 | 99,474.05      |
| Morgantown Utility Board         | 57,952.23      |
| National Auto Fleet Group        | 34,992.04      |
| Cardmember Service               | 30,664.00      |
| Dominion Hope                    | 26,419.52      |
| Level Ice, LLC                   | 21,930.00      |
| EH Griffith, Inc.                | 21,909.50      |
| Brailsford & Dunlavey, INC       | 21,578.41      |
| Pro Performance                  | 20,540.00      |
| Play and Park Structures         | 18,603.47      |
| CI Thornburg                     | 18,283.50      |
| Sam's Club Direct                | 17,520.21      |
| Chase Cardmember Services        | 17,454.59      |
| Vermeer Heartland                | 17,434.00      |
| Your Community Foundation        | 17,404.83      |
| Resurfix                         | 16,791.80      |
| BrickStreet Insurance            | 15,596.00      |
| Comcast                          | 12,953.39      |

|   |           |
|---|-----------|
| Lowes   | 11,541.61 |
| Frontier  | 11,498.16 |
| Stewart's Electrical                            | 11,462.00 |
| Scott Ford                                      | 10,988.84 |
| Middletown Tractor Sales                        | 10,694.87 |
| United Janitorial                               | 10,694.74 |
| Marshman Services                               | 10,500.00 |
| All Kinds A Clean                               | 10,395.00 |
| H.E. Neumann                                    | 9,836.14  |
| Central Supply Company                          | 9,493.78  |
| Sherwin Williams                                | 9,437.93  |
| Rink Systems Inc                                | 8,768.45  |
| Hagedorn's Inc                                  | 8,362.35  |
| Davis & Lee, Inc                                | 8,213.00  |
| March-Westin Company, Inc.                      | 8,086.39  |
| Coca-Cola                                       | 7,605.00  |
| Quest Coach                                     | 7,525.00  |
| Pro Tex LLC                                     | 7,308.31  |
| Amazon  | 7,186.31  |
| Amerigas-Morgantown                             | 7,048.51  |
| Dominion Post                                   | 6,877.71  |
| Sandy Beach Resort                              | 6,727.46  |
| Jenny and Nathan Wilson                         | 6,700.00  |
| Jefferds Corporation                            | 5,987.90  |
| Hanover Specialties, INC                        | 5,440.00  |
| Service Plus                                    | 5,344.81  |
| LA D'Amico Locksmith Service                    | 4,925.50  |
| A.D. Starr                                      | 4,917.05  |
| Workforce WV-Unemployment Compensation Division | 4,910.90  |
| De Lage Landen                                  | 4,900.58  |
| Travelers Casualty Insurance Company of Amer    | 4,459.00  |
| Hughart's Supply Inc                            | 4,319.70  |
| Fisher Auto Parts                               | 4,283.78  |
| Pest Management Services Inc                    | 4,197.00  |
| Hunter Truck Sales & Service Inc                | 4,124.10  |
| B & M Environmental                             | 3,854.55  |
| Morgantown Septic Service                       | 3,840.50  |
| Office Depot Business Account                   | 3,788.03  |
| Walmart Community                               | 3,782.17  |
| Pittsburgh Blade                                | 3,657.20  |
| Dan Paisley                                     | 3,600.00  |
| West Virginia Division of Highways              | 3,600.00  |
| CB Studios                                      | 3,563.00  |
| Mountain Heart Entertainment, LLC               | 3,500.00  |
| Chico Bakery                                    | 3,397.25  |
| Game Time                                       | 3,315.60  |
| WV Newspaper Publishing Co.                     | 3,302.42  |
| Sparks at Play LLC                              | 3,120.00  |
| Larson Design Group Inc                         | 3,097.75  |
| Palmer, Debora                                  | 3,074.47  |
| Robert Brooke & Associates                      | 3,068.55  |
| Schraf, Mark                                    | 3,055.00  |

|                                     |          |
|-------------------------------------|----------|
| MPE Rentals                         | 3,017.09 |
| Frank J. Zamboni & Co., Inc.        | 2,690.32 |
| Tri-State Roofing                   | 2,670.56 |
| Active Network                      | 2,500.00 |
| The Thrasher Group                  | 2,500.00 |
| Recreonics                          | 2,457.86 |
| Wilfong Laundry Services            | 2,418.88 |
| Hite Company                        | 2,413.22 |
| Southern States                     | 2,407.92 |
| City Plumbing & Heating             | 2,328.05 |
| Sunset Outdoor Supply               | 2,325.99 |
| R.E. Michel Company Inc             | 2,320.25 |
| MCHD                                | 2,300.00 |
| Pirate's Voyage                     | 2,231.46 |
| All American Arena Products         | 2,167.40 |
| Lukas Stanley                       | 2,125.00 |
| Huntington Steel & Supply Co.       | 2,105.00 |
| Terry Smith Swimming Pool           | 2,094.72 |
| Mon Health Wedgewood Westover       | 2,070.00 |
| MJ Services LLC                     | 2,015.50 |
| Sellaro's Overhead Door             | 2,000.00 |
| Advance Auto Parts                  | 1,937.45 |
| Larry Casteel                       | 1,890.00 |
| Arrow Hockey & Sports Corp          | 1,889.19 |
| Greer Industries, Inc               | 1,852.14 |
| Clinton Water Association           | 1,851.05 |
| Napa Auto Parts                     | 1,830.60 |
| Barco Products                      | 1,703.38 |
| Swank Motion Pictures, Inc.         | 1,700.00 |
| Wilson, Jennifer                    | 1,700.00 |
| Republic Services #972              | 1,641.09 |
| Cintas                              | 1,636.43 |
| Media Man                           | 1,577.50 |
| DS Parts Company                    | 1,524.61 |
| Moore, Edward & Joetta              | 1,510.00 |
| Bob Thompson Trio                   | 1,500.00 |
| Roto Rooter                         | 1,450.00 |
| Stansberry, Denver                  | 1,359.00 |
| Background Investigation Bureau LLC | 1,339.05 |
| Purchase Power                      | 1,298.64 |
| Powers, Jacob                       | 1,250.00 |
| Wilson Works, Inc.                  | 1,230.00 |
| Home Warehouse Inc                  | 1,206.75 |
| Post, John                          | 1,175.00 |
| PlayPower LT Farmington Inc         | 1,136.28 |
| Moss, Roger                         | 1,113.62 |
| Mt State Trailer Rental, Inc        | 1,080.00 |
| Active Air Productions              | 1,050.00 |
| Arcaro, Edward                      | 1,035.00 |
| Morgantown Battery Company          | 1,034.93 |
| Spike's Chimney Sweep LLC           | 1,034.00 |
| James Miltenberger                  | 1,000.00 |

