

# STATE OF WEST VIRGINIA



## DIGEST OF REVENUE SOURCES FISCAL YEAR JULY 1, 2011 to JUNE 30, 2012

STATE OF WEST VIRGINIA

DIGEST OF REVENUE SOURCES

FISCAL YEAR JULY 1, 2011 to JUNE 30,  
2012

Compiled by  
Budget Division  
Legislative Auditor's Office

## Forward

This yearly publication is a compilation of the various types of revenues that are available to the state of West Virginia in any given fiscal year from July 1 to June 30.

It consists of four types of revenues:

- General revenues collected in the form of taxes; such as personal income tax, corporate net income taxes, business and occupation taxes and consumer sales and use taxes.
- State Road Fund revenues such as motor fuel excise taxes and license taxes.
- Lottery Fund revenues generated from lottery activities such as the racetrack video lottery and table games, and miscellaneous games, power ball and scratch off tickets sold by retail licensees.
- Special revenue funds generated from agency collections for goods and services provided to public and other agencies, fees, permits and licenses, and federal funds such as grants and federal fund appropriations. This special revenue section also contains trust account funds such as pension funds.

The front sections of the book provide detailed information on general revenue, state road fund, and lottery collections. The back section of the book is a listing of special revenue funds. The special revenue section lists the funds in organization order. The investment balances are also given for funds that are authorized by statute to carry investments with either the state treasury or investment management board.

State of West Virginia

Digest of Revenue Sources

Fiscal Year 2011 to 2012

Charleston, West Virginia September 2012

Table of Contents

Topic	Page
Ten Year Collections General Revenue	5-16
GENERAL REVENUE	17
Business and Occupation Tax	18-21
Consumer Sales Tax	22-30
Personal Income Tax	31-36
Liquor Profits	37-41
Racing Fees	42-44
Beer Tax and Licenses	45-47
Tobacco Products Tax	48-50
Estate and Inheritance Tax	51-52
Business Registration	53-54
Charter Tax (Corporate License)	55-56
Use Tax	57-59
Property Transfer Tax	60-61
Property Tax	62-67
Insurance Tax	68-70
Departmental Collections	71
Corporate Net Income Tax	72-75
Miscellaneous Income and Transfers	76-77
Severance Tax	78-80
Business Franchise Tax	81-84
Telecommunications Tax	85-87
Tuition and Fees	88-89
Institutional Collections	90-92
Boards and Commissions	93-94
STATE ROAD FUND	95
General Provisions	96-98
Motor Vehicle and Operators License	99-102
Sales Tax on Title of Motor Vehicles	103-105
Motor Fuel Excise Tax	106-109
Motor Carrier Road Tax	110-111
Sale of Bonds	112-113
Federal Aid	114-115
Miscellaneous Income	116-117
Special Obligation Notes	118
LOTTERY FUNDS	119-128
SPECIAL REVENUE FUNDS DETAIL	129 – end

ELEVEN YEAR HISTORY OF GENERAL REVENUE  
COLLECTIONS  
STATE OF WEST VIRGINIA

General Revenue Collections fiscal year 2011-2012

Personal Income Tax	\$ 1,688,963,133.00
Consumers Sales and Use Tax	1,215,973,366.00
Severance Tax	467,901,853.00
Corp. Income and Business Franchise	188,085,447.00
HB 102 Lottery Transfers	127,900,000.00
Business and Occupation Tax	121,031,382.00
Tobacco Products Tax	109,609,465.00
Insurance Tax	109,665,255.00
Interest Income	2,705,375.00
Departmental Collections	16,540,654.00
Liquor Profit Transfers	15,358,303.00
Miscellaneous Receipts	3,483,389.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	8,416,390.00
Property Transfer Tax	8,127,577.00
Property Tax	6,051,316.00
Liquor License Renewal	451,328.00
Business Registration Tax	1,192,959.00
Miscellaneous Transfers	528,487.00
Racing Fees	-0-
Charter Tax	74,137.00
Telecommunications Tax	96,367.00
Estate and Inheritance	15,937.00
Video Lottery Transfers	1,132,807.00
TOTAL	4,103,304,926.00

General Revenue Collections fiscal year 2010-2011

Personal Income Tax	\$ 1,593,168,829.00
Consumers Sales and Use Tax	1,148,243,766.00
Severance Tax	440,874,576.00
Corp. Income and Business Franchise	302,977,776.00
HB 102 Lottery Transfers	127,900,000.00
Business and Occupation Tax	127,591,014.00
Tobacco Products Tax	110,760,444.00
Insurance Tax	107,202,349.00
Interest Income	12,042,699.00
Departmental Collections	15,839,617.00
Liquor Profit Transfers	15,200,485.00
Miscellaneous Receipts	11,924,420.00
Senior Tax Credit Reimbursement Lottery	9,553,377.00
Beer Tax and Licenses	8,478,815.00
Property Transfer Tax	8,107,846.00
Property Tax	6,016,025.00
Liquor License Renewal	14,611,331.00
Business Registration Tax	2,239,181.00
Miscellaneous Transfers	331,589.00
Racing Fees	20,810.00
Charter Tax	150,963.00
Telecommunications Tax	22,520.00
Estate and Inheritance	(93.00)
Video Lottery Transfers	527,770.00
TOTAL	4,063,786,110.00

General Revenue Collections Fiscal Year 2009-2010

Personal Income Tax	\$ 1,446,852,095.00
Consumers Sales and Use Tax	1,095,686,166.00
Severance Tax	400,590,519.00
Corporate Income/Business Franchise	232,859,163.00
Business and Occupation Tax	133,386,079.00
HB 102 Lottery Transfers	127,900,000.00
Cigarette Tax	110,640,447.00
Insurance Tax	103,677,133.00
Interest Income	11,906,752.00
Departmental Collections	14,806,907.00
Liquor License Renewal	21,544,114.00
Liquor Profit Transfers	14,557,551.00
Property Transfer Tax	7,933,085.00
Refundable Credit Lottery	8,370,988.00
Beer Tax and Licenses	8,434,752.00
Smokeless Tobacco Tax	3,487,899.00
Property Tax	5,833,626.00
Business Franchise Fees	2,125,209.00
Miscellaneous Transfers	239,287.00
Racing Fees	335,929.00
Miscellaneous Receipts	5,883,594.00
Charter Tax	175,549.00
Telecommunications Tax	76,375.00
Estate and Inheritance	100,284.00
Video Lottery Transfers	968,619.00
Total General Revenue	\$ 3,758,372,124.00

General Revenue Collections Fiscal Year 2008-2009

Personal Income Tax	\$ 1,557,403,317.00
Consumers Sales and Use Tax	1,110,017,434.00
Severance Tax	359,578,255.00
Corporate Income/Business Franchise	270,237,027.00
Business and Occupation Tax	150,292,700.00
HB 102 Lottery Transfers	127,900,000.00
Cigarette Tax	108,903,702.00
Insurance Tax	103,322,336.00
Interest Income	21,855,175.00
Departmental Collections	14,597,288.00
Liquor Profit Transfers	16,960,842.00
Property Transfer Tax	8,537,130.00
Refundable Credit Lottery	7,371,723.00
Beer Tax and Licenses	8,638,146.00
Smokeless Tobacco Tax	6,190,897.00
Property Tax	5,615,784.00
Business Franchise Fees	1,936,116.00
Miscellaneous Transfers	129,636.00
Racing Fees	480,348.00
Miscellaneous Receipts	19,852,836.00
Charter Tax	423,696.00
Telecommunications Tax	229,556.00
Estate and Inheritance	28,687.00
Video Lottery Transfers	1,049,231.00
Total General Revenue	\$ 3,901,551,860.00

General Revenue Collections 2007-2008

Personal Income Tax	\$ 1,518,746,238.00
Consumers Sales	991,993,789.00
Severance Tax	338,176,521.00
Corporate Income/Business Franchise	388,017,365.00
Use Tax	117,828,102.00
Business and Occupation Tax	150,822,471.00
HB 102 Lottery Transfers	77,900,000.00
Cigarette Tax	109,152,254.00
Insurance Tax	103,196,255.00
Interest Income	52,713,407.00
Departmental Collections	16,219,539.00
Liquor Profit Transfers	15,211,048.00
Property Transfer Tax	11,698,879.00
Refundable Credit Lottery	7,325,477.00
Beer Tax and Licenses	8,665,762.00
Smokeless Tobacco Tax	5,516,525.00
Property Tax	5,349,986.00
Business Franchise Fees	2,291,866.00
Miscellaneous Transfers	642,958.00
Racing Fees	993,500.00
Miscellaneous Receipts	1,208,787.00
Charter Tax	3,950,720.00
Telecommunications Tax	303,160.00
Estate and Inheritance	46,046.00
Video Lottery Transfers	317,565.00
Total General Revenue	\$ 3,928,288,220.00

General Revenue Collections Fiscal Year 2006-2007

Personal Income Tax	\$ 1,360,511,071.00
Consumers Sales	1,002,596,110.00
Severance Tax	312,245,598.00
Corporate Income/Business Franchise	358,388,437.00
Use Tax	126,934,815.00
Business and Occupation Tax	180,748,060.00
HB 102 Lottery Transfers	77,900,000.00
Cigarette Tax	106,570,122.00
Insurance Tax	97,576,395.00
Interest Income	52,836,843.00
Departmental Collections	14,701,687.00
Liquor Profit Transfers	13,211,351.00
Property Transfer Tax	12,248,630.00
Refundable Credit Lottery	3,991,548.00
Beer Tax and Licenses	8,433,927.00
Smokeless Tobacco Tax	4,822,604.00
Property Tax	4,794,308.00
Business Franchise Fees	1,290,955.00
Miscellaneous Transfers	2,817,177.00
Racing Fees	1,118,000.00
Miscellaneous Receipts	1,155,231.00
Charter Tax	6,918,318.00
Telecommunications Tax	-380,003.00
Estate and Inheritance	199,364.00
Video Lottery Transfers	1,091,136.00
Total General Revenue	\$3,752,721,687.00

General Revenue Collections Fiscal Year 2005-2006

Personal Income Tax	\$ 1,297,720,394.00
Consumers Sales	1,012,450,612.00
Severance Tax	314,726,682.00
Corporate Income/Business Franchise	347,569,611.00
Use Tax	113,315,058.00
Business and Occupation Tax	185,456,897.00
HB 102 Lottery Transfers	77,900,000.00
Cigarette Tax	107,118,357.00
Insurance Tax	95,655,187.00
Interest Income	34,411,122.00
Departmental Collections	13,834,314.00
Liquor Profit Transfers	11,508,649.00
Property Transfer Tax	13,658,145.00
Refundable Credit Lottery	4,035,650.00
Beer Tax and Licenses	8,547,760.00
Smokeless Tobacco Tax	4,909,270.00
Property Tax	4,590,635.00
Business Franchise Fees	1,818,860.00
Miscellaneous Transfers	685,179.00
Racing Fees	1,089,011.00
Miscellaneous Receipts	4,048,186.00
Charter Tax	5,361,113.00
Telecommunications Tax	-430,021.00
Estate and Inheritance	591,724.00
Video Lottery Transfers	829,929.00
Total General Revenue	\$ 3,661,402,326.00

General Revenue Collections Fiscal Year 2004-2005

Personal Income Tax	\$ 1,170,087,478.00
Consumers Sales	960,172,426.00
Severance Tax	248,067,923.00
Corporate Income/Business Franchise	280,788,003.00
Use Tax	102,950,409.00
Business and Occupation Tax	182,460,781.00
HB 102 Lottery Transfers	226,991,000.00
Cigarette Tax	98,065,896.00
Insurance Tax	97,711,652.00
Interest Income	13,193,172.00
Departmental Collections	13,070,692.00
Liquor Profit Transfers	11,043,765.00
Property Transfer Tax	12,171,339.00
Special Revenue Transfer	40,756,041.00
Refundable Credit Lottery	3,804,119.00
Beer Tax and Licenses	8,332,550.00
Smokeless Tobacco Tax	4,758,872.00
Property Tax	4,282,076.00
Business Franchise Fees	1,953,552.00
Miscellaneous Transfers	613,723.00
Racing Fees	1,370,000.00
Miscellaneous Receipts	937,195.00
Charter Tax	6,690,261.00
Telecommunications Tax	8,739,561.00
Estate and Inheritance	4,797,239.00
Video Lottery Transfers	1,020,391.00
Total General Revenue	\$ 3,504,830,118.00

General Revenue Collections Fiscal Year 2003-2004

Personal Income Tax	\$ 1,068,212,080.00
Consumers Sales	927,991,725.00
Severance Tax	184,354,000.00
Corporate Income/Business Franchise	181,515,211.00
Use Tax	93,373,188.00
Business and Occupation Tax	177,395,094.00
HB 102 Lottery Transfers	126,800,000.00
Cigarette Tax	102,876,773.00
Insurance Tax	93,247,668.00
Interest Income	7,001,230.00
Departmental Collections	18,465,862.00
Liquor Profit Transfers	9,817,041.00
Property Transfer Tax	10,128,603.00
Special Revenue Transfer	2,500,000.00
Refundable Credit Lottery	2,873,291.00
Beer Tax and Licenses	8,313,353.00
Smokeless Tobacco Tax	4,731,793.00
Property Tax	3,976,915.00
Jobs Growth Tax Relief	28,075,000.00
Business Franchise Fees	1,630,825.00
Miscellaneous Transfers	22,612.00
Racing Fees	2,070,000.00
Miscellaneous Receipts	992,449.00
Charter Tax	5,953,280.00
Telecommunications Tax	11,016,694.00
Estate and Inheritance	9,301,246.00
Video Lottery Transfers	304,833.00
Total General Revenue	\$ 3,082,940,766.00

General Revenue Collections Fiscal Year 2002-2003

Personal Income Tax	\$ 1,055,522,753.00
Consumers Sales	894,511,173.00
Severance Tax	162,313,803.00
Corporate Income/Business Franchise	181,178,423.00
Use Tax	83,842,976.00
Business and Occupation Tax	178,415,433.00
HB 102 Lottery Transfers	120,000,000.00
Cigarette Tax	45,062,379.00
Interest Income	20,337,446.00
Departmental Collections	10,270,287.00
Liquor Profit Transfers	7,265,000.00
Property Transfer Tax	8,365,472.00
Special Revenue Transfer	3,000,000.00
Insurance Tax	92,788,144.00
Beer Tax and Licenses	8,383,928.00
Smokeless Tobacco Tax	4,627,101.00
Property Tax	4,120,385.00
Business Franchise Registration	1,576,563.00
Miscellaneous Transfers	133,071.00
Racing Fees	1,520,000.00
Miscellaneous Receipts	3,264,662.00
Charter Tax	5,127,355.00
Telecommunications Tax	12,711,309.00
Estate and Inheritance	10,835,905.00
Video Lottery Transfers	1,087,220.00
Total General Revenue	\$ 2,916,960,788.00

General Revenue Collections Fiscal Year 2001-2002

Personal Income Tax	\$ 1,034,665,203.00
Consumers Sales	885,943,323.00
Severance Tax	166,513,100.00
Corporate Income/Business Franchise	220,158,496.00
Use Tax	76,812,587.00
Business and Occupation Tax	173,712,450.00
HB 102 Lottery Transfers	49,000,000.00
Cigarette Tax	32,219,157.00
Insurance Tax	81,398,255.00
Interest Income	21,707,563.00
Departmental Collections	9,518,087.00
Liquor Profit Transfers	7,337,593.00
Property Transfer Tax	7,314,554.00
Special Revenue Transfer	3,000,495.00
Beer Tax and Licenses	8,267,253.00
Smokeless Tobacco Tax	2,217,252.00
Property Tax	3,819,371.00
Business Franchise Registration	1,923,972.00
Miscellaneous Transfers	555,105.00
Racing Fees	2,593,000.00
Miscellaneous Receipts	2,479,141.00
Charter Tax	4,959,290.00
Telecommunications Tax	13,189,742.00
Estate and Inheritance	13,321,684.00
Video Lottery Transfers	1,490,708.00
Total General Revenue	\$ 2,824,117,382.00

# GENERAL REVENUE FUND

# GENERAL REVENUE FUND

## **BUSINESS AND OCCUPATION PRIVILEGE TAX**

First year enacted 1921

West Virginia Code Citation:

Chapter 11, Article 13, Sections 1 through 31 inclusive

### **Brief History of Business and Occupation Tax**

Historically the Business and Occupation Tax applied to all persons, corporations, partnerships and associations engaged in business in West Virginia. The statutes imposing this tax have been amended various times since the inception. The first major change was in 1967, when the legislature amended the statute to include professional persons previously not subject to this tax. In 1971 banking and financial institutions were also made subject to the tax. However, in 1985, when the legislature restructured the state tax system, it repealed the Business and Occupation Tax as it applied to all businesses except for public service or utility businesses (11-13-2d) and the business of generating and producing electric power (11-13-2m). The repeal was effective on July 1, 1987. The business and occupation taxes were replaced with a system of severance, business franchise and corporate net income taxes. The business and occupation taxes at the local government levels were retained (8-13-5).

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### **Current Summary**

The current Business and Occupation Tax does not affect the number of businesses that it affected before the major statutory changes effective July 1, 1987. The current tax is levied on public utilities, gas storage operators, and electric power producers. The rates vary according to the type of activity. Electric power companies fall into different categories based upon whether the company is a producer or non producer, whether the sales are to customers at plant locations engaged in manufacturing businesses, whether the power sold is produced and generated inside or outside West Virginia, or if desulfurization systems have been installed in electric companies that produce or generate electricity. Natural gas storage utilities pay a rate based upon net dekatherms, natural gas utilities pay based upon gross income, as do water utilities, street and interurban and electrical railways and toll bridge companies.

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### **Persons Required to File Returns and Pay Tax**

Effective July 1, 1987, the following businesses are subject to the Business and Occupation Tax: (a) Public service businesses; (b) Utility businesses; (c) Businesses which generate and produce electrical power; (d) Businesses which sell electric power.

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### Exemptions to Business and Occupation Tax

1. Electricity generation that is not for profit, commercial use or sale.
2. Electric power related to selected manufacturing processes.
3. Retired or inactive generating units.
4. New generating units are taxable at 40% of official capacity.
5. Units relying on wind powered turbines are taxable at 12% of capacity.

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### Credits Allowed Against Business and Occupation Tax

1. Tax credit for business investment and jobs expansion (WV Code 11-13C-1 et seq.)
2. Tax credit for industrial expansion and industrial revitalization and eligible research and development projects (WV Code 11-13D-1 et seq.)
3. Tax credit for coal loading facilities (WV Code 11-13E-1 et seq.)
4. Tax credit for increased generation of electricity from coal (WV Code 11-13-2, 11-13-2m)
5. Tax credit for reducing electric and natural gas utility rates for low income residential customers (WV Code 11-13F-1 et seq.)

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### Allocation and Use:

Proceeds are deposited to the general revenue fund with the following exception:

Business and Occupation Taxes derived from the businesses producing or manufacturing synthetic fuel from coal are dedicated by statute to special revenue funds as follows: 1. The first \$ 4 million net tax each fiscal year to be deposited in the Mining and Reclamations Operations Fund (WV Code 22-3-32). 2. Monies collected from synthetic fuel in excess of \$ 4 million net each fiscal year are deposited to the Synthetic Fuel Producing Counties Grant Fund, not to exceed \$ 2,006,000.00 in the fiscal year. Ninety percent of these monies are to be used for infrastructure and ten percent for economic development. 3. Monies collected from synthetic fuel in excess of \$ 6,006,000.00 are to be deposited to the Synthetic Fuel Non Producing Counties Grant Fund in an amount not to exceed \$ 2 million in the fiscal year. This amount is divided equally to non producing counties. The non producing county commissions are to first use the money for Regional Jail and Correction Facility Authority and county jail expenses. And then for any legal public purposes as the county commission prescribes. Any amounts of Business and Occupation Taxes derived from synthetic fuel in excess of \$ 8,006,000.00 are deposited to the general revenue fund.

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Rates for Business and Occupation Tax

Code Authority	Type of Business	Rate
11-13-2d. (a)(1)	Interurban and electric railways	1.40% gross
11-13-2d. (a)(2)	Water companies	4.40% gross
11-13-2d. (a)(3)	Electric company producer of electric for public service or utility business	4.00% gross
11-13-2d. (a)(3)	Electric company that is a non producer of electric for public service or utility business	3.00% gross
11-13-2d. (a)(3)	Electric company which also sells to a plant location of a manufacturing facility with a demand of 200,000 kilowatts per hour	2.00% gross
11-13-2d. (a)(4)	Natural gas utility	4.29% gross
11-13-2d. (a)(5)	Toll Bridge company	4.29% gross
11-13-22. (a)	Natural gas storage business	\$0.05 per net dekatherm
11-13-2f. (a)	Synthetic fuel from coal for sale, profit, commercial use	\$0.50 per ton of synthetic fuel
11-13-2o (b)(1)	Electric company generating for sale/profit/commercial use utilizing a flue gas desulfurization system	\$ 20.70 per kilowatt
11-13-2o(b)(2)	Electric distributor of power not produced in WV	\$0.019 per kilowatt
11-13-2o(b)(2)	Electric distributor of power not produced in WV sold to a manufacturing facility	\$0.005 per kilowatt
11-13-2m(a)	Electric company producer which is not a public service or utility	4.0% of gross
11-13-2m(a)	Electric company producer which is not a public service or utility and sells to manufacturing facility	2.0% of gross
11-13-2d(a)(6)	All other public utility businesses	2.86 % of gross

BUSINESS AND OCCUPATION TAX COLLECTIONS SINCE 1989

FISCAL YEAR	NET AMOUNT COLLECTED	PERCENTAGE OF CHANGE PER YEAR
1989-90	165,360,747.00	
1990-91	192,403,995.00	16.35%
1991-92	186,532,398.00	-3.05%
1992-93	184,219,907.00	-1.24%
1993-94	211,715,803.00	14.93%
1994-95	196,743,759.00	-7.07%
1995-96	190,274,017.00	-3.29%
1996-97	179,822,618.00	-5.49%
1997-98	177,098,573.00	-1.51%
1998-99	182,606,688.00	3.11%
1999-2000	167,944,888.00	-8.00%
2000-2001	177,362,771.00	5.58%
2001-2002	173,712,450.00	-2.06%
2002-2003	178,415,433.00	2.71%
2003-2004	177,395,094.00	-0.57%
2004-2005	182,460,781.00	2.86%
2005-2006	185,456,897.00	1.64%
2006-2007	180,748,060.00	-2.54%
2007-2008	150,822,471.00	-16.56%
2008-2009	150,292,700.00	-0.35%
2009-2010	133,386,079.00	-11.25%
2010-2011	127,591,014.00	-4.34%
2011-2012	121,031,382.00	-5.14%

# CONSUMER SALES TAX

First year enacted 1933

West Virginia Code Citation:

Chapter 11, Article 15, Sections 1 to 34 inclusive

## Brief History of Consumer Sales Tax

The original Consumers Sales Tax was enacted in 1933 and has been amended numerous times. Over the years the rates, exemptions, and credits have changed. The statute has very specifically narrowed the definitions applying to consumer sales tax law.

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## Current Summary

The current Consumer Sales Tax applies to all retail sales of tangible personal property consummated within West Virginia and made for use or consumption or any other purpose except for resale in its original form without change or processing and also the furnishing of professional and personal services. The current rate is 6% of the retail price. Effective January 1, 2006, the sales tax on sales, purchases, and uses of food and food ingredients was reduced to 5%. The tax is collected from the purchaser by the retailer. The retailer then submits the tax to the West Virginia Department of Revenue. The law provides that the purchaser shall pay the tax to the seller. No compensation or profit is allowed for the collection of the tax.

During a special legislative session in November of 2006, the legislature passed a bill that lowered the sales tax on food as follows: 1) effective July 1, 2007, a rate of 4%; 2) effective July 1, 2008, a rate of 3%. The rate on vending machine sales, candy and soda remained at 6%.

During the 2011 legislative session the tax on food was decreased to 2% effective on December 31, 2011. A special session in August of 2011 further reduced the tax on food to 1% after June 30, 2012; the food tax was set to terminate on June 30, 2013. The changes in sales tax on food made during the special session of August 2011 were contingent upon balances in the state Rainy Day Fund/Revenue Shortfall Reserve Fund.

During the 2003 legislative session the Main Street Fairness Act of 2003 was passed. It is based upon a national effort by state governments to equalize the competition between sellers with retail stores within the state and out-of-state sellers that sell to West Virginia consumers from internet sites, telephone and mail order, and do not collect consumers sales and use tax. This legislation enables the tax commissioner to sign the national Streamlined Sales and Use Tax Agreement.

## Persons Required to File Returns and Pay Tax

All individuals, corporations, partnerships, associations or other groups engaged in the business of selling tangible property at retail or dispense certain selected services, excepting personal services and services provided by a corporation subject to the control of the public service commission. The tax is required by statute to be collected from the purchaser. The vendor is then responsible for remitting the tax collected to the department of revenue. The vendor cannot absorb the tax. If the vendor does not collect the tax, the vendor shall be personally liable for the amount not collected. If the purchaser refuses to pay the tax or does not present the vendor with a valid certificate of exemption, or uses a false certificate, or utilizes the merchandise purchased in such a manner as would precipitate the loss of the exemption, then the purchaser is personally liable for the amount of Consumer Sales Tax computed on the purchase. No profit shall accrue to any vendor as a result of collection of the tax, nor can any fee be charged by the vendor for collection and remitting the tax.

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## Exemptions Consumers Sales Tax

- (1) Sales of gas, steam and water delivered to consumers through mains of pipes and sales of electricity.
- (2) Sales of textbooks required to be used in any of the schools of West Virginia or any institution in West Virginia which qualifies as a nonprofit or educational institution subject to the West Virginia Department of Education and the Arts, and Higher Education Policy Commission.
- (3) Sales of property or services to this State, its institutions or subdivisions, governmental units, institutions or subdivisions of other states.
- (4) Sales of property or services to churches provided that the churches make no charges for the services they render. Does not apply to gasoline or special fuel.
- (5) Sales of tangible personal property or services to a corporation or organization with a current registration certificated issued under WV Code Chapter 11, Article 12, or is exempt from federal income tax under Section 501(c) (3) or (c) (4) of the Internal Revenue Service Code of 1986.
- (6) Isolated sales transactions in which any taxable good or service is sold that would not occur in the ordinary course of business in repeated and successive transactions.
- (7) Sales of tangible personal property or of any taxable services rendered for use or consumption in connection with the commercial production of an agricultural product the ultimate sale of which is subject to taxation. Sales of tangible personal property and services to be used or consumed in the construction of or permanent improvement to real property are not exempt. Sales of gasoline and special fuel are not exempt. Nails and fencing shall not be considered improvements to real property.
- (8) Sales of tangible personal property to a person for the purpose of resale in the form of personal property. Provided that sales of gasoline and special fuel by distributors and importers are taxable except when the sale is to another distributor for resale. Also provided that sales of building materials or supplies or other property to a contractor which is to be installed in, or affixed to or

- incorporated by that person or his or her agent into any real property, building or structure is not exempt.
- (9) Sales of newspapers when delivered to consumers by route carriers.
  
  - (10) Sales of drugs, durable medical goods, mobility enhancing equipment and prosthetic devices dispensed upon prescription and sales of insulin to consumers for medical purposes.
  
  - (11) Sales of radio and television broadcasting time, preprinted advertising circulars and newspaper and outdoor advertising space for the advertisement of goods or services.
  
  - (12) Sales and services performed by day care centers.
  
  - (13) Casual and occasional sales of property or services not conducted in a repeated manner or in the ordinary course of repetitive and successive transactions of like character by a corporation or organization which is exempt from tax under Section 501 (c) (3) of the Internal Revenue Code of 1986 as amended.
  
  - (14) Sales of property or services to a school which has which has approval from the Higher Education Policy Commission boards to award degrees, which has its principal campus in West Virginia and which is exempt from federal and state income taxes under IRS Code Section 501 (c) (3).
  
  - (15) Sales of lottery tickets and materials by licensed lottery sales agents and lottery retailers authorized by the lottery commission under the provisions of WV Code (29-22-1 et seq.).
  
  - (16) Leases of motor vehicles titled pursuant to the provisions of WV Code (17A-3-1 et seq.) to lessees for a period of thirty or more consecutive days.
  
  - (17) Sales of propane to consumers for the purpose of heating poultry houses.
  
  - (18) Any sales of tangible personal property or services purchased after September 30, 1987. And lawfully paid for with food stamps pursuant to the federal food stamp program codified in 7 U.S.C. & 2011 et seq., as amended, or with drafts issued by the West Virginia special supplement food program for women, infants and children codified in 42 U.S.C. & 1786.
  
  - (19) Sales of tickets for activities sponsored by elementary and secondary schools and secondary schools located within West Virginia.
  
  - (20) Sales of electronic data processing services and related software: Provided that for the purposes of this subdivision "electronic data processing services" means:
    - (A) The processing of another's data, including all processes incident to processing of data such as keypunching, keystroke verification, rearranging or sorting previously documented data for the purpose of data entry or automatic

processing and changing the medium on which data is sorted, whether these processes are done by the same person or several persons; and (B) providing access to computer equipment for the purpose of processing data or examining or acquiring data stored in or accessible to the computer equipment.

- (21) Tuition charged for attending educational summer camps.
- (22) Dispensing of services performed by one corporation, partnership or limited liability company for another corporation, partnership or limited liability company when the entities are members of the same controlled group or are related taxpayers as defined in Section 267 [26 U.S.C. and 267] of the Internal Revenue Club.
- (23) Purchases of food for the following are exempt:
  - (A) Food purchased or sold by private schools, public schools, school sponsored student organizations or school sponsored parent-teacher associations to students enrolled in such school or to employees of such school during normal school hours; but not those sales of food made to the general public.
  - (B) Food purchased or sold by private or public colleges and universities or by a student organization officially recognized by the university or college to students enrolled in the college or university when the sales are made on a contract basis so that a fixed price is paid for consumption of food products for a specific period of time without respect to the amount of food actually consumed by the particular individual contracting for the sale and no money is paid at the time the food product is sold or consumed.
  - (C) Food purchased or sold by a charitable or private nonprofit organization, a nonprofit organization or a government agency under a program to provide food to low income persons at or below cost.
  - (D) Food sold by a charitable or private nonprofit organization or a governmental agency under a program operating in West Virginia for a minimum of five years to provide food at or below cost to individuals who perform a minimum of two hours of community service for each unit of food purchased from the organization.
  - (E) Food sold in an occasional sale by a charitable or nonprofit organization including volunteer fire departments and rescue squads, if the purpose of the sale is to obtain revenue for the functions and activities of the organization and the revenue obtained is actually expended for that purpose.
  - (F) Food sold by any religious organization at a social or other gathering conducted by it or under its auspices, if the purpose of selling the food is to obtain revenue for the functions and activities of the organization and the revenue obtained from selling the food is actually used in carrying on those functions and activities. Provided, That those purchases made by the organizations are not exempt as a purchase for resale.
  - (G) Food sold by volunteer fire departments and rescue squads that are exempt from federal income taxes under Section 501 (c) (3) or (c) (4) of the IRS Code of 1986, as amended, when the purpose of the sale is to obtain revenue for the functions and activities of the organization and the revenue obtained is exempt for federal income tax and actually expended for that purpose.

- (24) Sales of food by little leagues, midget football leagues, youth football or soccer leagues, band boosters or other school or athletic booster organizations supporting activities for grades kindergarten through twelve and similar types of organizations, including scouting groups and church youth groups, if the purpose in selling the food is to obtain revenue for the functions and activities of the groups.
- (25) Charges for room and meals by fraternities and sororities to their members.
- (26) Sales of or charges for the transportation of passengers in interstate commerce.
- (27) Sales of tangible personal property or services to any person who claims exemption from the tax imposed by WV Code 11-15A-1 et seq.
- (28) Charges for the services of opening and closing a burial plot.
- (29) Sales of livestock, poultry or other farm products in their original state by the producer of the livestock, poultry or other farm products or a member of the producers immediate family who is not otherwise engaged in making retail sales of tangible personal property; and sales of livestock sold at public sales sponsored by breeders or registry associations or livestock auction markets.
- (30) Sales of motion picture films to motion picture exhibitors for exhibition if the sale of tickets or the charge for admission to the exhibition of the film is subject to the tax imposed by WV Code 11-15. Also sales of coin operated video arcade machines or video arcade games to a person engaged in the business of providing the machines to the public for a charge upon which the tax is imposed by WV Code 11-15, that is remitted to the tax commissioner.
- (31) Sales of aircraft repair, remodeling and maintenance services when the services are to an aircraft operated by a certified or licensed carrier of person s or property or by a governmental entity, or to an engine or other component part of an aircraft operated by a certified or licensed carrier or persons or property, or by a governmental entity. Also sales of tangible personal property that is permanently affixed or permanently attached as a component part of an aircraft, and tools and equipment used in the repair remodeling or maintenance of these aircraft.
- (32) Charges for memberships or services provided by health and fitness organizations relating to personalized fitness programs.
- (33) Sales of services by individuals who baby-sit for profit not to exceed five thousand dollars in gross income for taxable year.

- (34) Sales of services by public libraries or by libraries at academic institutions or libraries in institutions of higher learning.
- (35) Commissions received by a manufacturer's representative.
- (36) Sales of primary opinion research services when: (1) provided to an out of state client, (2) results of the opinion research are transferred to the client on means of interstate commerce, for use by the client outside the state of West Virginia, (3) the transfer of results is indispensable to the service
- (37) Sales of property or services to persons within the state when those sales are for the purposes of the production of value-added products.
- (38) Sales of music instructional services by a music teacher and artistic services or artistic performances pursuant to a contract with a retail establishment.
- (39) Charges to a member by a membership association or organization which is exempt from paying federal income taxes und Section 501 (c) (3) or (c) (6) of the Internal Revenue Code.
- (40) Sales of governmental services or governmental materials by county assessors, county sheriffs, county clerks or circuit clerks in the normal course of local government operations.
- (41) Direct or subscription sales by the Division of Natural Resources of the magazine currently entitled "Wonderful West Virginia", and the publication entitled "Goldenseal", and the journal currently entitled "West Virginia History", by the Division of Culture and History.
- (42) Sales of soap to be used car wash facilities.
- (43) Commissions received by a travel agency from out of state vendors.
- (44) The service of providing technical evaluations for compliance with federal and state environmental standards provided by environmental and industrial consultants who have formal certification through the West Virginia Department of Environmental Protection or the West Virginia Bureau of Public Health or both.
- (45) Sales of tangible personal property and services by volunteer fire departments and rescue squads that are exempt from federal income taxes under Section

501 ( c)(3) or (c ) (4) of the Internal Revenue Code, if the sole purpose of the sale is to obtain revenue for the functions and activities of the organization.

(46) Lodging franchise fees, including royalties, marketing fees, reservation system fees or other fees imposed by a lodging franchiser as a condition of the franchise agreement.

(47) Sales of regulation size United States flag and the regulation size West Virginia flag for display.

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#### Credits Consumer Sales Tax

1. Tourism development project tax credits

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#### Allocation and Use:

Proceeds are to be deposited to the general revenue fund with the following exceptions:

Taxes collected on sales of gasoline and special fuel shall be deposited to the state road fund.

Taxes collected by the Alcohol Beverage Control Commissioner shall be deposited into a revolving fund designated Drunk Driving Prevention Fund.

School Major Improvement Fund receives monthly the amount of \$ 416,667.00.

School Construction Fund receives monthly the amount of \$ 1,416,667.00. Effective July 1, 1998, funds are dedicated in an amount equal to any annual difference that may occur between the debt service payment for the fiscal year 1997 for school improvement bonds issued under the Better School Building Amendment and the amount of funds required for debt service on these school improvement bonds in any current fiscal year thereafter.

Prepaid wireless calling service sales taxes are dedicated to the Public Service Commission in lieu of the wireless enhanced 911 fee imposed by WV Code 24-6-6b.

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#### Rates for Consumer Sales Tax:

Six percent

Two percent on food purchases as of December 31, 2011; after June 30, 2012 food is taxed at one percent.

Calculation of tax on fractional parts of a dollar: The computation shall be carried to the third decimal place and the tax rounded up to the next whole cent whenever the third decimal place is greater than 4 and rounded down when the third decimal place is four or less.

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Sales Tax Collections

Fiscal Year	Special Revenue	General Revenue	% Difference year to year
1962-63		\$ 43,496,081.	
1963-64		45,863,244.	5.44%
1964-65		48,538,261.	5.83%
1965-66		53,636,247.	10.50%
1966-67		56,802,900.	5.90%
1967-68		60,819,509.	7.07%
1968-69		65,260,452.	7.30%
1969-70		74,269,162.	13.80%
1970-71		76,648,852.	3.20%
1971-72		83,437,998.	8.86%
1972-73		91,593,628.	9.77%
1973-74		100,072,484.	9.26%
1974-75		109,486,253.	9.41%
1975-76		123,870,438.	13.14%
1976-77		134,479,895.	8.57%
1977-78		146,639,899.	9.04%
1978-79		161,906,079.	10.41%
1979-80		159,439,520.	(1.52)%
1980-81		152,636,112.	(4.27)%
1981-82		233,307,933.	52.85%***
1982-83		241,054,635.	3.32%
1983-84		251,972,096.	4.53%
1984-85		268,301,712.	6.48%
1985-86		276,075,676.	2.90%
1986-87		291,183,559.	5.47%
1987-88		330,516,349.	13.51%
1988-89	58,240,432.	370,337,006.	12.05%
1989-90	60,000,000.	494,553,427.	33.54%***
1990-91	60,000,000.	536,559,244.	8.49%
1991-92	60,000,000.	569,162,318.	6.08%
1992-93	5,000,000.	652,286,754.	14.60%
1993-94	0	681,773,813.	4.52%
1994-95	0	743,516,382.	9.06%

Fiscal Year	Special Rev	General Rev	% Difference year to year
1995-96	12,000,000.	745,521,884.	0.27%
1996-97	22,000,000.	775,185,438.	3.98%
1997-98	22,000,000.	794,339,205.	2.47%
1998-99	22,811,772.	829,024,041.	4.37%
1999-2000	25,213,743.	845,796,851.	2.02%
2000-2001	27,538,008.	852,512,206.	0.97%
2001-2002	27,790,997.	885,943,323.	3.92%
2002-2003	29,945,022.	894,511,172.	0.97%
2003-2004	30,097,270.	927,991,725.	3.74%
2004-2005	32,218,204.	960,172,426.	3.47%
2005-2006	32,228,435.	1,013,450,611.	5.44%
2006-2007	32,217,000.	1,002,596,109.	(0.97)%
2007-2008	32,217,000.	991,993,789.	(1.06)%
2008-2009	32,217,000.	826,538,137.	(16.68)%
2009-2010	32,217,000.	780,098,533.	(5.62)%
2010-2011	32,218,976.	771,508,686.	(1.10)%
2011-2012	33,105,861.	846,405,345.	9.70%

Consumer Sales Tax

\*\*\*Rate increases

# WEST VIRGINIA PERSONAL INCOME TAX

First year enacted 1961

West Virginia Code Citation:

Chapter 11, Article 21, Sections 1- 96 inclusive

Chapter 11, Articles 13A through 13Z (as pertains to certain tax credits applicable to personal income tax liability)

Chapter 11, Article 13AA, Section 5 (as pertains to tax credit)

## Brief History of West Virginia Personal Income Tax

The original Personal Income Tax was enacted in 1961, and has been amended numerous times. Over the years the rates, deductions, and exemptions have changed. The statute has been amended various times to include many tax credits, generally expiring within a defined period.

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## Current Summary

The West Virginia Personal Income Tax applies to all individuals who earn or receive income in this state in an amount exceeding \$10,000.00 of federally adjusted income (\$5,000.00 for married individuals filing separately). It is based upon a calendar year of January 1, to December 31. The low rate is 3% and the highest rate is 6 and 1 half percent and is encompassed in five brackets; the lowest bracket is \$10,000.00 and the highest is \$60,000.00. The returns mirror the federal returns and legislation is enacted annually to update the West Virginia Income Tax code to be in conformity with the federal tax code.

The 2007 session of the legislature passed legislation that eliminated the state personal income tax liability for taxpayers with modified federal adjusted gross income at or below the applicable federal poverty guideline based upon family size through a tax credit.

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## Persons Required to File Returns and Pay Tax

The tax, as its name implies, is a personal income tax upon each resident individual, estate or trust, or each nonresident individual, estate or trust whose income, whole or in part, was derived from West Virginia sources, except nonresidents whose income is taxed in resident state and which state provides similar exemptions to residents of the state of West Virginia.

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## Exemptions Personal Income Tax

As of January 1, 1987, the personal income tax exemption for an individual is \$2,000.00; it applies to the number of federal exemptions allowed on the federal income tax return for that same year. A surviving spouse is allowed one additional exemption of \$ 2,000.00 for the two taxable years beginning after the year of death of the deceased spouse.

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#### Basis for Computation of Personal Income Tax

The adjusted gross income on the federal personal income tax is the basis for state income tax. However, there are modifications increasing and decreasing this basis.

Modifications that Increase federal adjusted gross income are as follows:

- (1) Interest income on obligations of any state other than this state or of a political subdivision in another state.
- (2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States, which the laws of the United States exempt from federal income tax but not from state income taxes.
- (3) Deduction allowed when determining federal adjusted income that is not allowed as a deduction under WV Code (11-21-1 et seq.).
- (4) Interest on indebtedness incurred or continued to purchase or carry obligations or securities the income from which is exempt from tax by WV Code 11-21, to the extent of determining federal adjusted gross income.
- (5) Interest on a depository institution tax exempt savings certificate which is allowed as an exclusion from federal gross income under Section 128 of the Internal Revenue Code.
- (6) The amount of a lump sum distribution for which the taxpayer has elected under Section 402(e) of the Internal Revenue Code of 1986, as amended, to be separately taxed for federal income tax purposes.
- (7) Amounts withdrawn from a medical savings account established by or for an individual under WV Code (33-15-20) or WV Code (33-16-15) that are used for a purpose other than medical expenses.

Modifications that decrease federal adjusted gross income are as follows:

- (1) Interest income on obligations of the United States and its possessions to the extent includable in gross income for federal tax purposes.
- (2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States or of the state of West Virginia to the extent includable in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States or of the State of West Virginia including federal interest or dividends paid to shareholders of a regulated investment company, under Section 852 of the Internal Revenue Code.
- (3) Any amount included in federal adjusted gross income for federal income tax purposes for the taxable year that is not included in federal adjusted gross income under WV Code (11-21-1 et seq.).

- (4) The amount of any refund or credit for overpayment of income taxes imposed by this state, or any other taxing jurisdiction, to the extent properly included in gross income for federal income tax purposes.
- (5) Annuities, retirement allowances, returns of contributions and any other benefit received under the WV Public Employees Retirement System, the WV Teachers Retirement System and all forms of military retirement, including regular armed forces, reserves and National Guard including any survivorship annuities derived to the extent includable in gross income for federal tax purposes. Modification cannot exceed \$2,000.00.
- (6) Retirement income received in the form of pensions and annuities under any WV police, Firemen's Retirement System or the WV State Police Death, Disability and Retirement Fund, the WV State Police Retirement System or the WV Deputy Sheriff Retirement System including any survivor's annuities derived from these programs, to the extent includable in gross income for federal income tax purposes.
- (7) For taxable years January 1, 2001 to December 31, 2002, military retirement pay in an amount equal to 2% multiplied by the number of years of active duty in the armed forces of the United States with the product multiplied by the first \$30,000.00 of retirement pay. This includes retirement income from regular armed forces, reserves and National Guard. Includes survivorship annuities and is allowed to the extent included for federal income tax purposes.
- (8) For taxable years beginning January 1, 2003, the first \$20,000.00 of military retirement pay from regular armed forces, reserves and National Guard, and survivor's annuities to the extent included for federal income tax purposes.
- (9) Federal adjusted income in the amount of \$ 8,000.00 received from any source by any person who has attained the age of 65, or by any person certified by the proper authority as permanently and totally disabled, regardless of age. Provided that: the total amount in the previous modifications does not exceed \$8,000.00. If the total amount of modifications is less than \$8,000.00 the amount allowed in this section is the difference between \$8,000.00 and the sum of the previous modifications. A surviving spouse is eligible for this modification, subject to the same limits.

Additional modifications reducing federal adjusted gross income are: deductions for long term care insurance; payments made under a prepaid tuition contract or other college savings plan under WV Code (18-30-1 et seq.); pension income less than guaranteed amount under a retirement plan that had a maximum benefit guarantee that was terminated; active duty military pay under Executive Order of the President of the United States in "operation enduring freedom" or for domestic security duty; amounts for travel on WV toll roads paid electronically through the use of (PAC) cards; contributions to a qualified trust for maintained for the benefit of a child with autism.

Additional modifications increasing federal adjusted gross income are: amounts deducted on federal returns under Section 199 of the Internal Revenue Code; and amounts previously deducted for prepaid tuition and college savings plans that are subsequently withdrawn and not used for qualified expenses.

## Credits Allowed Personal Income Tax

- (1) Senior citizen's tax credit for property tax paid on first \$20,000.00 of taxable assessed value of a homestead.
- (2) Low income family tax credit.
- (3) Credit for income tax paid to other states.
- (4) Credit for qualified rehabilitated buildings investment
- (5) Credit for qualified rehabilitated residential buildings investment
- (6) Credit for nonfamily adoption
- (7) Credit for residential solar energy
- (8) Credit for alternative fuel vehicles and qualified alternative refueling infrastructure

There are various other tax credits that may be applied to the personal income tax. However, these credits can only be applied after the credit has first been applied to business taxes such as business franchise and corporate income tax liability. Examples are: Economic Opportunity Tax Credit, (11-13Q-7); Strategic Research and Development Tax (11-13R-6); High Growth Business Investment Tax Credit (11-13U-4); Investment and Jobs Expansion Tax Credit (11-13C-4d); Neighborhood Investment Program Tax Credit (11-13J-6); New Value-Added Wood Manufacturing Credit (11-13M-5); New Steel Manufacturing Operations Credit (11-13N-5); New Aluminum or Polymer Manufacturing Tax Credit (11-13O-5); Apprenticeship Training Tax Credit (11-13W-1); Tax Credit for Agricultural Equipment (11-13K-2); WV Film Industry Investment Act Credit (11-13X-8); Commercial Patent Incentives Act Credit (11-13AA-5).

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## Allocation and Use

Deposited in the general revenue fund and appropriated by the West Virginia legislature.

An annual amount of \$ 45 million of the tax is dedicated by WV Code (11-21-96), to the payment of the unfunded liability of the old workers compensation fund created in WV Code ( 23-2C-1 et seq.) at a rate of \$ 5 million per month except the months of July, August and September. These amounts shall continue until the governor has certified to the legislature that an independent actuary has determined that the unfunded liability has been provided for in its entirety.

A special fund entitled the "Special Income Tax Reserve Fund" is allowed to accumulate funds for the adequate cash flow coverage of post income tax refunds.

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## History of Personal Income Tax Collections

Fiscal Year	Amount Collected	% Change fiscal year
1960-61	\$860,118.95	
1961-62	20,958,721.48	2,336.72%
1962-63	17,205,286.00	-17.91%
1963-64	18,061,340.19	4.98%
1964-65	20,705,848.06	14.64%
1965-66	23,729,308.55	14.60%
1966-67	27,118,803.48	14.28%
1967-68	28,195,860.16	3.97%
1968-69	30,959,002.18	9.80%
1969-70	40,061,163.76	29.40%
1970-71	59,102,102.83	47.53%
1971-72	89,151,925.00	50.84%
1972-73	88,458,220.00	- 0.78%
1973-74	99,563,461.00	12.55%
1974-75	119,237,542.00	19.76%
1975-76	140,106,549.00	17.50%
1976-77	164,671,243.00	17.53%
1977-78	182,941,328.00	11.09%
1978-79	217,332,934.00	18.80%
1979-80	252,363,558.00	16.12%
1980-81	268,097,421.00	6.23%
1981-82	305,963,677.00	14.12%
1982-83	310,581,897.00	1.51%
1983-84	400,389,033.00	28.92%
1984-85	432,480,145.00	8.02%
1985-86	423,704,227.00	-2.03%
1986-87	454,992,491.00	7.38%
1897-88	394,183,876.00	-13.36%
1988-89	467,419,856.00	18.58%
1989-90	516,862,534.00	10.58%
1990-91	576,340,030.00	11.51%
1991-92	612,508,664.00	6.28%
1992-93	621,175,512.00	1.42%
1993-94	669,694,241.00	7.81%
1994-95	709,923,304.00	6.01%
1995-96	750,889,201.00	5.77%
1996-97	786,190,006.00	4.70%
1997-98	866,107,054.00	10.17%
1998-99	919,879,941.60	6.21%
1999-2000	965,720,755.45	4.98%
2000-2001	1,020,689,767.05	5.69%
2001-2002	1,034,665,203.47	1.37%
2002-2003	1,055,522,753.00	2.02%
2003-2004	1,068,212,080.00	1.20%
2004-2005	1,170,087,478.00	9.54%
2005-2006	1,297,720,394.00	10.91%

Fiscal Year	Amount Collected	% Change fiscal year
2006-2007	1,360,511,071.00	4.84%
2007-2008	1,518,746,238.00	11.63%
2008-2009	1,577,403,317.00	2.55%
2009-2010	1,446,852,095.00	-7.10%
2010-2011	1,593,168,829.00	10.11%
2011-2012	1,688,963,133.00	6.01%

Personal Income Tax

## **LIQUOR PROFITS**

First year enacted 1955

West Virginia Code Citation:

Chapter 60, Articles 1-8 inclusive

### **Brief History**

Sales of alcoholic liquor at both the wholesale and retail level were at the control of the state until the early 1990s. The state of West Virginia owned and operated the retail outlets. The Alcohol Beverage Control Commissioner (originally known as the West Virginia Liquor Control Commission) controlled the wholesale and retail sales of alcohol. The commissioner established retail stores and agencies throughout West Virginia, subject to local option election in the county or municipality.

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### **Current Summary**

The Alcohol Beverage Control Commissioner currently sells liquor on the wholesale market only. The legislature changed the statute during the 1990 session. Retail liquor is sold by retail licensees only. Potential licensees submit sealed competitive bids to the state retail liquor licensing board. Bids from West Virginia residents are given a five percent preference. The first licenses issued when the statute changed expired on July 1, 2000. In the fiscal year before July 1, 2000, the bidding process reopened and the new licenses were issued to the highest bidders. New licenses are issued on a ten year cycle.

In June 2009, the legislature changed some of the license classifications before the July 1, 2010 issuance of newly bid licenses. The new license categories are A and B. The A license is a freestanding liquor retail outlet and the B license is a mixed retail liquor outlet.

Before opening the retail license bidding procedure the Retail Liquor Licensing Board will have determined the minimum bids for each license based upon a review of the sales of that outlet or outlets. There are other factors to be considered in determining the minimum acceptable bids. The board also considers the revenues projected by the governor's official revenue estimates from liquor license renewal.

In addition to the initial bid amount paid to the Commissioner for the purchase of the retail license for ten years, there is an annual license fee required. Class A license fee is \$2,000.00 per annum and a Class B license fee is \$ 2,000.00 per annum.

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### **Persons Required to Purchase Licenses and Rates**

#### **License Fees in General WV Code (60-4-15):**

Distilleries \$1,500.00 per annum

Wineries \$ 1,500.00 per annum

Breweries \$ 1,500.00 per annum

Bottling Plants \$ 1,500.00 per annum

Whole sale druggists \$ 500.00 per annum

Institutions \$ 10.00 per annum

Industrial Use \$ 50.00 per annum

Industrial Plants Producing Alcohol \$250.00 per annum

Retail Druggists \$ 10.00 per annum

Farm Wineries \$ 50.00 per annum

Mini-distilleries \$ 50.00 per annum

**Licenses and Fee Applicable to Wine WV Code (60-8-3)**

Suppliers License \$ 150.00 per annum

Distributor's License \$ 2,500.00 Plus \$ 2,500.00 for each warehouse or location per annum

Retailer's License \$ 150.00 per annum

Wine Specialty Shop License \$ 250.00 per annum

Wine Tasting License \$ 150.00 per annum

Private Wine Bed and Breakfast \$ 150.00 Plus \$150.00 per additional location per annum

Private Wine Restaurant License \$250.00 Plus \$250.00 per additional location per annum

Private Wine Spa License \$ 150.00 Plus \$150.00 per additional location per annum

Wine Sampling License \$150.00 per annum

Direct Shippers License \$ 150.00 wine only; \$250.00 for wine, sherry, port, Madeira per annum

Multi capacity winery or multi capacity farm winery \$ 300.00 per annum

Special one day license for heritage fairs and festivals \$00.00

Special ten day license for fairs, festivals and events \$ 250.00

Professional Baseball Stadium Wine license \$ 250.00 per annum

**Licenses to Private Clubs WV Code (60-7-6)**

Fraternal, veteran, nonprofit social club license \$750.00 per annum

Private clubs other than fraternal, veteran or nonprofit \$ 1,000.00 per annum if membership less than 1,000; \$ 2,500.00 if more than 1,000 members

In addition to the categories above, a license is required of any person, firm or corporation acting or serving as an agent, broker or salesman selling or offering to sell alcoholic liquor to the commissioner or a distributor of wine. The annual license fee is fifty dollars.

**Wine Liter Tax WV Code (60-8-4)**

There is a tax of 26 and 406/1000 cents per liter. It is levied upon all wine sold by suppliers and distributors and all wine sold and sent to West Virginia adult residents from direct shippers, except wine sold to the commissioner.

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Allocation and Use

Monies received by the commissioner are deposited into an operating fund. All receipts accruing to and available for the general revenue fund in excess of the requirements of the operating fund and the license fee and additional sales taxes imposed by WV Code Chapter 60 shall be remitted to the State Treasurer within fifteen days next after the end of the calendar month (WV Code 60-3-17).

The five percent of purchase sales tax imposed in WV Code, 60-3A-21, on the retail sale of liquor is distributed to the county or municipality where it is collected. The tax commissioner remits the money to the State Treasurer and the State Treasurer remits it quarterly to the counties and municipalities.

Wine liter taxes are deposited to the general revenue fund (WV Code 60-8-25). Wine license fees in the amount of the first \$200,000 are deposited into a special revolving fund, the Tax Commissioner’s Wine Tax Administration Fund; remaining monies collected are deposited to the Alcohol Beverage Control Commissioner Wine License Special Fund.

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Liquor Profits Net Yield History

YEAR	SALES AND OTHER INCOME	COST OF MERCHANDISE	EXPENSES	EARNINGS TO GENERAL REVENUE
1968-69	44,342,723.	28,042,569.	5,102,695.	11,197,459.
1969-70	47,153,832.	29,191,008.	5,386,369.	12,576,455.
1970-71	51,341,485.	31,802,916.	5,872,341.	13,666,228.
1971-72	56,075,407.	34,672,074.	6,155,179.	15,248,154.

Year	Sales	Cost of Merchandise	Expenses	Earnings General Revenue
1972-73	59,832,264.	37,001,592.	7,381,277.	15,449,295.
1973-74	61,174,549.	37,077,580.	8,495,937.	15,601,032.
1974-75	66,779,226.	41,498,956.	9,318,875.	15,961,395.
1975-76	71,259,548.	44,617,335.	9,724,489.	16,917,724.
1976-77	73,780,404.	44,979,328.	11,104,267.	17,696,809.
1977-78	78,906,307.	47,691,663.	11,410,351.	19,804,293.
1978-79	83,373,767.	50,493,739.	12,581,791.	20,298,237.
1979-80	89,108,438.	52,776,744.	13,597,304.	22,734,390.
1980-81	89,490,821.	53,149,962.	14,519,769.	21,821,090.
1981-82	79,432,700.	44,938,088.	15,385,022.	19,109,590.
1982-83	72,748,806.	38,777,448.	14,994,557.	18,976,801.
1983-84	65,753,411.	33,762,024.	14,593,920.	17,397,467.
1984-85	61,688,074.	32,152,634.	14,965,813.	14,569,627.
1985-86	59,920,457.	32,947,051.	15,899,917.	11,073,489.
1986-87	58,386,513.	32,849,573.	17,099,031.	8,437,909.
1987-88	55,267,793.	32,205,264.	15,801,271.	7,261,258.
1988-89	54,550,525.	31,255,275.	15,288,118.	8,007,132.
1989-90	55,339,302.	30,702,638.	14,934,483.	9,702,181.
1990-91	72,663,428.	37,437,762.	11,492,666.	23,733,000.***
1991-92	47,433,750.	36,150,292.	4,680,970.	6,602,488.
1992-93	48,096,545.	36,147,115.	4,482,029.	7,467,401.
1993-94	47,849,164.	35,718,969.	4,468,518.	7,661,677.
1994-95	47,319,627.	35,350,620.	4,903,737.	7,065,270.
1995-96	47,367,552.	35,431,456.	4,634,981.	7,301,115.
1996-97	48,771,329.	34,709,210.	7,049,876.	7,012,243.
1997-98	48,680,680.	36,367,280.	5,267,956.	7,154,351.
1998-99	48,956,431.	36,599,539.	5,256,759.	7,100,133.
1999-2000	53,838,749.	36,465,913.	5,509,508.	7,293,321.
2000-2001	50,268,755.	41,567,103.	4,723,006.	7,262,832.
2001-2002	55,279,804.	41,243,911.	6,558,124.	7,447,768.
2002-2003	57,901,094.	42,870,342.	6,957,853.	7,265,000.
2003-2004	62,522,190.	45,481,361.	6,555,323.	9,800,000.
2004-2005	64,480,089.	46,898,232.	6,765,773.	11,033,400.
2005-2006	68,677,903.	50,139,976.	6,728,583.	11,508,649.
2006-2007	72,257,877.	53,142,892.	6,776,139.	13,211,351.
2007-2008	76,799,222.	56,166,110.	7,345,114.	15,220,048.
2008-2009	83,133,180.	60,689,412.	7,524,778.	16,960,842.
2009-2010	82,978,958.	60,355,462.	6,916,896.	14,557,551.
2010-2011	87,529,131.	63,745,087.	6,304,910.	15,200,485.
2011-2012	91,055,993.	67,156,911.	6,594,025.	15,354,525.

\*\*\*Statute change removing Alcohol Beverage Control Commissioner from retail sales.

Liquor License Renewal Revenue (retail outlets rebid at ten year intervals):

Fiscal Year	Amount
1999-2000	\$ 19,000,000.00
2000-2001	3,200,000.00
2009-2010	21,544,144.00
2010-2011	14,611,331.00
2011-2012	451,328.00

Liquor License Renewals

## **RACING FEES**

First year enacted 1933

West Virginia Code Citation:

Chapter 19, Article 23, Sections 1 -30

### **Current Summary**

Racing fees are derived from a tax levied upon the privilege of holding pari-mutuel betting at horse race and dog race meetings. A license tax is imposed upon the operator of each track, which is collected on a per diem basis for those days on which races are run. Dog racing was enacted by an extraordinary session of the legislature and made effective February 1, 1976.

The 1994 legislature authorized the state Lottery Commission to implement and operate video lottery games at pari-mutuel racing facilities in West Virginia in accordance with the provisions of WV Code (29-22-1 through 28) and (29-22A-1 through 19). (Refer to lottery section of this book)

In 2007, the legislature authorized the state Lottery Commission to implement and operate table games at pari-mutuel racing facilities in West Virginia in accordance with the provisions of WV Code (29-22-1 through 28) and (29-22C-1 through 34). (Refer to lottery section of this book)

The video lottery games and table games are subject to local option election in the county in which the racetrack is located.

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### **Persons Required to File Returns and Pay Tax**

All persons conducting horse race and dog race meetings at which pari-mutuel betting is allowed must pay the tax. All persons operating horse race or dog race tracks must obtain licenses.

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### **Basis of Tax**

Racing associations are taxed according to the type of racing. Any racing association conducting thoroughbred racing at any horse racetrack in WV shall pay a daily license tax of \$250.00. Any racing association conducting harness racing at any horse racetrack in this state shall pay each day upon which harness races are run a daily tax of \$ 150.00. Any racing association conducting dog racing shall pay a daily license tax of \$150.00. In the event that thoroughbred racing, harness and dog racing are conducted at the same track on the same day by the same racing association, only one tax of \$250.00 per day is collected.

