

STATE OF WEST VIRGINIA



FUND BALANCES, REVENUES AND DISBURSEMENTS
FOR SPECIAL REVENUE, STATE ROAD FUND,
LOTTERY FUNDS AND FEDERAL FUNDS

FISCAL YEARS 2023, 2024, and 2025

Compiled by the Legislative Auditor's Office

Budget Division

Introduction

STATE OF WEST VIRGINIA

SPECIAL REVENUE FUNDS

FISCAL YEARS 2023-2025

This book is a compilation of the cash balances in the various state funds other than the general revenue funds, for the fiscal years 2023, 2024, and 2025. The funds include special revenue funds, federal funds, state road funds and lottery funds.

We have included the opening balances, net activity, and ending balances for the funds. The year the fund was established, the purpose of the fund and the code authorization for the funds are included. Funds that are authorized for investment accounts have year end balances listed.

The funds are listed in alphabetical sequence. The table of contents lists the organization name and corresponding organization number to facilitate reference to a specific organization’s funds.

The balances are compiled from information from OASIS. The funds have not been audited.

Prepared by the Budget Division, Legislative Auditor’s Office

Charleston, West Virginia

November 2025

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0603 - ADJUTANT GENERAL									
1344	TREASURERS STALE CHECK FUND								
	Cash Control								
1344-999	HB 4746, (12-3-1(B) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		1995-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6052	PAYROLL CLEARING ACCOUNT, GOV CIVIL CONT FUND								
	Cash Control								
6052-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	1,908,539.13	584,807.63	(432,228.09)	152,579.54	0.00	2,061,118.67	Governor's Contingency Fund to provide	1995-Special Revenue
	FISCAL YEAR 2024	1,873,450.25	1,272,915.20	(1,397,510.71)	(124,595.51)	0.00	1,748,854.74	for the National Guard members called to	
	FISCAL YEAR 2025	1,748,854.74	1,167,785.71	(1,576,274.91)	(408,489.20)	0.00	1,340,365.54	State active duty, such as natural disasters.	
6057	GENERAL ARMORY GUND								
	Cash Control								
6057-999	(15-6-6A) WV CODE								
	FISCAL YEAR 2023	1,857,077.54	10,501.90	(33,991.95)	(23,490.05)	0.00	1,833,587.49	Other collections, fees, licenses & income	2000-Special Revenue
	FISCAL YEAR 2024	1,637,401.12	2,223,613.54	466,474.76	2,690,088.30	0.00	4,327,489.42	to fund the National Guard Facilities.	Appropriated
	FISCAL YEAR 2025	4,327,489.42	2,102,427.09	(2,523,469.78)	(421,042.69)	0.00	3,906,446.73		
6061	TAG GIFTS, GRANTS AND DONATIONS FUND								
	Cash Control								
6061-999	(15-6-9) WV CODE								
	FISCAL YEAR 2023	2,056,019.03	449,397.70	(267,537.02)	181,860.68	0.00	2,237,879.71	Gifts & grants for the National Guard	2009-Special Revenue
	FISCAL YEAR 2024	1,943,578.03	32,948,037.14	(30,046,266.96)	2,901,770.18	0.00	4,845,348.21	Facilities.	
	FISCAL YEAR 2025	4,845,348.21	8,899,070.97	(4,675,966.23)	4,223,104.74	(3,499,489.17)	5,568,963.78		
8726	FEDERAL FUNDS								
	Cash Control								
8726-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	1,805,388.61	5,306,352.01	(4,618,598.19)	687,753.82	(800.00)	2,492,342.43	Federal funds for armory maintenance.	1993-Federal Revenue
	FISCAL YEAR 2024	4,648,984.98	63,629,247.13	(65,726,822.96)	(2,097,575.83)	0.00	2,551,409.15		Appropriated
	FISCAL YEAR 2025	2,551,409.15	69,159,166.27	(66,200,362.19)	2,958,804.08	0.00	5,510,213.23		
8785	WEST VIRGINIA NATIONAL GUARD COUNTERDRUG FORFEITURE FUND								
	Cash Control								
8785-999	FISCAL YEAR 2023	118,030.70	0.00	(3,344.24)	(3,344.24)	0.00	114,686.46		2015-Federal Revenue
	FISCAL YEAR 2024	113,231.50	0.00	(14,336.77)	(14,336.77)	0.00	98,894.73		Appropriated
	FISCAL YEAR 2025	98,894.73	0.00	(42,877.40)	(42,877.40)	0.00	56,017.33		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	(17.93)	0.00	0.00	0.00	17.93	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	13,571,996.25	81,328,450.04	(75,018,950.51)	6,309,499.53	(3,499,489.17)	16,382,006.61		
0807 - AERONAUTICS COMMISSION									
8275	CONSUMER SALES TAX CRAFT FUEL FUND Cash Control								
8275-999	(11-15-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Gasoline & special fuel tax to finance	1999-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	school major improvement fund.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,073,719.33		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,073,719.33		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						2,073,719.33		
8831	CONSOLIDATED FEDERAL FUNDS-AERONAUTICS COMMISSION Cash Control								
8831-999	CHAPTER 29								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2020-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						2,073,719.33		
0325 - AIR QUALITY BOARD									
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0708 - ALCOHOL BEVERAGE CONTROL COMMISSION									
7351	WINE LICENSE SPECIAL FUND								
	Cash Control								
7351-999	(60-8-24 & 28) WV CODE								
	FISCAL YEAR 2023	4,323,713.55	50.00	(62,260.39)	(62,210.39)	0.00	4,261,503.16	Wine sales, distributorship licenses and	1994-Special Revenue
	FISCAL YEAR 2024	4,731,680.88	623,025.00	(125,493.82)	497,531.18	0.00	5,229,212.06	label registration fees for administration	Appropriated
	FISCAL YEAR 2025	5,229,212.06	569,100.00	(161,782.94)	407,317.06	0.00	5,636,529.12		
7352	GENERAL ADMINISTRATIVE FUND								
	Cash Control								
7352-999	(60-3-18) WV CODE								
	FISCAL YEAR 2023	16,435,697.54	10,423,454.58	(10,661,353.37)	(237,898.79)	0.00	16,197,798.75	Receipts from liquor sales for operation	1993-Special Revenue
	FISCAL YEAR 2024	16,585,364.36	138,854,239.59	(137,816,438.21)	1,037,801.38	1,500.00	17,624,665.74	& administration of Commission.	Appropriated
	FISCAL YEAR 2025	17,624,665.74	135,151,165.19	(136,931,841.95)	(1,780,676.76)	0.00	15,843,988.98		
7356	ALCOHOL BEVERAGE CONTROL ENFORCEMENT FUND								
	Cash Control								
7356-999	(60-7-13) WV CODE								
	FISCAL YEAR 2023	47,853.70	4,725.00	(28,107.08)	(23,382.08)	0.00	24,471.62	Fees & income for the administration of	1993-Special Revenue
	FISCAL YEAR 2024	53,135.71	393,306.97	(146,262.74)	247,044.23	0.00	300,179.94	the Alcohol Beverage Control	
	FISCAL YEAR 2025	300,179.94	772,155.40	(309,677.98)	462,477.42	0.00	762,657.36	Enforcement Fund.	
7357	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
7357-999	(60-2-1) WV CODE								
	FISCAL YEAR 2023	38,772.13	0.00	(438.05)	(438.05)	0.00	38,334.08	To record receipts and expenditures for	1993-Special Revenue
	FISCAL YEAR 2024	47,187.86	90,549.00	(22,352.65)	68,196.35	0.00	115,384.21	grant reimbursement.	
	FISCAL YEAR 2025	115,384.21	91,060.00	(50,025.65)	41,034.35	0.00	156,418.56		
7358	BEER LICENSE OPERATIONS FUND								
	Cash Control								
7358-999	(11-16-10 (D) SB 529 RS 2019) WV CODE								
	FISCAL YEAR 2023	908,567.67	29,500.00	(41,882.32)	(12,382.32)	0.00	896,185.35		2019-Special Revenue
	FISCAL YEAR 2024	759,613.20	311,650.00	(352,844.85)	(41,194.85)	0.00	718,418.35		
	FISCAL YEAR 2025	718,418.35	290,900.00	(335,548.19)	(44,648.19)	0.00	673,770.16		
7359	WINE AND LIQUOR OPERATIONS FUND								
	Cash Control								
7359-999	(60-2-17A (A) SB 561 RS 2019) WV CODE								
	FISCAL YEAR 2023	445,763.10	24,300.00	(38,714.20)	(14,414.20)	0.00	431,348.90		2019-Special Revenue
	FISCAL YEAR 2024	524,962.21	232,100.00	(1,485.00)	230,615.00	0.00	755,577.21		
	FISCAL YEAR 2025	755,577.21	227,300.00	(249,519.72)	(22,219.72)	0.00	733,357.49		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	24,743,437.51	137,101,680.59	(138,038,396.43)	(936,715.84)	0.00	23,806,721.67		
0901 - APPRAISER LICENSING CERTIFICATION BOARD									
8501	OPERATING EXPENSES FUND Cash Control								
8501-999	(30-38-7K) & (30-38-8) WV CODE								
	FISCAL YEAR 2023	1,214,787.30	(14,800.00)	(46,022.25)	(60,822.25)	0.00	1,153,965.05	Fees for the Board's operation.	1993-Special Revenue
	FISCAL YEAR 2024	1,230,028.45	376,055.00	(592,699.93)	(216,644.93)	0.00	1,013,383.52		
	FISCAL YEAR 2025	1,013,383.52	393,785.00	(416,437.80)	(22,652.80)	0.00	990,730.72		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	1,013,383.52	393,785.00	(416,437.80)	(22,652.80)	0.00	990,730.72		
0604 - ARMORY BOARD									
6101	ARMORY SYSTEM REVENUE TAG FUND Cash Control								
6101-999	(15-6-10) WV CODE								
	FISCAL YEAR 2023	654,950.57	0.00	(181,246.26)	(181,246.26)	0.00	473,704.31	Federal reimbursement, investment income,	1993-Special Revenue
	FISCAL YEAR 2024	225,890.19	2,317,555.00	(848,861.72)	1,468,693.28	0.00	1,694,583.47	rental fees, bonds & state funds to support	
	FISCAL YEAR 2025	1,694,583.47	2,317,555.00	(3,800,927.69)	(1,483,372.69)	0.00	211,210.78	operations & upkeep of the Board's facilities,	
								which includes construction of new facilities.	
	FY 25 SUBTOTAL	1,694,583.47	2,317,555.00	(3,800,927.69)	(1,483,372.69)	0.00	211,210.78		
0933 - ATHLETIC COMMISSION									
7008	STATE ATHLETIC COMMISSION FUND Cash Control								
7008-999	(29-5A-3B) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025								

