

STATE OF WEST VIRGINIA
AUDIT REPORT
OF

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER
FOR THE PERIOD
JULY 1, 1983 - JUNE 30, 1985



OFFICE OF LEGISLATIVE AUDITOR
CAPITOL BUILDING
CHARLESTON 5, WEST VIRGINIA

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

FOR THE PERIOD

JULY 1, 1983 - JUNE 30, 1985

West Virginia



LEGISLATIVE AUDITOR

CHARLESTON

The Honorable Encil Bailey
Legislative Auditor
State Capitol - West Wing
Charleston, West Virginia

Sir:

In compliance with your instructions and the provisions of the West Virginia Code, Chapter 60, Article 2, Section 21, as amended, we have examined the accounts of the West Virginia Alcohol Beverage Control Commissioner.

Our examination covers the period July 1, 1983 through June 30, 1985. The results of the examination are set forth on the following pages of this report.

Respectfully submitted,

A handwritten signature in cursive script that reads "Thedford L. Shanklin".

Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

TLS/dws

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

TABLE OF CONTENTS

Exit Conference	1
Introduction	2
Administrative Officers and Staff	4
Summary of Findings, Recommendations and Responses	5
General Remarks	10
Auditors' Opinion	25
Statement of Cash Receipts, Disbursements and Changes in Cash Balance	27
Notes to Financial Statement	28
Supplemental Information	29
Certificate of Legislative Auditor	48

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER
EXIT CONFERENCE

We held an exit conference on June 16, 1986 with the West Virginia Alcohol Beverage Control Commissioner and the Assistant Commissioner - Accounting and Administration and all findings and recommendations were reviewed and discussed. The above officials' responses are included in italics in the Summary of Findings, Recommendations and Responses and after our recommendations in the General Remarks sections of this report.

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

INTRODUCTION

The 21st Amendment of 1933 repealed national prohibition and gave each state the right to make and enforce its own laws governing alcoholic beverages.

In 1934 the people of West Virginia repealed an amendment to the State's constitution which, since July 1, 1914, had made absolute prohibition a part of their law. The West Virginia Legislature on February 22, 1935, repealing Chapter 60, provided for the State control of alcoholic liquors, and as subsequently amended by Senate Bill No. 294 passed March 8, 1935, created the West Virginia Liquor Control Commission.

The purpose of this act is to give effect to the mandate of the people expressed in the repeal of the State prohibition amendment; and to assure the greatest degree of personal freedom that is consistent with the health, safety, and good morals of the people of the State. To these ends the police power of the State is pledged to the sound control and the temperate use of alcoholic liquors.

The West Virginia Liquor Control Commission was abolished by acts of the 1957 Legislature, C.5, which created the Office of the West Virginia Liquor Control Commissioner and transferred to him all powers and authority vested in the former Commission. The Office of the West Virginia Liquor Control Commissioner was abolished by acts of the 1965 Legislature, C.8, and reestablished as the Office of the West Virginia Alcohol Beverage Control Commissioner.

All forms of alcoholic beverages whose whole alcoholic contents exceeds 4.2% by weight or 6% by volume, whichever is greater, was under the Commissioner's jurisdiction during our audit period. Alcoholic beverages may be transported into and within West Virginia only by the holders of transportation permits issued by the Commissioner and only when consigned to the West Virginia Alcohol Beverage Control Commissioner or when transported or shipped directly to persons licensed to purchase and receive alcoholic beverages at wholesale. They may be

transported through the State, for delivery outside the State, only by holders of transportation permits issued by the Commissioner.

The statement of purposes as interpreted by the Commissioner is to make alcoholic beverages of good quality, obtainable under decent conditions, available to the consuming public at a fair price, but that it must not encourage the sale or consumption. This is done through establishment of State stores and agencies throughout the State.

These stores do not encourage patronage. The sole purpose is to stand ready to serve consumers only when those consumers enter the doors uninvited.

The main office and warehouse of the West Virginia Alcohol Beverage Control Commissioner are located at 310 57th Street, Charleston, West Virginia.

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

ADMINISTRATIVE OFFICERS AND STAFF

JUNE 30, 1985

George Banker Commissioner
L. Yeager, Jr. Assistant Commissioner, Accounting and Administration
Guy Givens Assistant Commissioner, Marketing/Operations/Sales
Vacant Director, Enforcement Division
Ralph Steele Director, Stores Division
Judith Gibson Director, Merchandising Division
Curtis Harper Director, Warehouse Division
Patricia Holtsclaw Accounting/Auditing Director
Lynn Schillings Director, Personnel/Payroll Division
Ellen Harless Procurement Officer
William James Communications
Carl White Director of Inventory

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER
SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

AREAS OF NONCOMPLIANCE

Deposits to State Treasury

1. During our examination of cash receipts, we noted the West Virginia Alcohol Beverage Control Commissioner did not always comply with Chapter 12, Article 2, Section 2 of the West Virginia Code, as amended, and internal policy regarding deposits. Also, we were unable to locate certain bank statements and trace one cash receipt to deposit in the local bank account.

We recommend the West Virginia Alcohol Beverage Control Commissioner comply with Chapter 12, Article 2, Section 2 of the West Virginia Code, as amended, and internal policy regarding deposits. Also, we recommend the Commissioner make necessary inquiry to establish the probability of any cash shortages.

We will comply with this recommendation. (See pages 11-14.)

Wine Gallonage Tax - Late Filings and Interest Penalties

2. Suppliers were not submitting their wine gallonage tax returns in all cases to the Commissioner in accordance with Chapter 60, Article 8, Section 4 of the West Virginia Code. In turn, the Commissioner failed to implement Chapter 60, Article 8, Section 10, Subsection 1 of the West Virginia Code relating to the assessment and collection of interest and penalties.

We recommend the Commissioner comply with Chapter 60, Article 8, Section 10, Subsection 1 of the West Virginia Code.

We are currently complying with this recommendation. (See pages 14-15.)

Equipment Inventory

3. We noted the Commissioner did not appear to conduct an annual inventory of equipment as required by Chapter 5A, Article 3, Section 42 of the West Virginia Code, as amended.

We recommend the Commissioner comply with Chapter 5A, Article 3, Section 42 of the West Virginia Code, as amended.

We will comply with this recommendation. (See page 15.)

Salary Paid Before Services Rendered

4. An employee exhausted her annual leave and had a negative sick leave balance at the end of November 1983, but was still paid her full salary resulting in noncompliance with Chapter 12, Article 3, Section 13 of the West Virginia Code, as amended.

We recommend the Commissioner comply with Chapter 12, Article 3, Section 13 of the West Virginia Code, as amended.

We will comply with this recommendation. (See pages 15-16.)

Sick Leave

5. From the results of our examination, it appears a limited number of employees may have abused sick leave privileges in noncompliance with Section 16.05 of the Civil Service Rules and Regulations.

We recommend the Commissioner review sick leave records for possible abuse and if substantiated, apply the remedies available in Section 16.05 of the Civil Service Rules and Regulations.

We will comply with this recommendation. (See pages 16-17.)

Social Security Matching

6. We discovered Social Security Matching was underpaid by \$1,032.09 in the second pay period of September 1984.

We recommend the Commissioner remit \$1,032.09 from the Social Security Matching Account (9270-08) to the Social Security Division.

We will comply with this recommendation. (See page 17.)

Travel Expenses

7. Our test of travel expenses revealed one employee who appeared to have overstated his travel expenses. The employee charged 404 miles for a round trip that appeared to be approximately 250 miles.

We recommend the Commissioner seek to recover \$30.80 from the employee.

We will comply with this recommendation. (See pages 17-18.)

Disposal of Records

8. We could not locate the Auditor's Warehouse Daily Reports (Saber System) or the Validation - 290 Card and CRT Printouts (Starcom System) for eight dates. These reports are necessary to verify liquor purchases were added to inventory.

We recommend the Commissioner comply with Chapter 5, Article 8, Section 17 of the West Virginia Code, as amended.

We will comply with this recommendation. (See pages 18-19.)

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

Inventory Records - Liquor Purchases

9. Sixty cases of liquor amounting to \$1,337.37 at cost, were verified as being purchased and received at the warehouse but were not placed on the computer inventory.

We recommend internal controls over liquor purchases be strengthened.

We are complying with this recommendation. (See pages 20-21.)

Inventory at Store Level

10. There were three bottle codes received at the store level according to the MTD Merchandise Stock Ledger but these items could not be traced to shipping or receiving documents.

We recommend internal controls over shipments to the stores be strengthened.

We are complying with this recommendation. (See pages 21-22.)

Leave Records

11. Our examination of leave records revealed 12 errors in the calculation of accumulated annual and sick leave balances. In addition, we found discrepancies between time cards, monthly time record sheets and time sheets.

We recommend internal controls over leave records be strengthened.

We will comply with this recommendation. (See pages 22-23.)

General Journal - Posting Errors and Omissions

12. There were several posting errors and omissions in the subsidiary accounts comprising Account 9270-99 in the general journal. The subsidiary accounts

involved were court hearing fees, ethyl alcohol permits, lists and publications and transportation permits.