Licensees are permitted by WV Code (19-23-9) to deduct from the pari-mutuel pools on thoroughbred commission at a rate not to exceed 17.25% of the total pari-mutuel

pools for the day. The commissions are deposited according to specific code regulations pertaining to purses, special funds for racetrack employee benefits and pensions, breeding and development funds and distributions to counties and municipalities. The harness racing licensees are allowed to deduct commissions to a maximum of 17.50% of the total pari-mutuel pools for the day. The commission allowance for licensees of dog racing shall not exceed 16.31% of the pari-mutuel pools for the day. Specific statutes relate to televised racing days in WV Code (19-23-12b), and interstate live racing with wagering, WV Code (19-24-1-4).

The Lottery Racetrack Table Games Act WV Code (29-22C-1-34) governs the licenses and fees for tracks operating table games. There is a tax on the privilege of holding a license to operate WV Lottery table games. The tax is 35% of the gross receipts. It is collected and deposited into the WV Racetrack Table Games Fund. The use and allocation is governed by WV Code (29-22C-27). Initial license fee is \$1.5 million for the first year and annually \$2.5 million. These initial license fees are deposited to the Community-Based Service Fund to be appropriated by the legislature for use by the Bureau of Senior Services (WV Code 2-22C-27-(a) (2)).

Licenses and fees for the racetrack video lottery games are governed by WV Code (29-22A-1 through 1-29). License fees are \$1,000.00 annually. Gross terminal proceeds are sent to the Lottery Commission. The Lottery Commission allocates the money according to WV Code (29-22A-10). The racetrack is reimbursed for its actual costs and expenses in administering the video lottery. The remaining monies are distributed code, with percentages going to Tourism Promotion Fund, Development Office, Capitol Renovation and Improvement Fund, Worker’s Compensation Debt Reduction Fund, and Veterans Memorial Fund.

**Exemptions Allowed**

Daily license tax does not apply to any local, county or state fair, horse show or agricultural or livestock exposition at which racing is conducted for six days or less.

**Allocation and Use**

Revenues from the daily license tax and pari-mutuel taxes are accumulated in a special revenue fund in the racing commission. After the operating expenses for the commission are paid from this fund, the excess is transferred to the general revenue fund.

See Lottery Fund section for racetrack table games and video lottery games revenues.

**History of Daily Racing Fees (state share deposited to Racing Commission operating fund)**

Year	Amount
1998	\$ 4,972,620.00
1999	4,858,251.00

Year	Amount
2000	4,504,006.00
2001	4,418,825.00
2002	4,013,139.00
2003	3,836,407.00
2004	3,413,401.00
2005	3,254,362.00
2006	3,222,827.00
2007	3,100,007.00
2008	3,206,039.00
2009	2,761,141.00
2010	2,457,099.00
2011	2,311,788.00
2012	2,185,587.00

Racing Fees

# BEER TAX AND LICENSES

First Year Enacted 1933

West Virginia Code Citation:

Chapter 11, Article 16, Sections 1-29 inclusive

## Brief History

The tax was originally levied in 1933. The rate was \$1.00 for each barrel (31 gallons), whether sold in barrels or other containers. In 1937, the tax was increased to one dollar and thirty seven and one half cents, \$ 1.375. In 1947, it was raised to \$ 2.75 per barrel.

In 1951, in order to aid in the payment of veterans' bonus bonds, the tax was raised to \$ 5.50 per barrel. License fees and bonding requirements were added to the statute. In 1966 the legislature repealed the dedication of the tax to the veterans' bonus bonds, but kept the rate at \$5.50 per barrel.

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## Current Summary

This tax is currently authorized by Chapter 11, Article 16, of the West Virginia Code. It is referred to as the "Nonintoxicating Beer Act". The current statute was written in 1986. "Nonintoxicating beer" is defined by the code to mean all cereal malt beverages or products of the brewing industry commonly referred to as beer, lager beer, ale and all other mixtures and preparations produced by the brewing industry, including malt coolers and beverages containing at least one half of one percent alcohol by volume, but not more than nine and six-tenths percent of alcohol by weight, or twelve percent by volume, whichever is greater, all of which are hereby declared to be nonintoxicating. A distinction is specifically made in the code between liquors as regulated by Chapter 60, Article 1 and "nonintoxicating beers" as regulated by Chapter 11, Article 16; there are no common characteristics for the two classifications of regulated beverages.

The source of revenue is from the sale of licenses for the sale, distribution, manufacturing, bottling, processing and serving of nonintoxicating beer. The other source is a barrel tax on each thirty one gallons of beer manufactured.

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## Persons Required to File Returns and Pay Tax

License tax is payable by any persons selling, serving, delivering or otherwise dispensing nonintoxicating beer; and persons manufacturing, processing for sale or bottling nonintoxicating beer. There are two types of licenses. Class A licenses are for establishments selling nonintoxicating beers to be consumed on the premises and for social, fraternal and private clubs operating as nonprofit. Class B licenses are for establishments selling at retail for consumption away from the selling premises, such

as grocery stores, party supply stores, caterers, and delicatessens; these sales are sealed containers only.

Barrel tax is payable by brewers manufacturing or producing nonintoxicating beer within this state for sale within the state; and by distributors who are the original consignees of nonintoxicating beer manufactured or produced outside of this state or who bring nonintoxicating beer into this state.

#### Rates for Licenses and Barrel Taxes

Category of License	License Fee Annually
Class A Retailer	\$ 150.00
Class A Club	150.00
Class A Railroad	10.00
Class B Grocery, Caterer, Deli	150.00
Distributors	1,000.00
Brewer	1,500.00
Brewpub	1,000.00
Class S Fairs and Festivals	250.00

Barrel Tax: Barrel tax is \$5.50 upon each barrel of thirty one gallons and in like ratio upon each part barrel, whether in barrels or other containers.

#### Allocation and Use

License taxes and barrel taxes are deposited with the state treasurer and credited to the general revenue fund. The expenses of administration and enforcement shall be paid out of the taxes, but shall not exceed fifteen percent of the amount collected.

#### History of Collections

Fiscal Year	Amount Collected	% Change / Year
1985-86	\$ 7,470,695.44	-0.59%
1986-87	7,628,040.08	2.11%
1987-88	7,579,700.55	-0.63%
1988-89	7,251,816.21	-4.33%
1989-90	7,710,017.25	6.32%
1990-91	7,865,752.49	2.02%
1991-92	7,703,052.19	-2.07%
1992-93	7,691,250.13	-0.15%
1993-94	7,896,724.71	2.67%
1994-95	7,846,089.79	-0.64%
1995-96	7,621,849.97	-2.86%
1996-97	7,659,017.06	0.49%
1997-98	7,787,888.03	1.68%

Fiscal Year	Amount Collected	% Change/year
1998-99	7,884,096.91	1.24%
1999-2000	7,999,743.12	1.47%
2000-2001	7,950,964.27	-0.61%
2001-2002	8,267,252.70	3.98%
2002-2003	8,383,828.00	1.41%
2003-2004	8,313,353.00	-0.84%
2004-2005	8,332,550.00	0.23%
2005-2006	8,547,760.44	2.58%
2006-2007	8,433,927.00	-1.33%
2007-2008	8,665,762.00	2.75%
2008-2009	8,638,146.00	-0.32%
2009-2010	8,434,752.00	-2.35%
2010-2011	8,478,815.00	0.52%
2011-2012	8,416,390.00	-0.73%

Beer And License Taxes continued

## **TOBACCO PRODUCTS EXCISE TAX**

First year enacted 1947

Formerly known as the Cigarette Tax; renamed on April 13, 2001.

West Virginia Code Citation:

Chapter 11, Article 17, Sections 1-23

### **Brief History**

The cigarette tax act was originally enacted by the 1947 legislature. It imposed a tax of one half cent upon the sale of ten cigarettes.

The code was amended many times with rates being raised in small increments and portions of the proceeds being dedicated to veterans' bonds and the general school fund. In 1966 the legislature repealed dedication to the veterans' bonds. In 1978 the legislature repealed dedication to the school fund.

The rate has been five cents per package of twenty, twelve cents per package of twenty and in 1978 it was raised to seventeen cents per twenty. The rate did not increase again until the 2003 legislative session. It was raised to fifty five cents per package of twenty.

In 2001, the tax was amended to include all tobacco products, not just cigarettes. Other tobacco products are snuff and chewing tobacco and tobacco products meant to be consumed by means other than smoking. Other products also include pipe tobacco and cigars. These products are taxed at a rate of 7% of the wholesale price.

The levying of any tobacco products tax by municipalities or other governmental subdivisions is expressly prohibited by WV code (11-17-4a).

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### **Persons Required to Pay Tax and File Returns**

The cigarette tax is paid by the purchase of stamps. The tax imposed upon other tobacco products is paid using an invoice method prescribed by the Tax Commissioner.

The stamp or impression is affixed to the cigarette package. The stamps or impressions are purchased from the Tax Commissioner by the wholesaler.

On or before the fifteenth day of each month, manufacturers, importers, common carriers, wholesalers, sub-jobbers, retail dealers and agents or vending machine operators shall when required by the commissioner, file a report covering the business transacted in the previous month providing any information the commissioner determines necessary for the assessment of taxes. The amount of tax due is submitted with the return. Returns must be filed even though no business may have been conducted or no tax is due.

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## Rates

Current rates are: (1) Fifty -five cents a package of twenty cigarettes. (2) Seven percent of the wholesale price for other tobacco products.

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## Allocation and Use

To be deposited to the general revenue fund of the state of West Virginia and appropriated by the legislature.

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## History of Collections Cigarette Tax

Fiscal Year	Rate per Pack	Amount Collected
1990-1991	.17	\$ 31,839,833.00
1991-1992	.17	32,282,841.00
1992-1993	.17	32,798,123.00
1993-1994	.17	33,595,995.00
1994-1995	.17	34,008,497.00
1995-1996	.17	33,651,705.00
1996-1997	.17	33,988,488.00
1997-1998	.17	33,476,517.00
1998-1999	.17	33,077,659.00
1999-2000	.17	32,344,669.00
2000-2001	.17	31,838,476.00
2001-2002	.17	32,219,157.00
2002-2003***	.17	30,122,586.00
2002-2003***	.55	14,939,793.00
2003-2004	.55	102,876,773.00
2004-2005	.55	98,065,896.00
2005-2006	.55	107,118,357.00
2006-2007	.55	106,570,122.00
2007-2008	.55	109,152,254.00
2008-2009	.55	108,903,702.00
2009-2010	.55	110,640,447.00
2010-2011	.55	110,255,112.76
2011-2012	.55	109,214,959.44

## Smokeless Tobacco Products

Fiscal Year	Rate	Amount Collected
2001-2002	7% of wholesale price	\$ 2,217,252.00
2002-2003	7% of wholesale price	4,627,101.00
2003-2004	7% of wholesale price	4,731,793.00
2004-2005	7% of wholesale price	4,758,872.00
2005-2006	7% of wholesale price	4,909,270.00
2006-2007	7% of wholesale price	4,822,604.00
2007-2008	7% of wholesale price	5,516,525.00

Fiscal Year	Rate	\$ Amount Collected
2008-2009	7% of wholesale price	\$ 6,190,897.00
2009-2010	7% of wholesale price	3,487,899.00
2010-2011	7% of wholesale price	505,330.94
2011-2012	7% of wholesale price	394,505.57

Smokeless Tobacco Products Excise Tax

## ESTATE AND INHERITANCE TAX

First year enacted 1904

West Virginia Code Citation

Chapter 11, Article 11, Sections 1 to 43 inclusive

### Brief History

West Virginia had an estate tax until 1985. The code was amended and West Virginia imposed a “pick-up” tax on resident and nonresident estates with property in West Virginia. An estate was required to file a “pick-up” tax return when the estate was required to file a federal estate return and was allowed a credit against its federal tax liability for payment of West Virginia estate taxes.

The amount of the tax was the amount of the credit allowed for payment of federal estate taxes. The federal estate tax credit was apportioned among states when the estate contained property involving two or more states.

The federal government eliminated the state tax credit for deaths on or after January 1, 2005. This effectively eliminated the West Virginia Estate Tax.

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### History of Estate Tax Collections Since 1985 amendment

Year	Amount Estate Tax Collected
1985	\$ 20,145,778.89
1986	19,832,937.33
1987***	6,741,738.73
1988	6,457,514.33
1989	4,955,397.46
1990	6,928,067.97
1991	7,547,539.61
1992	7,417,926.00
1993	27,289,289.19
1994	9,320,115.09
1995	8,512,571.81
1996	10,266,478.68
1997	17,366,529.07
1998	13,210,882.44
1999	27,325,999.87
2000	21,102,624.13
2001	17,540,489.77
2002	13,321,683.71
2003	10,835,905.00
2004	9,301,246.00
2005	4,797,239.04
2006****	591,724.15
2007	199,364.00
2008	46,046.00

Year	Amount Estate Tax Collected
2009	28,687.00
2010	100,284.00
2011	(93.00)
2012	15,937.00

\*\*\*First full year of 1985 amended to "pick-up" tax.

\*\*\*\*First full year of federal phase out of state credit.

# **BUSINESS REGISTRATION TAX**

First year enacted 1863 and entitled "General License Tax"

Entitled "Business Franchise Registration Tax" from 1970-1986

West Virginia Code Citation

Chapter 11, Article 12, Sections 1-26; and Section 75, Section 83, Section 85-86

## **Current Summary**

The business registration tax applies to all forms of business activity conducted in the state of West Virginia whether it is in the form of sole proprietors, corporations, or partnerships. Each business must apply to the tax commissioner and pay an annual fee for a registration certificate. The certificate is issued on a fiscal year basis, July 1 to June 30. The annual fee is \$30.00.

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## **Persons Required to Pay Tax**

A license is required to engage in or operate within the state of West Virginia, any businesses, activities, trades or employments enumerated in WV Code (11-12).

Special sections of the article pertain to persons who are transient vendors, collection agencies, employment agencies, or selling drug paraphernalia as defined in WV Code (47-19-3).

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## **Exemptions from payment of tax**

- A person who had gross income from a business of less than \$ 4,000.00 a taxable year
  - Any organization which qualifies for exemption from federal income taxes under Section 501 of the Internal Revenue Code of 1986.
  - The state of West Virginia or any political subdivision selling tangible personal property, admissions or services, when those activities compete with or may compete with the activities of another person.
    - The United States or any agency of, which is exempt from taxation by the state.
    - A person engaged in agriculture and farming.
    - A foreign retailer who is not a retailer engaged in business in West Virginia who enters into an agreement with the tax commissioner to voluntarily collect and remit use tax on sales to West Virginia customers.
      - Judicial sales directed by court order.
      - Sales for delinquent taxes of real or personal property.
      - The conduct of charitable bingo by a person licensed under WV Code (47-20-1)
      - The conduct of a charitable raffle by any person
      - The conduct of a horse or dog race meeting by a licensed racing association

- The operation of a pari-mutuel system of wagering for horse or dog racing at a licensed facility
- The sale of any commodity during the conduct of horse or dog racing
- The services of owners, jockeys, trainers which are essential to the operation of the racing meeting
- Occasional or casual sales of property and services

#### Rate

A registration certificate is \$30.00 annually.

#### Allocation and Use

As of July 1, 1971, collections are deposited to the credit of the state general revenue fund. Previously the collections were used to fund free schools in the state and deposited to the general school fund.

#### History of Collections Business Registration Tax Since 1991

Fiscal Year	Collections
1990-1991	\$ 1,734,609.00
1991-1992	1,525,406.00
1992-1993	1,483,648.00
1993-1994	1,411,352.00
1994-1995	1,685,101.00
1995-1996	1,575,270.00
1996-1997	1,582,981.00
1997-1998	2,072,346.00
1998-1999	2,345,788.85
1999-2000	2,003,319.43
2000-2001	1,322,680.12
2001-2002	1,923,971.94
2002-2003	1,576,563.00
2003-2004	1,630,825.00
2004-2005	1,953,552.42
2005-2006	1,818,860.49
2006-2007	1,290,955.00
2007-2008	2,291,866.00
2008-2009	1,936,116.00
2009-2010	2,125,209.00
2010-2011	2,239,181.00
2011-2012	1,192,959.00

## CORPORATE LICENSE TAX

REPEALED EFFECTIVE JULY 1, 2008

First year enacted 1939

This tax was also known as the Charter Tax

WV Code Chapter 11, Article 12C, Sections 1-12 (Repealed)

### Current Summary

Effective July 1, 2008, the Corporate License Tax was repealed. It was a license tax upon the corporate charter for the fiscal year from July 1, to June 30. The tax was based upon the corporation's authorized capital stock. It was required to be paid annually even if not business was transacted.

The secretary of state collected the first year's assessment upon application for a certificate of incorporation. Thereafter the annual tax was collected by the state tax commissioner.

Legislation in 2008 repealed the tax on the capital stock. It was replaced with an annual report fee of \$25.00 which is paid to and collected by the secretary of state.

The repeal did not allow amnesty for taxable years ending prior to July 1, 2008, WV Code (11-12C-13).

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### History of Collections of Corporate License Tax (Charter Tax)

Fiscal Year	Amount Collected
1990-1991	\$ 3,884,340.05
1991-1992	3,634,283.13
1992-1993	3,563,736.03
1993-1994	2,928,119.12
1994-1995	4,116,596.27
1995-1996	4,659,110.96
1996-1997	4,591,053.10
1997-1998	5,349,863.25
1998-1999	5,064,761.95
1999-2000	5,135,215.49
2000-2001	3,777,897.67
2001-2002	4,959,290.27
2002-2003	5,127,355.00
2003-2004	5,953,280.00
2004-2005	6,690,261.00
2005-2006	5,361,113.00
2006-2007	6,918,318.00
2007-2008	3,950,720.00

Fiscal Year	Amount Collected
2008-2009 First year of repeal WC Code (11-12C-13)	423,696.00
2009-2010 WV Code (11-12C-13)	175,649.00
2010-2011 WV Code (11-12C-13)	150,963.00
2011-2012 WV Code (11-12C-13)	74,137.00

Corporate License Tax (Charter Tax) Continued

## USE TAX

First Year Enacted 1951

West Virginia Code Citation

Chapter 11, Article 15A, Sections 1 through 29 Inclusive

### Current Summary

The use tax is an excise tax levied and imposed upon the use in West Virginia of tangible personal property and taxable services. The tax is payable by the user and is remitted by the retailer or the user to the tax commissioner dependent upon the particular circumstances of the sale.

It is not imposed upon consumers who are subject to the consumer sales and service tax. It is imposed upon the use of the tangible personal property or services that are furnished or delivered to consumers or users within West Virginia. It is six percent of the purchase price of the property or service. The rate has been six percent since 1988.

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### Persons Required to File Returns and Pay Tax

All out-of-state retailers who maintain a place of business located in this state must collect the use tax on all taxable sales of tangible personal property or services made for use by customers located in West Virginia, regardless of the fact that the entire transaction may be handled through the mail and the merchandise is shipped by the out-of-state vendor directly to the purchaser.

The tax must also be collected by any other out-of-state retailers or vendors who do not have a retail store or place of business within West Virginia.

Any person who uses any tangible personal property or services upon which the tax has not been paid either to the retailer or tax commissioner shall be personally liable for the use tax.

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### Basis and Rate of Tax

The basis is the purchase price of the personal property or service. The base is subject to a rate of six percent.

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### Exemptions Allowed

- All articles of personal property and custom software brought into the state by a nonresident individual for personal enjoyment while temporarily in this state, or while passing through the state except gasoline and special fuel.

- Tangible personal property, custom software or services, the gross receipts from the sale of which are exempt from the sales tax by the terms of WV Code (11-15-1 et seq.)
- Tangible personal property, custom software or services, the gross receipts from the sale of which are required to be included in the consumer sales tax imposed by WV Code (11-15-1 et seq.)
- Tangible personal property, custom software or services, the sale of which in this state is not subject to the West Virginia consumers sales tax.
- Fifty percent of the measure of tax on mobile homes utilized by the owners as their principal year-round residence and dwelling.

### Credits Use Tax

There is a credit against the use tax imposed by WV Code (11-15A-10a) on the use of a particular item of tangible personal property, custom software or service equal to the amount, if any, of sales tax lawfully paid to another state for the purchase of that property or service.

### Allocation and Use

Use tax is deposited in the general revenue fund and appropriated by the legislature.

### Use Tax Collections Since 1991

Fiscal Year	Amount Collected
1990-1991	\$ 30,690,019.00
1991-1992	33,569,318.00
1992-1993	39,994,719.00
1993-1994	45,417,592.00
1994-1995	49,949,253.00
1995-1996	51,766,887.00
1996-1997	56,055,464.00
1997-1998	61,936,792.00
1998-1999	68,165,168.00
1999-2000	71,252,502.00
2000-2001	75,630,943.00
2001-2002	76,812,587.00
2002-2003	83,842,976.00
2003-2004	93,373,188.00
2004-2005	102,950,409.00
2005-2006	113,315,058.00
2006-2007	126,934,815.00
2007-2008	117,828,102.00
2008-2009	283,479,296.00

Fiscal Year	Amount Collected
2009-2010	315,587,632.00
2010-2011	376,735,081.00
2011-2012	369,568,020.00

Use Tax Collections continued

# PROPERTY TRANSFER TAX

First Year Enacted 1959

West Virginia Code Citation

Chapter 11, Article 22, Sections 1-10 inclusive

Current Summary

This is an excise tax imposed upon the privilege of transferring title to real estate. It includes any deed, instrument, or writing whereby any real property within the state or any interest therein shall be granted, conveyed or otherwise transferred to the grantee, purchaser, or any other person.

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Persons Required to File Return and Pay Tax

Every person who accepts, delivers or presents for recording any document, or in whose behalf any document is delivered, accepted or presented for recording by the county commission must pay the tax. When any instrument is presented for recording, the county clerk shall determine the amount of tax due. It is required that the instrument subject to the tax have the amount of consideration received for the property recorded on the document along with a signed declaration that the property was conveyed for that consideration.

Evidence of payment of the tax is in the form of stamps affixed to the document.

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Rate of property transfer tax

The transfer tax is \$1.10 for each \$500.00 value or fraction thereof. The tax is payable at the time of delivery, acceptance or presenting for recording of the document. In addition to this assessment, there is a \$20.00 recording fee.

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Allocation and Use

Deposited in the general revenue fund and appropriated by the legislature. The \$20.00 recording fee is paid to the West Virginia Affordable Housing Trust Fund.

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Property Transfer Tax Collections Since 1991

Fiscal Year	Amount Collected
1990-1991	\$ 3,631,005.00

Fiscal Year	Amount Collected
1991-1992	3,658,022.00
1992-1993	4,599,272.00
1993-1994	4,656,857.00
1994-1995	4,861,499.00
1995-1996	4,934,594.00
1996-1997	5,317,541.00
1997-1998	6,023,891.00
1998-1999	6,387,740.00
1999-2000	6,507,868.00
2000-2001	6,621,182.00
2001-2002	7,314,554.00
2002-2003	8,365,472.00
2003-2004	10,128,603.00
2004-2005	12,171,339.00
2005-2006	13,658,145.00
2006-2007	12,248,630.00
2007-2008	11,698,879.00
2008-2009	8,537,130.00
2009-2010	7,933,085.00
2010-2011	8,107,846.00
2011-2012	8,127,577.00

Property Transfer Tax

# PROPERTY TAX

First Year Enacted 1863

West Virginia Code Citation

Chapter 11, Article 1, Sections 1-21 inclusive; Chapter 11, Article 5, Sections 1-14 inclusive; Chapter 11, Article 6, Sections 1-27 inclusive; Chapter 11, Article 6A, Sections 1-5(a) inclusive; Chapter 11, Article 6B, Sections 1-12 inclusive; Chapter 11, Article 1A, Sections 1-30 inclusive; Chapter 11, Article 1B, Sections 1-19 inclusive; Chapter 11, Article 1C, Sections 1-14 inclusive; Chapter 11, Article 1C, Sections 1-14 inclusive; Chapter 11, Article 2, Sections 1-11 inclusive; Chapter 11, Article 3, Sections 1-31 inclusive; Chapter 11, Article 4, Sections 1-21 inclusive; Chapter 11, Article 6C, Sections 1-5 inclusive; Chapter 11, Article 6D, Sections 1-8 inclusive; Chapter 11, Article 6E, Sections 1-6; Chapter 11, Article 6F, 1-6 inclusive; Chapter 11, Article 6G, Sections 1-18 inclusive; Chapter 11, Article 6H, Sections 1-7 inclusive; Chapter 11, Article 6I, Sections 1-11 inclusive; Chapter 11, Article 8, Sections 1-33 inclusive

## General Provisions

Property taxes or ad valorem taxes are levied upon all real and personal property. It is one of the oldest forms of taxation. Through history, ad valorem taxes were the chief source of revenue for governments. The constitution of the state has limited and specified law on ad valorem taxes (WV Constitution, Article X). Amendments allow voter ratification in each county for increases above the maximum rate set in law. State government cannot increase the rate.

Revenues derived from property taxes accrue to the counties, school, state and municipalities. Rates vary among the counties as do the percentages of assessed appraised valuations.

Real estate is assessed at the place of location, and personal property is assessed at the domicile of the owner, but goods, wares and chattels may be assessed in the district where they are located on the assessment date. Chattel interests in real and personal property are now deemed to be tangible personal property and are taxed as such.

There are special assessment methods for valuation applied to certain manufacturing production property and capital additions to that property. Natural resources are also valued by a special assessment method. The state tax commissioner is responsible for these valuations.

There are also special assessment procedures for managed timberland that is used for commercial production (WV Code 11-1C-11a).

Public service utilities send their returns to the state tax commissioner. The property of such companies is apportioned throughout the several counties in which it operates and is then subdivided into the municipal districts within the county. The state auditor computes the taxes, based upon the assessed valuation made by the board of public works and by using the tax levies as approved by the levying bodies in each county. Taxes are collected by the state auditor and distributed to the counties.

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## Basis and Rate of Tax

Each county assessor is responsible for assessing real and personal property in the county. The real properties are re evaluated every three years. The assessed valuations are 60% of the actual market value of the property.

Maximum Rates: Class I (intangible personal property, exempted in 2003; agriculture products, and tangible property used in agricultural production) Fifty Cents per \$100.00 of valuation. Class II (all property owned, used and occupied by the owner for residential purposes, all farm lands) One Dollars per \$100.00 of valuation. Class III (All real and personal property outside of municipalities, exclusive of Classes I and II) One Dollar and Fifty Cents per \$100.00 of valuation. Class IV ( All real and personal property inside of municipalities, exclusive of Classes I and Class II) Two Dollars per \$ 100.00 of valuation.

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## Exemptions

### Property of the United States

### Property of the state of West Virginia

Property owned by any county, district, city, village or town in this state and used for public purposes. Also property acquired by such political subdivision in a lease agreement.

Property located in this state belonging to any city, town, village, county or any other political subdivision of another state and used for public purposes.

Property used exclusively for divine worship.

Parsonages and the household goods and furniture pertaining to the above divine worship category.

Mortgages, bonds or other evidence of indebtedness held by owners from churches and religious organizations for the sole purpose of securing money to be used in the construction in buildings used exclusively for divine worship.

### Cemeteries

Property which belongs to or held in trust for colleges, seminaries, academies and free schools which is used for the educational and scientific purposes of the institution. This includes books, equipment, and furniture.

Property which belongs to or which is held in trust for colleges and universities located in West Virginia. Also any public or private nonprofit foundation or corporation which receives contributions exclusively for such college or university, if the property or dividends, interest, rents or royalties derived are used or dedicated to educational purposes of institution.

Public and family libraries

Property used to charitable purposes and not leased for profit.

Property used for the public purposes of distributing electricity, water or natural gas or providing sewer service by a chartered nonprofit corporation and not leased for profit.

Property used for economic development purposes and not leased for profit.

Real estate not exceeding one acre and the buildings situated upon the property that are used by any college or university as a literally hall or dormitory or clubroom which is not used for profit.

Property owned by benevolent associations.

Property belonging to any public institution for the education of the deaf, dumb or blind or hospital not leased for profit.

Houses established as refuge and mental health facilities or an orphanage.

Homes established for children, aged, or infirm not for profit.

Fire engines and equipment for fighting fires and storage for those engines and equipment are exempt.

Personal property in the form of household goods and personal effects such as clothing used by taxpayer and not held for profit. Food used for taxpayer consumption.

Money held in bank deposits and cash.

First \$ 20,000.00 of assessed valuation of any real property used exclusively for residential purpose and occupied by the owner is exempt. Owner must be a state citizen, sixty five years of age or older or permanently disabled. Homeowners who are residents of nursing homes, personal care home or reside with relatives due to infirmity are allowed to declare the exemption. Exemption does not apply to taxpayers paying the alternative minimum tax for federal and state purposes.

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## Allocation and Use

Property taxes are distributed by the sheriff of each county to:

- The county for all county purposes including indebtedness.
- School districts, for current school purposes.
- Municipalities for municipal purposes including indebtedness.
- The state auditor to be deposited to the general revenue fund and appropriated by the legislature.

TAXES LEVIED BY PURPOSE SINCE 1991

TAX YEAR	STATE	COUNTY	SCHOOL	MUNICIPAL	TOTAL
1991	1,979,396	134,300,793	374,327,617	42,468,379	553,076,185
1992	2,254,729	146,539,085	414,531,790	46,022,019	609,347,623
1993	2,526,893	160,342,570	457,217,400	50,510,845	670,597,708
1994	2,883,449	172,163,376	484,093,621	54,392,444	713,532,890
1995	2,955,793	176,875,508	497,361,861	54,988,991	732,182,153
1996	3,142,369	189,758,086	523,086,694	58,790,115	774,777,264
1997	3,269,976	197,275,867	542,989,068	62,188,364	805,723,275
1998	3,406,615	207,532,831	563,272,930	64,594,347	838,806,723
1999	3,503,517	216,807,588	583,180,923	66,465,779	869,957,798
2000	3,591,931	223,235,061	595,968,742	69,015,910	891,901,644
2001	3,712,765	233,618,515	617,188,410	73,431,355	927,951,045
2002	3,876,624	244,966,374	641,954,188	74,896,389	965,693,575
2003	4,030,060	255,917,924	664,880,677	72,256,039	1,000,084,700
2004	4,091,846	259,730,081	677,790,889	76,104,651	1,017,717,467
2005	4,362,526	275,742,359	715,225,221	79,589,482	1,074,919,588
2006	4,783,634	297,356,091	743,951,606	95,626,862	1,141,718,193
2007	5,351,156	328,290,839	843,356,672	100,366,489	1,277,365,156
2008	5,666,782	344,661,969	890,294,171	92,885,200	1,333,508,122
2009	5,928,225	367,903,396	932,299,107	95,891,365	1,402,022,093
2010	6,066,031	381,380,523	956,427,263	98,782,883	1,442,656,700
2011	6,042,911	387,113,752	928,104,721	97,901,570	1,419,162,954

STATE OF WEST VIRGINIA ASSESSED VALUATIONS INCLUDES EXEMPTIONS

TAX YEAR	REAL ESTATE	PERSONAL PROPERTY	PUBLIC UTILITIES	TOTALS
1991	12,433,656,975	10,629,733,304	3,091,051,400	26,154,441,679
1992	15,079,444,235	11,232,789,929	3,468,654,200	29,780,888,364
1993	18,236,801,670	11,585,420,071	3,786,960,800	33,609,182,541
1994	23,166,161,630	11,920,444,240	4,233,361,500	39,319,967,370
1995	23,434,028,416	12,307,013,413	4,501,172,800	40,242,214,629
1996	23,482,690,701	13,439,311,925	4,717,648,900	42,639,651,526
1997	25,538,389,122	13,604,841,786	5,406,802,900	44,550,033,808
1998	26,663,623,048	13,293,525,974	5,552,393,400	45,509,542,422
1999	27,707,554,579	13,435,848,067	5,813,620,634	46,957,023,280
2000	29,298,305,833	12,784,140,591	5,747,981,696	47,830,428,120
2001	30,060,696,355	13,532,268,416	5,820,902,100	49,413,866,871
2002	31,668,849,064	13,797,081,714	5,967,422,177	51,433,352,955
2003	33,367,282,366	13,872,296,670	6,099,365,898	53,338,894,934
2004	35,023,914,127	13,339,088,794	6,167,110,699	54,530,113,620
2005	33,877,493,122	14,191,693,301	6,452,925,258	54,522,111,681
2006	37,696,359,279	15,447,559,132	6,749,933,299	59,893,851,710
2007	42,623,318,399	17,290,747,908	7,129,152,399	67,043,218,706
2008	45,381,876,865	18,191,014,248	7,451,019,700	71,023,910,813
2009	51,292,905,359	19,020,569,534	7,751,793,200	78,065,268,093
2010	51,850,106,312	19,563,937,657	8,141,089,241	79,555,133,210
2011	52,102,155,102	19,189,182,223	8,206,744,740	79,498,082,115

STATE OF WEST VIRGINIA PROPERTY TAXES LEVIED SINCE 1991

YEAR	REAL ESTATE	PERSONAL PROPERTY	PUBLIC UTILITIES	TOTAL
1991	222,135,020	251,552,633	79,388,532	553,076,185
1992	262,734,760	260,419,603	86,193,260	609,347,623
1993	310,324,523	267,661,009	92,612,176	670,597,708
1994	362,329,996	254,928,329	96,274,565	713,532,890
1995	365,179,077	265,396,623	101,606,453	732,182,153
1996	379,147,058	289,198,149	106,432,057	774,777,264
1997	394,692,142	289,917,037	121,114,096	805,723,275
1998	412,965,898	299,005,937	126,834,888	838,806,723
1999	428,756,786	307,131,355	134,069,658	869,957,798
2000	460,852,466	297,480,572	133,568,606	891,901,644
2001	469,768,109	321,537,798	136,645,139	927,951,045
2002	493,615,165	331,657,813	140,420,598	965,693,575
2003	518,708,964	337,883,587	143,492,149	1,000,084,700
2004	541,825,721	327,752,160	148,139,585	1,017,717,466
2005	578,418,858	344,433,103	152,067,627	1,074,919,588
2006	639,099,417	374,306,897	157,444,884	1,170,851,198
2007	695,789,604	406,528,123	162,803,839	1,265,121,566
2008	734,971,195	429,893,715	168,643,213	1,333,508,122
2009	779,378,293	447,317,306	175,326,494	1,402,022,093
2010	798,378,263	459,870,671	184,407,766	1,442,656,700
2011	783,907,725	450,293,255	184,961,974	1,419,162,954

## **INSURANCE TAX**

First Year Enacted 1957

WV Code Citation

Chapter 29, Article 3, Section 22; Chapter 33, Article 3, Section 9a; Chapter 33, Article 3, Sections 13, 14, 14A, 14B, 14C, 14D, 15; Chapter 33, Article 6, Section 34; Chapter 33, Article 12, Sections 2, 6, 8, 13, 16 and 28; Chapter 33, Article 20, Section 6; Chapter 33, Article 21, Section 13; Chapter 33, Articles 22, 23, 24, 25, 25A, 25B, 26, 26A and 38; Chapter 33, Article 31, Section 14; Chapter 33, Article 32, Section 5

### General Provisions

The state of West Virginia collects a tax from every insurance company transacting business in the state based upon gross premiums from business in West Virginia, with certain exceptions. Those exceptions include health care corporations, health maintenance organizations, fraternal benefit services and farmer's mutual fire insurance companies.

The main premium tax paid is equal to three percent of the gross annual premiums collected less any allowable adjustments. Two percent of the premium tax is levied in WV Code Chapter 33, Article 3, Section 14; an additional one percent is levied in WV Code Chapter 33, Article 3, Section 14a.

An additional premium tax of one percent of taxable premiums is levied on fire insurance and casualty insurance policies (WV Code 33-3-14d). The purpose of this additional tax is to provide revenue for municipal policemen's and firemen's pension and relief funds and the Teachers Retirement System reserve fund and for volunteer and part volunteer fire companies and departments.

There is a surcharge not classified as an additional premium tax, imposed on the policyholder of any fire insurance policy or casualty insurance policy issued in the state. It is equal to 0.55 percent of the gross premium paid (WV Code 33-3-33(3)). The surcharge is collected by the insurer and is remitted to the insurance commissioner.

The insurance commissioner also collects annual license fees from persons acting as insurers and transacting insurance in West Virginia. This includes broker's and solicitor's licenses.

In addition to license fees, the commissioner is directed to impose fees for: receiving and filing reports; valuation of policies of companies organized in this state and other states; and for each licensed agent.

An annuity tax is imposed based upon the gross amount of annuity considerations collected and received by life insurers on business transacted in this state. The tax is calculated on the gross annuities received less the annuity considerations returned and less termination allowances on group contracts. The result is taxed at one percent. (WV Code 33-3-16)

There is also a minimum annual tax imposed upon insurers. Each licensed insurer must pay a minimum of \$200.00 yearly for taxes imposed in West Virginia Code Chapter 33, Article 3.

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#### Amounts of Licenses and Fees

- Annual fee for each license: \$200.00 (company)
  - Fee for receiving and filing annual reports: \$100.00 (company)
  - Valuation of policies of life insurers in state: One and one half cents per \$1,000.00 of insurance.
  - Valuation of policies of life insurers not organized in this state, but have license to do business in this state: fee is same for each \$1,000.00 as the state in which company is organized.
  - Filing of certified copies of articles of incorporation: \$50.00
  - Filing of statements preliminary admission: \$100.00 (company)
  - Filing copy of charter: \$50.00
  - For filing of any additional paper required by law or furnishing copies: \$1.00
  - For every certificate of valuation, copy of report or certificate of condition of company to be filed in any other state: \$15.00
  - Each licensed agent: \$25.00 (individual)
  - For each form filing: \$50.00 (individual)
  - For every rate increase: \$75.00
  - Solicitor's license: \$25.00 (individual)
  - Broker's license: \$25.00 (individual)
  - Excess line broker: \$200.00 (individual)
  - Certificate of good standing: \$15.00 (company)
  - Copy of certificate of authority: \$15.00 (company)
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#### Allocation and Use

All fees and assessments are deposited to special revenue except for special purposes as outlined in statute. All premium, annuity and minimum taxes are deposited in the general revenue fund except for special purposes as outlined in statute.

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INSURANCE COMMISSION FEES AND TAXES COLLECTED 2012

REVENUES	COLLECTIONS 2012
General Revenues:	
Insurance Taxes	\$ 106,238,045.93
Fines and Penalties	823,150.64
Examination Fees	387,585.33
TOTAL GENERAL	107,448,781.90
Special Revenues:	
Municipal Pension and Protection Fund	25,701,647.95
Fire Protection Fund	12,560,581.53
Departmental and Miscellaneous Insurance Commission Fund	42,724,504.77
Departmental and Miscellaneous Revolving Fund	891,477.81
Total Special Revenue	81,878,211.06

## DEPARTMENTAL COLLECTIONS

First year enacted: various years depending upon fee

West Virginia Code Citation:

Chapter 59, Article 1, Sections 1-39 inclusive

Various code sections specifically related to certain departments and agencies

### General Provisions

Certain officers and departments of the state are required to collect fees for services and goods provided to other state departments and the private sector. Some of the departmental collections are dedicated specifically in statute to certain special revenue funds. Some of these fees not retained by the specific department authorized to collect them are to be deposited with the state treasurer for deposit in the general revenue fund. The majority of these collections are derived from fees charged by the various constitutional officers: auditor's office, secretary of state's office, clerk of the Supreme Court and attorney general.

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### Departmental Collections from 1991 to present

Fiscal Year	Departmental Collections to General Revenue
1990-91	\$ 5,277,380.00
1991-92	5,254,919.00
1992-93	4,907,900.00
1993-94	6,716,996.00
1994-95	5,084,374.00
1995-96	7,352,478.00
1996-97	8,206,218.00
1997-98	9,585,635.00
1998-99	9,849,758.00
1999-2000	11,105,260.00
2000-2001	11,124,538.00
2001-2002	9,518,087.00
2002-2003	10,270,287.00
2003-2004	18,465,862.00
2004-2005	13,070,692.00
2005-2006	13,834,314.00
2006-2007	14,701,687.00
2007-2008	16,219,539.00
2008-2009	14,597,288.00
2009-2010	14,806,907.00
2010-2011	15,839,617.00
2011-2012	16,540,654.00

# **CORPORATION NET INCOME TAX**

First year enacted 1967

West Virginia Code Citation:

Chapter 11, Article 24, Sections 1 through 43 inclusive

## **General Provisions**

The West Virginia corporation net income tax adopted many provisions of the laws of the United States internal revenue code relating to the determination of income for federal tax purposes. The purpose of the adoption of these provisions was to simplify preparation of state corporation net income tax returns for taxpayers, improve enforcement of state corporation income tax through better use of information obtained from federal income tax audits, and to aid interpretation of the state corporations net income tax law through increased use of federal judicial and administrative law determinations and precedents. Annually the state corporation net income tax is updated to reflect changes in the federal tax code.

In a special legislative session in November 2006, the rate was lowered to 8.75% effective for taxable years after January 1, 2007. In the 2008 session the rate was revised downward as follows: 1) Taxable periods beginning on or after January 1, 2009, the tax was decreased to 8.5%. 2) Taxable periods beginning on or after January 1, 2012 it is decreased to 7.75%. 3) Taxable periods beginning on or after January 1, 2013 it is decreased to 7.0%. 4) Taxable periods beginning on or after January 1, 2014 it is decreased to 6.5%. However, the decreases for periods beginning on or after January 1, 2012 through January 1, 2014, are dependent upon the balances in the Revenue Shortfall Reserve funds.

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## **Persons Required to File Returns and Pay Tax**

All domestic or foreign corporations engaging in business in this state or deriving income from property, activity or other sources must file a return and pay the tax if applicable. Certain types of corporations are specifically exempt.

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## **Basis of Tax**

The tax is based upon the taxable income as defined by the laws of the United States for federal income tax purposes with certain adjustments to determine its West Virginia taxable income. Provisions are also made for corporations having income from business activity which is taxable outside of West Virginia, in order that its West Virginia taxable income shall be apportioned to its actual business activity within West Virginia.

Financial organizations with their commercial domicile in West Virginia may not apportion their business income, but shall report all net income to West Virginia without

apportionment, but shall be allowed a credit for taxes paid to another state. Amendments to the apportionment laws in 2007, allowed corporations engaged in a unitary business to apportion West Virginia taxable income to an allocable share of the combined net income of the group. Corporations which are subject to taxation in West Virginia and one or more other states use an apportionment formula to determine taxable income. The formula weighs three factors: payroll, sales and property. Sales carry 50% of the formula, property 25% and payroll 25%. Income that does not relate to the taxpayers line of business is not apportioned (rents, royalties, patents, capital gains and losses from sales of property in West Virginia, interest and dividends).

Motor carriers and financial corporations have specific apportionment rules. These rules relate to mileage in the case of motor carriers, and gross receipts in the case of financial institutions.

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### Exemptions

- Corporations which by reason of their purposes or activities are exempt from federal income tax
- Insurance companies which pay West Virginia premium taxes and pay surcharge premiums
- Production credit associations organized under the provisions of the federal Farm Credit Act of 1933
- Corporations electing to be taxed as subchapter S of the IRS code of 1986
- Trusts established pursuant to [29-USCS 186] of the United States

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### Basis

The basis is the federal adjusted gross income plus or minus modifications.

Increasing modifications:

- Interest or dividends on obligations or securities of any state or its political subdivisions
- Interest or dividends to the extent not deducted in determining federal taxable income, on obligations or securities of any authority of the United States which are not used in determining federal adjusted gross income
- Income taxes and other taxes, including franchise and excise taxes, which are based upon or computed with reference to net income imposed by West Virginia or any other taxing jurisdiction to the extent deducted in determining federal taxable income
- The amount of unrelated business taxable income of a corporation which by its purpose is generally exempt from federal income taxes
- The amount of any net operating loss deduction taken for federal income tax purposes under Section 172 of the IRS Code of 1986
- Any amounts derived from net operating losses that are without the United States
- The amount of foreign taxes deducted in determining federal adjusted gross income

#### Decreasing Modifications:

- The amount of any refund or credit for overpayment of income taxes and other taxes, including franchise and excise taxes, which are based upon or computed with reference to net income, imposed by West Virginia or any other taxing jurisdiction to the extent properly included in gross income.
  - The amount added to federal taxable income due to the elimination of the reserve method of accounting for bad debt deduction
  - The full amount of interest expense disallowed in determining federal taxable income which was incurred or continued to purchase or carry obligations or securities of any state or political subdivision of the state
  - The amount required to be added to federal taxable income as a dividend received from a foreign corporation under Section 78 of the IRS Code
  - The amount of salary expenses disallowed as a deduction for federal income tax purposes due to claiming the federal jobs credit under Section 51 of the IRS Code
  - The amount included in federal adjusted gross income from foreign source income
  - Employer contributions to medical savings accounts
- 

#### Credits

- Economic Opportunity Tax Credit
  - Strategic Research and Development Tax Credit
  - Manufacturing Investment Tax Credit
  - High Growth Business Income Tax Credit
  - Apprenticeship Training Tax Credit
  - WV Film Industry Investment Act
  - Commercial Patent Incentives Tax Act
  - Investment and Jobs Expansion Tax Credit
  - Marcellus Gas and Manufacturing Development Act Tax Credit
  - Military Employment Incentive Credit
  - Environmental Agricultural Equipment Credit
  - Alternative Fuel Motor Vehicles Tax Credit
  - Credits for reducing utility charges to low income customers
  - Credit for reducing telephone charges to low income customers
- 

#### Allocation

Corporate net income tax is deposited to the general revenue fund of the state. Portions may be dedicated in West Virginia Code for specific uses for a specific time period. (WV Code 11-24-43 and 11-24-43a)

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## History of Collections

Beginning in fiscal year 2004, Corporate Net Income Tax was combined with Business Franchise Tax for one return. (WV Code 11-24-13(c))

FISCAL YEAR	AMOUNT COLLECTED
1990-1991	\$ 75,756,120.00
1991-1992	74,477,134.00
1992-1993	71,957,021.00
1993-1994	70,360,191.00
1994-1995	73,323,355.00
1995-1996	78,865,340.00
1996-1997	90,580,982.00
1997-1998	81,421,740.00
1998-1999	95,427,485.00
1999-2000	100,788,394.00
2000-2001	101,402,566.00
2001-2002	132,842,399.00
2002-2003	95,369,891.00

## FISCAL YEAR 2003-2004 AND FORWARD ONE RETURN FOR BUSINESS FRANCHISE AND CORPORATION NET INCOME TAX

FISCAL YEAR	COMBINED CORPORATE NET AND BUSINESS FRANCHISE
2003-2004	\$ 181,515,211.00
2004-2005	280,788,003.00
2005-2006	347,569,611.00
2006-2007	358,388,437.00
2007-2008	388,017,365.00
2008-2009	270,237,027.00
2009-2010	232,859,163.00
2010-2011	302,977,776.00
2011-2012	188,085,447.00

## MISCELLANEOUS INCOME AND TRANSFERS

West Virginia Code Citation:

Various code sections specifically related to certain departments and agencies

The general revenue fund receives money from departments and agencies that collect fees. The general revenue fund receives either a specific portion of fees as they are collected by the department or agency, or amounts of money remaining in the departments or agencies special revenue funds at the close of the fiscal year. Some statutes are specific regarding the utilization of this money. Some statutes state that money in specific accounts cannot be transferred to the general revenue fund.

Examples of some of the fees and collections remitted to general revenue are as follows:

Lottery Transfers of Profits Chapter 29, Article 22 General Lottery; Chapter 29, Article 22A Video Lottery; Chapter 29, Article 22B Limited Video Lottery; Chapter 29, Article 22C Lottery Racetrack Table Games Act; Chapter 29, Article 25 Authorized Gaming Facility

Lottery Transfers for Decals Chapter 29, Article 22A, Section 14 (f)

Attorney General Fees Chapter 5, Article 3, Section 5; Chapter 47, Article 18, Section 19; Chapter 47, Article 18, Section 17(h)

Interest on Investments Chapter 12, Article 1, Section 12

Marriage License Chapter 59, Article 1, Section 10 (10) (1)

Federal Reimbursements Chapter 15, Article 5, Section 13

Departmental Collections Secretary of State Chapter 59, Article 1, Section 3; Chapter 46, Article 9, Section 525; Chapter 29, Article 19, Section 5

Departmental Collections Auditors Office Public Utility Division Chapter 11, Article 6, Section 26

Auditors Office Securities Registration Division Chapter 32, Article 4, Section 406(b)

Treasurer's Office Miscellaneous and Close of Inactive Accounts and Prior Years Expiring Funds Chapter 12, Article 4, Section 2 and Chapter 12, Article 4, Section 16; Unclaimed Property Chapter 36, Article 8, Section 13, Chapter 36, Article 8A, Section 6

Circuit Clerk Fees (Numerous Fees) Example: Public Defender reimbursements from clients Chapter 29, Article 21, Section 16; Probation fees from offenders Chapter 62, Article 12, Section 9 (5)

Agriculture Chapter 19, 12A, Section 6a

Purchasing Division Chapter 5A, Article 3, Section 45; Chapter 5A, Article 3, Section 16 (2)

Barbers and Cosmetologists fines Chapter 30, Article 27, Section 7 (c)

Environmental Protection Chapter 22, Article 12, Section 9(a)

Alcoholic Beverage Control Commission Revocation of Licenses Chapter 11, Article 16, Section 23 (b)

Division of Banking Chapter 31A, Article 2, Section 8

Division of Labor Chapter 21, Article 12, Section 4

Miscellaneous Collections Beginning Fiscal Year 1990-1991

Fiscal Year	Amount Collected
1990-91	\$ 35,271,971.00
1991-92	15,435,991.00
1992-93	29,476,816.00
1993-94	18,445,401.00
1994-95	52,789,750.00
1995-96	37,994,504.00
1996-97	21,411,870.00
1997-98	31,239,896.00
1998-99	24,036,237.00
1999-2000	23,522,443.00
2000-2001	38,296,719.00
2001-2002	75,232,517.00
2002-2003	148,522,399.00
2003-2004	166,094,415.00
2004-2005	287,315,641.00
2005-2006	121,910,066.00
2006-2007	139,791,935.00
2007-2008	140,108,204.00
2008-2009	178,158,601.00
2009-2010	155,269,240.00
2010-2011	162,279,855.00
2011-2012	145,750,058.00

## SEVERANCE TAX

First year enacted 1987

WV Code Citation:

Chapter 11, Article 12B, Sections 1 through 18 inclusive (Minimum severance tax on coal)

Chapter 11, Article 13A, Sections 1 through 24 inclusive (Entitled Severance and Business Privilege Tax Act)

Chapter 31, Article 15A, Section 16

The severance tax was enacted when the West Virginia business tax structure was revised during the 1985 legislative session. The Business and Occupation tax was narrowed in scope from a tax on all business gross receipts to apply to utility and power producing businesses, gas storage and synthetic fuel producers. The severance tax was enacted to apply to businesses that sever or extract natural resources.

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### Persons Required to File Return and Pay Tax

Any individual, partnership, joint venture, association, corporation, receiver, trustee, guardian, executor, administrator, fiduciary or representative of any kind engaged in the business of severing, or processing (or both) of natural resources in this state for sale or use.

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### Severance tax rates

Item	Rate on gross receipts
Coal	5.0 and 2.0 % (based on seam depth) If seam depth is 37-45 inches tax is 2%; on seam depth less than 37 inches tax is 5%.
Limestone, sand stone, quarried or mined	5.0 %
Oil	5.0%
Natural gas	5.0%
Coal bed Methane	5.0%
Sand, gravel, or mineral not mined or quarried	5.0%
Timber	1.22% (temporary suspension tax year 2010, 2011, 2012)

The above rates for coal include an additional severance tax that is collected for the counties and municipalities by the state tax department. The local government rate is 35 cents per \$100. 00.

There is a minimum coal severance tax imposed by Chapter 11, Article 12B. That minimum severance tax is seventy-five cents per ton. Credit is allowed against the coal severance tax liability calculated in Chapter 11, Article 13, Sections 1-18. Credit is not allowed against the portion of severance tax imposed by counties and municipalities.

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#### Credits Applied to Severance Tax

Taxpayers subject to severance and business privilege taxes are allowed an annual credit of \$ 500.00. (WV Code 11-13A-10)

There is a tax credit allowed for business and jobs expansion (WV Code 11-13C-1 et seq.).

There is a tax credit allowed for industrial expansion and revitalization and eligible research and development projects (WV Code 11-13D-1 et seq.).

There is a tax credit allowed for coal loading facilities (WV Code 11-13E-1 et seq.).

There is a tax credit allowed for coal suppliers who provide coal to a WV electric power utility providing a special rate to one or more eligible energy intensive industrial consumer of electric power (WV Code 11-13CC-1-5).

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#### Allocation and Use

Unless otherwise noted as below, proceeds are deposited in the general revenue fund.

Ten percent of the collections of oil and gas severance tax are distributed to the counties. The monies are allocated according to the formula in WV Code 11-13A-5a.

Timber severance taxes are dedicated to the Division of Forestry, except for timber severance collected under WV Code 11-13V-4; this amount is deposited to the credit of the Workers' Compensation Debt Reduction Act.

Taxes collected for coal bed methane severance are allocated at \$ 4 million per year for infrastructure. Allocated amounts are paid to county commissions or county development authorities.

Taxes collected on privilege of extracting and recovering material from refuse, gob piles and other sources to produce coal are distributed to waste coal producing counties.

The additional tax collected on coal severance is allocated to the counties and municipalities according to statute. It is allocated according to WV Code 11-13A-6; to producing and non producing counties.

Five percent of coal severance tax collected is dedicated for the use of the coal producing counties. Phase in of 5% is as follows: 1% effective July 1, 2012; 2% effective July 1, 2013; 3% effective July 1, 2014; 4% effective July 1, 2015; 5% effective July 1, 2016 and thereafter. The aggregate total is \$ 20 million or less annually.

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Collections of Severance Tax

Fiscal Year	General Revenue	Special Revenue
1994-1995	176,756,209.00	1,968,404.00
1995-1996	158,932,334.00	18,160,026.00
1996-1997	176,947,493.00	19,072,377.00
1997-1998	175,241,182.00	19,040,879.00
1998-1999	148,358,013.00	30,652,713.00
1999-2000	148,674,134.00	28,603,662.00
2000-2001	163,202,899.00	29,005,527.00
2001-2002	166,513,100.00	29,807,598.00
2002-2003	162,313,803.00	28,949,815.00
2003-2004	184,354,000.00	30,948,062.00
2004-2005	248,067,923.00	32,938,241.00
2005-2006	314,726,682.00	75,261,740.00
2006-2007	312,245,598.00	131,224,270.00
2007-2008	338,176,521.00	128,887,657.00
2008-2009	359,578,255.00	123,717,599.00
2009-2010	400,590,519.00	122,605,337.00
2010-2011	440,874,576.00	125,011,643.00
2011-2012	467,901,853.00	157,752,750.00

# **BUSINESS FRANCHISE TAX**

First Year Enacted 1987

WV Code Citation:

Chapter 11, Article 23, Sections 1 through 28 inclusive

## **General Summary**

The business franchise tax was enacted during the restructuring of the state tax system in 1985, when the legislature repealed the business and occupation tax as it applied to non utility and non power companies. The business and franchise tax is a tax upon the privilege of doing business in West Virginia. It is not an ad valorem tax imposed on the property of corporations and partnerships in West Virginia. The tax base is the capital of the corporation (which is calculated as the average value of the common and preferred stock, the amount of paid in or capital surplus, the amount of appropriated and non appropriated retained earnings, less the cost of treasury stock). Partnerships are taxed upon the average of the beginning and ending partners' capital balances.

Business franchise and corporate net income tax are combined in one return.

Legislation in 2006 allowed for the gradual reduction in business franchise tax rates over a period of several years until it is repealed for taxable years beginning on or after January 1, 2015.

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## **Persons Required to File Returns and Pay Tax**

Every domestic corporation, every corporation having its commercial domicile in West Virginia, every foreign or domestic corporation owning or leasing real or tangible personal property located in the state or doing business in the state is required to file and pay tax. Business franchise tax is also imposed on partnerships owning or leasing real or tangible property in West Virginia or doing business in the state.

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## Rate of Business Franchise Tax

Business Franchise tax rates are being gradually reduced on an annual basis as follows:

Taxable Year Beginning	Rate
January 1, 2007	Greater of \$50.00 or .55% of tax base
January 1, 2009	Greater of \$50.00 or .48% of tax base
January 1, 2010	Greater of \$50.00 or .41% of tax base
January 1, 2011	Greater of \$50.00 or .34% of tax base
January 1, 2012	Greater of \$50.00 or .27% of tax base
January 1, 2013	Greater of \$50.00 or .21% of tax base
January 1, 2014	Greater of \$50.00 or .10% of tax base
January 1, 2015	No tax

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### Exemptions from Business Franchise Tax:

Persons doing business not in the form of a corporation or partnership

Corporations or organizations which by reason of their purposes are exempt from federal taxation

Insurance companies in this state which pay a premium tax

Production credit associations organized under the federal Farm Credit Act of 1933

Any trust established pursuant to Section 186, Chapter 7, Title 29 of the United States Code (Labor Management Relations Act)

Any credit union organized under WV Code except those organized under Chapter 19, Article 4 of the code (cooperative associations)

Any corporation organized under WV Code which is a political subdivision of West Virginia

Any corporation or partnership engaged in the activity of agriculture and farming exclusively

Any corporation or partnership license under WV Code 19-23-1 et seq. to conduct horse or dog racing meetings or a pari-mutuel system of wagering

Any corporation or partnership operating as a hunting club, provided that no dividends or income are distributed

Any person or other entity engaged in the activity of providing venture capital to West Virginia businesses

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## Credits

Alternative Fuel Infrastructure and Alternative Fuel Motor Vehicle Tax Credit

Strategic Research and Development Tax Credit

Manufacturing Investment Tax Credit

High Growth Business Investment Tax Credit

Apprenticeship Training Tax Credit

WV Film Industry Investment Tax Credit

Commercial Patent Incentives Tax Credit

Investment and Jobs Expansion Tax Credit

Coal Loading Facilities Tax Credit

Credit for Business Franchise Tax Paid to Other State

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## Allocation and Use

Deposited to the general revenue fund and appropriated by the legislature.

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## Collections

Fiscal Year	Business Franchise Tax Collected
1991-1992	\$ 75,756,120.00
1992-1993	71,957,021.00
1993-1994	70,360,191.00
1994-1995	73,323,355.00
1995-1996	78,865,340.00
1996-1997	90,580,982.00
1997-1998	81,421,740.00
1998-1999	95,427,485.00
1999-2000	100,788,394.00
2000-2001	101,402,566.00
2001-2002	132,842,399.00
2002-2003	95,369,891.00

As of fiscal year 2004, Corporate Net Income Tax and Business Franchise Tax were combined in one tax return.

Fiscal Year	Combined Corporate Net and Business Franchise Amounts
2003-2004	\$ 181,515,211.00
2004-2005	280,788,003.00
2005-2006	347,569,611.00

2006-2007	358,388,437.00
2007-2008	388,017,365.00
2008-2009	270,237,027.00
2009-2010	232,859,163.00
2010-2011	302,977,776.00
2011-2012	188,085,447.00

Business Franchise Tax

## **TELECOMMUNICATIONS TAX (REPEALED MARCH 7, 2012)**

First Year enacted 1987

Repealed

WV Code:

Chapter 11, Article 13B, Sections 1 through 19 inclusive

Current Summary

The telecommunications tax was repealed on March 7, 2012 by the West Virginia Legislature.

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History

Telecommunications tax is levied at four percent. It is levied upon the gross income from the provision of telecommunication services. The gross income for purposes of this tax does not include revenues from network access or similar devices provided to end users, other telephone companies or communication carriers. Income originating from services which have been determined by the West Virginia Public Service Commission as subject to competition is excluded from the taxable base. This competition clause has limited the tax basis to the provision of local services.