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7009	STATE ATHLETIC COMMISSION FUND								
	Cash Control								
7009-999	(29-5A-3B) WV CODE								
	FISCAL YEAR 2023	82,727.19	2,260.00	(322.95)	1,937.05	0.00	84,664.24		2017-Special Revenue
	FISCAL YEAR 2024	88,471.21	32,180.45	(29,488.43)	2,692.02	0.00	91,163.23		Appropriated
	FISCAL YEAR 2025	91,163.23	30,435.00	(20,188.72)	10,246.28	0.00	101,409.51		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2023-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025								
	FY 25 SUBTOTAL	91,163.23	30,435.00	(20,188.72)	10,246.28	0.00	101,409.51		
	1500 - ATTORNEY GENERAL								
1506	MEDICAID FRAUD CONTROL FUND								
	Cash Control								
1506-999	(9-7-1 SB 318 RS 2019) WV CODE								
	FISCAL YEAR 2023	1,898,477.43	6,136.08	(50,264.49)	(44,128.41)	0.00	1,854,349.02	Settlements to provide funding for investigation of	2020-Special Revenue
	FISCAL YEAR 2024	2,429,930.92	485,072.93	(559,378.23)	(74,305.30)	0.00	2,355,625.62	Medicaid fraud.	
	FISCAL YEAR 2025	2,355,625.62	570,008.03	(569,270.04)	737.99	(5,672.11)	2,350,691.50		
1507	ANTITRUST ENFORCEMENT FUND								
	Cash Control								
1507-999	(47-18-19) WV CODE								
	FISCAL YEAR 2023	284,885.52	0.00	0.00	0.00	0.00	284,885.52	Fines & settlements to pay costs of administering	1996-Special Revenue
	FISCAL YEAR 2024	217,114.62	538,500.83	(464,230.60)	74,270.23	0.00	291,384.85	antitrust enforcement. All sums in excess of \$250,000	Appropriated
	FISCAL YEAR 2025	291,384.85	132,488.73	(198,609.79)	(66,121.06)	0.00	225,263.79	will revert to the general revenue fund.	
1509	CONSUMER PROTECTION RECOVERY FUND								
	Cash Control								
1509-999	(46A-7-111) WV CODE								
	FISCAL YEAR 2023	19,802,608.63	249,258.23	(386,231.89)	(136,973.66)	(5,413.05)	19,660,221.92	Civil action recoveries to make civil	1993-Special Revenue
	FISCAL YEAR 2024	20,566,044.42	13,079,847.07	(3,772,589.39)	9,307,257.68	(342,099.94)	29,531,202.16	penalty awards to consumers.	
	FISCAL YEAR 2025	29,531,202.16	14,682,874.32	(13,790,758.86)	892,115.46	(13,758.30)	30,409,559.32		
1511	PREPAID EXPENSES								
	Cash Control								
1511-999	(5-3-1) WV CODE								
	FISCAL YEAR 2023	4,404.66	0.00	0.00	0.00	0.00	4,404.66	Collections for expenses to be incurred	1993-Special Revenue
	FISCAL YEAR 2024	4,404.66	0.00	0.00	0.00	0.00	4,404.66	at a later time.	
	FISCAL YEAR 2025	4,404.66	0.00	0.00	0.00	0.00	4,404.66		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1513	PRENEED BURIAL CONTRACT REGULATION FUND Cash Control								
1513-999	(47-14-3) WV CODE								
	FISCAL YEAR 2023	321,515.87	12,848.00	(9,186.90)	3,661.10	0.00	325,176.97	Other collections, fees, licenses & income	1993-Special Revenue
	FISCAL YEAR 2024	350,218.01	153,691.00	(129,372.02)	24,318.98	0.00	374,536.99	to fund the Antitrust Act.	Appropriated
	FISCAL YEAR 2025	374,536.99	137,300.00	(126,836.22)	10,463.78	0.00	385,000.77		
1514	PRENEED FUNERAL GUARANTEE FUND Cash Control								
1514-999	(47-14-8) WV CODE								
	FISCAL YEAR 2023	912,884.42	(6,664.53)	0.00	(6,664.53)	9,496.53	915,716.42	Other collections, fees, licenses and	1996-Special Revenue
	FISCAL YEAR 2024	963,884.42	38,256.71	0.00	38,256.71	10,218.29	1,012,359.42	investment income to finance the	Appropriated
	FISCAL YEAR 2025	1,012,359.42	51,886.97	0.00	51,886.97	(13,775.57)	1,050,470.82	Antitrust Act.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						780,316.55		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						833,232.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						885,118.97		
8882	CONSOLIDATED FEDERAL FUNDS Cash Control								
8882-999	(4-11-4) WV CODE								
	FISCAL YEAR 2023	46,545.46	106,196.65	(149,849.64)	(43,652.99)	0.00	2,892.47		2020-Federal Appropriated
	FISCAL YEAR 2024	0.00	1,665,890.52	(1,647,222.23)	18,668.29	0.00	18,668.29		
	FISCAL YEAR 2025	18,668.29	1,766,139.07	(1,725,120.56)	41,018.51	0.00	59,686.80		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	33,588,181.99	17,340,697.12	(16,410,595.47)	930,101.65	(33,205.98)	34,485,077.66		
	INVESTMENT BTI FY 25 SUBTOTAL						885,118.97		
	1200 - AUDITOR'S OFFICE								
1201	PUBLIC SERVICE CORPORATION TAXES FUND Cash Control								
1201-999	(11-6-13 & 18) WV CODE								
	FISCAL YEAR 2023	1,408,945.58	131,110.39	0.00	131,110.39	0.00	1,540,055.97	Public service property taxes levied and	2006-Special Revenue
	FISCAL YEAR 2024	1,261,785.02	285,227,621.84	(284,805,523.56)	422,098.28	0.00	1,683,883.30	apportioned by the State Auditor to	
	FISCAL YEAR 2025	1,683,883.30	305,940,262.33	(305,530,117.44)	410,144.89	0.00	2,094,028.19	school districts, counties & municipalities.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1202	DELINQUENT LAND TAX FUND								
	Cash Control								
1202-999	(11-6-23) WV CODE								
	FISCAL YEAR 2023	42,861.19	50,813.08	(57,905.90)	(7,092.82)	0.00	35,768.37	Delinquent public service property taxes	1993-Special Revenue
	FISCAL YEAR 2024	304,828.50	15,253,316.70	(13,520,602.63)	1,732,714.07	60,395.06	2,097,937.63	collected and then apportioned by the	
	FISCAL YEAR 2025	2,097,937.63	22,887,941.86	(23,582,619.41)	(694,677.55)	0.00	1,403,260.08	State Auditor.	
1203	PUBLIC UTILITIES TAX LOSS RESTORATION FUND								
	Cash Control								
1203-999	(11-6-27) WV CODE								
	FISCAL YEAR 2023	117,372.41	0.00	0.00	0.00	0.00	117,372.41	One percent of the gross receipts deposited	1993-Special Revenue
	FISCAL YEAR 2024	73,053.05	978,460.17	(999,999.79)	(21,539.62)	40,941.40	92,454.83	by the Auditor in the Public Utilities	
	FISCAL YEAR 2025	92,454.83	3,353,467.45	(3,117,422.66)	236,044.79	(103.92)	328,395.70	operating fund & shall be distributed	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,069.90	quarterly on a proportional basis to	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						2,173.82	counties and municipalities.	
1204	FLOOD CONTROL FUND								
	Cash Control								
1204-999	(20-3-18) WV CODE								
	FISCAL YEAR 2023	70,005.84	11,392.69	0.00	11,392.69	(31.57)	81,366.96	Federal funds & interest for flood control,	1993-Special Revenue
	FISCAL YEAR 2024	83,169.23	205,888.02	(223,907.05)	(18,019.03)	32,821.37	97,971.57	navigation and allied purposes.	
	FISCAL YEAR 2025	97,971.57	170,602.50	(225,803.57)	(55,201.07)	(38.26)	42,732.24		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						31,678.90		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						38.26		
1205	GRANT RECOVERY FUND								
	Cash Control								
1205-999	(11A-3-36) WV CODE								
	FISCAL YEAR 2024	0.00	8,290.44	0.00	8,290.44	(2,451.48)	5,838.96	All grant funds, whose use is not restricted by law or	2024-Special Revenue
	FISCAL YEAR 2025	5,838.96	25,286.44	(164.56)	25,121.88	(1,499.60)	29,461.24		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						29,848.08	otherwise appropriated, which are recovered by the	Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						31,347.68	grantor, or State Auditor, and expired or unexpended	
								grant funds remaining at grant completion or	
								termination, shall be deposited in a special revenue	
								fund, which is hereby created and established in the	
								State Treasury to be known as the Grant Recovery	
								Fund. The moneys in the fund, with all interest or other	
								earnings thereon, shall be expended only upon	
								appropriation by the Legislature.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1206	LAND OPERATING FUND Cash Control								
1206-999	(11A-3-36) WV CODE								
	FISCAL YEAR 2023	1,277,066.49	173,448.07	(224,800.38)	(51,352.31)	0.00	1,225,714.18	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-Special Revenue
	FISCAL YEAR 2024	1,921,646.57	5,343,933.03	(3,418,508.80)	1,925,424.23	(100.00)	3,846,970.80		Appropriated
	FISCAL YEAR 2025	3,846,970.80	5,413,236.23	(4,149,771.43)	1,263,464.80	75.81	5,110,511.41		
1207	SOCIAL SECURITY CONTRIBUTION FUND Cash Control								
1207-999	(5-7-6) WV CODE								
	FISCAL YEAR 2023	27,859.01	0.00	0.00	0.00	0.00	27,859.01	Contributions, interest & appropriations paid to federal agency in accordance with the federal law.	1993-Special Revenue
	FISCAL YEAR 2024	27,859.01	0.00	0.00	0.00	0.00	27,859.01		
	FISCAL YEAR 2025	27,859.01	0.00	0.00	0.00	0.00	27,859.01		
1208	REVENUE CLEARING FUND Cash Control								
1208-999	(Chapter 20) WV CODE								
	FISCAL YEAR 2023	42,097.85	(19,511.10)	0.00	(19,511.10)	0.00	22,586.75	Revenue clearing fund.	2011-Special Revenue
	FISCAL YEAR 2024	492,473.62	(231,885.17)	0.00	(231,885.17)	0.00	260,588.45		
	FISCAL YEAR 2025	260,588.45	436,437.26	0.00	436,437.26	0.00	697,025.71		
1209	STATE AUDITOR PUBLIC INTEGRITY AND FRAUD FUND Cash Control								
1209-999	(Chapter 20) WV CODE								
	FISCAL YEAR 2023	0.00	2,660.00	0.00	2,660.00	0.00	2,660.00	There is hereby established a special fund in the State Treasury known as the "State Auditor's Public Integrity and Fraud Fund." The fund shall be administered by the State Auditor to enhance fraud detection, prevention, transparency and enforcement efforts for the purposes of carrying out the duties under this article, and 12-4A-3 of this code and shall consist of moneys deposited in the fund pursuant to this subsection, any other funds appropriated by the Legislature, and the interest or other earnings on the moneys in the fund.	2023-Special Revenue
	FISCAL YEAR 2024	3,085.26	1,000.00	(2,548.74)	(1,548.74)	0.00	1,536.52		
	FISCAL YEAR 2025	1,536.52	41,432.86	(1,047.82)	40,385.04	0.00	41,921.56		
1211	REAL ESTATE TIME SHARE FUND Cash Control								
1211-999	(36-9-24 & 25) WV CODE								
	FISCAL YEAR 2023	600,784.26	0.00	(36,388.14)	(36,388.14)	0.00	564,396.12	Fees to be used for administration of time sharing division.	1993-Special Revenue
	FISCAL YEAR 2024	753,317.96	275,159.50	(378,072.58)	(102,913.08)	0.00	650,404.88		
	FISCAL YEAR 2025	650,404.88	262,066.00	(275,777.77)	(13,711.77)	0.00	636,693.11		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1212	NATIONAL FOREST FUND								
	Cash Control								
1212-999	(20-3-17) WV CODE								
	FISCAL YEAR 2023	8,755.65	70.01	0.00	70.01	(70.01)	8,755.65	Proceeds from national forests for	1993-Special Revenue
	FISCAL YEAR 2024	1,424,900.91	1,622,198.59	(2,968,413.87)	(1,346,215.28)	(1,317.66)	77,367.97	distribution by State Auditor to counties	
	FISCAL YEAR 2025	77,367.97	324,623.33	(419,066.90)	(94,443.57)	24,359.48	7,283.88	in which forest is located for schools and	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						22,473.73	roads.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						24,601.85		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						242.37		
1213	EMPLOYEES BOND PURCHASES FUND								
	Cash Control								
1213-999	(12-3-13A) WV CODE								
	FISCAL YEAR 2023	100.00	0.00	0.00	0.00	0.00	100.00	Authorized deductions from state	1993-Special Revenue
	FISCAL YEAR 2024	100.00	0.00	0.00	0.00	0.00	100.00	employees for bond purchase.	
	FISCAL YEAR 2025	100.00	0.00	0.00	0.00	0.00	100.00		
1215	FAMILY PROTECTION SHELTERS FUND								
	Cash Control								
1215-999	(48-1-24 & 48-2C-1) WV CODE								
	FISCAL YEAR 2023	22,785.00	22,460.00	(22,785.00)	(325.00)	0.00	22,460.00	Additional marriage & divorce license fees	1993-Special Revenue
	FISCAL YEAR 2024	5,545.00	239,445.00	(220,390.00)	19,055.00	0.00	24,600.00	transferred to fund 5057-640 to build and	
	FISCAL YEAR 2025	24,600.00	216,466.00	(219,675.00)	(3,209.00)	0.00	21,391.00	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.	
1218	STRIPER WELL NDL 378 FUND								
	Cash Control								
1218-999	(12-2-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Interest, penalties and refunds to the	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.54	0.00	0.54	(0.54)	0.00	State due to overcharges.	
	FISCAL YEAR 2025	0.00	0.55	0.00	0.55	(0.55)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						16.91		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						17.76		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						18.31		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1224	LOCAL GOVERNMENT PURCHASING CARD EXPENDITURE Cash Control								
1224-999	(6-9-2B) WV CODE								
	FISCAL YEAR 2023	38,690.17	694,576.72	(618,925.29)	75,651.43	(227.11)	114,114.49	Local Government Purchasing Card	2010-Special Revenue
	FISCAL YEAR 2024	73,443.64	2,950,129.27	(3,180,876.99)	(230,747.72)	169,036.27	11,732.19	Expenditure to monitor & promote county	Appropriated
	FISCAL YEAR 2025	11,732.19	3,006,966.52	(2,918,486.59)	88,479.93	84,334.80	184,546.92	government use of purchasing card	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						227,972.88	program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						85,227.17		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						892.37		
1225	SECURITIES REGULATION FUND Cash Control								
1225-999	(32-4-406) WV CODE								
	FISCAL YEAR 2023	4,015,397.27	230,687.81	(245,831.57)	(15,143.76)	0.00	4,000,253.51	Twenty percent of all fees collected are	1993-Special Revenue
	FISCAL YEAR 2024	4,391,311.10	5,721,244.98	(4,268,553.60)	1,452,691.38	0.00	5,844,002.48	used to administer the Securities Division.	Appropriated
	FISCAL YEAR 2025	5,844,002.48	5,761,537.86	(4,558,389.39)	1,203,148.47	0.00	7,047,150.95	If the fund's ending balance exceeds	
								\$150,000, the excess amount shall be	
								deposited in the general revenue fund.	
1226	INVESTMENT IMBALANCE FUND Cash Control								
1226-999	Chapter 12 WV CODE								
	FISCAL YEAR 2023	(12,612,962.63)	0.00	0.00	0.00	0.00	(12,612,962.63)		2013-Special Revenue
	FISCAL YEAR 2024	(12,612,962.63)	0.00	0.00	0.00	0.00	(12,612,962.63)		
	FISCAL YEAR 2025	(12,612,962.63)	0.00	0.00	0.00	0.00	(12,612,962.63)		
1227	PUBLIC UTILITY TAX ADMINISTRATION FUND Cash Control								
1227-999	(11-6-26) WV CODE								
	FISCAL YEAR 2023	735,504.33	23,327.89	(264,465.53)	(241,137.64)	0.00	494,366.69	Three-eighths of one percent of gross	1993-Special Revenue
	FISCAL YEAR 2024	963,436.14	4,112,374.80	(3,763,602.58)	348,772.22	0.00	1,312,208.36	receipts from assessment on public service	
	FISCAL YEAR 2025	1,312,208.36	4,340,165.69	(4,936,700.76)	(596,535.07)	1,080.70	716,753.99	corporations property taxes for operations	
								of public utilities division with ending	
								balance over \$50,000 to general revenue fund.	
1228	ENFORCEMENT OF GUARDIANSHIP AND CONSERVATORSHIP Cash Control								
1228-999	(44A-2-1D) WV CODE								
	FISCAL YEAR 2023	2,430.00	0.00	0.00	0.00	0.00	2,430.00	Fees to be used for administration of the	1994-Special Revenue
	FISCAL YEAR 2024	2,430.00	0.00	0.00	0.00	0.00	2,430.00	enforcement of guardianship and	
	FISCAL YEAR 2025	2,430.00	0.00	0.00	0.00	0.00	2,430.00	conservatorship act fund.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1233	TECHNOLOGY SUPPORT & ACQUISITION Cash Control								
1233-999	(12-3-10C)(B) WV CODE								
	FISCAL YEAR 2023	17.07	0.00	0.00	0.00	0.00	17.07	Other collections & fees to expand the	1995-Special Revenue
	FISCAL YEAR 2024	17.07	0.00	0.00	0.00	0.00	17.07	capabilities of data center, support payroll	Appropriated
	FISCAL YEAR 2025	17.07	0.00	0.00	0.00	0.00	17.07	& WVFIMS application systems.	
1234	PURCHASING CARD ADMINISTRATION FUND Cash Control								
1234-999	(12-3-10D) WV CODE								
	FISCAL YEAR 2023	2,254,130.08	5,817.91	(1,090,532.36)	(1,084,714.45)	(1,051,676.10)	117,739.53	Other collections to fund the Purchasing	1999-Special Revenue
	FISCAL YEAR 2024	1,486,369.69	6,996,717.74	(7,673,959.25)	(677,241.51)	(162,689.22)	646,438.96	Card Administration Fund.	Appropriated
	FISCAL YEAR 2025	646,438.96	7,346,605.80	(9,326,979.02)	(1,980,373.22)	1,460,822.70	126,888.44		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						5,834,824.17		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						6,886,500.27		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						7,067,489.96		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						5,606,667.26		
1235	CHIEF INSPECTORS FUND Cash Control								
1235-999	(6-9-8) WV CODE								
	FISCAL YEAR 2023	261,740.29	313,148.89	(275,418.11)	37,730.78	(1,806.89)	297,664.18	Statutory transfers, other collections and	1998-Special Revenue
	FISCAL YEAR 2024	299,016.54	3,257,293.32	(3,593,469.41)	(336,176.09)	456,714.60	419,555.05	fees to fund the Chief Inspector Fund.	Appropriated
	FISCAL YEAR 2025	419,555.05	2,768,066.82	(3,648,126.80)	(880,059.98)	969,754.41	509,249.48		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,813,944.28		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,619,183.62		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						649,429.21		
1236	MOTOR VEHICLE ADMINISTRATION FUND Cash Control								
1236-999	(11-6G-17) WV CODE								
	FISCAL YEAR 2023	671,245.52	30.00	(65,337.78)	(65,307.78)	0.00	605,937.74	One percent of the gross receipts to be deposited into	1999-Special Revenue
	FISCAL YEAR 2024	405,005.04	226,770.63	(595,917.40)	(369,146.77)	0.00	35,858.27	this fund. The Auditor shall reimburse the Tax & Motor	
	FISCAL YEAR 2025	35,858.27	238,363.53	(177,190.10)	61,173.43	0.00	97,031.70	Vehicle Division for expenses incurred. The	
								reimbursement not to exceed 1/3 of the annual	
								deposit. The fund balance to be used by the Auditor's	
								Office to fund the operation of the interstate	
								commerce.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1237	MOTOR VEHICLE VALOREM FUND								
	Cash Control								
1237-999	(11-6G-12) WV CODE								
	FISCAL YEAR 2023	1,883,290.54	2,117,616.65	0.00	2,117,616.65	(1,900,002.29)	2,100,904.90	Ad Valorem & registration fees to be delivered to the Auditor's Office. Upon receipt of funds, the State Auditor transmits within thirty days to several counties.	1999-Special Revenue
	FISCAL YEAR 2024	3,563,542.96	22,982,930.42	(22,666,575.30)	316,355.12	(2,044.47)	3,877,853.61		
	FISCAL YEAR 2025	3,877,853.61	23,968,723.36	(26,995,230.27)	(3,026,506.91)	37,941.48	899,288.18		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,902,308.98		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						38,171.08		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						229.60		
1238	EMPLOYEES BOND PURCHASE - I BONDS								
	Cash Control								
1238-999	(12-3-13A) WV CODE								
	FISCAL YEAR 2023	2,981.64	0.00	0.00	0.00	0.00	2,981.64	Deductions from State officials and employees to pay taxes & purchase state government bonds.	1999-Special Revenue