We recommend internal controls over the Cash Control Account (9270-99) subsidiary accounts be strengthened.

We are currently complying with this recommendation. (See pages 23-24.)

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

GENERAL REMARKS

INTRODUCTION

We have completed a financial and compliance audit of the West Virginia Alcohol Beverage Control Commissioner. A financial and compliance audit determines whether the financial statements of an audited entity present fairly the financial position and the results of operations in accordance with generally accepted accounting principles and whether the entity has complied with laws and regulations that may have a material effect upon the financial statements. The audit covered the period July 1, 1983 through June 30, 1985.

SPECIAL REVENUE ACCOUNTS

All expenditures required for the general operation of the West Virginia Alcohol Beverage Control Commissioner are made from the following special revenue accounts:

<u>Number</u>	<u>Description</u>
6350-80	Transfer of Liquor Profits
6350-83	Wine Gallonage Tax
8591-06	Wine License Special Fund
9270-00	Personal Services
9270-01	Current Expenses
9270-02	Repairs and Alterations
9270-03	Equipment
9270-05	Refunds
9270-06	Purchase of Liquor
9270-07	Transfer of Liquor Profit and Taxes
9270-08	Social Security Matching Fund
9270-11	Imprest Cash Fund
9270-16	Public Employees' Retirement Matching
9270-17	Public Employees' Health Insurance
9270-79	Claims Against the State
9270-99	Cash Control

AREAS OF NONCOMPLIANCE

Chapter 60 of the West Virginia Code generally governs the West Virginia Alcohol Beverage Control Commissioner. We tested applicable sections of the above, plus general State regulations and other applicable chapters, articles and sections

of the West Virginia Code as they pertain to fiscal matters. Our findings are listed below.

Deposits to State Treasury

During our test of compliance of daily liquor sales, we noted the West Virginia Alcohol Beverage Control Commissioner did not comply in all cases with Chapter 12, Article 2, Section 2 of the West Virginia Code, as amended. Chapter 12, Article 2, Section 2 of the West Virginia Code, as amended, states, "All officials and employees of the State authorized by statute to accept moneys due the State of West Virginia shall keep a daily itemized record of such moneys so received for deposit in the state treasury and shall deposit within twenty-four hours with the state treasurer all moneys received or collected by them for or on behalf of the State for any purpose whatsoever." We noted that 87 stores had at least one instance of noncompliance with Chapter 12, Article 2, Section 2 of the West Virginia Code, as amended, in fiscal year 1984 and 74 stores had at least one instance of similar noncompliance in fiscal year 1985.

Our tests of deposits revealed an employee in Store No. 43 - Ripley, was holding moneys in her personal possession for a period of time before the moneys were deposited. In addition, a sale in the amount of \$3,034.01 was split into two deposits by Store No. 178 - Morgantown. The results of our examination follow:

<u>Store No.</u>	<u>Location</u>	<u>Date of Sale</u>	<u>Amount of Sale</u>	<u>Date of Deposit</u>
43	Ripley	08/15/83	\$ 823.14	08/20/83
43	Ripley	08/18/83	\$ 742.20	08/25/83
43	Ripley	08/24/83	\$ 802.08	09/07/83
43	Ripley	09/03/83	\$ 800.00	09/08/83
43	Ripley	09/03/83	1,500.57	10/13/83
			<u>\$2,300.57</u>	
178	Morgantown	07/02/83	\$ 303.40	07/05/83
178	Morgantown	07/02/83	2,730.61	07/06/83
			<u>\$3,034.01</u>	

According to a letter addressed to the employee in Store No. 43, dated September 8, 1983 from the Commissioner, the employee verbally admitted to the District Manager and Manager that she had failed to make the "required deposits" in the proper manner and that she had kept the money in her personal possession. Required deposits are in reference to the sales made on August 24, 1983 and September 3, 1983. The employee turned over to the District Manager the sum of \$800.00 on September 8, 1983. The remaining \$1,500.57 was received by the Commissioner from her on October 13, 1983 and deposited the same day. The employee was dismissed from her position on September 8, 1983 and the matter was referred to the Prosecuting Attorney of Jackson County.

During the period July 1983 through February 1984, the Alcohol Beverage Control Commissioner did not receive bank statements detailing deposit activity in the State Treasurer's receipts accounts at local banks. Since March 1984, the West Virginia Alcohol Beverage Control Commissioner (ABCC) has been obtaining bank statements from the State Treasurer. The statements are reconciled on a timely basis by ABCC personnel. A policy directive was also issued in the same month which set forth procedures to strengthen internal control over cash assets and to assist in preventing and detecting such irregularities that we noted in our examination.

We noted at Store No. 85 - Delbarton, the sale of \$884.96 could not be verified as having been deposited. We were unable to locate the appropriate bank statement or deposit ticket.

Due to the fact that the State Treasurer's receipts accounts are not periodically cleared of all collections, it is not possible to determine whether the deposits which were not located on bank statements and those for which bank statements could not be located were in fact deposited. It is possible some cash shortages may have existed.

We recommend the West Virginia Alcohol Beverage Control Commissioner

comply with Chapter 12, Article 2, Section 2 of the West Virginia Code, as amended, and internal policy regarding deposits and evaluate those occurrences noted in our examination to ascertain the probability of cash shortages.

ABCC earlier this year met with Mr. Jerry Simpson of the Treasury of State's Offices concerning the accuracy and timeliness of bank deposits. We have instructed the stores/agencies to comply with the procedure that details the store terminals "end of day" process which requires that the daily sales amount must be in agreement with the deposit slip, daily sales summary and the bank deposit recorded on the store terminal. Also, we have instituted a system in house that matches "polled" deposit amounts with the validated deposit tickets. This report is forwarded to the Treasury's Office daily for their information. When your final report is received, I will forward a copy of the noncompliance concerning deposits to all stores and agencies, again emphasizing the importance of timely bank deposits.

As stated in your findings, the problem at store no. 43 in Ripley has been resolved.

The split deposit Agency 178, Morgantown, is unusual and is sometimes associated with the malfunctioning of store terminals.

The listing of the untimely deposits of the stores for the period FY 1984 and FY 1985 have not been verified by our staff. However, a sampling of local banks used by our stores throughout the State confirmed that deposits made after a specified time each day are included with the next days business. Depending on circumstances such as holidays, Thursday deposits could be posted on Monday and Fridays on Tuesday.

The date for the sales of \$884.96, at store no. 85, Delbarton, was July 1, 1983. A copy of the bank statement and deposit slip has been requested from this bank.

I am confident that the checks and balances in place and the line of

communication with the Treasury's Office will prevent any cash shortages.

Wine Gallonage Tax - Late Filings and Interest Penalties

Suppliers were not submitting their wine gallonage tax returns to the Commissioner in all cases in accordance with Chapter 60, Article 8, Section 4 of the West Virginia Code, as amended. In turn, the Commissioner failed to implement Chapter 60, Article 8, Section 10, Subsection 1 of the West Virginia Code for the assessment and collection of interest and penalties.

Chapter 60, Article 8, Section 4 of the West Virginia Code, as amended, states, "... Before the sixteenth day of June, one thousand, nine hundred eighty-three, and the sixteenth day of each month thereafter, every supplier shall make a written report under oath to the Commissioner showing the identity of the purchaser, the quantity, label and alcoholic content of the wine sold by the supplier to West Virginia distributors during the preceding month, and at the same time shall pay the tax imposed by this article on the wine sold to the distributor during the preceding month" We tested 70 suppliers and found 59 percent of them were late in filing a tax return with the Commissioner. In all cases of delinquency, interest was not assessed and collected by the Commissioner. Chapter 60, Article 8, Section 10, Subsection 1 of the West Virginia Code states, "The tax imposed by this article, if not paid when due, shall bear interest at the rate of six percent per annum, from the due date of the return. Each assessment or deficiency notice made by the Commissioner shall bear interest at the rate of six percent per annum. In all cases of delinquency or extensions of time, interest shall be assessed and collected"

We recommend the Commissioner comply with Chapter 60, Article 8, Section 10, Subsection 1 of the West Virginia Code.

On July 1, 1985, the Agency took steps to comply with the section of the West Virginia Code specified. Since that time, 95% of the wine suppliers have filed the necessary reports in a proper and timely manner. The Agency has collected

\$3,997.94 in penalties and interest from those who have filed late since that time.

Equipment Inventory

While examining the Agency's records, we noted 44 percent of the items tested could not be traced to the physical location as it was listed on the equipment inventory report. It appears equipment inventory is not updated on an annual basis.

Chapter 5A, Article 3, Section 42 of the West Virginia Code, as amended, states, "The head of every department of the State government shall, on or before July fifteenth of each year, file with the director an inventory of all real and personal property, and of all equipment, supplies and commodities in its possession as of the close of the last fiscal year."

We recommend the Commissioner comply with Chapter 5A, Article 3, Section 42 of the West Virginia Code, as amended.