In 2010, the legislature commissioned a study to change the telecommunications tax provisions to account for modern business models, operational structures, technologies and fundamental economics of business telecommunications. This study was required by West Virginia Code Chapter 11, Article 13B, Section 19.

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Persons Required to Pay Tax and File Returns

Imposed upon every telecommunications business selling or furnishing telegraph, telephone or other telecommunications services. Tax is imposed unless the West Virginia Public Service Commission determines exemption from tax due to competition.

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Basis of Tax

Gross income received from the provision of local exchange or long distance voice or data communications services, but shall not include gross income from the provision of network access, billing or similar services provided to end users, other telephone companies or communication carriers. Those communication activities which cross state boundaries are apportioned to West Virginia based on the relative number of weighted communication channel pathways.

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Exemptions

Telecommunications services provided by municipalities or any political subdivision of West Virginia are exempt.

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#### Rate

Telecommunications tax is 4 percent of taxable gross income.

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#### Credits

The following credits are allowed against the telecommunications tax:

Tax credit for business investment and jobs expansion

Tax credit for eligible research and development projects

Tax credit for coal-loading facilities

Tax credit for reducing telephone utility rates for certain low-income customers

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#### Allocation and Use

Deposited to the general revenue fund and appropriated by the legislature for general governmental purposes.

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#### Collections of Telecommunications Tax

Fiscal Year	Amount of Telecommunications Tax Collected
1990-1991	\$ 10,593,046.00
1991-1992	11,319,048.00
1992-1993	11,429,180.00
1993-1994	12,021,761.00
1994-1995	12,477,718.00
1995-1996	12,865,867.00
1996-1997	13,229,793.00
1997-1998	13,616,528.00
1998-1999	13,835,239.00
1999-2000	15,271,346.00
2000-2001	15,162,696.00
2001-2002	13,189,742.00
2002-2003	12,711,309.00
2003-2004	11,016,694.00
2004-2005	8,739,561.00
2005-2006	(430,021.00)
2006-2007	(380,003.00)

2007-2008	303,160.00
2008-2009	229,556.00
2009-2010	76,375.00
2010-2011	22,520.00
2011-2012	96,367.00

Telecommunications Tax

## TUITION AND FEES

This revenue category is included in the general revenue section of the Digest of Revenue Sources in West Virginia for historical purposes only. All tuition and fee revenues are currently deposited in special revenue funds for the benefit of the institutions generating them. Refer to the individual institutions in the Special Revenue section of this book for details on the specific accounts.

WV Code Citation:

Chapter 12, Article 2, Section 2

Chapter 18, Article 11, Sections 1 through 26 inclusive

Chapter 18, Article 11A, Sections 1 through 8 inclusive

Chapter 18, Article 11B, Sections 1 through 12 inclusive

Chapter 18, Article 11D, Sections 1 through 15 inclusive

Chapter 18, Article 11E, Sections 1 through 15 inclusive

Chapter 18, Article 12A, Sections 1 through 8 inclusive

Chapter 18, Article 12B, Sections 1 through 12 inclusive

Chapter 18, Article 27, Sections 1 through 22 inclusive

Chapter 18B (Entire chapter)

Chapter 18C (Entire chapter)

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### Administration

The governing of higher education in West Virginia has been in various forms. A history follows:

West Virginia Board of Regents (abolished 1989)

Board of Trustees of the University System and Board of Directors of the College System (1989 to 2000)

Interim Governing Board (July 1, 2000 to June 30, 2001)

Higher Education Policy Commission (July 1, 2001 to present)

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### Current Tuition and Fees

Tuition and fees for each institution are set by the governing boards.

<b>Name of Institution Two Year Campuses</b>	<b>Tuition 2012-2013 WV Resident</b>
Blue Ridge Community and Technical	\$ 3,120.00
Bridgemont Community and Technical	3,484.00
Eastern WV Community and Technical	2,424.00
Kanawha Valley Community and Technical	3,236.00
Mountwest Community and Technical	3,048.00
New River Community and Technical	3,234.00
Pierpont Community and Technical	3,860.00
Southern WV Community and Technical	2,520.00
WV Northern Community College	2,546.00
WVU Parkersburg	2,496.00
WVU Potomac State College	3,178.00

<b>Name of Institution Four Year Campuses</b>	<b>Tuition 2012-2013 WV Resident</b>
Bluefield State College	\$ 5,180.00
Concord University	5,716.00
Fairmont State University	5,326.00
Glennville State College	5,860.00
Marshall University	5,930.00
Shepherd University	5,834.00
West Liberty University	5,930.00
West Virginia State University	5,442.00
West Virginia University	6,090.00
West Virginia Institute of Technology	5,558.00
WVU Parkersburg (bachelor's degree)	3,432.00
WVU Potomac State College (bachelor's degree)	3,946.00

Source: WV Higher Education Policy Commission

## **INSTITUTIONAL COLLECTIONS**

This revenue category is included in the general revenue section of the Digest of Revenue Sources in West Virginia for historical purposes only. All institutional collections are currently deposited in special revenue funds for the benefit of the institutions generating the revenues. Refer to the individual institution in the Department of Military Affairs and Public Safety and Department of Health and Human Services for details on the specific accounts.

WV Code Citation:

Chapter 12, Article 2, Section 2

Chapter 25, Article 1

Chapter 25, Article 7, Sections 1-16

Chapter 26, Article 1, Sections 2 and 3

Chapter 26, Article 3, Section 1-5

Chapter 26, Article 5, Section 1 (Jackie Withrow Hospital)

Chapter 26, Article 8, Sections 1-3 (Emergency Hospitals)

Chapter 26, Article 9, Sections 1 and 2 (Hopemont Hospital)

Chapter 26, Article 10, Section 1 (State benevolent institutions)

Chapter 26, Article 11, Section 1-4 (Extended care and emergency facilities)

Chapter 27, Article 1A, Section 1-11

Chapter 27, Article 2, Section 1-6 (mental institutions)

Chapter 27, Article 8, Section 1

Chapter 27, Article 8, Section 2b

Chapter 27, Article 8, Section 3

Chapter 27, Article 17, Section 1

Chapter 28, Article 3, Section 1

Chapter 28, Article 3, Section 16

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Administration

Department of Health and Human Resources

Department of Military Affairs and Public Safety

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## Current Summary

Institutional collections are no longer a component of the general revenue fund. The Department of Health and Human Services deposits institutional revenues into one account entitled, "hospital services revenue account". Any fees received by a facility owned and operated by the Department of Health and Human Services, from any source including federal and state government, third party payers, or personal payment is deposited for the benefit of the institutions. All disproportionate share payments received in the hospital services revenue account are transferred by intergovernmental transfer to the medical services trust fund.

Collections from correctional facilities are deposited to individual institution special revenue funds for the benefit of those facilities.

As of January 1, 1982, the institutional fees were no longer deposited into the general revenue fund to be appropriated for general governmental purposes. (WV Code 16-1-10-13)

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## History of Institutional Collections to General Revenue 1947-1991

Fiscal Year	Total Institutional Fees
1946-47	994,123.00
1947-48	1,101,279.00
1948-49	1,092,908.00
1949-50	950,105.00
1950-51	910,511.00
1951-52	963,220.00
1952-53	995,057.00
1953-54	1,014,500.00
1954-55	1,032,441.00
1955-56	1,011,872.00
1956-57	1,039,731.00
1957-58	1,203,693.00
1958-59	1,275,811.00
1959-60	1,508,373.00
1960-61	1,559,239.00
1961-62	1,605,067.00
1962-63	1,577,238.00
1963-64	1,541,108.00
1964-65	1,497,620.00
1965-66	1,134,988.00
1966-67	1,126,027.00
1967-68	1,622,157.00
1968-69	1,615,531.00
1969-70	1,609,500.00
1970-71	1,500,380.00
1971-72	1,955,569.00

Historical Institutional Collections continued

Fiscal Year	Institutional Collections
1972-73	2,047,882.00
1973-74	2,054,845.00
1974-75	2,294,490.00
1975-76	2,683,367.00
1976-77	2,490,082.00
1977-78	2,728,606.00
1978-79	3,207,304.00
1979-80	4,001,081.00
1980-81	4,179,895.00
1981-82	1,782,056.00
1982-83	337,200.00
1983-84	57,817.00
1984-85	222,529.00
1985-86	284,908.00
1986-87	252,206.00
1987-88	175,691.00
1988-89	148,589.00
1989-90	28,180.00
1990-91	-0-

## BOARDS AND COMMISSIONS

West Virginia Code Citation:

Chapter 30, Articles 1-40 inclusive

This revenue category is included in the general revenue section of the Digest of Revenue Sources in West Virginia for historical purposes only. All board and commission collections are deposited in special revenue funds for each board or commission. The collections are expended in carrying out the duties and responsibilities set forth in code for each board or commission. See the special revenue section of this book for details on each board or commission.

It is specified in West Virginia Code that any monies received as a fine shall be deposited in the state general revenue fund. (These monies are accounted for in the miscellaneous collections category of the general revenue fund.) Boards and commissions with excess collections are subject to transfer of excess monies to the general revenue fund. (WV Code 30-1-10)

Board and Commission fees ceased being deposited to general revenue in fiscal year 1982-1983.

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History of Collections to General Revenue (prior to use of special revenue accounts)

Fiscal Year	Amount To General Revenue
1946-47	39,475.00
1947-48	46,533.00
1948-49	48,925.00
1949-50	48,727.00
1950-51	51,522.00
1951-52	61,921.00
1952-53	67,236.00
1953-54	75,198.00
1954-55	68,703.00
1955-56	66,691.00
1955-57	70,011.00
1957-58	85,685.00
1958-59	96,288.00
1959-60	117,611.00
1960-61	92,664.00
1961-62	98,381.00
1962-63	99,385.00
1963-64	96,526.00
1964-65	98,048.00
1965-66	83,951.00
1966-67	94,096.00
1967-68	95,751.00
1968-69	97,944.00
1969-70	147,966.00
1970-71	131,527.00

Boards and Commissions Historical Collections continued

Fiscal Year	Amount to General Revenue
1971-72	149,061.00
1972-73	158,656.00
1973-74	172,980.00
1974-75	187,166.00
1975-76	204,544.00
1976-77	222,880.00
1977-78	234,865.00
1978-79	253,604.00
1979-80	308,438.00
1980-81	304,474.00
1981-82	330,052.00
1982-83	-0-

STATE ROAD FUND  
DETAILED ANALYSIS  
OF REVENUE SOURCES  
FISCAL YEAR 2011-2012

## **ARTICLE VI, SECTION 52**

### **THE CONSTITUTION OF WEST VIRGINIA**

#### **REVENUES APPLICABLE TO ROADS**

Revenue from gasoline and other motor fuel excise and license taxation, motor vehicle registration and license taxes, and all other revenue derived from motor vehicles or motor fuels shall, after deduction of statutory refunds and cost of administration and collection authorized by legislative appropriation, be appropriated and used solely for construction, reconstruction, repair and maintenance of public highways, and also the payment of the interest and principle on all road bonds heretofore issued or which may be hereafter issued for the construction, reconstruction or improvement of public highways, and the payment of obligations incurred in the construction, reconstruction, repair and maintenance of public highways.

## **CLASSIFICATION BASIS FOR VEHICLES FOR PURPOSES OF REGISTRATION AND TAX COLLECTIONS**

Class A Motor vehicle of passenger type and trucks with a gross weight of not more than 8,000 pounds.

Class B Motor vehicles designated as trucks with a gross weight of more than 8,000 pounds, truck tractors, or road tractors.

Class C All trailers and semi trailers except those house trailers and trailers or semi trailers designed to be drawn by Class A motor vehicles and having a gross weight less than 2,000 pounds.

Class G Motorcycles and parking enforcement vehicles

Class H Motor vehicles operated regularly for the transportation of persons for compensation, under a certificate of convenience and necessity or contract carrier permit issued by the Public Service Commission.

Class J Motor vehicles operated for transportation of persons for compensation by common carriers, not running over a regular route or between fixed termini.

Class M Mobile equipment as defined in subdivision (00), Section 1, Article 1 of Chapter 17A of the West Virginia Code: "every self-propelled vehicle not designed or used primarily for the transportation of persons or property over the highway, but which may infrequently or incidentally travel over the highways among job sites, equipment storage sites or repair sites, including farm equipment, implements of husbandry, well-drillers, cranes and wood sawing equipment." Class M was added in 1997.

Class R House trailers

Class T Trailers of semi trailers of a type designed to be drawn by Class A vehicles and having a gross weight of less than 2,000 pounds.

Class Farm Truck Motor vehicles designated as trucks having a minimum gross weight of more than 8,000 pounds and a maximum gross weight of 80,000 pounds, used exclusively in the conduct of a farming business, engaged in the production of agricultural products by means of (a) the planting, cultivation and harvesting of agricultural, horticultural, vegetable or other products of the soil; or (b) the raising, feeding and care of livestock, poultry, bees, and dairy cattle. A farm truck may be used only for the transportation of agricultural products produced by the owner of the truck, for the transportation of agricultural supplies used in the production or for private passenger use.

**Antique Motor Vehicles** Any motor vehicle over twenty-five years old, and is owned solely as a collector's item and for participation in club activities. In no event is the vehicle to be used for general transportation. Antique motorcycles must be over thirty-five years old.

**Operator Amateur Radio Station** Any owner of a motor vehicle who is a West Virginia resident, and holds an unrevoked and unexpired official amateur radio station license issued by the FCC may apply for a special registration plate for a class A motor vehicle which, in lieu of the registration numbers required by law, shall be inscribed with the official amateur radio call letters of the applicant as signed by the FCC. A extra fee of ten dollars will be charged in addition to the class A fees.

# **MOTOR VEHICLE AND OPERATOR LICENSE**

First Year enacted 1917

West Virginia Code Citation:

Chapter 17A, Article 1, inclusive

Chapter 17A, Article 2, Sections 13 and 21

Chapter 17A, Article 3, Sections 1 through 24

Chapter 17A, Article 4, Sections 1, 5 and 10

Chapter 17A, Article 4A, Section 10

Chapter 17A, Article 5, Section 1

Chapter 17A, Article 6, Sections 1 through 26

Chapter 17A, Article 7, Sections 1 through 3

Chapter 17A, Article 9, Section 7

Chapter 17A, Article 10, Section 1 through 16

Chapter 17B, Article 2, Sections 1 through 15

Chapter 17C, Article 13, Section 6

Chapter 17D, Article 2, Section 2

Fees collected by the Commissioner of Motor Vehicles under this heading include:

- Certificate of title
- Registration
- Dealers', wreckers' and auction licenses
- Instruction permit fees and
- Operators and commercial licenses

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## **Certificate of Title**

A title to a vehicle is the certificate showing ownership. Every motor vehicle, semi trailer, pole trailer and recreational vehicle must be titled and registered.

Title fees include:

- Ten dollar title fee
- Five dollar lien fee if applicable
- License plate registration fee of thirty dollars

- A five percent sales tax on vehicles purchase for more than \$500.00 or a \$25.00 sales tax on vehicles purchased for less than \$500.00

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## **Registration**

The following are current registration fees for different vehicle classes. A \$1.00 litter fee and \$0.50 insurance fee are added to the registration fee.

Class A: \$28.50

Class B: According to Vehicle Gross Weight: 8,000 to 16,000 pounds \$28.00 plus \$5.00 for each 1,000 pounds over 8,000; 16,100 to 55,000 pounds \$ 78.50 plus \$ 10.00 for each 1,000 pounds over 16,000: for declared weight over 55,000 pounds or more \$737.50 plus \$15.75 for each 1,000 pounds over 55,000.

Class G: \$8.00

Class H: \$5.00

Class J: \$85.00

Class M: \$17.50

Class Farm Truck: Depends upon weight of truck: 8,001 to 16,000 pounds \$30.00; 16,100 to 22,000 pounds \$ 60.00; 22,100 to 28,000 pounds \$ 90.00; 28,100 to 34,000 pounds \$115.00; 34,100 to 44,000 pounds \$ 160.00; 44,100 to 54,000 pounds \$ 205.00; Over 55,0000 pounds \$250.00

Class R: \$12.00

Class T: \$8.00

Class C: \$50.00

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## **Miscellaneous registration fees:**

Duplicate registration plate, registration cards and certificate of title fee is \$ 5.00.

Transfer of registration plates from one vehicle to another \$5.00.

Non-resident individuals fee \$50.00.

Antique motor vehicle and motorcycle fee is \$2.00 annually; runs on a ten year cycle.

Special license numbers \$15.00 in addition to regular fee.

Member of the National Guard forces special plate: \$10.00 initial application

Honorably discharged veterans special plate: \$10.00 initial application

Disabled veteran special plate: no fee for first plate; \$15.00 for second plate  
Purple Heart veteran special plate: no fee for first plate; \$15.00 for second plate  
Pearl Harbor survivor special plate: no fee for first plate; \$15.00 for second plate  
Charitable and educational organization special plate: \$15.00  
EMT, fire fighters plate: \$ 10.00  
Amateur radio operators' special plate: \$10.00  
Temporary registration plates or markers for dealers: \$3.00  
Special stickers used by insurance companies, repossessing company, wrecking companies for moving vehicle through state one time only: \$ 1.00  
Salvage certificate fee: \$15.00  
Dealers of auto new and used \$100 per year plus \$5.00 per additional plate  
Dealers of house trailers or trailer \$ 25.00 per year plus \$5.00 per additional plate  
Motorcycle dealers: \$ 10.00 plus \$5.00 per additional plate  
Wrecker, dismantler or rebuilder: \$ 15.00 plus \$ 25.00 per additional plate

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### **Drivers' License Fees**

All persons operating a motor vehicle upon a street or highway or subdivision street of West Virginia shall be required to be licensed in accordance with the laws of West Virginia in order to exercise driving privileges.

Class A, B, or C Individuals at least 18 years of age with two years driving experience, who qualify for a commercial license. Fee of \$ 8.75 per year (\$43.75) with extra endorsement fees added

Class D Individuals 18 years of age or older with one year of driving experience, whose primary function of employment is the transportation of persons or property for compensation or wages. Fee of \$6.25 per year (\$31.25)

Class E Individuals who are not required to obtain a Class A, Class B, Class C or Class D license Fee of \$2.50 per year (\$13.00) Add \$.50 for voter registration fee

Class F Individuals who have successfully completed the motorcycle examination procedure, but who do not possess a Class A, B, C, D or E driver's license; renewal at \$2.50 per year

Class G Individuals who use bi optic telescopic lenses to operate a motor vehicle

Identification card Issued to a non driver at least 2 years of age and a resident of West Virginia; fees are \$2.50 per year with no voter fee added

Instruction permit fees are \$5.00

Fees for the above except for instruction permits are determined by a "Drive for Five" program for expiration of all licenses and identification cards. All will expire during the birth month of the holder at an age evenly divisible by the number 5.

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Motor Vehicle and License Fees Collected from 1991 to present

Fiscal Year	Motor vehicle and license fees
1990-1991	\$ 64,738,055.00
1991-1992	67,396,167.00
1992-1993	68,818,990.00
1993-1994	70,412,680.00
1994-1995	70,046,827.00
1995-1996	76,418,837.00
1996-1997	75,296,913.00
1997-1998	81,543,094.00
1998-1999	79,788,440.00
1999-2000	87,482,785.00
2000-2001	77,440,488.00
2001-2002	85,929,273.00
2002-2003	86,238,466.00
2003-2004	83,145,930.00
2004-2005	88,073,937.00
2005-2006	86,976,200.00
2006-2007	87,057,668.00
2007-2008	86,396,410.00
2008-2009	89,427,899.00
2009-2010	87,387,701.00
2010-2011	91,194,564.34
2011-2012	90,682,627.03

## **MOTOR VEHICLES PRIVILEGE TAX**

As of July 1, 2008, this tax is known as the 5% consumer sales tax on sale of motor vehicles. The tax has remained dedicated to the state road fund.

First year enacted 1935

West Virginia Code Citation:

Chapter 17A, Article 3, Sections 1-24 inclusive

Chapter 17A, Article 4, Sections 1-12 inclusive

Chapter 17A, Article 3, Section 4; transferred to West Virginia Code Chapter 11, Article 15, Section 3c as of July 1, 2008

Administration

Commissioner of Motor Vehicles

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### **Current Summary**

During the 2007 legislative session, the privilege tax on motor vehicles was changed to a 5% consumer sales tax on vehicles newly titled in West Virginia. Provided in the legislation was an exemption for new residents moving to West Virginia and transferring a vehicle they had previously titled in another state. The bill required that effective on July 1, 2008, in order for the new resident to take advantage of this exemption, they must establish residency and then title their vehicle within thirty days.

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### **General Provisions**

A sales tax is imposed upon certification of title of a vehicle in the amount of the 5% of the value of that motor vehicle at the time of certification. There are three methods to determine the basis for the sales tax depending upon the circumstances of the acquisition:

If the vehicle is new, the actual purchase price is the basis.

If the vehicle is second hand, the present market value at the time of transfer or purchase is the value of the vehicle for the purpose of the tax.

If the vehicle is a gift, the present market value of the vehicle at the time of the gift is the basis for the tax. If the gift is between husband and wife or parents and children, the present value is not taxed if the vehicle was previously titled in West Virginia.

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### **Exemptions**

The following transactions are exempt from the 5% sales tax on the titling of vehicles:

- If the vehicle is obtained through inheritance and the tax has been paid to the state of West Virginia by the previous owner
- A person is not required to pay the tax twice if the vehicle has been transferred to another person and then transferred back to the person; a five dollar fee is charged to re-title the vehicle
- The tax does not apply to the titling of vehicles rented on a daily or monthly basis by West Virginia businesses. The daily rental and monthly leasing of automobiles are given separate tax treatments. Businesses engaged in the daily rental of automobiles are to collect a minimum of one dollar or a maximum of one and a half dollars per day tax on the vehicles. Businesses leasing automobiles on a monthly basis collect a five percent tax on the monthly lease fee and remit the tax to the division of motor vehicles. Each business engaged in the daily rental of passenger cars must be licensed by the division of motor vehicles. The initial license fee is two hundred fifty dollars.
- This tax does not apply to an applicant if the applicant is a corporation, partnership or limited liability company transferring the vehicle to another corporation, partnership or limited liability company when the entities involved in the transfer are members of the same control group.
- This tax also does not apply to vehicles registered in Class H or Class M, which are to be used in interstate commerce.
- This tax does not apply to vehicles registered in Class B at a weight of fifty five thousand pounds or more.
- This tax does not apply to vehicles registered as Class C semi trailers, full trailers, pole trailers and converted gear.
- This tax does not apply to titling of vehicles by a registered dealer of this state for resale only.
- This tax does not apply to titling of vehicles by West Virginia or any political subdivision of West Virginia.
- This tax does not apply to titling of vehicles by any volunteer fire department or duly chartered rescue or ambulance squad incorporated under state law as a nonprofit corporation.
- This tax does not apply to a vehicle used solely for the transportation of mentally retarded or physically handicapped children on a nonprofit basis.
- Any person in the military stationed outside of West Virginia or his/her dependents who possess a motor vehicle with valid registration, are exempt from this tax for a period of nine months from the date the person returns to West Virginia.
- This division of motor vehicles charges a fee of fifteen dollars for the issuance of a salvage certificate, but does not charge the five percent sales tax.
- A wrecker/dismantler/rebuilder is exempt from the five percent tax when titling a re-constructed vehicle however the division of motor vehicles collects a thirty five dollar fee for the inspection of reconstructed vehicles.
- Senior citizen service organizations which are exempt from the payment of income taxes under United States Internal Revenue Service Code, Title 26, U.S.C. 501 (C) (3) and which are recognized to be senior service organizations are exempt from the five percent sales tax when titling vehicles.

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Use of Tax Collected

The total amount of revenue collected from the five percent sales tax on vehicle titling shall be paid into the State Road Fund and expended by the state Division of Highways to match federal aid funds allocated to West Virginia for highway construction and maintenance.

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History of Collections Beginning Fiscal Year 1990-1991

Fiscal Year	Amount Collected
1990-1991	\$ 89,527,500.00
1991-1992	90,166,139.00
1992-1993	97,774,513.00
1993-1994	111,925,261.00
1994-1995	122,488,884.00
1995-1996	120,450,303.00
1996-1997	126,139,751.00
1997-1998	133,712,489.00
1998-1999	143,506,486.00
1999-2000	155,598,027.00
2000-2001	154,369,975.00
2001-2002*	179,296,004.00
2002-2003*	167,722,905.00
2003-2004*	176,699,975.00
2004-2005*	176,495,216.00
2005-2006*	171,478,896.00
2006-2007*	173,306,253.00
2007-2008*	169,463,397.00
2008-2009*	150,793,697.00
2009-2010*	148,313,958.00
2010-2011*	172,452,587.00
2011-2012*	186,292,914.00

\*Includes tax on leased and rental vehicles

## MOTOR FUEL EXCISE TAX

Enacted in 2003; Effective January 2004

(This tax was originally known as the Gasoline Excise Tax and Special Fuel Tax. It was enacted in 1923. The West Virginia Code Chapter 11, Article 14, Sections 1 through 30 and Chapter 11, Articles 15 and 15A, Sections 18 and 13 were repealed in the 2003 legislative session.)

WV Code:

Chapter 11, Article 14C, Sections 1-47 Motor Fuel Excise Tax (flat rate portion)

Chapter 11, Article 15, Section 18b Tax on Motor Fuel (variable rate portion; consumers' sales tax portion)

Chapter 11, Article 15A, Section 13a Tax on Motor Fuel (variable rate portion: use tax portion)

Administration

West Virginia State Tax Commissioner

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### General Provisions

The Motor Fuel Tax is composed of two components. There is an excise tax levied on all motor fuel composed of a flat tax equal to twenty and one half cents per gallon plus a variable component. The variable component consists of the consumer sales and service tax portion or the use tax portion which is based upon a 5% tax on the average wholesale price of a gallon of fuel provided that the average wholesale price cannot be below ninety seven cents a gallon. A special legislative session in November 2009 enacted senate bill 4004. This legislation changed the wholesale price to be no less than \$2.34 per invoiced gallon effective January 1, 2010. (11-14C-5-b (2))

The flat rate component is set at twenty and one half cents per gallon.

The tax is imposed at the time the motor fuel is imported into this state, other than by a bulk transfer. It is measured by invoiced gallons received outside of West Virginia at a refinery, terminal or bulk plant for delivery to a destination in West Virginia.

The tax is also imposed on invoiced gallons of motor fuel removed other than by bulk transfer (bulk transfer is defined as any transfer of motor fuel from one location to another by pipeline tender or marine delivery within a bulk transfer/terminal system):

- From the bulk transfer/terminal in this state;
- From the bulk transfer/terminal system outside this state for delivery to a location in West Virginia represented on the shipping papers;
- Upon the sale or transfer in a terminal or refinery in West Virginia to any person not holding a supplier's license and payable by the person selling or transferring the motor fuel;

- This tax does not apply to motor fuel imported into the state in the motor fuel supply tank or tanks of a motor vehicle (Motor Carrier Road Tax may apply);
  - This tax applies to motor fuels blended in West Virginia by a calculation that deducts the quantity used in blending that has been previously taxed prior to the blending.
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## Exemptions

### **Flat rate portion of tax:**

- All motor fuel exported from West Virginia (destination tax is collected);
- Sale of aviation fuel;
- Sale of dyed special fuels;
- Sale of propane.

The following sales must pay the tax and apply for a refund from the tax commissioner:

- Sales to the United States or any agencies of the United States;
- Sales to county government or unit or agency of the county;
- Sales to municipal government or unit or agency of the municipal government;
- Sales to county boards of education;
- Sales to any municipal, county, state or federal civil defense or emergency service program;
- All invoiced gallons of motor fuel purchased by a licensed exporter and subsequently exported to any other state or nation (the exporter must have paid the applicable motor fuel taxes to the destination state);
- All gallons of motor fuel used and consumed in stationary turbine engines;
- All gallons of special fuel used for heating any public or private premises;
- All gallons of special fuel used for boilers;
- All gallons of motor fuel used as lubricants or components of a manufactured compound;
- All gallons of motor fuel used as a dry cleaning solvent;
- All gallons of motor fuel sold for use in a commercial water craft;
- All gallons of motor fuel used or consumed by railroad diesel locomotives;
- All gallons of motor fuel purchased in quantities of twenty five gallons or more to be used in internal combustion machines not operated on the highways of this state;
- All gallons of motor fuel purchased in quantities of twenty five gallons or more to be used in powering a power takeoff unit in a motor vehicle;
- All gallons of motor fuel purchased in quantities of twenty five gallons or more to be used in a vehicle under a certificate of public convenience or under a contract carrier permit for the transportation of persons;
- All gallons of motor fuel that are purchased and used by a bona fide volunteer fire department, nonprofit ambulance or emergency rescue service.

**Variable Component of Motor Fuel Tax (Use or consumers sales tax portion)**

All motor fuel exported from West Virginia is exempt from the variable portion of the motor fuel tax; provided that the destination tax is collected.

In certain cases a refund of the variable component can be obtained. The following sales must pay the tax and apply for a refund from the tax commissioner:

- Sales to the United States or any agencies of the United States;
- Sales to county government or unit or agency of the county;
- Sales to any municipal government or unit or agency of the municipal government;
- Sales to county boards of education;
- Sales to urban mass transit authorities;
- Sales to West Virginia and its' institutions;
- Sales to any bona fide volunteer fire department, nonprofit ambulance service or emergency rescue service;
- Sales to any federal, state, county, municipal civil defense or emergency service program.

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Filing of returns

This tax is due on or before the last day of the month. The payment is for the preceding month.

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Disposition of tax collected

This tax is deposited into the state road fund and is to be used only for the purpose of construction, reconstruction, maintenance and repair of highways, matching federal funds available for highway purposes and payment of interest and sinking fund obligations on state highway bonds.

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Collections

Before Statute Change in 2004

Fiscal Year	Amount Collected
1990-1991	\$ 205,255,720.00
1991-1992	207,117,120.00
1992-1993	218,152,148.00
1993-1994	261,947,005.00
1994-1995	265,914,687.00
1995-1996	262,584,334.00
1996-1997	270,779,161.00
1997-1998	285,762,634.00

Fiscal Year	Amount Collected
1998-1999	292,323,419.00
1999-2000	290,055,513.00
2000-2001	291,969,243.00
2001-2002	300,048,790.00
2002-2003	289,128,455.00

Motor Fuel

Transition year

Fiscal Year	Motor Fuel Excise	Motor Fuel Consumer Sales	Motor Fuel Use Tax
2003-2004	272,353,554.00	35,435,323.00	1,484,367.00

Collections after Statute Change

Fiscal Year	Total Motor Fuel Excise
2004-2005	\$ 311,624,679.00
2005-2006	320,734,273.00
2006-2007	349,167,241.00
2007-2008	404,221,394.00
2008-2009	384,537,700.00
2009-2010	391,994,702.00
2010-2011	397,748,645.00
2011-2012	387,040,546.00

# MOTOR CARRIER ROAD TAX

First year enacted 1959

West Virginia Code Citation:

Chapter 11, Article 14A, Sections 1, 2, 3, 3a, 4, 5, 6, 7, 8, 9, 11, 12, 13, 16, 26, 27, 28

Administration

State Tax Commissioner and the Commissioner of Motor Vehicles

General Provisions

The statute creating this tax imposes a tax upon every motor vehicle with seats for more than nine passengers and road tractor, tractor truck or truck having more than two axles. The tax is based upon each gallon of gasoline and special fuel, including diesel and other motor fuels used in the carrier's operations in West Virginia. The carrier is credited with the amount of gasoline and special fuel taxed in accordance with West Virginia Code 11-14C-1 et seq. The carrier is entitled to a refund of any excess of such credit over the amount of road tax due.

No motor carrier shall operate or cause to be operated in this state any vehicle subject to this tax without first obtaining an identification marker for such vehicle from the Commissioner of Motor Vehicles. The registration fee for the marker shall be five dollars per year. Permits are issued in lieu of identification markers in the case of limited travel through the state. A trip permit is twenty four dollars; a transportation permit is fifteen dollars and a combination permit is twenty four dollars.

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Rate

The rate of tax shall be equivalent to the flat rate portion of the Motor Fuel Excise tax which is currently twenty and one half cents per gallon of fuel. Registration tax is \$5.00 per year; for limited in state travel a trip permit is \$24.00; for a transportation permit the fee is \$ 15.00 and a combination permit is \$ 24.00.

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Exemptions

Motor carriers operated by any unit of federal, state, local county and municipal governments. School buses are exempt.

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Credits

Every taxpayer subject to this tax is entitled to a credit against this tax for the amount of Motor Fuel Excise Tax paid under West Virginia Code Chapter 11, Article 14C.

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## Allocation and Use

Deposited in the State Road Fund and is to be used for construction, reconstruction, maintenance support of state roads and highways and debt service. Unless necessary for such bond requirements, five fourteenths of the tax collected under this article shall be used for feeder and state local service highway purposes.

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### MOTOR CARRIER ROAD TAX YIELD

Fiscal Year	Amount
1990-1991	\$ 8,019,709.00
1991-1992	9,177,115.00
1992-1993	10,526,116.00
1993-1994	12,063,359.00
1994-1995	11,528,827.00
1995-1996	8,011,841.00
1996-1997	(14,194,717.00)
1997-1998	155,527.00
1998-1999	147,256.00
1999-2000	32,747.00
2000-2001	33,887.00
2001-2002	324,631.00
2002-2003	44,186.00
2003-2004	44,383.00
2004-2005	13,478.00
2005-2006	23,087.00
2006-2007	4,455.00
2007-2008	1,275.00
2008-2009	825.00
2009-2010	(1,078,361.00)
2010-2011	(30,479.00)
2011-2012	1,950.00

## **SALE OF BONDS**

First Year Enacted 1920

Legal Citation:

Amendments to the West Virginia Constitution

Administration:

The governor is authorized to sell bonds upon the recommendation of the commissioner of the state department of highways. Chapter 113, Acts of the 1921 session of the legislature and Chapter 152, Acts of the 1965 session of the legislature and Chapter 126, Acts of the 1969 session of the legislature and Chapter 13, Acts of the 1974 second extraordinary session of the legislature authorizes the sale of bonds.

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General Provisions:

### **1920 Amendment** (revolving)

The good roads amendment to the constitution in 1920 directed the legislature to make provisions for a system of state roads and highways connecting at least the various county seats of the state, and to be under the control and supervision of such state officers and agencies as may be prescribed by law; and authorized issuance and sale of state bonds not to exceed an aggregate of fifty million dollars at any one time.

### **1928 Amendment**

The good roads amendment of 1928 empowered the legislature to authorize issuance and sale of state bonds not exceeding in the aggregate thirty-five million dollars, in addition to the state bonds authorized to be issued and sold by the amendment of 1920.

### **Fifty Million Dollar Amendment**

The fifty million dollar bond issue for roads was ratified on November 2, 1948. It empowered the legislature to provide for the issuance and sale of state bonds not exceeding fifty million dollars in the aggregate, in addition to the bonds previously authorized.

### **Better Roads Amendment of 1964**

The better roads amendment of 1964 was ratified on November 3, 1964. It empowered the legislature to authorize the issuance and sale of state bonds not exceeding the aggregate of two hundred million dollars. Such bonds may be issued and sold in amounts not to exceed twenty million dollars in any fiscal year.

### **Road Development Amendment of 1968**

Roads development amendment of 1968 empowered the legislature to authorize the issuance and sale of state bonds not to exceed in the aggregate three hundred fifty million dollars.

### Better Highways Amendment of 1973

This amendment was ratified during a special election on November 6, 1973. It empowered the legislature to authorize the issuance and selling of state bonds not exceeding in the aggregate five hundred million dollars.

### Safe Roads Amendment of 1996

This amendment ratified in 1996 empowered the legislature to authorize the issuance and sale of state bonds not to exceed in the aggregate five hundred fifty million dollars.

Outstanding as of June 30, 2012: \$ 271,485,000.00

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#### Amortization Schedule for Safe Roads Amendment of 1996:

Fiscal Yr	Principal Due	Interest Due	Total Debt Service	Principal Outstanding
2001	20,665,000	24,195,758	44,860,758	451,025,000
2002	21,485,000	28,508,293	49,993,293	539,540,000***
2003	22,040,000	27,955,942	49,995,942	517,500,000
2004	23,070,000	26,928,470	49,998,470	494,430,000
2005	28,060,000	17,313,284	45,373,284	467,915,000
2006	19,920,000	23,086,096	43,006,096	447,995,000
2007	18,150,000	22,230,186	40,380,186	429,845,000
2008	28,665,000	21,338,481	49,993,481	401,190,000
2009	30,085,000	19,910,529	49,995,529	371,105,000
2010	31,590,000	18,405,200	49,995,200	339,515,000
2011	33,165,000	16,828,075	49,993,075	306,350,000
2012	34,865,000	15,130,481	49,995,481	271,485,000
2013	25,230,000	13,388,256	36,618,256	246,255,000
2014	24,840,000	12,132,625	36,972,625	221,415,000
2015	26,090,000	10,890,625	36,980,625	195,325,000
2016	27,395,000	9,586,125	36,981,125	167,930,000
2017	15,300,000	8,216,375	23,516,375	152,630,000
2018	16,065,000	7,451,375	23,516,375	136,565,000
2019	16,870,000	6,648,125	23,518,125	119,695,000
2020	17,675,000	5,837,550	23,512,550	102,020,000
2021	18,525,000	4,988,200	23,513,200	83,495,000
2022	19,420,000	4,097,900	23,517,900	64,075,000
2023	20,350,000	3,164,475	23,514,475	43,725,000
2024	21,330,000	2,186,250	23,516,250	22,395,000
2025	22,395,000	1,119,750	23,514,750	-0-

\*\*\*Last issuance in series on July 1, 2001, in principal amount of \$110,000,000.00.

These bonds were refinanced in May 2005 at a lower interest rate than they were initially issued. The refunding is expected to save the state approximately \$ 21 million.

## FEDERAL AID

WV Code Citation

Chapter 17, Article 3, Section 1, 6, 6a and 7

Administration

Commissioner of State Division of Highways

General Provisions

All monies received from the federal government for road construction or reconstruction shall be expended as provided, or as may be provided in future acts of congress.

On or before the first day of January of each year the state commissioner of highways determines the total amount of available funds, and from that amount sets aside a "reserve fund". Twenty percent of that fund can be used and expended by the commissioner for highway needs on a discretionary basis. The remaining eight percent are to be expended as follows:

- For the construction, reconstruction, and maintenance of expressway and trunk line roads and to comply with the requirements for the receipt of aid from the federal government
- For the maintenance of all feeder and state local service roads, as provided for in WV Code 17-3-6a
- For the construction and reconstruction of all feeder and state local service roads, as prescribed in WV Code 17-3-6a

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### Federal Aid Received

Fiscal Year	Federal Aid all Sources
1990-1991	\$ 154,662,008.00
1991-1992	201,184,956.00
1992-1993	226,943,305.00
1993-1994	287,137,952.00
1994-1995	293,555,619.00
1995-1996	249,891,988.00
1996-1997	233,375,656.00
1997-1998	288,754,770.00
1998-1999	262,648,093.00
1999-2000	301,298,466.00
2000-2001	426,452,044.00
2001-2002	432,620,511.00
2002-2003	416,052,182.00
2003-2004	391,638,710.00
2004-2005	440,053,774.00
2005-2006	401,443,566.00
2006-2007	392,671,457.00

Federal Highway Aid Continued

Fiscal Year	Federal Aid All Sources
2007-2008	\$ 360,650,385.00
2008-2009	461,083,564.00
2009-2010	502,954,613.00
2010-2011	504,009,335.00
2011-2012	449,142,398.00

## MISCELLANEOUS INCOME STATE ROAD FUND

West Virginia Code Citation:

Chapter 17, Article 2A, Sections 8 and 14 (General Provision and Disposal of Equipment)

Chapter 17, Article 3, Section 1 (General Provisions)

Chapter 17, Article 4, Section 20 (Forfeiture)

Chapter 17, Article 19, Section 13 (Damage to Roads, Property and Equipment)

Chapter 17, Article 22, Sections 13, 15 and 20 (Outdoor Advertising)

Chapter 17, Article 23, Section 10 (Salvage Yard Fees)

Chapter 17C, Article 17, Section 11 (Special permits)

Chapter 20, Article 3, Sections 17 and 18 (National Forest and Flood Control)

Chapter 17A, Article 10, Section 15 (Highway Litter Control Fund)

Administration

Commissioner of Highways

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### General Provisions

Revenue in this section consists of licenses for outdoor advertising, contract forfeitures, special permits, sale of obsolete and surplus equipment, supplies and materials, other miscellaneous items sold or rented, interest on investments and registration and renewal fees for litter control program, etc.

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### Miscellaneous Income Received

Fiscal Year	Miscellaneous Income Highways
1990-1991	\$ 3,720,520.00
1991-1992	5,333,098.00
1992-1993	16,072,826.00
1993-1994	3,024,029.00
1994-1995	12,060,543.00
1995-1996	15,336,253.00
1996-1997	48,123,057.00
1997-1998	18,979,421.00
1998-1999	27,763,672.00
1999-2000	24,613,250.00
2000-2001	19,813,623.00

Highways Miscellaneous Revenue Continued

Fiscal Year	Miscellaneous Income Highways
2001-2002	\$ 19,076,459.00
2002-2003	14,275,698.00
2003-2004	26,383,024.00
2004-2005	30,774,790.00
2005-2006	23,519,690.00
2006-2007	24,689,601.00
2007-2008	46,165,507.00
2008-2009	50,570,580.00
2009-2010	58,031,820.00
2010-2011	35,791,956.00
2011-2012	48,650,205.00

## **SPECIAL OBLIGATION NOTES**

First year enacted 1983

WV Code Citation:

Chapter 17, Article 17A, Sections 1-7

General Purpose

Article 17A was added to the West Virginia Code in 1983. It is intended to facilitate the acquisition of right of ways for the construction and reconstruction of and improvement or repair of any interstate or other highway, secondary road, bridge and toll road to be funded in part or wholly by amounts to made available pursuant to the Federal Surface Transportation and Assistance Act of 1982. Also amounts from other federal legislation or from amounts that can be properly expended from the state road fund may be used.

These notes are not a general obligation of the state of West Virginia. However they are attached to a specific revenue stream such as federal highway monies to be received or user fees such as tolls.

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Current Special Obligation Notes Outstanding

The Division of Highways issued revenue bonds in fiscal year 2006-2007. Debt service payments will be funded through federal aid revenue. Under the newly enacted federal SAFETEA-LU (Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users), West Virginia is expected to receive an average of \$ 403 million in federal funding.

The following bonds are outstanding under SAFETEA-LU:

Surface Transportation Notes 2006A Series: Issued October 25, 2006 in amount of \$78,305,860.57

Surface Transportation Notes 2007A Series: Issued April 18, 2007 in amount of \$33,743,246.41

Surface Transportation Notes 2009A Series: Issued March 2009 in amount of \$80,963,327.22

Total outstanding on June 30, 2012: \$ 104,448,000.00

# LOTTERY

## **WEST VIRGINIA LOTTERY FUNDS**

(Lottery, Racetrack Video Lottery, Limited Video Lottery, Racetrack Table Games, Historic Hotel Table Games)

West Virginia Code Citations:

- Chapter 29, Article 22, Sections 1 through 27a. This chapter details the State Lottery Act, Enacted in 1985.
- Chapter 29, Article 22A, Sections 1 through 19 This chapter details the Racetrack Video Lottery, Enacted 1994, First Extraordinary Session
- Chapter 29, Article 22B, Sections 101 through 1903 This chapter details the Limited Video Lottery, Enacted 2001, First Extraordinary Session
- Chapter 29, Article 22C, Sections 1 through 34. This chapter details the Lottery Racetrack Tables Act, Enacted in 2007
- Chapter 29, Article 25, Sections 1 through 38. This chapter details Authorized Gaming Facility Act. Enacted 2009

Voters in the state of West Virginia approved a constitutional amendment on November 6, 1984, which allowed for the creation of a state operated lottery. In April of 1985, the legislature voted to pass the State Lottery Act, which was then signed by the governor in May of 1985. The first lottery tickets were sold on January 1, 1986.

The State Lottery Act created a special fund in the West Virginia Treasury for lottery monies. It was formed to assist the state in educational and cultural funding. The act also created a seven member lottery commission to be appointed by the governor. Provisions were made for a governor appointed director to administer the day to day operations of the lottery office. Only lottery commission approved licensees are permitted to sale lottery tickets. The licenses are issued for one year and are subject to numerous regulations and restrictions.

The first game issued was the preprinted ticket instant winner type lottery. The commission was granted the power to promulgate rules and regulations specifying the types of lottery games allowed. Some of the regulations were as follows: Lottery games utilizing the results of any amateur or professional sporting events, dog or horse race were expressly prohibited. Video lottery game systems must include a central site system of monitoring the terminals using an on line or dial up inquiry. No lottery games can use machines which dispense currency. If the lottery game uses a ticket, each ticket must bear a one of a kind number. Certain games which use an electronic computer and video screen to operate a lottery game and communicate the results, but do not use an interactive electronic terminal device allowing input by the player, may only be used in private clubs. Selection of the winner of the game must be based upon chance.

Beginning in September of 2000, the commission established an instant lottery scratch-off games designated as the veterans' benefit game. All of the profits received from this game are deposited into the veterans' lottery fund and are used to make the payments of interest and principal for revenue bonds issued for the construction of an initial veterans' skilled nursing facility.

In 2007, table games were legalized by adding a new code section, Chapter 29, Article 22C, Sections 1-34. The games are to be conducted at licensed race tracks, subject to local option election in the county in which pari-mutuel wagers are received at a race track licensed under Chapter 19, Article 23.

In 2009, table games were legalized at historic resort hotels by adding a new code section, Chapter 29, Article 25, Sections 1-38, entitled, "Authorized Gaming Facility".

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### **State Lottery Distribution of Monies**

A special revenue fund was created in the state treasury and entitled the "State Lottery Fund". All revenues received from the sale of lottery tickets, materials and games shall be deposited in the fund. Any revenues derived from investment of these funds, any gifts, donations or grants are also deposited to this account along with the initial appropriation to create the lottery.

The distribution of the funds is as follows: A minimum annual average of forty five percent of the gross amount received from each lottery shall be allocated and disbursed as prizes. Not more than fifteen percent of the gross amount received from each lottery may be allocated and disbursed to provide for the fund operation and administration expenses, however for a limited time from January 2002 and until June 30, 2003, that percentage increased to seventeen percent.

Net profit shall be determined by subtracting the fifteen to seventeen percent administration costs and forty five percent prize costs from the aggregate gross amount received from all games. In the event that this creates a surplus, two hundred fifty thousand dollars can be kept as retained earnings by the lottery.

The \$ 250,000.00 limit on retained earnings by the lottery was amended on June 14, 2006, by House Bill 106 to allow the lottery to retain \$ 20 million yearly for the fiscal years ended June 2006, 2007, 2008, 2009, 2010 and 2011. These amounts were transferred to the Revenue Center Construction Fund. The excess of these construction amounts were returned to the lottery fund in June 2010.

#### **The net profit is to be allocated as follows:**

Debt relating to the School Building Authority: On or before the twenty eighth day of each month, as long as revenue bonds or refunding bonds are outstanding, the lottery director shall allocate to the school building debt service fund (WV Code 18-9d-6) an amount equal to one tenth of the projected annual principal, interest and coverage ratio requirements on any and all bonds issued on or after April 1, 1994. The monthly amount allocated cannot exceed eighteen million dollars. If these funds are not available, the School Building Authority may be granted a lien against lottery net profits not to exceed twenty seven million annually.

Debt relating to the Education, Arts, Sciences and Tourism Debt Service Fund: On or before the twenty eighth day of the month, as long as revenue bonds or refunding bonds are outstanding, the lottery director shall allocate to the Education, Arts, Sciences and Tourism Debt Service Fund (WV Code 5-6-11a), an amount equal to one tenth of the projected annual principal, interest and coverage ratio requirements on any and all bonds issued after April 1, 1996. The monthly amount allocated cannot exceed

one million dollars the annual amount cannot exceed ten million dollars. If these funds are not available, a second priority lien (after the School Building Authority) is placed upon the lottery net profits, not to exceed fifteen million dollars annually.

The remaining net profits are allocated as appropriated by the legislature in such proportions as it considers beneficial to the state:

Lottery Education Fund – Appropriated to public education and higher education programs.

School Construction Fund – Appropriated to provide additional improvements or improvement bonds.

Lottery Senior Citizens Fund – Appropriated to provide senior medical care programs and other senior citizen programs.

Division of Natural Resources – Appropriated to pay for development, maintenance and construction of recreational facilities, funding or refunding of natural resources bonds and payment of advertising and marketing expenses for development of tourism in the state.

**State Excess Lottery Fund Distribution of Monies**

West Virginia Code Chapter 29, Article 22, Section 18a mandates the distribution of excess lottery funds. Currently the code outlines spending through the following fiscal years, 2002-2003; 2003-2004; 2004-2009; 2009-2010 and subsequent fiscal years:

Fiscal Year 2002-2003:

General Purpose Fund	\$ 65,000,000.00
Education Improvement Fund for Promise Scholarships	10,000,000.00
Economic Development Project Fund	19,000,000.00
School Building Debt Service Fund	20,000,000.00
Infrastructure Fund	40,000,000.00
Higher Ed Improvement Fund for Higher Education	10,000,000.00
State Park Improvement Fund	5,000,000.00

Fiscal Year 2003-2004:

General Purpose Fund	\$ 65,000,000.00
Education Improvement Fund for Promise Scholarships	17,000,000.00
Economic Development Project Fund	19,000,000.00
School Building Debt Service Fund	20,000,000.00
Infrastructure Fund	40,000,000.00
Higher Ed Improvement Fund for Higher Education	10,000,000.00
State Park Improvement Fund	7,000,000.00

Fiscal Year 2004 and subsequent fiscal years through 2009:

General Purpose Fund	\$ 65,000,000.00
Education Improvement Fund for Promise Scholarships	27,000,000.00
Economic Development Project Fund	19,000,000.00
Excess Lottery School Building Debt Service Fund	19,000,000.00
Infrastructure Fund	40,000,000.00
Higher Education Improvement Fund for Higher Education	10,000,000.00
State Park Improvement Fund	5,000,000.00

Fiscal Year 2010 and subsequent fiscal years:

General Purpose Fund	\$ 65,000,000.00
Education Improvement Fund for Promise Scholarships	29,000,000.00
Economic Development Project Fund	19,000,000.00
Excess Lottery School Building Debt Service Fund	19,000,000.00
WV Infrastructure Lottery Revenue Debt Service Fund (Water Development Authority) beginning 2011	6,000,000.00
Infrastructure Fund (after \$6 million has gone to Water Development Authority)	40,000,000.00
Higher Education Improvement Fund for Higher Education	15,000,000.00
State Park Improvement Fund	5,000,000.00

There is also a priority for the allocation of Excess Lottery Funds in the event that net profits do not produce the revenue anticipated as above:

- Economic Development
- Other Debt Service Funds
- Promise Scholarships
- General Purpose Fund

The general revenue portion has the following priorities:

- Salary increases for teachers and public employees
- Provide adequate funding for the public employees insurance agency
- Provide funding to address the shortage of qualified teachers and substitutes in the areas of need

In fiscal year 2004 and after, the lottery commission shall deposit into the general revenue fund amounts necessary to provide reimbursement for the refundable credit allowable under Chapter 11, Article 21, Section 21, of the West Virginia

Code. (Senior citizens tax credit for property tax paid on the first twenty thousand dollars of taxable assessed value of a homestead in this state.)

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### **West Virginia Lottery Racetrack Table Games- Distribution of Monies**

A special revenue fund was created in the state treasury known as the West Virginia Lottery Racetrack Table Games Fund and all taxes collected shall be deposited into this fund, including interest earned on those collections.

The initial license fee for table games is \$1.5 million. The yearly renewal license is \$2.5 million. These license fees are deposited in a Community-Based Service Fund in the state treasury. The monies in this fund are expended by the Bureau of Senior Services upon appropriation by the legislature for the purpose of enabling aged and disabled citizens of West Virginia to maintain their residency in the community with the provision of home and community-based services.

From the gross amounts deposited into the Racetrack Table Games Fund, the lottery commission shall distribute or expend as follows:

#### **For the initial year of table games licensing:**

- Retain an amount for administrative expenses of the commission not more than 3 percent of the gross income for each licensed table games track.
- Transfer two and one half percent of adjusted gross receipts from all thoroughbred racetracks with table games to special funds established by each thoroughbred racetrack table games licensee for the payment of regular thoroughbred purses. The amount is to be divided equally between the special funds of each thoroughbred track table games licensee. Two and one half of adjusted gross receipts from all the greyhound racetracks with table games will be transferred to special funds established by each greyhound racetrack table games licensee for the payment of regular greyhound purses. The amount is to be divided equally among the funds of the greyhound track table licensees.
- Transfer two percent of the adjusted gross receipt from all licensed racetracks to the Thoroughbred Development Fund (Chapter 19, Article 23, Section 13-b) and the Greyhound Breeding Development Fund (Chapter 19, Article 23, Section 10). Monies shall be prorated among the development funds for each racetrack table games licensee based upon relative adjusted receipts from each racetrack.
- Transfer one percent of the adjusted gross receipts to the county commissions of the counties where racetracks are located. (Subject to Local Powers Act)
- Transfer two percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities with each county having a racetrack table games licensee. This is subject to various conditions and provisions and to be prorated according to census and Local Powers Act.
- Transfer one and one half percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities in which a racetrack table games licensee is located. These municipalities shall receive an equal distribution of the total amount allocated.

Distribute the remaining amounts (net amounts) as follows:

- A. Transfer seventy six percent to the State Debt Reduction Fund which shall be used to accelerate the reduction of existing unfunded liabilities and existing bond indebtedness.
- B. Transfer four percent, divided pro-rata based on the relative adjusted gross receipts from the individual racetrack for and on behalf of all the employees of each licensed racing association, into a special fund for pension plan.
- C. Transfer ten percent to be divided into equal shares to each county commission not eligible for other distributions; counties without licensee racetracks. These funds must be used for regional jails, infrastructure or other capital improvements.
- D. Transfer ten percent to be divided and paid in equal amounts to the governing bodies of municipalities not eligible for other distributions, i.e. municipalities, without licensee racetracks. These funds must be used to pay for debt reduction in municipal police and fire pension funds and the cost of infrastructure improvement and capital improvements.

**The West Virginia Code was amended in 2009 to change the distribution of monies in each successive year following the initial licensing of every racetrack licensed to offer table games:**

- The commission shall retain an amount for administrative expenses not to exceed 4 percent of the gross income of each licensed table games track.
- Transfer two and one half percent of adjusted gross receipts from all thoroughbred racetracks with table funds to the special funds established by each thoroughbred racetrack for the payment of purses, the amount being divided equally among all thoroughbred racetracks and transfer two and one half percent of adjusted gross receipts from all greyhound racetracks with table games, the amount being distributed to each greyhound track.
- Transfer two percent of the adjusted gross receipts from all licensed racetracks to the Thoroughbred Development Fund (Chapter 19, Article 23, Section 13-b) and the Greyhound Breeding Development Fund (Chapter 19, Article 23, Section 10). Monies shall be prorated among the development funds for each racetrack table games licensee based upon relative adjusted receipts from each racetrack.
- Transfer two percent of the adjusted gross receipts from each licensed racetrack to the county commissions of the counties where racetracks with table games are located. To be distributed on a pro rata basis among the counties according to the relative adjusted receipts from each county's racetrack. (Subject to the Local Powers Act in which county boards of education in growth counties will receive one half of the county's receipts for the purpose of capital improvements.)
- Transfer three percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities within counties where racetracks are located. This is subject to various conditions and provisions and is to be prorated according to census and Local Powers Act.
- Transfer one half of one percent of the adjusted gross receipts to the governing bodies of municipalities in which a racetrack table games licensee is located. These municipalities shall receive an equal distribution of the total amount allocated.

- **Distribute the remaining amounts as follows:**
- Transfer seventy six percent to the State Debt Reduction Fund which shall be used to accelerate the reduction of existing unfunded liabilities and existing bond indebtedness.
- Transfer four percent, divided pro-rata based on the relative adjusted gross receipts from the individual licensed racetrack for and on behalf of all the employees of each licensed racing association, into a special fund for pension plans.
- Transfer ten percent to be divided into equal shares to each county commission not eligible for other distributions, i.e. municipalities without licensee racetracks. These funds must be used for regional jails, infrastructure or other capital improvements.
- Transfer ten percent to be divided and paid in equal amounts to the governing bodies of municipalities not eligible for other distributions, i.e. municipalities without licensee racetracks. These funds must be used to pay for debt reduction in municipal police and fire pension funds and the cost of infrastructure improvement and capital improvements.
- All expenses of the commission incurred for the enforcement of Racetrack Table Games, Chapter 19, Article 22C, shall be paid from the Racetrack Table Games Fund. The commission shall transfer annually at least one hundred thousand dollars and no more than five hundred thousand dollars to the Compulsive Gambling Treatment Fund.

### **Historic Resort Hotel Table Games**

In 2009 the legislature enacted legislation to allow video and licensed table games at historic resort hotels. In order to meet the definition of an historic resort hotel, the hotel must be registered with the United States Department of Interior and have a minimum of five hundred guest rooms under common ownership with additional recreational facilities for guests.

There is a special fund in the West Virginia Treasury entitled, "Historic Resort Hotel Fund". The lottery commission deposits thirty six percent of gross terminal income from video lottery games and thirty percent of adjusted gross receipts from table games into this fund. This fund is an interest bearing account with interest earned to be deposited in the fund. All expenses of the commission shall be paid from this fund including State Police expenditures for activities relating to the historic resort gaming facility such as background investigations and enforcement activities. The limit on the expenses is 15% or less of the receipts.

Two and one half percent of the receipts in the Historic Resort Hotel Fund are deposited to the "Historic Resort Hotel Modernization Fund". For each dollar expended by a historic resort hotel for video lottery or table gaming facility modernization improvements at the hotel and placed into service after April 1, 2011, the historic hotel shall receive \$ 1.00 in recoupment from the fund.

The balance in the Historic Resort Hotel Fund is considered net income and is distributed as follows:

- Sixty four percent to the West Virginia general revenue fund

- Nineteen percent shall be paid to the State Debt Reduction Fund established in West Virginia Code 29-22C-27.
- Three percent to the Tourism Promotion fund
- Four percent to the county in which the facility is located
- Two and one half percent to the municipality in which the facility is located
- The municipalities within the county in which the facility is located shall receive equal shares off two and one half percent
- All other county commissions in the state will receive two and one half percent divided equally (must be expended by county for regional jail expenses, infrastructure or other capital improvements)
- All other municipalities in the state will receive two and one half percent divided equally (must be expended by the municipalities for police and fire pension funds, infrastructure or other capital improvements)
- All license fees will be deposited into the Community Based Service Fund. This is a fund to be expended by the Bureau of Senior Services upon appropriation by the legislature for the purpose of enabling aged and disabled citizen to stay in their residences through community based services.

In addition to the "Historic Resort Hotel Fund" there is a "Human Resource Benefit Fund" established to provide fringe benefits for employees of historic resort hotels. The hotel must deposit seventeen percents of the adjusted gross receipts from video lottery games and five percent of the adjusted gross receipts from table games into this fund. For each dollar expended by the historic hotel for employee fringe benefits, one dollar can be recouped from the fund. The commission has the authority to audit the fund. A minimum of two audits is required each fiscal year.