	FISCAL YEAR 2024	2,981.64	0.00	0.00	0.00	0.00	2,981.64		
	FISCAL YEAR 2025	2,981.64	0.00	0.00	0.00	0.00	2,981.64		
1239	VFD WORKERS COMP PREMIUM SUBSIDY FUND								
	Cash Control								
1239-999	(12-4-14A & 33-3-33A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Transfers from WV State Fire Marshall to provide subsidies related to workers comp premiums of VFD' s as authorized by the legislature.	2014-Special Revenue Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25								
1240	STATE AUDITOR-ACCOUNTING FOR INTERCEPTED FUNDS								
	Cash Control								
1240-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2024	865.49	0.00	0.00	0.00	(865.49)	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1241	PRIVATE TRUST COMPANY APPLICATION FUND								
	Cash Control								
1241-999	HB 3272 S31I-1-4(e) WV CODE								
	FISCAL YEAR 2025	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	This fund is non appropriated for FY2024, but will become an appropriated fund beginning FY 2025.	2025-Special Revenue
1242	PRIVATE TRUST COMPANY APPLICATION FUND								
	Cash Control								
1242-999	HB 3272 S31I-1-4(e) WV CODE								
	FISCAL YEAR 2024	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	This fund is non appropriated for FY2024, but will become an appropriated fund beginning FY 2025.	2024-Special Revenue
	FISCAL YEAR 2025	10,000.00	(8,500.00)	0.00	(8,500.00)	0.00	1,500.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1243	INHERITANCE TAX ADMINISTRATIVE FUND Cash Control								
1243-999	(s44a-3a-42) WV CODE								
	FISCAL YEAR 2024	0.00	332,251.62	(900.00)	331,351.62	0.00	331,351.62	CONTINUATION OF FUND 7054, BUT WVOASIS FINANCE	2024-Special Revenue
	FISCAL YEAR 2025	331,351.62	14,060.00	(84,939.04)	(70,879.04)	0.00	260,472.58	TEAM/SAO MUTUALL AGREE TO START A NEW FUND	
9400	IRREDUCIBLE SCHOOL FUND Cash Control								
9400-999	(Article XII, Sec. 4 & Irreducible School fund amendment to State Cost.) WV CODE								
	FISCAL YEAR 2023	403,211.77	20,223.72	0.00	20,223.72	(941.80)	422,493.69	All monies over \$1,000,000 interest	1996-Special Revenue
	FISCAL YEAR 2024	111,019.62	451,838.65	(454,969.18)	(3,130.53)	6,132.01	114,021.10	from the school fund to be used for the	
	FISCAL YEAR 2025	114,021.10	479,021.91	(255,837.72)	223,184.19	(16,735.07)	320,470.22	support of free schools of the state.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,101,642.71		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,013,204.37		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,029,939.44		
APCA	STATE AUDITOR'S OFFICE PAYROLL CLEARING ACCOUNT FUND Cash Control								
APCA	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	FISCAL YEAR 2023	48,066.11	0.00	0.00	0.00	(6,926.92)	41,139.19		
PCAF	FISCAL YEAR 2024	78,683.09	4,123.61	0.00	4,123.61	(12,206.12)	70,600.58	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2025	70,600.58	8,463.96	0.00	8,463.96	26.52	79,091.06		
PCCL	STATE AUDITOR'S OFFICE P-CARD CLEARING ACCOUNT FUND Cash Control								
PCCL	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	P-Card Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	8,933,602.22	387,005,298.26	(390,423,346.25)	(3,418,047.99)	2,560,018.50	8,075,572.73		
	INVESTMENT BTI FY 25 SUBTOTAL						7,320,978.32		
0215 - AVIATION DIVISION									
2301	FLEET MANAGEMENT DIVISION FUND Cash Control								
2301-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Rentals & receipts from other state agencies,	2020-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	institutions & departments for operating, repairing &	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	servicing motor vehicles & aircraft used by state agencies.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2302	AVIATION FUND								
	Cash Control								
2302-999	FISCAL YEAR 2023	1,220,844.56	32,294.00	(1,106.42)	31,187.58	0.00	1,252,032.14	Rentals & receipts from other state agencies,	2020-Special Revenue
	FISCAL YEAR 2024	851,336.53	402,118.00	(1,005,957.14)	(603,839.14)	0.00	247,497.39	institutions & departments for operating, repairing &	Appropriated
	FISCAL YEAR 2025	247,497.39	501,867.30	(456,195.27)	45,672.03	0.00	293,169.42	serving motor vehicles & aircraft used by state agencies.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2020-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	247,497.39	501,867.30	(456,195.27)	45,672.03	0.00	293,169.42		
0447 - BLUE RIDGE COMMUNITY AND TECHNICAL COLLEGE									
4961	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4961-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	7,396,521.84	253,344.38	(775,831.56)	(522,487.18)	39.00	6,874,073.66	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2024	6,649,053.17	8,689,238.36	(9,508,982.10)	(819,743.74)	0.00	5,829,309.43	investment earnings, tuition to fund	
	FISCAL YEAR 2025	5,829,309.43	8,739,213.72	(9,528,907.36)	(789,693.64)	0.00	5,039,615.79	education programs.	
4962	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4962-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	458,004.48	15,765.01	(30,347.18)	(14,582.17)	0.00	443,422.31	Investment earnings, tuition & fees to	2007-Special Revenue
	FISCAL YEAR 2024	376,893.84	330,026.06	(456,215.85)	(126,189.79)	0.00	250,704.05	expend funds for Auxiliary Enterprises.	
	FISCAL YEAR 2025	250,704.05	406,398.37	(434,571.36)	(28,172.99)	0.00	222,531.06		
4963	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4963-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	4,287,738.84	10,000.00	(403,654.13)	(393,654.13)	0.00	3,894,084.71	Non-federal grant & investments earnings	2004-Special Revenue
	FISCAL YEAR 2024	2,920,960.24	2,528,504.33	(3,420,751.77)	(892,247.44)	0.00	2,028,712.80	to fund non-federal grants & contracts.	
	FISCAL YEAR 2025	2,028,712.80	3,390,512.22	(3,335,973.21)	54,539.01	0.00	2,083,251.81		
4964	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4964-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	1,905,984.76	0.00	(294.00)	(294.00)	0.00	1,905,690.76	Tuition, fees & investment income to fund	2004-Special Revenue
	FISCAL YEAR 2024	1,609,728.74	53,566.90	(34,517.80)	19,049.10	0.00	1,628,777.84	capital improvements & major repairs.	
	FISCAL YEAR 2025	1,628,777.84	58,704.81	(10,093.88)	48,610.93	0.00	1,677,388.77		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8875	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8875-999	(18B-4-4 & 4-11-2) WV CODE								
	FISCAL YEAR 2023	22,194.86	191,504.56	(191,504.56)	0.00		22,194.86	Federal funds for federal grant & contracts.	2004-Federal Revenue
	FISCAL YEAR 2024	22,194.86	590,384.62	(590,384.62)	0.00	0.00	22,194.86		
	FISCAL YEAR 2025	22,194.86	1,190,887.82	(1,190,887.82)	0.00	0.00	22,194.86		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	9,759,698.98	13,785,716.94	(14,500,433.63)	(714,716.69)	0.00	9,044,982.29		
	0482 - BLUEFIELD STATE COLLEGE								
4361	REVENUE CLEARING FUND								
	Cash Control								
4361-999	(18B-10-15) WV CODE								
	FISCAL YEAR 2023	114,420.51	27,293.95	0.00	27,293.95	0.00	141,714.46	Clearing fund for local collections and	1993-Special Revenue
	FISCAL YEAR 2024	1,104,115.93	(962,211.54)	0.00	(962,211.54)	0.00	141,904.39	earned interest transferred to other line	
	FISCAL YEAR 2025	141,904.39	(98,867.94)	0.00	(98,867.94)	0.00	43,036.45	items.	
4371	TUITION AND REQUIRED E AND G FEES FUND								
	Cash Control								
4371-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	658,076.39	1,353,302.48	(1,094,407.35)	258,895.13	0.00	916,971.52	Tuition, fees & investment income to fund	2004-Special Revenue
	FISCAL YEAR 2024	512,422.60	11,464,908.05	(11,500,496.67)	(35,588.62)	0.00	476,833.98	faculty promotion and salaries.	
	FISCAL YEAR 2025	476,833.98	10,627,476.81	(10,883,284.45)	(255,807.64)	0.00	221,026.34		
4372	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4372-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	332,395.92	235,412.40	(216,248.02)	19,164.38	0.00	351,560.30	Tuition, fees & investment income to fund	2004-Special Revenue
	FISCAL YEAR 2024	80,947.54	2,992,730.32	(2,989,446.17)	3,284.15	113.76	84,345.45	auxiliary capital fees.	
	FISCAL YEAR 2025	84,345.45	3,293,341.67	(3,367,140.46)	(73,798.79)	0.00	10,546.66		
4373	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4373-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	68,295.25	11,887.14	0.00	11,887.14	0.00	80,182.39	Tuition, fees & investment income to fund	2004-Special Revenue
	FISCAL YEAR 2024	3,088,229.54	(852,382.70)	(1,945,784.86)	(2,798,167.56)	(3,600.00)	286,461.98	capital building & land improvements.	
	FISCAL YEAR 2025	286,461.98	1,315,543.17	(1,372,034.77)	(56,491.60)	0.00	229,970.38		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4375	GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4375-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	973,541.15	(156,272.48)	(190,043.62)	(346,316.10)	0.00	627,225.05	Other collections, fees licenses, &	2004-Special Revenue
	FISCAL YEAR 2024	234,780.51	4,969,280.15	(584,449.78)	4,384,830.37	0.00	4,619,610.88	investment earnings to fund	
	FISCAL YEAR 2025	4,619,610.88	(37,079.92)	(2,206,591.88)	(2,243,671.80)	250.00	2,376,189.08	administrative and operating costs.	
8767	FEDERAL GRANTS/CONTRACTS FUND Cash Control								
8767-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	541,299.95	860,540.73	(961,441.33)	(100,900.60)	0.00	440,399.35	Federal funds & earned interest to	1993-Federal Revenue
	FISCAL YEAR 2024	233,359.47	3,456,078.53	(4,187,516.94)	(731,438.41)	0.00	(498,078.94)	participate in federal programs.	
	FISCAL YEAR 2025	(498,078.94)	8,394,760.85	(7,644,694.64)	750,066.21	0.00	251,987.27		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	5,111,077.74	23,495,174.64	(25,473,746.20)	(1,978,571.56)	250.00	3,132,756.18		
0918 - BOARD OF ACCOUNTANCY									
8552	OPERATING FUND Cash Control								
8552-999	(30-9-3) WV CODE								
	FISCAL YEAR 2023	555,039.88	22,205.00	(44,768.21)	(22,563.21)	0.00	532,476.67		1993-Special Revenue
	FISCAL YEAR 2024	510,849.27	306,094.00	(361,015.24)	(54,921.24)	0.00	455,928.03		
	FISCAL YEAR 2025	455,928.03	327,478.47	(368,976.13)	(41,497.66)	0.00	414,430.37		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	455,928.03	327,478.47	(368,976.13)	(41,497.66)	0.00	414,430.37		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0937 - BOARD OF ACUPUNCTURE									
8677	BOARD OF ACUPUNCTURE FUND								
	Cash Control								
8677-999	(30-36-8) WV CODE								
	FISCAL YEAR 2023	17,993.78	960.00	(1,388.90)	(428.90)	0.00	17,564.88	License fees for the Board's operation.	1996-Special Revenue
	FISCAL YEAR 2024	21,248.64	12,312.50	(8,220.32)	4,092.18	0.00	25,340.82		
	FISCAL YEAR 2025	25,340.82	15,805.00	(12,703.70)	3,101.30	0.00	28,442.12		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	25,340.82	15,805.00	(12,703.70)	3,101.30	0.00	28,442.12		
0919 - BOARD OF ARCHITECTS									
8555	OPERATING FUND								
	Cash Control								
8555-999	(30-12-3) WV CODE								
	FISCAL YEAR 2023	303,699.33	11,500.00	(17,306.05)	(5,806.05)	0.00	297,893.28		1993-Special Revenue
	FISCAL YEAR 2024	293,767.01	162,450.00	(151,968.60)	10,481.40	0.00	304,248.41		
	FISCAL YEAR 2025	304,248.41	162,225.00	(164,181.75)	(1,956.75)	0.00	302,291.66		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	304,248.41	162,225.00	(164,181.75)	(1,956.75)	0.00	302,291.66		
0505 - BOARD OF BARBERS AND COSMETOLOGISTS									
5425	LICENSES AND FEES FUND								
	Cash Control								
5425-999	(30-27-14) WV CODE								
	FISCAL YEAR 2023	369,311.06	58,259.00	(71,425.25)	(13,166.25)	0.00	356,144.81	Registration, renewal & license fees used	1994-Special Revenue
	FISCAL YEAR 2024	447,077.69	717,643.02	(622,832.91)	94,810.11	0.00	541,887.80	for administration & enforcement of article	Appropriated
	FISCAL YEAR 2025	541,887.80	764,024.90	(658,006.25)	106,018.65	0.00	647,906.45	except at end of FY 1/10 of money collected	
								is to be transferred to the gen. rev. fund.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	541,887.80	764,024.90	(658,006.25)	106,018.65	0.00	647,906.45		
0908 - BOARD OF CHIROPRACTIC EXAMINERS									
8522	OPERATING FUND Cash Control								
8522-999	(30-16-3) WV CODE								
	FISCAL YEAR 2023	229,268.51	26,380.00	(12,856.10)	13,523.90	0.00	242,792.41	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2024	196,119.26	100,458.00	(118,740.15)	(18,282.15)	0.00	177,837.11	administer the Board.	
	FISCAL YEAR 2025	177,837.11	124,376.00	(141,447.06)	(17,071.06)	0.00	160,766.05		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	177,837.11	124,376.00	(141,447.06)	(17,071.06)	0.00	160,766.05		
0319 - BOARD OF COAL MINE HEALTH AND SAFETY									
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0904 - BOARD OF COUNSELING									
8510	OPERATING FUND Cash Control								
8510-999	(30-31-5) WV CODE								
	FISCAL YEAR 2023	486,858.44	33,477.03	(21,350.88)	12,126.15	0.00	498,984.59	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2024	557,130.49	298,961.96	(252,058.26)	46,903.70	0.00	604,034.19	administer the Board.	
	FISCAL YEAR 2025	604,034.19	413,274.59	(283,517.01)	129,757.58	0.00	733,791.77		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	604,034.19	413,274.59	(283,517.01)	129,757.58	0.00	733,791.77		
0909 - BOARD OF DENTISTRY									
8525	OPERATING FUND								
	Cash Control								
	(30-4-7) WV CODE								
8525-999	FISCAL YEAR 2023	1,062,684.20	15,667.50	(39,369.36)	(23,701.86)	0.00	1,038,982.34	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2024	1,096,239.02	455,876.52	(423,552.43)	32,324.09	0.00	1,128,563.11	administer the Board.	
	FISCAL YEAR 2025	1,128,563.11	480,597.00	(482,657.97)	(2,060.97)	0.00	1,126,502.14		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	1,128,563.11	480,597.00	(482,657.97)	(2,060.97)	0.00	1,126,502.14		
0929 - BOARD OF FORESTERS									
8643	OPERATING FUND								
	Cash Control								
8643-999	(30-19-3 & 7) WV CODE								
	FISCAL YEAR 2023	29,390.70	3,595.00	(2,717.30)	877.70	0.00	30,268.40		1993-Special Revenue
	FISCAL YEAR 2024	22,236.54	10,525.00	(23,316.24)	(12,791.24)	0.00	9,445.30		
	FISCAL YEAR 2025	9,445.30	11,815.00	(18,295.75)	(6,480.75)	0.00	2,964.55		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	9,445.30	11,815.00	(18,295.75)	(6,480.75)	0.00	2,964.55		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0902 - BOARD OF FUNERAL SERVICE EXAMINERS									
8504	OPERATING FUND								
	Cash Control								
8504-999	(30-6-6) WV CODE								
	FISCAL YEAR 2023	158,776.15	25,825.00	(19,698.93)	6,126.07	0.00	164,902.22	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2024	161,974.30	199,920.00	(202,345.87)	(2,425.87)	0.00	159,548.43	administer the Board.	
	FISCAL YEAR 2025	159,548.43	221,118.82	(185,578.69)	35,540.13	0.00	195,088.56		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	159,548.43	221,118.82	(185,578.69)	35,540.13	0.00	195,088.56		
0948 - BOARD OF HEARING AID DEALERS									
9085	HEARING AID DEALERS FUND								
	Cash Control								
9085-999	FISCAL YEAR 2023	9,563.91	2,360.00	(2,025.95)	334.05	0.00	9,897.96		2012-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0910 - BOARD OF LANDSCAPE ARCHITECTS									
8528	OPERATING FUND								
	Cash Control								
8528-999	(30-22-5) WV CODE								
	FISCAL YEAR 2023	15,216.70	3,815.00	(183.74)	3,631.26	0.00	18,847.96	License fees for the operation of the	1993-Special Revenue
	FISCAL YEAR 2024	11,756.16	16,420.00	(13,494.97)	2,925.03	0.00	14,681.19	Board.	
	FISCAL YEAR 2025	14,681.19	13,095.00	(16,094.07)	(2,999.07)	0.00	11,682.12		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	Payroll Clearing Account Fund Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2019-SPECIAL REVENUE
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	14,681.19	13,095.00	(16,094.07)	(2,999.07)	0.00	11,682.12		
0936 - BOARD OF LICENSED DIETITIANS									
8680	BOARD OF DIETITIANS FUND Cash Control								
8680-999	(30-35-5) WV CODE								
	FISCAL YEAR 2023	91,999.67	2,746.00	(3,567.22)	(821.22)	0.00	91,178.45	License fees for the Board's operation.	1996-Special Revenue
	FISCAL YEAR 2024	109,142.55	49,753.00	(63,205.81)	(13,452.81)	0.00	95,689.74		Appropriated
	FISCAL YEAR 2025	95,689.74	57,003.00	(62,382.73)	(5,379.73)	0.00	90,310.01		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	95,689.74	57,003.00	(62,382.73)	(5,379.73)	0.00	90,310.01		
0906 - BOARD OF LICENSED PRACTICAL NURSES									
8516	LICENSED PRACTICAL NURSES OPERATING FUND Cash Control								
8516-999	(30-7A-5) WV CODE								
	FISCAL YEAR 2023	50.00	0.00	0.00	0.00	0.00	50.00	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2024	50.00	0.00	0.00	0.00	0.00	50.00	administer the Board.	
	FISCAL YEAR 2025	50.00	0.00	0.00	0.00	0.00	50.00		
8517	SPECIAL REVENUE OPERATING ACCOUNT Cash Control								
8517-999	(30-7A-7) WV CODE								
	FISCAL YEAR 2023	301,618.72	125,319.90	(56,187.50)	69,132.40	0.00	370,751.12	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2024	549,323.21	480,057.23	(525,565.72)	(45,508.49)	0.00	503,814.72	administer the Board.	Appropriated
	FISCAL YEAR 2025	503,814.72	523,839.18	(553,328.01)	(29,488.83)	0.00	474,325.89		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	(25.80)	0.00	0.00	0.00	0.00	(25.80)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	(25.80)	0.00	0.00	0.00	0.00	(25.80)		
	FISCAL YEAR 2025	(25.80)	0.00	0.00	0.00	0.00	(25.80)		
	FY 25 SUBTOTAL	503,838.92	523,839.18	(553,328.01)	(29,488.83)	0.00	474,350.09		
0915 - BOARD OF MEDICAL IMAGING AND RADIATION THERAPY TECHNICIANS									
8543	OPERATING FUND								
	Cash Control								
8543-999	(30-23-8) WV CODE								
	FISCAL YEAR 2023	500,394.43	18,542.00	(21,810.63)	(3,268.63)	0.00	497,125.80		1993-Special Revenue
	FISCAL YEAR 2024	465,088.21	241,960.00	(221,952.53)	20,007.47	0.00	485,095.68		
	FISCAL YEAR 2025	485,095.68	249,328.00	(282,948.53)	(33,620.53)	0.00	451,475.15		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	485,095.68	249,328.00	(282,948.53)	(33,620.53)	0.00	451,475.15		
0945 - BOARD OF MEDICINE									
9070	MEDICAL LICENSING BOARD FUND								
	Cash Control								
9070-999	(30-3-7) WV CODE SB1022								
	FISCAL YEAR 2023	4,351,352.60	116,290.00	(392,020.16)	(275,730.16)	0.00	4,075,622.44	Other collections, fees, licenses & income	2010-Special Revenue
