

**CITY OF MORGANTOWN
 COMBINED BALANCE SHEET - ALL FUND TYPES
 June 30, 2006**

GOVERNMENTAL FUND TYPE

	General	Special Revenue	Capital Projects
ASSETS			
Cash	\$906,158.14	\$1,182,312.15	\$1,929,919.09
Other Receivables	48,256.18	535,262.43	337,262.98
Inventory			
Prepaid Expenses			13,378.00
Investments	<u>518,215.22</u>	<u>79,764.78</u>	<u>783,408.32</u>
TOTAL ASSETS	<u>\$1,472,629.54</u>	<u>\$1,797,339.36</u>	<u>\$3,063,968.39</u>
LIABILITIES			
Accounts Payable	\$189,606.63	\$622,850.90	\$418,554.16
Accrued Payroll Liabilities	309,522.53	77,181.87	
Other Current Liabilities	<u>0.00</u>	<u>182,396.98</u>	<u>162,822.25</u>
TOTAL LIABILITIES	<u>499,129.16</u>	<u>882,429.75</u>	<u>581,376.41</u>
FUND EQUITY			
Unreserved	973,500.38	(26,179.91)	
Reserved		<u>941,089.52</u>	<u>2,482,591.98</u>
TOTAL FUND EQUITY	<u>973,500.38</u>	<u>914,909.61</u>	<u>2,482,591.98</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$1,472,629.54</u>	<u>\$1,797,339.36</u>	<u>\$3,063,968.39</u>

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	TOTAL
	Enterprise	Pension Trust	(Memorandum Only)
ASSETS			
Cash	\$311,325.82	\$8,048.80	\$4,337,764.00
Other Receivables	940,728.46		1,861,510.05
Inventory	49,634.85		49,634.85
Prepaid Expenses			13,378.00
Investments	<u>2,555,940.57</u>	<u>48,193,028.59</u>	<u>52,130,357.48</u>
TOTAL ASSETS	<u>\$3,857,629.70</u>	<u>\$48,201,077.39</u>	<u>\$58,392,644.38</u>
LIABILITIES			
Accounts Payable	\$1,216,530.41	\$3,818.86	\$2,451,360.96
Accrued Payroll Liabilities	31,532.02		418,236.42
Other Current Liabilities	<u>52,500.00</u>	<u>0.00</u>	<u>397,719.23</u>
TOTAL LIABILITIES	<u>1,300,562.43</u>	<u>3,818.86</u>	<u>3,267,316.61</u>
FUND EQUITY			
Unreserved	1,834,011.80		\$2,781,332.27
Reserved	<u>723,055.47</u>	<u>48,197,258.53</u>	<u>52,343,995.50</u>
TOTAL FUND EQUITY	<u>2,557,067.27</u>	<u>48,197,258.53</u>	<u>55,125,327.77</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$3,857,629.70</u>	<u>\$48,201,077.39</u>	<u>\$58,392,644.38</u>