Preliminary work has been initiated to bring the fixed asset inventory system (currently at ISSD) in house and an employee has been assigned to maintain control of this function. Procedures are in place for taking equipment inventories and reporting the movement of this inventory between stores and at the Central Office.

Salary Paid Before Services Rendered

At the end of November 1983, an employee's annual leave balance was zero and sick leave was a negative 13 hours, 19 minutes. The employee was paid her full salary according to the November 1983 Current Gross Register. In addition, the sick leave record for the succeeding month started with a zero balance. It appears the employee never made up the sick leave time which was used in excess of what was accumulated.

According to Chapter 12, Article 3, Section 13 of the West Virginia Code, as amended, "No money shall be drawn from the treasury to pay the salary of any officer or employee before his services have been rendered."

We recommend the Commissioner comply with Chapter 12, Article 3, Section 13 of the West Virginia Code, as amended.

The employee in question was paid for the entire month of November, 1983. However, the total in question was accrued and deducted from leave time and sick time earned in December of 1983. This failure to follow Agency policy has been brought to the attention of the Division Director at fault.

Sick Leave

One of our standard audit procedures is to check for possible abuse of sick leave. We checked sick leave records for seven employees during the period July 1, 1983 through June 30, 1985. The results of our examination follow:

<u>Employee</u>	<u>Total Sick Leave Taken (Hours/Minutes)</u>	<u>Sick Leave Taken Before and After Weekends/Holidays/Vacation Days or Days Store Was Closed</u>	<u>Percentage</u>
1	144.50	91.00	63%
2	70.45	67.30	96%
3	98.00	90.00	92%
4	100.15	61.25	61%
5	147.35	90.25	61%
6	87.40	72.45	83%
7	126.00	88.00	70%

Civil Service Rules and Regulations' Attendance and Leave Section 16.05, Suspected Leave Abuse, states, "When an employee appears to have a pattern of leave abuse, the appointing authority may request appropriate substantiation of the employees' claim for leave, for example, verification of illness of less than three days."

We recommend the Commissioner determine if some employees may be abusing their sick leave privileges and, if so, apply Section 16.05 of the Civil Service Rules and Regulations.

Medical problems were involved with three of the employees listed, of which we were aware of at the time. Agency directors and supervisors have been

notified of the necessary steps to be taken to distinguish and handle possible leave abuse. We are using quarterly computer records to monitor absences. This monitoring has begun the utilization of Section 16.05. Also, directors and supervisors will be reminded to use the color coded calendars.

Social Security Matching

In September 1984, the Agency paid \$23,048.60 in Social Security Matching. Based on wages of \$344,009.91 for the last half of September 1984, at a rate of employer matching of seven percent of wages, the amount remitted should have been \$24,080.69 - a difference of \$1,032.09.

We recommend the Commissioner remit \$1,032.09 from the Social Security Matching Account (9270-08) to the Social Security Division.

This was, in fact, an error in the payment of Social Security Matching Fund. The necessary steps will be taken to correct this. It is amazing that this happened nearly two years ago and was processed through several State agencies undetected.

Travel Expenses

The test of travel expenses revealed a former department director charged 404 miles for a round trip from Charleston to Alderson on January 12, 1984. The mileage diagram prepared by the West Virginia Department of Highways shows the approximate mileage is 250 miles traveling the farthest route. It appears there could have been excessive mileage charged of approximately 154 miles. The expense account did not mention vicinity driving.

The Governor's Travel Regulations, then in effect, state, "... Reimbursement for the use of employee's personal car in connection with State business will be at the rate of twenty cents (\$0.20) per mile. Such reimbursement rate shall apply between the employee's headquarters and any designated location of work as approved by his department head" It appears the employee involved may have received an excess reimbursement for mileage of approximately \$30.80.

We recommend the Commissioner determine if excess reimbursement occurred, and if so, seek to recover \$30.80 from the employee.

The employee involved with the travel expense error is no longer with the Agency. We were unable to ascertain if local mileage was involved. The recovery of the excess reimbursement is doubtful. We are giving consideration to ways of preventing this in the future.

Disposal of Records

In our test of liquor purchases, we could not locate the Auditor's Warehouse Daily Summary Reports (old computer system) for the following dates:

09/30/83	07/10/84
10/06/83	07/11/84
04/19/84	07/12/84
	07/19/84

In addition, we could not locate the Validation - 290 Card and CRT Print-outs (new computer system) for July 19, 1984 and January 8, 1985. The Agency converted to the new computer system in mid-July 1984. Therefore, we looked for the July 19, 1984 reports in both systems. These reports were necessary to verify liquor purchases were actually inventoried. We were able to verify the liquor was received at the warehouse, but could not ascertain the liquor was added to the computerized inventory without these reports. The Director of Inventories informed us that liquor received in the warehouse was added to inventory the day of receipt or the following day. For the liquor purchases in question, (for detail of liquor purchases in question, see page 21 of this report) we looked on reports for the first three days following the date of receipt, but could not verify the purchases were inventoried.

The Starcom Computer System (new) generates several types of reports. Some are useful for only internal purposes. The Director of Inventories is currently preparing a list of reports the Starcom system generates. The list will give the name of the report, the type of information contained in the report and its purpose. The Agency's purpose in preparing this list is to ascertain from

proper authorities which records are required to be retained. The reports generated by the computer are bulky. Consequently, storage of records is troublesome.

Chapter 5, Article 8, Section 17, as amended, states, "No record shall be destroyed or otherwise disposed of by any agency of the State unless it is determined by the administrator and the director of the division of archives and history of the department of culture and history that the record has no further administrative, legal, fiscal, research, or historical value."

We recommend the Commissioner comply with Chapter 5, Article 8, Section 17 of the West Virginia Code, as amended.

We would remind you that during the period of July 1, 1983, through June 30, 1984, the Agency was in the process of converting computer systems. Internal records were being used to run one system, while testing another, and were probably misplaced.

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

As a part of our examination, we reviewed and tested the system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgements by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgement, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect either to the execution and recording of transactions or with respect to the estimates and judgements required in the preparation of financial statements. Further projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the system of internal accounting control for the period July 1, 1983 to June 30, 1985, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed conditions that we believe to be weaknesses. The weaknesses are discussed below.

Inventory Records - Liquor Purchases

During our examination of liquor purchases, we noted 60 cases (three bottle codes) amounting to \$1,337.37 at cost, were verified as being paid for and received at the warehouse but were not added to the computerized inventory. We were informed that liquor received in the warehouse was added to inventory the day of receipt or the following day. In an attempt to locate these bottle codes, the Auditors' Warehouse Daily Reports were checked for the date of receipt and three days following the date of receipt. Using this method, we were unable to ascertain if 60 cases of three bottle codes were added to inventory. The results of our examination follows:

<u>Transmittal Number</u>	<u>Purchase Order Number</u>	<u>Distiller</u>	<u>Bottle Code</u>	<u>Amount of Cases Received</u>	<u>Date Received</u>	<u>Amount Paid</u>
873	84-249	"21" Brands, Inc.	410	50	11/09/83	\$ 881.20
873	84-297	Fisher Ridge Wine Co.	191	5	12/01/83	456.17
			192	5	12/01/83	
				<u>60</u>		<u>\$1,337.37</u>

We recommend internal controls over liquor purchases be strengthened.

Copies of the Auditor's Warehouse Daily Report for 537 of the cases questioned have been located. These computer reports show cases on hand before and after receipt of the merchandise questioned. However, we have been unable to locate the document to substantiate the merchandise listed on the 1983 transmittals for the 60 cases.

I believe that the necessary controls for warehouse inventory are in place. The inventory taken every six months by the Field Auditors turns up only minor inventory adjustments. Considering the amount of turnover, the system speaks for itself.

Inventory at Store Level

During our test of inventory at the store level, we noted six bottle codes received at the store, according to the MTD Merchandise Stock Ledger, but these items could not be verified as being shipped by the warehouse or received by the store. The results of our examination follow:

<u>Month</u>	<u>Store No.</u>	<u>Location</u>	<u>Bottle Code</u>	<u>Store Receipts per MTD Merchandise Stock Ledger (Cases)</u>
December 1984	13	Kermit	1750	1
December 1984	13	Kermit	1228	1
December 1984	93	Dunbar	7071	2
December 1984	94	Weirton Heights	703	1
December 1984	166	Harman	249	½ (3 bottles)
December 1984	166	Harman	599	1

We recommend internal controls over shipments to the stores be strengthened.

We did not research the December 1984 shipments indicated. Without specific dates, tracing each transaction would have been time consuming in that December is the largest sales month of the year.

One possible reason is that the merchandise was transferred between stores rather than shipped from the warehouse. Again, I believe the check and balances in the system and the monthly store audits will identify these problems if they occur.