	FISCAL YEAR 2024	4,675,371.91	2,726,290.00	(2,168,467.70)	557,822.30	0.00	5,233,194.21	for the administration of the Board.	Appropriated
	FISCAL YEAR 2025	5,233,194.21	2,908,250.25	(2,450,298.20)	457,952.05	0.00	5,691,146.26		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	5,233,194.21	2,908,250.25	(2,450,298.20)	457,952.05	0.00	5,691,146.26		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0911 - BOARD OF OCCUPATIONAL THERAPISTS									
8531	OPERATING FUND								
	Cash Control								
8531-999	(30-28-5) WV CODE								
	FISCAL YEAR 2023	223,743.86	2,980.00	(7,311.94)	(4,331.94)	0.00	219,411.92	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2024	216,098.10	101,565.00	(90,259.19)	11,305.81	0.00	227,403.91	administer the Board.	
	FISCAL YEAR 2025	227,403.91	102,810.50	(96,124.49)	6,686.01	0.00	234,089.92		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	227,403.91	102,810.50	(96,124.49)	6,686.01	0.00	234,089.92		
0912 - BOARD OF OPTOMETRY									
8534	OPERATING FUND								
	Cash Control								
8534-999	(30-8-3) WV CODE								
	FISCAL YEAR 2023	308,608.10	10,100.00	(15,274.63)	(5,174.63)	0.00	303,433.47	Licensing fees for the operation of the	1993-Special Revenue
	FISCAL YEAR 2024	293,953.53	112,533.33	(125,030.39)	(12,497.06)	0.00	281,456.47	Board.	
	FISCAL YEAR 2025	281,456.47	139,266.50	(217,982.61)	(78,716.11)	0.00	202,740.36		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	281,456.47	139,266.50	(217,982.61)	(78,716.11)	0.00	202,740.36		
0913 - BOARD OF PHARMACY									
8537	OPERATING FUND								
	Cash Control								
8537-999	(30-5-9 & 146) WV CODE								
	FISCAL YEAR 2023	6,796,535.83	76,475.00	(318,670.76)	(242,195.76)	0.00	6,554,340.07	Licensing fees for the operation of the	1993-Special Revenue
	FISCAL YEAR 2024	5,722,975.41	5,043,919.04	(4,255,871.63)	788,047.41	0.00	6,511,022.82	Board.	
	FISCAL YEAR 2025	6,511,022.82	2,985,672.04	(4,445,680.17)	(1,460,008.13)	0.00	5,051,014.69		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8857	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8857-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	121.83	0.00	0.00	0.00	0.00	121.83	Federal funds to administer the WV	1993-Federal Revenue
	FISCAL YEAR 2024	121.83	0.00	0.00	0.00	0.00	121.83	Board of Pharmacy.	Appropriated
	FISCAL YEAR 2025	121.83	0.00	0.00	0.00	0.00	121.83		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	6,511,144.65	2,985,672.04	(4,445,680.17)	(1,460,008.13)	0.00	5,051,136.52		
	0922 - BOARD OF PHYSICAL THERAPY								
8603	OPERATING FUND								
	Cash Control								
8603-999	(30-20-5 & 30-24-6) WV CODE								
	FISCAL YEAR 2023	1,012,381.01	4,297.00	(26,497.20)	(22,200.20)	0.00	990,180.81		1993-Special Revenue
	FISCAL YEAR 2024	980,701.28	257,434.00	(311,610.30)	(54,176.30)	0.00	926,524.98		
	FISCAL YEAR 2025	926,524.98	262,070.00	(351,712.06)	(89,642.06)	0.00	836,882.92		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	926,524.98	262,070.00	(351,712.06)	(89,642.06)	0.00	836,882.92		
	0917 - BOARD OF PROFESSIONAL ENGINEERS								
8549	OPERATING FUND								
	Cash Control								
8549-999	(30-13-10) WV CODE								
	FISCAL YEAR 2023	1,710,900.10	15,705.00	(84,521.59)	(68,816.59)	0.00	1,642,083.51		1993-Special Revenue
	FISCAL YEAR 2024	1,535,332.68	910,134.50	(834,806.09)	75,328.41	0.00	1,610,661.09		
	FISCAL YEAR 2025	1,610,661.09	758,897.00	(899,151.64)	(140,254.64)	0.00	1,470,406.45		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	1,610,661.09	758,897.00	(899,151.64)	(140,254.64)	0.00	1,470,406.45		
0903 - BOARD OF PROFESSIONAL SURVEYORS									
8507	OPERATING FUND								
	Cash Control								
8507-999	(30-13A-4 & 30-13A-7) WV CODE								
	FISCAL YEAR 2023	305,415.92	20,110.00	(14,383.34)	5,726.66	0.00	311,142.58	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2024	265,607.12	110,830.00	(157,350.60)	(46,520.60)	0.00	219,086.52	administer the Board.	
	FISCAL YEAR 2025	219,086.52	129,235.01	(178,493.37)	(49,258.36)	0.00	169,828.16		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	219,086.52	129,235.01	(178,493.37)	(49,258.36)	0.00	169,828.16		
0914 - BOARD OF PSYCHOLOGISTS									
8540	OPERATING FUND								
	Cash Control								
8540-999	(30-21-6) WV CODE								
	FISCAL YEAR 2023	256,334.53	12,680.00	(15,346.31)	(2,666.31)	0.00	253,668.22		1993-Special Revenue
	FISCAL YEAR 2024	256,391.89	150,522.00	(178,975.53)	(28,453.53)	0.00	227,938.36		
	FISCAL YEAR 2025	227,938.36	157,913.00	(189,276.62)	(31,363.62)	0.00	196,574.74		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	227,938.36	157,913.00	(189,276.62)	(31,363.62)	0.00	196,574.74		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0907 - BOARD OF REGISTERED NURSES									
8520	REGISTERED PROFESSIONAL NURSES								
	Cash Control								
8520-999	(30-7-4) WV CODE								
	FISCAL YEAR 2023	4,523,492.95	32,894.50	(153,853.66)	(120,959.16)	0.00	4,402,533.79	Examination and licenses fee to	1996-Special Revenue
	FISCAL YEAR 2024	6,150,553.99	588,749.25	(1,699,412.08)	(1,110,662.83)	0.00	5,039,891.16	administer the Board.	Appropriated
	FISCAL YEAR 2025	5,039,891.16	3,477,560.82	(1,860,548.15)	1,617,012.67	0.00	6,656,903.83		
8521	DIALYSIS TECHNICIAN FUND								
	Cash Control								
8521-999	(30-7C-8) WV CODE								
	FISCAL YEAR 2023	139,410.84	2,550.00	(4,454.40)	(1,904.40)	0.00	137,506.44	Fees for the administration, operation &	2006-Special Revenue
	FISCAL YEAR 2024	133,483.26	55,975.00	(40,023.21)	15,951.79	0.00	149,435.05	coordination of regulatory activities	
	FISCAL YEAR 2025	149,435.05	37,200.00	(40,075.73)	(2,875.73)	0.00	146,559.32	benefiting the public.	
9090	WV RESTORE								
	Cash Control								
9090-999	HB# 2689 SECTION #64-9-6								
	FISCAL YEAR 2023	1,783,067.53	0.00	(64,158.67)	(64,158.67)	0.00	1,718,908.86	Fees for services rendered by the Registered	2012-Special Revenue
	FISCAL YEAR 2024	1,436,923.37	1,540.00	(528,839.08)	(527,299.08)	0.00	909,624.29	Professional Nurses Board and supplemental	
	FISCAL YEAR 2025	909,624.29	678,940.00	(470,629.17)	208,310.83	0.00	1,117,935.12	renewal fee for the center for nursing.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	6,098,950.50	4,193,700.82	(2,371,253.05)	1,822,447.77	0.00	7,921,398.27		
0935 - BOARD OF RESPIRATORY CARE									
8676	BOARD OF RESPIRATORY CARE FUND								
	Cash Control								
8676-999	(30-34-6) WV CODE								
	FISCAL YEAR 2023	350,925.65	5,535.00	(8,867.54)	(3,332.54)	0.00	347,593.11	License application and renewal fees to	2007-Special Revenue
	FISCAL YEAR 2024	397,858.06	168,680.00	(239,312.28)	(70,632.28)	0.00	327,225.78	fund the Board.	Appropriated
	FISCAL YEAR 2025	327,225.78	165,040.00	(184,064.75)	(19,024.75)	0.00	308,201.03		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025								
	FY 25 SUBTOTAL	327,225.78	165,040.00	(184,064.75)	(19,024.75)	0.00	308,201.03		
0218 - BOARD OF RISK AND INSURANCE MANAGEMENT									
2360	STATE SPECIAL INSURANCE FUND Cash Control								
2360-999	(29-12-5) WV CODE								
	FISCAL YEAR 2023	1,848,438.44	8,606,551.66	(815,585.20)	7,790,966.46	(8,500,678.61)	1,138,726.29	State funds, interests & fund transfers from	1993-Special Revenue
	FISCAL YEAR 2024	359,797.67	63,132,997.18	(73,262,835.58)	(10,129,838.40)	11,350,946.83	1,580,906.10	other agencies to pay costs of premiums,	
	FISCAL YEAR 2025	1,580,906.10	72,137,131.94	(91,002,123.59)	(18,864,991.65)	17,534,120.81	250,035.26	claims, and expenses in insuring state	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						8,531,985.02	agencies.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						64,453,602.83		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						10,447,195.17		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						44,899,444.96		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						10,749,869.01		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						27,062,650.31		
2361	MINE SUBSIDENCE INSURANCE FUND Cash Control								
2361-999	(33-30-4, 5 & 9) WV CODE								
	FISCAL YEAR 2023	517,104.58	103,899.28	(499,008.42)	(395,109.14)	(13,016.73)	108,978.71	Interest and premiums for insurance	1993-Special Revenue
	FISCAL YEAR 2024	21,686.18	8,438,859.86	(2,175,950.15)	6,262,909.71	(6,239,481.61)	45,114.28	coverage against mine subsidence.	
	FISCAL YEAR 2025	45,114.28	8,613,278.70	(2,076,871.29)	6,536,407.41	(6,551,366.08)	30,155.61		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						13,067,603.07		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						67,510,150.60		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						8,479,416.62		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						32,335,032.93		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						12,256,627.05		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						35,109,188.58		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2362	FLOOD TRUST FUND								
	Cash Control								
2362-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	60,791.96	3,446.44	0.00	3,446.44	(3,446.44)	60,791.96	State funds, board of education, local	1993-Special Revenue
	FISCAL YEAR 2024	18,058.12	1,377,188.81	(979,013.96)	398,174.85	6,685.68	422,918.65	governments, interest, nonprofit	
	FISCAL YEAR 2025	422,918.65	705,838.66	(106,230.90)	599,607.76	(989,293.39)	33,233.02	corporations & turnpike commission	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,459,904.75	for self-insured losses.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						6,181,941.40		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,786,230.60		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						6,812,873.83		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						2,190,840.20		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						7,397,557.62		
2363	PUBLIC ENTITY INSURANCE TRUST FUND								
	Cash Control								
2363-999	(29-12-5) WV CODE								
	FISCAL YEAR 2023	589,927.76	1,254,777.12	(648,547.42)	606,229.70	(607,746.45)	588,411.01	State funds, local governments, nonprofit	1993-Special Revenue
	FISCAL YEAR 2024	567,432.53	54,960,655.77	(137,248,088.66)	(82,287,432.89)	82,315,914.12	595,913.76	corporations, turnpike commission and	
	FISCAL YEAR 2025	595,913.76	52,803,859.65	(55,438,990.67)	(2,635,131.02)	2,612,805.91	573,588.65	interest for self-insured losses.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						9,153,243.04		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						44,265,659.85		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						11,095,472.46		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						6,060,902.83		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						10,014,945.62		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						4,528,623.76		
2367	PREMIUM TAX SAVINGS FUND								
	Cash Control								
2367-999	(29-12-13) WV CODE								
	FISCAL YEAR 2023	9,610,391.49	0.00	0.00	0.00	0.00	9,610,391.49	Gross premium tax to be expended only	1998-Special Revenue
	FISCAL YEAR 2024	13,205,781.43	4,503,754.48	0.00	4,503,754.48	0.00	17,709,535.91	with appropriation by the Legislature.	
	FISCAL YEAR 2025	17,709,535.91	4,609,510.56	0.00	4,609,510.56	0.00	22,319,046.47		
2368	MEDICAL LIABILITY FUND								
	Cash Control								
2368-999	(29-12b-10) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Insurance premiums related to Medical	2002-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Practice Insurance to pay claims and	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	related expenses for the program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2371	PATIENT INJURY COMPENSATION FUND								
	Cash Control								
2371-999	(29-12D-1 & 2) WV CODE								
	FISCAL YEAR 2023	(155,719.89)	11.83	0.00	11.83	(11.83)	(155,719.89)	Collections and deposits to administer	2005-Special Revenue
	FISCAL YEAR 2024	44,280.11	695.32	0.00	695.32	(695.32)	44,280.11	the Patient Injury Compensation Fund.	
	FISCAL YEAR 2025	44,280.11	652.31	0.00	652.31	(652.31)	44,280.11		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						11,861.48		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						12,984.49		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						13,636.80		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	20,398,668.81	138,870,271.82	(148,624,216.45)	(9,753,944.63)	12,605,614.94	23,250,339.12		
	INVESTMENT BTI FY 25 SUBTOTAL						35,225,918.68		
	INVESTMENT IMB FY 25 SUBTOTAL						74,098,020.27		
	FY 25 INVESTMENT SUBTOTAL						109,323,938.95		
	0916 - BOARD OF SANITARIANS								
8546	OPERATING FUND								
	Cash Control								
8546-999	(30-17-7) WV CODE								
	FISCAL YEAR 2023	7,908.94	0.00	(1,015.00)	(1,015.00)	0.00	6,893.94		1993-Special Revenue
	FISCAL YEAR 2024	6,755.83	8,450.00	(12,145.81)	(3,695.81)	0.00	3,060.02		
	FISCAL YEAR 2025	3,060.02	19,125.00	(10,172.35)	8,952.65	0.00	12,012.67		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	3,060.02	19,125.00	(10,172.35)	8,952.65	0.00	12,012.67		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0905 - BOARD OF SOCIAL WORK									
8513	OPERATING FUND								
	Cash Control								
8513-999	(30-30-11) WV CODE								
	FISCAL YEAR 2023	397,974.96	15,045.00	(22,205.51)	(7,160.51)	0.00	390,814.45	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2024	402,443.69	218,963.00	(285,010.53)	(66,047.53)	0.00	336,396.16	administer the Board.	
	FISCAL YEAR 2025	336,396.16	240,545.29	(243,253.43)	(2,708.14)	0.00	333,688.02		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	336,396.16	240,545.29	(243,253.43)	(2,708.14)	0.00	333,688.02		
0930 - BOARD OF SPEECH LANGUAGE PATHOLOGY AND AUDIOLOGY									
8646	OPERATING FUND								
	Cash Control								
8646-999	(30-32-11 & 17) WV CODE								
	FISCAL YEAR 2023	200,031.95	3,658.50	(8,564.17)	(4,905.67)	0.00	195,126.28		1993-Special Revenue
	FISCAL YEAR 2024	331,723.49	58,246.70	(137,719.23)	(79,472.53)	0.00	252,250.96		Appropriated
	FISCAL YEAR 2025	252,250.96	291,104.00	(136,302.15)	154,801.85	0.00	407,052.81		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	252,250.96	291,104.00	(136,302.15)	154,801.85	0.00	407,052.81		
0950 - BOARD OF TREASURY INVESTMENTS									
9151	BOARD OF TREASURY INVESTMENTS INVESTMENT FUND								
	Cash Control								
9151-999	(12-1-2) WV CODE								
	FISCAL YEAR 2023	87,344,953,071.21	0.00	0.00	0.00	1,100,810,352.62	88,445,763,423.83	Investment services fees to pay for the reason-	2005-Special Revenue
	FISCAL YEAR 2024	87,523,177,814.42	0.00	0.00	0.00	14,047,272,837.88	101,570,450,652.30	able & necessary expenses incurred by the	
	FISCAL YEAR 2025	87,355,032,835.18	0.00	0.00	0.00	14,886,471,147.24	102,241,503,982.42	Treasury Board in rendering its services.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
9152	BOARD OF TREASURY INVESTMENTS FEE FUND Cash Control								
9152-999	(12-6C-19) WV CODE								
	FISCAL YEAR 2023	1,309,887.79	100.00	(98,876.96)	(98,776.96)	0.00	1,211,110.83	Investment services fees to pay for the	2006-Special Revenue
	FISCAL YEAR 2024	1,419,415.10	5,323,826.15	(4,609,428.97)	714,397.18	0.00	2,133,812.28	reasonable & necessary expenses incurred	Appropriated
	FISCAL YEAR 2025	2,133,812.28	5,153,055.87	(5,466,424.40)	(313,368.53)	0.00	1,820,443.75	by the Treasury Board in rendering its services.	
9153	WV GOVERNMENT MONEY MARKET POOL Cash Control								
9153-999	(12-6C-19) WV CODE								
	FISCAL YEAR 2023	1,426,688,574.36	0.00	0.00	0.00	14,670,703.66	1,441,359,278.02		2015-Special Revenue
	FISCAL YEAR 2024	1,435,321,604.75	0.00	0.00	0.00	323,315,933.83	1,758,637,538.58		
	FISCAL YEAR 2025	1,430,562,233.72	0.00	0.00	0.00	388,567,824.00	1,819,130,057.72		
9154	WV SHORT TERM BOND POOL FUND Cash Control								
9154-999	(12-6C-19) WV CODE								
	FISCAL YEAR 2023	390,050,420.61	0.00	0.00	0.00	4,190,938.43	394,241,359.04		2015-Special Revenue
	FISCAL YEAR 2024	390,050,420.61	0.00	0.00	0.00	109,289,545.58	499,339,966.19		
	FISCAL YEAR 2025	390,050,420.61	0.00	0.00	0.00	40,825,767.90	430,876,188.51		
9155	PDA POOL FUND Cash Control								
9155-999	(12-6C-19) WV CODE								
	FISCAL YEAR 2023	318,324,309.95	0.00	0.00	0.00	10,989,861.69	329,314,171.64		2015-Special Revenue
	FISCAL YEAR 2024	318,324,309.95	0.00	0.00	0.00	2,517,675.78	320,841,985.73		
	FISCAL YEAR 2025	318,324,309.95	0.00	0.00	0.00	15,793,600.29	334,117,910.24		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2023-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	89,496,103,611.74	5,153,055.87	(5,466,424.40)	(313,368.53)	15,331,658,339.43	104,827,448,582.64		
0923 - BOARD OF VETERINARY MEDICINE									
8606	OPERATING FUND Cash Control								
8606-999	(30-10-3) WV CODE								
	FISCAL YEAR 2023	599,010.93	8,213.10	(32,685.41)	(24,472.31)	0.00	574,538.62		1993-Special Revenue
	FISCAL YEAR 2024	550,036.10	301,167.25	(349,439.89)	(48,272.64)	0.00	501,763.46		
	FISCAL YEAR 2025	501,763.46	305,453.09	(344,551.02)	(39,097.93)	0.00	462,665.53		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	501,763.46	305,453.09	(344,551.02)	(39,097.93)	0.00	462,665.53		
0493 - BRIDGEVALLEY COMMUNITY AND TECHNICAL COLLEGE									
4985	GIFTS, GRANTS, & DONATIONS (NON-FEDERAL)								
	Cash Control								
4985-999	FISCAL YEAR 2023	6,461,291.28	58,119.70	(194,280.40)	(136,160.70)	(143.88)	6,324,986.70		2015-Special Revenue
	FISCAL YEAR 2024	4,529,980.80	5,354,059.61	(5,696,335.57)	(342,275.96)	(8,469.22)	4,179,235.62		
	FISCAL YEAR 2025	4,179,235.62	5,758,089.23	(4,406,556.85)	1,351,532.38	(7,944.89)	5,522,823.11		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						144,448.75		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						158,127.09		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						166,071.98		
4986	TUITION & REQUIRED E&G FUND								
	Cash Control								
4986-999	FISCAL YEAR 2023	4,637,710.74	155,539.05	(565,961.51)	(410,422.46)	0.00	4,227,288.28		2015-Special Revenue
	FISCAL YEAR 2024	5,736,177.28	8,900,271.15	(5,374,067.72)	3,526,203.43	0.00	9,262,380.71		
	FISCAL YEAR 2025	9,262,380.71	9,207,425.74	(6,729,252.33)	2,478,173.41	0.00	11,740,554.12		
4987	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4987-999	FISCAL YEAR 2023	150,699.58	846.54	(5,244.90)	(4,398.36)	0.00	146,301.22		2015-Special Revenue
	FISCAL YEAR 2024	198,852.68	811,241.91	(704,717.65)	106,524.26	0.00	305,376.94		
	FISCAL YEAR 2025	305,376.94	862,128.14	(704,122.03)	158,006.11	0.00	463,383.05		