|  |          |
|--|----------|
| Salsamba Latin Jazz Group                              | 1,000.00 |
| The Hillbilly Gypsies                                  | 1,000.00 |
| The Jakob's Ferry Stragglers                           | 1,000.00 |
| Knox Company   | 966.00   |
| Ruscin, Alexander                                      | 925.00   |
| ASCAP  | 922.83   |
| Petty Cash   | 919.38   |
| Pioneer Manufacturing Company                          | 884.95   |
| Broadman, Joshua                                       | 850.00   |
| National Recreation & Park Association                 | 850.00   |
| West Virginia Outdoor Power                            | 843.17   |
| Athletica Sports                                       | 840.00   |
| Cintas First Aid & Safety                              | 823.43   |
| Fabian, Jared  | 820.00   |
| Pitney Bowes   | 805.50   |
| Brawley, Amanda  | 800.00   |
| Hiles, James   | 800.00   |
| James Hiles  | 800.00   |
| Shane Meade & the Sound                                | 800.00   |
| Levi, Benjamin   | 795.00   |
| Literati Information Technology                        | 782.35   |
| Arbogast, Iona   | 717.00   |
| Blosser, Glenn   | 717.00   |
| Blosser, Susan   | 717.00   |
| Cantoni, Ben   | 717.00   |
| Cantoni, Lana  | 717.00   |
| Cress, Marvin  | 717.00   |
| Flowers, Patty   | 717.00   |
| Garrett, Betz  | 717.00   |
| Gaston, Dave   | 717.00   |
| Haggerty, Joan   | 717.00   |
| Johnson, Sandra  | 717.00   |
| Kerns, Alice   | 717.00   |
| Oldland, Hazel   | 717.00   |
| Riley, Janet   | 717.00   |
| Seamans, Bill  | 717.00   |
| Vannoy, Deloris  | 717.00   |
| Vannoy, Ronald   | 717.00   |
| Share Corporation                                      | 710.64   |
| ULine  | 708.16   |
| Continental Coffee Service                             | 708.10   |
| Launch Pad   | 689.00   |
| Transmissions Plus Custom Exhaust & Full Brake Service | 689.00   |
| Senior Center Petty Cash                               | 676.64   |
| Smith, Jeanne  | 642.00   |
| Select Security - Marilla Center                       | 633.68   |
| Discount Tire  | 631.72   |
| Friend, Brenda   | 612.00   |
| Don Shriver's Video Drain LLC                          | 600.00   |
| Koch, Robert   | 600.00   |
| Pass Inc   | 592.96   |
| Mikes Truck Service and Sales                          | 550.01   |

|                                     |           |
|-------------------------------------|-----------|
| Capital Doors Inc                   | 550.00    |
| Pottmeyer, Kimberly                 | 539.00    |
| AED Superstore                      | 507.59    |
| Morgantown Area Chamber of Commerce | 500.00    |
| Summers Towing & Repairs, Inc       | 500.00    |
| Aggregate total under \$500         | 22,877.29 |

**CITY OF MORGANTOWN  
SUPPLEMENTARY INFORMATION**

**MUNICIPAL BUILDING COMMISSION LEASE REVENUE REFUNDING  
BONDS - 2012 SERIES FOR THE YEAR ENDING JUNE 30, 2018**

|                       |             |
|-----------------------|-------------|
| Bond Issue Date       | 7/11/2012   |
| Maturity Date         | 1/1/2019    |
| Interest Rates        | Various     |
| Amount Issued         | \$3,575,000 |
| Amount Retired        | \$2,915,000 |
| Outstanding Principal | \$660,000   |

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, 2018**

|                       |             |
|-----------------------|-------------|
| Bond Issue Date       | 12/20/2012  |
| Maturity Date         | 12/1/2021   |
| Interest Rate         | 2.50%       |
| Amount Issued         | \$3,534,000 |
| Amount Retired        | \$2,067,242 |
| Outstanding Principal | \$1,466,758 |

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, 2018**

|                       |             |
|-----------------------|-------------|
| Bond Issue Date       | 6/28/2013   |
| Maturity Date         | 10/1/2027   |
| Interest Rate         | Various     |
| Amount Issued         | \$3,560,000 |
| Amount Retired        | \$990,000   |
| Outstanding Principal | \$2,570,000 |

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**

All funds reported above of the City of Morgantown, West Virginia, are presented using the modified accrual basis of accounting, including proprietary and fiduciary funds not normally so presented.

Under 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, 2018, and supplementary information are true and accurate to the best of our knowledge and belief.

Paul J. Brake  
City Manager

James M. Goff  
Finance Director