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Lottery Net Profits (Distributions to the state of West Virginia)

Fiscal Year Ending June 30	Net Profit
1994	\$ 42,399,113.00
1995	55,317,133.00
1996	60,538,353.00
1997	72,756,779.00
1998	91,169,473.00
1999	119,252,948.00
2000	139,642,000.00
2001	189,237,000.00
2002	315,874,000.00
2003	411,040,000.00
2004	512,144,000.00
2005	563,320,000.00
2006	610,041,000.00
2007	639,151,000.00
2008	631,155,000.00

2009	616,623,000.00
2010	568,945,000.00
2011	565,256,000.00
2012	662,982,000.00

**SPECIAL REVENUE FUNDS**

**FISCAL YEAR 2011 to 2012**

**Funds are listed in organization sequence**

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b>0100 - GOVERNOR'S OFFICE</b>							
1012	RURAL DEVELOPMENT COUNCIL						
1012-999	Cash Control (5-26-5) WV CODE	449.01	0.00	0.00	449.01	Collections, fees, gifts, grants & state funds to support the rural development council	1993 NonAppropriated
1016	ECONOMIC OPPORTUNITY LOW INCOM ENERGY ASSISTANCE PROJECT FUND						
1016-999	Cash Control (5B-2-1) WV CODE	20,000.00	18,062.50	38,062.50	0.00	Transfers from funds 3128 & 5066 for energy assistance to low income persons.	1994 NonAppropriated
1017	ECONOMIC OPPORTUNITY DOW - LIEAP WEATHERIZATION FUND						
1017-999	Cash Control (5B-2-1) WV CODE	20,098.29	2,071,087.00	2,091,185.29	0.00	Transfers from funds 3129, 5081 & 8797 for energy assistance to low income people.	1994 NonAppropriated
1024	GIFTS, GRANTS, DONATIONS & OTHER SPECIAL PROJECTS						
1024-999	Cash Control (5-1-8 & 15-5-13) WV CODE	247,352.83	255,971.74	495,037.13	8,287.44	Fees, licenses & income to fund Governor's office special projects.	1997 NonAppropriated
1027	SPECIAL WEATHERIZATION PROJECTS						
1027-999	Cash Control (5B-2-1) WV CODE	602,528.89	759,972.00	1,362,500.89	0.00	To provide low-income energy assistance.	1997 NonAppropriated
1029	GIFTS, GRANTS AND DONATIONS						
1029-999	Cash Control (SECT 12 OF HB 2050)	0.00	42,826.18	42,826.18	0.00	Collections of gifts, grants & donations to support the WV Human Resources Investment Council.	1998 NonAppropriated
1032	GOVERNOR'S SUMMIT ON WV'S FUTURE						
1032-999	Cash Control (SECT 12 OF HB 2050)	0.13	0.00	0.00	0.13	Non-Federal grants to provide for special projects coordination and the Governor's Summit on WV's future.	1998 NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1033	DHHR/EEO AA COMPLIANCE						
1033-999	Cash Control (9-2-6)4 WV CODE	32,329.62	15,835.00	21,557.25	26,607.37	Non-Federal grants to provide for EEO training and support.	1998 NonAppropriated
1036	AMERICORPS PROMISE FELLOW MATCH - GOV. CIVIL CONT.						
1036-999	Cash Control (5-18-1) WV CODE	2,344.46	0.00	0.00	2,344.46	To draw federal grant funds for various activities relating to children & families.	2001 NonAppropriated
1046	GOVERNOR'S OFFICE LOTTERY FUND						
1046-999	Cash Control (SB133, Section 9)	163,348.97	0.00	13,238.17	150,110.80	Appropriations from surplus accrued for publication of papers & transition expenses.	2004 NonAppropriated
1053	FLOOD DISASTER - April 2007						
1053-999	Cash Control (5-1-18 &15-5-13) WV CODE	157,678.50	0.00	0.00	157,678.50	Operating fund transfer to account for funds provided by FEMA to repair flood damage during April 2007.	2007NonAppropriated
1055	GOVS CONTINGENCY FUND - JUNE 2008 FLOOD						
1055-999	Cash Control (5-1-18 &15-5-13) WV CODE	112,276.95	0.00	0.00	112,276.95	FEMA reimbursement for June 2008 flood.	2008NonAppropriated
1057	GOVS CONTINGENCY FUND - MAY 2009 FLOOD						
1057-999	Cash Control (5-1-18 &15-5-13) WV CODE	2,027,069.69	0.00	0.00	2,027,069.69	FEMA reimbursement for June 2009 flood.	2009NonAppropriated
1059	GOVS CONTINGENCY FUND - December 2009 FLOOD						
1059-999 New	Cash Control (5-1-18 &15-5-13) WV CODE	0.00	297,108.55	0.00	297,108.55	FEMA reimbursement for December 2009 flood.	2010 NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1060	GOVS CONTINGENCY FUND - March 2010 FLOOD						
1060-999 New	Cash Control (5-1-18 &15-5-13) WV CODE	0.00	314,709.68	0.00	314,709.68	FEMA reimbursement for March 2010 flood.	2011 - Non Appropriated
1061	GOVS CONTINGENCY FUND - December 2009 FLOOD						
1061-999 New	Cash Control (5-1-18 &15-5-13) WV CODE	0.00	1,111,919.46	0.00	1,111,919.46	FEMA reimbursement for February 2010 flood.	2011 - Non Appropriated
1062	GOVS CONTINGENCY FUND - December 2009 FLOOD						
1062-999 New	Cash Control (5-1-18 &15-5-13) WV CODE	0.00	159,974.14	0.00	159,974.14	FEMA reimbursement for June 2010 flood.	2011 - Non Appropriated
8701	AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009						
8701-999	Cash Control (4-11-2)	0.00	26,297,613.18	26,297,613.18	0.00	To distribute Stimulus Grants.	2010 - Appropriated
8797	CONS FEDERAL GENERAL OPERATION FUND						
8797-999	Cash Control (4-11-3) WV CODE	46,918.10	12,362,104.97	12,409,023.07	0.00	Federal funds to provide weatherization assistance for the low income program.	1997 - Appropriated
8799	FEDERAL BLOCK GRANT COMMUNITY SERVICE FUND						
8799-999	Cash Control (HB 101-Title II, Sec. 5, 1993 Legislature)	22,628.79	5,512,138.75	5,534,767.54	0.00	Federal funds to provide services and programs to fight state's poverty causes.	1995 - Appropriated
8800	COMMISSION ON COMMUNITY SERVICE FUND						
8800-999	Cash Control (HB 105-Title II, Sec. 5, 1993 Legislature)	9,474.39	3,129,845.57	3,139,319.96	0.00	Federal funds for various state public health programs.	1995 - Appropriated
	Subtotal	3,464,498.62	52,349,168.72	51,445,131.16	4,368,536.18		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0201 - ADMINISTRATION-SECRETARY'S OFFICE</u></b>							
2025	OFFICE OF EMERGENCY PLANNING FUND						
2025-999	Cash Control (5A-1-2)WV CODE	11.66	0.00	0.00	11.66	Federal funds for emergency planning	1993 - NonAppropriated
2028	C & P REFUNDS FUND						
2028-999	Cash Control (5A-4-2)WV CODE	699.39	0.00	0.00	699.39	Miscellaneous receipts for C & P refunds	1993 - NonAppropriated
2041	WEST VIRGINIA TOBACCO SETTLEMENT FUND						
2041-999	Cash Control (4-11A-1)WV CODE	0.00	63,668,357.43	63,668,357.43	0.00	Court settlement revenues and investment earnings to ensure the treatment of tobacco related illnesses.	2000 - Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				51,543.33		
2045	STATE EMPLOYEE SICK LEAVE FUND						
2045-999	Cash Control (5-5-6)WV CODE	3,587,952.25	0.00	-61,751.67	3,649,703.92	Funds used to pay employees for sick leave that has not been utilized monies have been appropriated by the legislature.	2009 - NonAppropriated
2046	GIFTS, GRANTS & DONATIONS						
2046-999	Cash Control (Chapter 5A) WV CODE	87,996.98	0.00	0.00	87,996.98	Donations to develop and fund the WV project with PEW financial analysis	2009 - NonAppropriated
	Subtotal	<u>3,676,660.28</u>	<u>63,668,357.43</u>	<u>63,606,605.76</u>	<u>3,789,955.28</u>		
<b><u>0203 - CONSOLIDATED PENSION BOARD</u></b>							
2120	CONSOLIDATED RETIREMENT BOARD EXPENSE FUND						
2120-999	Cash Control (5-10D-2)WV CODE	13,956,655.10	9,490,860.10	7,054,611.17	16,392,904.03	Transfers from the various retirement systems to administer the consolidated system.	1993 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b>0204 - TEACHERS RETIREMENT BOARD</b>							
2600	TEACHERS ACCUMULATION FUND						
2600-999	Cash Control (18-7A-18&34) (5-10D-1)WV CODE	0.00	90,740,058.93	90,740,058.93	0.00	Contribution of members; members withdrawing or dying before retirement handled in this fund.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				1,048,425,535.07		
2601	EMPLOYERS ACCUMULATION FUND						
2601-999	Cash Control (18-7A-18) (5-10D-1)WV CODE	0.00	404,569,813.29	404,569,813.29	0.00	Contributions of employers through state appropriations transferred to benefit fund upon members' retirement.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				1,820,798,156.57		
2602	BENEFIT FUND						
2602-999	Cash Control (18-7A-18) (5-10D-1)WV CODE	930.78	577,515,000.00	577,515,930.78	0.00	Appropriations and contributions transferred from funds 2600 and 2601 for annuity payments.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				4,444,263.68		
2603	EXPENSE FUND						
2603-999	Cash Control (18-7A-18) (5-10D-1)WV CODE	0.00	0.00	0.00	0.00	Appropriations, contributions, transfers from reserve fund, plus earned interest on loans to members used for administrative expenses.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				18,554,168.43		
2604	RESERVE FUND						
2604-999	Cash Control (18-7A-18 & 18a) (5-10D-1)WV CODE	0.00	-106,493,199.53	-106,493,199.53	0.00	Gifts, bequests & accumulated monies from other investments to protect liabilities of retirement system.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				1,954,517,067.28		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
2606	SCHOOL AID FORMULA FUNDS HOLDING ACCOUNT FUND						
2606-999	Cash Control (18-7A-18 ) (5-10D-1)WV CODE	0.00	358,609,832.00	358,609,832.00	0.00	Transfers from fund 0317-019 to pay employers share of teacher's retirement.	1994 - NonAppropriated
2607	TEACHERS EMPLOYERS CONTRIBUTION COLLECTION ACCT						
2607-999	Cash Control (18-7A-18)(c) (5-10D-1)WV CODE	0.00	480,457,723.52	480,457,723.52	0.00	Transfer from fund 2606 for School Aid Money and Employer contributions.	2005 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				142,992,017.12		
	Subtotal	<u>0.00</u>	<u>732,574,355.99</u>	<u>732,574,355.99</u>	<u>2,097,509,084.40</u>		
<b><u>0205 - PUBLIC EMPLOYEES RETIREMENT SYSTEM</u></b>							
2501	PERS INCOME FUND						
2501-999	Cash Control (5-10D-1 & 5-10-36)WV CODE	0.00	-92,084,058.96	-92,084,058.96	0.00	Transfers from investment earnings and retirement reserve fund to be transferred to retirement board expense fund and to the board of investments.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				1,613,844,504.70		
2505	PERS RETIREMENT RESERVE FUND						
2505-999	Cash Control (5-10D-1 & 5-10-35)WV CODE	1,258.57	306,508,000.00	306,509,258.57	0.00	Transfers from employers accumulation fund & excess of members deposit fund to pay annuity payments to state and non-state retirees.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				3,425,285.33		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
2509	PERS MEMBER DEPOSIT FUND						
2509-999	Cash Control (5-10D-5 & 5-10-29)WV CODE	152,441.91	60,116,345.35	60,152,230.43	116,556.83	Members contributions & reinstatements from state & nonstate employees and interest transferred to fund 2505.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				704,584,801.38		
2510	PERS EMPLOYERS ACCUMULATION FUND						
2510-999	Cash Control (5-10D-1 & 5-10-31)WV CODE	423,603.10	205,866,710.11	205,914,521.75	375,791.46	Employers contributions for state and nonstate employees transferred to fund 2505.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				1,923,510,991.83		
	Subtotal	<u>577,303.58</u>	<u>480,406,996.50</u>	<u>480,491,951.79</u>	<u>4,245,857,931.53</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0206 - JUDGES RETIREMENT BOARD</u></b>							
2140	JUDGES RETIREMENT SYSTEM FUND						
2140-999	Cash Control (5-10D-1 & 51-9-3)WV CODE	0.00	2,002,670.96	2,002,670.96	0.00	Contribution, interest & appropriations for payment of retirement benefits to eligible judges.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				123,163,735.68		
<b><u>0207 - PUBLIC SAFETY RETIREMENT SYSTEM</u></b>							
2160	DEATH, DISABILITY AND RETIREMENT SYSTEM						
2160-999	Cash Control (5-10D-1 & 15-2-26)WV CODE	640.00	13,890,254.32	13,889,439.32	1,455.00	Contributions by member, interest on investments, state matching, fees & sales used for payments of death disability & retirement benefits.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				462,953,409.91		
2161	DEATH, DISABILITY AND RETIREMENT BENEFIT FUND						
2161-999	Cash Control (5-10D-1 & 15-2-26)WV CODE	0.00	34,980,000.00	34,980,000.00	0.00	Transfers from fund 2160-999 and interest on investments to be used for payment of award.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				2,707,839.09		
2162	WV STATE POLICE RETIREMENT FUND						
2162-999	Cash Control (5-10D-1 & 15-2A-4)WV CODE	160.00	6,424,823.07	6,424,983.07	0.00	Members & employers contributions, interest on investments for annuity benefits, withdrawals & investments.	1995 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				76,846,159.78		
	Subtotal	800.00	55,295,077.39	55,294,422.39	542,508,863.78		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0208 - TEACHERS DEFINED CONTRIBUTION PLAN</u></b>							
2190	MEMBER CONTRIBUTION FUND						
2190-999	Cash Control (5-10D-1 & 18-7A-18)WV CODE	57,701.15	6,981,717.00	6,905,655.91	133,762.24	Contributions of members; members withdrawing or dying before retirement paid from this fund; loan account is also handled in this fund.	1993 - NonAppropriated
2191	EMPLOYERS CONTRIBUTION FUND						
2191-999	Cash Control (5-10D-1 & 18-7A-18)WV CODE	2,285,235.55	38,291,304.62	38,091,231.61	2,485,308.56	Contributions of employers through state appropriations transferred to benefit members' retirement fund.	1993 - NonAppropriated
2192	SUSPENSION ACCOUNT						
2192-999	Cash Control (18-7B-11)WV CODE	4,271,896.48	4,667,969.53	3,966,857.37	4,973,008.64	To receive forfeited contribution from terminated accounts.	1999 - NonAppropriated
	Subtotal	<u>6,614,833.18</u>	<u>49,940,991.15</u>	<u>48,963,744.89</u>	<u>7,592,079.44</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0209 - DIVISION OF FINANCE-ADMINISTRATION</u></b>							
2029	SINGLE AUDIT SERVICES FUND						
2029-999	Cash Control (5A-2-24)WV CODE	282,494.46	2,093,910.00	1,859,538.67	516,865.79	Transfers from various agencies to pay for single audit.	1993 - NonAppropriated
2208	DIVISION OF FINANCE LOTTERY FUND						
2208-999	Cash Control (Sec 9-SB133 Budget Bill)	26,944,540.14	0.00	26,944,540.14	0.00	Statutory transfers for the Enterprise Resource Planning System.	2008 - Appropriated
	Subtotal	<u>27,227,034.60</u>	<u>2,093,910.00</u>	<u>28,804,078.81</u>	<u>516,865.79</u>		
<b><u>0210 - INFORMATION SERVICES AND COMMUNICATIONS</u></b>							
2032	POSTAGE FUND						
2032-999	Cash Control (5A-7-10)WV CODE	944,844.56	6,918,305.01	7,030,907.35	832,242.22	Transfers from other agencies to pay their postage.	1993 - NonAppropriated
2220	I. S. & C. REVOLVING FUND						
2220-999	Cash Control (5A-7-10)WV CODE	4,040,270.91	35,431,787.48	37,629,642.01	1,842,416.38	Receipts from computer time charges, telecommunications & central mail receipts from agencies for support of information services.	1993 - Appropriated
2222	TELECOMMUNICATIONS SERVICES PAYMENT & RESERVE FUND						
2222-999	Cash Control (5A-7-10)WV CODE	3,858,448.08	9,411,873.51	9,623,869.81	3,646,451.78	Other collections, fees licenses, and income for telecommunications services payment and reserve fund.	1997 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
2223	GIFTS, GRANTS & DONATIONS						
2223	Cash control (5A-7-10)WV CODE	10,084.23	2,527,445.49	1,764,141.82	773,387.90	Other collections, fees, license & income to provide payment of legitimate uncontested invoices for telecommunications services to the providers within ninety days of receipt of invoice.	2011 - NonAppropriated
	Subtotal	<u>8,853,647.78</u>	<u>54,289,411.49</u>	<u>56,048,560.99</u>	<u>7,094,498.28</u>		
<b><u>0211 - BUILDING COMMISSION</u></b>							
2240	PARKING LOTS OPERATING FUND						
2240-999	Cash Control (5A-4-5)WV CODE	422,655.35	600,669.26	577,259.55	446,065.06	Parking fees, rentals, tickets & sale of DMV property for maintenance & ground improvements of parking facilities.	1993 - NonAppropriated
2241	STATE BUILDING COMMISSION						
2241-999	Cash Control (5-6-5)WV CODE	1,045,006.23	13,561,336.11	13,629,292.82	977,049.52	Rentals, craft crew charges & lease receipts to maintain capitol complex and operating expenses.	1993 - NonAppropriated
2243	BOND FORFEITURE FUND						
2243-999	Cash Control (5-6-5)WV CODE	1,240.00	0.00	0.00	1,240.00	Interest earned due to bond forfeiture.	1993 - NonAppropriated
2249	DEBT SERVICE REGIONAL JAIL AUTHORITY 1990-A FUND						
2249-999	Cash Control (5-6-8 & 31-20-5)mWV CODE	0.00	8,860,964.88	8,859,764.88	1,200.00	Rental expense transferred from fund 6675 to pay debt service and interest expense on bonds.	1993 - NonAppropriated
2250	ASBESTOS LITIGATION RECOVERY FUND						
2250-999	Cash Control (5-6-5a)WV CODE	72,451.56	9,570.33	44,426.06	37,595.83	State funds, fines, penalties & interest on investments used to further asbestos litigation. State funds to be repaid after three fiscal years.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				8,315,652.25		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
2252	EDUCATION, ARTS, SCIENCE, TOURISM DEBT SERVICE FUND						
2252-999	Cash Control (5-6-8(a)(29-22-18)(i)WV CODE	0.00	28,312,718.79	9,995,362.56	18,317,356.23	Transfer Lottery funds to pay debt service bonds.	2002 - Appropriated
2255	PARKING GARAGE FUND						
2255-999	Cash Control (29-22A-10(9)WV CODE )	259,505.72	509,008.64	434,038.62	334,475.74	Statutory transfers to construct the parking garage on the capitol complex.	1999 - NonAppropriated
2257	CAPITOL DOME AND CAPITOL IMPROVEMENTS FUND						
2257-999	Cash Control (5A-4-2C& 29-22A-10C)(9)WV CODE	47,721,872.88	13,193,495.67	21,371,939.35	39,543,429.20	Statutory transfers to restore the State Capitol Complex.	1999 - NonAppropriated
2461	CAPITOL COMPLEX PARKING GARAGE FUND						
2461-999	Cash Control SB 197 (5A-4-5(A) WV CODE	3,440,556.68	419,736.96	0.00	3,860,293.64	Transfers of Lottery funds for the Capitol Complex Parking Garage.	2004 - NonAppropriated
2462	CAPITOL RENOVATION AND IMPROVEMENT FUND						
2462-999	Cash Control (5A-4-6) WV CODE	5,862,542.54	5,198,341.42	702,639.81	10,358,244.15	Transfers of Lottery funds for the Capitol renovation and improvement.	2004 - NonAppropriated
	Subtotal	<u>58,825,830.96</u>	<u>70,665,842.06</u>	<u>55,614,723.65</u>	<u>82,192,601.62</u>		
<b><u>0213 - PURCHASING DIVISION</u></b>							
2031	DOH-PROCUREMENT REIMBURSEMENT FUND						
2031-999	Cash Control (17-2A-13) WV CODE	174,149.32	208,000.00	189,679.11	192,470.21	Reimbursements from highways to pay procurement expenses.	1993 - NonAppropriated
2034	LOCAL GOVERNMENT REIMBURSEMENT FUND						