Leave Records

Our examination of leave records revealed 12 calculation errors in the accumulated balances of annual and sick leave. Of the 12, eight occurred in fiscal year 1984 and four in fiscal year 1985. The schedule below depicts the errors with parentheses designating understatements of leave time and no parentheses designating overstatements. The results of our examination follow:

<u>FY 1985</u>	<u>Annual Leave Hours/Minutes</u>	<u>Sick Leave Hours/Minutes</u>
Employee 1	-	(8.0)
Employee 2	-	(8.0)
Employee 3	(4.50)	(4.38)

<u>FY 1984</u>	<u>Annual Leave Hours/Minutes</u>	<u>Sick Leave Hours/Minutes</u>
Employee 1	-	(10.00)
Employee 2	(3.16)	(4.02)
Employee 3	10.13	(10.00)
Employee 4	(11.12)	(15.14)
Employee 5	-	2.02

We also noted eight instances where discrepancies existed between time cards, monthly time record sheets and time sheets. In these situations, it was impossible to determine the employees' actual leave time.

We recommend internal controls over leave records be strengthened.

During 1984, the Agency began using a computer generated time report for recording leave time. Errors, as mentioned in your report, in some cases were not found and corrected until two or three months later. We have continued to review the existing system to determine if any improvements can be effected.

General Journal - Posting Errors and Omissions

The cash control subsidiary accounts of the general journal contained posting errors and omissions. The subsidiary accounts involved were court hearing fees, ethyl alcohol permits, lists and publications, and transportation permits.

The results of our examination follow:

	<u>Court Hearing Fees</u>	<u>Ethyl Alcohol Permits</u>	<u>Lists and Publications</u>	<u>Transportation Permits</u>
Collections per General Journal	\$ 6,923.00	\$ 560.00	\$ 635.00	\$10,630.34
Erroneous Postings	(23.00)	(110.00)	-0-	(100.00)
Omissions	<u>600.00</u>	<u>50.00</u>	<u>23.00</u>	<u>110.00</u>
Adjusted Collections	<u>\$ 7,500.00</u>	<u>\$ 500.00</u>	<u>\$ 658.00</u>	<u>\$10,640.34</u>

We recommend internal controls over Cash Control Account (9270-99) subsidiary accounts be strengthened.

The General Journal Cash Account (9270-99) has always been reconciled with the Account Status Report from the Auditor's Office and has balanced in total deposited amounts each month. In 1984, we began balancing line items within this account with the Agency cash book. All errors found were incurred before this procedure was implemented by the ABCC Accounting Department.

We found in all cases that the deposits were recorded correctly to the Cash Account (9270-99) but had been posted incorrectly to the line items within that account as follows:

Deposit No. 84-31P dated 12/14/83 in the amount of \$110.00 posted in error to the ethyl alcohol permits instead of transportation permits.

Deposit No. 84-6-HLP in the amount of \$20.00 and 84-7-HLP \$3.00 were posted in error to court hearings instead of lists and publications.

Deposit No. 84-7-HLP and 84-18-HLP both in the amount of \$300.00 were posted in error to lists and publications instead of properly posted to court hearings.

Deposit 84-30-P for \$50.00 posted in error to transportation permits instead of ethyl alcohol permits.

Deposit 84-7-P for \$181.00 of which \$50.00 should have been posted to miscellaneous and only \$131.00 posted to transportation permits.

All cash was accounted for in the Cash Control Account. There however was erroneous postings between individual line items. There was no omission of collections.

The internal controls for the General Journal cash account include balancing line items to the cash book and balancing all collections and payments to the account status report from the Auditor's Office each month.

AUDITORS' OPINION

The Honorable Encil Bailey
Legislative Auditor
State Capitol - West Wing
Charleston, West Virginia

Sir:

We have examined the statement of cash receipts, disbursements and changes in cash balance of the West Virginia Alcohol Beverage Control Commissioner for the years ended June 30, 1985 and June 30, 1984. Except as explained in the following paragraph, our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and other auditing procedures we considered necessary in the circumstances.

During our examination of receipts, we were unable to locate some bank statements detailing deposit activity; and, were unable to ascertain a limited number of deposits were deposited based on bank statements available.

As more fully described in Note A, the financial statement was prepared using the cash basis of accounting. Accordingly, the financial statement is not intended to present financial position and results of operations in accordance with generally accepted accounting principles.

In our opinion, subject to the effects, if any, on the financial statements resulting from our inability to trace all cash receipts to deposit in local bank accounts referred to in the preceding paragraph, the statement of cash receipts, disbursements and changes in cash balance of the West Virginia Alcohol Beverage Control Commissioner presents fairly cash transactions for the years ended June 30, 1985 and June 30, 1984 on a basis consistent with the preceding year.

Our examination was made for the purpose of forming an opinion on the basic financial statement taken as a whole. The supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statement; and, in our opinion, subject to the effects of our inability to trace all cash receipts to

deposit in local bank accounts as discussed in paragraph two above, such information is fairly stated in all material respects in relation to the basic financial statement taken as a whole.

Respectfully submitted,



Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

January 29, 1986

Auditors: Michael E. Sizemore, Acting Supervisor
Sandra L. Boswell, Auditor-in-Charge
Noel Hassen
Karen Lilly
Andrea Pletcher
Randal Thomas

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

	<u>Year Ended June 30,</u>	
	<u>1985</u>	<u>1984</u>
Cash Receipts:		
Liquor Sales	\$66,209,170.92	\$70,638,084.36
Less:		
Purchase of Liquor	30,257,681.32	32,667,104.49
	<u>35,951,489.60</u>	<u>37,970,979.87</u>
Private Club License Sales	1,653,786.34	1,540,625.00
Miscellaneous Collections	104,621.12	63,611.55
Wine Gallonage Tax	1,214,105.39	1,326,526.69
Wine Licenses and Labels	189,966.00	206,557.00
	<u>39,113,968.45</u>	<u>41,108,300.11</u>
Disbursements:		
Personal Services	8,082,517.95	7,789,398.66
Current Expenses	4,689,544.58	4,831,819.10
Repairs and Alterations	37,755.99	47,521.31
Equipment	9,418.54	14,004.32
Refunds	27,346.22	24,413.31
Social Security Matching Fund	565,462.35	551,100.72
Imprest Cash Fund	200.00	2,158.00
Public Employees' Retirement		
Matching Fund	742,127.05	715,746.31
Public Employees' Health Insurance	1,014,755.65	948,978.42
Claims Against the State	3,229.17	-0-
Transfers to General Revenue Fund		
of West Virginia	9,381,000.00	19,000,000.00
Transfers to State Tax Department	13,800,675.61	6,232,126.80
Transfers to State Building Commission		
Sinking Fund	250,000.00	250,000.00
	<u>38,604,033.11</u>	<u>40,407,266.95</u>
Cash Receipts Over Disbursements	509,935.34	701,033.16
Beginning Balance	<u>5,251,195.97</u>	<u>4,550,162.81</u>
Ending Balance	<u>\$ 5,761,131.31</u>	<u>\$ 5,251,195.97</u>

See Notes to Financial Statement

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

NOTES TO FINANCIAL STATEMENT

Note A - Accounting Policies

Accounting Method: The cash and modified cash basis of accounting is followed. Therefore, certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Note B - Pension Plan

All employees are members of the West Virginia Public Employees' Pension and Retirement Plan. Employee contributions are 4½% of their compensation and employees are vested under certain circumstances. The West Virginia Alcohol Beverage Control Commissioner matches contributions at 9½% of the compensation on which the employee made contributions.

Year Ended June 30,	
<u>1985</u>	<u>1984</u>
<u>\$743,431.99</u>	<u>\$713,204.22</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

SPECIAL REVENUE

<u>Transfer of Liquor Profits -</u> <u>Account 6350-80</u>	<u>Year Ended June 30,</u>	
	<u>1985</u>	<u>1984</u>
Beginning Balance: State Treasury	\$ -0-	\$ -0-
Cash Receipts: Miscellaneous Collections	<u>16,831,000.00</u>	<u>19,000,000.00</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$16,831,000.00</u>	<u>\$19,000,000.00</u>
Disbursements: Transfers to General Revenue Fund of West Virginia	\$16,831,000.00	\$19,000,000.00
Ending Balance	<u>-0-</u>	<u>-0-</u>
TOTAL CASH ACCOUNTED FOR	<u>\$16,831,000.00</u>	<u>\$19,000,000.00</u>
<u>Wine Gallonage Tax -</u> <u>Account 6350-83</u>		
Beginning Balance: State Treasury	\$ -0-	\$ -0-
Cash Receipts: Wine Gallonage Tax	<u>1,214,105.39</u>	<u>1,326,526.69</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$ 1,214,105.39</u>	<u>\$ 1,326,526.69</u>
Disbursements: Transfers to General Revenue Fund of West Virginia Refunds	\$ 1,214,093.50	\$ 1,326,375.81
	11.89	186.88
	<u>1,214,105.39</u>	<u>1,326,526.69</u>
Ending Balance	<u>-0-</u>	<u>-0-</u>
TOTAL CASH ACCOUNTED FOR	<u>\$ 1,214,105.39</u>	<u>\$ 1,326,526.69</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