4988	EDUCATION AND GENERAL CAPITOL FEES FUND								
	Cash Control								
4988-999	SB448/HB101(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	85,005.47	0.00	(38,151.67)	(38,151.67)	0.00	46,853.80		2015-Special Revenue
	FISCAL YEAR 2024	175,519.62	1,234,010.63	(730,784.64)	503,225.99	0.00	678,745.61		
	FISCAL YEAR 2025	678,745.61	989,698.49	(1,000,944.32)	(11,245.83)	0.00	667,499.78		
8782	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8782-999	FISCAL YEAR 2023	49,734.80	279,231.18	(306,227.15)	(26,995.97)	0.00	22,738.83		2015-Federal Revenue
	FISCAL YEAR 2024	23,174.89	594,798.15	(431,280.65)	163,517.50	0.00	186,692.39		
	FISCAL YEAR 2025	186,692.39	2,627,840.56	(2,795,481.74)	(167,641.18)	0.00	19,051.21		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	14,612,431.27	19,445,182.16	(15,636,357.27)	3,808,824.89	(7,944.89)	18,413,311.27		
	FY 25 SUBTOTAL BTI INVESTMENT						166,071.98		
0508 - BUREAU OF SENIOR SERVICES									
5405	LOTTERY NET PROFITS FUND								
	Cash Control								
5405-999	(29-22-18J) WV CODE								
	FISCAL YEAR 2023	4,149,149.90	19,304,023.23	(1,481,237.32)	17,822,785.91	0.00	21,971,935.81	Lottery receipts from fund 7202 for in-	2001-Lottery Revenue
	FISCAL YEAR 2024	5,170,468.22	79,478,828.00	(79,949,371.76)	(470,543.76)	0.00	4,699,924.46	home services for senior citizens.	
	FISCAL YEAR 2025	4,699,924.46	83,770,621.00	(83,402,276.63)	368,344.37	0.00	5,068,268.83		
5407	GIFTS AND GRANTS								
	Cash Control								
5407-999	(16-5P-10) WV CODE								
	FISCAL YEAR 2023	1,017,399.12	600,000.00	(134,490.13)	465,509.87	0.00	1,482,908.99	Matching funds transfers to administer in-	1993-Special Revenue
	FISCAL YEAR 2024	850,670.44	2,234,029.00	(2,785,076.92)	(551,047.92)	0.00	299,622.52	home services & care management	
	FISCAL YEAR 2025	299,622.52	2,220,952.00	(2,090,035.15)	130,916.85	0.00	430,539.37	programs based on sliding fee scale.	
5409	COMMUNITY BASED SERVICE FUND								
	Cash Control								
5409-999	(29-22C-27A2) WV CODE								
	FISCAL YEAR 2023	7,661,466.56	872,500.00	(2,203,092.64)	(1,330,592.64)	0.00	6,330,873.92	License fees to provide in-home services	2008-Special Revenue
	FISCAL YEAR 2024	8,013,382.56	10,760,500.00	(14,227,872.93)	(3,467,372.93)	0.00	4,546,009.63	to seniors statewide for lighthouse care,	Appropriated
	FISCAL YEAR 2025	4,546,009.63	10,658,000.00	(12,090,495.36)	(1,432,495.36)	0.00	3,113,514.27	home delivered care transportation and Alzheimer's respite care.	
8724	FEDERAL FUNDS								
	Cash Control								
8724-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	39,113.53	2,093,260.00	(2,096,755.78)	(3,495.78)	0.00	35,617.75	Federal funds to administer & operate	1993-Federal Revenue
	FISCAL YEAR 2024	44,757.31	12,420,144.00	(12,446,165.12)	(26,021.12)	0.00	18,736.19	various programs.	Appropriated
	FISCAL YEAR 2025	18,736.19	15,414,041.00	(15,398,704.24)	15,336.76	0.00	34,072.95		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	9,564,292.80	112,063,614.00	(112,981,511.38)	(917,897.38)	0.00	8,646,395.42		
0943 -CENTER FOR NURSING									
9010	CENTER FOR NURSING								
	Cash Control								
9010-999	(30-7B-8A) WV CODE								
	FISCAL YEAR 2023	1,375,580.35	0.00	(8,721.12)	(8,721.12)	0.00	1,366,859.23	Other collections, fees, licenses & income	2003-Special Revenue
	FISCAL YEAR 2024	818,071.18	0.00	2,894,769.10	2,894,769.10	0.00	3,712,840.28	to address the issue of recruitment and	
	FISCAL YEAR 2025	3,712,840.28	0.00	0.00	0.00	(3,712,840.28)	0.00	retention of nurses in WV & provide loan	
								and scholarship program.	
	FY 25 SUBTOTAL	3,712,840.28	0.00	0.00	0.00	(3,712,840.28)	0.00		
0230 - CHILDREN'S HEALTH INSURANCE AGENCY									
2154	WV CHILDREN'S HEALTH INSURANCE FUND								
	Cash Control								
2154-999	(5-16B-7) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Investment earnings, statutory transfers	2001-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	& operating fund transfers to provide	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	expansion of health care coverage	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00	to children.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24								
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25								
8838	CHILDREN'S HEALTH INSURANCE AGENCY								
	Cash Control								
8838-999	(5-16B) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for the expansion of health	2001-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	care coverage to children.	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL BTI INVESTMENT						0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0942 - COAL HERITAGE HIGHWAY AUTHORITY									
8697	COAL HERITAGE HIGHWAY AUTHORITY FUND								
	Cash Control								
8697-999	(29-28-12) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Investment earnings, non-federal grants,	2004-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	& inter-agency federal payments for the	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	benefit of this agency.	
8861	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8861-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for the operation of the	2003-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	agency.	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0224 - COMMODITIES AND SERVICES FROM THE HANDICAPPED									
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2017-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0483 - CONCORD UNIVERSITY									
4387	PRIVATE GIFTS, GRANTS, & DONATIONS (NON-FEDERAL)								
	Cash Control								
4387-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	1,878,480.18	0.00	(468,744.79)	(468,744.79)	0.00	1,409,735.39	Gifts, grants, fees, federal funds and	1993-Special Revenue
	FISCAL YEAR 2024	267,188.99	12,138,172.23	(6,604,301.02)	5,533,871.21	0.00	5,801,060.20	interest for operation of programs.	
	FISCAL YEAR 2025	5,801,060.20	10,708,070.66	(13,980,276.30)	(3,272,205.64)	0.00	2,528,854.56		
4405	REVENUE CLEARING FUND								
	Cash Control								
4405-999	(18B-10-15) WV CODE								
	FISCAL YEAR 2023	43,702.66	180,602.57	0.00	180,602.57	0.00	224,305.23	Revenue clearing fund.	1993-Special Revenue
	FISCAL YEAR 2024	273,260.68	81,172.92	0.00	81,172.92	0.00	354,433.60		
	FISCAL YEAR 2025	354,433.60	(292,321.49)	(11,025.80)	(303,347.29)	0.00	51,086.31		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4407	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4407-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	1,959,405.54	136,353.43	(1,582,329.45)	(1,445,976.02)	64.36	513,493.88	Other collections, fees licenses, & interest	2004-Special Revenue
	FISCAL YEAR 2024	367,327.70	16,157,606.05	(16,093,868.39)	63,737.66	5,970.58	437,035.94	on investments used to support Tuition &	
	FISCAL YEAR 2025	437,035.94	23,095,533.23	(22,380,597.97)	714,935.26	0.00	1,151,971.20	Required E & G Fees.	
4408	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
	(18B-10-1B) WV CODE								
4408-999	FISCAL YEAR 2023	572,810.62	42,760.53	(508,614.46)	(465,853.93)	0.00	106,956.69	Other collections, fees licenses, & interest	2004-Special Revenue
	FISCAL YEAR 2024	66,651.39	9,432,684.52	(9,090,773.17)	341,911.35	0.00	408,562.74	on investments used to fund Auxiliary	
	FISCAL YEAR 2025	408,562.74	9,409,098.30	(9,486,731.01)	(77,632.71)	0.00	330,930.03	Capital Fees Fund.	
4409	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4409-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	427,001.99	0.00	(40,066.86)	(40,066.86)	0.00	386,935.13	Other collections, fees licenses, & interest	2004-Special Revenue
	FISCAL YEAR 2024	290,795.32	1,229,929.74	(1,290,300.82)	(60,371.08)	0.00	230,424.24	on investments used to fund E & G	
	FISCAL YEAR 2025	230,424.24	2,546,990.40	(2,300,075.47)	246,914.93	0.00	477,339.17	Capital fees fund.	
8768	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8768-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	116,255.00	297,154.86	(310,231.48)	(13,076.62)	0.00	103,178.38	Federal funds & earned interest to	1993-Federal Revenue
	FISCAL YEAR 2024	461,101.50	5,488,750.42	(5,846,074.13)	(357,323.71)	397.35	104,175.14	participate in federal programs.	
	FISCAL YEAR 2025	104,175.14	7,281,707.26	(6,898,883.47)	382,823.79	0.00	486,998.93		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	7,335,691.86	52,749,078.36	(55,057,590.02)	(2,308,511.66)	0.00	5,027,180.20		
0203 - CONSOLIDATED PUBLIC RETIREMENT BOARD									
2120	CONSOLIDATED RETIREMENT BOARD EXPENSE FUND								
	Cash Control								
2120-999	(5-10D-2)WV CODE								
	FISCAL YEAR 2023	3,491,494.62	0.00	(928,588.05)	(928,588.05)	500.00	2,563,406.57	Transfers from the various retirement	1993-Special Revenue
	FISCAL YEAR 2024	2,972,808.45	9,037,136.00	(9,948,693.26)	(911,557.26)	0.00	2,061,251.19	systems to administer the consolidated	
	FISCAL YEAR 2025	2,061,251.19	10,177,480.41	(9,983,435.79)	194,044.62	0.00	2,255,295.81	retirement board.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	(5F-2-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	2,061,251.19	10,177,480.41	(9,983,435.79)	194,044.62	0.00	2,255,295.81		
0420 -COUNCIL FOR COMMUNITY AND TECHNICAL COLLEGE EDUCATION									
4191	GIFTS GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4191-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	4,558,520.73	452,012.05	(49,912.79)	402,099.26	0.00	4,960,619.99	Other collections, fees licenses, income,	2004-Special Revenue
	FISCAL YEAR 2024	6,948,359.66	9,908,484.53	(4,471,092.17)	5,437,392.36	0.00	12,385,752.02	investment earnings & non-federal grants	
	FISCAL YEAR 2025	12,385,752.02	6,942,462.54	(9,172,811.77)	(2,230,349.23)	0.00	10,155,402.79	to support higher education at the	
								Community & Technical College level.	
4192	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4192-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	1,229,417.38	142,271.75	(52,351.21)	89,920.54	0.00	1,319,337.92	Investment earnings, tuition & fees to fund	2004-Special Revenue
	FISCAL YEAR 2024	1,073,888.78	628,775.58	(569,920.27)	58,855.31	0.00	1,132,744.09	the Community & Technical College.	
	FISCAL YEAR 2025	1,132,744.09	697,994.85	(599,561.68)	98,433.17	0.00	1,231,177.26		
8874	FEDERAL GRANTS/CONTRACTS FUNDS								
	Cash Control								
8874-999	SB448/HB101 (18B-4-4) WV CODE								
	FISCAL YEAR 2023	20,504.40	39,316.00	(26,224.62)	13,091.38	0.00	33,595.78		2020-Federal Revenue
	FISCAL YEAR 2024	30,939.65	2,367,767.89	(2,368,707.54)	(939.65)	0.00	30,000.00		
	FISCAL YEAR 2025	30,000.00	864,102.65	(864,102.65)	0.00	0.00	30,000.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	(5F-2-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	13,548,496.11	8,504,560.04	(10,636,476.10)	(2,131,916.06)	0.00	11,416,580.05		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0939 -COURTHOUSE FACILITIES IMPROVEMENT AUTHORITY									
8685	WV COURTHOUSE FACILITIES IMPROVEMENT FUND								
	Cash Control								
8685-999	(29-26-6A) WV CODE								
	FISCAL YEAR 2023	4,581,701.96	166,248.14	(152,966.91)	13,281.23	0.00	4,594,983.19	Other collections, fees, licenses, gifts and	1997-Special Revenue
	FISCAL YEAR 2024	5,075,709.65	2,159,881.61	(1,569,296.17)	590,585.44	0.00	5,666,295.09	grants for the operation of the WVC facility.	
	FISCAL YEAR 2025	5,666,295.09	2,249,691.59	(2,366,506.82)	(116,815.23)	0.00	5,549,479.86		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	5,666,295.09	2,249,691.59	(2,366,506.82)	(116,815.23)	0.00	5,549,479.86		
1400 - DEPARTMENT OF AGRICULTURE									
1401	AGRICULTLURE FEES FUND								
	Cash Control								
1401-999	(19-1-4c) WV CODE								
	FISCAL YEAR 2023	5,489,198.21	303,333.83	(435,816.37)	(132,482.54)	0.00	5,356,715.67	Fees for inspection of milk, fruit,	1997-Special Revenue
	FISCAL YEAR 2024	6,500,140.99	5,764,798.08	(3,888,293.22)	1,876,504.86	0.00	8,376,645.85	vegetables, feed, seed, livestock and	Appropriated
	FISCAL YEAR 2025	8,376,645.85	7,205,876.27	(5,301,986.06)	1,903,890.21	0.00	10,280,536.06	grading for operating expenses.	
1402	INDIRECT COST FUND								
	Cash Control								
1402-999	(19-2B-3) WV CODE								
	FISCAL YEAR 2023	130,816.61	0.00	(41,050.29)	(41,050.29)	0.00	89,766.32	Interest, gifts, grants, State & Federal funds	1993-Special Revenue
	FISCAL YEAR 2024	70,997.30	36,267.60	(3,262.64)	33,004.96	0.00	104,002.26	for indirect costs of meat inspection	
	FISCAL YEAR 2025	104,002.26	106,099.65	110,729.24	216,828.89	0.00	320,831.15	program.	
1403	FARMER'S MARKET OPERATING FUND								
	Cash Control								
1403-999	(19-1-4a, 19-1-3a & 19-2-2) WV CODE								
	FISCAL YEAR 2023	129,252.64	3,000.00	0.00	3,000.00	0.00	132,252.64	Farm sales and rental fees for operating	1993-Special Revenue
	FISCAL YEAR 2024	147,474.03	33,275.22	(19,289.99)	13,985.23	0.00	161,459.26	the farmer's market.	
	FISCAL YEAR 2025	161,459.26	36,000.00	(14,293.36)	21,706.64	0.00	183,165.90		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1404	SALE LAB/OFFICE BUILDING-MOORFIELD WV FUND Cash Control								
1404-999	(HB1317, 1981 regular session) WV CODE								
	FISCAL YEAR 2023	5,685.00	504.00	0.00	504.00	0.00	6,189.00	Land sale & office rentals fees for capital	1993-Special Revenue
	FISCAL YEAR 2024	6,103.00	2,016.00	0.00	2,016.00	0.00	8,119.00	improvements at new Agriculture Center,	
	FISCAL YEAR 2025	8,119.00	504.00	0.00	504.00	0.00	8,623.00	Hardy County.	
1405	RURAL RESOURCES SPECIAL REVENUE FUND Cash Control								
1405-999	(19-1- 4a-19-1-3a & 19-2-3) WV CODE								
	FISCAL YEAR 2023	12,187.62	0.00	0.00	0.00	0.00	12,187.62	Grants, sales, rental fees & rent transferred	1993-Special Revenue
	FISCAL YEAR 2024	12,187.62	0.00	(1,500.00)	(1,500.00)	0.00	10,687.62	from fund 0250 to promote production,	
	FISCAL YEAR 2025	10,687.62	0.00	(1,500.00)	(1,500.00)	0.00	9,187.62	quality & marketing of agriculture products.	
1407	GYPSY MOTH SUPPRESSION FUND Cash Control								
1407-999	(19-1A- 3) WV CODE								
	FISCAL YEAR 2023	709,327.95	1,080.00	0.00	1,080.00	0.00	710,407.95	Landowners payments for Gypsy Moth	1993-Special Revenue
	FISCAL YEAR 2024	706,767.45	394,433.19	(116,546.82)	277,886.37	0.00	984,653.82	Suppression Program.	
	FISCAL YEAR 2025	984,653.82	427,122.13	(2,964.59)	424,157.54	0.00	1,408,811.36		
1408	WEST VIRGINIA RURAL REHABILITATION PROGRAM Cash Control								
1408-999	(19-1- 4A) WV CODE								
	FISCAL YEAR 2023	2,782,789.82	4,933.23	214,892.58	219,825.81	0.00	3,002,615.63	State funds from fund 0131, farm student	1993-Special Revenue
	FISCAL YEAR 2024	1,704,748.92	92,636.09	192,082.59	284,718.68	0.00	1,989,467.60	loan payments & interest to develop	Appropriated
	FISCAL YEAR 2025	1,989,467.60	161,616.75	(1,403,707.46)	(1,242,090.71)	0.00	747,376.89	enterprises in agriculture commodities.	
1409	GENERAL JOHN MCCAUSLAND MEMORIAL FARM FUND Cash Control								
1409-999	(19-26-2) WV CODE								
	FISCAL YEAR 2023	75,644.11	0.00	(14,023.44)	(14,023.44)	0.00	61,620.67	Farm sales, earned interest & miscellaneous	1993-Special Revenue
	FISCAL YEAR 2024	96,039.84	126,120.85	(123,219.21)	2,901.64	0.00	98,941.48	collections for farm operations, repairs,	Appropriated
	FISCAL YEAR 2025	98,941.48	238,942.35	(186,478.73)	52,463.62	0.00	151,405.10	improvements and perpetual care of the memorial.	
1410	SOIL CONSERVATION OPERATING ACCOUNT FUND Cash Control								
1410-999	(19-21A- 4) WV CODE								
	FISCAL YEAR 2023	138,066.31	89,416.37	(23,290.02)	66,126.35	0.00	204,192.66	Sales, rental fees, federal funds from 8708,	1993-Special Revenue
	FISCAL YEAR 2024	869,973.62	853,003.23	(997,571.03)	(144,567.80)	0.00	725,405.82	grants made by land owners to districts &	
	FISCAL YEAR 2025	725,405.82	1,096,242.02	(1,131,611.12)	(35,369.10)	0.00	690,036.72	interest to aid in erosion control of their lands, prevention of flood water and sediment damage.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1411	SOIL CONSERVATION SMALL WATERSHED PROGRAM FUND Cash Control								
1411-999	(19-21A- 4 & 17-16A-23) WV CODE								
	FISCAL YEAR 2023	4,822,483.81	4,000.00	0.00	4,000.00	0.00	4,826,483.81	Transfers from fund 1010, federal funds, rental fees	1993-Special Revenue
	FISCAL YEAR 2024	4,534,367.43	0.00	161.46	161.46	0.00	4,534,528.89	interest & funds from sale of lands to purchase	
	FISCAL YEAR 2025	4,534,528.89	0.00	196,953.77	196,953.77	0.00	4,731,482.66	additional land for watershed use to assist in development of watershed projects.	
1412	FARM OPERATING FUND Cash Control								
1412-999	(19-12A- 6A) WV CODE								
	FISCAL YEAR 2023	1,010,084.35	264,981.10	(155,523.42)	109,457.68	0.00	1,119,542.03	Transfers from fund 8615, rental fees,	1993-Special Revenue
	FISCAL YEAR 2024	985,274.93	1,326,302.60	(1,363,765.39)	(37,462.79)	0.00	947,812.14	insurance refunds & farm sales to	Appropriated
	FISCAL YEAR 2025	947,812.14	1,959,152.03	(1,755,584.52)	203,567.51	0.00	1,151,379.65	operate farm fund with all over \$1,500,000 to general revenue fund.	
1413	DEPARTMENT OF AGRICULTURE CAPITAL IMPROVEMENTS FUND CASH CONTROL								
1413-999	(19-1-4E SB323 RS) WV CODE								
	FISCAL YEAR 2023	2,674,172.40	0.00	0.00	0.00	0.00	2,674,172.40		2019- Special Revenue
	FISCAL YEAR 2024	3,959,941.36	676,680.54	(262,665.78)	414,014.76	0.00	4,373,956.12		Appropriated
	FISCAL YEAR 2025	4,373,956.12	1,315,901.27	(182,480.74)	1,133,420.53	0.00	5,507,376.65		
1415	FLOOD DISASTER JUNE 2016 CASH CONTROL								
1415-999	FISCAL YEAR 2023	868,504.95	0.00	0.00	0.00	0.00	868,504.95		2019-Special Revenue
	FISCAL YEAR 2024	1,024,245.00	0.00	(79,566.35)	(79,566.35)	0.00	944,678.65		
	FISCAL YEAR 2025	944,678.65	237,008.54	(78,812.23)	158,196.31	0.00	1,102,874.96		
1423	AGRICULTURE DEVELOPMENT FUND CASH CONTROL								
1423-999	(19-2-12 RS 2021 HB2025) WV CODE								
	FISCAL YEAR 2023	22,708.49	15,394.31	0.00	15,394.31	0.00	38,102.80	Transfers from fund 8615, rental fees, insurance	2022-Special Revenue
	FISCAL YEAR 2024	54,042.29	37,809.49	(23,150.00)	14,659.49	0.00	68,701.78	refunds & farm sales to operate farm fund with all	Appropriated
	FISCAL YEAR 2025	68,701.78	31,153.17	(20,767.47)	10,385.70	0.00	79,087.48	over \$1500,000 to general revenue fund.	
1433	AGRICULTURE PROJECTS-GOV CIVIL CONT FUND CASH CONTROL								
1433-999	(5-1-18) WV CODE								
	FISCAL YEAR 2025	0.00	3,400,000.00	(3,399,988.13)	11.87	0.00	11.87		2025-Special Revenue Appropriated