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
2034-999	Cash Control (5A-3-8) WV CODE	9,050.05	0.00	7,720.31	1,329.74	Local government reimbursements and sales of copies of products & services available for office & communication equipment.	1993 - NonAppropriated
2035	VENDOR REGISTRATION PAYMENT FUND						
2035-999	Cash Control (5A-3-4 & 12) WV CODE	1,209,828.49	10,645.00	1,220,473.49	0.00	Annual vendor fees to give notice to vendors of all bid solicitations.	1993 - NonAppropriated
2039	SEMINARS AND CLASSES FUND						
2039-999	Cash Control (5A-3-3 & 4) WV CODE	3,588.56	12,708.80	5,070.19	11,227.17	Registration fees to conduct seminars & classes on rules, regulations and legal issues.	1995 - NonAppropriated
2262	PURCHASING IMPROVEMENT FUND						
2262-999	Cash Control (5A-3-58) WV CODE	1,427,629.05	574,608.50	2,002,237.55	0.00	To receive funds transferred from the Purchasing Card Administration fund.	2008 - NonAppropriated
2263	VENDOR FEE FUND						
2263-999 New	Cash Control (5A-3-9(4)) WV CODE	0.00	1,925,150.32	803,123.16	1,122,027.16	To receive funds transferred from the Purchasing Card Administration fund.	2011 - Appropriated
2264	PURCHASING IMPROVEMENT FUND						
2264-999 New	Cash Control (5A-3-58) WV CODE	0.00	2,602,040.30	468,912.88	2,133,127.42	To receive funds transferred from the Purchasing Card Administration fund.	2011 - Appropriated
	Subtotal	<u>2,824,245.47</u>	<u>5,333,152.92</u>	<u>4,697,216.69</u>	<u>3,460,181.70</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>214 - SURPLUS PROPERTY FUND</u></b>							
2280	SALES OF FEDERAL SURPLUS PROPERTY FUND						
2280-999	Cash Control (5A-3-46) WV CODE	98,153.28	4,484.15	0.00	102,637.43	Fees & charges for acquisition, warehousing & distribution of surplus property in accordance with federal regulations.	1993 - NonAppropriated
2281	SALES OF STATE SURPLUS PROPERTY FUND						
2281-999	Cash Control (5A-3-45) WV CODE	1,469,130.79	2,188,133.63	1,704,974.60	1,952,289.82	Auctions salvage fees & receipts from sale of state property & transfers from fund 2280 for purchasing new equipment	1993 - NonAppropriated
	Subtotal	<u>1,567,284.07</u>	<u>2,192,617.78</u>	<u>1,704,974.60</u>	<u>2,054,927.25</u>		
<b><u>0215 - TRAVEL MANAGEMENT-ADMINISTRATION</u></b>							
2300	TRAVEL MANAGEMENT OFFICE FUND						
2300-999	Cash Control (5A-3-49 & 52) WV CODE	2,176,088.33	8,575,109.77	7,988,483.72	2,762,714.38	Rentals & receipts from other state agencies, institutions & departments for operating, repairing & servicing motor vehicles & aircraft used by state agencies.	1993 - NonAppropriated
<b><u>0218 - RISK AND INSURANCE MANAGEMENT BOARD</u></b>							
2360	STATE SPECIAL INSURANCE FUND						
2360-999	Cash Control (29-12-5) WV CODE	566,804.42	26,466,379.67	26,643,548.25	389,635.84	State funds, interests & funds transfers from other agencies to pay costs of premiums, claims & expenses in insuring state agencies.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				92,926,386.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,385,496.71		
2361	MINE SUBSIDENCE INSURANCE FUND						
2361-999	Cash Control (33-30-5 & 9) WV CODE	490,723.70	2,097,640.57	2,212,414.30	375,949.97	Interest and premiums for insurance coverage against mine subsidence.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				5,088,691.15		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				25,623,754.03		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
2362	FLOOD TRUST FUND						
2362-999	Cash Control (29-12-5) WV CODE	468,102.82	296,382.25	654,897.09	109,587.98	State funds, board of education, local governments, interest, nonprofit corporations & turnpike commission for self-insured losses.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				2,000,000.04		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				2,049,468.29		
2363	PUBLIC ENTITY INSURANCE TRUST FUND						
2363-999	Cash Control (29-12-5) WV CODE	158,801.92	22,950,181.89	22,657,772.23	451,211.58	State funds, local governments, nonprofit corporations, turnpike commission and interest for self-insured losses.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				16,199,999.99		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				10,330,770.91		
2367	PREMIUM TAX SAVINGS FUND						
2367-999	Cash Control (29-12-13) WV CODE	10,818,426.25	2,033,829.33	0.00	12,852,255.58	Gross premium tax to be expended only with appropriation by the Legislature.	1998 - NonAppropriated
2368	MEDICAL LIABILITY FUND						
2368-999	Cash Control (29-12b-10) WV CODE	193,855.96	68,453.94	14,351.40	247,958.50	Insurance premiums related to Medical Practice Insurance to pay claims and related expenses for the program.	2002 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				5,136,805.45		
2371	PATIENT INJURY COMPENSATION FUND						
2371-999	Cash Control (29-12D-1 & 29-12D-2) WV CODE	11,395.49	4,093.63	7,270.49	8,218.63	Collections and deposits to administer the Patient Injury Compensation Fund.	2005 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				3,764,595.49		
	Subtotal	<u>12,708,110.56</u>	<u>53,916,961.28</u>	<u>52,190,253.76</u>	<u>178,940,786.37</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0220 - ETHICS COMMISSION</u></b>							
2400	LOBBYIST REGISTRATION FEE FUND						
2400-999	Cash Control (6B-3-3) WV CODE	42.37	0.00	0.00	42.37	Registration fee to defray costs of preparing information booklet on lobbyists.	1993 - NonAppropriated
<b><u>0221 - PUBLIC DEFENDERS</u></b>							
2420	CRIMINAL LAW RESEARCH CENTER FUND						
2420-999	Cash Control (29-21-7) WV CODE	21,501.25	15,025.00	6,857.67	29,668.58	Educational fees & revenue from sales of services & materials to support	1993 - NonAppropriated
2421	PUBLIC DEFENDERS CONSUMER SALES TAX FUND						
2421-999	Cash Control SB1015(29-21-6) WV CODE	12.00	-6.00	0.00	6.00	Monies appropriated from the lottery to pay for legal counsel fees for indigent.	2009 Appropriated
	Subtotal	<u>21,513.25</u>	<u>15,019.00</u>	<u>6,857.67</u>	<u>29,674.58</u>		
<b><u>0222 - DIVISION OF PERSONNEL-ADMINISTRATION</u></b>							
2440	DIVISION OF PERSONNEL FUND						
2440-999	Cash Control (29-6-23) WV CODE	5,474,416.99	4,431,656.96	4,535,238.47	5,370,835.48	Fees billings & transfers from state agencies for operation of Personnel Division.	1993 - Appropriated
2442	SPECIAL PROJECTS FUND						
2442-999	Cash Control (29-6-23) WV CODE	154.45	0.00	0.00	154.45	State funds from fund 0105 for special projects in relation to personnel services.	1993 - NonAppropriated
2443	CIVIL SERVICE TRANSCRIBING SERVICES FUND						
2443-999	Cash Control (29-6-23) WV CODE	404.23	0.00	0.00	404.23	State funds from fund 0105 to keep current with grievances & appeals of commission decisions to higher courts.	1993 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
2444	CIVIL SERVICE EMERGENCY EMPLOYMENT FUND						
2444-999	Cash Control (29-6-23) WV CODE	264.96	0.00	0.00	264.96	State funds from account 1220-04 for emergency employment.	1993 - NonAppropriated
	Subtotal	<u>5,475,240.63</u>	<u>4,431,656.96</u>	<u>4,535,238.47</u>	<u>5,371,659.12</u>		
<b><u>0225 - PUBLIC EMPLOYEES INSURANCE AGENCY</u></b>							
2180	BASIC INSURANCE PREMIUM FUND						
2180-999	Cash Control (5-16-18) WV CODE	1,652,105.87	579,867,768.52	580,128,821.49	1,391,052.90	Loan, interest, contributions and appropriations to pay health insurance claims and benefit expenses.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				182,170,752.10		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				59,894,245.45		
2181	ADMINISTRATIVE EXPENSE FUND						
2181-999	Cash Control (5-16-20) WV CODE	700.59	4,793,776.60	4,708,814.08	85,663.11	Interest, appropriations & collections for administrative expenses.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				3,142,671.23		
2182	OPTIONAL LIFE INSURANCE PREMIUM FUND						
2182-999	Cash Control (5-16-7) WV CODE	31,460.99	12,551,785.32	12,556,702.11	26,544.20	Interest & contributions from employees to pay for optional life insurance.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				7,418,200.33		
	Subtotal	<u>1,684,267.45</u>	<u>597,213,330.44</u>	<u>597,394,337.68</u>	<u>254,129,129.32</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0228 - WV PROSECUTING ATTORNEY'S INSTITUTE</u></b>							
2520	WV PROSECUTING ATTORNEY'S INSTITUTE FUND						
2520-999	Cash Control (7-4-6) WV CODE	116.25	0.00	0.00	116.25	Prosecution premiums to provide research & training for prosecutors, their staff & other criminal justice personnel.	1996 - NonAppropriated
2521	WV PROSECUTING ATTORNEY'S INSTITUTE FUND						
2521-999	Cash Control (7-4-6) WV CODE	113,088.73	265,914.01	360,393.99	18,608.75	Prosecution premiums to provide research & training for prosecutors, their staff & other criminal justice personnel.	1996 - NonAppropriated
2522	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
2522-999	Cash Control (7-4-6) WV CODE	50,995.66	333,068.69	264,597.70	119,466.65	Gifts, grants and donations.	2006 - NonAppropriated
8834	CONSOLIDATED FEDERAL FUNDS						
8834-999	Cash Control (4-11-3) WV CODE	4,120.53	0.00	4,119.03	1.50	Federal grant in partnership with Department of Justice for high intensity drug trafficking areas; drug education and prosecution program.	1996 - NonAppropriated
	Subtotal	<u>168,321.17</u>	<u>598,982.70</u>	<u>629,110.72</u>	<u>138,193.15</u>		
<b><u>0229 - WV DEPUTY SHERIFF RETIREMENT SYSTEM</u></b>							
2150	WV DEPUTY SHERIFF RETIREMENT FUND						
2150-999	Cash Control (7-14D-6)(A) WV CODE	0.00	6,971,571.19	6,962,608.27	8,962.92	Member & employer contributions, misc. revenue, investment earnings, & reinstatements to disburse annuities, withdrawal, loans, scholarships & admn. Fees.	1998 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				113,436,887.86		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0230 - CHILDREN'S HEALTH INSURANCE AGENCY FUND</u></b>							
2154	WV CHILDREN'S HEALTH INSURANCE FUND						
2154-999	Cash Control (5-16B-1)(A) WV CODE	332,769.19	57,372,248.99	57,502,397.81	202,620.37	Investment earnings, statutory transfers & operating fund transfers to provide expansion fo health care coverage to children.	2001 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				13,495,836.42		
8838	CHILDREN'S HEALTH INSURANCE AGENCY						
8838-999	Cash Control (5-16B-1)(A) WV CODE	0.00	45,642,767.77	45,642,767.77	0.00	Federal funds for the expansion of health care coverage to children.	2001 - NonAppropriated
	Subtotal	<u>332,769.19</u>	<u>103,015,016.76</u>	<u>103,145,165.58</u>	<u>13,698,456.79</u>		
<b><u>0231 - OFFICE OF TECHNOLOGY</u></b>							
2531	OFFICE OF TECHNOLOGY						
2531-999	Cash Control (5a-6-4)(A) WV CODE	58,470.13	240,000.00	276,710.37	21,759.76	Misc. collections to administer the day to day operations of the office of technology as set forth in WV Code.	2005 - Appropriated
<b><u>0232 - WV RETIREE HEALTH BENEFIT TRUST FUND</u></b>							
2541	OPEB BENEFIT CONTRIBUTION ACCUMULATION FUND						
2541-999	Cash Control (5-16D-2) WV CODE	398,130.58	248,064,812.40	248,040,480.53	422,462.45	Retired employee premium contributions, employer premium contributions, other collections, federal grant-medicare part D & other post-employment benefit	2006 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				435,875,116.73	employer contributions to account for health & basic life insurance premium.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				36,471,209.62		
8759	OPEB BENEFIT CONTRIBUTION ACCUMULATION FUND						
8759-999 New	Cash Control (5-16D-2) WV CODE	0.00	3,938,135.79	3,938,135.79	0.00	To collect and invest federal funding until such time as to pay retiree expenditures.	2012 - Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				3,938,135.79		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0234 - EMERGENCY MEDICAL SERVICE RETIREMENT</u></b>							
2615	EMERGENCY MEDICAL SERVICE RETIREMENT SYSTEM						
2615-999	Cash Control (16-5v-1)(16-5v-7)a WV CODE	115,997.64	3,303,365.62	3,419,363.26	0.00	All monies paid into & accumulated in the fund, except amount designated by the board for payment of benefits as provided by law.	2008 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				34,302,003.21		
<b><u>0235 - MUNICIPAL POLICE OFFICERS &amp; FIREFIGHTERS RETIREMENT</u></b>							
2390	MUNICIPAL POLICE OFFICERS & FIREFIGHTERS RET FUND						
2390-999	Cash Control (8-22A-7) WV CODE	0.00	133,932.24	133,932.24	0.00	Retirement system for retirement of certain police officers and firefighters.	2010 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				184,587.24		
<b><u>0303 - DIVISION OF BANKING</u></b>							
3041	ASSESSMENT AND EXAMINATION FUND						
3041-999	Cash Control (31A-2-8) WV CODE	1,130,251.42	3,757,780.89	3,303,837.46	1,584,194.85	Assessments & examination fees to pay costs & expenses of banking department, collections in excess of 20% of appropriations to go to the general revenue fund.	1993 - Appropriated
3043	SETTLEMENT ESCROW ACCOUNT						
3043-999	Cash Control (31A-2-4 & 31-17-4) WV CODE	57,607.32	-4,661.94	0.00	52,945.38	To refund bond surety payment from court orders.	2003 - NonAppropriated
	Subtotal	<u>1,187,858.74</u>	<u>3,753,118.95</u>	<u>3,303,837.46</u>	<u>1,637,140.23</u>		
<b><u>0304 - TOURISM</u></b>							
3064	DEPARTMENTAL COLLECTIONS-MISC. FUND						
3064-999	Cash Control (20-5-2) WV CODE	60,012.98	15,231.73	11,317.75	63,926.96	Rental fees & transfers from funds 3267, 3317 & 9018 to promote tourism and telemarketing costs.	1993 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3067	WV DEVELOPMENT OFFICE LOTTERY FUND						
3067-999	Cash Control (29-22-18) WV CODE	3,048,810.54	7,359,034.00	8,392,914.57	2,014,929.97	Lottery receipts from fund 7202 to promote tourism & for the operation & maintenance of State parks, forests and recreation areas.	2004 - Appropriated
3072	TOURISM PROMOTION FUND						
3072-999	Cash Control (5B-2-12) WV CODE	12,774,732.82	10,563,169.57	12,463,552.24	10,874,350.15	Video lottery net terminal receipts to be used for direct advertising in WV.	1994 - NonAppropriated
3078	COURTESY PATROL FUND						
3078-999	Cash Control (5B-2-12) WV CODE	1,094,760.04	4,700,000.00	5,294,760.00	500,000.04	Operating fund transfer from 3072 Tourism Promotion Fund to fund the Courtesy Patrol Program & provide assistance to motorists on the state's roads	2008 - NonAppropriated
	Subtotal	<u>16,978,316.38</u>	<u>22,637,435.30</u>	<u>26,162,544.56</u>	<u>13,453,207.12</u>		
<b><u>0305 - DIVISION OF FORESTRY</u></b>							
3081	DIVISION OF FORESTRY FUND						
3081-999	Cash Control (19-1A-3) WV CODE	800,207.04	1,204,291.10	1,219,788.99	784,709.15	Misc. collections, farm sales, publication sales, rentals, timber, seedling sales & used equipment sales to protect, regulate & manage State's forests & woodland areas.	1993 - Appropriated
3082	TIMBERLAND OPERATIONS ENFORCEMENT FUND						
3082-999	Cash Control (19-1B-8 & 12) WV CODE	477,027.14	148,484.75	191,547.14	433,964.75	License fees & civil penalties to achieve sediment control during commercial timber harvesting operations.	1993 - Appropriated
3084	SEVERANCE TAX OPERATIONS FUND						
3084-999	Cash Control (11-13A-20A)(C) WV CODE	1,387,308.96	-147,753.52	795,589.29	443,966.15	Severance tax on timber to provide funding for the Forestry Division.	1994 - Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3090	GIFTS, GRANTS & DONATIONS						
3090-999	Cash Control (19-1A-4C) WV CODE	9,801.77	33,312.71	22,611.23	20,503.25	Gifts, grants and donations for water quality research.	2005 - NonAppropriated
3091	OUTDOOR HERITAGE CONSERVATION FUND						
3091-999	Cash Control (5B-2G-8-b-2) WV CODE	67,339.46	806,652.73	773,369.56	100,622.63	Other collections, fees licenses and interest to administer the Outdoor Heritage Conservation Fund.	2009 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				2,014,526.66		
8703	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND						
8703-999	Cash Control (4-11-3) WV CODE	639,829.18	1,177,256.34	1,768,812.60	48,272.92	Federal funds to carry out investigation & activities to publish reports & maps concerning State's resources.	1993 - Appropriated
	Subtotal	<u>3,381,513.55</u>	<u>3,222,244.11</u>	<u>4,771,718.81</u>	<u>3,846,565.51</u>		
<b><u>0306 - GEOLOGICAL AND ECONOMIC SURVEY</u></b>							
3100	SPECIAL REVENUE OPERATING FUND						
3100-999	Cash Control (29-2-4) WV CODE	275,987.12	113,681.10	16,227.39	373,440.83	Dept. fees & rental income charged for geological & analytical reports to defray costs incurred providing these services.	1993 - Appropriated
3101	PUBLICATION SALES FUND						
3101-999	Cash Control (29-2-7) WV CODE	156,115.43	19,845.69	18,949.91	157,011.21	Sales of publications and sale of maps to pay cost of printing and distribution.	1993 - NonAppropriated
3105	ADVANCED FUNDING CONTRACTUAL REIMBURSEMENT						
3105-999	Cash Control (29-2-5) WV CODE	125,896.40	92,501.17	77,963.88	140,433.69	Advanced funding for federal cooperative agreements to be made from consolidated federal funds account upon receipt of payment from federal grantors.	1993 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8704	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND						
8704-999	Cash Control (4-11-3) WV CODE	10,335.51	756,562.04	758,647.70	8,249.85	Federal funds to investigate activities & to publish State Natural Resources reports and maps.	1993 - Appropriated
	Subtotal	568,334.46	982,590.00	871,788.88	679,135.58		
<b><u>0307 - WV DEVELOPMENT OFFICE</u></b>							
3002	MARKETING AND COMMUNICATIONS OPERATING FUND						
3002-999	Cash Control (5B-1-1a) WV CODE	581,526.88	1,804,346.30	1,867,200.84	518,672.34	Other collections, fees, licenses and income to provide services in marketing & communications to other agencies in the Department of Commerce.	2009 - Appropriated
3157	NEIGHBORHOOD INVESTMENT (CAP) FUND						
3157-999	Cash Control (11-13J-4B) WV CODE	361,141.57	167,773.08	120,132.49	408,782.16	3% project certification fee collected by WV Development Office to help indigent, economically disadvantaged citizens or organizations.	1997 - NonAppropriated
3160	GIFTS, GRANTS & DONATIONS						
3160-999	Cash Control Section 11-SB 150 (Budget Bill)	11,196.00	0.00	5,356.00	5,840.00	Gifts, grants & donations to fund welfare to work program between small businesses willing to hire welfare recipients.	1999 - NonAppropriated
3163	GRANTS ADMINISTRATION-GOV CIVIL CONTINGENCY FUND						
3163-999	Cash Control (5-1-18) WV CODE	1,120,775.00	0.00	686,037.70	434,737.30	To administer grants to units of government with funds from the Governor Civil Contingency Fund.	2000 - NonAppropriated
3165	SYNTHETIC FUEL COUNTY FUND						
3165-999	Cash Control (11-3-2)(F)(E)2 WV CODE	461,249.91	0.00	26,921.92	434,327.99	Special revenue fund to receive and disburse monies to synthetic fuel producing counties for infrastructure and economic development purposes.	2002 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3166	SYNTHETIC FUEL - NONPRODUCING COUNTIES FUND						
3166-999	Cash Control (11-3-2)(F)(E)3 WV CODE	45,132.31	0.00	45,132.31	0.00	Fees to establish an account to receive & disburse funds collected from tax on synthetic fuel manufactured from coal to counties with no synthetic producing facilities.	2002 - NonAppropriated
3170	WV DEVELOPMENT OFFICE LOTTERY FUND						
3170-999	Cash Control (Chapter 5B, HB2007) WV CODE	6,430,920.33	1,000,000.00	1,370,255.99	6,060,664.34	Lottery surplus appropriation to Connectivity Research & Development shall be used by the Division for the coordinated development of technical infrastructure in areas where expanded resources & technical infrastructure may be required pursuant to provision of WV Code (5A-6-4)	2007 - Appropriated
3171	DEVELOPMENT OFFICE PROMOTION FUND						
3171-999	Cash Control (5B-2-3b) WV CODE	14,420,218.75	2,625,381.45	3,356,600.35	13,688,999.85	Video Lottery to provide funding for the WV Development Office.	2004 - Appropriated
3174	BROADBAND DEPLOYMENT FUND						
3174-999	Cash Control (31-15C-5) WV CODE	4,813,875.32	0.00	505,906.03	4,307,969.29	To promote broadband expansion in WV.	2009 - Appropriated
3175	MAY JUNE 2010 FLOOD DISASTER - GOV CIVIL CONT FUND						
3175-999	Cash Control (5-1-18-15-5-13	500,000.00	0.00	0.00	500,000.00	To provide funding for May-June 2010 Flood disaster.	2010
8705	CONS FEDERAL FUNDS GENERAL OPERATING FUND						
8705-999	Cash Control (4-11-3) WV CODE	1,711,808.27	6,041,930.40	6,613,456.62	1,140,282.05	Federal funds to provide for community & industrial development in WV.	1993 - Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8746	FEDERAL BLOCK GRANT COMMUNITY DEVELOPMENT FUND						
8746-999	Cash Control (4-11-2) WV CODE	69,220.89	18,893,407.36	18,723,725.48	238,902.77	Federal block grant to assist small cities in community development projects.	1993 - Appropriated
	Sbttotal	<u>30,527,065.23</u>	<u>30,532,838.59</u>	<u>33,320,725.73</u>	<u>27,739,178.09</u>		
<b><u>0308 - DIVISION OF LABOR</u></b>							
3180	WAGE PAYMENT/COLLECTION ACT-ESCROW FUND						
3180-999	Cash Control (21-5-14) WV CODE	297,536.65	46,660.23	0.00	344,196.88	Bonds, cash or securities held to insure payment of wage & fringe benefits to employees by employer.	1993 - NonAppropriated
3181	WAGE PAYMENT BOND ASSURANCE INVESTMENT FUND						
3181-999	Cash Control (21-5-14) WV CODE	2,939,788.16	1,027,198.98	-928,573.68	4,895,560.82	Wage bond cashier checks & interest to be invested to insure wage payments.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				4,427,605.43		
3182	BOILER INSPECTION FEES FUND						
3182-999	Cash Control (21-3-7) WV CODE	129,109.65	70,040.00	27,984.05	171,165.60	Federal & State funds, fees & interest for processing inspection reports from insurance companies & commissioning insurance company boiler inspectors.	1993 - NonAppropriated
3187	CONTRACTOR LICENSING BOARD FUND						
3187-999	Cash Control (21-11-17)(A) WV CODE	1,706,632.65	1,636,855.84	1,551,839.84	1,791,648.65	License fees to insure that all persons performing contracting work are duly licensed.	1993 - Appropriated
3188	ELEVATOR SAFETY FUND						
3188-999	Cash Control (21-3C-11)(C) WV CODE	484,417.95	250,285.00	166,071.36	568,631.59	Examination & inspection fees to implement & enforce elevator safety act.	1993 - Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3190	MANUFACTURED HOUSING TRUST RECOVERY FUND						
3190-999	Cash Control (21-9-9 & 12) WV CODE	2,975.00	3,138.50	-2,854.74	8,968.24	Recoveries, interest & transfer from fund 3185 to administer & enforce claims of manufactured housing and safety standards act.	1996 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,530,563.83		
3191	CRANE OPERATOR CERTIFICATION FUND						
3191-999	Cash Control (21-3D-8) WV CODE	285,376.81	124,145.00	88,787.94	320,733.87	Other collections, fees, licenses & income to administer & enforce the Crane Operators Certification Act.	1998 - Appropriated
3192	AMUSEMENT RIDES/AMUSEMENT ATTRACTION SAFETY FUND						
3192-999	Cash Control (21-10-4)(C) WV CODE	165,734.01	104,155.00	99,411.99	170,477.02	Other collections, fees, licenses & income permit fees to administer the inspection & safe operation of amusement rides in the State of WV.	1999 - Appropriated
3194	OCCUPATIONAL SAFETY AND HEALTH FUND						
3194-999	Cash Control (21-3-21) WV CODE	0.05	0.00	0.00	0.05	Other collections, gifts, grants & income to administer the Occupational Safety and Health Program.	2005 - NonAppropriated
3195	STATE MANUFACTURED HOUSING ADMINISTRATION FUND						
3195-999	Cash Control (21-9-2) WV CODE	117,023.11	112,576.79	52,010.00	177,589.90	Other collections, gifts, grants & income to administer, regulate & enforce the program of manufactured housing & HUD in the State of WV as required by WVCode.	2007 - Appropriated
3196	WEIGHT AND MEASURES FUND						
3196-999	Cash Control (47-1-20) WV CODE	82,460.13	37,930.00	0.00	120,390.13	Other collections, fees, licenses & income to operate & maintain a state measurement laboratory certified & approved by NIST.	2007 - Appropriated
3197	SUPERVISION OF PLUMBING WORK FUND						
3197-999	Cash Control (21-14-9)WV CODE	1,174,364.76	617,841.70	593,226.21	1,198,980.25	Other collections, fees, licenses and income to enforce the Plumbers Licensing Act mandated by code	2010 - Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8706	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND						
8706-999	Cash Control (4-11-3) WV CODE	22,404.25	449,308.09	470,129.54	1,582.80	Federal funds to enforce & administer labor laws, health & safety programs.	1993 - Appropriated
	Subtotal	<u>7,407,823.18</u>	<u>4,480,135.13</u>	<u>2,118,032.51</u>	<u>15,728,095.06</u>		
<b><u>0310 - DIVISION OF NATURAL RESOURCES</u></b>							
3200	LICENSE FUND - WILDLIFE RESOURCES						
3200-999	Cash Control (20-2-34) WV CODE	3,359,649.71	13,706,345.47	15,198,042.74	1,867,952.44	Hunting & fishing licenses, interest, gifts, & fee collections appropriated for operating expense.	1993 - Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				4,779,775.49		
3202	GAME, FISH AND AQUATIC LIFE FUND						
3202-999	Cash Control (22-11-25) WV CODE	44,264.19	501,686.43	498,888.18	47,062.44	Gifts & civil liability funds received from loss of game fish or aquatic life	1993 - Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				668,682.91		
3203	NONGAME FUND						
3203-999	Cash Control (20-2A-3) WV CODE	196,219.00	440,970.20	504,033.15	133,156.05	Gifts, grants & tax refunds to enhance & perpetuate nongame wildlife programs in the State.	1993 - Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				12,883.81		
3204	LAW ENFORCEMENT PROGRAM FUND						
3204-999	Cash Control (20-11-5a)(20-1-13;20-2-23a;38a&40b;20-7-1&12) WV CODE	150,183.73	786,646.41	691,651.99	245,178.15	Reinstatement fees, white water rafting license, 50% of motor boat license, interest, funds from 3332 & 3333, confiscated property & pistol license fees for law enforcement & safety programs.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				2,575,412.75		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3205	PLANNING AND DEVELOPMENT DIVISION FUND						
3205-999	Cash Control (20-1A-3)(3)(C) WV CODE	2,523,438.26	889,426.47	160,665.05	3,252,199.68	Rental fees from land use such as utility, right-of-way dredging operations, land sales & exchanges for land activities on State owned land.	1993 - Appropriated
3208	LAW ENFORCEMENT CONTRACTS						
3208-999	Cash Control (20-7-1e) WV CODE	5,185.06	0.00	0.00	5,185.06	Other collections, fees, licenses & income to compensate conservation officers by virtue of contracts with other governmental entities.	1999 - NonAppropriated
3224	WILDLIFE ENDOWMENT FUND						
3224-999	Cash Control (20-2B-1 thru 8) WV CODE	9,584.00	-346,692.55	-340,156.05	3,047.50	Lifetime hunting & fishing licenses, gifts, interest & donations to conserve and manage wildlife resources in WV.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				39,068,434.09		
3227	GAME AND FISH RECREATION FUND						
3227-999	Cash Control (20-1-7 & 20-2-34) WV CODE	24,817.30	4,780,654.15	4,456,530.02	348,941.43	License fees, rental income & gifts for advancement of game & fish recreation.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				7,926,430.58		
3228	BEAR DAMAGE FUND						
3228-999	Cash Control (20-2-44B) WV CODE	15,995.61	257,293.72	265,316.73	7,972.60	Investment income & bear damage hunting stamp to pay claims resulting from damage caused by bears & expenses of hunting, capturing & removing them.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				188,495.98		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3229	WILDLIFE RESOURCES CONTRACT FUND						
3229-999	Cash Control (20-2-34) WV CODE	561.21	102,743.66	-96,950.33	200,255.20	License fees, rental income, data sales & transfers from 8708 to conduct wildlife studies.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				591,735.36		
3231	MIGRATORY WATERFOWL STAMP FUND						
3231-999	Cash Control (20-2-63) WV CODE	75.22	189.94	-1,024.80	1,289.96	Stamp fees, interest & wildlife resources to purchase land and conservation of migratory waterfowl & other wildlife.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				96,925.65		
3232	CONSERVATION STAMP FUND						
3232-999	Cash Control (20-2B-9) WV CODE	153,531.93	1,559,556.49	1,564,951.84	148,136.58	License fees, interest & gifts for land purchases or leases benefiting wildlife.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,623,167.16		
3233	TROUT STAMP FUND						
3233-999	Cash Control (20-2-46c) WV CODE	125,623.80	1,324,203.25	1,332,013.57	117,813.48	Statewide trout stamp, interest and reimbursement from 2281 for vehicle purchase for state trout hatchery production.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				2,460,154.73		
3237	GIFTS, GRANTS, BEQUESTS AND DONATIONS FUND						
3237-999	Cash Control (20-1-7) WV CODE	31,889.95	49,055.60	50,379.27	30,566.28	State funds from fund 01105, gifts and donations used as specified by donors.	1993 - NonAppropriated
3239	LANDS MINERALS AND SPECIAL PROJECTS FUND						
3239-999	Cash Control (20-1-7) WV CODE	198,059.91	149,802.13	118,952.97	228,909.07	Land use income for lands, minerals and special projects.	1993 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3245	PAYROLL CLEARING FUND						
3245-999	Cash Control (Chapter 20)	3,652.25	0.00	232.23	3,420.02	Payroll clearing fund.	2010
3247	LAW ENFORCEMENT & SPORTS EDUCATION STAMPS						
3247-999	Cash Control (20-2B-10) WV CODE	33,883.63	385,182.40	388,769.86	30,296.17	Other collections, interest income, gifts & operating funds transfer to fund Law Enforcement & Sport Education Stamp Program.	2001 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				672,044.86		
3248	MAGAZINE SALES AND SUBSCRIPTIONS						
3248-999	Cash Control (20-1-11) WV CODE	7,094.50	568,884.43	555,060.44	20,918.49	Revenue from sales, subscriptions and gifts to pay for expenses of magazine publication.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				409,172.52		
3251	CLEARING ACCOUNT EQUIPMENT CHARGES FUND						
3251-999	Cash Control (20-1A-3) WV CODE	172,844.46	17,566.00	30,455.79	159,954.67	License fees, rentals & leases to pay communications radio operators and for repairs and alterations.	1993 - NonAppropriated
3253	WHITEWATER STUDY AND IMPROVEMENT FUND						
3253-999	Cash Control (20-2-23a & b) WV CODE	76,043.01	71,348.52	80,986.38	66,405.15	Special study & assessment fee & interest to administer, regulate & promote study of the whitewater industry.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				41,659.99		
3259	CLASS A - 1 SMALL ARMS HUNTING LICENSE						
3259-999	Cash Control (20-11-5A)(h) WV CODE	3,629.82	91,386.37	91,104.37	3,911.82	Other collections, interest income, gifts & fund transfer to be used solely for law enforcement purposes.	2001 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				438,978.33		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3260	IMPROVEMENTS TO DEPARTMENT FACILITIES FUND						
3260-999	Cash Control (20-5-2) WV CODE	24,929.00	1,410,000.00	1,410,000.00	24,929.00	Operating transfer, fees, licenses & other collections for improvements to State parks, forests & recreation areas.	2007 - NonAppropriated
3261	WATTERS SMITH MEMORIAL STATE PARK FUND						
3261-999	Cash Control (20-5-2)(h) WV CODE	4.49	91.56	91.56	4.49	Interest on investments for building repairs & alterations at Watters Smith State Park.	1995 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				86,546.11		
3264	DECOY ANIMALS ASSESSMENT FEE						
3264-999	Cash Control (20-2-5e)(h) WV CODE	141.73	803.28	427.99	517.02	Civil penalty shall be collected by the court to be used for the purchase & repair of decoy animals & purchase of equipment for use with decoy animals and law enforcement.	2001 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				2,810.77		
3265	STATE PARK OPERATING FUND						
3265-999	Cash Control (20-5-2) WV CODE	1,378,838.76	22,290,943.02	23,245,100.46	424,681.32	Rentals, gifts, grants, federal funds, concession sales & transfers fund 3065 to manage the State's Park and recreation System.	1995 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				3,357,379.22		
3267	LOTTERY NET PROFITS FUND						
3267-999	Cash Control (29-22-18) WV CODE	6,043,144.65	3,388,135.00	4,489,981.46	4,941,298.19	Lottery receipts from funds 7202 & 3067 to promote tourism & for the operation and maintenance of State parks, forests and recreation areas.	2004 - NonAppropriated
3274	CANAAN VALLEY MAINTENANCE FUND						
3274-999	Cash Control (20-5-2) WV CODE	18,597.86	0.00	0.00	18,597.86	Guest services balance on maintenance fund for building repairs & alterations at Canaan Valley.	1995 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3277	STATE PARK IMPROVEMENT FUND						
3277-999	Cash Control (29-22-18A) WV CODE	9,309,938.85	5,000,000.00	4,773,371.39	9,536,567.46	Statutory transfers to improve State Parks throughout WV recreation areas.	2004 - Appropriated
3280	FLOOD DISASTER - JUNE 2003						
3280-9990	Cash Control (5-1-18 & 15-5-13) WV CODE	49,740.77	0.00	0.00	49,740.77	Operating fund transfer to account for funds provided by FEMA to repair flood damage for DNR State Parks and recreation areas.	2003 - NonAppropriated
3281	FLOOD DISASTER - JUNE 2003						
3281-999	Cash Control (5-1-18 & 15-5-13) WV CODE	4,515.88	0.00	0.00	4,515.88	Operating fund transfer to account for funds provided by FEMA to repair flood damage for DNR State Parks and recreation areas.	2004 - NonAppropriated
3282	FLOOD DISASTER - NOVEMBER 2003						
3282-999	Cash Control (5-1-18 & 15-5-13) WV CODE	54,485.68	0.00	0.00	54,485.68	Operating fund transfer to account for funds provided by FEMA to repair flood damage for DNR State Parks and recreation areas.	2004 - NonAppropriated
3284	FLOOD DISASTER - SEPTEMBER 2004						
3284-999	Cash Control (5-1-18 & 15-5-13) WV CODE	3,212.22	0.00	0.00	3,212.22	Operating fund transfer to account for funds provided by FEMA to repair flood damage for DNR State Parks and recreation areas.	2004 - NonAppropriated
3292	COYOTE MANAGEMENT FUND						
3292-999	Cash Control (20-2-33b) WV CODE	118.18	1,133.28	503.28	748.18	Other collections, fees licenses, hunting & fishing licenses to fund the Coyote Management Program.	2007 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				603.03		
3293	FLOOD DISASTER - JUNE 2008						
3293-999	Cash Control (5-1-18 & 15-5-13) WV CODE	7,209.38	0.00	0.00	7,209.38	Federal funds for the June 2008 flood disaster.	2009 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3294	FLOOD DISASTER - MAY 2009						
3294-999	Cash Control (5-1-18 & 15-5-13) WV CODE	637.30	0.00	637.30	0.00	Federal funds for the June 2008 flood disaster.	2009 - NonAppropriated
3295	FLOOD DISASTER - MARCH 2010						
3295-999	Cash Control (5-1-18 & 15-5-13) WV CODE	225,821.02	25,475.66	89,611.01	161,685.67	Federal funds for the March 2010 flood disaster.	2010 - NonAppropriated
3296	FLOOD DISASTER - DECEMBER 2009						
3296-999	Cash Control (5-1-18 & 15-5-13) WV CODE	3,240.00	0.00	0.00	3,240.00	Federal funds for the December 2009 flood disaster.	2009 - NonAppropriated
8707	DNR CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND						
8707-999	Cash Control (4-11-3) WV CODE	5,555,231.31	7,373,164.81	10,215,118.91	2,713,277.21	Federal funds & interest income to administer programs that protect and preserve the State's natural resources.	1993 - Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				4,122,407.91		
	Subtotal	29,816,033.63	64,825,995.70	69,774,746.76	93,990,983.82		
<b><u>0311 - ENVIRONMENTAL QUALITY BOARD</u></b>							
3275	SPECIAL REVENUE OPERATING FUND						
3275-999	Cash Control (22B-3-1) WV CODE	38,303.84	29.50	-2,330.52	40,663.86	Transfers from funds 3220 & 3325 to pay expenses of the EQ Board.	1993 - Appropriated
<b><u>0312 - SOLID WASTE MANAGEMENT BOARD</u></b>							
3285	RESERVE BOND FUND						
3285-999	Cash Control (22C-4-12, 13,14,15&16) WV CODE	200,000.00	0.00	0.00	200,000.00	Reserve bond fund	2007 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3287	FACILITIES OPERATING EXPENSE FUND						
3287-999	Cash Control (22C-1-5) WV CODE	814,694.70	0.00	-327,991.20	1,142,685.90	For the administration of loans by the Solid Waste Management Board to Solid Waste Authorities on revolving basis.	1993 - NonAppropriated
3288	PLANNING FUND						
3288-999	Cash Control (22C-3-4 & 22C-4-9) WV CODE	2,467,068.12	2,575,724.98	2,403,105.45	2,639,687.65	Transfers from fund 3332 for solid waste planning.	1993 - Appropriated
	Subtotal	<u>3,481,762.82</u>	<u>2,575,724.98</u>	<u>2,075,114.25</u>	<u>3,982,373.55</u>		
<b><u>0313 - DIVISION OF ENVIRONMENTAL PROTECTION</u></b>							
3023	HAZARDOUS WASTE MANAGEMENT FEE FUND						
3023-999	Cash Control (22-19-22)(c) WV CODE	108,949.25	676,624.14	620,915.10	164,658.29	Other collections, fees, licenses, income & investment earnings to provide state funds for responding to hazardous waste emergencies.	2004 - Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				952,873.01		
3024	AIR POLLUTION EDUCATION AND ENVIRONMENT FUND						
3024-999	Cash Control (22-5-4)(A)(11) WV CODE	1,594,235.58	745,362.12	349,878.51	1,989,719.19	Fees, collections & other income to provide assurance of compliance with Air Pollution Control & Federal Clean Air Act.	2005 - Appropriated
3025	DAM SAFETY REHABILITATION REVOLVING FUND						
3025-999	Cash Control (22-14-4 & 18)) WV CODE	0.00	334,851.95	334,851.95	0.00	Operating fund transfer & investment earnings to be used solely to make loans to persons who own an interest in a deficient dam to finance engineering design and other services necessary to correct or remove such deficiencies.	2009 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,047,461.67		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3206	THE DAM SAFETY FUND						
3206-999	Cash Control (22-14-4 & 18) WV CODE	0.00	279,231.49	279,156.49	75.00	Application & registration fees, interest or surcharge & civil penalties for reviews, inspection & remedial action to enforce Dam Safety.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				383,619.75		
3217	LEAKING UNDERGROUND STORAGE TANK RESPONSE FUND						
3217-999	Cash Control (22-17-21) WV CODE	5,500.00	135,047.21	140,191.21	356.00	Annual fees & interest to ensure adequate response to leaking underground tanks.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				384,418.44		
3218	UNDERGROUND STORAGE TANK INSURANCE FUND						
3218-999	Cash Control (22-17-10 & 22) WV CODE	200.00	4,305,558.20	4,305,758.20	0.00	Annual financial responsibility assessment, interest & transfer fund 2364 to satisfy financial requirements.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				6,521,904.21		
3220	GROUNDWATER PROTECTION FUND						
3220-999	Cash Control (22-12-9) WV CODE	22,016.50	836,615.55	836,482.55	22,149.50	Groundwater protection fees & interest to administer & enforce provisions of Groundwater Protection Act, not to exceed one million dollars per year.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,593,176.03		
3222	GROUNDWATER REMEDIATION FUND						
3222-999	Cash Control (22-12-9 & 10) WV CODE	0.00	58,511.10	58,511.10	0.00	Groundwater remediation fees not to exceed \$250,000 in two year period, civil penalties & interest for clean-up and remedial action resulting from contamination of groundwater or related environment.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				782,959.96		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3255	PERFORMANCE BOND MONOGALIA COUNTY LANDFILL FUND						
3255-999	Cash Control (22-15-12 & 22-16-14) WV CODE	0.00	665.09	665.09	0.00	Performance bond or letter of credit held to meet requirements of law in relation to landfill laws of the state.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				630,352.16		
3301	OPERATING PERMIT FEES FUND						
3301	Cash Control (22-3-8 & 19 & 22-4-6&11) WV CODE	2,284,846.80	2,108,293.53	1,304,463.47	3,088,676.86	Sales & surface mining & prospecting permit fees for operating and inspection expenses.	1993 - NonAppropriated
3310	OIL AND GAS TRUST DEPOSIT FUND						
3310-999	Cash Control (22-11-7) WV CODE	0.00	107.41	107.41	0.00	Cash or collateral securities received in lieu of corporate surety from well operators conditioned on full compliance with all laws & regulations.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				101,742.31		
3312	SPECIAL RECLAMATION WATER QUALITY FUND						
3312-999	Cash Control (22-3-11) WV CODE	125,414.57	9,451,319.24	9,362,803.56	213,930.25	Coal fees from fund 3321, land sale & gas royalties for water quality ground improvements not to exceed 25% of the clean-up & remedial action resulting from contamination of groundwater or related environment.	1993 - NonAppropriated
3317	SPECIAL RECLAMATION ADMINISTRATION FUND						
3317-999	Cash Control (22-3-11 & 17) WV CODE	83,011.26	1,678,000.00	1,702,967.99	58,043.27	Transfers from fund 3321 for reclamation administration not to exceed 10% of the total annual assets of fund 3321 Nov.1985.	1993 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3321	SPECIAL RECLAMATION TRUST FUND						
3321-999	Cash Control (22-3-11 &17) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12	14,062,688.11	18,789,110.22	22,779,325.75	10,072,472.58  61,763,724.80	Bond forfeitures, fines, investment income & special reclamation tax from fund 7057 for reclamation of lands subjected to surface mining operations.	1993 - Appropriated
3322	OIL AND GAS RECLAMATION TRUST FUND						
3322-999	Cash Control (22-6-29 &32)(22-10-9) WV CODE	240,259.23	130,676.24	220,457.29	150,478.18	Special reclamation fees, civil penalties, bond forfeitures recovery cost from preventing waste of gas to be used to plug all abandoned or improperly plugged wells.	1993 - Appropriated
3323	OIL AND GAS OPERATING PERMITS FUND						
3323-999	Cash Control (22-6-2 &29) WV CODE	1,811,805.70	2,597,278.56	1,888,525.40	2,520,558.86	Reclamation & UIC permit fees for processing applications in relation to drilling oil & gas wells for carrying out provisions of Chapter 22.	1993 - Appropriated
3324	MINES AND MINERALS OPERATIONS FUND						
3324-999	Cash Control (22-3-32) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12	2,096,314.08	2,625,420.05	759,310.98	3,962,423.15  0.26	Two cents per ton coal tax from fund 7057 & interest to carry out statutory duties relating to the enforcement of environmental regulatory programs for coal industry.	1993 - Appropriated
3325	LEAKING UNDERGROUND STORAGE TANKS FUND						
3325-999	Cash Control (22-17-20) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12	89,002.20	475,475.29	297,536.89	266,940.60  670,374.48	Registration fee, penalties, forfeiture & interests to defray costs of administration.	1993 - Appropriated
3326	HAZARDOUS WASTE MANAGEMENT FUND						
3326-999	Cash Control (22-18-22) WV CODE	769,079.67	14,321.26	146,075.93	637,325.00	Hazardous waste permit fees for hazardous waste management throughout the state.	1993 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3327	WATER QUALITY MANAGEMENT FUND						
3327-999	Cash Control (22-11-10) WV CODE	194,639.94	16,578,400.62	16,759,640.28	13,400.28	Water pollution control permit fees, donations, fines & penalties to review applications and activities.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				20,954,335.90		
3328	CLOSURE COST ASSISTANCE FUND						
3328-999	Cash Control (22-16-12) WV CODE	63,252.72	7,186,246.22	7,249,498.94	0.00	Waste disposal fees from 3332 sales & interest to provide assistance for the closure of landfills which are to cease operations by closure deadlines.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				17,710,561.99		
3329	WATER POLLUTION CONTROL REVOLVING FUND						
3329-999	Cash Control (22C-2-3) WV CODE	33,838.53	85,473,655.74	85,507,494.27	0.00	Federal & state funds & interest to administer, fund & to make loans to local government To finance costs of pollution control projects.	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				112,697,191.47		
3331	HAZARDOUS WASTE EMERGENCY AND RESPONSE FUND						
3331-999	Cash Control (22-19-3) WV CODE	331,807.11	1,123,901.53	1,199,316.18	256,392.46	Assessment fees, penalties, interest & transfers from fund 3332 to provide for planning & response to hazardous waste emergencies.	1993 - Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				424,008.20		
3332	SOLID WASTE RECLAMATION & ENVIRONMENTAL RESPNSE FUND						
3332-999	Cash Control (22-15-11) WV CODE	139,929.85	2,773,498.28	2,818,051.48	95,376.65	Waste desposal fees & penalties for reclamation, clean-up & remedial actions due to improper solid waste disposal.	1993 - Appropriated
3333	SOLID WASTE ENFORCIMENT FUND						
3333-999	Cash Control (22-15-11) WV CODE	6,583,692.75	3,136,001.02	2,781,053.57	6,938,640.20	Solid waste assessment fee & transfers from fund 3332 for expenses in dealing with solid waste enforcement.	1993 - Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3336	AIR POLLUTION CONTROL FUND						
3336-999	Cash Control (22-5-4) WV CODE	2,519,019.75	5,736,800.34	6,251,061.92	2,004,758.17	Permit fees and penalties for operating expenses of air quality control comm.	1993 - Appropriated
3337	GIFTS AND DONATION FUND						
3337-999	Cash Control (22-1-6 & 7) WV CODE	216,443.14	234,019.44	279,456.52	171,006.06	Gifts, donations & administrativ penalties for the conservation, improvement and development of water resources in the state.	1993 - NonAppropriated
3340	ENVIRONMENTAL LABORATORY CERTIFICATION FUND						
3340-999	Cash Control (22-1-15 ) WV CODE	74,168.35	393,678.48	354,895.31	112,951.52	Annual certification fee to monitor laboratories conducting waste & waste-water tests & analyses not to exceed an annual proram aggregate of \$150,000.	1995 - Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				333,541.95		
3342	WATER POLLUTION REVOLVING FUND - ADMINISTRATIVE FEES						
3342-999	Cash Control (22C-2-3 ) WV CODE	101,537.02	2,269,856.97	2,371,393.99	0.00	Transfers from fund 7250 & interest to administer revolving fund.	1996 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				5,663,305.56		
3345	SPECIAL RECLAMATION TAX CLEARING ACCOUNT						
3345-999	Cash Control (5-1-18 & 15-5-13 ) WV CODE	65,821.63	-576,146.18	-555,463.49	45,138.94	Two & three coal tax to assist in funding abandoned mine lands.	1996 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,294,954.23		
3347	VOLUNTARY REMEDIATION ADMINISTRATIVE FUND						
3347-999	Cash Control (22-2-6 ) WV CODE	4,120.33	433,856.64	436,134.37	1,842.60	Collections, fees & other income to administer & monitor the Voluntary Remediation program	1997 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,256,804.63		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3349	STREAM RESTORATION FUND						
3349-999	Cash Control (22-11-7A-3D ) WV CODE	7,131,555.00	2,393,805.56	-525,400.62	10,050,761.18	Fees, collections, other income & investment earnings to ensure surface mine operations will not affect the state's water or wetlands where wildlife habitat exists.	1998 - Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				6,214,393.78		
3480	COVERED ELECTRONIC DEVICES TAKEBACK FUND						
3480-999	Cash Control (22-15A-24 ) WV CODE	308,381.32	134,500.00	184,622.08	258,259.24	Registration fees & penalties from manufactures of electronic devices for established recycling programs for used electronic devices.	2009 - NonAppropriated
3482	SPECIAL RECLAMATION WATER TRUST FUND						
3482-999	Cash Control (22-3-11 )(G) WV CODE	228,861.20	1,970,704.49	2,199,565.69	0.00	Investment earning & coal tonnage fees to be used solely to reasonably ensure that sufficient funds will be available to complete the reclamation, restoration and abatement provisions for permit areas which may be in default at any time.	2011 - Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				7,864,137.41		
3484	HIGHWAY LITTER CONTROL PROGRAM						
3484-999	Cash Control (22-15A-4c ) WV CODE	633,656.86	500,000.00	488,975.93	644,680.93	Fees, collections & other income to provide funds for the WV Adopt-A Highway Litter Clean-up.	2005 - NonAppropriated
3486	LITTER CONTROL FUND						
3486-999	Cash Control (22-15A-4c ) WV CODE	65,555.69	38,532.08	52,301.97	51,785.80	Fees, collections, & other income to assist in costs of collecting roadside litter.	2005 - Appropriated
3487	RECYCLING ASSISTANCE FUND						
3487-999	Cash Control (22-15A-5 )(3) WV CODE	1,461,647.98	2,092,393.48	1,853,731.97	1,700,309.49	Fees, collections & other income to administer grants to county & local governments to establish recycling programs.	2005 - Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3488	SHILOH ENVIRONMENTAL AND LANDFILL TRUST						
3488-999	Cash Control (22-3A-1) WV CODE	0.00	309.23	309.23	0.00	Litigation, awards & court settlement to administer the Shilo Environmental and Landfill Trust.	2005 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				292,843.27		
3490	MOUNTAIN TOP REMOVAL						
3490-999	Cash Control (22-3A-1) WV CODE	154,547.27	1,802,458.74	1,717,731.31	239,274.70	Fees, collections, other income to enforce the blasting laws & protect the property and citizens of WV.	1999 - Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				4,883,254.92		
3492	BOND POOLING FUND						
3492-999	Cash Control (22-4-22)(C) WV CODE	0.00	97,716.00	97,716.00	0.00	Other collections, interest income fees & licenses to be used for damage created & abandoned by quarry operations for the state to reclaim.	2001 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,202,125.45		
3493	QUARRY RECLAMATION FUND						
3493-999	Cash Control (22-4-22)(C) WV CODE	32.46	1,464.63	1,497.09	0.00	Interest earned due to bond forfeiture shall be used by the Division for reclamation of abandoned quarries.	2001 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				244,851.08		
3494	QUARRY INSPECTION AND ENFORCEMENT FUND						
3494-999	Cash Control (22-4-26) WV CODE	0.00	20,556.44	20,556.44	0.00	Other collections, fees, licenses & interest income to administer the Quarry Inspection & Enforcement Fund.	2001 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				58,299.40		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8708	CONS FED FUNDS GENERAL ADMINISTRATION FUND						
8708-999	Cash Control (4-11-3) WV CODE	9,076,109.36	132,847,844.35	133,576,708.77	8,347,244.94	Federal funds & interest income to administer & develop energy resources in West Virginia.	1993 - Appropriated
8796	ACID MINE DRAINAGE ABATEMENT & TREATMENT FUND						
8796-999	Cash Control (22-2-4) WV CODE	0.00	13,535,756.42	492,111.12	13,043,645.30	Federal funds, investment earnings and interest for acid mine drainage abatement treatment plans & for administrative and personnel expenses associated with	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-11				41,665,040.73		
	Subtotal	52,681,941.21	325,442,279.17	311,000,945.19	364,715,532.24		
<b><u>0314 - MINER'S HEALTH, SAFETY AND TRAINING</u></b>							
3350	TEST FEES FUND						
3350-999	Cash Control (22A-1-4 & 22C-7-3) WV CODE	749,074.51	322,040.48	153,025.98	918,089.01	Examination fees to administer & sell accompanying study materials and related publications for tests.	1993 - NonAppropriated
3354	GENERAL ADM - OPERATING PERMIT FEE						
3354-999	Cash Control (22A-2-63) WV CODE	1,138,557.16	282,060.38	0.00	1,420,617.54	Operating permit fee funds transfers to ensure that permanently closed or abandoned mines are properly sealed.	1998 - NonAppropriated
3355	MINERS HEALTH SAFETY & TRAINING FUND						
3355-999	Cash Control (22A-1-21)(f)(1) WV CODE	8,562,722.14	3,832,132.05	3,860,136.02	8,534,718.17	All civil penalty assessments collected for the administration of Miner's Health Safety & Training Fund	2003 - Appropriated
8709	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND						
8709-999	Cash Control (4-11-3) WV CODE	37,500.00	593,256.00	332,359.97	298,396.03	Federal funds to provide for the health & safety training & certification of coal miners	1993 - Appropriated
	Subtotal	10,487,853.81	5,029,488.91	4,345,521.97	11,171,820.75		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0315 - OIL AND GAS CONSERVATION COMMISSION</u></b>							
3371	OIL AND GAS LEASE ANNUAL TAX FUND						
3371-999	Cash Control (22C-9-13) WV CODE	667,027.74	232,599.89	103,368.00	796,259.63	Special conservation tax for administrative expenses of commission in carrying out provisions of article 9, Chapter 22C.	1993 - Appropriated
<b><u>0316 - WATER DEVELOPMENT AUTHORITY</u></b>							
3381	ADMINISTRATION OF LOAN AUTHORITY						
3381-999	Cash Control (22C-1-7) WV CODE	187,038.32	1,050,000.00	1,031,967.21	205,071.11	One percent service charge to enforce & collect service charges & pay costs involved.	1993 - NonAppropriated
3384	WEST VIRGINIA INFRASTRUCTURE FUND						
3384-999	Cash Control (31-15A-9)	1,709,815.67	38,290,184.33	40,000,000.00	0.00	Statutory Transer (Gross Terminal Video Proceeds) to disburse funds in accordance with Chapter 31-15A-9.	
3385	WV INFRASTRUCTURE GENERAL OBLIGATION DEBT SERVICE FUND						
3385-999	Cash Control (31-15B-3 & 4) WV CODE	0.00	43,647,666.50	43,647,666.50	0.00	Accrued interest from fund 3384 to pay bond sale costs with remainder to be invested.	1996 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				7,930.50		
3386	WV DRINKING WATER TREATMENT REVOLVING FUND						
3386-999	Cash Control (16-13C-3) WV CODE	0.00	26,249,140.37	26,249,140.37	0.00	Other collections, fees, licenses & income to provide loans & grants to eligible projects for public water system development.	1997 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				19,430,613.26		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3387	DRINKING WATER TREATMENT REVOLVING ADMINISTRATIVE EXPENSE						
3387-999	Cash Control (16-13C-3) WV CODE	0.00	388,248.33	388,248.33	0.00	Other collections, fees, licenses & income to provide for the administration of the Safe Drinking Water Act.	1997 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				2,593,608.62		
3390	WEST VIRGINIA INFRASTRUCTURE TRANSFER FUND						
3390-999	Cash Control (31-15A-9) WV CODE	0.00	46,000,000.00	46,000,000.00	0.00	Infrastructure revenue, grants, gifts, contributions, or other revenue receipts & disbursements of funds in accordance with Chapter 31-15A & B.	2005 - Appropriated
3802	DRINKING WATER TREATMENT REVOLVING SETTLEMENT						
3802-999	Cash Control (31-15b-2) WV CODE	9,726.79	43,166.21	52,893.00	0.00	Infrastructure general obligation bonds to provide grants & loans to fund infrastructure projects.	1998 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				344,989.92		
	Subtotal	<u>1,906,580.78</u>	<u>155,668,405.74</u>	<u>157,369,915.41</u>	<u>22,582,213.41</u>		
<b><u>0320 - COAL MINE SAFETY &amp; TECHNICAL REVIEW</u></b>							
3430	SOUTHERN MINERAL TRAINING PROGRAM FUND						
3430-999	Cash Control (Southern Minerals Inc & WV Coal Mine Safety & Tech Review Committee Agreement)	145.71	0.00	0.00	145.71	Donations to develop mechanism to insure safety, health expertise & technical assistance to independent contractors & other small coal operators in southern WV.	1997 - NonAppropriated
<b><u>0323 - BUREAU OF EMPLOYMENT PROGRAMS</u></b>							
3450	ADMINISTRATION AND SERVICE FUND						
3450-999	Cash Control (23-1-1) WV CODE	764,790.39	28,892,476.89	29,452,260.03	205,007.25	Interest & federal funds for operating expenses & to provide jobs for unemployed	1993 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3451	INTEREST ON EMPLOYERS DELINQUENT CONTRIBUTIONS FUND						
3451-999	Cash Control (23-2-13) WV CODE	342,913.34	456,539.21	54,886.15	744,566.40	Interest on delinquent payments & penalty charges for refunds & contingent expenses.	1993 - NonAppropriated
8749	WORKFORCE INVESTMENT ACT						
8749-999	Cash Control (4-11-12) WV CODE	313,801.93	13,945,012.11	14,258,814.04	0.00	Federal funds to be used by the Bureau for Workforce Investment programs	2009 - Appropriated
8835	CONSOLIDATED FEDERAL FUNDS						
8835-999	Cash Control (21A-2-2) WV CODE	22.50	961,622.39	961,311.11	333.78	Federal funds to be used by the Bureau of Employment Programs for the specific purpose of administration of State Unemployment Insurance Program or to administer the Workforce Investment Act.	1993 - Appropriated
	Subtotal	1,421,528.16	44,255,650.60	44,727,271.33	949,907.43		
<b><u>0327 SECRETARY OF COMMERCE</u></b>							
3006	ECONOMIC OPPORTUNITY LOW INCOME ENERGY ASSISTANCE						
3006-999 New	Cash Control (5B-2-1) WV CODE	0.00	78,812.50	0.00	78,812.50	Energy assistance for persons and families with low income.	2011 -Non- Appropriated
3007	ECONOMIC OPPORTUNITY LOW INCOME DOW-LIEAP-WX FUND						
3007-999 New	Cash Control (5B-2-1) WV CODE	0.00	2,884,025.32	1,411,756.05	1,472,269.27	Energy assistance for persons and families with low income.	2011 -Non- Appropriated
3008	SPECIAL WEATHERIZATION PROJECTS						
3008-999 New	Cash Control (5B-2-1) WV CODE	0.00	595,628.23	58,817.00	536,811.23	For special weatherization Projects'	2011 -Non- Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3009	GIFTS GRANTS & DONATIONS						
3009-999 New	Cash Control (5-1-18) WV CODE	0.00	15,612.29	8.00	15,604.29	Operating funds transfer to provide grant related to energy assistance.	2011 - Non- Appropriated
8780	OFFICE OF ECONOMIC OPPORTUNITY CONS FED FUNDS						
8780-999 New	Cash Control (4-11-2) WV CODE (Executive Order )	0.00	2,882,158.94	2,822,183.81	59,975.13	To administer and pass-through various federal grants.	2011 - Appropriated
8781	OFFICE OF ECONOMIC OPPORTUNITY SERV BLOCK GRANT						
8781-999 New	Cash Control (5B-2F-2) WV CODE	0.00	2,215,781.87	2,175,761.05	40,020.82	Operating funds transfer to provide grant related to energy assistance.	2009 - Appropriated
<b><u>0328 - DIVISION OF ENERGY</u></b>							
3010	ENERGY ASSISTANCE						
3010-999	Cash Control (5B-2F-2) WV CODE	14,222.32	250,000.00	239,728.09	24,494.23	Operating funds transfer to provide grant related to energy assistance.	2009 - Appropriated
3011	OFFICE OF COAL FIELD COMMUNITY DEVELOPMENT						
3011-999	Cash Control (5B-2F-2)c WV CODE	2,312,956.44	433,509.29	235,775.15	2,510,690.58	Mine blasting fees to administer the Coalfield Community Development Office.	2009 - Appropriated
8892	CONSOLIDATED FEDERAL FUNDS GEN ADMN FUND						
8892-999	Cash Control (5B-2F-2) WV CODE	261,892.41	18,907,299.50	18,837,498.12	331,693.79	Federal funds to support the Division of Energy's projects.	2006 - Appropriated
	Subtotal	<u>2,589,071.17</u>	<u>19,590,808.79</u>	<u>19,313,001.36</u>	<u>2,866,878.60</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0402 - DEPARTMENT OF EDUCATION</u></b>							
3514	SCHOOL BUILDING AUTHORITY TRANSFER FUND						
3514-999	Cash Control HB 102(29-22-18) WV CODE	0.00	19,000,000.00	18,994,727.28	5,272.72	SBA Lottery transfers for school construction.	2004 - Appropriated
3516	SCHOOL ACCESS SAFETY FUND						
3516-999	Cash Control (18-9F-5) WV CODE ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12	0.00	3,021.61	3,021.61	0.00 1,979,396.14	Grant awards & interest income to fund the School Access Safety Program.	2008 - NonAppropriated
3517	DEPARTMENT OF EDUCATION EXCESS LOTTERY FUND						
3517-999	Cash Control BUDGET BILL	0.00	47,139,292.00	47,139,292.00	0.00	Statutory Transfer To distribute Unfunded Retirement and School Access Safety Transfer.	2010 - Appropriated
3930	DEPARTMENT OF EDUCATION - GIFTS & GRANTS						
3930-999	Cash Control (18-2-29) WV CODE	3,768,245.48	2,040,623.94	5,430,095.69	378,773.73	Other collections, fees, licenses & income to administer the various gifts & grants received WV Department of Education.	1998 - NonAppropriated
3935	STONEWALL JACKSON MEMORIAL FUND						
3935-999	Cash Control (Chapter 151-3)(Acts 1957) WV CODE	19,923.48	0.00	0.00	19,923.48	Interest, appropriations, federal funds & bequests for scholarships & essay contests; no part of principal to be spent.	1993 - NonAppropriated
3936	STONEWALL JACKSON MEMORIAL INCOME FUND						
3936-999	Cash Control (Chapter 151-3)(Acts 1957) WV CODE	15,650.00	0.00	0.00	15,650.00	Income from investments & repayments from scholarships; such money to again become part of principal of fund.	1993 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3937	STRATEGIC STAFF DEVELOPMENT						
3937-999	Cash Control (18-2-32) WV CODE	1,158,829.71	385,608.53	248,503.99	1,295,934.25	General School Fund to be used by the state board to provide staff development in school and counties.	1998 -Appropriated
3938	TEACHER CERTIFICATION FEES FUND						
3938-999	Cash Control (18A-3-7) WV CODE	476,347.48	674,067.62	409,197.29	741,217.81	Fees to administer the Teacher's Certification Program.	1993 -NonAppropriated
3939	TEXTBOOK ADOPTION FUND						
3939-999	Cash Control (18-2A-2) WV CODE	34,644.77	16,000.00	286.20	50,358.57	Performance bond deposited by textbook bidders to insure execution of contract or bond in relation to textbook adoption.	1993 -NonAppropriated
3944	CURRICULUM LABORATORY FUND						
3944-999	Cash Control (18-10-5) WV CODE	7,234.88	7,380.31	9,449.31	5,165.88	Federal funds from 8712 & 8714, fees and publication sales for vocational education students to enable them to continue training full time.	1993 -NonAppropriated
3945	VOCATIONAL CONSOLIDATED ACCOUNTS FUND						
3945-999	Cash Control (18-2B-2) WV CODE	944,332.96	6,625,755.33	6,898,765.75	671,322.54	Gifts, grants, fees and federal funds for vocational training.	1993 -NonAppropriated
3947	PRIVATE INDUSTRY COUNCIL FUND						
3947-999	Cash Control (18-10-5) WV CODE	960,423.24	421,487.81	220,240.75	1,161,670.30	Gifts, grants, donations, federal funds & property forfeiture proceeds for vocational education in correctional institution.	1993 -NonAppropriated
3951	LOTTERY PROFITS FUND						
3951-999	Cash Control (29-22-18) WV CODE	11,957,493.74	64,033,282.66	60,224,790.83	15,765,985.57	Lottery receipts transfers from fund 7202 for computer equipment installation in elementary classrooms.	2004 -Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				885,104.55		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3959	SCHOOL BUILDING AUTHORITY FUND						
3959-999	Cash Control (18-9D-8) WV CODE	120,079.95	1,300,000.00	1,259,915.49	160,164.46	Interest earnings on debt service reserve funds for administrative expenses.	1993 -Appropriated
3960	FFA-FHA CONFERENCE CENTER FUND						
3960-999	Cash Control (18-2-16) WV CODE	181,292.45	1,709,274.27	1,759,865.06	130,701.66	Room & board, sales & federal funds for operation of conference center.	1993 -Appropriated
3963	LOTTERY NET PROFITS FUND						
3963-999	Cash Control (18-9D-6 & 29-22-18) WV CODE	6,941.58	18,000,000.00	17,999,416.25	7,525.33	Lottery funds from fund 7202 to pay principal & interest on bonds sold for school building construction.	2004 -Appropriated
3966	SCHOOL MAJOR IMPROVEMENT FUND						
3966-999	Cash Control (18-9D-6 & 15) WV CODE	1,976.02	5,001,405.15	5,003,381.17	0.00	Consumer sales tax & interest distributed to counties for major improvements to school facilities.	1995 -NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				25,469.77		
8712	CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND						
8712-999	Cash Control (4-11-3) WV CODE	221.04	158,973,260.30	158,973,435.67	45.67	Federal funds to provide data to the National Center for Education statistics.	1993 -Appropriated
8713	CONSOLIDATED FED FUNDS SCHOOL LUNCH PROGRAM FUND						
8713-999	Cash Control (4-11-3) WV CODE	75,827.09	104,287,535.18	104,345,143.24	18,219.03	Federal funds to provide child nutrition programs, nutrition information and educational programs.	1993 -Appropriated
8714	CONSOLIDATED FED FUNDS VOC DEV FUND						
8714-999	Cash Control (4-11-3) WV CODE	0.00	13,012,879.43	13,012,695.33	184.10	Federal funds to provide vocational education & training programs.	1993 -Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8715	CONSOLIDATED FED FUNDS AID FOR EXCEPTIONA CHILDREN FUND						
8715-999	Cash Control (4-11-3) WV CODE	0.00	92,786,674.84	92,779,661.42	7,013.42	Federal funds to provide educational and related services to preschool, elementary and secondary children.	1993 -Appropriated
	Subtotal	19,729,463.87	535,417,548.98	534,711,884.33	23,325,098.98		
<b><u>0403 - SCHOOLS FOR THE DEAF AND BLIND</u></b>							
3975	INDIGENT CLOTHING FUND						
3975-999	Cash Control (18-17-3) WV CODE	435.85	0.00	9.97	425.88	Reimbursements from counties for clothing for indigent students.	1993 -NonAppropriated
3976	LAND FUND						
3976-999	Cash Control (18-17-3) WV CODE	231,724.33	0.00	0.00	231,724.33	Proceeds from sale of land for maintenance and improvement of school.	1993 -NonAppropriated
3977	FARM AND SHOP SALES FUND						
3977-999	Cash Control (18-17-1) WV CODE	5,985.70	0.00	-789.69	6,775.39	Sale of shop products & game receipts for operation of school.	1993 -NonAppropriated
3978	FEDERAL FUNDS MATCHING REIMBURSEMENT FUND						
3978-999	Cash Control (18-17-1) WV CODE	964,344.32	180,980.11	674,842.30	470,482.13	Federal & state funds for reimbursements for meals served to students at deaf and blind school.	1993 -NonAppropriated
3979	GIFTS, BEQUESTS, GRANTS AND ENDOWMENT FUND						
3979-999	Cash Control (18-17-5) WV CODE	631,445.21	25,520.67	1,877.79	655,088.09	Gifts, donations & endowments used for scholarships, loans & research and educational equipment.	1993 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3980	UNDERACHIEVING STUDENTS PROGRAM FUND						
3980-999	Cash Control (18-17-5) WV CODE	18,737.18	149,197.00	142,022.82	25,911.36	Federal funds for special instruction to students at risk & for handicapped students	1993 -NonAppropriated
3981	VOCATIONAL EDUCATION FUND						
3981-999	Cash Control (18-17-1) WV CODE	38,161.96	33,738.00	26,510.21	45,389.75	Federal & state funds & fees to match state expenditures for vocational education.	1993 -NonAppropriated
3984	SPECIAL EDUCATION FUND						
3984-999	Cash Control (18-17-5) WV CODE	0.04	0.00	0.00	0.04	Federal & state funds for implementation & operation of special education programs for multi-handicapped students.	1993 -NonAppropriated
3985	SERVICE TO COUNTY BOARD OF EDUCATION FUND						
3985-999	Cash Control (18-17-1) WV CODE	31,713.45	329,273.57	348,996.72	11,990.30	Federal funds from fund 8715 & state fund 0314 to be distributed by state personnel & administrative expenses to promote programs for the visually impaired students in county schools.	1993 -NonAppropriated
3986	MEDICAID PROGRAM FUND						
3986-999	Cash Control (18-17-1) WV CODE	271,236.36	93,517.86	224,944.89	139,809.33	To receive & account for funds from medicaid & the school building authority to upgrade elevator standards and to to repair roof.	1993 -NonAppropriated
3988	FACULTY SENATE SCHOOL FOR THE BLIND FUND						
3988-999	Cash Control (18-17-2) WV CODE	11,033.28	4,000.00	5,348.31	9,684.97	State funds from fund 0320 to fund Faculty Senate at deaf & blind school.	1993 -NonAppropriated
3989	FACULTY SENATE SCHOOL FOR ADVANCED DEAF FUND						
3989-999	Cash Control (18-5A-5 & 18-17-2) WV CODE	9,734.01	2,400.00	2,173.99	9,960.02	State funds from fund 0320 to fund faculty senate for advanced deaf at school.	1993 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3990	FACULTY SENATE SCHOOL FOR ELEMENTARY DEAF FUND						
3990-999	Cash Control (18-5A-5 & 18-17-2) WV CODE	8,858.25	4,200.00	5,608.58	7,449.67	State funds from fund 0320 to fund faculty senate for elementary deaf at school.	1993 -NonAppropriated
	Subtotal	<u>2,223,409.94</u>	<u>822,827.21</u>	<u>1,431,545.89</u>	<u>1,614,691.26</u>		
<b><u>0420 - WV COUNCIL FOR COMMUNITY &amp; TECHNICAL EDUCATION</u></b>							
4191	GIFTS GRANTS & DONATIONS (NON-FEDERAL)						
4191-999	Cash Control (18B-10-2) WV CODE	2,690,419.18	5,416,149.47	5,488,708.42	2,617,860.23	Other collections, fees licenses, income, investment earnings & non-federal grants to support higher education at the Community & Technical College level.	2004 -NonAppropriated
4192	TUITION & REQUIRED E & G FEES FUND						
4192-999	Cash Control (18C-4-1) WV CODE	610,157.49	695,031.34	591,620.58	713,568.25	Investment earnings, tuition & fees to fund the Community & Technical College edu.	2004 -NonAppropriated
8874	GIFTS, GRANTS & DONATIONS						
8874-999 New	Cash Control (5F-2-2) WV CODE	0.00	106,547.85	93,610.57	12,937.28	Investment earnings, tuition & fees to fund the Community & Technical College edu.	2010 -NonAppropriated
	Subtotal	<u>3,300,576.67</u>	<u>6,217,728.66</u>	<u>6,173,939.57</u>	<u>3,344,365.76</u>		
<b><u>0431 - EDUCATION AND THE ARTS - OFFICE OF THE SECRETARY</u></b>							
3506	CENTER FOR PROFESSIONAL DEVELOPMENT FUND						
3506	Cash Control (18A-3A) WV CODE	408,750.04	139,600.00	15,901.37	532,448.67	Other registration fees from educators to administer the Ceter for Professional Development Programs.	1998 -NonAppropriated
3509	RURAL AGING CONFERENCE - GOVERNOR'S CONTINGENCY FUND						
3509	Cash Control (5-1-18) WV CODE	0.18	0.00	0.00	0.18	Statutory transfers to administer the Rural Aging Program.	1999 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3599	LOTTERY EDUCATION ROLLUP FUND INVESTMENT						
3599-999	Cash Control (29-22-18)(G) WV CODE	0.00	0.00	0.00	0.00	The lottery fund shall consist of all interest earned from investment of the lottery & other appropriations, gifts & grants.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				298,073.60		
4012	GIFTS, GRANTS & DONATIONS						
4012-999	Cash Control (5F-2-2) WV CODE	284,011.03	619,187.63	187,576.23	715,622.43	Gifts, donations, & non-federal grants for projects within the Department of Ed.	2002 -NonAppropriated
8841	CONSOLIDATED FEDERAL FUND						
8841-999	Cash Control (5F, SB489) WV CODE	2,008.40	585,850.72	588,177.68	-318.56	Federal funds supplemented for expenditure during FY 2001.	2001 -Appropriated
	Subtotal	<u>694,769.65</u>	<u>1,344,638.35</u>	<u>791,655.28</u>	<u>1,545,826.32</u>		
<b><u>0432 - DIVISION OF CULTURE AND HISTORY</u></b>							
3530	UNCLASSIFIED EXPENSES FUND						
3530-999	Cash Control (29-1-5 ) WV CODE	1,446,718.24	891,509.92	880,225.35	1,458,002.81	Fees, rentals, gifts, grants, sales, donations & transfers from other agencies to administer funds received by Culture & History.	1993 -NonAppropriated
3532	VETERANS MEMORIAL FUND						
3532-999	Cash Control (29-11-3 & 29-22A-10 ) WV CODE	128,001.10	0.00	0.00	128,001.10	One percent of net video lottery terminal income to complete the Vet. Memorial.	1993 -NonAppropriated
3533	GRAVE CREEK MOUND AND MUSEUM OPERATING FUND						
3533-999	Cash Control (Memoramdam Agreement in accordance with 20-5) WV CODE	1,027.07	20,424.35	15,860.65	5,590.77	Funds received from DNR for operating Grave Creek Mound.	1997 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3535	GIFTS AND DONATIONS						
3535-999	Cash Control (29-1-4) WV CODE	117,600.36	35,326.25	77,677.97	75,248.64	Gifts & donations to be used for the acquisition & preservation of the historic site.	1998 -NonAppropriated
3536	VETERAN MEM ARCHIVES RESTORATION & MAINT FUND						
3536-999	Cash Control (29-22A-10)(c)(9) WV CODE	20,246.58	0.00	20,246.58	0.00	Statutory transfers to administer funds received for maintenance of the Veterans Memorial & Archives.	1999 -NonAppropriated
3537	GRANTS FOR COMPETITIVE ARTS PROGRAM FUND						
3537-999	Cash Control (29-1-3)(d) WV CODE	4,075,321.25	1,500,000.00	1,414,528.90	4,160,792.35	Statutory transfers to administer the Division of Culture & History programs.	1999 -NonAppropriated
3542	PUBLIC RECORDS AND PRESERVATION ACCOUNT						
3542-999	Cash Control (29-1-4) WV CODE ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12	82,043.55	441,298.12	393,119.27	130,222.40 1,984,898.03	Other collections, investment earnings to administer the Culture and History programs.	2001 -Appropriated
8718	CONSOLIDATED FEDERAL FUNDS GEN ADMINISTRATIVE FUND						
8718-999	Cash Control (4-11-3) WV CODE	567,378.95	1,125,509.28	1,392,732.45	300,155.78	Federal funds for statewide arts programs and for the historic preservation.	1993 -Appropriated
	Subtotal	<u>6,438,337.10</u>	<u>4,014,067.92</u>	<u>4,194,391.17</u>	<u>8,242,911.88</u>		
<b><u>0433 - LIBRARY COMMISSION</u></b>							
'3550	VIDEO PRODUCTION SERVICES FUND						
3550-999	Cash Control (10-1-18) WV CODE	24,894.10	9,354.75	14,340.99	19,907.86	Fees, rentals & transfers from other agencies to provide video services for state agencies.	1993 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
3552	ALCOHOL AND DRUG ABUSE GRANT FUND						
3552-999	Cash Control (10-1-18) WV CODE	110,264.93	0.00	55.00	110,209.93	Federal funds from fund 8793 for alcohol & drug abuse programs for the young.	1993 -NonAppropriated
3562	GIFTS, GRANTS & DONATIONS						
3562-999	Cash Control (10-1-18)&(12-2-2(B)(4) WV CODE	329,994.07	1,100.00	38,874.31	292,219.76	Transfers to administer the Library Commission.	2001 -NonAppropriated
8720	CONSOLIDATED FED FUNDS GEN ADMINISTRATIVE FUND						
8720-999	Cash Control (4-11-3)WV CODE	786,124.65	1,000,000.00	1,519,610.84	266,513.81	Federal funds for statewide arts progamming & historic preservation.	1993 -Appropriated
	Subtotal	<u>1,251,277.75</u>	<u>1,010,454.75</u>	<u>1,572,881.14</u>	<u>688,851.36</u>		
	<b><u>0437 - WSWP - TV</u></b>						
3630	WSWP - TV OPERATING FUND						
3630-999	Cash Control (10-5-4)WV CODE	391,817.30	1,426,668.45	1,506,590.84	311,894.91	State funds, rental income & transfers from funds 3575 & 4105 for operation of WSWP-TV	1993 -NonAppropriated
	<b><u>0438 - PUBLIC RADIO</u></b>						
3576	RADIO NETWORK FUND						
3576-999	Cash Control (10-5-4)WV CODE	26,689.35	807,321.39	686,508.50	147,502.24	State funds & transfers from fund 3575 for public radio.	1993 -NonAppropriated
	<b><u>0439 - EDUCATIONAL BROADCASTING HEADQUARTERS</u></b>						
3575	STATEWIDE SERVICES FUND						
3575-999	Cash Control (10-5-4)WV CODE	11,129.22	568,402.07	464,413.04	115,118.25	Federal, state funds & rental income to provide construction & equipping of educational radio stations for statewide services.	1993 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8721	CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND						
8721-999	Cash Control (4-11-3)WV CODE	0.09	220,869.27	25,062.37	195,806.99	Federal funds for equipping and building radio and TV facilities.	1993 -Appropriated
	Subtotal	11,129.31	789,271.34	489,475.41	310,925.24		
<b><u>0441 - HEPC ADMINISTRATION</u></b>							
4295	LOTTERY EDUCATION - HEPC						
4295-999	Cash Control (29-22-18a)WV CODE	0.00	29,000,000.00	29,000,000.00	0.00	Statutory transfers to fund higher education improvement fund.	2004 -Appropriated
4296	PROMISE SCHOLARSHIP FUND						
4296-999	Cash Control (21A-2-16 & 18C-1-1)WV CODE	1,717,052.85	47,512,309.99	48,320,804.91	908,557.93	Statutory transfers, interest income to fund the Promise Scholarship Program.	2001 -NonAppropriated
4297	HIGHER EDUCATION IMPROVEMENT FUND						
4297-999	Cash Control (29-22-18a)WV CODE	0.00	15,000,000.00	15,000,000.00	0.00	Statutory transfers to fund higher education improvement fund.	2004 -Appropriated
4921	HEPC ADMINISTRATION - HERF						
4921-999	Cash Control (18B-10-5 & 18B-1B-4C & 18B-10-2)WV CODE	369,404.30	1,120,324.90	709,811.27	779,917.93	Higher education resource fee & interest for central office general expenditures.	2001 -NonAppropriated
4922	UNDERWOOD/SMITH SCHOLARSHIP PROGRAM FUND						
4922-999	Cash Control (18B-1A-5 & 18B-1B-4C & 18C-4-1)WV CODE	75,655.77	141,228.41	148,256.38	68,627.80	Investment earnings fund to be administered by the senior administrator solely for granting scholarships to prospective teachers in accordance to Code.	2001 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4927	GIFTS GRANTS & DONATION (NON FEDERAL)						
4927-999	Cash Control (18B-4-4)WV CODE	3,228,238.08	3,109,473.74	4,305,459.69	2,032,252.13	Other collections, fees licenses & interest income to provide funding for HEPC.	2004 -NonAppropriated
4928	WV ENG SCIENCE & TECH SCHOLARSHIP PROGRAM						