SPECIAL REVENUE

<u>Wine License Special Fund -</u> <u>Account 8591-06</u>	<u>Year Ended June 30,</u>	
	<u>1985</u>	<u>1984</u>
Beginning Balance:		
State Treasury	\$411,867.34	\$471,484.45
Receipts:		
Wine Licenses and Labels	<u>189,966.00</u>	<u>206,557.00</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$601,833.34</u>	<u>\$678,041.45</u>
Expenditures:		
Personal Services	\$ 18,156.00	\$ 15,735.00
Employee Benefits	3,045.86	3,509.72
Current Expenses	202,333.17	229,404.74
Repairs and Alterations	-0-	4,445.76
Equipment	-0-	11,667.00
Refunds	<u>1,450.61</u>	<u>1,411.89</u>
	224,985.64	266,174.11
Ending Balance	<u>376,847.70</u>	<u>411,867.34</u>
TOTAL CASH ACCOUNTED FOR	<u>\$601,833.34</u>	<u>\$678,041.45</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENTS OF APPROPRIATIONS AND EXPENDITURES

	<u>Year Ended June 30,</u>	
	<u>1985</u>	<u>1984</u>
<u>Personal Services - Account 9270-00</u>		
Appropriations	\$9,133,956.00	\$8,385,324.00
Expenditures	<u>8,062,947.82</u>	<u>7,725,039.44</u>
	1,071,008.18	660,284.56
Transmittals Paid After June 30	<u>5,642.43</u>	<u>7,056.56</u>
Balance	<u>\$1,076,650.61</u>	<u>\$ 667,341.12</u>
 <u>Current Expenses - Account 9270-01</u>		
Appropriations	\$6,008,920.00	\$6,126,303.00
Expenditures	<u>4,475,180.92</u>	<u>4,580,486.56</u>
	1,533,739.08	1,545,816.44
Transmittals Paid After June 30	<u>264,635.91</u>	<u>273,620.54</u>
Balance	<u>\$1,798,374.99</u>	<u>\$1,819,436.98</u>
 <u>Repairs and Alterations - Account 9270-02</u>		
Appropriations	\$ 72,800.00	\$ 66,508.00
Expenditures	<u>37,100.48</u>	<u>44,945.07</u>
	35,699.52	21,562.93
Transmittals Paid After June 30	<u>8,426.76</u>	<u>9,082.27</u>
Balance	<u>\$ 44,126.28</u>	<u>\$ 30,645.20</u>
 <u>Equipment - Account 9270-03</u>		
Appropriations	\$ 109,000.00	\$ 171,000.00
Expenditures	<u>13,414.46</u>	<u>8,702.76</u>
	95,585.54	162,297.24
Transmittals Paid After June 30	<u>10,728.36</u>	<u>6,732.44</u>
Balance	<u>\$ 106,313.90</u>	<u>\$ 169,029.68</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

<u>Refunds - Account 9270-05</u>	Year Ended June 30,	
	<u>1985</u>	<u>1984</u>
Cash Receipts	\$ 25,895.61	\$ 23,001.42
Disbursements	<u>25,895.61</u>	<u>23,001.42</u>
	-0-	-0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

<u>Purchase of Liquor - Account 9270-06</u>		
Cash Receipts	\$30,257,681.32	\$32,667,104.49
Disbursements	<u>30,257,681.32</u>	<u>32,667,104.49</u>
	-0-	-0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

<u>Transfer Liquor Profit and Taxes - Account 9270-07</u>		
Cash Receipts	\$23,431,675.61	\$25,482,126.80
Disbursements	<u>23,431,675.61</u>	<u>25,482,126.80</u>
	-0-	-0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER
 STATEMENTS OF APPROPRIATIONS/CASH RECEIPTS AND
 EXPENDITURES/DISBURSEMENTS

<u>Social Security Matching Fund - Account 9270-08</u>	Year Ended June 30,	
	1985	1984
Appropriations	\$633,250.00	\$567,094.00
Expenditures	565,440.96	529,132.19
	67,809.04	37,961.81
Transmittals Paid After June 30	22,433.80	22,455.19
Balance	\$ 90,242.84	\$ 60,417.00
<u>Imprest Cash Fund - Account 9270-11</u>		
Cash Receipts	\$ 200.00	\$ 2,158.00
Disbursements	200.00	2,158.00
	-0-	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$ -0-	\$ -0-
<u>Public Employees' Retirement Matching Fund - Account 9270-16</u>		
Appropriations	\$856,351.00	\$804,400.00
Expenditures	743,431.99	713,204.00
	112,919.01	91,196.00
Transmittals Paid After June 30	59,594.56	58,289.62
Balance	\$172,513.57	\$149,485.62

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENTS OF APPROPRIATIONS AND EXPENDITURES

<u>Public Employees' Health Insurance -</u> <u>Account 9270-17</u>	<u>Year Ended June 30,</u>	
	<u>1985</u>	<u>1984</u>
Appropriations	\$1,317,507.00	\$1,097,923.00
Expenditures	<u>1,020,305.50</u>	<u>958,513.64</u>
	297,201.50	139,409.36
Transmittals Paid After June 30	<u>83,385.37</u>	<u>77,835.52</u>
Balance	<u>\$ 380,586.87</u>	<u>\$ 217,244.88</u>
<u>Claims Against the State -</u> <u>Account 9270-79</u>		
Appropriations	\$ 10,888.93	\$ -0-
Expenditures	<u>3,229.17</u>	<u>-0-</u>
	7,659.76	-0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 7,659.76</u>	<u>\$ -0-</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

CASH CONTROL - ACCOUNT 9270-99

	<u>Year Ended June 30,</u>	
	<u>1985</u>	<u>1984</u>
Beginning Balance:		
Calculated Cash in Bank	\$ 1,976,549.42	\$ 2,209,885.81
State Treasury	1,533,002.52	1,865,542.55
Cash on Hand	-0-	-0-
	<u>3,509,551.94</u>	<u>4,075,428.36</u>
Cash Receipts:		
Liquor Receipts	66,209,170.92	70,638,084.36
Private Club License Sales	1,653,786.34	1,540,625.00
Miscellaneous Collections	104,621.12	63,611.55
	<u>67,967,578.38</u>	<u>72,242,320.91</u>

TOTAL CASH TO ACCOUNT FOR

\$71,477,130.32 \$76,317,749.27

	<u>Year Ended June 30,</u>	
	<u>1985</u>	<u>1984</u>
Ending Balance:		
Calculated Cash in Bank	\$ 2,180,061.72	\$ 1,976,549.42
State Treasury	660,339.81	1,533,002.52
Cash on Hand	-0-	-0-
	<hr/> 2,840,401.53	<hr/> 3,509,551.94
Disbursements:		
Personal Services	8,062,947.82	7,725,039.44
Current Expenses	4,475,180.92	4,580,486.56
Repairs and Alterations	37,100.48	44,945.07
Equipment	13,414.46	8,702.76
Refunds	25,895.61	23,001.42
Purchase of Liquor	30,257,681.32	32,667,104.49
Transfer to General Revenue Fund of West Virginia	16,831,000.00	19,000,000.00
Transfer to State Building Commission Sinking Fund	250,000.00	250,000.00
Transfer to State Tax Department Social Security Matching Fund	6,350,675.61	6,232,126.80
Imprest Cash Fund	565,440.96	529,132.19
Public Employees' Retirement Matching Fund	200.00	2,158.00
Public Employees' Health Insurance	743,431.99	713,204.24
Claims Against the State	1,020,305.50	958,513.64
	3,229.17	-0-
	<hr/> 68,636,503.84	<hr/> 72,734,414.61
Add Transmittals Paid September 1-30 Beginning, and (Less Transmittals Paid September 1-30 (July 1-31, 1985) Ending)		
Personal Services	7,056.56	55,680.78
(Personal Services)	(5,642.43)	(7,056.56)
Current Expenses	273,620.54	292,038.62
(Current Expenses)	(264,635.91)	(273,620.54)
Repairs and Alterations	9,082.27	7,212.75
(Repairs and Alterations)	(8,426.76)	(9,082.27)
Equipment	6,732.44	367.00
(Equipment)	(10,728.36)	(6,732.44)
Social Security Matching Fund	22,455.19	44,423.72
(Social Security Matching Fund)	(22,433.80)	(22,455.19)
Public Employees' Retirement Matching Fund	58,289.62	60,831.69
(Public Employees' Retirement Matching Fund)	(59,594.56)	(58,289.62)
Public Employees' Health Insurance	77,835.52	68,300.30
(Public Employees' Health Insurance)	(83,385.37)	(77,835.52)
	<hr/> 224.95	<hr/> 73,782.72
TOTAL CASH ACCOUNTED FOR	<hr/> <hr/> \$71,477,130.32	<hr/> <hr/> \$76,317,749.27