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1434	2014 STREAM RESTORATION-GOV CIVIL CONT Cash Control								
1434-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1438	HUTTONSVILLE INSURANCE CLAIM Cash Control								
1438-999	(12-2-2)(B7) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Proceeds from insurance claim.	2009-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1446	GOVERNMENT DONATED FOOD FUND Cash Control								
1446-999	(19-30-3) WV CODE								
	FISCAL YEAR 2023	1,533,658.56	67,513.96	(132,759.24)	(65,245.28)	0.00	1,468,413.28	Other collections, fees, licenses & income	2000-Special Revenue
	FISCAL YEAR 2024	1,814,224.99	1,707,148.46	(388,243.65)	1,318,904.81	0.00	3,133,129.80	to offset operating expenses of the	Appropriated
	FISCAL YEAR 2025	3,133,129.80	1,860,781.64	(2,136,271.82)	(275,490.18)	0.00	2,857,639.62	government foods program.	
1459	GIFTS, GRANTS AND DONATIONS Cash Control								
1459-999	(19-1-4A) WV CODE								
	FISCAL YEAR 2023	3,303,737.14	18,243.20	(1,098,584.85)	(1,080,341.65)	0.00	2,223,395.49	Grants, gifts and donations for the	2004-Special Revenue
	FISCAL YEAR 2024	1,702,630.14	441,964.83	(507,368.84)	(65,404.01)	0.00	1,637,226.13	general expenditures.	
	FISCAL YEAR 2025	1,637,226.13	604,289.01	(1,200,557.28)	(596,268.27)	0.00	1,040,957.86		
1464	WV FARMLAND PROTECTION FUND Cash Control								
1464-999	(8A-12-17) WV CODE								
	FISCAL YEAR 2023	4,000,459.22	70,368.50	(2,094.82)	68,273.68	0.00	4,068,732.90	Other collections, fees and income to	2009-Special Revenue
	FISCAL YEAR 2024	4,160,163.48	703,514.00	(752,339.23)	(48,825.23)	0.00	4,111,338.25	to administer WV farmland protection	
	FISCAL YEAR 2025	4,111,338.25	694,137.50	(1,917,936.79)	(1,223,799.29)	0.00	2,887,538.96	programs.	
1465	INTEGRATED PREDATION MANAGEMENT FUND Cash Control								
1465-999	(7-7-6E) WV CODE								
	FISCAL YEAR 2023	68,554.20	12.60	(8,263.92)	(8,251.32)	0.00	60,302.88	Other collections, fees, licenses and	2006-Special Revenue
	FISCAL YEAR 2024	75,115.98	14,862.60	(12,585.29)	2,277.31	0.00	77,393.29	income to protect agriculture animals	Appropriated
	FISCAL YEAR 2025	77,393.29	14,497.20	(895.22)	13,601.98	0.00	90,995.27	from wild predatory animals.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1478	MARCH 2012 FLOOD EVENT GOV CIVIL CONT FUND Cash Control								
1478-999	(5-1-18 & 19-21A-4) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency fund for March	2013-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	2012 flood disaster.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1481	WV SPAY NEUTER ASSISTANCE FUND Cash Control								
1481-999	FISCAL YEAR 2023	482,984.85	0.00	(20,579.25)	(20,579.25)	0.00	462,405.60		2016-Special Revenue
	FISCAL YEAR 2024	1,193,065.10	933,910.00	(1,134,204.09)	(200,294.09)	0.00	992,771.01		Appropriated
	FISCAL YEAR 2025	992,771.01	987,155.00	(1,052,396.41)	(65,241.41)	0.00	927,529.60		
1483	VETERANS TO AGRICULTURE PROGRAM Cash Control								
1483-999	FISCAL YEAR 2023	35.96	0.00	0.00	0.00	0.00	35.96		2018-Special Revenue
	FISCAL YEAR 2024	35.96	0.00	0.00	0.00	0.00	35.96		Appropriated
	FISCAL YEAR 2025	35.96	0.00	0.00	0.00	0.00	35.96		
1484	FFA & FHA CONFERENCE CENTER Cash Control								
1484-999	(18-2-16B) WV CODE								
	FISCAL YEAR 2023	653,277.30	87,701.62	(162,489.36)	(74,787.74)	0.00	578,489.56	Room & board, sales & federal funds for	2016-Special Revenue
	FISCAL YEAR 2024	456,840.89	1,423,162.98	(1,653,674.52)	(230,511.54)	0.00	226,329.35	operation of conference center.	Appropriated
	FISCAL YEAR 2025	226,329.35	1,313,274.72	(1,328,898.73)	(15,624.01)	0.00	210,705.34		
8736	FEDERAL FUNDS Cash Control								
8736-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	7,126,895.39	963,432.43	541,721.26	1,505,153.69	0.00	8,632,049.08	Federal funds for marketing and	1993-Federal Revenue
	FISCAL YEAR 2024	8,709,158.40	17,716,253.07	(16,130,051.04)	1,586,202.03	0.00	10,295,360.43	development of rural resources.	Appropriated
	FISCAL YEAR 2025	10,295,360.43	17,969,854.19	(14,946,384.30)	3,023,469.89	0.00	13,318,830.32		
8737	CONSOLIDATED FED FUNDS MEAT INSPECTION FUND Cash Control								
8737-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	371,240.06	167,480.93	(98,771.02)	68,709.91	0.00	439,949.97	Federal funds for animal disease control,	1993-Federal Revenue
	FISCAL YEAR 2024	272,141.92	570,001.48	(728,758.02)	(158,756.54)	0.00	113,385.38	pesticide and meat inspection program.	Appropriated
	FISCAL YEAR 2025	113,385.38	960,029.27	(798,559.64)	161,469.63	0.00	274,855.01		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8783	SOIL CONSERVATION COMMITTEE - FEDERAL FUND GENERAL ACTIVITIES								
	Cash Control								
8783-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	1,570,749.24	0.00	(9,272.39)	(9,272.39)	0.00	1,561,476.85	Federal funds to maintain the Soil	1996-Federal Revenue
	FISCAL YEAR 2024	1,611,829.64	1,405,767.50	(27,564.80)	1,378,202.70	0.00	2,990,032.34	Conservation Program.	Appropriated
	FISCAL YEAR 2025	2,990,032.34	37,384.18	(33,731.97)	3,652.21	0.00	2,993,684.55		
8896	LAND PROTECTION AUTHORITY FEDERAL FUNDS								
	Cash Control								
8896-999	(8A-12-9E & 8A-12-17B(2) WV CODE								
	FISCAL YEAR 2023	77,920.95	0.00	0.00	0.00	0.00	77,920.95	Federal funds to protect land and land	2009-Federal Revenue
	FISCAL YEAR 2024	70,130.95	0.00	0.00	0.00	0.00	70,130.95	resources.	Appropriated
	FISCAL YEAR 2025	70,130.95	0.00	0.00	0.00	0.00	70,130.95		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	41.99	41.99		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	46,976,193.18	40,657,020.89	(36,588,123.56)	4,068,897.33	0.00	51,045,090.51		
	0402 - DEPARTMENT OF EDUCATION								
3514	SCHOOL BUILDING AUTHORITY TRANSFER FUND								
	Cash Control								
3514-999	HB 101 (29-22-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	SBA Lottery transfers for school	2004-Excess Lottery
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	construction.	Revenue
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3516	SCHOOL ACCESS SAFETY FUND								
	Cash Control								
3516-999	(18-9F-5) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Grant awards & interest income to fund	2008-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	the School Access Safety Program.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						90,212.39		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3517	DEPARTMENT OF EDUCATION EXCESS LOTTERY FUND Cash Control								
3517-999	(PENDING) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2018-Excess Lottery
	FISCAL YEAR 2024	12,000,000.00	0.00	(12,000,000.00)	(12,000,000.00)	0.00	0.00		Revenue
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3553	FLOOD DISASTER JUNE 2016-KANAWHA COUNTY Cash Control								
3553-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3554	FLOOD DISASTER JUNE 2016-NICHOLAS COUNTY Cash Control								
3554-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3930	DEPARTMENT OF EDUCATION - GIFTS & GRANTS Cash Control								
3930-999	(18-2-29) WV CODE/SECTION 12 OF BUDGET BILL								
	FISCAL YEAR 2023	13,180,887.38	2,201,795.08	(1,648,311.30)	553,483.78	0.00	13,734,371.16	Other collections, fees, licenses & income	1998-Special Revenue
	FISCAL YEAR 2024	14,918,270.38	6,352,857.12	(4,520,893.49)	1,831,963.63	0.00	16,750,234.01	to administer the various gifts & grants	
	FISCAL YEAR 2025	16,750,234.01	6,589,984.71	(7,133,027.52)	(543,042.81)	0.00	16,207,191.20	received WV Department of Education.	
								received WV Department of Education.	
3935	STONEWALL JACKSON MEMORIAL FUND Cash Control								
3935-999	(Chapter 151-3)(Acts 1957) WV CODE								
	FISCAL YEAR 2023	19,923.48	0.00	0.00	0.00	0.00	19,923.48	Interest, appropriations, federal funds &	1993-Special Revenue
	FISCAL YEAR 2024	19,923.48	0.00	0.00	0.00	0.00	19,923.48	bequests for scholarships & essay	
	FISCAL YEAR 2025	19,923.48	0.00	0.00	0.00	0.00	19,923.48	contests; no part of principal to be spent.	
3936	STONEWALL JACKSON MEMORIAL INCOME FUND Cash Control								
3936-999	(Chapter 151-3)(Acts 1957) WV CODE								
	FISCAL YEAR 2023	15,650.00	0.00	0.00	0.00	0.00	15,650.00	Income from investments & repayments	1993-Special Revenue
	FISCAL YEAR 2024	15,650.00	0.00	0.00	0.00	0.00	15,650.00	from scholarships; such money to again	
	FISCAL YEAR 2025	15,650.00	0.00	0.00	0.00	0.00	15,650.00	become part of principal of fund.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3937	STRATEGIC STAFF DEVELOPMENT Cash Control								
3937-999	(18-2-32A) WV CODE								
	FISCAL YEAR 2023	2,218,439.99	0.00	(39,300.18)	(39,300.18)	0.00	2,179,139.81	General School Fund to be used by the	1998-Special Revenue
	FISCAL YEAR 2024	2,495,188.56	454,969.18	(949,992.82)	(495,023.64)	0.00	2,000,164.92	state board to provide staff development	Appropriated
	FISCAL YEAR 2025	2,000,164.92	255,837.72	(924,539.25)	(668,701.53)	0.00	1,331,463.39	in school and counties.	
3938	TEACHER CERTIFICATION FEES FUND Cash Control								
3938-999	(18A-3-7) WV CODE								
	FISCAL YEAR 2023	685,595.33	66,835.00	(83,814.82)	(16,979.82)	0.00	668,615.51	Fees to administer the Teacher's	1993-Special Revenue
	FISCAL YEAR 2024	681,545.35	788,305.00	(818,643.21)	(30,338.21)	0.00	651,207.14	Certification Program.	
	FISCAL YEAR 2025	651,207.14	718,540.00	(788,584.26)	(70,044.26)	0.00	581,162.88		
3939	TEXTBOOK ADOPTION FUND Cash Control								
3939-999	(18-2A-2) WV CODE								
	FISCAL YEAR 2023	52,754.94	0.00	0.00	0.00	0.00	52,754.94	Performance bond deposited by textbook	1993-Special Revenue
	FISCAL YEAR 2024	52,754.94	17,000.00	(37,379.08)	(20,379.08)	0.00	32,375.86	bidders to insure execution of contract or	
	FISCAL YEAR 2025	32,375.86	20,050.00	(8,169.56)	11,880.44	0.00	44,256.30	bond in relation to textbook adoption.	
3944	CURRICULUM LABORATORY FUND Cash Control								
3944-999	(18-10-5) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds from 8712 & 8714, fees and	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	publication sales for vocational education students	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	to enable them to continue training full time.	
3945	VOCATIONAL CONSOLIDATED ACCOUNTS FUND Cash Control								
3945-999	(18-2B-2) WV CODE								
	FISCAL YEAR 2023	2,530,400.18	0.00	(1,026,686.46)	(1,026,686.46)	0.00	1,503,713.72	Gifts, grants, fees and federal funds for	1993-Special Revenue
	FISCAL YEAR 2024	2,198,126.55	18,280,134.10	(6,597,282.49)	11,682,851.61	0.00	13,880,978.16	vocational training.	
	FISCAL YEAR 2025	13,880,978.16	6,134,076.18	(8,183,426.83)	(2,049,350.65)	0.00	11,831,627.51		
3947	PRIVATE INDUSTRY COUNCIL FUND Cash Control								
3947-999	(18-10-5) WV CODE								
	FISCAL YEAR 2023	1,454,788.96	11,097.25	(26,294.84)	(15,197.59)	0.00	1,439,591.37	Gifts, grants, donations, federal funds &	1993-Special Revenue
	FISCAL YEAR 2024	1,182,911.06	12,689.59	(283,682.74)	(270,993.15)	0.00	911,917.91	property forfeiture proceeds for vocational	
	FISCAL YEAR 2025	911,917.91	133,924.22	(531,417.05)	(397,492.83)	0.00	514,425.08	education in correctional institution.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3949	LOCAL SOLUTIONS DROPOUT PREVENTION Cash Control								
3949-999	(18-8B-1-6) WV CODE/SB 228								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfers for the Dropout	2013-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Prevention Program.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3951	LOTTERY PROFITS FUND Cash Control								
3951-999	(29-22-18F & 19-9D-6C) WV CODE								
	FISCAL YEAR 2023	20,031,333.73	5,214,926.98	(4,073,169.40)	1,141,757.58	(1,437.50)	21,171,653.81	Lottery receipts transfers from fund 7202	2004-Lottery Revenue
	FISCAL YEAR 2024	17,650,496.30	14,385,538.00	(16,671,594.55)	(2,286,056.55)	0.00	15,364,439.75	for computer equipment installation in	
	FISCAL YEAR 2025	15,364,439.75	48,559,227.00	(52,364,169.80)	(3,804,942.80)	0.00	11,559,496.95	elementary classrooms.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3.41		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						3.41		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						3.41		
3954	WV FEED TO ACHIEVE Cash Control								
3954-999	FISCAL YEAR 2023	390.00	0.00	0.00	0.00	0.00	390.00		2015-Special Revenue
	FISCAL YEAR 2024	390.00	0.00	0.00	0.00	0.00	390.00		
	FISCAL YEAR 2025	390.00	0.00	0.00	0.00	0.00	390.00		
3959	SCHOOL BUILDING AUTHORITY FUND Cash Control								
3959-999	(18-9D-8) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Funds for administrative expenses.	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3960	FFA-FHA CONFERENCE CENTER FUND Cash Control								
3960-999	(18-2-16) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Room & board, sales & federal funds for	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	operation of conference center.	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3963	LOTTERY NET PROFITS FUND Cash Control								
3963-999	(18-9D-6 & 29-22-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Lottery funds from fund 7202 to pay	2004-Lottery Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	principal & interest on bonds sold for	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	school building construction.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3966	SCHOOL MAJOR IMPROVEMENT FUND Cash Control								
3966-999	(18-9D-6 & 15) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Consumer sales tax & interest distributed	1995-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	to counties for major improvements to	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	school facilities.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25								
8712	CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND Cash Control								
8712-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	132,716.19	31,464,601.28	(30,784,767.36)	679,833.92	0.00	812,550.11	Federal funds to provide data to the	1993-Federal Revenue
	FISCAL YEAR 2024	4,443,878.76	560,693,667.42	(563,853,860.69)	(3,160,193.27)	0.00	1,283,685.49	National Center for Education statistics.	Appropriated
	FISCAL YEAR 2025	1,283,685.49	353,600,187.13	(351,977,614.54)	1,622,572.59	0.00	2,906,258.08		
8713	CONSOLIDATED FED FUNDS SCHOOL LUNCH PROGRAM FUND Cash Control								
8713-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	993,195.05	22,030,851.45	(23,033,334.47)	(1,002,483.02)	0.00	(9,287.97)	Federal funds to provide child nutrition	1993-Federal Revenue
	FISCAL YEAR 2024	122,565.75	189,497,915.89	(189,570,534.39)	(72,618.50)	0.00	49,947.25	programs, nutrition information and	Appropriated
	FISCAL YEAR 2025	49,947.25	180,813,064.44	(180,597,843.47)	215,220.97	0.00	265,168.22	educational programs.	
8714	CONSOLIDATED FED FUNDS VOC DEV FUND Cash Control								
8714-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	47,691.50	2,143,669.72	(2,075,237.16)	68,432.56	0.00	116,124.06	Federal funds to provide vocational	1993-Federal Revenue
	FISCAL YEAR 2024	624,840.52	13,667,506.14	(14,264,342.32)	(596,836.18)	0.00	28,004.34	education & training programs.	Appropriated
	FISCAL YEAR 2025	28,004.34	14,724,965.97	(13,705,718.12)	1,019,247.85	0.00	1,047,252.19		
8715	CONSOLIDATED FED FUNDS AID FOR EXCEPTIONA CHILDREN FUND Cash Control								
8715-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	114,052.50	7,691,745.57	(6,821,647.62)	870,097.95	0.00	984,150.45	Federal funds to provide educational and	1993-Federal Revenue
	FISCAL YEAR 2024	104,961.15	99,380,999.28	(99,513,719.78)	(132,720.50)	0.00	(27,759.35)	related services to preschool, elementary	Appropriated
	FISCAL YEAR 2025	(27,759.35)	95,789,799.09	(94,400,761.50)	1,389,037.59	0.00	1,361,278.24	and secondary children.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	50,961,158.96	707,339,656.46	(710,615,271.90)	(3,275,615.44)	0.00	47,685,543.52		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						3.41		
0313 - DEPARTMENT OF ENVIRONMENTAL PROTECTION									
3003	DISASTER JANUARY 2014 WATER CRISIS								
	Cash Control								
3003-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3004	ABOVE GROUND STORAGE TANK ADMINISTRATIVE FUND								
	Cash Control								
3004-999	(22-30-12) WV CODE								
	FISCAL YEAR 2023	154,056.67	(12,682.47)	(118,877.29)	(131,559.76)	94,594.28	117,091.19		2016-Special Revenue
	FISCAL YEAR 2024	114,520.59	1,184,049.72	(1,667,040.17)	(482,990.45)	488,469.86	120,000.00		
	FISCAL YEAR 2025	120,000.00	1,136,706.84	(1,440,506.37)	(303,799.53)	303,002.27	119,202.74		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,502,573.05		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,021,030.84		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,718,028.57		
3016	PROTECT OUR WATER FUND								
	Cash Control								
3016-999	(22-30-12) WV CODE								
	FISCAL YEAR 2023	28,406.58	(2,088.54)	(12,000.08)	(14,088.62)	10,056.55	24,374.51		2016-Special Revenue
	FISCAL YEAR 2024	24,934.54	56,824.99	(117,757.59)	(60,932.60)	61,006.30	25,008.24		
	FISCAL YEAR 2025	25,008.24	53,355.67	(116,617.06)	(63,261.39)	63,206.41	24,953.26		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,154,669.70		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,025,775.50		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						962,569.09		
3017	PROTECT OUR WATER FUND								
	Cash Control								
3017-999	(22-30-12) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3023	HAZARDOUS WASTE MANAGEMENT FEE FUND Cash Control								
3023-999	(22-18-22)(C) WV CODE								
	FISCAL YEAR 2023	123,350.47	(5,942.00)	(65,608.32)	(71,550.32)	47,842.31	99,642.46	Other collections, fees, licenses, income	2004-Special Revenue
	FISCAL YEAR 2024	99,064.70	762,266.40	(671,634.36)	90,632.04	(103,173.30)	86,523.44	& investment earnings to provide State	Appropriated
	FISCAL YEAR 2025	86,523.44	778,605.46	(738,267.93)	40,337.53	(46,025.98)	80,834.99	funds for responding to hazardous	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,711,204.15	waste emergencies.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,073,635.31		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						2,119,661.29		
3024	AIR POLLUTION EDUCATION AND ENVIRONMENT FUND Cash Control								
3024-999	(22-5-4)(A)(11) WV CODE								
	FISCAL YEAR 2023	1,515,968.20	0.00	(32,395.59)	(32,395.59)	0.00	1,483,572.61	Fees, collections & other income to	2005-Special Revenue
	FISCAL YEAR 2024	391,508.37	828,492.57	(518,639.53)	309,853.04	(312,301.32)	389,060.09	provide assurance of compliance with Air	Appropriated
	FISCAL YEAR 2025	389,060.09	192,931.57	(365,810.08)	(172,878.51)	163,753.67	379,935.25	Pollution Control & Federal Clean Air Act.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,113,919.46		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						962,569.09		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						950,165.79		
3025	DAM SAFETY REHABILITATION REVOLVING FUND Cash Control								
3025-999	(22-14-19A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer & investment	2009-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	earnings to used solely to make loans to	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	persons who own an interest in deficient	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00	dam to finance engineering design and	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00	other services necessary to correct or	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00	remove such deficiencies.	
3031	FLOOD DISASTER 2016 DR-4273 Cash Control								
3031-999	(4-2-11) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3032	DISASTER FUND CASH CONTROL								
3032-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3068	DEPT OF ENV PROT MINING MUTAL INS CO FUND								
	CASH CONTROL								
3068-999	(SB 1 2022) WV CODE								
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		2024-Special Revenue
	FISCAL YEAR 2025								
3206	THE DAM SAFETY FUND								
	Cash Control								
3206-999	(22-14-4 & 18) WV CODE								
	FISCAL YEAR 2023	25,725.00	2,983.21	0.00	2,983.21	(3,508.21)	25,200.00	Application & registration fees, interest	1993-Special Revenue
	FISCAL YEAR 2024	25,100.00	40,512.67	(2,822.57)	37,690.10	(37,715.10)	25,075.00	or surcharge & civil penalties for reviews,	
	FISCAL YEAR 2025	25,075.00	38,637.88	(22,254.83)	16,383.05	(16,183.05)	25,275.00	inspection & remedial action to enforce	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						317,525.07	Dam Safety.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						379,460.76		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						395,643.81		
3217	LEAKING UNDERGROUND STORAGE TANK RESPONSE FUND								
	Cash Control								
3217-999	(22-17-21) WV CODE								
	FISCAL YEAR 2023	16,094.73	(26.12)	(13,241.95)	(13,268.07)	8,975.56	11,802.22	Annual fees & interest to ensure	1993-Special Revenue
	FISCAL YEAR 2024	12,425.00	124,822.30	(111,165.74)	13,656.56	(13,486.56)	12,595.00	adequate response to leaking	
	FISCAL YEAR 2025	12,595.00	118,793.58	(93,051.10)	25,742.48	(26,230.94)	12,106.54	underground tanks.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						740,762.31		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						753,556.37		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						779,787.31		
3218	UNDERGROUND STORAGE TANK INSURANCE FUND								
	Cash Control								
3218-999	(22-17-10 & 22) WV CODE								
	FISCAL YEAR 2023	1,644,775.03	0.00	(11,165.06)	(11,165.06)	0.00	1,633,609.97	Annual financial responsibility assessment	1993-Special Revenue
	FISCAL YEAR 2024	1,203,583.68	0.00	(197,304.30)	(197,304.30)	7,421.54	1,013,700.92	interest & transfer fund 2364 to	
	FISCAL YEAR 2025	1,013,700.92	0.00	(302,799.42)	(302,799.42)	0.00	710,901.50	satisfy financial requirements.	
3220	GROUNDWATER PROTECTION FUND								
	Cash Control								
3220-999	(22-12-9) WV CODE								
	FISCAL YEAR 2023	164,359.83	45,356.85	(118,733.24)	(73,376.39)	53,875.08	144,858.52	Groundwater protection fees & interest	1993-Special Revenue
	FISCAL YEAR 2024	149,362.90	1,059,491.53	(1,225,682.18)	(166,190.65)	170,851.14	154,023.39	to administer & enforce provisions of	
	FISCAL YEAR 2025	154,023.39	979,938.40	(1,361,112.76)	(381,174.36)	423,249.11	196,098.14	Groundwater Protection Act, not to	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,481,722.56	exceed one million dollars per year.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,042,524.54		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						619,275.43		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3222	GROUNDWATER REMEDIATION FUND Cash Control								
3222-999	(22-12-9 & 10) WV CODE								
	FISCAL YEAR 2023	997.42	(1,388.74)	0.00	(1,388.74)	1,391.32	1,000.00	Groundwater remediation fees not to	1993-Special Revenue
	FISCAL YEAR 2024	1,000.00	85,701.74	0.00	85,701.74	(85,701.74)	1,000.00	exceed \$250,000 in two year period, civil	
	FISCAL YEAR 2025	1,000.00	57,451.44	(9.30)	57,442.14	(57,448.75)	993.39	penalties & interest for clean-up and	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						996,228.05	remedial action resulting from	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,132,508.27	contamination of groundwater or related	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,189,957.02	environment.	
3255	PERFORMANCE BOND MONOGALIA COUNTY LANDFILL FUND Cash Control								
3255-999	(22-15-12 & 22-16-14) WV CODE								
	FISCAL YEAR 2023	0.00	677.02	0.00	677.02	(677.02)	0.00	Performance bond or letter of credit	1993-Special Revenue
	FISCAL YEAR 2024	0.00	39,851.19	0.00	39,851.19	(39,851.19)	0.00	held to meet requirements of law in	
	FISCAL YEAR 2025	0.00	37,384.02	0.00	37,384.02	(37,384.02)	0.00	relation to landfill laws of the state.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						679,690.59		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						744,052.47		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						781,436.49		
3301	OPERATING PERMIT FEES FUND Cash Control								
3301-999	(22-3-8 & 19 & 22-4-6&11) WV CODE								
	FISCAL YEAR 2023	2,729,724.45	88,550.00	(109,867.93)	(21,317.93)	0.00	2,708,406.52	Sales & surface mining & prospecting	1993-Special Revenue
	FISCAL YEAR 2024	2,728,171.53	1,351,225.91	(1,308,940.33)	42,285.58	0.00	2,770,457.11	permit fees for operating and	
	FISCAL YEAR 2025	2,770,457.11	1,106,815.00	(1,792,607.28)	(685,792.28)	0.00	2,084,664.83	inspection expenses.	
3304	WIND AND SOLAR DECOMMISSIONING ACCOUNT Cash Control								
3304-999	(22-32-5 (a) SB 492 RS 2021) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2022-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00		