4928-999	Cash Control (18C-6-1c) HB2695WV CODE	208,992.84	470,716.64	486,578.73	193,130.75	Other collections, fees licenses & nterest income to provide funding for WV ESTS Program.	2004 -NonAppropriated
4929	WV GEAR UP SCHOLARSHIP FUND						
4929-999	Cash Control (18B) WV CODE	52,533.21	2,622.97	50,939.57	4,216.61	Other collections, fees licenses & interest income to provide funding for WV Gear Up Scholarship Program.	2004 -NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				2,124,852.21		
4930	STATE GIFTS, GRANTS AND CONTRACTS FUND						
4930-999	Cash Control (18B-4-4) WV CODE	511,721.71	12,909,336.93	10,712,709.03	2,708,349.61	Other collections, fees licenses & interest income to provide funding for HEPC.	2004 -NonAppropriated
4931	RESEARCH CHALLENGE FUND						
4931-999	Cash Control (18B-1B-10)(A) WV CODE	2,232,692.22	3,500,508.60	3,947,553.05	1,785,647.77	Statutory transfers to fund the Research Challenge fund.	2004 -NonAppropriated
4932	HIGHER EDUCATION POLICY COMMISSION - ADMIN CONTROL ACCOUNT						
4932-999	Cash Control (Chapter 18, SB1011)WV CODE	28,569,422.28	0.00	955,637.28	27,613,785.00	Statutory transfers to receive & disburse State Excess Lottery net profits to support higher education.	2008 -Appropriated
4933	HIGHER EDUCATION GRANT FUND						
4933-999	Cash Control (18C-5-3)WV CODE	4,150,326.80	39,026,629.42	38,407,893.34	4,769,062.88	Statutory transfers, investment earnings to administer the Higher Ed. Grant Fund.	2007 -Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4934	WEST VIRGINIA RESEARCH TRUST FUND						
4934-999	Cash Control (18B-18-3) WV CODE	1,000.00	17,919.82	17,919.82	1,000.00	Statutory transfers to fund the WV Research Trust Fund.	2008 -NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				6,726,979.77		
4935	ENERGY AND WATER SAVINGS REVOLVING LOAN FUND						
4935-999	Cash Control (18C-5-11) WV CODE	6,650,309.39	69,720.19	150,000.00	6,570,029.58	To administer the Energy and Water Saving Loan Fund.	2009 -NonAppropriated
4936	ERMA BYRD HIGHER EDUCATION CENTER GOVERNOR'S CONTINGENCY FUND						
4936-999	Cash Control (5-1-18) WV CODE	0.04	0.00	0.00	0.04	To receive & disburse statutory transfers for the Erma Byrd Higher Ed. Fund from the Governor's Contingency Fund.	2009 -NonAppropriated
8839	FEDERAL GRANTS/CONTRACTS FUND						
	Cash Control (18B-4-4)	18,705.73	9,473,561.72	9,480,537.34	11,730.11	Earned interest, grants, fees & federal funds for various higher Ed. Programs.	1993 -Appropriated
	Subtotal	<u>47,786,055.22</u>	<u>161,354,353.33</u>	<u>161,694,100.41</u>	<u>56,298,140.12</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b>0442 - HEPC - SYSTEM</b>							
4901	HIGHER EDUCATION RESOURCE FEES FUNS						
4901-999	Cash Control (18B-1A-5 & 18B-1B&C)	2,980,754.84	5,116,113.16	4,976,000.19	3,120,867.81	Higher education resource fee & interest for administration & general expenditures.	2001 -NonAppropriated
4902	REGISTRATION FEE CAPITAL IMPROVEMENT FUND						
4902-999	Cash Control (18B-1A-5&18B-1B-4C&18B-10-8) WV CODE	678,353.99	4,165,912.76	4,168,154.00	676,112.75	Registration fees, investments & interest to finance construction projects.	2001 -Appropriated
4903	TUITION FEE CAPITAL IMPROVEMENT FUND						
4903-999	Cash Control (18B-1A-5&18B-1B-4C&18-12B-2) WV CODE	10,664,876.87	28,218,566.18	27,891,264.69	10,992,178.36	Tuition fees and interest to finance construction projects.	2001 -Appropriated
4904	PURCHASE OF INVESTMENTS FUND						
4904-999	Cash Control (18B-1A-5, 18B-1B-4C) WV CODE	-276,760,608.31	0.00	16,095,093.37	-292,855,701.68	Earned interest, grants & fees for the purchase of investments fund.	2001 -NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				292,917,335.78		
4906	TUITION FEE REVENUE BOND CONSTRUCTION FUND						
4906-999	Cash Control (18-12B-1,18B-3-3,18B-1A-5,18B-4C) WV CODE	271,610.86	266.85	12,571.89	259,305.82	Tuition fees and interest to finance construction projects.	2001 -Appropriated
4908	COMMUNITY AND TECHNICAL COLLEGE IMPROVEMENT FUND LTY						
4908-999	Cash Control (18B-10-8, 29-22-18) WV CODE	2,923,480.25	40,697,871.11	40,097,354.33	3,523,997.03	Debt service fund. Transfers to higher education from the lottery established by	2009 -Appropriated
	Subtotal	-259,241,531.50	78,198,730.06	93,240,438.47	18,634,095.87		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0444 - MARSHALL C &amp; T COLLEGE</u></b>							
4862	GIFTS, GRANTS, AND DONATIONS (NON- FEDERAL)						
4862-999	Cash Control (18B-3C-8, 18B-4-4) WV CODE	1,282,268.03	1,473,418.22	1,213,656.89	1,542,029.36	Non-federal grants to provide for funding arrangements with outside funding sources	2004 -NonAppropriated
4865	TUITION & REQUIRED FEES FUND						
4865-999	Cash Control (18B-10-1B) WV CODE	4,130,544.57	5,042,322.06	5,796,840.55	3,376,026.08	Lottery Bond Proceeds, other collections, fees, licenses, income & tuition fees to fund general operating expenses.	2004 -NonAppropriated
4868	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4868-999	Cash Control (18B-2B-8) WV CODE	9,025.23	186,103.40	193,343.63	1,785.00	Tuition and fees to finance auxiliary capital fees expenditures.	2004 -NonAppropriated
4869	EDUCATION & GENERAL FEES FUND						
4869-999	Cash Control (18B-2B-8,18B-10-1b) WV CODE	2,008,313.84	663,615.32	696,778.10	1,975,151.06	Tuition & fees to fund educational & general capital expenditure.	2004 -NonAppropriated
8895	FEDERAL GRANTS/CONTRACTS FUND						
8895-999	Cash Control (18B-4-4) WV CODE	43,111.29	598,831.56	577,855.28	64,087.57	Federal grants to fund expenditures in accordance with funding agreements with outside funding sources.	2008 -NonAppropriated
<b><u>0445 - NEW RIVER C &amp; T COLLEGE</u></b>							
4876	TUITION & REQUIRED E & G FEES FUND						
4876-999	Cash Control (18B-10-1A,18B-10-1B) WV CODE	995,367.36	7,638,675.33	7,892,143.39	741,899.30	Tuition & fees to fund educational and general administration expenses.	2004 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4877	EDUCATION & GENERAL CAPITAL FEES FUND						
4877-999	Cash Control (18B-10-1A,18B-10-1B) WV CODE	28,055.23	648,080.57	518,106.72	158,029.08	Tuition & fees to fund educational and general administration expenses.	2004 -NonAppropriated
4878	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4878-999	Cash Control (18B-4-4) WV CODE	3,298,387.80	-782,029.97	1,607,653.63	908,704.20	Other collections, fees licenses & income to provide for Vocational education and aquaculture program.	2004 -NonAppropriated
4879	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4879-999	Cash Control (18B-10-1A,18B-10-1(B) WV CODE	41,261.88	0.00	0.00	41,261.88	Auxiliary tuition, fees & investment earnings to fund bookstore operation.	2004 -NonAppropriated
4880	REVENUE CLEARING FUND						
4880-999	Cash Control (18B-10-15) WV CODE	7,125.56	837,074.39	0.00	844,199.95	Revenue clearing fund.	2004 -NonAppropriated
4881	PAYROLL CLEARING FUND						
4881-999	Cash Control (12-3-12a) WV CODE	206,893.89	0.00	75,223.07	131,670.82	Payroll clearing fund.	2005 -NonAppropriated
8872	FEDERAL GRANTS/CONTRACTS FUND						
8872-999	Cash Control (18B-4-4) WV CODE	34,426.57	413,646.37	419,440.70	28,632.24	Federal funds to fund Federal Workstudy.	2008 -NonAppropriated
	Subtotal	<u>12,084,781.25</u>	<u>16,719,737.25</u>	<u>18,991,041.96</u>	<u>9,813,476.54</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0446 - PIERPONT C &amp; T COLLEGE</u></b>							
4831	TUITION & REQUIRED E & G FEES FUND						
4831-999	Cash Control (18B-10-3)	5,147,851.02	9,355,659.44	9,091,447.20	5,412,063.26	Tuition, fees, licenses & income, contracts & prior year expiring funds to be used in implementing section 18-22-2-3 and to augment faculty services.	2010 -NonAppropriated
4833	GIFTS, GRANTS & DONATIONS (NON FEDERAL)						
4833-999 New	Cash Control (18B-4-4)	1,385,525.46	2,307,472.13	2,169,682.81	1,523,314.78	Gifts, interest & Inter-Agency federal payments to administer the federal programs.	2010 -NonAppropriated
4834	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4834-999	Cash Control (18C-10-1)(B)	5,588.44	1,314,924.37	1,317,881.00	2,631.81	Tuition, fees, room & board, licenses , other collections & inome to provide for the auxiliary functions of the college.	2010 -NonAppropriated
4835	EDUCATION & GENERAL CAPITAL FEES FUND						
4835-999	Cash Control (18B-10-1)(B)	6,811.10	1,593,429.03	1,584,557.00	15,683.13	Tuition & fees to support college functions.	2010 -NonAppropriated
4836	PAYROLL CLEARING FUND						
4836-999	Cash Control Chapter 18	565,973.01	19,390.43	-2,465.83	587,829.27	Payroll Clearing Fund.	2010 -NonAppropriated
8842	FEDERAL GRANTS/CONTRACTS FUND						
8842-999	Cash Control (18B-4-4)	48,931.90	118,022.52	125,504.50	41,449.92	Miscellaneous federal revenue & prior year expiring funds to provide for all federal programs.	2010 -NonAppropriated
	Subtotal	<u>7,160,680.93</u>	<u>14,708,897.92</u>	<u>14,286,606.68</u>	<u>7,582,972.17</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0447 - C &amp; T COLLEGE OF SHEPHERD</u></b>							
4961	TUITION & REQUIRED E & G FEES FUND						
4961-999	Cash Control (18B-10-1b) WV CODE	5,632,848.42	4,621,070.56	5,280,440.68	4,973,478.30	Other collections, fees licenses and investment earnings, tuition to fund education programs.	2004 -NonAppropriated
4962	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4962-999	Cash Control (18B-10-1b) WV CODE	134,564.61	89,653.91	30,065.15	194,153.37	Investment earnings, tuition & fees to expend funds for Auxiliary Enterprises.	2007 -NonAppropriated
4963	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4963-999	Cash Control (18B-4-4) WV CODE	1,481,329.80	2,930,261.05	1,855,133.81	2,556,457.04	Non-federal grant & investments earnings to fund non-federal grants & contracts.	2004 -NonAppropriated
4964	EDUCATION & GENERAL CAPITAL FEES FUND						
4964-999	Cash Control (18B-10-1b) WV CODE	1,008,379.39	649,579.00	493,133.00	1,164,825.39	Tuition, fees & investment income to fund capital improvements & major repairs.	2004 -NonAppropriated
8875	FEDERAL GRANTS/CONTRACTS FUND						
8875-999	Cash Control (18B-4-4)(4-11-2) WV CODE	11,077.72	52,876.08	52,563.44	11,390.36	Federal funds for federal grant & contracts.	2004 -NonAppropriated
	Subtotal	<u>8,268,199.94</u>	<u>8,343,440.60</u>	<u>7,711,336.08</u>	<u>8,900,304.46</u>		
<b><u>0448 - WV STATE C &amp; T COLLEGE</u></b>							
4846	TUITION & REQUIRED E & G FEES FUND						
4846-999	Cash Control (18B-10-1b)WV CODE	1,177,332.44	3,274,113.46	4,348,409.86	103,036.04	Other collections, fees licenses & income to account for educational and general operating expenses.	2004 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4847	PAYROLL CLEARING FUND						
4847-999	Cash Control (12-3-12a)WV CODE	341,660.31	0.00	15,127.36	326,532.95	Payroll clearing fund.	2004 -NonAppropriated
4849	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4849-999	Cash Control (18B-4-4)(4-11-2)WV CODE	1,032,934.92	3,460,872.50	3,941,736.05	552,071.37	Other collections, fees licenses, & income to account for state, local and private operating expenses.	2004 -NonAppropriated
4850	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4850-999	Cash Control (18B-10-1b) WV CODE	19,826.30	-19,826.30	0.00	0.00	Other collections, fees licenses & interest income to finance auxiliary operating exp.	2004 -NonAppropriated
4851	EDUCATION & GENERAL CAPITAL FEES FUND						
4851-999	Cash Control (18B-10-12) WV CODE	11,117.50	50,498.50	0.00	61,616.00	Other collections, fees licenses & interest on investments to be used for capital repairs and alterations.	2004 -NonAppropriated
8870	FEDERAL GRANTS/CONTRACTS FUND						
8870-999	Cash Control (18B-10-12) WV CODE	3,812.50	53,741.40	55,325.14	2,228.76	Federal funds for federal operating expenses.	2004 -NonAppropriated
	Subtotal	<u>2,586,683.97</u>	<u>6,819,399.56</u>	<u>8,360,598.41</u>	<u>1,045,485.12</u>		
<b><u>0449 - C &amp; T COLLEGE OF WVUIT BRIDGEMONT</u></b>							
4976	TUITION & REQUIRED E & G FEES FUND						
4976-999	Cash Control (18B-10-1b)WV CODE	290,971.57	1,726,977.28	1,709,678.77	308,270.08	Other collections, fees, tuition and investment earnings to fund educational & general administrative expenses.	2004 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4977	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4977-999	Cash Control (18B-10-1b) WV CODE	36,043.46	245,005.60	250,598.02	30,451.04	Tuition, fees & investment income to fund auxiliary capital fees.	2004 -NonAppropriated
4978	EDUCATION & GENERAL CAPITAL FEES FUND						
4978-999	Cash Control (18B-10-1b) WV CODE	18,824.62	476,283.53	490,402.02	4,706.13	Tuition, fees & investment income to finance educational expenditure.	2004 -NonAppropriated
4979	GIFTS , GRANTS & DONATIONS (NON-FEDERAL)						
4979-999	Cash Control (18B-4-4) WV CODE	1,443,191.93	1,592,994.63	2,051,959.50	984,227.06	Gifts, grants & investment earnings for state, local and private projects.	2004 -NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				133,964.00		
4980	PAYROLL CLEARING FUND						
4980-999	Cash Control (12-3-12a) WV CODE	182,787.98	816.12	-101,629.24	285,233.34	Payroll clearing fund.	2004 -NonAppropriated
8873	FEDERAL GRANTS/CONTRACTS FUND						
8873-999	Cash Control (18B-4-4) WV CODE	4,428.82	7,959.37	9,394.88	2,993.31	To account for federal grant & contract activity, specifically federal work study.	2009 -NonAppropriated
	Subtotal	<u>1,976,248.38</u>	<u>4,050,036.53</u>	<u>4,410,403.95</u>	<u>1,749,844.96</u>		
<b><u>0463 - WEST VIRGINIA UNIVERSITY</u></b>							
4170	PAYROLL CLEARING FUND						
4170-999	Cash Control (12-3-12a) WV CODE	69,540.64	0.00	-222,038.15	291,578.79	Payroll clearing fund.	1993 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4179	MEDICAL CENTER - EDUCATIONAL PROGRAMS FUND						
4179-999	Cash Control (18-11-4d & 11-19-2, 18B-10-4a) WV CODE	21,119.71	15,489,457.27	15,471,028.34	39,548.64	Rentals, appropriations, interest on investments, tuition, fees & soft drinks tax to provide educational programs at WVU medical school.	1993 -Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,448,862.41		
4187	TUITION & REQUIRED E & G FEES FUND						
4187-999	Cash Control (18B-10-1) WV CODE	6,506,304.72	441,656,917.14	444,336,087.99	3,827,133.87	Other collections, fees licenses and investment earnings to fund all tuition & required educational & general fees.	2004 -NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				34,171,053.42		
4188	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4188-999	Cash Control (18B-10-1) WV CODE	6,756,008.47	136,627,707.92	143,205,826.49	177,889.90	Other collections, fees licenses and investment earnings to fund all auxiliary and auxiliary capital fees.	2004 -NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				27,420,572.49		
4189	EDUCATION & GENERAL CAPITAL FEES FUND						
4189-999	Cash Control (18B-10-1) WV CODE	40,076.47	19,229,873.24	19,249,040.94	20,908.77	Other collections, fees licenses and investment earnings to fund all required and general capital fees.	2004 -NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				7,334,158.39		
4195	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4195-999	Cash Control (18B-10-1) WV CODE	6,745.38	33,876,643.41	33,346,002.10	537,386.69	Other collections, fees licenses and investment earnings to fund state, local & private grants, gifts and contracts.	2004 -NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				11,308,735.67		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4196	SPECIAL INSTITUTIONAL CAPITAL FEE						
4196-999	Cash Control (HB101) WV CODE	32,995.08	2,685,933.42	2,699,052.12	19,876.38	Tuition, fees & investment income for repayment of WVU issued revenue bond.	2005 -NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				4,929,411.95		
8761	FEDERAL GRANTS/CONTRACTS FUND						
8761-999	Cash Control (18B-4-4) WV CODE	384,119.28	11,555,379.44	11,806,349.02	133,149.70	Federal funds to account for all federal grants and contracts activity.	2004 -NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,166,031.31		
	Subtotal	<u>13,816,909.75</u>	<u>661,121,911.84</u>	<u>669,891,348.85</u>	<u>92,826,298.38</u>		
<b><u>0464 - WVU AT PARKERSBURG</u></b>							
4309	BOOKSTORE FUND						
4309-999	Cash Control (18B-10-1)(B) WV CODE	188,201.71	15,311.11	4,879.60	198,633.22	Earned interest & receipts for sales of books & stationery used to replenish stock & for operating expenses.	1993 -NonAppropriated
4318	TUITION & REQUIRED E & G FEES FUND						
4318-999	Cash Control (18B-10-1)(B) WV CODE	8,504,152.08	11,130,743.69	9,505,735.75	10,129,160.02	Tuition, fees & investment income to fund tuition and required E & G fees.	2004 -NonAppropriated
4319	EDUCATION & GENERAL CAPITAL FEES FUND						
4319-999	Cash Control (18B-10-1)(B) WV CODE	225,550.26	330,206.84	260,662.99	295,094.11	Tuition, fees & investment income to fund educational & general capital fees.	2004 -NonAppropriated
4320	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4320-999	Cash Control (18B-4-4) WV CODE	2,145,662.63	1,858,168.88	1,522,332.28	2,481,499.23	Non-federal grants & investment earnings to fund state, local & private grants, gifts and contracts.	2004 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4321	PAYROLL CLEARING FUND						
4321-999	Cash Control (12-3-12a) WV CODE	6,363.39	0.00	5,537.21	826.18	Payroll clearing fund.	2004 -NonAppropriated
8762	FEDERAL GRANTS/CONTRACTS FUND						
8762-999	Cash Control (18B-3-4) WV CODE	68,639.04	380,424.98	414,793.36	34,270.66	Federal funds & earned interest to participate in federal programs.	1993 -NonAppropriated
	Subtotal	<u>11,138,569.11</u>	<u>13,714,855.50</u>	<u>11,713,941.19</u>	<u>13,139,483.42</u>		
<b><u>0471 - MARSHALL UNIVERSITY</u></b>							
4270	MARSHALL UNIVERSITY LAND SALE ACCOUNT						
4270-999	Cash Control (18B-14-5) WV CODE	425,751.13	0.00	350,000.00	75,751.13	Proceeds from sale of land for purchase of additional real property, technology or for capital improvement.	2009 -Appropriated
4872	GOVERNING IN 21ST CENTURY GOV. CIVIL. CONT.						
4872-999	Cash Control (5-1-18) WV CODE	25,000.00	0.00	0.00	25,000.00	Governor's Civil Contingency funds for educational projects.	2005 -NonAppropriated
4890	TUITION & REQUIRED E & G FEES FUND						
4890-999	Cash Control (18B-10-1)(B) WV CODE	28,744,127.51	65,375,158.27	65,261,327.38	28,857,958.40	Other collections, fees tuition & interest on investments to fund required E & G fees fund.	2004 -NonAppropriated
4891	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4891-999	Cash Control (18B-10-1)(B) WV CODE	18,350,256.32	42,785,376.55	43,814,790.32	17,320,842.55	Other collections, fees, tuitions & interest on investments to fund auxiliary capital fees expenditure.	2004 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4892	EDUCATION & GENERAL CAPITAL FEES FUND						
4892-999	Cash Control (18B-10-1)(B) WV CODE	4,608,055.98	17,341,644.94	16,294,248.17	5,655,452.75	Other collections, fees licenses and tuition to fund general operating and capital expenses of education & general capital fees.	2004 -NonAppropriated
4893	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4893-999	Cash Control (18B-10-1)(B) WV CODE	4,508,261.16	5,511,525.49	2,350,592.51	7,669,194.14	Non-federal grants, gifts & donations to fund expenditures in accordance with agreements with outside funding sources.	2004 -NonAppropriated
4894	MEDICAL SCHOOL - TUITION & REQUIRED E & G FEES FUND						
4894-999	Cash Control (18B-10-1)(B) WV CODE	11,086,869.17	8,801,135.09	10,456,198.55	9,431,805.71	Other collections, tuition & fees to fund general operating expenses of tuition and required educational and general fees.	2004 -NonAppropriated
4895	MED SCHOOL -GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4895-999	Cash Control (18B-4-4) WV CODE	5,656,420.73	16,395,386.34	16,877,065.69	5,174,741.38	Other collections, non-federal grants, gifts & donations to fund expenditures in accordance with funding arrangement with outside funding sources.	2004 -NonAppropriated
8764	FEDERAL GRANT/CONTRACTS FUND						
8764-999	Cash Control (18B-4-4) WV CODE	296,167.02	518,224.97	133,624.32	680,767.67	Federal funds and earned interest to participate in federal programs.	2004 -NonAppropriated
	Subtotal	<u>73,700,909.02</u>	<u>156,728,451.65</u>	<u>155,537,846.94</u>	<u>74,891,513.73</u>		
<b><u>0476 - WV SCHOOL OF OSTEOPATIC MEDICINE</u></b>							
4082	TUITION & REQUIRED E & G FEES FUND						
4082-999	Cash Control (18B-10-1)(b) WV CODE	51,749,861.37	34,603,012.21	27,380,974.44	58,971,899.14	Collections, fees and other income to support the academic & administrative operations.	1993 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4083	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4083-999	Cash Control (18B-10-1)(b) WV CODE	149,649.39	520,827.03	470,035.68	200,440.74	Collections, fees and other income to support the auxiliary functions of the school.	1993 -NonAppropriated
4084	EDUCATION & GENERAL CAPITAL FEES FUND						
4084-999	Cash Control (18B-10-1)(b) WV CODE	2,379,031.90	1,332,959.35	806,493.13	2,905,498.12	Other collections, fees licenses and income and interest to fund the capital and operations of the school.	1993 -NonAppropriated
4085	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4085-999	Cash Control (18B-4-4) WV CODE	662,219.86	1,383,056.96	1,200,001.63	845,275.19	Non-Federal grants to provide for state, local and private expenditures.	1993 -NonAppropriated
8766	FEDERAL GRANTS/CONTRACTS FUND						
8766-999	Cash Control (18B-2-5) WV CODE	24,920.75	42,124.55	38,443.55	28,601.75	Federal funds, earned interest and tuition & fees to participate in federal programs.	1993 -NonAppropriated
	Subtotal	<u>54,965,683.27</u>	<u>37,881,980.10</u>	<u>29,895,948.43</u>	<u>62,951,714.94</u>		
<b><u>0477 - HEPC - HEALTH SCIENCES</u></b>							
4941	HEALTH EDUCATION STUDENT LOAN PROGRAM FLUND						
4941-999	Cash Control (18B-10-4, 18C-3-1&3) WV CODE	7,341.89	2.85	7,344.74	0.00	State funds, portion of medical education fees, operating revenue & interest to provide loans & scholarships to students who intend to practice their profession in underserved areas of WV.	2001 -NonAppropriated
4942	HEALTH SCIENCES SCHOLARSHIP FUND						
4942-999	Cash Control (18C-3-1) WV CODE	663,355.27	715.43	-47,563.74	711,634.44	State funds, transfers from fund 4002 and interest from investments to provide loans & scholarships to students enrolled in health who will practice in underserved area areas after completing their studies.	2001 -NonAppropriated
	Subtotal	<u>670,697.16</u>	<u>718.28</u>	<u>-40,219.00</u>	<u>711,634.44</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0482 - BLUEFIELD STATE COLLEGE</u></b>							
4360	PAYROLL CLEARING FUND						
4360-999	Cash Control (12-3-12a) WV CODE	339,589.16	0.00	339,589.16	0.00	Payroll clearing fund.	1993 -NonAppropriated
4361	REVENUE CLEARING FUND						
4361-999	Cash Control (18B-10-15) WV CODE	537,948.08	110,739.79	0.00	648,687.87	Clearing fund for local collections & earned interest transfers to other line items.	1993 -NonAppropriated
4371	TUITION & REQUIRED E & G FEES FUND						
4371-999	Cash Control (18B-10-1B) WV CODE	3,295,718.00	8,350,892.42	8,009,680.90	3,636,929.52	Tuition, fees & investment income to fund faculty promotion and salaries.	2004 -NonAppropriated
4372	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4372-999	Cash Control (18B-10-1B) WV CODE	729,806.06	1,495,942.69	1,707,113.73	518,635.02	Tuition, fees & investment income to fund auxiliary capital fees.	2004 -NonAppropriated
4373	EDUCATION & GENERAL CAPITAL FEES FUND						
4373-999	Cash Control (18B-10-1B) WV CODE	1,087,407.84	4,589,592.66	5,352,460.23	324,540.27	Tuition, fees & investment income to fund capital building & land improvements.	2004 -NonAppropriated
4375	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4375-999	Cash Control (18B-4-4) WV CODE	1,201,385.68	2,670,195.98	3,639,609.16	231,972.50	Other collections, fees liceses, & investment earnings to fund administrative and operating costs.	2004 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8767	FEDERAL GRANTS/CONTRACTS FUND						
8767-999	Cash Control (18B-4-4) WV CODE	381,544.77	3,130,503.29	3,143,913.80	368,134.26	Federal funds & earned interest to participate in federal programs.	1993 -NonAppropriated
	Subtotal	<u>7,573,399.59</u>	<u>20,347,866.83</u>	<u>22,192,366.98</u>	<u>5,728,899.44</u>		
<b><u>0483 - CONCORD UNIVERSITY</u></b>							
4387	PRIVATE GIFTS, GRANTS, & DONATIONS (NON-FEDERAL)						
4387-999	Cash Control (18B-4-4) WV CODE	176,597.90	6,936,032.08	6,964,301.90	148,328.08	Gifts, grants, fees, federal funds and interest for operation of programs.	1993 -NonAppropriated
4404	PAYROLL CLEARING FUND						
4404-999	Cash Control (12-3-12a) WV CODE	601,630.43	0.00	-55,613.50	657,243.93	Payroll clearing fund.	1993 -NonAppropriated
4405	REVENUE CLEARING FUND						
4405-999	Cash Control (18B-10-15) WV CODE	183,542.29	45,034.09	0.00	228,576.38	Revenue clearing fund.	1993 -NonAppropriated
4407	TUITION & REQUIRED E & G FEES FUND						
4407-999	Cash Control (18B-10-1)(B) WV CODE	2,384,316.98	13,209,482.30	13,561,091.66	2,032,707.62	Other collections, fees licenses, & interest on investments used to support Tuition & Required E & G Fees.	2004 -NonAppropriated
4408	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4408-999	Cash Control (18B-10-1)(B) WV CODE	3,514.41	9,324,819.15	9,168,856.98	159,476.58	Other collections, fees licenses, & interest on investments used to fund Auxiliary Capital Fees Fund.	2004 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4409	EDUCATION & GENERAL CAPITAL FEES FUND						
4409-999	Cash Control (18B-10-1)(B) WV CODE	435,571.30	1,683,020.00	1,590,453.91	528,137.39	Other collections, fees licenses, & interest on investments used to fund E & G Capital fees fund.	2004 -NonAppropriated
8768	FEDERAL GRANTS/CONTRACTS FUND						
8768-999	Cash Control (18B-4-4)(B) WV CODE	29,891.95	1,061,183.15	1,064,576.23	26,498.87	Federal funds & earned interest to participate in federal programs.	1993 -NonAppropriated
<b><u>0484 - FAIRMONT UNIVERSITY</u></b>							
4446	PAYROLL CLEARING FUND						
4446-999	Cash Control (12-3-12a) WV CODE	1,903,883.79	204,056.38	204,410.61	1,903,529.56	Payroll clearing fund.	1993 -NonAppropriated
4447	REVENUE CLEARING FUND						
4447-999	Cash Control (18B-10-15) WV CODE	474,376.60	-19,624.94	0.00	454,751.66	Clearing fund for local revenue & earned interest transfers to other line items.	1993 -NonAppropriated
4490	TUITION & REQUIRED E & G FEES FUND						
4490-999	Cash Control (18B-10-3)(18B-10-1)(B) WV CODE	12,061,158.95	26,305,495.64	24,087,486.95	14,279,167.64	Other collections, fees licenses & investment earnings to increase faculty salaries.	2004 -NonAppropriated
4491	AUXILIARY & REQUIRED E & G FEES FUND						
4491-999	Cash Control (18B-10-3)(18B-10-1)(B) WV CODE	7,617,559.47	15,972,072.78	15,023,621.94	8,566,010.31	Other collections, fees licenses & investment earnings to increase faculty salaries.	2004 -NonAppropriated
4492	EDUCATION & GENERAL CAPITAL FEES FUND						
4492-999	Cash Control (18B-10-8)(18B-10-1)(B) WV CODE	4,967,961.98	4,358,719.37	3,544,574.12	5,782,107.23	Other collections, fees, licenses & investment earnings to fund capital projects.	2004 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4495	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4495-999	Cash Control (18B-4-4)WV CODE	606,196.33	1,205,584.21	1,317,591.70	494,188.84	Gifts & interest to be used for local and state projects.	2004 -NonAppropriated
8769	FEDERAL GRANTS/CONTRACTS FUND						
8769-999	Cash Control (18B-4-4)WV CODE	529,064.76	3,315,839.10	3,284,230.72	560,673.14	Gifts & earned interest to participate in federal programs.	1993 -NonAppropriated
	Subtotal	<u>31,975,267.14</u>	<u>83,601,713.31</u>	<u>79,755,583.22</u>	<u>35,821,397.23</u>		
<b><u>0485 - GLENVILLE STATE COLLEGE</u></b>							
4482	REVENUE CLEARING FUND						
4482-999	Cash Control (18B-10-15) WV CODE	261,440.11	2,155.82	0.00	263,595.93	Clearing fund for local revenue & interest transfers to other line items.	1993 -NonAppropriated
4496	TUITION & REQUIRED E & G FEES FUND						
4496-999	Cash Control (18B-10-1)(B)WV CODE	1,856,944.34	8,020,284.29	9,053,515.66	823,712.97	Transfers & investment earnings to fund institutional operating expenses & support off-campus course offerings.	2004 -NonAppropriated
4497	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4497-999	Cash Control (18B-10-1)(B)WV CODE	264,778.34	5,501,281.01	5,403,685.69	362,373.66	Other collections, fees licenses, and investment earnings to provide funding to dormitory facilities for students.	2004 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4498	EDUCATION & GENERAL CAPITAL FEES FUND						
4498-999	Cash Control (18B-10-1)(B)WV CODE	1,438,667.39	2,036,921.97	2,411,099.86	1,064,489.50	Tuition, fees & investment to fund capital projects.	2004 -NonAppropriated
4499	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4499-999	Cash Control (18B-4-4)WV CODE	568,107.86	2,763,123.67	3,170,541.58	160,689.95	Operating fund transfer, gifts, donations & investment earnings to administer financial aid, scholarship and state grants programs.	2004 -NonAppropriated
8770	FEDERAL GRANTS/CONTRACTS FUND						
8770-999	Cash Control (18B-4-4)WV CODE	221,547.40	732,859.96	851,922.01	102,485.35	Federal funds & interest to participate in federal programs.	1993-NonAppropriated
<b><u>0486 - SHEPHERD UNIVERSITY</u></b>							
4532	TUITION & REQUIRED E & G FEES FUND						
4532-999	Cash Control (18B-10-1)(B)WV CODE	10,331,500.21	22,159,013.93	25,213,689.12	7,276,825.02	Other collections, fees licenses and investment earnings to provide funding for educational & general expenditures.	2004 -NonAppropriated
4533	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4533-999	Cash Control (18B-10-1)(B)WV CODE	5,887,451.76	18,785,853.27	16,582,341.90	8,090,963.13	Other collections, fees licenses and investment earnings to provide funding for auxilliary enterprises.	2004 -NonAppropriated
4534	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4534-999	Cash Control (18B-4-4)WV CODE	2,040,987.87	1,788,635.83	643,919.97	3,185,703.73	Non-federal grants & investment earnings to finance non-federal grants & contracts.	2004 -NonAppropriated
4535	EDUCATION & GENERAL CAPITAL FEES FUND						
4535-999	Cash Control (18B-10-1)(B)WV CODE	148,592.80	10,098,480.77	8,506,879.79	1,740,193.78	Tuition, fees & interest for capital improvements and major repairs.	2004 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8771	FEDERAL PROGRAMS FUND						
8771-999	Cash Control (18B-4-4)(B)WV CODE	57,871.18	1,123,835.73	1,180,230.25	1,476.66	Federal funds and earned interest to participate in federal programs	1993 -NonAppropriated
	Subtotal	<u>23,077,889.26</u>	<u>73,012,446.25</u>	<u>73,017,825.83</u>	<u>23,072,509.68</u>		
<b><u>0487 - SOUTHERN WV COMMUNITY AND TECHNICAL COLLEGE</u></b>							
4677	PAYROLL CLEARING FUND						
4677-999	Cash Control (12-3-12a) WV CODE	445,113.34	0.00	-68,358.86	513,472.20	Payroll clearing fund.	1993 -NonAppropriated
4678	REVENUE CLEARING FUND						
4678-999	Cash Control (18B-10-15)(18B-3-4) WV CODE	671.06	0.00	0.00	671.06	Clearing fund for local revenue & interest transfers to other line items.	1993 -NonAppropriated
4680	TUITION & REQUIRED E & G FEES FUND						
4680-999	Cash Control (18B-10-1)(B)WV CODE	2,621,149.40	4,572,454.65	4,475,870.48	2,717,733.57	Other collections, fees licenses, & investment earnings to provide funding for general operating expenses.	2004 -NonAppropriated
4681	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4681-999	Cash Control (18B-10-1)(B)WV CODE	380,260.99	990,812.52	877,735.87	493,337.64	Other collections, fees licenses, & investment earnings to provide funding for auxiliary enterprises.	2004 -NonAppropriated
4682	EDUCATION & GENERAL CAPITAL FEES FUND						
4682-999	Cash Control (18B-10-1)(B)WV CODE	534,696.09	310,000.00	19,030.26	825,665.83	Tuition, fees and interest for capital repairs and alterations.	2004 -NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4683	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4683-999	Cash Control (18B-4-4)WV CODE	2,178,901.18	3,653,235.99	3,325,981.39	2,506,155.78	Other collections, fees licenses, & investment earnings to provide funding for state, local and private projects.	2004 -NonAppropriated
8772	FEDERAL GRANTS/CONTRACTS FUND						
8772	Cash Control (18B-3-4)WV CODE	30,095.21	612,206.71	623,786.89	18,515.03	Federal funds, earned interest and tuition and fees to participate in federal programs	1993-NonAppropriated
	Subtotal	<u>6,190,887.27</u>	<u>10,138,709.87</u>	<u>9,254,046.03</u>	<u>7,075,551.11</u>		
<b><u>0488 - WEST LIBERTY UNIVERSITY</u></b>							
4560	PAYROLL CLEARING FUND						
4560-999	Cash Control (12-3-12a) WV CODE	1,288.34	0.00	0.00	1,288.34	Payroll clearing fund.	1993-NonAppropriated
4561	REVENUE CLEARING FUND						
4561-999	Cash Control (18B-10-15)(18B-3-4) WV CODE	70,549.50	-62,974.85	0.00	7,574.65	Clearing fund for local revenue & earned interest transferred to other line items.	1993-NonAppropriated
4562	TUITION & REQUIRED E & G FEES FUND						
4562-999	Cash Control (18B-10-1)(B)WV CODE	2,214,604.14	15,571,564.70	16,230,747.59	1,555,421.25	Other collections, fees licenses, & investment earnings to provide funding for tuition & required educational and general fees.	2004-NonAppropriated
4563	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4563-999	Cash Control (18B-10-1)(B)WV CODE	2,116,730.54	10,651,217.75	9,536,896.71	3,231,051.58	Other collections, fees licenses, & investment earnings to provide funding for auxiliary enterprises.	2004-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4564	EDUCATION & GENERAL CAPITAL FEES FUND						
4564-999	Cash Control (18B-10-1)(a)WV CODE	1,634,090.52	5,207,665.31	5,029,785.08	1,811,970.75	Tuition, fees & investment earnings to fund expenses related to educational and general capital fees.	2004-NonAppropriated
4565	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4565-999	Cash Control (18B-4-4)WV CODE	928,422.02	752,683.63	945,832.41	735,273.24	Non-federal grants, investment earnings, tuition and fees to fund general operating expenses.	2004-NonAppropriated
4566	WVU LAND SALE ACCOUNT						
4566-999	Cash Control (18B-14-5)WV CODE	153,366.47	0.00	153,366.47	0.00	Proceeds from sale of real property.	2010 - Appropriated
8773	FEDERAL GRANTS/CONTRACTS FUND						
8773-999	Cash Control (4-11-3)WV CODE	74,838.04	131,900.00	114,378.41	92,359.63	Federal funds and earned interest to participate in federal programs.	1993-NonAppropriated
	Subtotal	<u>7,193,889.57</u>	<u>32,252,056.54</u>	<u>32,011,006.67</u>	<u>7,434,939.44</u>		
<b><u>0489 - WV NORTHERN COMMUNITY AND TECHNICAL COLLEGE</u></b>							
4720	PAYROLL CLEARING FUND						
4720-999	Cash Control (12-3-12a) WV CODE	720,240.76	0.00	-78,082.50	798,323.26	Payroll Clearing Account.	1993-NonAppropriated
4721	REVENUE CLEARING FUND						
4721-999	Cash Control (18B-10-15) WV CODE	165,379.43	112,079.78	0.00	277,459.21	Revenue Clearing Account.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
4726	TUITION & REQUIRED E & G FEES FUND						
4726-999	Cash Control (18B-10-2)WV CODE	6,923,648.90	5,538,538.50	3,871,432.70	8,590,754.70	Tuition, fees and interest for payroll and general operating expenses.	2004-NonAppropriated
4727	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4727-999	Cash Control (18B-10-2)WV CODE	562,355.68	190,843.12	192,009.99	561,188.81	Tuition and fees to fund auxiliary and auxiliary capital fees fund.	2004-NonAppropriated
4728	EDUCATION & GENERAL CAPITAL FEES FUND						
4728-999	Cash Control (18B-10-2)WV CODE	2,319,594.15	1,245,397.49	499,822.37	3,065,169.27	Operating fund transfer for major projects and capital improvements.	2004-NonAppropriated
4731	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4731-999	Cash Control (18B-10-2)WV CODE	4,204,622.20	1,223,739.63	1,219,485.83	4,208,876.00	Non-federal grants to provide for educational supplies, equipments and general operating expenses.	2004-NonAppropriated
4732	WV NORTHERN COMMUNITY COLLEGE LAND SALE ACCOUNT						
4732-999	Cash Control (18B-14-5)WV CODE	593,250.00	0.00	561,516.00	31,734.00	To receive and disburse funds from the sale of real estate.	2009-Appropriated
8774	FEDERAL GRANTS/CONTRACTS FUND						
8774-999	Cash Control (18B-3-4)WV CODE	10,757.13	208,843.72	215,595.72	4,005.13	Tuition, fees and earned interest to participate in federal programs.	1993-NonAppropriated
	Subtotal	<u>15,499,848.25</u>	<u>8,519,442.24</u>	<u>6,481,780.11</u>	<u>17,537,510.38</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0490 - WV STATE COLLEGE UNIVERSITY</u></b>							
4603	PAYROLL CLEARING FUND						
4603-999	Cash Control (12-3-12a) WV CODE	1,320,843.26	0.00	-79,384.88	1,400,228.14	Payroll Clearing Fund.	1993-NonAppropriated
4604	REVENUE CLEARING FUND						
4604-999	Cash Control (18B-10-15) WV CODE	413,719.49	-391,440.31	0.00	22,279.18	Clearing fund for local revenue & earned interest transfers to other line items.	1993-NonAppropriated
4611	TUITION & REQUIRED E & G FEES FUND						
4611-999	Cash Control (18B-10-2)WV CODE	1,460,689.01	13,165,354.10	12,997,208.50	1,628,834.61	Other collections, fees licenses & interest income to finance educational and general operating expenses.	2004-NonAppropriated
4612	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4612-999	Cash Control (18B-10-2)WV CODE	1,214,002.79	7,671,108.78	8,055,373.28	829,738.29	Other collections, fees licenses & interest income to finance auxiliary operating expenses.	2004-NonAppropriated
4613	EDUCATION & GENERAL CAPITAL FEES FUND						
4613-999	Cash Control (18B-10-1)WV CODE	1,182,303.97	1,996,602.66	1,744,009.03	1,434,897.60	Other collections, fees licenses & interest income to finance capital repairs and alterations.	2004-NonAppropriated
4614	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4614-999	Cash Control (18B-10-12)WV CODE	316,859.30	2,748,874.05	2,554,255.50	511,477.85	Other collections, fees licenses & interest income to finance educational and general operating expenses.	2004-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8775	FEDERAL GRANTS/CONTRACTS FUND						
8775-999	Cash Control (18B-4-4)WV CODE	125,095.92	1,281,090.06	1,295,606.19	110,579.79	Federal funds, earned interest, tuition & fees to participate in federal programs.	1993-NonAppropriated
	Subtotal	<u>6,033,513.74</u>	<u>26,471,589.34</u>	<u>26,567,067.62</u>	<u>5,938,035.46</u>		
<b><u>0492 - WV EASTERN COMMUNITY &amp; TECHNICAL COLLEGE</u></b>							
4825	TUITION & REQUIRED E & G FEES FUND						
4825-999	Cash Control SB653(18B-4-4)WV CODE	909,573.47	872,017.73	481,422.14	1,300,169.06	Tuition and fees to fund operation of educational & general fees fund.	2004-NonAppropriated
4826	AUXILIARY & AUXILIARY CAPITAL FEES FUND						
4826-999	Cash Control SB653(18B-4-4)WV CODE	323,784.94	498,697.83	353,712.15	468,770.62	Other collections, fees licenses & investment earnings to provide funding for auxiliary & auxiliary capital fees fund.	2004-NonAppropriated
4827	EDUCATION & GENERAL CAPITAL FEES FUND						
4827-999	Cash Control SB653(18B-4-4)WV CODE	220,271.04	43,131.56	0.00	263,402.60	Tuition & fees to fund the operation of educational & general capital fees fund.	2004-NonAppropriated
4829	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)						
4829-999	Cash Control SB653(18B-4-4)WV CODE	729,375.64	1,423,944.22	1,612,750.14	540,569.72	Non-federal grants, gifts & investment earnings to fund expenses related to state, local & private expenditures.	2004-NonAppropriated
	Subtotal	<u>2,183,005.09</u>	<u>2,837,791.34</u>	<u>2,447,884.43</u>	<u>2,572,912.00</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0495 - WV NETWORK FOR EDUCATIONAL TELECOMPUTING</u></b>							
4780	REVENUE OPERATING ACCOUNT FUND						
4780-999	Cash Control (18B-4-2)WV CODE	4,886,123.00	11,433,970.85	11,536,947.84	4,783,146.01	Equipment sales, services & billing to network schools, interest & federal funds for educational telecomputing.	1993-NonAppropriated
<b><u>0505 - BARBER'S AND COSMETOLOGIST BOARD</u></b>							
5425	LISENSES AND FEES FUND						
5425-999	Cash Control (30-27-14)WV CODE	186,494.21	561,710.52	635,285.52	112,919.21	Registration, renewal & license fees used for administration & enforcement of article except at end of FY 1/10 of money collected is to be transferred to the gen. rev. fund.	1994-Appropriated
<b><u>0506 - DIVISION OF HEALTH</u></b>							
5101	VITAL STATISTICS SERVICES FUND						
5101-999	Cash Control (16-5-28)WV CODE	72,638.78	44,872.00	77,810.92	39,699.86	Fees & federal funds to recover costs performed in research which falls outside of what is considered general public health related VSS Fund.	1993-NonAppropriated
5104	DRUG CONTROL AND SYSTEM IMPROVEMENT FUND						
5104-999	Cash Control (16-1-7)WV CODE	12,668.46	0.00	0.00	12,668.46	Federal funds from fund 8803 to computerize & update laboratory equipment.	1993-NonAppropriated
5105	LICENSING OF HEARING AID DEALERS FUND						
5105-999	Cash Control (30-26-3)WV CODE	25,816.84	10,430.00	3,019.18	33,227.66	Fees for administration and expenses required by law.	1993-NonAppropriated
5107	INDIRECT COST - FEDERAL PROGRAMS FUND						
5107-999	Cash Control (16-1-15 thru 17)WV CODE	3,216,444.14	4,452,723.61	3,880,315.59	3,788,852.16	Reimbursements of federal funds to pay for the administrative costs to the department of all federal grants program.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
5108	PUBLIC EMPLOYEES INSURANCE CLEARING FUND						
5108-999	Cash Control (16-1-10)WV CODE	826.18	0.00	-4,120.65	4,946.83	Clearing fund for Public Employees Insurance Fund.	1993-NonAppropriated
5109	UNIFORM HEALTH PROFESSIONALS DATA COLLECTION SYSTEM FUND						
5109-999	Cash Control (16-1-10B)WV CODE	1,329.28	0.00	0.00	1,329.28	Assessments of professional boards to pay costs of bureau of health to publish annually data on health professionals in state.	1993-NonAppropriated
5113	WELLHEAD PROTECTION FUND						
5113-999	Cash Control (16-1-15)WV CODE	615,489.50	107,559.00	40,157.31	682,891.19	Federal funds & grants to prevent water wells from contaminating drinking water.	1993-NonAppropriated
5115	ASBESTOS ABATEMENT LICENSURE FUND						
5115-999	Cash Control (16-32-10)WV CODE	132,457.42	278,011.00	263,569.40	146,899.02	Operating permit fees to license, train and enforce laws dealing with asbestos abatement.	1993-NonAppropriated
5117	INFECTIOUS MEDICAL WASTE PROGRAM FUND						
5117-999	Cash Control (20-5j-5 & 6)WV CODE	573,258.43	169,450.00	99,729.07	642,979.36	Operating permit fees to regulate medical waste facilities.	1993-NonAppropriated
5118	NURSING HOME LICENSING BOARD FUND						
5118-999	Cash Control (30-25-7)WV CODE	201,320.38	83,765.00	93,857.67	191,227.71	License fees to pay costs and expenses of the Board.	1993-NonAppropriated
5119	CERTIFICATION OF ICF/SNF FUND						
5119-999	Cash Control (16-20-5)WV CODE	355,934.64	1,800,000.00	1,767,816.41	388,118.23	Federal funds for certification of intermediate care and skilled nursing facilities.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
5124	TOBACCO SETTLEMENT EXPENDITURE FUND						
5124-999	Cash Control (16-9B-1)WV CODE	9,567.44	0.00	0.00	9,567.44	Statutory transfers to fund public health tobacco education programs and the state run hospitals.	2000-Appropriated
5125	FAMILY PLANNING PROGRAM FUND						
5125-999	Cash Control (16-2B-1)WV CODE	310,930.67	63,630.03	0.00	374,560.70	Federal funds to provide family planning services to title XIX medicaid patients.	1993-NonAppropriated
5131	COMMUNITY BASED FETAL AND INFANT MORTALITY REVIEW FUND						
5131-999	Cash Control (16-1-15)WV CODE	478.81	0.00	0.00	478.81	Gifts, grants & donations for fetal & infant mortality review for possible prevention.	1993-NonAppropriated
5132	CLAUDE WORTHINGTON BENEDUM FOUNDATION FUND						
5132-999	Cash Control (16-1-15)WV CODE	18,609.27	0.00	0.00	18,609.27	Gifts, grants & donations to pay for the access Rural Transport Program.	1993-NonAppropriated
5137	TRAUMA REGISTRY FUND						
5137-999	Cash Control (18-10A-15)WV CODE	241.05	0.00	0.00	241.05	Highway safety grant for various emergency medical services projects as data evaluation and training.	1993-NonAppropriated
5139	HEALTH SERVICES FEES FUND						
5139-999	Cash Control (16-1-21)WV CODE	654,663.18	1,138,080.73	1,554,197.34	238,546.57	Health service fees to fund health programs.	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,750,475.59		
5144	VITAL STATISTICS FUND						
5144-999	Cash Control (16-5-28)WV CODE	2,783,473.88	1,304,636.81	757,305.76	3,330,804.93	\$2.00 of \$5.00 fee for copies & searches of vital statistics records to maintain official depository of birth & death records.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
5146	INSURANCE PROPERTY LOSS CLAIMS FUND						
5146-999	Cash Control (16-1-15)WV CODE	329,671.60	70,219.41	28,566.49	371,324.52	Insurance claim refund due to property damage.	1993-NonAppropriated
5147	CONSUMER SALES TAX FUND						
5147-999	Cash Control (11-15-3)WV CODE	21,452.29	-10,745.57	0.00	10,706.72	Consumer sales tax remitted to Tax Department.	1993-NonAppropriated
5151	BEHAVIORAL HEALTH CLEARING FUND						
5151-999	Cash Control (16-1-10A)WV CODE	2,500.00	0.00	0.00	2,500.00	Clearing fund for behavioral health.	1993-NonAppropriated
5152	RESPIRE AND REHABILITATION FUND						
5152-999	Cash Control (16-1-10A)WV CODE	757,622.19	0.00	0.00	757,622.19	Grants from 5066 to provide alternative home & community based services to mentally retarded & developmentally disabled who would otherwise would have to be institutionalized.	1993-NonAppropriated
5156	HOSPITAL SERVICES REVENUE FUND						
5156-999	Cash Control (16-1-15a)WV CODE	25,978,037.38	73,000,290.27	67,744,384.91	31,233,942.74	Hospital patient care fees & institutional collections for construction & equipping state hospitals & health institutions.	1993-NonAppropriated
5157	COMPREHENSIVE SCHOOL HEALTH FUND						
5157-999	Cash Control (16-1-15)WV CODE	19,707.67	115,185.00	93,281.42	41,611.25	Contract with Board of Education to assist school health programs.	1993-NonAppropriated
5161	SPECIAL EDUCATION TITLE I FUND						
5161-999	Cash Control (16-1-10a)WV CODE	13,193.90	0.00	0.00	13,193.90	Federal funds for educationally deprived handicapped & delinquent children.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
5163	LABORATORY SERVICES FUND						
5163-999	Cash Control (16-1-15)WV CODE	368,829.47	1,708,019.15	2,064,911.39	11,937.23	Laboratory service fees to assist other health programs by providing tests for those program clients.	1993-Appropriated
5172	HEALTH FACILITIES LICENSING FUND						
5172-999	Cash Control (16-1-13)WV CODE	59,235.44	420,049.86	352,213.91	127,071.39	License fees for licensing, inspection and accreditation of hospitals and similar institution in state.	1993-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				672,813.65		
5178	PUBLIC HEALTH LAW FUND						
5178-999	Cash Control (16-1-7)WV CODE	1,878,114.17	385,562.71	7,988.00	2,255,688.88	Fines & penalties assessed against health facilities licensure and certification rules and regulations.	1993-NonAppropriated
5182	PEIA WELLNESS PROGRAM CONTRACT FUND						
5182-999	Cash Control (16-1-15)WV CODE	27,269.13	0.00	0.00	27,269.13	Transfers from fund 2180 to fund a wellness program for employees in the Charleston area.	1993-NonAppropriated
5183	HEPATITIS B VACCINE FUND						
5183-999	Cash Control (16-1-15 & 16-3-1)WV CODE	448,012.37	770,555.34	940,930.81	277,636.90	Collections, fees & other income to administer vaccine & hemophilia blood products.	1993-Appropriated
5184	RURAL HEALTH NETWORKING PROJECT FUND						
5184-999	Cash Control (16-1-15)WV CODE	45.00	0.00	0.00	45.00	Robert Wood Johnson foundation funds to support for one year the planning activities to develop three rural health demonstration projects.	1994-NonAppropriated
5186	HIV TESTING FUND						
5186-999	Cash Control (16-3C-2 & 8)WV CODE	1,433.97	325.86	50.00	1,709.83	Court funds to facilitate the performance of HIV related testing & counseling.	1994-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
5187	FARMERS MARKET - WIC FUND						
5187-999	Cash Control (4-11-3)WV CODE	17,350.97	258.35	425.24	17,184.08	Federal grants & matching state funds to administer Farmer's Markets expenses.	1994-NonAppropriated
5193	HIV/TB ACTIVITIES FOR SUBSTANCE ABUSE POPULATION FUND						
5193-999	Cash Control (16-3C-2 & 16-25-2)WV CODE	24,641.52	0.00	0.00	24,641.52	Federal funds from 8793 for tuberculosis screening, identification & treatment and HIV outreach, counseling and testing.	1996-NonAppropriated
5195	ENVIRONMENTAL LEAD SOURCE ASSESSMENTS						
5195-999	Cash Control (16-3A-2)WV CODE	13,407.96	0.00		13,407.96	Other collections, fees, license & income to assess lead contamination in children's homes.	1996-NonAppropriated
5197	BREAST & CERVICAL CANCER DIAGNOSTIC TREATMENT						
5197-999	Cash Control (16-33-7)WV CODE	128,545.67	400,000.00	189,514.65	339,031.02	Operating funds transfer to provide financial assistance for the medical care of indigent patients for diagnostic and treatment services for breast and cervical cancer.	1997-NonAppropriated
5201	DRINKING WATER TREAT REVOL - ADMINISTRATIVE EXPENSE						
5201-999	Cash Control (16-13C-3)(F)WV CODE	1,682,971.13	4,607,209.10	4,884,531.96	1,405,648.27	Statutory transfers to administer the Drinking Water Treatment Program.	1997-NonAppropriated
5203	EMERGENCY MEDICAL SERVICES OPERATIONS						
5203-999	Cash Control (16-4C-6)(b)WV CODE	693,756.31	49,687.83	412,438.04	331,006.10	Other collections, fees, licenses & income for the operation of emergency medical services	1998-NonAppropriated
5204	LEAD ABATEMENT						
5204-999	Cash Control (16-35-12)WV CODE	60,021.28	16,900.00	33,173.32	43,747.96	Other collections, fees, licenses & income to fund the accreditation of lead training providers, certification of examiners & notifications of Lead Abatement Projects.	1998-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
5205	EMERGENCY MEDICAL SERVICES LICENSURE FUND						
5205-999	Cash Control (16-4c-6b)WV CODE	211,155.66	380,098.30	417,859.57	173,394.39	Other collections, fees, licenses & income to provide for the licensure of emergency medical services agencies.	1998-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				201,810.12		
5207	GIFTS, GRANTS AND DONATIONS						
5207-999	Cash Control (SB150, Section 11)WV CODE	1,544,739.79	27,533,526.62	26,349,995.12	2,728,271.29	Gifts, donations & bequests to provide services for the Sharpe Hospital.	1999-NonAppropriated
5208	RADON LICENSURE						
5208-999	Cash Control (16-34-10)WV CODE	36,098.24	6,600.00	723.84	41,974.40	Other collections, fees, licenses & income to fund the licensure of radon mitigators, testers, contractors & laboratories.	2000-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				0.00		
5214	WEST VIRGINIA BIRTH TO THREE FUND						
5214-999	Cash Control (16-5k-6)WV CODE	1,233,012.72	21,282,706.88	22,240,062.79	275,656.81	Operating funds transfers to provide early intervention services for children (Birth to Three) who are developmentally delayed.	2003-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,217,447.94		
5218	TOBACCO CONTROL SPECIAL FUND						
5218-999 New	Cash Control (16-9D-9)(e)WV CODE	8,043.10	536.00	0.00	8,579.10	Fines & penalties imposed by the Tax Department on those tobacco manufacturers for violation of Code (16-9D-9)(e)	2011-Appropriated
5219	DIVISION OF HEALTH CENTRAL OFFICE LOTTERY FUND						
5219-999	Cash Control (SB 133)WV CODE	464,704.17	0.00	0.00	464,704.17	Statutory transfers for the renovation/ furnishing of the Office of the Chief Medical Examiner.	2004-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
5224	HEALTHY LIFESTYLES FUND						
5224-999	Cash Control (5-1E-5)WV CODE	117,872.47	169,391.57	228,737.50	58,526.54	Other collections, fees, licenses, income, operating fund transfers & non-federal grants for the operation of the Office of Healthy Lifestyles.	2006-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				224,383.91		
5225	VITAL STATISTICS IMPROVEMENT FUND						
5225-999	Cash Control (16-5-29)(e)WV CODE	843,991.95	177,444.33	0.00	1,021,436.28	Departmental fees for improvement of the Vital Statistics Program within the Public Health Division of Vital Statistics.	2007-NonAppropriated
5226	ANTIVIRAL VACCINE GOVERNOR'S CIVIL CONTINGENCY FUND						
5226-99	Cash Control (5-1-18)(e)WV CODE	10,000.05	0.00	0.00	10,000.05	Statutory transfers from the Governor's Contingency fund to purchase antiviral vaccine.	2007-NonAppropriated
5228	DHHR SAFETY AND TREATMENT FUND						
5228-999	Cash Control (17C-5A-3)(d)	54,329.17	567,676.94	154,367.12	467,638.99	Statutory transfer from Motor Vehicles fees fund 8223 (HB 4167) & Departmental fees to administer the comprehensive safety and treatment program.	2010-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				264,278.21		
5229	FLOOD DISASTER, MARCH 22, 2012, CRISIS COUNCELING						
5229-999 New	Cash Control (5-1-18)(e)WV CODE	0.00	29,846.46	27,894.00	1,952.46	Other Collections and operating funds transfer for antiviral vaccine.	2012-NonAppropriated
8723	MEDICAL SERVICES - FEDERAL FUNDS						
8723-999	Cash Control (4-11-3)(e)WV CODE	120,013.60	3,869,352.29	3,889,365.89	100,000.00	Federal funds to administer & implement health programs throughout WV.	2006-NonAppropriated
8740	CONSOLIDATED FED FUNDS MATRNL/CHILD CARE EARLY PERIOD SCRNL FUND						
8740-999	Cash Control (16-2B-1)WV CODE	436,095.16	1,285,262.00	1,366,467.90	354,889.26	Federal funds for early periodic screening to reduce infant mortality.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8750	FED BLOCK GRANTS MATERNAL/CHILD HEALTH PROGRAM FUND						
8750-999	Cash Control (HB1150, Title II, Sec. 8 1983 Leg.)WV CODE	344.00	7,382,381.49	7,382,724.49	1.00	Federal funds to provide healthcare and services to women & children to reduce infant mortality & morbidity.	1993-Appropriated
8753	FEDERAL BLOCK GRANTS PREVENTIVE HEALTH FUND						
8753-999	Cash Control (HB1150, Title II, Sec. 8 1983 Leg.)WV CODE	0.00	369,907.21	369,907.21	0.00	Federal funds for health promotion and disease prevention.	1993-Appropriated
8793	SUBSTANCE ABUSE PREVENTION & TREATMENT - FEDERAL BLOCK GRANT						
8793-999	Cash Control (HB105, Title II, Sec. 6 1993 Leg.)WV CODE	0.00	7,980,604.28	7,980,604.28	0.00	Federal funds for substance abuse prevention & treatment programs.	1993-Appropriated
8794	COMMUNITY MENTAL HEALTH SERVICES FUND - FEDERAL BLOCK GRANT						
8794-999	Cash Control (HB105, Title II, Sec. 6 1993 Leg.)WV CODE	0.00	2,019,218.09	1,931,912.95	87,305.14	Federal funds for community mental health service programs.	1993-Appropriated
8802	PUBLIC HEALTH - FEDERAL FUNDS						
8802-999	Cash Control (4-11-3)WV CODE	7,811,981.12	88,827,796.74	90,321,408.65	6,318,369.21	Federal funds for various state public health programs.	1993-Appropriated
8824	DIVISION OF HEALTH, SAFE DRINKING WATER FOR FY 99						
8824-999	Cash Control (16-1-9a, 16-13C-3)WV CODE	0.00	21,891,903.10	21,891,903.10	0.00	Federal funds, earned interest & fees to participate in federal programs.	1993-Appropriated
	Subtotal	<u>54,404,348.97</u>	<u>274,760,927.79</u>	<u>269,840,002.55</u>	<u>63,656,483.63</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0507 - HEALTH CARE AUTHORITY FUND</u></b>							
5375	HEALTH CARE COST REVIEW AUTHORITY FUND						
5375-999	Cash Control (16-29B-8)WV CODE	11,634,839.05	7,898,822.25	4,772,632.29	14,761,029.01	Hospital assessments and expenses of the Board in regulation of hospitals	1993-Appropriated
5376	CERTIFICATE OF NEED PROGRAM FUND						
5376-999	Cash Control (16-2D-5)WV CODE	1,889,588.05	288,594.70	223,618.73	1,954,564.02	Filing fees to determine if new institutional health service is needed.	1993-Appropriated
5380	WV HEALTH INFORMATION NETWORK ACCOUNT						
5380-999	Cash Control (16-29G-1)WV CODE	6,210,453.91	4,000,000.00	114,539.15	10,095,914.76	Statutory transfers from fund 5375 and operating funds transfers from fund 5379 to fund the operations of the WV Health Information Network.	2008-Appropriated
5382	WV HEALTH CARE AUTHORITY REVOLVING LOAN FUND						
5382-999	Cash Control (16-29I-1)WV CODE	6,000,000.00	0.00	4,000,000.00	2,000,000.00	Statutory transfers from fund 5375 to fund loans made under the WV Revolving Loan Fund.	2009-Appropriated
8851	CONSOLIDATED FEDERAL FUNDS						
8851-999	Cash Control (4-11-2)WV CODE	990,756.90	3,694,228.18	3,716,981.69	968,003.39	Federal HRSA grant funds to be used for the state planning grants initiative to develop health care coverage options for the insured.	1993-Appropriated
	Subtotal	<u>26,725,637.91</u>	<u>15,881,645.13</u>	<u>12,827,771.86</u>	<u>29,779,511.18</u>		
<b><u>0508 - BUREAU OF SENIOR SERVICES</u></b>							
5405	LOTTERY NET PROFITS FUND						
5405-999	Cash Control (29-22-18)WV CODE	4,648,147.15	64,796,775.00	65,586,925.45	3,857,996.70	Lottery receipts from fund 7202 for in-home services for senior citizens.	2001-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
5407	GIFTS AND GRANTS						
5407-999	Cash Control (16-5P-10)WV CODE	317,051.93	1,582,117.00	1,541,135.72	358,033.21	Matching funds transfers to adminster in-home services & care management programs based on sliding fee scale.	1993-NonAppropriated
5409	COMMUNITY BASED SERVICE FUND						
5409-999	Cash Control (29-22-2 & 27-1A-11-2)WV CODE	1,473,197.78	10,500,000.00	10,234,561.80	1,738,635.98	License fees to provide in-home services to seniors statewide for lighthouse care, home delivered care transportation and alzheimers respite care.	2008-Appropriated
8724	FEDERAL FUNDS						
8724-999	Cash Control (4-11-3)WV CODE	108,802.49	12,759,074.94	12,841,791.14	26,086.29	Federal funds to administer & operate various programs.	1993-Appropriated
	Subtotal	<u>6,547,199.35</u>	<u>89,637,966.94</u>	<u>90,204,414.11</u>	<u>5,980,752.18</u>		
<b><u>0509 - HOSPITAL FINANCE AUTHORITY</u></b>							
5475	HOSPITAL FINANCE AUTHORITY FUND						
5475-999	Cash Control (16-29A-5 & 9)WV CODE	106,086.16	512,207.76	100,002.83	518,291.09	Fees and charges in connection with financial programs to lower the cost of capital for hospitals.	1993-Appropriated
<b><u>0510 - HUMAN RIGHTS COMMISSION</u></b>							
5352	HUMAN RIGHTS SUMMIT - GOVERNOR'S CIVIL CONTINGENCY FUND						
5352-999	Cash Control (5-1-18 & 5-11-16)WV CODE	112.66	0.00	0.00	112.66	Governor's Contingency Fund to assist Human Rights Summit expenses.	1999-NonAppropriated
5353	GIFTS, GRANTS AND DONATIONS						
5353-999	Cash Control (4-11-2)WV CODE	1,196.94	0.00	0.00	1,196.94	Gifts, grants & donations for the Human Rights Commission.	1999-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8725	FEDERAL FUNDS						
8725-999	Cash Control (4-11-3)WV CODE	382,533.45	142,926.58	236,012.03	289,448.00	Federal funds to resolve discrimination complaints on housing.	1993-NonAppropriated
	Subtotal	<u>489,929.21</u>	<u>655,134.34</u>	<u>336,014.86</u>	<u>809,048.69</u>		
<b><u>0511 - DIVISION OF HUMAN SERVICES</u></b>							
5050	NATIONAL SCHOOL LUNCH PROGRAM FUND						
5050-999	Cash Control (25-1-3 & 26-1-2)WV CODE	38,553.83	35,461.11	28,297.40	45,717.54	Federal funds for breakfast and lunches at WV children's home.	1993-NonAppropriated
5052	HEARING IMPAIRED FUND						
5052-999	Cash Control (5-14-10)WV CODE	84,260.18	1,665.00	3,443.17	82,482.01	Gifts, grants & donations for the Hearing Impaired Commission.	1993-NonAppropriated
5054	SPECIAL COUNTY GENERAL RELIEF FUND						
5054-999	Cash Control (9-4-4 & 9-5-10)WV CODE	4,976.37	0.00	0.00	4,976.37	Federal, state & county funds for care and assistance to indigent persons within the various counties.	1993-NonAppropriated
5055	INDIVIDUAL AND FAMILY GRANT PROGRAM FUND						
5055-999	Cash Control (9-2-3)WV CODE	18,118.01	0.00	0.00	18,118.01	Federal & state funds to provide grants to individuals affected by natural disasters.	1993-NonAppropriated
5057	DOMESTIC VIOLENCE FUND						
5057-999	Cash Control (48-1-24 & 48-26-6)WV CODE	516,235.25	432,591.00	432,368.79	516,457.46	Marriage license, divorce fees & transfers from fund 1215 for domestic violence services.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
5065	HUMAN SERVICES PERSONAL SERVICES FUND						
5065-999	Cash Control (9-2-4 & 9-3-5)WV CODE	10,794,482.28	79,513,604.40	87,696,473.86	2,611,612.82	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-NonAppropriated
5070	TRIP FUND						
5070-999	Cash Control (9-2-4 & 9-3-5)WV CODE	251,657.05	0.00	0.00	251,657.05	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-NonAppropriated
5072	EMPLOYEE BENEFIT FUND						
5072-999	Cash Control (9-2-4 & 9-3-5)WV CODE	4,680,560.85	34,265,355.23	37,380,445.90	1,565,470.18	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-NonAppropriated
5074	SERVICES TO CHILDREN & ADULTS FUND						
5074-999	Cash Control (9-2-4 & 9-3-5)WV CODE	530,576.54	167,518,604.93	166,116,638.48	1,932,542.99	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-NonAppropriated
5075	SUPPORT ENFORCEMENT PROGRAM FUND						
5075-999	Cash Control (9-2-4 & 9-3-5)WV CODE	0.00	85,923.31	0.00	85,923.31	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-NonAppropriated
5077	FOOD STAMP EMPLOYMENT PROGRAM FUND						
5077-999	Cash Control (9-2-4 & 9-3-5)WV CODE	50,295.63	2,972,355.92	2,914,268.74	108,382.81	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-NonAppropriated
5081	LOW INCOME ENERGY ASSISTANCE PROGRAM FUND						
5081-999	Cash Control (9-2-4 & 9-3-5)WV CODE	2,053,946.48	26,842,775.32	26,660,779.83	2,235,941.97	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
5084	MEDICAL SERVICES PROGRAM FUND						
5084-999	Cash Control (9-4-2 & 11-26-5 & 16-29C-3)WV CODE	210,933,112.53	2,573,548,136.09	2,775,835,262.58	8,645,986.04	Loan, hospital assessments, tax on providers, federal grants-in-aid & state appropriations for medical services to recipient of specified classes of welfare assistance.	1993-NonAppropriated
5090	MEDICAID STATE SHARE FUND						
5090-999	Cash Control (11-27-32)WV CODE	11,796,047.93	168,894,117.75	171,144,832.00	9,545,333.68	Provider taxes paid by the various health care providers to be transferred to the medical services fund with allowances for administration of Medicaid State Share.	1993-NonAppropriated
5094	CHILD ENFORCEMENT FUND						
5094-999	Cash Control (48A-2-18)WV CODE	3,658,338.39	37,763,428.66	36,339,298.45	5,082,468.60	Transfers, other collections, fees, licenses & income to administer the Child Support Enforcement Fund.	1996-NonAppropriated
5096	CHILD CARE SERVICES						
5096-999	Cash Control (48-2-24)WV CODE	155,846.25	63,503,408.53	63,658,952.32	302.46	Federal and state funds to administer Child Care Services.	1996-NonAppropriated
5141	MEDICAID FRAUD CONTROL FUND						
5141-999	Cash Control (9-7-1)WV CODE	8,365,162.08	1,472,412.38	4,688,149.95	5,149,424.51	Settlements to provide funding for investigation of medicaid fraud.	1993-NonAppropriated
5185	MEDICAL SERVICES TRUST FUND						
5185-999	Cash Control (9-4A-2a)WV CODE	0.00	34,062,339.46	34,062,339.46	0.00	Transfers from hospital services revenue fund, interest on investments & repayment from medical services program fund for payment of backlogged billings from providers of medicaid services & for future services to federally mandated population groups in conjunction with federal health care reform.	1994-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				189,270,977.30		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
5360	WELFARE REFORM (TANF)						
5360-999	Cash Control (9-2-3)WV CODE	51,095.07	93,176,823.19	93,118,293.12	109,625.14	Transfers from funds to fund the Temporary Assistance Program for needy families expenditures.	1997-NonAppropriated
5362	HUMAN SERVICES ADMINISTRATION EXPENSES FUND						
5362-999	Cash Control (5-11-18)WV CODE	1,003,119.65	139,830,185.26	140,819,697.33	13,607.58	Other collections, fees, licenses, income & transfers for current expenses, repairs and alterations of equipment.	1997-NonAppropriated
5450	WOMEN'S COMMISSION OPERATING FUND						
5450-999	Cash Control (29-20-4)WV CODE	60,991.69	5,905.00	15,583.00	51,313.69	Gifts, donations and registration fees to fund various projects of the Commissions.	1993-NonAppropriated
5454	JAMES "TIGER" MORTON CATASTROPHIC ILLNESS FUND						
5454-999	Cash Control (16-5Q-1)WV CODE	2,416,908.63	698,797.00	703,152.78	2,412,552.85	Statutory transfers, gifts & donations to provide source of economic assistance to the citizens of West Virginia facing catastrophic illness.	2000-Appropriated
5455	DOMESTIC VIOLENCE LEGAL SERVICES FUND						
5455-999	Cash Control (48-2c-4c)WV CODE	202,901.43	980,586.59	900,312.10	283,175.92	Statutory transfers from fund 0117 to pay for legal services for domestic violence victims.	1999-Appropriated
5467	WV WORKS SEPARATE STATE COLLEGE PROGRAM						
5467-999	Cash Control (9-9-21)(a)WV CODE	1,978,878.47	0.00	1,175,343.90	803,534.57	Statutory transfers to pay for WV Works separate State College Program.	2008-Appropriated
5468	WV WORKS SEPARATE STATE TWO PARENT FAMILIES PROGRAM						
5468-999	Cash Control (9-9-22)(a)WV CODE	282,001.95	5,063,455.00	4,419,569.28	925,887.67	Statutory transfers from unclassified 2008 surplus & social services to pay for State only Two Parent Families Program.	2008-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
5469	CHILDREN'S TRUST FUND						
5469-999	Cash Control (49-6C-1)WV CODE	315,836.18	428,574.06	730,648.67	13,761.57	Statutory transfers, investment earnings, other collections, fees, licenses, income, gifts & donations to provide for the receipt & disbursement of funds in the Children's Trust Fund.	2008-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				731,784.42		
5473	BEHAVIORAL MENTAL HEALTH SERVICES FUND						
5473-999	Cash Control (9-2-9c)WV CODE	0.00	14,236.00	14,236.00	0.00	Statutory transfers, investment earnings & settlement funds from Eli Lilly & company.	2011-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				10,065,455.68		
54724	FLOOD DISASTER, JUNE 2010						
5474-999	Cash Control (5-1-18 & 15-5-13)WV CODE	2,086.79	2,159.86	4,246.65	0.00	Transfers to fund June 2010 Flood Disaster expenditures.	2010-NonAppropriated
8722	FEDERAL FUNDS						
8722-999	Cash Control (4-11-3)WV CODE	0.00	2,188,131,403.84	2,188,131,403.84	0.00	Federal funds to administer & operate Human Services Programs.	1993-Appropriated
8755	ENERGY ASSISTANCE - FEDERAL BLOCK GRANT						
8755-999	Cash Control (HB 1150 Title II, Sec 8, 1983 Leg.)WV CODE	0.00	27,691,548.56	27,691,548.56	0.00	Federal funds to provide energy assistance to low income households.	1993-Appropriated
8757	SOCIAL SERVICES - FEDERAL BLOCK GRANT						
8757-999	Cash Control (HB 1150 Title II, Sec 8, 1983 Leg.)WV CODE	0.00	10,109,364.00	10,109,364.00	0.00	Federal funds to achieve employment, self-care & family stability.	1993-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8816	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)						
8816-999	Cash Control (4-11-3)WV CODE	0.00	135,858,630.26	135,858,630.26	0.00	Federal Block Grant to administer temporary assistance for The Needy Families Program.	1993-Appropriated
8817	CHILD CARE & DEVELOPMENT						
8817-999	Cash Control (4-11-3)WV CODE	0.00	30,694,892.96	30,694,892.96	0.00		1993-Appropriated
	Subtotal	<u>260,245,989.51</u>	<u>5,823,598,740.67</u>	<u>6,041,348,473.38</u>	<u>242,564,474.20</u>		
<b><u>0601 - SECRETARY OF MILITARY AFFAIRS AND PUBLIC SAFETY</u></b>							
6003	LAW ENFORCEMENT, SAFETY & EMERGENCY WKR FUNERAL FUND						
6003-999	Cash Control (15-11-1)(SB 100)WV CODE	4,759.49	8,000.00	12,759.49	0.00	Transfers to fund the Law Enforcement & Emergency Worker Funeral Program.	2001-Appropriated
6005	SECRETARY OF MILITARY AFFAIRS AND PUBLIC LOTTERY FUND						
6005-999	Cash Control (Chapter 5F, SB 1011)WV CODE	2,119,589.29	0.00	1,351,590.98	767,998.31	Excess lottery revenue to fund interoperable communications.	2008-Appropriated
8876	CONSOLIDATED FEDERAL FUNDS						
8876-999	Cash Control (4-11-3)WV CODE	24,826.75	8,290,333.33	8,310,710.63	4,449.45	Federal funds to provide for the Homeland Security Program.	2008-Appropriated
	Subtotal	<u>2,149,175.53</u>	<u>8,298,333.33</u>	<u>9,675,061.10</u>	<u>772,447.76</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0603 - ADJUTANT GENERAL</u></b>							
6052	PAYROLL CLEARING ACCOUNT, GOV CIVIL CONT FUND						
6052-999	Cash Control (5-1-18)WV CODE	12.15	638,764.03	635,880.76	2,895.42	Governor's Contingency Fund to provide for the National Guard members called to State active duty, such as natural disasters.	1995-NonAppropriated
6057	GENERAL ARMORY FUND						
6057-999	Cash Control (5-6-6A)WV CODE	415,125.17	674,463.08	94,519.20	995,069.05	Other collections, fees, licenses & income to fund the National Guard Facilities.	2000-Appropriated
6061	TAG GIFTS, GRANTS AND DONATIONS FUND						
6061-999	Cash Control (15-6-9)WV CODE	40,056.71	0.00	40,056.71	0.00	Gifts & grants for the National Guard Facilities.	2009-NonAppropriated
8726	FEDERAL FUNDS						
8726-999	Cash Control (4-11-3)WV CODE	21,461,754.83	75,434,579.20	90,684,722.01	6,211,612.02	Federal funds for armory maintenance.	1993-Appropriated
	Subtotal	<u>21,916,948.86</u>	<u>76,747,806.31</u>	<u>91,455,178.68</u>	<u>7,209,576.49</u>		
<b><u>0604 - ARMORY BOARD</u></b>							
6101	ARMORY SYSTEM REVENUE FUND						
6101-999	Cash Control (15-6-10)WV CODE	148,383.84	2,800,000.00	2,492,226.41	456,157.43	Federal reimbursement, investment income, rental fees, bonds & state funds to support operations & upkeep of the Board's facilities, which includes construction of new facilities.	1993-NonAppropriated
<b><u>0606 - HOMELAND SECURITY AND EMERGENCY SERVICES</u></b>							
6225	DECEMBER 18 2009 STORM FEMA						
6225-999	Cash Control (4-11-2)	1,549.70	937,269.50	938,819.20	0.00	Federal reimbursement for Emergency services.	2010 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6226	MARCH 2010 FLOODING						
6226-999	Cash Control (5-1-18)	574,145.28	0.00	129,957.03	444,188.25	Governor's Contingency Fund to disburse 25% share of reimbursement to local entities for disaster expenses and DHSEM expenses for disaster response & recovery.	2010 - NonAppropriated
6227	JUNE 2010 DR 1918 FLOOD DISASTER - GOV CONT FUND						
6227-999	Cash Control (5-1-18)	1,213,801.74	0.00	82,384.67	1,131,417.07	Governor's Contingency Fund to disburse 25% share of reimbursement to local entities for disaster expenses and DHSEM expenses for disaster response & recovery.	2010 - NonAppropriated
6228	FEB 2010 DR 1918 WINTER STORM - GOV CONT FUND						
6228-999 New	Cash Control (5-1-18)	0.00	1,550,000.00	528,848.77	1,021,151.23	Governor's Contingency Fund to disburse 25% share of reimbursement to local entities for disaster expenses and DHSEM expenses for disaster response & recovery.	2012 - NonAppropriated
6229	MARCH 2012 DR 1918 FLOOD DISASTER - GOV CONT FUND						
6229-999 New	Cash Control (5-1-18)	0.00	1,000,000.00	869,289.44	130,710.56	Governor's Contingency Fund to disburse 25% share of reimbursement to local entities for disaster expenses and DHSEM expenses for disaster response & recovery.	2012 - NonAppropriated
6251	FEBRUARY 5 2010 WINTER STORM						
6251-999	Cash Control (5-1-18)	516,767.41	0.00	25,304.49	491,462.92	Governor's Contingency Fund to disburse 25% share of reimbursement to local entities for disaster expenses and DHSEM expenses for disaster response & recovery.	2010 - NonAppropriated
6254	RIGHT TO KNOW ACT						
6254-999	Cash Control (15A-5-5 & 6)WV CODE	548,539.86	385,416.78	331,704.01	602,252.63	Filing fees to perform administrative duties of emergency response commission.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6267	GIFTS, GRANTS AND DONATIONS						
6267-999	Cash Control (5-1-18 & 15-5-4C)(1)WV CODE	4,345,990.51	996,232.69	1,289,455.93	4,052,767.27	Governor's Contingency Fund to pay (75%) of reimbursement to state and local government for expenses/damages incurred in the May/July 2001 flood.	2001-NonAppropriated
6295	WV INTEROPERABLE RADIO PROJECT						
6295-999	Cash Control (24-6-6b)(b)WV CODE	2,408,509.45	1,821,346.81	40,699.78	4,189,156.48	WV Public Service Commission's special fund to be used solely for the construction, maintenance & upgrades of the WV Interoperable Radio Project.	2007-Appropriated
6296	FLOOD DISASTER, APRIL 2007 - GOV CONT FUND						
6296-999	Cash Control (5-1-18)WV CODE	391,809.56	0.00	32,256.31	359,553.25	Governor's Contingency Fund to pay the State's 25% share of reimbursement to state & local entities for expenses incurred by a disaster.	2007-NonAppropriated
6297	FLOOD DISASTER, JUNE 2008 - GOV CONT FUND						
6297-999	Cash Control (5-1-18)WV CODE	261,085.50	0.00	46,581.37	214,504.13	Governor's Contingency Fund to pay the State's 25% share of reimbursement to state & local entities for expenses incurred by a disaster.	2009-NonAppropriated
6298	FLOOD DISASTER, MAY 2009 - GOV CONT FUND						
6298-999	Cash Control (5-1-18)WV CODE	855,181.93	1,297,000.00	1,002,071.12	1,150,110.81	Governor's Contingency Fund to pay the State's 25% share of reimbursement to state & local entities for expenses incurred by a disaster.	2009-NonAppropriated
6299	DECEMBER 18 2009 WINTER STORM						
6299-999	Cash Control (5-1-18)WV CODE	253,276.46	0.00	10,712.03	242,564.43	Governor's Contingency Fund to pay the State's 25% share of reimbursement to state & local entities for expenses incurred by a disaster.	2009-NonAppropriated
8727	FEDERAL FUNDS						
8727-999	Cash Control (4-11-3)WV CODE	0.00	2,145,270.86	2,145,270.86	0.00	Federal funds to provide emergency services planning and preparedness throughout West Virginia.	1993-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8730	MARCH 2010 FLOODING FEDERAL						
8730-999	Cash Control (4-11-2)WV CODE	7,452.69	759,583.26	767,035.95	0.00	Federal funds to provide emergency services planning and preparedness throughout West Virginia.	2010-Appropriated
	Subtotal	<u>11,378,110.09</u>	<u>10,892,119.90</u>	<u>8,240,390.96</u>	<u>14,029,839.03</u>		
<b><u>0608 - DIVISION OF CORRECTIONS</u></b>							
6283	DIVISION OF CORRECTIONS LOTTERY FUND						
6283	Cash Control (Chapters 25,28,29& 62((SB2011 Budget Bill))WV CODE	7,050,000.00	0.00	2,791,243.76	4,258,756.24	Capital outlay & maintenance to fund the electrical substation for the Mount Olive Correctional Center & the expansion with Care Haven Facility when the aquisition is finalized.	2008-NonAppropriated
6303	PRISON INDUSTRIES FUND						
6303-999	Cash Control (28-5B-14)WV CODE	2,537,408.64	7,670,056.44	7,705,361.51	2,502,103.57	Sales & service income to provide goods & services to other state, county & local governments with excess at the end of each fiscal year over \$1,000,000 going to general revenue fund.	1993-NonAppropriated
6306	CORRECTIONS OFFICER TRAINING FUND						
6306-999	Cash Control (25-1-3)WV CODE	98,092.72	23,726.20	6,792.23	115,026.69	Course and training fees to provide for officer training.	1993-NonAppropriated
6311	VOCATIONAL EDUCATION ADULT INSTITUTIONS FUND						
6311-999	Cash Control (25-1-3)WV CODE	10,953.93	0.00	0.00	10,953.93	Federal funds for equipping & holding vocational education classes at the adult institutions.	1993-NonAppropriated
6319	TAX COLLECTIONS FUND						
6319-999	Cash Control (25-1-3)WV CODE	42,239.88	1,019.71	7,337.47	35,922.12	Tax collections to be remitted to Tax Commissioner.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6331	ANTHONY CENTER SCHOOL LUNCH PROGRAM						
6331-999	Cash Control (25-1-3 & 25-4-2)WV CODE	23,719.94	148,106.64	167,672.71	4,153.87	Federal funds for reimbursement for school lunch program at Anthony Center.	1993-NonAppropriated
6338	SCHOOL FOR BOY'S - SCHOOL LUNCH PROGRAM FUND						
6338-999	Cash Control (25-1-3 & 28-1-1)WV CODE	1,230.01	0.00	0.00	1,230.01	Federal funds for school lunch program.	1993-NonAppropriated
6353	HUTTONSVILLE INSURANCE REFUNDS FUND						