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

SALES PER STORE

FISCAL YEAR 1984

<u>Store Number</u>	<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
1	Putnam Village	\$ 629,809.42	\$ 28,824.99	\$ 28,824.99	\$ 572,159.44
2	Beckley	565,771.02	25,925.03	25,925.04	513,920.95
4	Huntington	866,264.59	39,651.57	39,651.57	786,961.45
5	Point Pleasant	415,703.16	19,033.24	19,033.24	377,636.68
6	Grafton	457,590.18	20,948.12	20,948.13	415,693.93
7	Parkersburg	1,214,281.44	55,564.39	55,564.41	1,103,152.64
9	Wheeling	694,924.16	31,754.11	31,754.11	631,415.94
10	Elm Grove	482,485.31	22,042.79	22,042.80	438,399.72
11	Wellsburg	377,271.25	17,244.23	17,244.24	342,782.78
12	Weirton	296,675.71	13,550.04	13,550.05	269,575.62
13	Kermit	252,092.22	11,592.64	11,592.65	228,906.93
14	Spencer	335,204.82	15,369.01	15,369.02	304,466.79
15	Welch	544,586.44	24,968.54	24,968.54	494,649.36
16	Beaver	259,743.25	11,894.38	11,894.38	235,954.49
17	Princeton	1,300,671.33	59,581.50	59,581.50	1,181,508.33
18	Gilbert	158,020.68	7,235.16	7,235.17	143,550.35
19	Oak Hill	705,575.19	32,359.36	32,359.36	640,856.47
20	Logan	881,367.14	40,345.88	40,345.91	800,675.35
21	Charles Town	864,651.77	39,611.59	39,611.58	785,428.60
23	Martinsburg	511,996.29	23,447.06	23,447.07	465,102.16
24	Williamson	639,449.66	29,281.93	29,281.94	580,885.79
25	Philippi	206,046.61	9,454.04	9,454.04	187,138.53
26	Elkins	527,863.03	24,144.66	24,144.67	479,573.70
27	Weston	545,891.70	24,968.54	24,968.54	495,954.62
28	Clarksburg	1,342,583.58	61,439.37	61,439.38	1,219,704.83
29	Huntington	936,114.68	42,883.98	42,883.99	850,346.71
30	Hinton	345,576.05	15,853.17	15,853.18	313,869.70
31	Cameron	83,220.74	3,804.83	3,804.83	75,611.08

<u>Store Number</u>	<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
32	South Charleston	\$ 977,769.62	\$ 44,767.08	\$ 44,767.08	\$ 888,235.46
33	Beckley	1,037,458.34	47,473.53	47,473.53	942,511.28
34	Fairmont	631,337.16	28,895.32	28,895.32	573,546.52
35	Rainelle	260,073.56	11,936.86	11,936.86	236,199.84
36	Montgomery	321,186.10	14,715.62	14,715.62	291,754.86
37	New Martinsville	658,793.48	30,162.87	30,162.87	598,467.74
38	Huntington	877,308.33	40,140.09	40,140.09	797,028.15
39	Keystone	123,080.86	5,656.45	5,656.45	111,767.96
40	Charleston	1,510,462.12	69,101.03	69,101.04	1,372,260.05
41	Morgantown	1,064,416.07	48,742.41	48,742.42	966,931.24
43	Ripley	390,830.35	17,894.85	17,894.86	355,040.64
44	Charleston	323,636.77	14,867.42	14,867.42	293,901.93
45	Richwood	192,867.48	8,827.61	8,827.61	175,212.26
46	Wheeling	417,473.12	19,101.47	19,101.47	379,270.18
47	Mullens	218,966.90	10,050.10	10,050.11	198,866.69
48	War	117,692.44	5,403.14	5,403.15	106,886.15
49	Webster Springs	187,703.33	8,605.51	8,605.51	170,492.31
50	Kingwood	364,792.55	16,719.42	16,719.43	331,353.70
52	Glennville	230,769.78	10,564.94	10,564.94	209,639.90
53	Shinnston	304,913.70	13,975.89	13,975.89	276,961.92
54	Mount Hope	154,915.69	7,112.21	7,112.21	140,691.27
55	Lewisburg	682,758.46	31,269.37	31,269.37	620,219.72
56	Man	234,946.16	10,769.94	10,769.95	213,406.27
57	Sutton	207,210.62	9,495.39	9,495.40	188,219.83
58	Whitesville	176,073.78	8,065.30	8,065.31	159,943.17
59	Madison	438,170.84	20,057.30	20,057.29	398,056.25
60	Cedar Grove	171,784.53	7,883.29	7,883.29	156,017.95
61	Charleston	1,591,842.28	72,935.24	72,935.23	1,445,971.81
62	Ronceverte	214,814.46	9,849.20	9,849.20	195,116.06
63	Elizabeth	84,150.68	3,861.77	3,861.77	76,427.14
64	Buckhannon	743,444.96	34,006.46	34,006.46	675,432.04
65	White Sulphur Springs	371,229.46	17,016.88	17,016.88	337,195.70
66	Charleston	3,391,525.91	154,852.13	154,852.15	3,081,821.63
67	Ansted	86,587.88	3,981.31	3,981.31	78,625.26
68	Chelyan	297,986.59	13,660.25	13,660.25	270,666.09

Store Number	Location	Adjusted Gross Sales	Less: Consumer Sales Tax	Less: Municipal Tax	Net Sales
69	Iaeger	\$ 144,736.31	\$ 6,631.57	\$ 6,631.58	\$ 131,473.16
70	Chester	338,405.28	15,469.32	15,469.33	307,466.63
71	Northfork	274,537.86	12,619.90	12,619.90	249,298.06
72	Benwood	573,526.54	26,174.30	26,193.51	521,158.73
74	Parkersburg	891,865.08	40,796.03	40,796.03	810,273.02
75	Sistersville	219,190.44	10,024.35	10,024.35	199,141.74
76	Moorefield	281,871.27	12,930.01	12,930.03	256,011.23
77	Gauley Bridge	125,540.12	5,758.58	5,758.59	114,022.95
78	Ceredo	459,537.83	21,032.07	21,032.07	417,473.69
79	Salem	130,441.50	5,981.47	5,981.47	118,478.56
80	Matewan	233,788.08	10,701.79	10,701.79	212,384.50
81	Clarksburg	475,596.60	21,774.75	21,774.75	432,047.10
82	Parsons	135,881.18	6,239.41	6,239.41	123,402.36
83	Terra Alta	24,040.66	1,100.95	1,100.95	21,838.76
84	Moundsville	875,701.83	40,018.16	40,018.16	795,665.51
85	Delbarton	108,543.85	4,974.75	4,974.75	98,594.35
86	Clay	138,137.88	6,341.25	6,341.25	125,455.38
88	Bluefield	1,580,682.73	72,362.68	72,362.68	1,435,957.37
89	Clendenin	289,137.41	13,276.46	13,276.46	262,584.49
90	St. Marys	213,671.59	9,798.86	9,798.86	194,073.87
91	Fayetteville	167,212.58	7,664.63	7,664.63	151,883.32
92	Farmington	103,445.02	4,752.76	4,752.76	93,939.50
93	Dunbar	576,080.50	26,394.10	26,394.10	523,292.30
94	Weirton Heights	963,599.47	44,003.69	44,003.69	875,592.09
97	Martinsburg	945,622.09	43,225.45	43,225.46	859,171.18
98	Marmet	280,348.28	12,855.33	12,855.33	254,637.62
99	Sophia	267,899.94	12,289.23	12,289.23	243,321.48
100	Fairmont	1,043,331.24	47,756.03	47,756.05	947,819.16
101	Gassaway	100,218.60	4,593.59	4,593.59	91,031.42
104	Pineville	201,508.34	9,236.69	9,236.69	183,034.96
105	Smithers	313,424.86	14,360.21	14,360.22	284,704.43
106	Wheeling	1,156,969.18	52,813.46	52,813.46	1,051,342.26
107	Nitro	413,933.92	18,936.88	18,936.87	376,060.17
108	Belington	160,339.43	7,357.98	7,357.98	145,623.47
109	Glen Daniel	124,867.75	5,726.13	5,726.14	113,415.48