3305	RECLAMATION OF ABANDONED AND DILAPIDATED PROP PROG FUND Cash Control								
3305-999	(22-15A-30(b) RS 2021 SB 368) WV CODE								
	FISCAL YEAR 2023	200,000.00	9,685.35	(133.88)	9,551.47	(9,466.72)	200,084.75		2022-Special Revenue
	FISCAL YEAR 2024	1,000,000.00	1,391,410.84	(6,976,219.63)	(5,584,808.79)	5,584,808.79	1,000,000.00		
	FISCAL YEAR 2025	1,000,000.00	948,898.16	(9,173,926.49)	(8,225,028.33)	8,225,028.33	1,000,000.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						9,818,030.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						21,609,542.87		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						13,384,514.54		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3310	OIL AND GAS TRUST DEPOSIT FUND								
	Cash Control								
3310-999	(22-6-12 & 26) WV CODE								
	FISCAL YEAR 2023	0.00	109.29	0.00	109.29	(109.29)	0.00	Cash or collateral securities received in	1993-Special Revenue
	FISCAL YEAR 2024	0.00	6,432.14	0.00	6,432.14	(6,432.14)	0.00	lieu of corporate surety from well from	
	FISCAL YEAR 2025	0.00	6,033.88	0.00	6,033.88	(6,033.88)	0.00	well operators conditioned on full	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						109,704.06	compliance with all laws & regulations.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						120,092.37		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						126,126.25		
3312	SPECIAL RECLAMATION WATER QUALITY FUND								
	Cash Control								
3312-999	(22-3-11) WV CODE								
	FISCAL YEAR 2023	2,004,022.59	1,570,000.00	(1,593,706.03)	(23,706.03)	0.00	1,980,316.56	Coal fees from fund 3321, land sale & gas	1993-Special Revenue
	FISCAL YEAR 2024	2,410,299.54	18,925,789.10	(19,753,717.11)	(827,928.01)	0.00	1,582,371.53	royalties for water quality ground improvements	
	FISCAL YEAR 2025	1,582,371.53	13,303,172.16	(13,364,506.14)	(61,333.98)	0.00	1,521,037.55	not to exceed 25% of the clean-up and	
								remedial action resulting from contamination of	
								groundwater or related environment.	
3317	SPECIAL RECLAMATION ADMINISTRATION FUND								
	Cash Control								
3317-999	(22-3-11 &17) WV CODE								
	FISCAL YEAR 2023	162,783.43	172,000.00	(162,518.75)	9,481.25	0.00	172,264.68	Transfers from fund 3321 for reclamation	1993-Special Revenue
	FISCAL YEAR 2024	197,606.00	2,185,115.82	(2,256,529.50)	(71,413.68)	0.00	126,192.32	administration not to exceed 10% of the	
	FISCAL YEAR 2025	126,192.32	2,279,385.40	(2,236,835.87)	42,549.53	0.00	168,741.85	total annual assets of fund 3321 Nov.1985.	
3321	SPECIAL RECLAMATION TRUST FUND								
	Cash Control								
3321-999	(22-3-11 &17) WV CODE								
	FISCAL YEAR 2023	1,050,367.84	41,690.59	(1,020,874.91)	(979,184.32)	928,735.63	999,919.15	Bond forfeitures, fines, investment	1993-Special Revenue
	FISCAL YEAR 2024	1,020,628.22	12,339,597.37	(14,640,220.93)	(2,300,623.56)	2,279,995.34	1,000,000.00	income and special reclamation tax from	Appropriated
	FISCAL YEAR 2025	1,000,000.00	13,874,274.43	(7,305,917.48)	6,568,356.95	(6,569,246.05)	999,110.90	fund 7057 for reclamation of lands	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						9,983,493.79	subjected to surface mining operations.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						7,025,513.21		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						13,594,759.26		
3322	OIL AND GAS RECLAMATION TRUST FUND								
	Cash Control								
3322-999	(22-6-29B &32)(22-10-9) WV CODE								
	FISCAL YEAR 2023	1,097,062.07	137,450.00	(20,012.34)	117,437.66	0.00	1,214,499.73	Special reclamation fees, civil penalties,	1993-Special Revenue
	FISCAL YEAR 2024	1,443,695.23	1,721,121.12	(178,086.78)	1,543,034.34	0.00	2,986,729.57	bond forfeitures recovery cost from	Appropriated
	FISCAL YEAR 2025	2,986,729.57	1,370,188.66	(145,883.09)	1,224,305.57	0.00	4,211,035.14	preventing waste of gas to be used to plug	
								all abandoned or improperly plugged wells.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3323	OIL AND GAS OPERATING PERMITS FUND								
	Cash Control								
3323-999	(22-6-29A) WV CODE								
	FISCAL YEAR 2023	3,121,512.72	238,250.00	(357,397.22)	(119,147.22)	0.00	3,002,365.50	Reclamation & UIC permit fees for	1993-Special Revenue
	FISCAL YEAR 2024	2,995,649.17	2,354,450.00	(3,097,816.58)	(743,366.58)	0.00	2,252,282.59	processing applications in relation to	Appropriated
	FISCAL YEAR 2025	2,252,282.59	5,243,786.37	(3,402,890.88)	1,840,895.49	0.00	4,093,178.08	drilling oil & gas wells for carrying out	
								provisions of Chapter 22.	
3324	MINES AND MINERALS RECLAMATIONS OPERATIONS FUND								
	Cash Control								
3324-999	(22-3-32C) WV CODE								
	FISCAL YEAR 2023	278,123.09	(1,861.20)	(283,156.40)	(285,017.60)	270,994.51	264,100.00	Two cents per ton coal tax from fund	1993-Special Revenue
	FISCAL YEAR 2024	265,118.60	1,784,123.31	(2,350,150.73)	(566,027.42)	565,908.82	265,000.00	7057 and interest to carry out statutory	Appropriated
	FISCAL YEAR 2025	265,000.00	1,660,239.08	(2,115,667.71)	(455,428.63)	455,694.67	265,266.04	duties relating to the enforcement of	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,116,999.90	environmental regulatory programs	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,874,631.75	for coal industry.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						2,418,937.08		
3325	LEAKING UNDERGROUND STORAGE TANKS FUND								
	Cash Control								
3325-999	(22-17-20A) WV CODE								
	FISCAL YEAR 2023	37,468.99	4,143.65	(28,965.39)	(24,821.74)	30,520.07	43,167.32	Registration fee, penalties, forfeiture &	1993-Special Revenue
	FISCAL YEAR 2024	45,203.10	278,939.43	(275,683.31)	3,256.12	(2,593.72)	45,865.50	interests to defray costs of administration.	Appropriated
	FISCAL YEAR 2025	45,865.50	268,592.06	(274,345.54)	(5,753.48)	5,256.11	45,368.13		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						362,804.25		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						407,427.41		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						402,171.30		
3326	HAZARDOUS WAST MANAGEMENT FUND								
	Cash Control								
3326-999	(22-18-22) WV CODE								
	FISCAL YEAR 2023	696,263.02	0.00	(8,334.09)	(8,334.09)	0.00	687,928.93	Hazardous waste permit fees for	1993-Special Revenue
	FISCAL YEAR 2024	769,603.83	94,888.07	(125,868.00)	(30,979.93)	0.00	738,623.90	hazardous waste management throughout	
	FISCAL YEAR 2025	738,623.90	37,572.00	(169,512.09)	(131,940.09)	0.00	606,683.81	the state.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3327	WATER QUALITY MANAGEMENT FUND								
	Cash Control								
3327-999	(22-11-10) WV CODE								
	FISCAL YEAR 2023	1,207,756.08	431,540.91	(884,544.40)	(453,003.49)	195,685.93	950,438.52	Water pollution control permit fees,	1993-Special Revenue
	FISCAL YEAR 2024	1,883,679.88	15,404,710.21	(12,930,442.99)	2,474,267.22	(3,430,736.27)	927,210.83	donations, fines & penalties to review	
	FISCAL YEAR 2025	927,210.83	10,737,330.36	(14,485,571.36)	(3,748,241.00)	3,755,722.93	934,692.76	applications and activities.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						33,552,003.18		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						7,307,570.09		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						33,338,577.49		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						8,314,675.69		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						28,780,653.40		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						9,116,876.85		
3328	CLOSURE COST ASSISTANCE FUND								
	Cash Control								
3328-999	(22-16-12) WV CODE								
	FISCAL YEAR 2023	673,327.61	527,609.83	(253,313.56)	274,296.27	(326,176.89)	621,446.99	Waste disposal fees from 3332 sales &	1993-Special Revenue
	FISCAL YEAR 2024	616,393.35	7,825,265.20	(4,041,523.65)	3,783,741.55	(3,778,863.24)	621,271.66	interest to provide assistance for the	
	FISCAL YEAR 2025	621,271.66	7,334,848.55	(4,304,965.77)	3,029,882.78	(3,031,256.28)	619,898.16	closure of landfills which are to cease	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						8,328,296.92	operations by closure deadlines.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						7,231,912.34		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						11,014,272.05		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						8,228,599.90		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						13,251,632.03		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						9,022,496.20		
3329	WATER POLLUTION CONTROL REVOLVING FUND								
	Cash Control								
3329-999	(22C-2-3) WV CODE								
	FISCAL YEAR 2023	10,000,000.00	6,131,940.69	(3,143,128.15)	2,988,812.54	(1,458,399.86)	11,530,412.68	Federal & State funds & interest to	1993-Special Revenue
	FISCAL YEAR 2024	10,000,000.00	92,550,061.91	(46,235,741.36)	46,314,320.55	(46,314,320.55)	10,000,000.00	administer, fund & to make loans to local	
	FISCAL YEAR 2025	10,000,000.00	106,818,868.56	(60,315,871.17)	46,502,997.39	(46,102,997.39)	10,400,000.00	government To finance costs of pollution	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						176,580,492.97	control projects.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						265,201,903.09		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						311,304,900.48		
3331	HAZARDOUS WASTE EMERGENCY AND RESPONSE FUND								
	Cash Control								
3331-999	(22-19-3A) WV CODE								
	FISCAL YEAR 2023	74,374.29	80,781.36	(155,907.15)	(75,125.79)	75,423.40	74,671.90	Assessment fees, penalties, interest &	1993-Special Revenue
	FISCAL YEAR 2024	72,000.00	1,149,851.42	(683,173.64)	466,677.78	(466,620.10)	72,057.68	transfers from fund 3332 to provide for	Appropriated
	FISCAL YEAR 2025	72,057.68	1,133,424.31	(820,785.73)	312,638.58	(308,335.14)	76,361.12	planning & response to hazardous	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						430,602.59	waste emergencies.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						793,379.31		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,101,714.45		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3332	SOLID WASTE RECLAMATION & ENVIRONMENTAL RESPONSE FUND Cash Control								
3332-999	(22-15-11H) WV CODE								
	FISCAL YEAR 2023	1,215,256.21	97,157.78	(466,784.41)	(369,626.63)	0.00	845,629.58	Waste disposal fees & penalties for	1993-Special Revenue
	FISCAL YEAR 2024	871,186.54	3,315,995.85	(3,375,676.85)	(59,681.00)	0.00	811,505.54	reclamation, clean-up & remedial actions	Appropriated
	FISCAL YEAR 2025	811,505.54	3,357,764.26	(3,611,542.31)	(253,778.05)	0.00	557,727.49	due to improper solid waste disposal.	
3333	SOLID WASTE ENFORCEMENT FUND Cash Control								
3333-999	(22-15-11H) WV CODE								
	FISCAL YEAR 2023	5,477,609.84	266,140.90	(328,332.63)	(62,191.73)	0.00	5,415,418.11	Solid waste assessment fee & transfers	1993-Special Revenue
	FISCAL YEAR 2024	5,461,670.10	3,298,646.27	(5,289,169.16)	(1,990,522.89)	0.00	3,471,147.21	from fund 3332 for expenses in dealing	Appropriated
	FISCAL YEAR 2025	3,471,147.21	3,264,493.32	(3,571,767.93)	(307,274.61)	0.00	3,163,872.60	with solid waste enforcement.	
3334	OIL AND GAS ABANDONED WELL PLUGGING FUND Cash Control								
3334-999	(22-5-4(17)(E)) WV CODE								
	FISCAL YEAR 2023	1,839,490.68	0.00	(17,060.11)	(17,060.11)	0.00	1,822,430.57		2022-Special Revenue
	FISCAL YEAR 2024	2,741,715.80	6,685,946.64	(2,425,815.37)	4,260,131.27	0.00	7,001,847.07		Appropriated
	FISCAL YEAR 2025	7,001,847.07	8,861,095.81	(4,121,161.78)	4,739,934.03	0.00	11,741,781.10		
3336	AIR POLLUTION CONTROL FUND Cash Control								
3336-999	(22-5-4)(17)(E) WV CODE								
	FISCAL YEAR 2023	10,215,449.71	3,945,305.98	(737,213.60)	3,208,092.38	0.00	13,423,542.09	Permit fees and penalties for operating	1993-Special Revenue
	FISCAL YEAR 2024	975,399.15	6,880,836.64	(6,621,485.02)	259,351.62	(267,964.39)	966,786.38	expenses of Air Quality Control Comm.	Appropriated
	FISCAL YEAR 2025	966,786.38	6,375,455.77	(6,598,967.03)	(223,511.26)	234,547.95	977,823.07		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						11,117,283.37		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						10,882,735.42		
3337	GIFTS AND DONATION FUND Cash Control								
3337-999	(22-1-6 & 7) WV CODE								
	FISCAL YEAR 2023	206,621.29	0.00	(4,667.25)	(4,667.25)	0.00	201,954.04	Gifts, donations & admin penalties	1993-Special Revenue
	FISCAL YEAR 2024	181,186.99	72,610.72	(68,884.08)	3,726.64	(300.00)	184,613.63	for the conservation, improvement and	
	FISCAL YEAR 2025	184,613.63	51,158.08	(65,445.37)	(14,287.29)	0.00	170,326.34	development of water resources in the state.	
3339	GIFTS AND DONATION FUND Cash Control								
3339-999	(SB561) WV CODE								
	FISCAL YEAR 2024	0.00	2,485,950.49	(1,586,584.02)	899,366.47	(799,366.47)	100,000.00	Formerly BPH5201	2024-Special Revenue
	FISCAL YEAR 2025	100,000.00	1,073,009.79	(973,399.98)	99,609.81	100,277.52	299,887.33		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						799,366.47		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						699,088.95		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3340	ENVIRONMENTAL LABORATORY CERTIFICATION FUND Cash Control								
3340-999	(22-1-15H) WV CODE								
	FISCAL YEAR 2023	44,502.16	8,365.35	(41,037.71)	(32,672.36)	24,504.20	36,334.00	Annual certification fee to monitor	1995-Special Revenue
	FISCAL YEAR 2024	33,088.96	315,489.51	(424,393.71)	(108,904.20)	99,683.24	23,868.00	laboratories conducting waste & waste-	Appropriated
	FISCAL YEAR 2025	23,868.00	287,113.07	(455,343.88)	(168,230.81)	175,201.46	30,838.65	water tests & analyses not to exceed an	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						755,531.88	annual program aggregate of \$150,000.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						535,505.12		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						360,303.66		
3342	WATER POLLUTION REVOLVING FUND - ADMINISTRATIVE FEES Cash Control								
3342-999	(22C-2-38) WV CODE								
	FISCAL YEAR 2023	309,977.29	(45,706.07)	(202,753.84)	(248,459.91)	187,510.63	249,028.01	Transfers from fund 7250 & interest to	1996-Special Revenue
	FISCAL YEAR 2024	209,953.47	3,792,011.62	(3,112,582.19)	679,429.43	(639,382.90)	250,000.00	administer revolving fund.	
	FISCAL YEAR 2025	250,000.00	4,071,235.29	(2,516,777.13)	1,554,458.16	(1,554,598.35)	249,859.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						14,824,435.10		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						15,991,067.37		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						17,545,665.72		
3345	SPECIAL RECLAMATION TAX CLEARING ACCOUNT Cash Control								
3345-999	(22-3-11) WV CODE								
	FISCAL YEAR 2023	262,496.99	1,241,724.84	0.00	1,241,724.84	(1,276,019.32)	228,202.51	Two & three cent coal tax to assist in	1996-Special Revenue
	FISCAL YEAR 2024	322,152.67	(626,717.50)	0.00	(626,717.50)	421,038.59	116,473.76	funding abandoned mine lands.	
	FISCAL YEAR 2025	116,473.76	1,013,091.05	0.00	1,013,091.05	(742,437.74)	387,127.07		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,390,392.61		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,232,374.66		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,974,812.40		
3347	VOLUNTARY REMEDIATION ADMINISTRATIVE FUND Cash Control								
3347-999	(22-2-6) WV CODE								
	FISCAL YEAR 2023	63,961.60	74,037.37	(53,713.01)	20,324.36	(23,412.77)	60,873.19	Collections, fees & other income to	1997-Special Revenue
	FISCAL YEAR 2024	55,000.00	758,222.66	(411,369.41)	346,853.25	(330,600.81)	71,252.44	administer & monitor the Voluntary	
	FISCAL YEAR 2025	71,252.44	849,904.73	(371,220.43)	478,684.30	(494,983.47)	54,953.27	Remediation Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,214,071.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,727,208.72		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						3,222,192.19		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3348	BROWNFIELDS REVOLVING FUND								
	Cash Control								
3348-999	(22-5-4(17)(E)) WV CODE								
	FISCAL YEAR 2023	0.00	245,871.55	(245,871.55)	0.00	0.00	0.00		2022-Special Revenue
	FISCAL YEAR 2024	0.00	11,464.61	(11,464.61)	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	69,108.81	(17,454.47)	51,654.34	0.00	51,654.34		
3349	STREAM RESTORATION FUND								
	Cash Control								
3349-999	(22-11-7A-3D) WV CODE								
	FISCAL YEAR 2023	1,500.00	1,491.49	0.00	1,491.49	(1,491.49)	1,500.00	Fees, collections, other income &	1998-Special Revenue
	FISCAL YEAR 2024	1,500.00	523,810.25	0.00	523,810.25	(523,810.25)	1,500.00	investment earnings to ensure surface	Appropriated
	FISCAL YEAR 2025	1,500.00	358,806.05	(102,000.00)	256,806.05	(256,806.05)	1,500.00	mine operations will not affect the	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						4,260,855.23	state's water or wetlands where wildlife	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						5,028,351.38	habitat exists.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						5,285,157.43		
3480	COVERED ELECTRONIC DEVICES TAKEBACK FUND								
	Cash Control								
3480-999	(22-15A-25D) WV CODE								
	FISCAL YEAR 2023	133,105.81	0.00	(2,119.74)	(2,119.74)	0.00	130,986.07	Registration fees & penalties from manufactures	2009-Special Revenue
	FISCAL YEAR 2024	119,593.30	55,678.02	(108,717.38)	(53,039.36)	0.00	66,553.94	of electronic devices for established recycling	
	FISCAL YEAR 2025	66,553.94	53,150.00	(53,444.60)	(294.60)	0.00	66,259.34	programs for used electronic devices.	
3482	SPECIAL RECLAMATION WATER TRUST FUND								
	Cash Control								
3482-999	(22-3-11)(G) WV CODE								
	FISCAL YEAR 2023	1,000.00	(66,216.24)	(1,570,000.00)	(1,636,216.24)	1,636,216.24	1,000.00	Investment earning & coal tonnage fees to	2011-Special Revenue
	FISCAL YEAR 2024	1,000.00	31,832,145.45	(8,290,000.00)	23,542,145.45	(23,542,145.45)	1,000.00	be used solely to reasonably ensure that	
	FISCAL YEAR 2025	1,000.00	27,382,935.29	(10,646,074.26)	16,736,861.03	(16,736,861.03)	1,000.00	sufficient funds will be available to	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						21,806,584.69	complete the reclamation, restoration and	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						138,372,453.59	abatement provisions for permit areas	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						20,837,945.94	which may be in default at any time.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						157,442,545.78		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						22,384,793.32		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						172,632,559.43		
3484	HIGHWAY LITTER CONTROL PROGRAM								
	Cash Control								
3484-999	(22-15A-4C) WV CODE								
	FISCAL YEAR 2023	751,969.80	0.00	(35,650.45)	(35,650.45)	0.00	716,319.35	Fees, collections & other income to	2005-Special Revenue
	FISCAL YEAR 2024	786,585.36	500,000.00	(471,345.96)	28,654.04	0.00	815,239.40	provide funds for the WV Adopt-A	
	FISCAL YEAR 2025	815,239.40	500,000.00	(530,625.15)	(30,625.15)	0.00	784,614.25	Highway Litter Clean-up.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3486	LITTER CONTROL FUND								
	Cash Control								
3486-999	(22-15A-4C) WV CODE								
	FISCAL YEAR 2023	43,106.54	3,538.10	0.00	3,538.10	0.00	46,644.64	Fees, collections, & other income to assist	2005-Special Revenue
	FISCAL YEAR 2024	22,655.56	37,689.91	(21,900.00)	15,789.91	0.00	38,445.47	in costs of collection roadside litter.	Appropriated
	FISCAL YEAR 2025	38,445.47	19,144.74	(33,000.00)	(13,855.26)	0.00	24,590.21		
3487	RECYCLING ASSISTANCE FUND								
	Cash Control								
3487-999	(22-15A) WV CODE								
	FISCAL YEAR 2023	2,492,171.90	214,747.14	(222,527.64)	(7,780.50)	0.00	2,484,391.40	Fees, collections & other income to	2005-Special Revenue
	FISCAL YEAR 2024	2,241,232.23	2,446,130.67	(2,591,581.17)	(145,450.50)	0.00	2,095,781.73	administer grants to county & local	Appropriated
	FISCAL YEAR 2025	2,095,781.73	2,369,020.37	(2,579,976.27)	(210,955.90)	0.00	1,884,825.83	governments to establish recycling programs.	
3488	SHILOH ENVIRONMENTAL AND LANDFILL TRUST								
	Cash Control								
3488-999	(22-3A-1) WV CODE								
	FISCAL YEAR 2023	200.00	22.14	0.00	22.14	(22.14)	200.00	Litigation, awards & court settlement to	2005-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	administer the Shiloh Environmental and	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	Landfill Trust.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						22,197.10		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
3490	MOUNTAIN TOP REMOVAL								
	Cash Control								
3490-999	(22-3A-7)(C) WV CODE								
	FISCAL YEAR 2023	107,502.73	41,057.24	(68,194.09)	(27,136.85)	4,264.12	84,630.00	Fees, collections, other income to enforce	1999-Special Revenue
	FISCAL YEAR 2024	80,193.04	559,342.64	(604,888.90)	(45,546.26)	50,453.22	85,100.00	the blasting laws and protect the property	Appropriated
	FISCAL YEAR 2025	85,100.00	504,028.08	(582,570.47)	(78,542.39)	78,420.92	84,978.53	and citizens of WV.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						966,268.75		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						744,865.05		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						666,444.13		
3492	BOND POOLING FUND								
	Cash Control								
3492-999	(22-4-22)(C) WV CODE								
	FISCAL YEAR 2023	48,850.00	(30,887.50)	0.00	(30,887.50)	(17,462.50)	500.00	Other collections, interest income fees &	2001-Special Revenue
	FISCAL YEAR 2024	3,912.50	80,187.50	0.00	80,187.50	(83,600.00)	500.00	licenses to be used for damage created by	
	FISCAL YEAR 2025	500.00	79,712.50	0.00	79,712.50	(79,712.50)	500.00	abandoned quarry operations for	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,015,167.95	the state to reclaim.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,189,001.88		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						2,271,501.88		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3493	QUARRY RECLAMATION FUND								
	Cash Control								
3493-999	(22-4-23)(A) WV CODE								
	FISCAL YEAR 2023	100.00	(6,612.10)	0.00	(6,612.10)	6,612.10	100.00	Interest earned due to bond forfeiture	2001-Special Revenue
	FISCAL YEAR 2024	100.00	149,525.05	(9.05)	149,516.00	(149,516.00)	100.00	shall be used by the Division for	
	FISCAL YEAR 2025	100.00	162,032.05	0.00	162,032.05	(162,032.05)	100.00	reclamation of abandoned quarries.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						512,955.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						746,237.45		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						908,269.50		
3494	QUARRY INSPECTION AND ENFORCEMENT FUND								
	Cash Control								
3494-999	(22-4-26) WV CODE								
	FISCAL YEAR 2023	1,000.00	1,152.66	0.00	1,152.66	(1,152.66)	1,000.00	Other collections, fees, licenses & interest	2001-Special Revenue
	FISCAL YEAR 2024	1,000.00	17,390.69	(8,215.26)	9,175.43	(9,165.73)	1,009.70	income to administer the Quarry	
	FISCAL YEAR 2025	1,009.70	26,253.57	(6,096.37)	20,157.20	(20,166.90)	1,000.00	Inspection & Enforcement Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						155,318.17		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						169,152.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						189,319.47		
3499	CARBON DIOXIDE STORAGE FACILITY ADMIN FEE								
	Cash Control								
3499-999	(22-11B-13) WV CODE								
	FISCAL YEAR 2025	0.00	110,000.00	0.00	110,000.00	0.00	110,000.00		2025-Special Revenue Appropriated
8331	ACID MINE DRNG ABTMT TRMT FD BIL SET ASID								
	Cash Control								
8331-999	(22-2-4 and 4-11-2) WV CODE								
	FISCAL YEAR 2025	0.00	43,913,982.92	0.00	43,913,982.92	(43,908,819.92)	5,163.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						204,168.20		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						43,704,651.72		
8708	CONS FED FUNDS GENERAL ADMINISTRATION FUND								
	Cash Control								
8708-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	4,849,564.77	3,706,251.41	(4,236,296.56)	(530,045.15)	0.00	4,319,519.62	Federal funds & interest income to	1993-Federal Revenue
	FISCAL YEAR 2024	6,592,715.07	139,234,417.44	(116,437,354.56)	22,797,062.88	0.00	29,389,777.95	administer & develop energy resources	Appropriated
	FISCAL YEAR 2025	29,389,777.95	234,199,255.66	(210,768,033.42)	23,431,222.24	0.00	52,821,000.19	in West Virginia.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8796	ACID MINE DRAINAGE ABATEMENT & TREATMENT FUND Cash Control								
8796-999	(22-2-4)(A)(3)(B) WV CODE								
	FISCAL YEAR 2023	100,000.00	(133,105.61)	(47,211.57)	(180,317.18)	182,209.68	101,892.50	Federal funds, investment earnings and	1993-Federal Revenue
	FISCAL YEAR 2024	300,000.00	13,813,965.29	(5,165,236.65)	8,648,728.64	(7,948,728.64)	1,000,000.00	interest for acid mine drainage abatement	