6353-999	Cash Control (25-1-3 & 12-2-2)(B)(7)WV CODE	4,146.20	0.00	0.00	4,146.20	Funds received from the Board of Risk & Insurance Management for damage to the Huttonsville Correctional Center.	1993-NonAppropriated
6356	HUTTONSVILLE SCHOOL LUNCH PROGRAM FUND						
6356-999	Cash Control (25-1-3 & 28-5A-2)WV CODE	37,499.29	26,537.28	26,710.81	37,325.76	Federal funds for school lunch program at Huttonsville.	1993-NonAppropriated
6362	PAROLEE'S SUPERVISION FEE FUND						
6362-999	Cash Control (62-12-17)WV CODE	1,503,632.17	1,002,546.55	923,702.11	1,582,476.61	Parolees & probationers fees to help defray costs of providing parolee's supervision.	1994-Appropriated
6369	FARM SUBSIDY PAYMENTS						
6369-999	Cash Control (25-1-5)WV CODE	11,607.92	1,107.00	0.00	12,714.92	Fees, licenses & income to account for funds received from Pocahontas County Farm service agency for crop acreage base at Denmar Correctional Facility.	1997-NonAppropriated
6371	STATE INFRASTRUCTURE ASSISTANCE FUND						
6371-999	Cash Control (5-1-18)WV CODE	3,008.67	0.00	0.00	3,008.67	Transfers from the Governor's Contingency Fund to repair storm drainage system at Pruntytown Correctional Center.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6372	MT OLIVE INSURANCE REFUNDS FUND						
6372-999	Cash Control (25-1-3 & 12-2-2)(B)(7)WV CODE	536.76	0.00	-22,707.57	23,244.33	Other collections, licenses, income & BOR insurance management fund for damage to the Mt. Olive Facility.	1999-NonAppropriated
6373	MT OLIVE INSURANCE REFUNDS FUND						
6373-999 New	Cash Control (25-1-3 & 12-2-2)(B)(7)WV CODE	0.00	0.00	-16,511.95	16,511.95	Other collections, licenses and income to account for funds received from Brim for damage to the facility	2011-NonAppropriated
6374	PRUNTYTOWN INSURANCE REFUNDS FUND						
6374-999	Cash Control (12-2-2)(B)(7)	10,446.56	0.00	0.00	10,446.56	Other collections, licenses & income to account for funds received from the Board Risk & Insurance Management for damage to the facility.	2010 - NonAppropriated
6375	CHARLESTON WORK RELEASE INMATE BENEFIT FUND						
6375-999	Cash Control (25-1-3b)WV CODE	30,143.22	7,921.72	1,494.07	36,570.87	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-NonAppropriated
6376	BECKLEY WORK RELEASE INMATE BENEFIT FUND						
6376-999	Cash Control (25-1-3b)WV CODE	47,512.41	393.73	-15,590.49	63,496.63	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-NonAppropriated
6377	HUNTINGTON WORK RELEASE INMATE BENEFIT FUND						
6377-999	Cash Control (25-1-3b)WV CODE	37,749.18	29,768.49	8,923.99	58,593.68	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-NonAppropriated
6378	ANTHONY CENTER INMATE BENEFIT FUND						
6378-999	Cash Control (25-1-3b)WV CODE	68,223.22	121,195.96	91,729.43	97,689.75	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6379	PRUNTYTOWN CENTER INMATE BENEFIT FUND						
6379-999	Cash Control (25-1-3b)WV CODE	102,741.37	111,145.08	116,867.40	97,019.05	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-NonAppropriated
6380	ST MARYS CENTER INMATE BENEFIT FUND						
6380-999	Cash Control (25-1-3b)WV CODE	260,259.93	157,172.10	180,893.74	236,538.29	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-NonAppropriated
6381	MT OLIVE CENTER INMATE BENEFIT FUND						
6381-999	Cash Control (25-1-3b)WV CODE	52,003.70	261,755.91	274,095.87	39,663.74	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-NonAppropriated
6382	NORTHERN CENTER INMATE BENEFIT FUND						
6382-999	Cash Control (25-1-3b)WV CODE	238,969.80	61,866.08	89,909.08	210,926.80	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-NonAppropriated
6383	HUTTONSVILLE INMATE BENEFIT FUND						
6383-999	Cash Control (25-1-3b)WV CODE	234,578.60	333,823.38	473,436.02	94,965.96	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-NonAppropriated
6384	DENMAR INMATE BENEFIT FUND						
6384-999	Cash Control (25-1-3b)WV CODE	28,593.59	59,309.17	67,048.42	20,854.34	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-NonAppropriated
6385	OHIO COUNTY INMATE BENEFIT FUND						
6385-999	Cash Control (25-1-3b)WV CODE	17,008.62	16,576.84	18,510.20	15,075.26	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6388	FLOOD DISASTER, MAY 2002 FEMA						
6388-999	Cash Control (4-11-3 & 15-5-13)WV CODE	8,578.06	0.00	0.00	8,578.06	To account for funds received from FEMA & The WV Office of Emergency Services	2003-NonAppropriated
6389	PAROLE SUPERVISION BENEFIT FUND						
6389-999	Cash Control (62-12-25a )WV CODE	8,479.66	0.00	-520.72	9,000.38	To account for funds received from any source, including but not limited funds donated by the general public or organization & fundsseized from parolles that are forfeited pursuant to the provisions of article 7, chapter 60 of the WV Code.	2003-NonAppropriated
6390	ST. MARYS INSURANCE REFUNDS FUND						
6390-999	Cash Control (25-1-3 & 12-2-2)(B)(7)WV CODE	21,621.18	0.00	0.00	21,621.18	Funds received from the Board of Risk & Insurance Management for damages to the facility.	2003-NonAppropriated
6391	ELECTRONIC MONITORING PROGRAM ACCOUNT						
6391-999	Cash Control (25-1-4)WV CODE	339,645.28	204,765.90	86,761.70	457,649.48	Funds received from offenders on the electronic Monitoring Program in accordance with the WV Code.	2003-NonAppropriated
6392	LAKIN CORRECTIONAL FACILITIES INMATE BENEFIT FUND						
6392-999	Cash Control (25-1-3b)WV CODE	232,448.31	174,003.08	179,535.35	226,916.04	Collections, licenses & other income to administer the inmate benefit funds.	2003-NonAppropriated
6395	INTERSTATE COMPACT FOR ADULT OFFENDRS FUNDS						
6395-999	Cash Control (28-7-4)WV CODE	13,080.70	0.00	13,080.70	0.00	Other collections, fees, license & income to provide funding to offset the cost of operating the interstate compact.	2004-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6396	MARTINSBURG INMATE BENEFIT FUND						
6396-999	Cash Control (25-1-3b)WV CODE	149,067.57	36,290.04	16,861.49	168,496.12	Other collections, fees, license & income for the benefit & welfare of inmates incarcerated in state correctional facilities and for the benefit of victims.	2007-NonAppropriated
6397	GIFTS, GRANTS AND DONATIONS						
6397-999	Cash Control (4-11-3)WV CODE	159,706.24	2,544,447.17	2,299,634.36	404,519.05	Other collections & fees to provide funding for expenses relating to the Division of Corrections.	2007-NonAppropriated
6450	DECEMBER 2009 WINTER STORM						
6450-999 New	Cash Control (4-11-3 & 15-5-13)WV CODE	6,550.51	0.00	0.00	6,550.51	To account for funds received from FEMA & THE WV Office of Emergency Services	2009-NonAppropriated
8836	CONSOLIDATED FEDERAL FUNDS						
8836-999	Cash Control (4-11-2 & 25-1-3)WV CODE	58,516.19	2,400.00	6,082.44	54,833.75	Federal funds to provide for the Criminal Alien Assistance Program.	1993-Appropriated
	Subtotal	<u>13,450,000.03</u>	<u>12,995,934.47</u>	<u>15,498,354.13</u>	<u>10,947,580.37</u>		
<b><u>0612 - DIVISION OF PUBLIC SAFETY</u></b>							
6501	MOTOR VEHICLE INSPECTION FUND						
6501-999	Cash Control (17C-15-5 & 17C-15-48)WV CODE	2,604,045.16	1,650,820.15	1,509,324.55	2,745,540.76	Inspection sticker fees to administer program. Inspection Sticker Program with excess collections not needed for repairs and alterations of barracks and operating expenses shall go to the State Road Fund.	1993-Appropriated
6502	MISCELLANEOUS NONFEDERAL GRANTS FUND						
6502-999	Cash Control (15-2-12)WV CODE	2,498,466.25	3,041,683.03	4,501,943.05	1,038,206.23	Insurance claims, gifts, grants, donations and federal funds for Law Enforcement Programs.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6504	CRIMINAL INVESTIGATION FUND						
6504-999	Cash Control (15-2-24)WV CODE	0.00	4,047,790.44	4,047,790.44	0.00	Interest & fund from US Dept. of Justice asset forfeiture program for criminal investigations.	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				3,222,555.05		
6505	DRUNK DRIVING COMMISSION GRANTS FUND						
6505-999	Cash Control (15-2-40 & 11-15-16)WV CODE	61,116.87	686,693.50	640,091.26	107,719.11	Transfers from fund 6513 for commission to develop & maintain programs to prevent drunk driving.	1993-NonAppropriated
6506	FORFEITED PROPERTY INVESTIGATION FUND						
6506-999	Cash Control (60A-7-706 & 707)WV CODE	124,886.79	193,095.36	213,847.69	104,134.46	Interest & funds received under the state asset forfeiture law to pay costs of investigations & purchase of equipments.	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				546,844.48		
6508	CONTRACT SERVICES PAYMENTS FUND						
6508-999	Cash Control (15-2-18)WV CODE	59,305.02	1,526,745.50	1,447,400.50	138,650.02	Funds received as a result of performing contract law enforcement services.	1993-NonAppropriated
6513	DRUNK DRIVING PREVENTION FUND						
6513-999	Cash Control (11-15-16 & 5-2-40 & 60-7-11)WV CODE	2,891,092.80	1,311,791.48	975,164.08	3,227,720.20	Consumer sales tax & refunds paid by private clubs for programs to prevent drunk driving.	1993-Appropriated
6516	SURPLUS REAL PROPERTY PROCEEDS FUND						
6516-399	Cash Control (15-2-12)WV CODE	25,900.11	200,000.00	19,124.20	206,775.91	Proceeds from the sale surplus property to purchase additional real property and to make repairs to or construction of detachment offices or othe facilities required by the Public Safety Division.	1993-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6518	ASSET FORFEITURES - US TREASURY						
6518-999	Cash Control (15-10-4)WV CODE	17,919.42	44.28	-64.24	18,027.94	Dept. of Treasury funds from asset forfeiture program & interest for law enforcement purposes.	1995-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				42,364.68		
6519	STATE POLICE - SURPLUS TRANSFER ACCOUNT FUND						
6519-999	Cash Control (15-2-12)(m)WV CODE	464,265.95	184,324.27	176,119.32	472,470.90	Transfers from fund 2281 to reimburse the Department for vehicles sold to auction.	1995-Appropriated
6527	CENTRAL ABUSE REGISTRY FUND						
6527-999	Cash Control (15-26-6)WV CODE	347,591.59	318,626.79	223,647.22	442,571.16	Other collections, fees, licenses & income to administer the Central Abuse Registry Program.	1997-Appropriated
6528	SUBROGATION PROCEEDS FUND						
6528-999	Cash Control (15-2-10e)WV CODE	17,115.82	27,995.61	0.00	45,111.43	Insurance reimbursements to be used solely for payment of hospital service, illness, injury or death to any sworn members when performing official duties.	1997-NonAppropriated
6529	MISSING CHILDREN ADVISORY COUNCIL FUND						
6529-999	Cash Control (49-9-17b)WV CODE	4,849.48	0.00	0.00	4,849.48	Gifts, donations, non-federal grants, othe collections, fees, licenses & income to provide funding for the missing Children Information Act.	1998-NonAppropriated
6531	SEIZED ASSETS HOLDING ACCOUNT						
6531-999	Cash Control (60A-7-704-d4)WV CODE	0.00	8,534.80	-3,492.20	12,027.00	Other collections, fees, income & investment earnings to fund & maintain the Seized Assets Holding Program.	1999-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				44,122.94		
6532	BAIL BOND ENFORCER ACCOUNT						
6532-999	Cash Control (51-10A-2)(F)(2)WV CODE	7,834.96	410.00	0.00	8,244.96	Other collections, fees, licenses & income to fund the Bail Bond Enforcer Program.	2001-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6544	WEST VIRGINIA STATE POLICE DNA DATABASE ACCOUNT						
6544-999 New	Cash Control (51-10A-2)(F)(2)WV CODE	0.00	2,445.96	0.00	2,445.96	To account for the receipt and disbursement of funds derived from the operation of the WV State Police.	2012-Appropriated
8741	FEDERAL FUNDS						
8741-999	Cash Control (4-11-3)WV CODE	1,914,771.91	5,965,898.64	7,880,670.55	0.00	Federal funds for accident reporting system & marijuana eradication program.	1993-Appropriated
	Subtotal	<u>11,039,162.13</u>	<u>19,166,899.81</u>	<u>21,631,566.42</u>	<u>12,430,382.67</u>		
<b><u>0613 - VETERANS' AFFAIRS</u></b>							
6701	JOHN F. "JACK BENNETT" FUND						
6701-999	Cash Control (29-22A-10)(c)(9)WV CODE	183.39	0.00	0.00	183.39	One percent of the net terminal income to provide funding for the placement of markers for the graves of veterans in perpetual cemeteries in the state.	1998-NonAppropriated
6702	WV VETERANS' NURSING HOME						
6702-999	Cash Control (29-22-9A)(d)HB4553WV CODE	32.35	659,723.36	659,723.36	32.35	To fund the new Veterans' Nursing Home.	2002-NonAppropriated
6703	VETERANS' FACILITIES SUPPORT FUND						
6703-999	Cash Control (9A-1-11)HB4553WV CODE	6,055,985.42	1.00	3,428,716.35	2,627,270.07	Donations to provide funding for the WV Veterans' Nursing Home.	2003-Appropriated
6704	VETERANS' NURSING HOME DEBT SERVICE FUND						
6704-999	Cash Control (29-22-9a)(d)WV CODE	109.58	659,723.36	659,723.36	109.58	Veterans' Nursing Home's debt service fund to pay the debt service on the bonds sold for the construction of WVVNH.	2007-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6705	VETERANS' CEMETERY FUND						
6705-999	Cash Control (9A-11-1a) SB505	35,026.63	0.00	0.00	35,026.63	Excess revenue from the Veterans' instant lottery scratch-off game , investment earnings, gifts & donations to pay for the construction of the new WV Veterans' Cemetery.	2010 - NonAppropriated
8858	CONSOLIDATED FEDERAL FUND						
8858-999	Cash Control (4-11-2)WV CODE	4,322,540.28	9,847,766.40	10,245,735.19	3,924,571.49	Federal funds to assist with the operation of the WV Veterans Home.	1993-Appropriated
	Subtotal	<u>10,413,877.65</u>	<u>11,167,214.12</u>	<u>14,993,898.26</u>	<u>6,587,193.51</u>		
<b><u>0615 - REGIONAL JAIL OPERATIONS FUND</u></b>							
6650	EASTERN REGIONAL - JAIL AND CORRECTIONAL FACILITIES						
6650-99	Cash Control (31-20-10)WV CODE	274,396.29	7,049,000.00	7,115,438.12	207,958.17	Transfers from funds 6678 & 8803 & grants for operation of Eastern Regional Jail.	1993-NonAppropriated
6652	SOUTH WESTERN REGIONAL JAIL OPERATIONS FUND						
6652-999	Cash Control (31-20-10)WV CODE	332,757.62	7,882,000.00	7,905,714.07	309,043.55	Institutional collections to operate the South Western Regional Jail.	1993-NonAppropriated
6654	NOTHERN REGIONAL JAIL OPERATIONS FUND						
6654-999	Cash Control (31-20-10)WV CODE	251,170.21	5,629,000.00	5,695,256.79	184,913.42	Transfers from funds 6678 & 8803 for the operation of Northern Regional Jail.	1993-NonAppropriated
6656	SOUTH CENTRAL REGIONAL JAIL OPERATIONS FUND						
6656-999	Cash Control (31-20-10)WV CODE	201,824.78	8,451,400.00	8,585,602.73	67,622.05	Transfers from funds 6678 & 8803 for the operation South Central Regional Jail.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6658	CENTRAL REGIONAL JAIL OPERATIONS FUND						
6658-999	Cash Control (31-20-10)WV CODE	253,323.29	6,156,000.00	6,173,480.62	235,842.67	Transfers from funds 6678 & 8803 for the operatio of Central Regional Jail.	1993-NonAppropriated
6663	SOUTHERN REGIONAL JAIL OPERATIONS FUND						
6663-999	Cash Control (31-20-10)WV CODE	275,669.12	8,325,000.00	8,483,434.71	117,234.41	Transfers to fund the operation of Southern Regional Jail.	1993-NonAppropriated
6665	WESTERN REGIONAL JAIL OPERATIONS FUND						
6665-999	Cash Control (31-20-10)WV CODE	259,515.03	9,114,000.00	9,096,818.67	276,696.36	Transfers to fund the operation of Western Regional Jail.	1993-NonAppropriated
6667	NORTH CENTRAL REGIONAL JAIL OPERATIONS FUND						
6667-999	Cash Control (31-20-10)WV CODE	252,270.06	9,613,000.00	9,712,814.98	152,455.08	Transfers to fund the operation of Noth Central Regional Jail.	1993-NonAppropriated
6669	NORTH CENTRAL REGIONAL JAIL OPERATIONS FUND						
6669-999	Cash Control (31-20-10)WV CODE	303,335.83	7,207,000.00	7,277,627.94	232,707.89	Transfers to fund the operation of Tygart Valley Regional Jail.	1993-NonAppropriated
6675	REGIONAL JAIL AND CORRECTIONAL FACILITY AUTHORITY FUND						
6675-999	Cash Control (31-20-10 & 50-3-4a & 8-11-1a&59-1-28a)WV CODE	45,488.37	10,910,887.38	10,892,140.20	64,235.55	Investments, criminal costs, filing fees, interest & inmate costs to develop regional jail system in WV.	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				2,218,465.56		
6676	REGIONAL JAIL AND CORRECTIONAL FACILITY DEVELOPMENT FUND						
6676-999	Cash Control (31-20-10)WV CODE	70,206.88	11,852,000.00	11,874,655.25	47,551.63	Transfers & investment earnings to administer the Regional Jail and Correctional Facilities.	1994-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				11,250,000.00		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6678	REGIONAL JAILS OPERATING CASH CONTROL ACCOUNT						
6678-999	Cash Control (31-20-10)WV CODE	298,293.98	89,797,910.89	85,925,042.06	4,171,162.81	Statewide per diem rate of \$35 & interest transfers to the operating funds of the various regional jails for their operation.	1995-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				28,260,555.46		
6691	REGIONAL JAILS MAINTENANCE FUND						
6691-999	Cash Control (31-20-10)WV CODE	28,386.04	876,981.54	30,318.74	875,048.84	Operating funds transfers & investment earnings to provide for the maintenance at regional jail facilities.	1999-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,124,951.16		
6692	POTOMAC HIGHLANDS REGIONAL JAIL OPERATIONS FUND						
6692-999	Cash Control (31-20-10)WV CODE	202,849.73	5,603,575.78	5,611,670.05	194,755.46	Regional Jail per diem to administer the Potomac Highlands Regional Jail.	1999-NonAppropriated
	Subtotal	<u>3,049,487.23</u>	<u>188,467,755.59</u>	<u>184,380,014.93</u>	<u>49,991,200.07</u>		
<b><u>0618 - VETERANS' HOME</u></b>							
6750	VETERANS' HOME CONTRIBUTIONS FUND						
6750-999	Cash Control (9A-2-2)WV CODE	23,286.16	16,925.02	22,107.62	18,103.56	Contributions, donations and meal sales for food, clothing and recreation for the Veterans' Home residents.	1993-NonAppropriated
6754	VETERANS' HOME OPERATING FUND						
6754-999	Cash Control (9A-2-2)WV CODE	1,701,711.62	486,465.73	750,106.50	1,438,070.85	Residents contributions for operating the Veterans' Home	1993-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8728	FEDERAL FUNDS						
8728-999	Cash Control (4-11-3)WV CODE	1,489,377.85	1,360,421.46	1,560,274.38	1,289,524.93	Federal funds to maintain and operate the Veterans' Home.	1993-Appropriated
	Subtotal	<u>3,214,375.63</u>	<u>1,863,812.21</u>	<u>2,332,488.50</u>	<u>2,745,699.34</u>		
<b><u>0619 - FIRE COMMISSION</u></b>							
6152	FIRE MARSHALL FEES FUND						
6152-999	Cash Control (29-3-12b & 29-3B-10)WV CODE	8,553,847.71	3,782,321.49	3,361,948.73	8,974,220.47	Fees for blasting, inspection & electrician licenses for the operation of Fire Commission in administering State laws.	1993-Appropriated
6160	GIFTS, GRANTS AND DONATIONS						
6160-999	Cash Control (29-3-9h)WV CODE	126,286.02	14,500.00	0.00	140,786.02	Gifts, donations & grants to further the agency's efforts in fire prevention.	2002-NonAppropriated
	Subtotal	<u>8,680,133.73</u>	<u>3,796,821.49</u>	<u>3,361,948.73</u>	<u>9,115,006.49</u>		
<b><u>0620 - CRIMINAL JUSTICE SERVICES</u></b>							
6386	WV COMMUNITY CORRECTIONS FUND						
6386-999	Cash Control (62-11c-4)WV CODE	2,330,198.77	1,747,585.74	1,717,443.96	2,360,340.55	Other collections, fees, licenses & income to fund WV Community Correction Program	1995-NonAppropriated
6801	LAW ENFORCEMENT TRAINING OPERATIONS 90% FUND						
6801-999	Cash Control (30-29-4)WV CODE	898,771.96	557,455.84	372,169.63	1,084,058.17	Tuition, grants and federal funds to operate training programs.	1995-NonAppropriated
6802	LAW ENFORCEMENT TRAINING ADMINISTRATION 10% FUND						
6802-999	Cash Control (30-29-4)WV CODE	31,914.98	31,326.92	32,685.85	30,556.05	Tuition, grants and federal funds to operate training programs.	1995-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6804	COURT SECURITY FUND						
6804-999	Cash Control (51-3-14)WV CODE	1,420,414.64	820,120.52	925,268.45	1,315,266.71	Other collections, fees, licenses, income & operating fund transfers to dispense grants to enhance security of WV courts.	1997-Appropriated
6807	GIFTS, GRANTS AND DONATIONS						
6807-999	Cash Control (Chapter 15,(17-11A-9)WV CODE	0.00	7,469.46	6,817.46	652.00	IGTs from the Governor's Highway Safety Program for the Highway Safety Program.	2008-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				3,644,700.20		
8803	FEDERAL FUNDS OPERATING FUND						
8803-999	Cash Control (4-11-3)WV CODE	0.00	7,899,701.10	7,890,589.78	9,111.32	Federal funds to combat impaired driving, illicit drug trafficking, juvenile delinquency & various other programs to aid victims of crime & promote motor vehicle safety.	1993-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,443,320.06		
8829	JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT						
8829-999	Cash Control (4-11-3)WV CODE	3,323.78	289,253.15	288,145.67	4,431.26	US Dept. of Justice to administer the Federal Block Grant Program.	1993-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				460,577.32		
	Subtotal	<u>4,684,624.13</u>	<u>11,352,912.73</u>	<u>11,233,120.80</u>	<u>10,353,013.64</u>		
<b><u>0621 - JUVENILE SERVICES</u></b>							
6401	JUVENILE DETENTION SCHOOL LUNCH PROGRAM						
6401-999	Cash Control (49-5B-4 & 4-11-2 & 4-11-5)WV CODE	35,715.47	244,356.07	238,509.41	41,562.13	Inter-agency federal payments to participate in the Juvenile Detention School Lunch Proram.	1998-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
6402	INDUSTRIAL HOME FOR YOUTH SCHOOL LUNCH PROGRAM						
6402-999	Cash Control (49-5B-4 & 4-11-2 & 4-11-5)WV CODE	44,456.73	196,528.65	212,315.73	28,669.65	Inter-agency federal payments to participate in the Juvenile Detention School Lunch Proram.	1998-NonAppropriated
6403	DAVIS CENTER NATIONAL SCHOOL LUNCH PROGRAM						
6403-999	Cash Control (49-5B-4 & 4-11-2 & 4-11-5)WV CODE	56,029.24	73,255.54	99,423.44	29,861.34	Inter-agency federal payments to participate in the Juvenile Detention School Lunch Proram.	1998-NonAppropriated
6407	DEPT. OF JUSTICE GIFTS AND DONATIONS						
6407-999	Cash Control (49-5E-1)WV CODE	500.00	0.00	500.00	0.00	Inter-agency federal payments to participate in the Juvenile Detention School Lunch Program.	2007-NonAppropriated
6408	JUVENILE SERVICES STATUS OFFENDER FUND						
6408-999	Cash Control (49-5B-5a)WV CODE	2,073,569.61	756,000.00	175,315.25	2,654,254.36	Revenues from DHHR for the monitoring of funds reimbursed to the Division of Juvenile Services for Housing Status Offenders.	2010-Non -Appropriated
	Subtotal	<u>2,210,271.05</u>	<u>1,270,140.26</u>	<u>726,063.83</u>	<u>2,754,347.48</u>		
<b><u>0701 - SECRETARY OF TAX AND REVENUE</u></b>							
7005	REVENUE SHORTFALL RESERVE FUND PART A						
7005-999	Cash Control (11B-2-20)(E)WV CODE	0.00	181,369,071.18	181,369,071.18	0.00	The revenue shortfall reserve fund shall be funded continuously from surplus revenues up to aggregate amount not to exceed 13% of the total appropriations from the state fund, general revenue for the just ended fiscal year.	1999-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				100,244,802.11		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				423,444,806.70		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
7006	REVENUE SHORTFALL RESERVE FUND PART B						
7006-999	Cash Control (11B-2-20)(F)HB4015 WV CODE	0.00	10,892,398.84	10,892,398.84	0.00	Moneys transferred from the WV Tobacco Settlement Medical Trust Fund pursuant to the provisions of Chapter 4-11-2 of this code, Part B shall be made available to the WV Investment Management Board for management & investment of the monies in accordance with Chapter 12-6.	2004-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				327,698,976.68		
7007	STATE DEBT REDUCTION FUND						
7007-999	Cash Control (Chapter 29,HB211 WV CODE	7,494,557.69	36,196,214.09	20,000,000.00	23,690,771.78	Statutory transfers for the other post employment contribution accumulation fund.	2008-Appropriated
	Subtotal	<u>7,494,557.69</u>	<u>228,457,684.11</u>	<u>212,261,470.02</u>	<u>875,079,357.27</u>		
<b><u>0702 - TAX DIVISION</u></b>							
7050	ADDITIONAL TAX-ADMINISTRATION FUND						
7050-999	Cash Control (11-13A-6) WV CODE	54,027.53	35,000.00	32,742.79	56,284.74	Revenue from coal severance tax for administration of program, not to exceed \$35000 annually.	1993-NonAppropriated
7052	OIL & GAS COUNTY REVNUUE FUND ADMINISTRATION						
7052-999	Cash Control (11-13A-5A) WV CODE	121,569.30	35,000.00	42,371.95	114,197.35	Severance tax for the administration of the oil and gas severance tax.	1993-NonAppropriated
7053	COUNTY TAX FUND						
7053-999	Cash Control (11-1A-21) WV CODE	1,917,501.60	1,835,755.31	1,926,524.27	1,826,732.64	County commission funds to pay costs of central assessment computer system	1997-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
7054	INHERITANCE TAX-ADMINISTRATION FUND						
7054-999	Cash Control (44-3A-42) WV CODE	103,586.89	17,363.03	4,005.80	116,944.12	Fiduciary fees used to defray costs of administering estate tax.	1993-NonAppropriated
7057	SURFACE MINING RECLAMATION FUND						
7057-999	Cash Control (22-3-11 & 32) WV CODE	4,887.21	0.00	0.00	4,887.21	Three cents & two cents per ton tax on coal transfers to funds 3321 & 3324 respectively to carry out reclamation of lands and environmental regulatory programs.	1993-NonAppropriated
7059	TRANSIENT VENDOR FUND						
7059-999	Cash Control (11-12-2) WV CODE	90,641.04	-1,000.00	0.00	89,641.04	Surety bonds to ensure compliance with the law by transient vendors.	1993-NonAppropriated
7064	SALES OF TAX MAPS FUND						
7064-999	Cash Control (11-1C-4) WV CODE	2,144.59	17,465.00	8,154.00	11,455.59	Receipts from sale of tax maps to defray costs & transfer remaining funds to county assessors.	1993-NonAppropriated
7066	TAX COLLECTION AGENCY CLEARING FUND						
7066-999	Cash Control (11-10-11) WV CODE	59,226.43	13,997.43	19,169.68	54,054.18	Collection of delinquent taxes by collection agencies.	1993-NonAppropriated
7068	ADMINISTRATION OF SEIZED WELLS FUND						
7068-999	Cash Control (11-10-13) WV CODE	1,029.07	0.00	0.00	1,029.07	Taxes remitted from fund 4159 to administer seizure of wells.	1993-NonAppropriated
7071	CEMETERY COMPANY REGISTRATION FUND						
7071-999	Cash Control (35-5B-2) WV CODE	67,014.49	2,000.00	14,723.81	54,290.68	Registration fees & changes fees to be used by secretary of Tax & Revenue to ensure compliance of preneed cemetery companies.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
7072	MEDICAID STATE SHARE ADMINISTRATION FUND						
7072-999	Cash Control (11-27-32)(A) WV CODE	102,562.14	200,000.00	199,768.94	102,793.20	Transfers from medicaid state share fund for administration & collection of tax.	1993-NonAppropriated
7073	SPECIAL AUDIT & INVESTIGATIVE UNIT FUND						
7073-999	Cash Control (11-9-2a)(A) WV CODE	12,339.16	870,758.21	783,250.82	99,846.55	Charitable bingo, raffle, raffle boards and game fees to support compliance by the Tax Commissioner not to exceed \$500,000 annually with all over \$75,000 at years end to general revenue fund.	1994-NonAppropriated
7075	INTERNATIONAL FUEL TAX AGREEMENT CLEARING FUND						
7075-999	Cash Control (11-14B-11) WV CODE	1,203,967.17	-1,985.66	0.00	1,201,981.51	International fuel tax to be transferred to State Road Fund after refunds and rconciliation to members of agreement.	1994-NonAppropriated
7077	SOLID WASTE FEE CLEARING FUND						
7077-999	Cash Control (22C-3-6) WV CODE	2,480,617.64	-377.70	0.00	2,480,239.94	Fee Clearing Fund.	1996-NonAppropriated
7079	TELEMARKETER REGISTRATION FUND						
7079-999	Cash Control (46A-6F-301)(b) WV CODE	35,075.00	13,750.00	0.00	48,825.00	Severance tax, statutory transfers, other collections, fees, licenses & income for administration of the registration requirements.	2008-NonAppropriated
7083	MOTOR FUEL GENERAL TAX ADMINISTRATION FUND						
7083-999	Cash Control (11-14C-47) WV CODE	685,812.29	2,019,863.54	1,497,249.42	1,208,426.41	The Tax Commissioner is authorized to retain one half of one percent of the tax collected pursuant to the provisions this article to be expensed for the general administration of taxes imposed by this chapter.	2005-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
7084	TAX AMNESTY FUND						
7084-999	Cash Control (11-10D-10) WV CODE	31,099.73	0.00	0.00	31,099.73	Tax & applicable interest collected under the Tax Amnesty Program shall be deposited into the general revenue fund.	2004-NonAppropriated
7086	SPECIAL DISTRICT EXCISE TAX ADMINISTRATION FUND						
7086-999	Cash Control (11-10-11a) WV CODE	277,085.90	140,975.49	32,346.53	385,714.86	Other collections, fees, licenses & income for the administration of Special District Excise Tax.	2005-NonAppropriated
7087	WINE TAX ADMINISTRATION FUND						
7087-999	Cash Control (60-8-24) WV CODE	44,211.05	200,000.00	182,988.02	61,223.03	Other collections, fees, licenses & income to administer the Wine License Program.	2006-Appropriated
7088	TAX OFFSET FEE ADMINISTRATION FUND						
7088-999	Cash Control (11-10-11) WV CODE	86,737.23	39,725.00	0.00	126,462.23	Other collections, fees, licenses & income to be expended by the Tax Commissioner for the general administration of taxation.	2007-NonAppropriated
7090	CENTAX CLEARING ACCOUNT						
7090-999	Cash Control (11-14c-48) WV CODE	364,889.41	578,056.54	0.00	942,945.95	Centax Clearing Account.	2009-NonAppropriated
7092	REDCD CIGARETTE IGNITION PROPENSITY STANDARD & FIRE PREV ACT FUND						
7092-999	Cash Control (47-25-9)	85,500.00	11,000.00	14,500.00	82,000.00	All moneys collected as civil penalties under section 6 of this article shall be deposited & divided between the State Fire Marshal & the State Tax Commissioner to support fire safety & prevention programs & the Tax Department enforcement activities.	2009-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
7093	MUNICIPAL FINES & FEES COLLECTION FUND						
7093-999	Cash Control (8-10-2b)(d)	31,025.00	29,275.00	0.00	60,300.00	Severance tax, statutory transfers, other collections, fees, licenses & income and other taxes divided between th State Fire Marshal & the State Tax Commissioner to support fire safety & prevention programs & the Tax Department enforcement activities.	2011 NonAppropriated
7094	TAX DEPT MUNICIPAL SALES & USE TAX FUND						
7094-999 New	Cash Control (8-13C-6)	0.00	8,978.16	8,978.16	0.00	The Tax Commissioner may retain from collections a fee not to exceed the lesser of the cost of the service provided or one percent of the amount of taxes imposed pursuant to this article that are collected by the Tax Commissioner during any fiscal year.	2012-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				8,978.16		
	Subtotal	<u>7,862,549.87</u>	<u>6,065,599.35</u>	<u>4,766,774.19</u>	<u>9,170,353.19</u>		
<b><u>0703 - STATE BUDGET OFFICE</u></b>							
7400	PUBLIC EMPLOYEES INSURANCE RESERVE FUND						
7400-999	Cash Control (11B-2-15)(A)WV CODE	0.00	7,521,303.83	7,521,303.83	0.00	Moneys transferred annually from agencies equal to one percent of annualized expenditures for filled full-time equivalents from appropriate funds as of April 1, & will be transferred on May 31. These monies shall be held in reserve fund & appropriated by the legislature.	2004-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				9,617,424.03		
	Subtotal	<u>0.00</u>	<u>7,521,303.83</u>	<u>7,521,303.83</u>	<u>9,617,424.03</u>		
<b><u>0704 - INSURANCE COMMISSION</u></b>							
7150	EXAMINATION REVOLVING FUND						
7150-999	Cash Control (33-2-9)(O)WV CODE	4,096,355.70	641,457.71	785,384.55	3,952,428.86	Examination fees to pay expenses of administering examinations	1993-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
7151	CONSUMER ADVOCATE FUND						
7151-999	Cash Control (33-2-16 &18)(O)WV CODE	40,000.00	250,020.10	250,740.15	39,279.95	Transfers from fund 7152 to pay expenses of Consumer Advocate Program.	1993-Appropriated
7152	INSURANCE COMMISSION FUND						
7152-999	Cash Control (33-3-13)(B)WV CODE	52,043,748.11	42,724,504.77	47,003,498.92	47,764,753.96	Insurance fees for operation of this agency.	1993-Appropriated
7155	MUNICIPAL PENSION & PROTECTION 1% FIRE AND GAS TAX FUND						
7155-999	Cash Control (33-3-14d & 33-12-16a)WV CODE	856.00	25,701,647.95	25,688,313.95	14,190.00	Insurance tax transferred to fund 1309 to be distributed to municipal policemen's & firemen's pension & relief funds & volunteer & part-time volunteer fire companies and departments.	1993-NonAppropriated
7157	ESCROW COLLECTIONS & INVESTMENTS FUND						
7157-999	Cash Control (ESCROW FUND)WV CODE	30,458.00	292,164.78	0.00	322,622.78	Escrow Account.	1993-NonAppropriated
7158	FIRE PROTECTION FUND						
7158-999	Cash Control (33-3-33)WV CODE	473.00	12,560,581.53	12,553,363.53	7,691.00	Fifty percent of 1% surcharge on fire and casualty insurance transferred to fund 1315 to be disbursed to each volunteer fire company or department.	1993-NonAppropriated
7161	WV HEALTH INSURANCE PLAN FUND						
7161-999	Cash Control (33-48-7a)WV CODE	38,059.72	5,455,880.43	5,410,504.53	83,435.62	Other collections, fees, licenses & income for the operation of the WV Health Insurance Plan.	2005-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				9,536,179.07		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				2,450,956.61		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
7162	WORKERS COMPENSATION OLD FUND						
7162-999	Cash Control (23-2C-6)(A)WV CODE	5,425,089.22	269,994,157.94	270,739,471.17	4,679,775.99	Investment earnings, statutory transfers, employer premium contributions, fees, licenses & income for bankruptcy recoveries, employer premium recoveries to pay all claims & associated administra- tive expenses for claims with date of injury on or before June 30, 2005.	2005-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				936,366,612.84		
7163	WORKERS COMPENSATION UNINSURED EMPLOYERS FUND						
7163-999	Cash Control (23-2C-6)(A)WV CODE	129,710.53	1,048,802.04	660,973.40	517,539.17	Other collections, fees, licenses, income & investment earnings to pay claims of injured employees of uninsured employers & seek retribution from those employers.	2005-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				9,056,526.06		
7164	SELF INSURED EMPLOYER GUARANTY RISK POOL						
7164-999	Cash Control (23-2C-6)(A)WV CODE	70,543.07	1,218,879.26	1,225,979.11	63,443.22	Other collections, fees, licenses, income & investment earnings to pay claims for bankrupt & default self-insured employees with date of injury on, or after 7-1-2004.	2005-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				10,766,531.74		
7165	SELF INSURED EMPLOYER SECURITY RISK POOL						
7165-999	Cash Control (23-2-6) WV CODE	205,704.74	0.00	2,186.62	203,518.12	Other collections, fees, licenses, income & investment earnings for liabilities of self-insured employers who default on their claims after the termination of Workers' Compensation Commission.	2009 - Appropriated
7168	UNFAIR CLAIMS SETTLEMENT PRACTICE TRUST FUND						
7168-999	Cash Control (33-11-4b)WV CODE	0.00	3,693.68	3,693.68	0.00	Other collections, fees, licenses, income to compensate claimants of unfair claims settlements.	2005-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				3,500,092.80		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
7169	WORKERS COMPENSATION DEBT REDUCTION FUND						
7169-999	Cash Control (23-20-5)WV CODE	1,206,525.09	154,325,634.13	155,531,959.22	200.00	Statutory transfers for the reduction of old fund liabilities of the WC Commission through the issuance of revenue bonds.	2005-NonAppropriated
7170	COAL WORKERS PNEUNOCONIOSIS FUND						
7170-999	Cash Control (23-4b-2)WV CODE	50,527.66	2,745,783.01	2,745,386.19	50,924.48	The Insurance Commissioner shall collect any unpaid premium & deposited it in this fund. The WV Investment Board may invest any surplus, reserve or other moneys belonging to the Coal Workers' Pneum Fund in accordance with WV 12-6	2006-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				254,472,827.47		
7171	THE CLOSED ESTATE FUND ACCOUNT						
7171-999	Cash Control (33-10-38) WV CODE	89,523.66	0.00	0.00	89,523.66	To deposit any remaining assets reserved for administrative expenses incurred in the closing of the estate that may not practically or economically be distributed to claimants	2010 NonAppropriated
7173	STATE ENTITIES WOTKERS' COMPENSATION PROGRAM FUND						
7173-999 New	Cash Control (33-2-21a)(0)1 WV CODE	0.00	43,349,991.51	22,540,425.82	20,809,565.69	To provide a means of managing workers' compensation coverage for persons directly employed by the State of West Virginia.	2011 NonAppropriated
	Subtotal	63,427,574.50	560,313,198.84	545,141,880.84	1,304,748,619.09		
<b><u>0705 - LOTTERY COMMISSION</u></b>							
7200	OPERATING AND EXPENSE FUND						
7200-999	Cash Control (29-22-18)WV CODE	28,010,272.15	58,142,608.20	46,222,321.01	39,930,559.34	Transfers from fund 7202, license fees and rental income for operating Lottery Commission's expenses.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
7202	REVENUE AND TRANSFERS FUND						
7202-999	Cash Control (29-22-18)WV CODE	25,689.59	111,723,953.38	111,726,172.84	23,470.13	Collections from concessions, games, operating permit fees & interest for operation of State Lottery.	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				26,915,575.80		
7203	VIDEO LOTTERY INCOME FUND						
7203-999	Cash Control (29-22A-10)WV CODE	1,268,105.17	437,260,059.62	437,183,356.98	1,344,807.81	Video lottery receipts & interest after allowanc for administration shall be distributed as provided by (29-22A-10&10a)	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				83,760,212.01		
7204	COMPULSIVE GAMBLING TREATMENT						
7204-999	Cash Control (29-22A-19)WV CODE	0.00	1,499,705.87	1,499,705.87	0.00	Other collections, fees, licenses & income to provide funding for the Cumpulsive Gambling Treatment Fund.	1994-NonAppropriated
7205	STATE EXCESS LOTTERY REVENUE FUND						
7205-999	Cash Control (29-22-18a)WV CODE	2,274,341.50	219,684,053.80	221,937,795.30	20,600.00	Gifts, grants, interests & donations shall be disbursed in the manner provided by this section.	1999-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				69,385,842.34		
7206	GENERAL PURPOSE ACCOUNT						
7206-999	Cash Control (29-22-18a)(b)(1)WV CODE	0.00	65,000,000.00	65,000,000.00	0.00	Statutory transfers to the general revenue fund.	2002-Appropriated
7207	REFUNDABLE CREDIT FUND						
7207-999	Cash Control (29-22-18a)WV CODE	0.00	10,000,000.00	10,000,000.00	0.00	Statutory transfers to provide reimburse-ment for the refundable credit.	2008-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
7208	EXCESS CENTER CONSTRUCTION FUND						
7208-999	Cash Control (29-22-18a)WV CODE	32,772,000.00	97,116,000.00	129,888,000.00	0.00	To transfer money to the general revenue fund & Capitol Complex Capital outlay fund.	2008-Appropriated
7209	REVENUE CENTER CONSTRUCTION FUND						
7209-999	Cash Control (29-22-18)(L)(1)WV CODE	13,968,695.02	20,133.72	11,615,365.33	2,373,463.41	Lottery transfers to be used by the State Lottery Commission to construct a new State Office Building subject to the provisions of subdivision (2) of this	2006-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				15,440,993.58		
7210	WV LOTTERY RACETRACK LOTTERY TABLE GAMES FUND						
7210-999	Cash Control (29-22C-1 -34)WV CODE	0.00	78,093,935.24	78,093,935.24	0.00	To receive all tax collected und Chapter 29, Article 22C. Table Games shall be an interest bearing account.	2009-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				5,098,347.84		
7211	HUMAN RESOURCE BENEFIT FUND						
7211-999	Cash Control (29-25-22a)WV CODE	0.00	-124,413.03	-124,413.03	0.00	Investment earnings, other collections, fees, licenses & income for the Historic Resort Hotel to reimburse employees' fringe benefits.	2010-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				196,127.14		
7212	HISTORIC RESORT HOTEL FUND						
7212-999	Cash Control (29-25-22)WV CODE	0.00	3,299,045.40	3,299,045.40	0.00	Investment earnings, other collections, fees, licenses & income to pay expenses related to the Historic Resort Hotel.	2010-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-11				267,704.31		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b>0706 - MUNICIPAL BOND COMMISSION</b>							
7250	STATE SINKING OPERATING ACCOUNT FUND						
7250-999	Cash Control (13-3-1)WV CODE	5,518,498.77	363,994,106.83	363,907,886.79	5,604,718.81	State Account Sinking Operating Fund	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				292,354,340.18		
7251	STATE SINKING SPECIAL INVESTMENT ACCOUNT FUND						
7251-999	Cash Control (13-3-1)WV CODE	3,762.03	-3,710,538.37	-3,709,683.11	2,906.77	State Sinking Special Investment Fund.	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				10,379,389.67		
7253	MUNICIPAL BOND COMMISSION FUND						
7253-999	Cash Control (13-3-5a & 9)WV CODE	268,488.16	281,899.72	267,422.85	282,965.03	Fees and service charges for the operation of the Commission.	1993-Appropriated
<b>0707 - RACING COMMISSION</b>							
7300	MEDICAL EXPENSES & TRANSFERS FUND						
7300-999	Cash Control (19-23-14)WV CODE	330,440.95	72,599.99	325,440.95	77,599.99	Permits, registration fees, fines for expenses of hospitalization, medical care, funeral expenses resulting from injuries received by permit holder with all \$5,000 transferred to general revenue fund.	1993-Appropriated
7301	UNREDEEMED PARIMUTUEL TICKETS FUND						
7301-999	Cash Control (19-23-13)WV CODE	602,499.99	1,914,198.27	2,333,484.90	183,213.36	Unredeemed tickets to continue race days at tracks & for educational & promotional activities with thoroughbred development fund.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
7302	ADMINISTRATION AND PROMOTIONAL SPECIAL REV OPER FUND						
7302-999	Cash Control (19-23-13b)WV CODE	1,022.47	0.00	0.00	1,022.47	Five percent of required deposits from commission & parimutuel pools to administer & promote thoroughbred development program.	2010-Appropriated
7304	ADMINISTRATION AND PROMOTIONAL FUND						
7304-999	Cash Control (19-23-13b)WV CODE	48,021.45	350,076.34	166,203.57	231,894.22	Five percent of required deposits from commission & parimutuel pools to administer & promote thoroughbred development program.	1993-Appropriated
7305	GENERAL ADMINISTRATION FUND						
7305-999	Cash Control (19-23-11)WV CODE	2,227,579.82	2,773,409.35	3,647,682.79	1,353,306.38	License & parimutuel pools taxes to fund racing commission expenses with excess over appropriation to general revenue fund.	1993-Appropriated
7307	ADMINISTRATION, PROMOTION & EDUCATION - GREYHOUND RACING FUND						
7307-999	Cash Control (19-23-10)WV CODE	1,946,495.99	600,017.21	160,790.07	2,385,723.13	Ten percent of deposits into the greyhound breeding development fund to administer & promote the greyhound development program.	1993-Appropriated
<b><u>0708 - ALCOHOL BEVERAGE CONTROL COMMISSION</u></b>							
7351	WINE LICENSE SPECIAL FUND						
7351-999	Cash Control (60-8-24 & 28)WV CODE	1,021,549.04	399,576.00	366,802.82	1,054,322.22	Wine sales, distributorship licenses and label registration fees for administration of WLS Fund.	1994-Appropriated
7352	GENERAL ADMINISTRATIVE FUND						
7352-999	Cash Control (60-3-18)WV CODE	7,426,434.65	91,307,002.86	89,336,996.72	9,396,440.79	Receipts from liquor sales for operation & administration of Commission.	1993-Appropriated
7356	ALCOHOL BEVERAGE CONTROL ENFORCEMENT FUND						
7356-999	Cash Control (60-7-13)WV CODE	23,778.23	88,750.00	94,235.98	18,292.25	Fees & income for the administration of the Alcohol Beverage Control Enforcement Fund.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
7357	GIFTS, GRANTS AND DONATIONS						
7357-999	Cash Control (60-2-1)WV CODE	20,000.00	70,764.38	54,459.16	36,305.22	To record receipts and expenditures for grant reimbursement.	1993-NonAppropriated
	Subtotal	<u>97,757,674.98</u>	<u>1,539,856,944.78</u>	<u>1,573,293,008.43</u>	<u>568,120,144.20</u>		
<b><u>0802 - DIVISION OF MOTOR VEHICLES</u></b>							
8207	INTERNATIONAL REGISTRATION PLAN/PRORATED REGISTRATION FUND						
8207-999	Cash Control (17A-2-10)(c)WV CODE	3,027,490.58	-482,228.81	0.00	2,545,261.77	Truck registration taxes apportioned to the various states that participate in the international registration plan.	1993-NonAppropriated
8212	MOTORCYCLE SAFETY FUND						
8212-999	Cash Control (17A-10-3b)WV CODE	838,528.90	381,483.72	232,905.60	987,107.02	Motorcycle endorsement fees, motorcycle only licenses fee & one-half of safety fee to administer the education program.	1993-NonAppropriated
8220	DEALERS RECOVERY FUND						
8220-999	Cash Control (17A-6-2a)WV CODE	2,115,974.65	204,275.00	0.00	2,320,249.65	Other collections, fees, licenses & income to pay privilege tax & leins on vehicles sold by dealership who file bankruptcy before the state receives its money.	2000-Appropriated
8223	MOTOR VEHICLE FEES FUND						
8223-999	Cash Control (17A-2-21)WV CODE	9,014,664.71	3,591,504.46	3,775,894.28	8,830,274.89	Transfers, witness & docket fees, other collections, fees, licenses & income to administer the DMV Division.	2008-Appropriated
8787	FEDERAL FUNDS						
8787-999	Cash Control (4-11-3)WV CODE	0.00	11,263,303.40	11,263,303.40	0.00	Federal funds to implement commercial drivers license program.	2008-Appropriated
	Subtotal	<u>14,996,658.84</u>	<u>14,958,337.77</u>	<u>15,272,103.28</u>	<u>14,682,893.33</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0803 - DIVISION OF HGHWAYS</u></b>							
8319	A JAMES MANCHIN FUND						
8319-999	Cash Control (17-24-6)WV CODE	2,145,097.95	2,962,744.47	3,080,986.34	2,026,856.08	Five dollars special fee on vehicle titles & interest on investments to provide funding for the remediation of waste tires.	1993-Appropriated
8330	COAL RESOURCE TRANSPORTATION FUND						
8330-999	Cash Control (17C-17A-13)(B)WV CODE	4,158,641.02	3,688,491.04	3,105,909.49	4,741,222.57	Coal tonnage fees, other registration fees (axle fee special permit) shall be used for construction, maintenance & repair of public highways & bridges over which substantial quantities of coal are transported.	2003-NonAppropriated
9037	INVESTMENTS - CONTRACTOR RETAINAGE FUND						
9037-999	Cash Control (17-3a-1)WV CODE	0.00	209.68	209.68	0.00	Investments earnings to pay for contractor's completed projects.	2008-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				0.00		
9040	INDUSTRIAL ACCESS ROAD FUND						
9040-999	Cash Control (17-3a-1)WV CODE	8,821,538.55	3,000,000.00	1,531,892.51	10,289,646.04	Transfers to fund and construct industrial access roads.	1993-NonAppropriated
9057	SURFACE TRANSPORTATION NOTES 2009A SERIES PROJECT FUND						
9057-999	Cash Control (17-17A)WV CODE	0.00	0.00	0.00	0.00	Interest earnings & federal payments of debt service directly from FHWA to trustee to be for construction on US 35.	2009-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				0.00		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
9399	HIGHWAY TAX FUND ROLL UP						
9399-999	Cash Control (11-14-15, 11-14A-13,11-15-18,17-3-1 )WV CODE (Article VI, Section 52 WVS Constitution)	2,004,736.96	1,160,477,926.83	1,159,396,702.44	3,085,961.35	Gasoline, motor carrier taxes, license, registration fees, privilege tax, highway litter control funds, outdoor advertising fees, salvage yard fees, miscellaneous, departmental collections, sales, investments, interests & federal funds to be deposited into the State Road Fund or the appropriate sub-fund as provided by law.	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				43,288,581.32		
	Subtotal	<u>17,130,014.48</u>	<u>1,170,129,372.02</u>	<u>1,167,115,700.46</u>	<u>63,432,267.36</u>		
<b><u>0804 - WV STATE RAIL AUTHORITY</u></b>							
8401	SOUTH BRANCH VALLEY RAILROAD FUND						
8401-999	Cash Control (29-18-16)WV CODE	0.00	2,847,012.51	2,847,012.51	0.00	Freight revenue, interest & investment for operation of South Branch Railroad.	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				5,185,708.57		
8407	WEST VIRGINIA CENTRAL RAILROAD						
8407-999	Cash Control (29-18-16)WV CODE	0.00	118,030.24	118,030.24	0.00	Revenue collections from the right-of-way agreement on the West Virginia Central Railroad.	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				759,511.68		
	Subtotal	<u>0.00</u>	<u>2,965,042.75</u>	<u>2,965,042.75</u>	<u>5,945,220.25</u>		
<b><u>0805 - DIVISION OF PUBLIC TRANSIT</u></b>							
8451	PUBLIC TRANSIT SECTIONS 3 AND 18 FUND						
8451-999	Cash Control (17-16C-3)WV CODE	384,569.24	217,799.04	13,680.10	588,688.18	Local funds collected to match federal funds to purchase capital equipment.	2004-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8452	URBAN MASS TRANSPORTATION SECTION 16 B (2) FUND						
8452-999	Cash Control (17-16C-3)WV CODE	14,130.19	167,810.61	39,845.30	142,095.50	Local funds collected to match federal funds to purchase vehicles for non-profit organization for transporting the elderly and handicapped.	1993-NonAppropriated
8745	PUBLIC TRANSIT CONSOLIDATED FEDERAL FUNDS						
8745-999	Cash Control (4-11-3)WV CODE	331,203.85	10,633,660.00	10,626,750.15	338,113.70	Federal funds for administring programs relating to public transportation.	2004-Appropriated
	Subtotal	<u>729,903.28</u>	<u>11,019,269.65</u>	<u>10,680,275.55</u>	<u>1,068,897.38</u>		
<b><u>0806 - PUBLIC PORT AUTHORITY</u></b>							
8252	GIFTS, GRANTS AND DONATIONS						
8252-999	Cash Control (17-16B-6)(b)(3)WV CODE	0.00	1,093.39	1,093.39	0.00	Donations by Northfork Southern Railroad to be used for the planning, development & or construction of intermodal facility located at Prichard.	2007-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,025,067.20		
8254	SPECIAL RAILROAD AND INTERMODAL ENHANCEMENT FUND						
8254-999	Cash Control (17-16B-7a)WV CODE	14,740,628.80	4,300,000.00	738,358.74	18,302,270.06	Statutory transfers to construction, reconstruction, maintenance and repair of railways.	2007-Appropriated
8830	CONSOLIDATED FEDERAL FUNDS PUBLIC PORT AUTHORITY						
8830-999	Cash Control (4-11-3)WV CODE	0.00	789,967.72	752,859.78	37,107.94	Federal funds to support the Regional Airport Project.	2008-Appropriated
	Subtotal	<u>14,740,628.80</u>	<u>5,091,061.11</u>	<u>1,492,311.91</u>	<u>19,364,445.20</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0807 - AERONAUTICS COMMISSION</u></b>							
8275	CONSUMER SALES TAX CRAFT FUEL FUND						
8275-999	Cash Control (11-15-18)WV CODE	0.00	1,133,329.50	1,133,329.50	0.00	Gasoline & special fuel tax to finance school major improvement fund.	1999-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				4,631,415.79		
<b><u>0901 - APPRAISER LICENSING CERTIFICATION BOARD</u></b>							
8501	OPERATING EXPENSES FUND						
8501-999	Cash Control (30-38-7)(K)& (30-38-8)WV CODE	86,296.89	285,636.25	229,469.99	142,463.15	Fees for the Board's operation.	1993-NonAppropriated
<b><u>0902 - BOARD OF EMBALMERS AND FUNERAL DIRECTORS</u></b>							
8504	OPERATING FUND						
8504-999	Cash Control (30-6-6)WV CODE	266,744.77	160,188.00	182,550.68	244,382.09	Examination and licenses fee to administer the Board.	1993-NonAppropriated
<b><u>0903 - BOARD OF LAND SURVEYORS</u></b>							
8507	OPERATING FUND						
8507-999	Cash Control (30-13A-4 & 30-13A-7)WV CODE	240,746.13	204,045.05	231,398.06	213,393.12	Examination and licenses fee to administer the Board.	1993-NonAppropriated
<b><u>0904 - BOARD OF EXAMINERS IN COUNSELING</u></b>							
8510	OPERATING FUND						
8510-999	Cash Control (30-31-5)WV CODE	129,937.68	99,322.04	133,792.98	95,466.74	Examination and licenses fee to administer the Board.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0905 - BOARD OF SOCIAL WORK EXAMINERS</u></b>							
8513	OPERATING FUND						
8513-999	Cash Control (30-30-11)WV CODE	157,995.76	179,265.50	177,247.18	160,014.08	Examination and licenses fee to administer the Board.	1993-NonAppropriated
<b><u>0906 - BOARD OF LICENSED PRACTICAL NURSES</u></b>							
8516	LICENSED PRACTICAL NURSES OPERATING FUND						
8516-999	Cash Control (30-7A-5)WV CODE	50.00	0.00	0.00	50.00	Examination and licenses fee to administer the Board.	1993-NonAppropriated
8517	SPECIAL REVENUE OPERATING ACCOUNT						
8517-999	Cash Control (30-7A-7)WV CODE	813,329.61	396,904.47	436,441.82	773,792.26	Examination and licenses fee to administer the Board.	1993-Appropriated
	Subtotal	<u>813,379.61</u>	<u>396,904.47</u>	<u>436,441.82</u>	<u>773,842.26</u>		
<b><u>0907 - BOARD OF REGISTERED NURSES</u></b>							
8520	REGISTERED PROFESSIONAL NURSES						
8520-999	Cash Control (30-7-4)WV CODE	1,118,809.94	1,138,019.39	1,197,482.72	1,059,346.61	Examination and licenses fee to administer the Board.	1996-Appropriated
8521	DIALYSIS TECHNICIAN FUND						
8521-999	Cash Control (30-7C-4)WV CODE	66,945.87	36,235.00	38,202.09	64,978.78	Fees for the administration, operation & coordination of regulatory activities benefiting the public.	2006-NonAppropriated
	Subtotal	<u>1,185,755.81</u>	<u>1,174,254.39</u>	<u>1,235,684.81</u>	<u>1,124,325.39</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0908 - BOARD OF CHIROPRACTIC EXAMINERS</u></b>							
8522	OPERATING FUND						
8522-999	Cash Control (30-16-3)WV CODE	33,214.65	99,924.00	95,712.21	37,426.44	Examination and licenses fee to administer the Board.	1993-NonAppropriated
<b><u>0909 - BOARD OF DENTISTS/DENTAL HYGIENISTS</u></b>							
8525	OPERATING FUND						
8525-999	Cash Control (30-4-4a)WV CODE	195,489.85	396,521.25	396,716.68	195,294.42	Examination and licenses fee to administer the Board.	1993-NonAppropriated
<b><u>0910 - BOARD OF LANDSCAPE ARCHITECTS</u></b>							
8528	OPERATING FUND						
8528-999	Cash Control (30-22-5)WV CODE	25,648.69	17,730.00	8,654.08	34,724.61	License fees for the operation of the Board.	1993-NonAppropriated
<b><u>0911 - BOARD OF OCCUPATIONAL THERAPISTS</u></b>							
8531	OPERATING FUND						
8531-999	Cash Control (30-28-5)WV CODE	181,557.29	83,568.00	76,663.90	188,461.39	Examination and licenses fee to administer the Board.	1993-NonAppropriated
<b><u>0912 - BOARD OF OPTOMETRY</u></b>							
8534	OPERATING FUND						
8534-999	Cash Control (30-8-3)WV CODE	161,561.04	129,540.42	110,466.67	180,634.79	Licensing fees for the operation of the Board.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0913 - BOARD OF PHARMACY</u></b>							
8537	OPERATING FUND						
8537-999	Cash Control (30-5-9 & 14b)WV CODE	2,261,920.21	669,417.06	980,133.21	1,951,204.06	Licensing fees for the operation of the Board.	1993-NonAppropriated
8857	CONSOLIDATED FEDERAL FUND						
8857-999	Cash Control (4-11-3)WV CODE	121.83	0.00	0.00	121.83	Federal funds to administer the WV Board of Pharmacy.	1993-Appropriated
	Subtotal	<u>2,262,042.04</u>	<u>669,417.06</u>	<u>980,133.21</u>	<u>1,951,325.89</u>		
<b><u>0914 - BOARD OF PSYCHOLOGISTS</u></b>							
8540	OPERATING FUND						
8540-999	Cash Control (30-21-6)WV CODE	55,430.52	114,895.00	112,536.27	57,789.25	Licensing fees for the operation of the Board.	1993-NonAppropriated
<b><u>0915 - BOARD OF RADIOLOGIC TECHNOLOGISTS</u></b>							
8543	OPERATING FUND						
8543-999	Cash Control (30-23-5)WV CODE	154,657.76	220,180.29	202,479.20	172,358.85	Licensing fees for the operation of the Board.	1993-NonAppropriated
<b><u>0916 - BOARD OF SANITARIANS</u></b>							
8546	OPERATING FUND						
8546-999	Cash Control (30-17-7)WV CODE	16,125.85	9,087.50	15,710.72	9,502.63	Licensing fees for the operation of the Board.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0917 - BOARD OF PROFESSIONAL ENGINEERS</u></b>							
8549	OPERATING FUND						
8549-999	Cash Control (30-13-10)WV CODE	1,079,177.79	768,996.25	718,720.00	1,129,454.04	Licensing fees for the operation of the Board.	1993-NonAppropriated
<b><u>0918 - BOARD OF ACCOUNTANCY</u></b>							
8552	OPERATING FUND						
8552-999	Cash Control (30-9-3)WV CODE	477,093.98	471,332.45	330,316.55	618,109.88	Licensing fees for the operation of the Board.	1993-NonAppropriated
<b><u>0919 - BOARD OF ARCHITECTS</u></b>							
8555	OPERATING FUND						
8555-999	Cash Control (30-12-3)WV CODE	261,341.08	139,625.00	127,661.08	273,305.00	Licensing fees for the operation of the Board.	1993-NonAppropriated
<b><u>0921 - BOARD OF OSTEOPATHY</u></b>							
8600	OPERATING FUND						
8600-999	Cash Control (30-14-3)(30-14A-3)WV CODE	352,427.35	334,542.29	336,377.61	350,592.03	Licensing fees for the operation of the Board.	1993-NonAppropriated
<b><u>0922 - BOARD OF PHYSICAL THERAPY</u></b>							
8603	OPERATING FUND						
8603-999	Cash Control (30-20-5)(30-24-6)WV CODE	193,418.53	290,690.02	161,842.07	322,266.48	Licensing fees for the operation of the Board.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0923 - BOARD OF VETERINARY MEDICINE</u></b>							
8606	OPERATING FUND						
8606-999	Cash Control (30-10-3)WV CODE	311,154.37	278,984.63	192,716.58	397,422.42	Licensing fees for the operation of the Board.	1993-NonAppropriated
<b><u>0926 - PUBLIC SERVICE COMMISSION</u></b>							
8623	PUBLIC SERVICE COMMISSION FUND						
8623-999	Cash Control (24-1-5 & 24-3-6)WV CODE	9,231,981.02	21,144,265.94	17,623,638.48	12,752,608.48	License fees on public utilities, fees for certification of papers and records for the operation of this agency.	1993-Appropriated
8624	PUBLIC SERVICE COMMISSION PIPELINE SAFETY FUND						
8624-999	Cash Control (24B-5-3)(B)WV CODE	148,858.04	333,096.21	284,482.35	197,471.90	Federal reimbursement & license fees for the operation of Gas Pipeline Division.	1993-Appropriated
8625	MOTOR CARRIER DIVISION FUND						
8625-999	Cash Control (25A-6-6)WV CODE	2,638,840.82	1,499,788.04	2,251,768.06	1,886,860.80	Federal reimbursement & special assessment annual fees for the operation of this Division.	1993-Appropriated
8626	MOTOR CARRIER OUT OF STATE LICENSES FUND						
8626-999	Cash Control (25A-6A-5)WV CODE	66,592.56	5,730.00	0.00	72,322.56	Fees for regulation of out of state motor carriers.	1993-NonAppropriated
8627	CONSUMER ADVOCATE FUND						
8627-999	Cash Control (24-1-1)(F)2 & 24-3-6)WV CODE	97,012.21	1,000,000.00	971,856.93	125,155.28	Fees transferred from fund 8623 to intervene as a party on behalf of residential customers of utility service.	1993-Appropriated
8629	MOTOR CARRIER - LAW ENFORCEMENT INVESTIGATIVE FUND						
8629-999	Cash Control (60A-7-707)WV CODE	6,700.42	0.00	0.00	6,700.42	Proceeds from the sale of foreited property seized by PSC investigation.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8630	WIRELESS ENHANCED 911 FEES						
8630-999	Cash Control (24-6-6b)WV CODE	6,790,627.24	128,846.02	0.00	6,919,473.26	911 fees to be disbursed by the PSC to counties based on percentage.	1994-NonAppropriated
8631	CABLE FUND						
8631-999	Cash Control (24D-1-25a)WV CODE	153,296.92	56,392.56	27,273.53	182,415.95	Other collections, fees & licenses to administer the Cable Television System Act.	1993-NonAppropriated
8632	ENHANCED 911 WIRELESS TOWER ACCESS ASSISTANCE FUND						
8632-999	Cash Control (24-6-6b)(b)WV CODE	583,478.86	999,999.96	840,437.08	743,041.74	Other collections, fees, licenses & income to provide loans & grants in support of the enhanced wireless tower access program as set forth in 2005 HB3208.	1999-NonAppropriated
8633	GIFTS, GRANTS AND DONATIONS						
8633-999	Cash Control (4-11-2)WV CODE	98,420.16	1,938.25	329.61	100,028.80	Other collections, fees, licenses & income to expend non-federal grant, gifts, grants and donations.	2006-NonAppropriated
8743	CONSOLIDATED FEDERAL FUNDS MOTOR CARRIER DIVISION FUND						
8743-999	Cash Control (4-11-3)WV CODE	3,817,529.65	1,617,625.12	1,258,805.84	4,176,348.93	Federal funds for regulation of motor carriers.	2006-Appropriated
8744	CONSOLIDATED FEDERAL FUNDS GAS PIPELINE FUND						
8744-999	Cash Control (4-11-3)WV CODE	721,532.17	369,041.00	231,854.61	858,718.56	Federal funds to monitor gas pipeline safety regulations.	1993-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8914	PUBLIC SERVICE COMMISSION WEIGHT ENFORCEMENT FUND						
8914-999	Cash Control (24A-1A-1)WV CODE	10.00	0.00	0.00	10.00	Fund transfers to administer the coal resource transportation road permitting program & otherwise enforce the provisions of The WV code, Chapter 24 relating to the weight of coal trucks.	1993-Appropriated
	Subtotal	24,354,880.07	27,156,723.10	23,490,446.49	28,021,156.68		
<b><u>0927 - REAL ESTATE COMMISSION</u></b>							
8635	REAL ESTATE COMMISSION FUND						
8635-999	Cash Control (30-40-3-9)(a)WV CODE	1,345,489.08	527,404.97	623,932.14	1,248,961.91	Real estate brokers & sales persons' fees for operation & expenses of Commission.	1993-Appropriated
<b><u>0929 - BOARD OF FORESTERS</u></b>							
8643	OPERATING FUND						
8643-999	Cash Control (30-19-3 & 7)WV CODE	31,347.90	13,286.00	10,298.24	34,335.66	License fees for the operation of the Board	1993-NonAppropriated
<b><u>0930 - BOARD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY &amp; AUDIOLOGY</u></b>							
8646	OPERATING FUND						
8646-999	Cash Control (30-32-11 & 17)WV CODE	208,422.93	38,934.00	81,229.58	166,127.35	License fees for the operation of the Board	1993-Appropriated
<b><u>0932- REHABILITATION SERVICES</u></b>							
8654	GIFTS AND DONATIONS FUND						
8654-999	Cash Control (18-10A-7)WV CODE	21,147.30	5,561.00	4,082.70	22,625.60	Gifts and donations for rehabilitation services.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8656	REHABILITATION STUDENT UNION FUND						
8656-999	Cash Control (18-10B-9)WV CODE	15,588.67	0.00	6,070.78	9,517.89	Student union receipts to operate the facility.	1993-NonAppropriated
8664	REHABILITATION CENTER SPECIAL FUND						
8664-999	Cash Control (18-10A-6a)WV CODE	772,189.79	1,013,218.11	925,831.92	859,575.98	Federal funds, insurance proceeds and collections to develop 5 year plan for the Rehabilitation Center.	1993-Appropriated
8665	TECH RELATED REVOLVING FOR INDIVIDUALS WITH DISABILITIES						
8665-999	Cash Control (29-24-7)WV CODE	61,416.37	7,708.90	21,753.40	47,371.87	Other collections, feesm licenses & income to make loans for technology related assistance to qualified individuals.	1993-NonAppropriated
8734	CONSOLIDATED FEDERAL ADMINISTRATIVE FUND						
8734-999	Cash Control (4-11-3)WV CODE	9,190,472.63	47,563,655.33	52,202,464.65	4,551,663.31	Federal funds and matching grants to provide basic rehabilitation services for disabled citizens on a statewide basis.	1998-Appropriated
8890	DISABILITY DETERMINATION SERVICES						
8890-999	Cash Control (4-11-2)WV CODE	613,066.24	18,921,882.93	19,418,913.37	116,035.80	Federal funds for the benefit of the SSI Administration to fund disability determination services.	1993-Appropriated
	Subtotal	<u>10,673,881.00</u>	<u>67,512,026.27</u>	<u>72,579,116.82</u>	<u>5,606,790.45</u>		
<b><u>0935 - RESPIRATORY CARE BOARD</u></b>							
8676	BOARD OF RESPIRATORY CARE FUND						
8676-999	Cash Control (30-34-6)WV CODE	229,085.83	123,778.27	133,342.41	219,521.69	License application and renewal fees to fund the Board.	2007-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0936 - BOARD OF DIETITIANS</u></b>							
8680	BOARD OF DIETITIANS FUND						
8680-999	Cash Control (30-35-5)WV CODE	47,842.76	22,855.00	25,203.66	45,494.10	License fees for the Board's operation.	1996-Appropriated
<b><u>0937 - BOARD OF ACUPUNCTURE</u></b>							
8677	BOARD OF ACUPUNCTURE FUND						
8677-999	Cash Control (30-36-8)WV CODE	22,334.15	10,860.00	11,115.59	22,078.56	License fees for the Board's operation.	1996-NonAppropriated
<b><u>0938 - MASSAGE THERAPISTS BOARD</u></b>							
8671	MASSAGE THERAPISTS BOARD FUND						
8671-999	Cash Control (30-37-6)WV CODE	84,086.63	143,665.00	124,452.41	103,299.22	License fees and Civil Contingency Fund loan to adminster the MT Board.	1997-Appropriated
<b><u>0939 - WV COURTHOUSE FACILITIES IMPROVEMENT AUTHORITY</u></b>							
8685	WV COURTHOUSE FACILITIES IMPROVEMENT FUND						
8685-999	Cash Control (29-26-6)(A)WV CODE	3,961,598.97	2,181,932.89	2,061,240.73	4,082,291.13	Other collections, fees, licenses, gifts and grants for the operation of the WVC facility.	1997-NonAppropriated
<b><u>0940 - WV STATEWIDE ADDRESSING AND MAPPING</u></b>							
8698	WV STATEWIDE ADDRESSING AND MAPPING FUND						
8698-999	Cash Control (24E-1-5a)WV CODE	1,280.78	0.00	0.00	1,280.78	Special funds to be used specifically for the WV Statewide Addressing and Mapping Board.	1997-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0941 - COAL HERITAGE AREA AUTHORITY</u></b>							
8611	GIFTS, GRANTS AND DONATIONS						
8611-999	Cash Control (29-27-5)(9)WV CODE	24,611.15	92,150.00	107,650.86	9,110.29	Other collections, fees, licenses income, & inter-agency federal payments for the benefit of the NCHAA,	2002-NonAppropriated
8869	CONSOLIDATED FEDERAL FUNDS						
8869-999	Cash Control (29-27-5)(9)WV CODE	57,264.13	274,504.00	170,717.65	161,050.48	Federal funds received for the operation of this agency.	2009-Appropriated
	Subtotal	<u>81,875.28</u>	<u>366,654.00</u>	<u>278,368.51</u>	<u>170,160.77</u>		
<b><u>0942 - COAL HERITAGE HIGHWAY AUTHORITY</u></b>							
8697	COAL HERITAGE HIGHWAY AUTHORITY FUND						
8697-999	Cash Control (29-28-12)WV CODE	156,802.21	560,070.08	452,456.76	264,415.53	Investment earnings, non-federal grants, & inter-agency federal payments for the benefit of this agency.	2004-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				165.78		
8861	CONSOLIDATED FEDERAL FUND						
8861-999	Cash Control (4-11-3)WV CODE	49,106.10	33,126.25	24,446.81	57,785.54	Federal funds for the operation of the agency.	2003-Appropriated
	Subtotal	<u>205,908.31</u>	<u>593,196.33</u>	<u>476,903.57</u>	<u>322,366.85</u>		
<b><u>0943 - WV FOR NURSING</u></b>							
9010	CENTER FOR NURSING						
9010-999	Cash Control (18 &18B)WV CODE	188,628.96	442,362.00	553,842.71	77,148.25	Other collections, fees, licenses & income to address the issue of recruitment and retention of nurses in WV & provide loan and scholarship program.	2003-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b>0944 - WV ECONOMIC DEVELOPMENT AUTHORITY</b>							
9060	WVAJDC CASH CLEARING FUND						
9060-999	Cash Control (31-15-3A)WV CODE	7,382,295.24	54,499,614.52	55,011,247.46	6,870,662.30	Other collections, fees, licenses & income for the misc. boards and commission.	2005-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				975,700.73		
9061	INDUSTRIAL DEVELOPMENT LOANS						
9061-999	Cash Control (31-15-7)WV CODE	5,608,049.46	25,099,485.56	28,086,987.05	2,620,547.97	Other collections, fees, licenses & interest income for the operation of the WV Economic Development Authority.	2006-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				33,160,064.03		
9063	WVEDA CREDIT INSURANCE						
9063-999	Cash Control (31-15-8 & 17-16A-23)(B)WV CODE	0.00	12,896.79	12,896.79	0.00	Other collections, fees, licenses & interest income for the WVEDA DEBT Insurance fund	2006-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				9,253,190.06		
9065	ECONOMIC DEVELOPMENT AUTHORITY PROJECT						
9065-999	Cash Control (29-22-18A)(d)(2)WV CODE	0.00	18,988,924.00	18,988,924.00	0.00	Excess lottery revenue to fun the EDA projects.	2006-Appropriated
9066	ECONOMIC DEVELOPMENT AUTHORITY PROJECT BRIDGE LOAN FUND						
9066-999	Cash Control (29-22-18a)WV CODE	1,361,384.62	0.00	0.00	1,361,384.62	Other collections, fees, license & interest income for the EDP Bridge Loan Fund.	2008-Appropriated
	Subtotal	<u>14,351,729.32</u>	<u>98,600,920.87</u>	<u>102,100,055.30</u>	<u>54,241,549.71</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0945 WEST VIRGINIA BOARD OF MEDICINE</u></b>							
9070	MEDICAL LICENSING BOARD FUND						
9070-999	Cash Control (30-3-7) WV CODE SB1022	2,083,635.73	1,656,978.69	1,408,721.47	2,331,892.95	Other collections, fees, licenses & income for the administration of the Board.	2010 - Appropriated
<b><u>0946 WV MUNICIPAL PENSION OVERSIGHT</u></b>							
9076	WV MUNICIPAL PENSION SECURITY FUND						
9076-999 New	Cash Control (8-22-18b)(b) WV CODE	0.00	33,401,571.19	33,393,666.13	7,905.06	Investments earnings & statutory transfers to provide for the operations of the WV Pension Oversight Board.	2012 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				28,663,893.01		
<b><u>0947 ENTERPRISE ORGANIZATION SEQUENCE</u></b>							
9080	ENTERPRIZE RESOURCE PLANNING SYSTEM						
9080-999 New	Cash Control (12-6D-5) WV CODE HB3204	0.00	75,518,787.39	20,569,949.76	54,948,837.63	Departmental fees and statutory transfers to fund the ERP expenditures.	2012 - Appropriated
<b><u>0950 - TREASURY INVESTMENTS FEE FUND</u></b>							
9151	BOARD OF TREASURY INVESTMENTS INVESTMENT FUND						
9151-999	Cash Control (12-6C-19)WV CODE	227,417,175.77	0.00	44,093,335.92	183,323,839.85	Investment services fees to pay for the reasonable & necessary expenses incurred by the Treasury Board in rendering its services.	2005-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
9152	BOARD OF TREASURY INVESTMENTS FEE FUND						
9152-999	Cash Control (12-6C-19)WV CODE	727,966.52	2,568,777.93	2,735,297.52	561,446.93	Investment services fees to pay for the reasonable & necessary expenses incurred by the Treasury Board in rendering	2006-Appropriated
	Subtotal	<u>228,145,142.29</u>	<u>2,568,777.93</u>	<u>46,828,633.44</u>	<u>183,885,286.78</u>		
<b><u>1200- AUDITOR'S OFFICE</u></b>							
1201	PUBLIC SERVICE CORPORATION TAXES FUND						
1201-999	Cash Control (11-6-13 & 18)WV CODE	448,662.14	183,193,823.36	182,994,656.67	647,828.83	Public service property taxes levied and apportioned by the State Auditor to school districts, counties & municipalities.	2006-NonAppropriated
1202	DELINQUENT LAND TAX FUND						
1202-999	Cash Control (11-6-23)WV CODE	140,021.01	3,824,929.57	3,845,709.78	119,240.80	Delinquent public service property taxes collected and then apportioned by the State Auditor.	1993-NonAppropriated
1203	PUBLIC UTILITIES TAX LOSS RESTORATION FUND						
1203-999	Cash Control (11-6-27)WV CODE	19,010.21	1,505,779.56	1,497,450.02	27,339.75	One percent of the gross receipts deposited by the Auditor in the Public Utilities operating fund & shall be distributed quarterly on a proportional basis to counties and municipalities.	1993-NonAppropriated
1204	FLOOD CONTROL FUND						
1204-999	Cash Control (20-3-18)WV CODE	0.00	277,020.88	267,114.76	9,906.12	Federal funds & interest for flood control, navigation and allied purposes.	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				137,653.21		
1206	LAND OPERATING FUND						
1206-999	Cash Control (11A-3-36)WV CODE	67,317.77	2,324,099.11	2,307,137.42	84,279.46	Surplus proceeds from sale of delinquent land, redemption fees & publication fees for operation & maintenance of land Dept. with surplus over \$100,000 to go to the general school fund.	1993-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1207	SOCIAL SECURITY CONTRIBUTION FUND						
1207	Cash Control (5-7-6)WV CODE	28,284.01	0.00	0.00	28,284.01	Contributions, interest & appropriations paid to federal agency in accordance with the federal law.	1993-Nonappropriated
1208	REVENUE CLEARING FUND						
1208-999	Cash Control Chapter 12	5,183.19	418.00	0.00	5,601.19	Revenue Clearing Fund.	2010 -Nonappropriated
1211	REAL ESTATE TIME SHARE FUND						
1211-999	Cash Control (36-9-24 & 25)WV CODE	622,115.02	221,873.50	158,994.11	684,994.41	Fees to be used for administration of time sharing division.	1993-Nonappropriated
1212	NATIONAL FOREST FUND						
1212-999	Cash Control (20-3-17)WV CODE	0.00	1,927,010.01	1,927,010.01	0.00	Proceeds from national forests for distribution by State Auditor to counties in which forest is located for schools and roads.	1993-Nonappropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				9,240.08		
1213	EMPLOYEES BOND PURCHASES FUND						
1213-999	Cash Control (12-3-13A)WV CODE	100.00	0.00	0.00	100.00	Authorized deductions from state employees for bond purchase.	1993-Nonappropriated
1215	FAMILY PROTECTION SHELTERS FUND						
1215-999	Cash Control (59-1-28a)WV CODE	22,188.00	208,304.00	207,796.00	22,696.00	Additional marriage & divorce license fees transferred to fund 5057-640 to build and maintain local family protection shelters interest on refunds to state due to over-charges by Exxon to be used for energy programs as directed by the court.	1993-Nonappropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1218	STRIPER WELL NDL 378 FUND						
1218-999	Cash Control (12-2-2)WV CODE	0.00	644.49	644.49	0.00	Interest, penalties and refunds to the State due to overcharges.	1993-Non-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				471,298.47		
1224	LOCAL GOVERNMENT PURCHASING CARD EXPENDITURE						
1224-999	Cash Control (6-9-2b)	0.00	631,725.00	482,787.44	148,937.56	Local Government Purchasing Card Expenditure to monitor & promote county government use of purchasing card program.	2010-Non-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				0.00		
1225	SECURITIES REGULATION FUND						
1225-999	Cash Control (32-4-406)WV CODE	1,903,284.38	3,042,480.84	3,436,852.23	1,508,912.99	Twenty percent of all fees collected are used to administer the Securities Division. If the fund's ending balance exceeds \$150,000, the excess amount shall be deposited in the general revenue fund.	1993-Appropriated
1226	INVESTMENT IMBALANCE FUND						
1226-999	Cash Control Chapter 12	-12,612,962.63	0.00	0.00	-12,612,962.63		
1227	PUBLIC UTILITY TAX ADMINISTRATION FUND						
1227-999	Cash Control (11-6-26)WV CODE	257,098.47	2,554,115.13	2,727,306.29	83,907.31	Three-eighths of one percent of gross receipts from assessment on public service corporations property taxes for operations of public utilities division with ending balance over \$50,000 to general revenue fund.	1993-NonAppropriated
1228	ENFORCEMENT OF GUARDIANSHIP AND CONSERVATORSHIP						
1228-999	Cash Control (44A-2-1)dWV CODE	0.00	2,430.00	0.00	2,430.00	Fees to be used for administration of the enforcement of guardianship and conservatorship act fund.	1994-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1233	TECHNOLOGY SUPPORT & ACQUISITION						
1233-999	Cash Control (12-3-10C)(B)WV CODE	618,808.50	847,817.30	886,443.88	580,181.92	Other collections & fees to expand the capabilities of data center, support payroll & WVFIMS application systems.	1995-Appropriated
1234	PURCHASING CARD ADMINISTRATION FUND						
1234-999	Cash Control (12-3-10D)WV CODE	111,544.19	7,580,112.16	5,742,051.24	1,949,605.11	Other collections to fund the Purchasing Card Administration Fund	1999-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				14,173.50		
1235	CHIEF INSPECTORS FUND						
1235-999	Cash Control (6-9-8)WV CODE	120,099.59	3,676,113.65	2,947,450.96	848,762.28	Statutory transfers, other collections and fees to fund the Chief Inspector Fund.	1998-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				47,758.02		
1236	MOTOR VEHICLE ADMINISTRATION FUND						
1236-999	Cash Control (11-6G-17)WV CODE	1,844,003.88	99,613.17	583,650.64	1,359,966.41	One percent of the gross receipts to be deposited into this fund. The Auditor shall reimburse the Tax & Motor Vehicle Divisions for expenses incurred. The reimbursement not to exceed one third of the annual deposit. The fund balance to be used by the Auditor's Office to fund the operation of the interstate commerce.	1999-NonAppropriated
1237	MOTOR VEHICLE VALOREM FUND						
1237-999	Cash Control (11-6g-12)WV CODE	73,797.38	10,098,639.46	7,991,081.83	2,181,355.01	Ad Valorem & registration fees to be delivered to the Auditor's Office. Upon receipt of funds, the State Auditor transmits them within thirty days to several counties.	1999-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				562,151.36		
1738	EMPLOYEES BOND PURCHASE - I BONDS						
1738-999	Cash Control (12-3-13a)WV CODE	0.00	2,981.64	0.00	2,981.64	Deductions from State officials and employees to buy government bonds	1999-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
9400	IRREDUCTIBLE SCHOOL FUND						
9400-999	Cash Control (Article XII, Sec. 4 & Irreducible School fund amendment to State Cost.)WV CODE	29.42	555,246.92	555,226.34	50.00	All monies over \$1,000,000 interest from the school fund to be used for the support of free schools of the state.	1996-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,555,196.92		
	Subtotal	<u>-6,331,415.47</u>	<u>222,575,177.75</u>	<u>218,559,364.11</u>	<u>481,869.73</u>		