<u>Store Number</u>	<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
110	Grant Town	\$ 57,575.06	\$ 2,646.72	\$ 2,646.72	\$ 52,281.62
111	Rhodell	37,652.03	1,735.99	1,735.99	34,180.05
112	Follansbee	263,225.18	12,022.46	12,022.46	239,180.26
114	Alderson	110,780.42	5,086.32	5,086.32	100,607.78
115	Pennsboro	159,856.32	7,329.82	7,329.82	145,196.68
116	Berkeley Springs	139,666.91	6,376.80	6,376.80	126,913.31
117	Nutter Fort	349,650.68	16,022.16	16,022.16	317,606.36
119	Westover	469,011.31	21,470.86	21,470.86	426,069.59
120	Bridgeport	848,805.68	38,845.56	38,845.56	771,114.56
121	Mason	141,403.19	6,475.38	6,475.38	128,452.43
122	Chapmanville	223,092.88	10,230.88	10,230.88	202,631.12
123	White Sulphur Springs	502,961.66	22,887.19	22,887.19	457,187.28
126	Camden-on-Gauley	143,767.51	6,597.93	6,597.93	130,571.65
127	Oceana	165,441.41	7,590.33	7,590.33	150,260.75
128	Franklin	181,322.67	8,325.21	8,325.22	164,672.24
129	Wheeling	275,063.91	12,589.63	12,589.64	249,884.64
130	Summersville	476,479.05	21,830.32	21,830.32	432,818.41
131	Ravenswood	251,492.37	11,533.63	11,533.63	228,425.11
132	Mannington	134,844.71	6,203.59	6,203.59	122,437.53
133	Marlinton	408,623.80	18,713.73	18,713.71	371,196.36
134	St. Albans	1,301,965.01	59,669.05	59,669.06	1,182,626.90
135	Monongah	112,414.14	5,152.33	5,152.33	102,109.48
136	Hamlin	130,272.75	5,985.31	5,985.31	118,302.13
137	Durbin	101,882.76	4,669.76	4,669.76	92,543.24
138	Charleston	530,006.81	24,230.20	24,230.20	481,546.41
139	Star City	1,198,859.93	54,807.76	54,807.79	1,089,244.38
140	Weirton	505,698.14	23,108.86	23,108.86	459,480.42
141	Fairmont	469,093.15	21,495.89	21,495.89	426,101.37
142	Beckley	803,864.87	36,853.86	36,853.87	730,157.14
143	Shepherdstown	155,751.10	7,126.73	7,126.73	141,497.64
144	Gary	94,007.69	4,322.29	4,322.29	85,363.11
145	Cross Lanes	598,024.48	27,405.88	27,405.88	543,212.72
146	Parkersburg	1,564,461.66	71,495.60	71,495.60	1,421,470.46
147	Williamstown	142,135.01	6,509.39	6,509.39	129,116.23
148	Charleston	320,902.97	14,747.22	14,747.22	291,408.53

<u>Store Number</u>	<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
149	West Union	\$ 90,481.79	\$ 4,156.58	\$ 4,156.58	\$ 82,168.63
150	Elkins	484,771.26	22,215.96	22,215.96	440,339.34
151	Huntington	1,956,220.50	89,517.47	89,517.49	1,777,185.54
152	Romney	247,933.90	11,369.36	11,369.36	225,195.18
160	Masontown	100,934.94	4,625.95	4,625.95	91,683.04
162	Harpers Ferry	198,741.72	9,057.39	9,057.40	180,626.93
163	Valley Head	25,945.14	1,189.25	1,189.25	23,566.64
164	Wardensville	94,530.85	4,329.76	4,329.76	85,871.33
165	Mill Creek	69,184.70	3,165.25	3,165.25	62,854.20
166	Harman	46,040.24	2,113.54	2,113.54	41,813.16
167	Burnsville	42,220.76	1,943.67	1,943.67	38,333.42
168	Union	92,733.95	4,262.58	4,262.58	84,208.79
169	New Cumberland	203,672.03	9,288.11	9,288.11	185,095.81
170	Hundred	66,772.08	3,065.90	3,065.90	60,640.28
171	Ridgeley	74,586.32	3,395.73	3,395.73	67,794.86
172	Flemington	33,575.29	1,549.46	5,459.46	30,476.37
173	Canaan Valley	119,345.72	5,459.46	5,495.46	108,426.80
178	Sabarton	633,052.64	28,972.94	28,972.96	575,106.74
179	Bradshaw	72,406.80	3,328.18	3,328.18	65,750.44
180	Keyser	111,882.03	5,107.39	5,107.39	101,667.25
181	Petersburg	251,370.55	11,529.47	11,529.47	228,311.61
183	Quinwood	61,259.78	2,812.62	2,812.62	55,634.54
184	Matoaka	52,693.26	2,419.10	2,419.10	47,855.06
185	Thomas	104,362.62	4,792.45	4,792.45	94,777.72
186	Barboursville	795,134.41	36,343.54	36,343.54	722,447.33
188	Terra Alta	76,773.76	3,519.61	3,519.62	69,734.53
	Total	\$66,200,479.96	\$ 3,032,076.64	\$ 3,032,080.58	\$60,136,322.74

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

SALES PER STORE

FISCAL YEAR 1985

Store Number	Location	Adjusted Gross Sales	Less:		Net Sales
			Consumer Sales Tax	Municipal Tax	
1	Putnam Village	\$ 616,472.16	\$ 28,224.39	\$ 28,224.39	\$ 560,023.38
2	Beckley	489,444.49	22,474.81	22,474.81	444,494.87
4	Huntington	811,491.06	37,167.13	37,167.13	737,156.80
5	Point Pleasant	414,464.04	18,981.69	18,981.70	376,500.65
6	Grafton	405,985.28	18,601.72	18,601.72	368,781.84
7	Parkersburg	1,174,410.39	53,767.18	53,767.21	1,066,876.00
9	Wheeling	728,079.24	33,265.37	33,265.37	661,548.50
10	Elm Grove	447,520.84	20,446.57	20,446.58	406,627.69
11	Wellsburg	342,274.91	15,638.13	15,638.13	310,998.65
12	Weirton	259,193.67	11,840.85	11,840.85	235,511.97
13	Kermit	236,995.82	10,884.53	10,884.53	215,226.76
14	Spencer	315,842.42	14,497.73	14,497.73	286,846.96
15	Welch	497,294.38	22,865.65	22,865.65	451,563.08
16	Beaver	358,722.50	16,429.34	16,429.34	325,863.82
17	Princeton	1,213,003.82	55,641.61	55,641.60	1,101,720.61
18	Gilbert	80,989.41	3,711.52	3,711.52	73,566.37
19	Oak Hill	684,473.39	31,411.29	31,411.29	621,650.81
20	Logan	780,479.13	35,751.20	35,751.20	708,976.73
21	Charles Town	807,834.61	37,066.37	37,066.38	733,701.86
23	Martinsburg	451,460.63	20,754.22	20,754.22	409,952.19
24	Williamson	630,059.46	28,875.82	28,875.82	572,307.82
25	Philippi	196,649.34	9,042.47	9,042.47	178,564.40
26	Elkins	53,608.69	20,776.63	20,776.63	412,055.43
27	Weston	527,052.36	24,114.94	24,114.94	478,822.48
28	Clarksburg	1,262,435.60	57,801.91	57,801.91	1,146,831.78
29	Huntington	877,480.49	40,229.80	40,229.80	797,020.89
30	Hinton	315,165.39	14,489.87	14,489.87	286,185.65
31	Cameron	72,905.85	3,336.90	3,336.90	66,232.05

Store Number	Location	Adjusted Gross Sales	Less: Consumer Sales Tax	Less: Municipal Tax	Net Sales
32	South Charleston	\$ 957,961.73	\$ 43,862.86	\$ 43,862.87	\$ 870,236.00
33	Beckley	988,077.04	45,276.48	45,276.48	897,524.08
34	Fairmont	572,464.57	26,235.74	26,235.74	519,993.09
35	Rainelle	251,298.50	11,537.96	11,537.96	228,222.58
36	Montgomery	305,367.70	13,991.24	13,991.24	277,385.22
37	New Martinsville	629,086.67	28,803.36	28,803.35	571,479.96
38	Huntington	739,639.22	33,856.10	33,856.10	671,927.02
39	Keystone	113,420.14	5,222.72	5,222.72	102,974.70
40	Charleston	1,394,932.94	63,837.27	63,840.88	1,267,254.79
41	Morgantown	1,026,580.96	47,028.67	47,028.68	932,523.61
43	Ripley	347,704.14	15,950.09	15,950.10	315,803.95
44	Charleston	285,000.09	13,171.56	13,171.56	258,656.97
45	Richwood	180,418.47	8,265.65	8,265.65	163,887.17
46	Wheeling	359,464.00	16,454.61	16,454.61	326,554.78
47	Mullens	191,584.93	8,790.57	8,790.57	174,003.79
48	War	101,064.20	4,654.38	4,654.38	91,755.44
49	Webster Springs	163,748.78	7,515.44	7,515.44	148,717.90
50	Kingwood	339,309.91	15,567.25	15,567.25	308,175.41
52	Glenville	218,200.24	9,996.85	9,996.85	198,206.54
53	Shinnston	291,788.74	13,384.04	13,384.05	265,020.65
54	Mount Hope	133,487.06	6,123.54	6,123.54	121,239.98
55	Lewisburg	631,548.81	28,943.61	28,943.61	573,661.59
56	Man	246,094.07	11,272.87	11,272.87	223,548.33
57	Sutton	200,899.91	9,210.64	9,210.64	182,478.63
58	Whitesville	152,451.26	6,990.26	6,990.26	138,470.74
59	Madison	422,208.95	19,333.06	19,333.07	383,542.82
60	Cedar Grove	152,435.57	7,005.23	7,005.23	138,425.11
61	Charleston	1,521,396.45	69,773.57	69,773.57	1,381,849.31
62	Ronceverte	200,996.33	9,231.21	9,231.21	182,533.91
63	Elizabeth	87,519.85	4,019.83	4,019.83	79,480.19
64	Buckhannon	695,843.55	31,843.94	31,843.94	632,155.67
65	White Sulphur Springs	319,139.15	14,654.10	14,654.10	289,830.95
66	Charleston	3,292,785.67	150,473.28	150,473.40	2,991,838.99
67	Ansted	71,493.61	3,285.01	3,285.01	64,923.59
68	Chelyan	277,903.31	12,755.24	12,755.24	252,392.83