**1300 - TREASURERS OFFICE**

1301	COLLEGE PREPAID TUITION & SAVINGS PROGRAM ADMINISTRATION ACCOUNT						
1301-999	Cash Control (18-30-8)WV CODE	1,286,912.30	1,014,046.17	1,001,599.38	1,299,359.09	Other collections, fees, licenses & income to provide for the funding of the Pre-paid Tuition Trust Fund.	1993-Appropriated
1302	REWRITTEN/LOST CHECKS FUND						
1302-999	Cash Control (12-3-1)WV CODE	7,668.15	-4,317.33	2,926.04	424.78	Reissuing of six-month checks.	1993-NonAppropriated
1304	FOREIGN CHECK FEES CLEARING FUND						
1304-999	Cash Control (12-3-1)WV CODE	2,967.26	0.00	0.00	2,967.26	Clearing fund for Foreign Check fees.	1993-NonAppropriated
1307	LIQUOR MUNICIPAL TAX FUND						
1307-999	Cash Control (60-3A-21)WV CODE	20,862.44	8,161,071.60	8,161,071.60	20,862.44	Tax on liquor sales for payments to municipalities and counties.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1309	MUNICIPAL PENSION & PROTECTION FD 1% DISTRIBUTION FUND						
1309-999	Cash Control (33-3-14d & 33-12-16a)WV CODE	4,141,233.90	8,447,769.30	12,589,003.20	0.00	Insurance tax transferred from fund 7155 to be distributed to the various municipal policemen's, & firemen's pension, relief funds, volunteer fire companies and departments.	1993-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				0.00		
1311	COUNTY COAL REVENUE FUND 75% FUND						
1311-999	Cash Control (11-13A-6)WV CODE	38,909.23	29,452,730.98	29,452,730.98	38,909.23	Coal severance tax of which 75% is redistributed only to coal.	1993-NonAppropriated
1312	COUNTY AND MUNICIPAL FUND 25% FUND						
1312-999	Cash Control (11-13A-6)WV CODE	1,387.98	9,817,576.16	9,817,576.16	1,387.98	Coal severance tax of which 25% is redistributed to all counties regardless of coal production.	1993-NonAppropriated
1313	SPECIAL INCOME TAX REFUND RESERVE FUND						
1313-999	Cash Control (11-21-93)WV CODE	45,019,319.21	0.00	0.00	45,019,319.21	Personal income tax held to make refunds.	1993-NonAppropriated
1315	FIRE PROTECTION DISTRIBUTION FUND						
1315-999	Cash Control (33-3-33)WV CODE	4,352,118.99	18,975,442.03	18,165,582.10	5,161,978.92	Transfers from fund 7158 & investments to be distributed to each volunteer fire company or department.	1993-NonAppropriated
1317	ALL COUNTIES AND MUNICIPALITIES REVENUE FUND - 25%						
1317-999	Cash Control (11-13A-5a)WV CODE	1,075.06	1,830,639.40	1,831,714.46	0.00	Two percent oil & gas severance tax is distributed to all non-producing counties and municipalities.	1994-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1318	OIL & GAS PRODUCING COUNTY REVENUE FUND - 75%						
1318-999	Cash Control (11-13A-5a)WV CODE	0.00	5,491,877.99	5,491,877.99	0.00	Seventy-five percent oil & gas severance tax is distributed to only oil & gas producing counties.	1997-NonAppropriated
1321	FEDERAL CASH MANAGEMENT - ADMINISTRATION FUND						
1321-999	Cash Control (12-6-1)WV CODE	46,871.87	72,000.00	70,248.47	48,623.40	Statutory transfers to pay federal cash management administrative expenses.	1997-NonAppropriated
1322	BANKING SERVICE EXPENSE FUND						
1322-999	Cash Control (12-1-13)(c)WV CODE	3,206,626.58	1,889,522.87	2,850,848.69	2,245,300.76	Statutory transfers to pay State Banking Service expenses.	1997-NonAppropriated
1323	FEDERAL CASH MANAGEMENT INTEREST FUND						
1323-999	Cash Control (12-6-1)WV CODE	198,582.00	14,206.00	212,788.00	0.00	Statutory transfers to pay federal government interest income due.	1997-NonAppropriated
1324	ABANDONED PROPERTY CLAIMS TRUST FUND						
1324-999	Cash Control (36-8-13a)BWV CODE	11,451,184.95	9,063,150.31	4,937,848.22	15,576,487.04	The administrator shall retain at least \$100,000 of the forfeiture property proceeds to fund abandoned property claims trust fund & the balance shall be deposited in the general revenue.	1997-NonAppropriated
1326	PREPAID TUITION TRUST FUND						
1326-999	Cash Control (18-30-6a)WV CODE	0.00	-598,973.37	-598,973.37	0.00	Other collections, fees, licenses & income to fund the Prepaid Tuition Trust Fund Administration Account.	1998-NonAppropriated
					76,224,474.42		
1329	TECHNOLOGY SUPPORT & ACQISITION						
1329-999	Cash Control (12-3-10c &b)WV CODE	27,271.34	425,138.60	359,241.94	93,168.00	Statutory transfers to fund technology projects in the State Treasure's Office.	1998-Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1330	STATE LOAN POOL FUND						
1330-999	Cash Control (12-6-9e)WV CODE	-132,550,735.30	425,166.59	-25,394,833.41	-106,730,735.30	Loans from pools established in the consolidated fund will assist in producing the needed capital to assist business and industrial development.	1999-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				106,730,735.30		
1331	INSURANCE TAX FUND						
1331-999	Cash Control (33-3-14b)WV CODE	0.00	106,559,747.22	106,559,747.22	0.00	Insurance premium tax transfers to fund municipal policemen's pension, firemen's pension, relief funds and the teachers retirement system.	1998-NonAppropriated
1333	SAFE ROAD BOND DEBT SERVICE FUND						
1333-999	Cash Control (17-26-3 & 17-26-4)WV CODE	0.00	49,778,545.85	49,778,545.85	0.00	Statutory transfers to pay bonds' interest or to pay off retiring bonds.	1996-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				7,955.31		
1336	VOLUNTEER FIRE DEPARTMENT AUDIT ACCOUNT						
1336-999	Cash Control (12-4-14)(C)WV CODE	435,826.04	753,820.83	808,302.05	381,344.82	The Legislative Auditor's Office may assign employees to perform audits of the disbursement of funds or grants to volunteer fire departments.	1999-NonAppropriated
1338	VETERANS' LOTTERY FUND						
1338-999	Cash Control (29-22-9A)(d)WV CODE	0.00	567,158.51	567,158.51	0.00	Veterans benefit game, interest earnings, gifts & grants to be deposited in the consolidated investment pool.	2000-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,469,005.99		
1339	WASTE COAL - PRODUCING COUNTIES FUND						
1339-999	Cash Control (11-3A-3d)F(1)WV CODE	1,475,562.80	1,429,821.58	151,776.35	2,753,608.03	Funds to administer the waste coal projects.	2001-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1340	W COMPENSATION ABANDONED PROPERTY ACCOUNT						
1340-999	Cash Control (23-3-4)WV CODE	457,959.65	-105,563.32	0.00	352,396.33	Ninety days after the State Treasurer has advertised the accounts & paid claims, he shall remit the balance of the funds to the Workers' Compensation Fund.	2002-NonAppropriated
1341	PREPAID TUITION TRUST ESCROW ACCOUNT						
1341-999	Cash Control (18-30-6)(h)(i)(2)WV CODE	0.00	1,068,442.07	1,068,442.07	0.00	Statutory transfers & interest earnings to guarantee payment of prepaid tuition plan contracts issued by the WV College Prepaid Tuition & Savings Program Board.	2002-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				15,109,718.09		
1343	FLOOD INSURANCE TAX FUND						
1343-999	Cash Control (33-3-14d)WV CODE	2,238,499.20	373,235.00	0.00	2,611,734.20	Statutory transfers to provide grants to political subdivisions for flood plain management issues with the advice of emergency services.	2004-NonAppropriated
1345	TREASURER'S ELECTRONIC COMMERCE FUND						
1345-999	Cash Control (12-3A-6b)WV CODE	926,641.84	2,379,328.30	2,314,331.02	991,639.12	Revenue collections from spending units to cover banking expenses incurred by the Treasurer on behalf of spending units.	2004-NonAppropriated
1346	TREASURER'S SAFEKEEPING FUND						
1346-999	Cash Control (12-5-5)(b)WV CODE	33,003.74	13,795,305.71	13,819,164.67	9,144.78	Litigation, awards, court settlements and investment earnings for the protection, handling of cash securities and to provide escrow services to state agencies.	2004-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				35,621,802.55		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-12				6,352,068.82		
1347	ECONOMIC OPPORTUNITY DEVELOPMENT FUND						
1347-999	Cash Control (7-22-8)WV CODE	1,106,270.51	14,643,987.70	14,612,284.35	1,137,973.86	Gifts, bequests, transfers, donations or appropriation received from any governmental entity and any appropriation by the Legislature for this purpose.	2004-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1349	REGIONAL JAIL OPERATIONS PARTIAL REIMBURSEMENT FUND						
1349-999	Cash Control (31-20-10b)(a)(f)WV CODE	4,019,619.29	3,868,739.16	4,019,619.29	3,868,739.16	Fees collected & deposited in the State Treasury & within ninety days of the first day of July 2006 & annually thereafter. Each participant shall receive its reimbursement from this fund.	2005-NonAppropriated
1350	DEFERRED COMPENSATION ADMINISTRATION ACCOUNT						
1350-999	Cash Control (5-10B-3)WV CODE	31,565.05	172,282.95	169,233.62	34,614.38	Other collections, fees and licenses income to administer deferred compensation fund.	2006-NonAppropriated
1355	DEFERRED COMPENSATION MATCHING FUND						
1355-999	Cash Control (5-10B-10a)WV CODE	0.00	1,206.37	989.59	216.78	Statutory transfers to administer the WV Deferred Compensation Matching Program established by the legislature.	2008-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				946,259.54		
1359	EXCEPTIONAL ITEMS FUND						
1359-999 New	Cash Control (12-4-11)WV CODE	0.00	3,301.02	0.00	3,301.02	To administer the Exceptional Item Fund.	2012-NonAppropriated
8692	CONSOLIDATED FUND - STATE ACCOUNT						
8692-999	Cash Control (12-6-8)WV CODE	-1,959,510,428.50	4,052,804.16	-343,404,008.03	-1,612,053,616.31	Special investment fund to be managed by the Board & designated as the Consolidated Fund.	2008-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,611,739,643.16		
8693	CONSOLIDATED FUND - STATE ACCOUNT						
8693-999 New	Cash Control (12-6-8)WV CODE	0.00	0.00	-5,142,160.34	5,142,160.34	Special investment fund to be managed by the Board & designated as the Consolidated Fund.	2012-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8694	LOCAL GOVERNMENT INVESTMENT FUND						
8694-999	Cash Control (12-6-8)WV CODE	1,399.25	40,995,278.00	40,995,849.70	827.55	Moneys held in the various funds and accounts administered by the Board shall be invested as permitted by this article & subject to the restrictions contained in said article.	1997-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				206,160,481.15		
	Subtotal	<u>-2,011,531,825.17</u>	<u>334,814,488.41</u>	<u>-44,729,473.63</u>	<u>428,374,281.20</u>		
<b><u>1400 - DEPARTMENT OF AGRICULTURE</u></b>							
1401	AGRICULTURE FEES FUND						
1401-999	Cash Control (19-1-4c)WV CODE	1,573,970.17	3,004,471.46	3,017,975.15	1,560,466.48	Fees for inspection of milk, fruit, vegetables, feed, seed, livestock and grading for operating expenses.	1997-Appropriated
1402	INDIRECT COST FUND						
1402-999	Cash Control (19-2B-3)WV CODE	42,806.49	28,484.30	-75,507.69	146,798.48	Interest, gifts, grants, State & Federal funds for indirect costs of meat inspection program.	1993-NonAppropriated
1403	FARMER'S MARKET OPERATING FUND						
1403-999	Cash Control (19-1-4a, 19-1-3a & 19-2-2)WV CODE	2,180.53	170,225.28	153,461.94	18,943.87	Farm sales and rental fees for operating the farmer's market.	1993-NonAppropriated
1404	SALE LAB/OFFICE BUILDING-MOOREFIELD WV FUND						
1404-999	Cash Control (HB1317, 1981 regular session)WV CODE	54,061.98	7,680.00	5,811.00	55,930.98	Land sale & office rentals fees for capital improvements at new Agriculture Center, Hardy County.	1993-NonAppropriated
1405	RURAL RESOURCES SPECIAL REVENUE FUND						
1405-999	Cash Control (19-1- 4a-19-1-3a & 19-2-3)WV CODE	94,151.70	44,945.79	37,202.58	101,894.91	Grants, sales, rental fees & rent transferred from fund 0250 to promote production, quality & marketing of agriculture products.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1407	GYPSY MOTH SUPPRESSION FUND						
1407-999	Cash Control (19-1A- 3)WV CODE	591,690.07	14,192.20	2,508.00	603,374.27	Landowners payments for Gypsy Moth Suppression Program.	1993-NonAppropriated
1408	WEST VIRGINIA RURAL REHABILITATION PROGRAM						
1408-999	Cash Control (19-1- 4a)WV CODE	427,574.16	135,376.65	304,990.80	257,960.01	State funds from fund 0131, farm student loan payments & interest to develop enterprises in agriculture commodities.	1993-NonAppropriated
1409	GENERAL JOHN MCCAUSLAND MEMORIAL FARM FUND						
1409-999	Cash Control (19-26- 2)WV CODE	114,997.93	52,255.64	99,987.75	67,265.82	Farm sales, earned interest & miscellaneous collections for farm operations, repairs, improvements and perpetual care of the memorial.	1993-Appropriated
1410	SOIL CONSERVATION OPERATING ACCOUNT FUND						
1410-999	Cash Control (19-21A- 4)WV CODE	400,196.43	1,209,936.53	1,028,745.64	581,387.32	Sales, rental fees, federal funds from 8708, grants made by land owners to districts & interest to aid in erosion control of their lands, prevention of flood water and sediment damage.	1993-NonAppropriated
1411	SOIL CONSERVATION SMALL WATERSHED PROGRAM FUND						
1411-999	Cash Control (19-21A- 4 & 17-16A-23)WV CODE	2,181,704.01	1,824,506.66	1,081,694.34	2,924,516.33	Transfers from fund 1010, federal funds, rental fees, interest & funds from sale of lands to purchase additional land for watershed use to assist in development of watershed projects.	1993-NonAppropriated
1412	FARM OPERATING FUND						
1412-999	Cash Control (19-12A- 6a)WV CODE	263,580.18	2,707,850.57	1,385,995.41	1,585,435.34	Transfers from fund 8615, rental fees, insurance refunds & farm sales to operate farm fund with all over \$1500,000 to general revenue fund.	1993-Appropriated
1431	RAILEIGH COUNTY AQUACULTURE PROJECT - GOV CONT FUND						
1431-999	Cash Control (5-1-18 & 15-5-13)WV CODE	5,559.54	0.00	0.00	5,559.54	Statutory transfers & miscellaneous collections for the Raleigh County Aquaculture Project.	1997-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1438	HUTTONSVILLE INSURANCE CLAIM						
1438-999	Cash Control (12-2-2)(b7)WV CODE	39,374.28	216,938.71	14,677.07	241,635.92	Proceeds from insurance claim.	2009-NonAppropriated
1446	GOVERNMENT DONATED FOOD FUND						
1446-999	Cash Control (19-30-3a)WV CODE	815,669.55	3,481,101.72	3,271,805.80	1,024,965.47	Other collections, fees, licenses & income to offset operating expenses of the government foods program.	2000-Appropriated
1459	GIFTS, GRANTS AND DONATIONS						
1459-999	Cash Control (19-1-4a)WV CODE	466,799.68	1,287,149.42	1,287,517.66	466,431.44	Grants, gifts and donations for the general expenditures.	2004-NonAppropriated
1464	WV FARMLAND PROTECTION FUND Cash Control (8A-12-17)WV CODE	2,104,222.55	803,905.00	963,944.73	1,944,182.82	Other collections and fees for the administration of WV Farmland Protection Fund	2009-NonAppropriated
1465	INTEGRATED PREDATION MANAGEMENT FUND						
1465-999	Cash Control (7-7-6e)WV CODE	42,573.73	13,229.10	0.00	55,802.83	Other collections, fees, licenses and income to protect agriculture animals from wild predatory animals.	2006-Appropriated
1471	DONATED FOOD INSURANCE ACCOUNT						
1471-999	Cash Control (12-2-2)WV CODE	40,483.78	0.00	686.20	39,797.58	Insurance proceeds from July 2007 warehouse claim.	2008-NonAppropriated
1475	JUNE 2010 FLOOD GOV CIVIL CONT FUND						
1475-999	Cash Control (5-1-18)WV CODE	0.00	331,827.50	331,827.50	0.00	Governor's Contingency Fund to finance stream restoration.	2010-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8736	FEDERAL FUNDS						
8736-999	Cash Control (4-11-3)WV CODE	1,989,970.99	3,179,472.30	3,605,336.79	1,564,106.50	Federal funds for marketing and development of rural resources.	1993-Appropriated
8737	FEDERAL FUNDS MEAT INSPECTION						
8737-999	Cash Control (4-11-3)WV CODE	262,142.67	743,167.31	605,974.68	399,335.30	Federal funds for animal disease control, pesticide and meat inspection program.	1993-Appropriated
8783	SOIL CONSERVATION COMMITTEE - FEDERAL FUND GENERAL ACTIVITIES						
8783-999	Cash Control (4-11-3)WV CODE	993,951.63	0.00	413,505.76	580,445.87	Federal funds to maintain the Soil Conservation Program.	1996-Appropriated
8896	LAND PROTECTION AUTHORITY FEDERAL FUNDS						
8896-999	Cash Control (4-11-3)WV CODE	129,255.76	108,345.09	60,167.57	177,433.28	Federal funds to protect land and land resources.	2009-Appropriated
	Subtotal	<u>12,636,917.81</u>	<u>19,365,061.23</u>	<u>17,598,308.68</u>	<u>14,403,670.36</u>		
<b><u>1500 - ATTORNEY GENERAL</u></b>							
1507	ANTITRUST ENFORCEMENT FUND						
1507-999	Cash Control (47-18-19)WV CODE	6,085.89	268,071.26	227.00	273,930.15	Fines & settlements to pay costs of administering antitrust enforcement. All sums in excess of \$250,000 will revert to the general revenue fund.	1996-Appropriated
1509	CONSUMER PROTECTION RECOVERY FUND						
1509-999	Cash Control (46A-7-111)WV CODE	4,926,981.20	18,219,722.11	2,594,717.02	20,551,986.29	Civil action recoveries to make civil penalty awards to consumers.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1511	PREPAID EXPENSES						
1511-999	Cash Control (5-3-1)WV CODE	6,053.21	0.00	1,197.82	4,855.39	Collections for expenses to be incurred at a later time.	1993-NonAppropriated
1513	PRENEED BURIAL CONTRACT REGULATION FUND						
1513-999	Cash Control (47-14-3)WV CODE	195,015.03	217,640.00	217,897.72	194,757.31	Other collections, fees, licenses & income to fund the Antitrust Act.	1993-Appropriated
1514	PRENEED FUNERAL GUARANTEE FUND						
1514-999	Cash Control (47-14-8)WV CODE	437,699.80	51,806.10	3,818.10	485,687.80	Other collections, fees, licenses and investment income to finance the Antitrust Act.	1996-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				684,328.67		
	Subtotal	<u>5,571,835.13</u>	<u>18,757,239.47</u>	<u>2,817,857.66</u>	<u>22,195,545.61</u>		
<b><u>1600 - SECRETARY OF STATE</u></b>							
1601	FILING FEES FUND						
1601-999	Cash Control (3-5-8)WV CODE	47,569.15	115,315.00	0.00	162,884.15	Interest & fees paid by candidates running for office in primary elections to be distributed to the counties	2001-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1606	MOTOR VOTER REGISTRATION FUND						
1606-999	Cash Control (3-2-22a & 17B-2-8)WV CODE	363,413.46	136,166.94	98,326.17	401,254.23	Fifty cents of license fee to register voters when renewing drivers license.	1998-NonAppropriated
1608	PREPAID FEES & SERVICES FUND						
1608-999	Cash Control (5-2-1)WV CODE	214,121.39	-106,530.00	0.00	107,591.39	Prepaid fees to be used to pay for future services performed by the SOS' Office.	1993-NonAppropriated
1612	SERVICE FEES AND COLLECTIONS ACCOUNT						
1612-999	Cash Control (59-1-2F)WV CODE	490,255.44	775,088.14	830,115.14	435,228.44	Other collections & fees for the operation of the SOS' Office.	1995-NonAppropriated
1613	MARRIAGE CELEBRANTS REGISTRATION FEE ADMIN FUND						
1613-999	Cash Control (48-2-402)(D)WV CODE	121,380.72	20,240.00	0.00	141,620.72	Other collections, fees, license & income to establish a central registry of persons authorized to celebrate marriage in this State.	2001-NonAppropriated
1615	COUNTY ASSISTANCE VOTING EQUIPMENT FUND						
1615-999	Cash Control (3-1-48)WV CODE	26,705.66	312,400.65	307,930.94	31,175.37	County assistance voting fund for non-interest loans to counties to obtain, modify or replace voting equipment necessary	2003-NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				2,658,294.22	for casting and counting votes.	
1617	GENERAL ADMINISTRATIVE FEES ACCOUNT						
1617-999	Cash Control (59-1-2F)WV CODE	5,432,073.02	2,324,101.98	2,072,352.04	5,683,822.96	Service fees and collections to administer the Secretary of State Office.	2010 - Appropriated
1618	SPECIAL ELECTIONS 2011 - CIVIL CONT FUND						
1618-999	Cash Control (5-1-18)WV CODE (SB 342)	83,124.56	5,977,688.95	6,060,813.51	0.00	Statutory transfer for expenditures related to the 2011 Special Elections for Governor.	2011 - NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
8854	CONSOLIDATED FEDERAL FUND						
8854-999	Cash Control (3-1-48)WV CODE	22,306.71	139,740.25	154,916.24	7,130.72	Consolidated federal fund to administer the Help America Vote Act of 2002 in accordance with the provision of 42USC.	2002-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-11				2,441,058.14		
	Subtotal	<u>6,800,950.11</u>	<u>9,694,211.91</u>	<u>9,524,454.04</u>	<u>12,070,060.34</u>		
<b><u>1601 ELECTION COMMISSION</u></b>							
1690	SUPREME COURT PUBLIC CAMPAIGN FINANCING						
1690-999	Cash Control (3-12-5) HB4130 WV CODE	1,000,000.00	1,002,965.73	1,002,965.73	1,000,000.00	Gifts, grants and donations to provide public financing for the election campaigns of certified candidates. All moneys collected shall be administered by the State Election Commission. Expenditures may be made from the fund only by the purpose set forth in this article & Chapter 12-3-1.	2010 NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-12				1,641,732.98		
<b><u>2100 - SENATE</u></b>							
1701	PEIB ESCROW FUND						
1701-999	Cash Control (5-16-23)WV CODE	37,841.96	0.00	4,403.79	33,438.17	Members' contributions transferred to the Insurance Board for coverage.	1993-NonAppropriated
<b><u>2200 - HOUSE OF DELEGATES</u></b>							
1715	PEIB ESCROW FUND						
1715-999	Cash Control (5-16-23)WV CODE	78,329.35	0.00	-2,073.51	80,402.86	Members' contributions transferred to the Insurance Board for coverage.	1993-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b>2300 - JOINT EXPENSES</b>							
1702	COMMISSION ON SPECIAL INVESTIGATION FUND						
1702-999	Cash Control (4-5-4)WV CODE	23,739.28	0.00	0.00	23,739.28	Gifts and grants for the Commission's expenses.	1993-NonAppropriated
1730	LEGISLATIVE COMPUTER SUBSCRIBER FUND						
1730-999	Cash Control (4-3-5)WV CODE	229.24	0.00	229.24	0.00	Fees to operate and maintain the Legislative Computer System.	1993-NonAppropriated
1731	CRIME VICTIMS COMPENSATION FUND						
1731-999	Cash Control (14-2A-4 & 62-5-10)WV CODE	359,217.59	1,618,158.29	1,701,398.05	275,977.83	Interest, court costs, filing fees and subrogation rights receipts to pay claims to victims of crime & operating expenses.	1993-Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-1				5,459,845.94		
1732	TAX REDUCTION & FED FUNDING INCREASED COMPLIANCE						
1732-999	Cash Control (HB4664, 1996 Session)WV CODE	5,707,000.00	0.00	0.00	5,707,000.00	Reserve fund for the Tax Reductions and Unfunded mandates.	1996-Appropriated
1736	JOINT EXPENSES LOTTERY FUND						
	Cash Control (FY 2007 Budget Bill)WV CODE	20,000,000.00	0.00	0.00	20,000,000.00	Excess lottery revenue.	2006-Appropriated
8738	CRIME VICTIMS COMPENSATION FUND-CONSOLIDATED FED FUNDS-FUND						
8738-999	Cash Control (4-11-2)WV CODE	0.00	1,977,000.00	1,977,000.00	0.00	Federal funds to fund the Crime Victims Compensation Fund.	1993-Appropriated
	Subtotal	<u>26,090,186.11</u>	<u>3,595,158.29</u>	<u>3,678,627.29</u>	<u>31,466,563.05</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
<b>2400 - SUPREME COURT</b>							
1757	PARENTAL EDUCATION FUND						
1757-999	Cash Control (48-9-104)WV CODE	33,461.39	164,148.00	183,468.52	14,140.87	Fees to pay for parental education classes, cost of materials and for hiring teachers.	1998-NonAppropriated
1759	PARENT EDUCATION AND MEDIATION FUND						
1759-999	Cash Control (48-9-604)WV CODE	156,161.52	110,479.19	122,438.27	144,202.44	Fees to pay for parental education classes, cost of materials and for hiring teachers.	1998-NonAppropriated
1761	MAGISTRATE COURT SURPLUS ACCOUNT						
1761-999	Cash Control (50-3-4)(B)(2)WV CODE	54,590.87	83,862.32	87,751.57	50,701.62	Funds shall be disbursed to each county magistrate court fund that generates less than \$15,000 per magistrate per year & any remaining funds in the surplus account shall be deposited by the Treasurer into the State's general revenue fund.	2001-NonAppropriated
1762	GIFTS, GRANTS AND DONATIONS						
1762-999	Cash Control (49-1-1)WV CODE	129,857.42	2,607,729.40	2,736,345.61	1,241.21	Clearing account for remittance of funds from Criminal Justice Service for grant expenses.	2009-NonAppropriated
1763	FAMILY COURT FUND						
1763-999	Cash Control (51-2A-22) WV CODE	264,250.60	1,036,944.32	999,986.04	301,208.88	Account for the deposit of funds in collected within the family court system and shall be used solely for the administrative costs associated with the duties imposed upon the Supreme Court of Appeals by the WV code pertaining to the family court system	2009 NonAppropriated
1764	ENFORCEMENT OF GUARDIANSHIP/CONSERVATORSHIP ACT FD						
1764-999	Cash Control (44A-2-1)(g)WV CODE	86,250.57	23,330.00	2,012.50	107,568.07	Other collections, fees, licenses and income to enforce the guardianship/conservatorship act.	2010-NonAppropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2011	GROSS REVENUE FY 2012	DISBURSEMENTS FY 2012	BUDGETARY CASH BALANCE 6/30/2012	SOURCE AND USE	YEAR FUND ESTABLISHED
1765	ACCESS TO JUSTICE						
1765-999 New	Cash Control (59-1-13)(g)WV CODE	0.00	58,820.00	0.00	58,820.00	Other collections, fees, licenses and income to provide grants to the federally designated provider of civil legal services of low income.	2012-NonAppropriated
8867	CONSOLIDATED FEDERAL FUNDS						
8867-999	Cash Control (4-11-2 & 4-11-5)(B)(2)WV CODE	0.00	510,527.90	510,527.90	0.00	Federal grants conduit.	2002-NonAppropriated
	Subtotal	<u>724,572.37</u>	<u>4,595,841.13</u>	<u>4,642,530.41</u>	<u>677,883.09</u>		
END	END	END	END	END	END	END	