<u>Store Number</u>	<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
69	Iaeger	\$ 158,217.15	\$ 7,257.00	\$ 7,257.00	\$ 143,703.15
70	Chester	354,356.40	16,198.20	16,198.20	321,960.00
71	Northfork	250,883.26	11,560.81	11,560.81	227,761.64
72	Benwood	509,040.21	23,248.24	23,248.24	462,543.73
74	Parkersburg	822,594.06	37,659.60	37,659.60	747,274.86
75	Sistersville	208,294.06	9,531.22	9,531.22	189,231.62
76	Moorefield	264,963.79	12,161.09	12,161.09	240,641.61
77	Gauley Bridge	119,966.49	5,508.62	5,508.62	108,949.25
78	Ceredo	430,073.48	19,690.78	19,690.78	390,691.92
79	Salem	122,461.88	5,620.88	5,620.88	111,220.12
80	Matewan	205,288.75	9,405.54	9,405.54	186,477.67
81	Clarksburg	444,094.24	20,348.74	20,348.74	403,396.76
82	Parsons	125,196.22	5,754.86	5,754.86	113,686.50
84	Moundsville	817,387.20	37,364.17	37,364.17	742,658.86
85	Delbarton	104,383.77	4,789.59	4,789.59	94,804.59
86	Clay	143,635.34	6,601.26	6,601.26	130,432.82
88	Bluefield	1,406,458.75	64,456.60	64,456.60	1,277,545.55
89	Clendenin	275,256.89	12,649.79	12,649.79	249,957.31
90	St. Mary's	203,310.24	9,332.79	9,332.79	184,644.66
91	Fayetteville	156,943.21	7,198.49	7,198.49	142,546.23
92	Farmington	89,658.85	4,130.26	4,130.26	81,398.33
93	Dunbar	536,109.32	24,578.94	24,578.94	486,951.44
94	Weirton Heights	890,294.80	40,664.72	40,664.72	808,965.36
97	Martinsburg	1,033,987.61	47,266.70	47,266.70	939,454.21
98	Marmet	251,339.71	11,528.29	11,528.29	228,283.13
99	Sophia	275,191.51	12,645.24	12,645.24	249,901.03
100	Fairmont	968,800.21	44,367.70	44,367.70	880,064.81
101	Gassaway	92,631.49	4,251.33	4,251.33	84,128.83
104	Pineville	188,042.13	8,620.12	8,620.12	170,801.89
105	Smithers	291,626.60	13,375.16	13,375.16	264,876.28
106	Wheeling	1,014,835.37	46,334.35	46,334.35	922,166.67
107	Nitro	393,904.84	18,029.23	18,029.24	357,846.37
108	Belington	153,534.28	7,047.02	7,047.02	139,440.24
109	Glen Daniel	105,927.70	4,866.08	4,866.08	96,195.54

<u>Store Number</u>	<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
110	Grant Town	\$ 61,612.94	\$ 2,831.73	\$ 2,831.75	\$ 55,949.46
111	Rhodell	52,445.89	2,413.07	2,413.07	47,619.75
112	Follansbee	281,759.21	12,865.94	12,865.94	256,027.33
114	Alderson	119,789.79	5,496.15	5,496.15	108,797.49
115	Pennsboro	162,079.99	7,428.33	7,428.34	147,223.32
116	Berkeley Springs	164,093.78	7,496.50	7,496.51	149,100.77
117	Nutter Fort	377,429.27	17,281.95	17,281.95	342,865.37
119	Westover	488,365.88	22,349.69	22,349.69	443,666.50
120	Bridgeport	908,349.11	41,548.12	41,548.12	825,252.87
121	Mason	146,208.65	6,699.78	6,699.79	132,809.08
122	Chapmanville	239,589.95	10,972.63	10,972.63	217,644.69
123	White Sulphur Springs	505,677.47	23,009.36	23,009.36	459,658.75
126	Camden-on-Gauley	152,994.67	7,012.56	7,012.56	138,969.55
127	Oceana	170,730.68	7,825.74	7,825.74	155,079.20
128	Franklin	221,558.06	10,157.18	10,157.20	201,243.68
129	Wheeling	310,837.41	14,217.85	14,217.86	282,401.70
130	Summersville	461,069.64	21,128.37	21,128.39	418,812.88
131	Ravenswood	277,694.40	12,728.60	12,728.60	252,237.20
132	Mannington	151,289.27	6,946.68	6,946.68	137,395.91
133	Marlinton	414,900.86	18,994.59	18,994.60	376,911.67
134	St. Albans	1,377,435.44	62,977.23	62,977.23	1,251,480.98
135	Monongah	122,468.49	5,606.18	5,606.18	111,256.13
136	Hamlin	137,511.09	6,301.20	6,301.20	124,908.69
137	Durbin	96,905.91	4,444.77	4,444.77	88,016.37
138	Charleston	554,296.28	25,341.42	25,341.42	503,613.44
139	Star City	1,253,410.84	57,286.44	57,286.45	1,138,837.95
140	Weirton	538,449.64	24,641.87	24,641.87	489,165.90
141	Fairmont	501,417.04	22,959.06	22,959.06	455,498.92
142	Beckley	917,407.86	41,990.16	41,990.16	833,427.54
143	Shepherdstown	173,777.56	7,943.93	7,943.93	157,889.70
144	Gary	99,227.51	4,553.05	4,553.05	90,121.41
145	Cross Lanes	602,272.63	27,600.57	27,600.57	547,071.49
146	Parkersburg	1,656,388.79	75,684.60	75,684.61	1,505,019.58
147	Williamstown	145,912.84	6,678.44	6,678.44	132,555.96
148	Charleston	400,195.30	18,315.51	18,315.51	363,564.28

<u>Store Number</u>	<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
149	West Union	\$ 98,691.25	\$ 4,525.24	\$ 4,525.24	\$ 89,640.77
150	Elkins	528,614.60	24,204.15	24,204.16	480,206.29
151	Huntington	2,155,951.64	98,566.64	98,566.65	1,958,818.35
152	Romney	256,323.84	11,738.74	11,738.74	232,846.36
160	Masonstown	100,615.61	4,609.88	4,609.88	91,395.85
161	Paw Paw	33,272.26	1,526.40	1,526.41	30,219.45
162	Harpers Ferry	233,397.91	10,635.86	10,635.86	212,126.19
163	Valley Head	33,867.65	1,550.78	1,550.79	30,766.08
164	Wardensville	95,081.76	4,353.68	4,353.68	86,374.40
165	Mill Creek	69,390.67	3,176.86	3,176.86	63,036.95
166	Harman	47,913.85	2,197.95	2,197.95	43,517.95
167	Burnsville	49,826.82	2,289.78	2,289.78	45,247.26
168	Union	100,957.00	4,639.02	4,639.02	91,678.96
169	New Cumberland	266,032.96	12,122.73	12,122.73	241,787.50
170	Hundred	73,061.24	3,349.12	3,349.12	66,363.00
171	Ridgeley	87,892.57	4,001.54	4,001.54	79,889.49
172	Flemington	38,959.93	1,796.41	1,796.41	35,367.11
173	Canaan Valley	127,944.51	5,850.31	5,850.31	116,243.89
178	Sabarton	661,732.45	30,251.28	30,251.29	601,229.88
179	Bradshaw	79,838.41	3,659.78	3,659.78	72,518.85
180	Keyser	122,454.57	5,585.40	5,585.40	111,283.77
181	Petersburg	248,583.78	11,386.82	11,386.82	225,810.14
183	Quinwood	64,478.82	2,963.72	2,963.72	58,551.38
184	Matoaka	63,983.07	2,932.83	2,932.83	58,117.41
185	Thomas	109,210.85	5,010.25	5,010.25	99,190.35
186	Barboursville	695,699.59	31,792.94	31,792.94	632,113.71
187	Milton	61,661.24	2,829.53	2,829.53	56,002.18
188	Terra Alta	43,545.89	1,996.34	1,996.34	39,553.21
		<u>\$17,990,916.57</u>	<u>\$ 823,444.31</u>	<u>\$ 823,463.63</u>	<u>\$16,344,008.63</u>

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I, Encil Bailey, Legislative Auditor, do hereby certify that the report of audit appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 60, Article 2, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 9th day of September,
1986.



Encil Bailey, Legislative Auditor

Copy forwarded to the Commissioner of the Department of Finance and Administration to be filed as a public record. Copies forwarded to the West Virginia Alcohol Beverage Control Commissioner; Governor; Attorney General; and, State Auditor.