	FISCAL YEAR 2025	1,000,000.00	10,448,460.96	(5,564,309.85)	4,884,151.11	(4,884,226.59)	999,924.52	treatment plans & for administrative and	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						30,195,979.61	personnel expenses associated with the	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						76,856,241.98	program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						31,560,578.29		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						87,448,362.69		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						28,007,810.08		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						95,885,357.49		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	(4.72)	0.00	0.00	0.00	(564.57)	(569.29)	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2024	(4.72)	0.00	0.00	0.00	0.00	(4.72)		
	FISCAL YEAR 2025	(4.72)	0.00	0.00	0.00	0.00	(4.72)		
	FY 25 SUBTOTAL	72,707,546.27	518,925,446.01	(377,518,926.15)	141,406,519.86	(111,058,424.73)	103,055,641.40		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						488,484,195.94		
	ACCOUNT INVESTMENT IMB FY 25 SUBTOTAL						330,361,941.69		
	FY 25 INVESTMENT SUBTOTAL						818,846,137.63		
0512 - DEPARTMENT OF HEALTH FACILITIES									
5147	COLLECTION OF CONSUMER SALES TAX FUND Cash Control								
5147-999	(11-15-3) WV CODE								
	FISCAL YEAR 2025	0.00	6,246.25	0.00	6,246.25	0.00	6,246.25	Consumer sales tax remitted to Tax Department	2025 - Special Revenue
5153	GIFTS, GRANTS AND DONATIONS Cash Control								
5153-999	HB 2006 RS 2023								
	FISCAL YEAR 2025	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	Grants, gifts and donations	2025 - Special Revenue
5156	HOSPITAL SERVICES REVENUE ACCOUNT Cash Control								
5156-999	(16-1-13A & 5F-2-1a (d)(1) & (2) HB 2006 RS 2022) WV CODE								
	FISCAL YEAR 2024	0.00	83,092,249.64	(79,793,982.86)	3,298,266.78	0.00	3,298,266.78	Hospital patient care fees & institutional collections	2024-Special Revenue
	FISCAL YEAR 2025	3,298,320.78	84,067,615.69	(84,063,931.03)	3,684.66	126.50	3,302,131.94		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2025-Special Revenue
	FY 25 SUBTOTAL	3,298,320.78	84,123,861.94	(84,063,931.03)	59,930.91	126.50	3,358,378.19	institutions.	
0229 - DEPUTY SHERIFF RETIREMENT SYSTEM									
2150	WV DEPUTY SHERIFF RETIREMENT FUND Cash Control								
2150-999	(7-14D-6)(A) WV CODE								
	FISCAL YEAR 2023	141,519.30	1,058,129.63	(1,352,058.85)	(293,929.22)	259,271.95	106,862.03	Revenue, investment earnings, and	1998-Special Revenue
	FISCAL YEAR 2024	169,938.42	61,517,369.21	(17,179,285.55)	44,338,083.66	(44,287,855.25)	220,166.83	reinstatements to disburse annuities,	
	FISCAL YEAR 2025	220,166.83	50,173,390.76	(18,220,966.32)	31,952,424.44	(31,844,457.53)	328,133.74	withdrawal, loans, scholarships and	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						307,646,432.76	administrative fees.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						348,779,221.04		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						379,252,139.40		
	FY 25 SUBTOTAL	220,166.83	50,173,390.76	(18,220,966.32)	31,952,424.44	(31,844,457.53)	328,133.74		
	ACCOUNT INVESTMENT IMB FY 25 SUBTOTAL						379,252,139.40		
0623 - DIVISION OF ADMINISTRATIVE SERVICES									
6386	WV COMMUNITY CORRECTIONS FUND Cash Control								
6386-999	(62-11C-4A) WV CODE								
	FISCAL YEAR 2023	(979,452.76)	83,747.58	(3,620.58)	80,127.00	0.00	(899,325.76)	Other collections, fees, licenses & income	1995-Special Revenue
	FISCAL YEAR 2024	(1,121,861.45)	1,133,240.89	(884,271.15)	248,969.74	0.00	(872,891.71)	to fund WV Community Correction Program.	Appropriated
	FISCAL YEAR 2025	(872,891.71)	1,141,466.34	(1,295,810.08)	(154,343.74)	0.00	(1,027,235.45)		
6801	LAW ENFORCEMENT TRAINING OPERATIONS 90% FUND Cash Control								
6801-999	(30-29-4) WV CODE								
	FISCAL YEAR 2023	1,157,926.85	88,126.99	0.00	88,126.99	0.00	1,246,053.84	Tuition, grants and federal funds to	1995-Special Revenue
	FISCAL YEAR 2024	1,284,577.34	1,261,540.00	(268,297.93)	993,242.07	0.00	2,277,819.41	operate training programs.	
	FISCAL YEAR 2025	2,277,819.41	1,171,225.22	(1,069,343.29)	101,881.93	0.00	2,379,701.34		
6802	LAW ENFORCEMENT TRAINING ADMINISTRATION 10% FUND Cash Control								
6802-999	(30-29-4) WV CODE								
	FISCAL YEAR 2023	272,373.28	11,294.47	(8,024.21)	3,270.26	0.00	275,643.54	Tuition, grants and federal funds for	1995-Special Revenue
	FISCAL YEAR 2024	365,864.13	167,279.10	(16,976.50)	150,302.60	0.00	516,166.73	planning and administering Training Program.	
	FISCAL YEAR 2025	516,166.73	166,473.67	(34,064.88)	132,408.79	0.00	648,575.52		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6804	COURT SECURITY FUND								
	Cash Control								
6804-999	(51-3-14) WV CODE								
	FISCAL YEAR 2023	198,367.27	37,667.88	(1,955.10)	35,712.78	0.00	234,080.05	Other collections, fees, licenses, income	1997-Special Revenue
	FISCAL YEAR 2024	172,442.70	536,856.96	(963,379.38)	(426,522.42)	0.00	(254,079.72)	& operating fund transfers to dispense	Appropriated
	FISCAL YEAR 2025	(254,079.72)	532,271.82	(243,385.85)	288,885.97	0.00	34,806.25	grants to enhance security of WV courts.	
6807	GIFTS, GRANTS & DONATIONS								
	Cash Control								
6807-999	(CHAPTER 15) WV CODE								
	FISCAL YEAR 2024	0.00	14,725,000.00	0.00	14,725,000.00	0.00	14,725,000.00		2024-Special Revenue
	FISCAL YEAR 2025	14,725,000.00	657,313.95	(10,755,128.98)	(10,097,815.03)	0.00	4,627,184.97		
6808	CIVIL LEGAL SERVICES FOR LOW INCOME PERSONS								
	Cash Control								
6808-999	(59-1-10B) WV CODE								
	FISCAL YEAR 2023	20,281.58	114,677.50	(8,842.89)	105,834.61	0.00	126,116.19	Operating funds to be used for civil legal	2013-Special Revenue
	FISCAL YEAR 2024	(1,002,232.87)	1,307,098.40	(659,581.17)	647,517.23	0.00	(354,715.64)	services for low income people.	
	FISCAL YEAR 2025	(354,715.64)	1,337,522.00	(884,783.07)	452,738.93	0.00	98,023.29		
6810	SECOND CHANCE DRIVER'S LICENSE PROGRAM ACCOUNT								
	Cash Control								
6810-999	(17B-7-8) WV CODE								
	FISCAL YEAR 2023	(82,461.36)	0.00	(573.54)	(573.54)	0.00	(83,034.90)		2017-Special Revenue
	FISCAL YEAR 2024	(83,034.90)	0.00	0.00	0.00	0.00	(83,034.90)		Appropriated
	FISCAL YEAR 2025	(83,034.90)	0.00	0.00	0.00	0.00	(83,034.90)		
8803	FEDERAL FUNDS OPERATING FUND								
	Cash Control								
8803-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	1,151,669.03	1,121,237.80	(889,493.45)	231,744.35	(0.14)	1,383,413.24	Federal funds to combat impaired driving	1993-Federal Revenue
	FISCAL YEAR 2024	2,044,936.30	12,543,911.99	(13,248,408.51)	(704,496.52)	(8.04)	1,340,431.74	illicit drug trafficking, juvenile delinquency	Appropriated
	FISCAL YEAR 2025	1,340,431.74	13,172,240.11	(13,735,789.62)	(563,549.51)	(8.35)	776,873.88	& various other programs to aid victims of	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2.79	crime & promote motor vehicle safety.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						16.29		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						24.64		
M608	DIVISION OF JUSTICE AND COMMUNITY SERVICES								
	Cash Control								
M608-999	(16A-9-2(c)(2)(B) & 12-6D-2 (12)) WV CODE								
	FISCAL YEAR 2023	541,757.00	0.00	0.00	0.00	0.00	541,757.00		2022-Special Revenue
	FISCAL YEAR 2024	799,298.00	258,166.00	0.00	258,166.00	0.00	1,057,464.00		
	FISCAL YEAR 2025	1,057,464.00	376,729.00	0.00	376,729.00	0.00	1,434,193.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	18,352,159.91	18,555,242.11	(28,018,305.77)	(9,463,063.66)	(8.35)	8,889,087.90		
	INVESTMENT ACCOUNT BTI FY 25 SUBTOTAL						24.64		
0608 - DIVISION OF CORRECTIONS									
6283	DIVISION OF CORRECTIONS LOTTERY FUND Cash Control								
6283-999	(Chapters 25,28,29& 62 & SB133 FY 2005 BUDGET BILL SEC 9) WV CODE								
	FISCAL YEAR 2023	210,967.58	0.00	0.00	0.00	0.00	210,967.58	Capital outlay and maintenance to fund	2008-Excess Lottery
	FISCAL YEAR 2024	210,967.58	0.00	0.00	0.00	0.00	210,967.58	the electrical substation for the Mount Olive	Revenue
	FISCAL YEAR 2025	210,967.58	0.00	0.00	0.00	0.00	210,967.58	Correctional Center and the expansion with Care Haven Facility when the acquisition is finalized.	
6303	PRISON INDUSTRIES FUND Cash Control								
6303-999	(28-5B-14) WV CODE								
	FISCAL YEAR 2023	2,195,929.89	626,649.81	(639,424.53)	(12,774.72)	0.00	2,183,155.17	Sales and service income to provide goods	1993-Special Revenue
	FISCAL YEAR 2024	1,926,774.81	10,191,240.31	(9,873,858.97)	317,381.34	0.00	2,244,156.15	& services to other state, county and local	
	FISCAL YEAR 2025	2,244,156.15	8,846,539.06	(8,713,560.94)	132,978.12	0.00	2,377,134.27	governments with excess at the end of year over \$1000,000 going to general revenue fund.	
6306	CORRECTIONS OFFICER TRAINING FUND Cash Control								
6306-999	(25-1-3) WV CODE								
	FISCAL YEAR 2023	306,850.31	0.00	0.00	0.00	0.00	306,850.31	Course and training fees to provide	1993-Special Revenue
	FISCAL YEAR 2024	334,161.32	0.00	(2,624.80)	(2,624.80)	0.00	331,536.52	for officer training.	
	FISCAL YEAR 2025	331,536.52	0.00	12,720.00	12,720.00	0.00	344,256.52		
6311	VOCATIONAL EDUCATION ADULT INSTITUTIONS FUND Cash Control								
6311-999	(25-1-3) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for equipping & holding	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	vocational education classes at the	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	adult institutions.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6319	TAX COLLECTIONS FUND								
	Cash Control								
6319-999	(25-1-3) WV CODE								
	FISCAL YEAR 2023	561.71	0.00	0.00	0.00	0.00	561.71	Tax collections to be remitted to Tax	1993-Special Revenue
	FISCAL YEAR 2024	561.71	0.00	0.00	0.00	0.00	561.71	Commissioner.	
	FISCAL YEAR 2025	561.71	0.00	0.00	0.00	0.00	561.71		
6331	ANTHONY CENTER SCHOOL LUNCH PROGRAM								
	Cash Control								
6331-999	(25-1-3 & 25-4-2) WV CODE								
	FISCAL YEAR 2023	135,538.45	4,251.70	(1,313.66)	2,938.04	0.00	138,476.49	Federal funds for reimbursement for	1993-Special Revenue
	FISCAL YEAR 2024	146,466.25	27,245.46	(18,664.73)	8,580.73	0.00	155,046.98	school lunch program at Anthony Center.	
	FISCAL YEAR 2025	155,046.98	29,051.64	(11,637.03)	17,414.61	0.00	172,461.59		
6338	SCHOOL FOR BOY'S - SCHOOL LUNCH PROGRAM FUND								
	Cash Control								
6338-999	(25-1-3 & 28-1-1) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for school lunch program.	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6353	HUTTONSVILLE INSURANCE REFUNDS FUND								
	Cash Control								
6353-999	(25-1-3 & 12-2-2)(B)(7) WV CODE								
	FISCAL YEAR 2023	65,619.98	0.00	0.00	0.00	0.00	65,619.98	Funds received from the Board of Risk &	1993-Special Revenue
	FISCAL YEAR 2024	65,619.98	0.00	0.00	0.00	0.00	65,619.98	Insurance Management for damage to the	
	FISCAL YEAR 2025	65,619.98	60,915.48	0.00	60,915.48	0.00	126,535.46	Huttonsville Correctional Center.	
6356	HUTTONSVILLE SCHOOL LUNCH PROGRAM FUND								
	Cash Control								
6356-999	(25-1-3 & 28-5A-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for school lunch program	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	at Huttonsville.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6362	PAROLEE'S SUPERVISION FEE FUND								
	Cash Control								
6362-999	(62-12-17) WV CODE								
	FISCAL YEAR 2023	666,488.16	89,873.00	(164,662.00)	(74,789.00)	0.00	591,699.16	Parolees and probationers fees to help	1994-Special Revenue
	FISCAL YEAR 2024	313,857.75	988,009.75	(1,096,933.45)	(108,923.70)	0.00	204,934.05	defray costs of providing parolee's	Appropriated
	FISCAL YEAR 2025	204,934.05	1,067,960.20	(996,218.74)	71,741.46	0.00	276,675.51	supervision.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6369	FARM SUBSIDY PAYMENTS								
	Cash Control								
6369-999	(25-1-5) WV CODE								
	FISCAL YEAR 2023	13,717.11	4,930.00	0.00	4,930.00	0.00	18,647.11	Fees, licenses and income to account for	1997-Special Revenue
	FISCAL YEAR 2024	18,647.11	0.00	0.00	0.00	0.00	18,647.11	funds received from Pocahontas County	
	FISCAL YEAR 2025	18,647.11	3,266.00	0.00	3,266.00	0.00	21,913.11	Farm service agency for crop acreage base at Denmar Correctional Facility.	
6370	DENMAR INSURANCE FUND								
	Cash Control								
6370-999	(12-2-2(B)(7) WV CODE								
	FISCAL YEAR 2023	25,758.65	0.00	0.00	0.00	0.00	25,758.65	Insurance proceeds received for damage	2013-Special Revenue
	FISCAL YEAR 2024	25,758.65	0.00	0.00	0.00	0.00	25,758.65	to facility.	
	FISCAL YEAR 2025	25,758.65	0.00	0.00	0.00	0.00	25,758.65		
6371	STATE INFRASTRUCTURE ASSISTANCE FUND								
	Cash Control								
6371-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Transfers from the Governor's Contingency	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Fund to repair storm drainage system at	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	Pruntytown Correctional Center.	
6372	MT OLIVE INSURANCE REFUNDS FUND								
	Cash Control								
6372-999	(25-1-3 & 12-2-2)(B)(7) WV CODE								
	FISCAL YEAR 2023	78,075.62	0.00	0.00	0.00	0.00	78,075.62	Other collections, licenses, income and	1999-Special Revenue
	FISCAL YEAR 2024	78,075.62	0.00	0.00	0.00	0.00	78,075.62	BRIM insurance management fund for	
	FISCAL YEAR 2025	78,075.62	0.00	0.00	0.00	0.00	78,075.62	damage to the Mt. Olive Facility.	
6373	NORTHERN INSURANCE REFUNDS								
	Cash Control								
6373-999	(25-1-3 & 12-2-2)(B)(7) WV CODE								
	FISCAL YEAR 2023	83,631.98	0.00	0.00	0.00	0.00	83,631.98	Other collections, licenses, income and	2011-Special Revenue
	FISCAL YEAR 2024	83,631.98	0.00	0.00	0.00	0.00	83,631.98	BRIM insurance management fund for	
	FISCAL YEAR 2025	83,631.98	0.00	0.00	0.00	0.00	83,631.98	damage to the Northern facility.	
6374	PRUNTYTOWN INSURANCE REFUNDS FUND								
	Cash Control								
6374-999	(25-1-3 & 12-2-2)(B)(7) WV CODE								
	FISCAL YEAR 2023	542,801.29	0.00	0.00	0.00	0.00	542,801.29	Other collections, licenses, income and	2010-Special Revenue
	FISCAL YEAR 2024	542,801.29	0.00	0.00	0.00	0.00	542,801.29	BRIM insurance management fund for	
	FISCAL YEAR 2025	542,801.29	3,032.73	0.00	3,032.73	0.00	545,834.02	damage to the Prunytown facility.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6375	CHARLESTON WORK RELEASE INMATE BENEFIT FUND Cash Control								
6375-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	40,037.24	1,377.03	(1,075.08)	301.95	0.00	40,339.19	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2024	45,718.59	25,751.59	(18,085.83)	7,665.76	0.00	53,384.35	by the institution for the benefit of	
	FISCAL YEAR 2025	53,384.35	29,163.76	(13,688.55)	15,475.21	0.00	68,859.56	inmates and victims.	
6376	BECKLEY WORK RELEASE INMATE BENEFIT FUND Cash Control								
6376-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	14,808.34	72.48	(16.04)	56.44	0.00	14,864.78	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2024	14,850.56	11,005.85	(23,849.77)	(12,843.92)	0.00	2,006.64	by the institution for the benefit of	
	FISCAL YEAR 2025	2,006.64	14,794.45	(12,551.21)	2,243.24	0.00	4,249.88	inmates and victims.	
6377	HUNTINGTON WORK RELEASE INMATE BENEFIT FUND Cash Control								
6377-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	72,133.38	0.00	0.00	0.00	0.00	72,133.38	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2024	72,133.38	0.00	0.00	0.00	0.00	72,133.38	by the institution for the benefit of	
	FISCAL YEAR 2025	72,133.38	0.00	0.00	0.00	0.00	72,133.38	inmates and victims.	
6378	ANTHONY CENTER INMATE BENEFIT FUND Cash Control								
6378-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	12,170.72	0.00	0.00	0.00	0.00	12,170.72	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2024	12,170.72	0.00	(784.87)	(784.87)	0.00	11,385.85	by the institution for the benefit of	
	FISCAL YEAR 2025	11,385.85	0.00	(748.70)	(748.70)	0.00	10,637.15	inmates and victims.	
6379	PRUNTYTOWN CENTER INMATE BENEFIT FUND Cash Control								
6379-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	53,786.19	1,043.57	(361.46)	682.11	0.00	54,468.30	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2024	47,589.87	54,481.95	(33,390.29)	21,091.66	0.00	68,681.53	by the institution for the benefit of	
	FISCAL YEAR 2025	68,681.53	79,554.81	(52,712.05)	26,842.76	0.00	95,524.29	inmates and victims.	
6380	ST MARYS CENTER INMATE BENEFIT FUND Cash Control								
6380-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	150,266.43	0.00	(9,716.53)	(9,716.53)	0.00	140,549.90	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2024	49,739.90	179,846.36	(180,531.04)	(684.68)	0.00	49,055.22	by the institution for the benefit of	
	FISCAL YEAR 2025	49,055.22	159,374.58	(116,653.49)	42,721.09	0.00	91,776.31	inmates and victims.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6381	MT OLIVE CENTER INMATE BENEFIT FUND Cash Control								
6381-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	261,434.35	5,443.51	(2,105.73)	3,337.78	0.00	264,772.13	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2024	341,598.02	166,313.13	(109,081.37)	57,231.76	0.00	398,829.78	by the institution for the benefit of	
	FISCAL YEAR 2025	398,829.78	234,933.62	(161,959.82)	72,973.80	0.00	471,803.58	inmates and victims.	
6382	NORTHERN CENTER INMATE BENEFIT FUND Cash Control								
6382-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	134,368.75	2,498.94	4,617.10	7,116.04	0.00	141,484.79	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2024	152,711.93	38,218.93	(14,868.34)	23,350.59	0.00	176,062.52	by the institution for the benefit of	
	FISCAL YEAR 2025	176,062.52	54,115.33	(44,924.32)	9,191.01	0.00	185,253.53	inmates and victims.	
6383	HUTTONSVILLE INMATE BENEFIT FUND Cash Control								
6383-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	273,555.68	5,511.47	(1,666.84)	3,844.63	0.00	277,400.31	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2024	330,283.70	235,619.54	(165,285.73)	70,333.81	0.00	400,617.51	by the institution for the benefit of	
	FISCAL YEAR 2025	400,617.51	271,093.74	(113,793.65)	157,300.09	0.00	557,917.60	inmates and victims.	
6384	DENMAR INMATE BENEFIT FUND Cash Control								
6384-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	85,050.72	1,010.60	(1,147.00)	(136.40)	0.00	84,914.32	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2024	82,080.30	38,381.97	(25,499.59)	12,882.38	0.00	94,962.68	by the institution for the benefit of	
	FISCAL YEAR 2025	94,962.68	46,379.91	(35,573.15)	10,806.76	0.00	105,769.44	inmates and victims.	
6385	OHIO COUNTY INMATE BENEFIT FUND Cash Control								
6385-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	13,771.47	96.79	0.00	96.79	0.00	13,868.26	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2024	13,802.31	9,886.16	(7,959.13)	1,927.03	0.00	15,729.34	by the institution for the benefit of	
	FISCAL YEAR 2025	15,729.34	9,635.93	(3,363.76)	6,272.17	0.00	22,001.51	inmates and victims.	
6387	FLOOD DISASTER MAY 2001 Cash Control								
6387-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.30	0.00	0.00	0.00	0.00	0.30	Expense reimbursement - May 2001 flood.	2001-Special Revenue
	FISCAL YEAR 2024	0.30	0.00	0.00	0.00	0.00	0.30		
	FISCAL YEAR 2025	0.30	0.00	0.00	0.00	0.00	0.30		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6388	FLOOD DISASTER, MAY 2002 FEMA Cash Control								
6388-999	(4-11-2 & 15-5-13)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	To account for funds received from FEMA	2003-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and the WV Office of Emergency Services	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	for the May 2002 flood.	
6389	PAROLE SUPERVISION BENEFIT FUND Cash Control								
6389-999	(62-12-25A) WV CODE								
	FISCAL YEAR 2023	17,783.29	0.00	0.00	0.00	0.00	17,783.29	To account for funds received from any	2003-Special Revenue
	FISCAL YEAR 2024	17,783.29	0.00	0.00	0.00	0.00	17,783.29	source, including but not limited funds	
	FISCAL YEAR 2025	17,783.29	(162.28)	0.00	(162.28)	0.00	17,621.01	donated by the general public or organization	
								and funds seized from parolees that are	
								forfeited pursuant to the provisions of	
								article 7, chapter 60 of the WV Code.	
6390	ST. MARYS INSURANCE REFUNDS FUND Cash Control								
6390-999	(25-1-3 & 12-2-2)(B)(7) WV CODE								
	FISCAL YEAR 2023	102,107.22	0.00	0.00	0.00	0.00	102,107.22	Funds received from the Board of Risk &	2003-Special Revenue
	FISCAL YEAR 2024	129,657.91	0.00	0.00	0.00	0.00	129,657.91	Insurance Management for damages	
	FISCAL YEAR 2025	129,657.91	0.00	0.00	0.00	0.00	129,657.91	to the facility.	
6391	ELECTRONIC MONITORING PROGRAM ACCOUNT Cash Control								
6391-999	(25-1-14) WV CODE								
	FISCAL YEAR 2023	97,915.15	5,955.28	(8,658.48)	(2,703.20)	0.00	95,211.95	Funds received from offenders on the	2003-Special Revenue
	FISCAL YEAR 2024	73,787.49	73,971.56	(24,303.60)	49,667.96	0.00	123,455.45	electronic Monitoring Program in	
	FISCAL YEAR 2025	123,455.45	134,734.78	0.00	134,734.78	0.00	258,190.23	accordance with the WV Code.	
6392	LAKIN CORRECTIONAL FACILITIES INMATE BENEFIT FUND Cash Control								
6392-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	165,451.07	4,677.33	(395.01)	4,282.32	0.00	169,733.39	Collections, licenses and other income to	2003-Special Revenue
	FISCAL YEAR 2024	178,176.66	129,522.75	(110,555.46)	18,967.29	0.00	197,143.95	administer the inmate benefit funds.	
	FISCAL YEAR 2025	197,143.95	163,140.53	(164,854.12)	(1,713.59)	0.00	195,430.36		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6396	MARTINSBURG INMATE BENEFIT FUND Cash Control								
6396-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	42,601.61	215.87	0.00	215.87	0.00	42,817.48	Other collections, fees, license and income	2007-Special Revenue
	FISCAL YEAR 2024	51,011.88	19,684.92	0.00	19,684.92	0.00	70,696.80	for the benefit and welfare of inmates	
	FISCAL YEAR 2025	70,696.80	24,345.59	0.00	24,345.59	758.52	95,800.91	incarcerated in state correctional facilities and for the benefit of victims.	
6397	GIFTS, GRANTS AND DONATIONS Cash Control								
6397-999	(25-1-3C)WV CODE								
	FISCAL YEAR 2023	1,567,320.39	0.00	31,155.95	31,155.95	0.00	1,598,476.34	Other collections and fees to provide	2007-Special Revenue
	FISCAL YEAR 2024	2,555,649.17	3,489,065.41	(2,901,986.48)	587,078.93	0.00	3,142,728.10	funding for expenses relating to the	
	FISCAL YEAR 2025	3,142,728.10	6,057,883.94	(2,272,877.69)	3,785,006.25	0.00	6,927,734.35	Division of Corrections.	
6401	JUVENILE DETENTION SCHOOL LUNCH PROGRAM CASH CONTROL								
6401-999	(4-11-3) WV CODE								
	FISCAL YEAR 2023	610,581.41	46,485.75	(26,549.61)	19,936.14	0.00	630,517.55		2019-Special Revenue
	FISCAL YEAR 2024	911,683.50	379,338.51	(468,185.38)	(88,846.87)	0.00	822,836.63		
	FISCAL YEAR 2025	822,836.63	607,512.67	(1,168,038.47)	(560,525.80)	0.00	262,310.83		
6403	DAVIS CENTER NATIONAL SCHOOL LUNCH PROGRAM CASH CONTROL								
6403-999	(4-11-3) WV CODE								
	FISCAL YEAR 2023	5,032.88	0.00	(2,564.89)	(2,564.89)	0.00	2,467.99		2019-Special Revenue
	FISCAL YEAR 2024	1,400.82	0.00	5,013.82	5,013.82	0.00	6,414.64		
	FISCAL YEAR 2025	6,414.64	0.00	(2,273.79)	(2,273.79)	0.00	4,140.85		
6407	DJS GIFTS GRANTS & DONATIONS CASH CONTROL								
6407-999	(49-5E-1) WV CODE								
	FISCAL YEAR 2023	11,260.19	0.00	0.00	0.00	0.00	11,260.19		2019-Special Revenue
	FISCAL YEAR 2024	11,260.19	0.00	0.00	0.00	0.00	11,260.19		
	FISCAL YEAR 2025	11,260.19	0.00	(6.67)	(6.67)	0.00	11,253.52		
6408	JUVENILE SERVICES STATUS OFFENDER FUND CASH CONTROL								
6408-999	(HB 2569, 49-5B-5A) WV CODE								
	FISCAL YEAR 2023	1,610,553.00	0.00	27.20	27.20	0.00	1,610,580.20		2019-Special Revenue
	FISCAL YEAR 2024	990,719.04	391,482.00	(850,893.87)	(459,411.87)	0.00	531,307.17		
	FISCAL YEAR 2025	531,307.17	276,066.00	(610,460.40)	(334,394.40)	0.00	196,912.77		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6409	GENE SPADARO JUVENILE CENTER RESIDENT BENEFIT FUND CASH CONTROL								
6409-999	(49-5E-6B) WV CODE								
	FISCAL YEAR 2023	485.21	0.00	0.00	0.00	0.00	485.21		2019-Special Revenue
	FISCAL YEAR 2024	1,081.55	0.00	1,696.67	1,696.67	0.00	2,778.22		
	FISCAL YEAR 2025	2,778.22	0.00	1,938.73	1,938.73	0.00	4,716.95		
6412	DONALD R KUHN CENTER JUVENILE BEN FUND CASH CONTROL								
6412-999	FISCAL YEAR 2023	13,413.29	0.00	0.00	0.00	0.00	13,413.29		2019-Special Revenue
	FISCAL YEAR 2024	14,266.74	3,442.75	0.00	3,442.75	0.00	17,709.49		
	FISCAL YEAR 2025	17,709.49	5,052.03	(1,794.00)	3,258.03	0.00	20,967.52		
6413	SAM PERDUE JC BENEFIT FUND CASH CONTROL								
6413-999	FISCAL YEAR 2023	5,933.66	249.40	0.00	249.40	0.00	6,183.06		2019-Special Revenue
	FISCAL YEAR 2024	6,214.12	1,183.31	(69.99)	1,113.32	0.00	7,327.44		
	FISCAL YEAR 2025	7,327.44	2,813.11	0.00	2,813.11	0.00	10,140.55		
6414	RUBENSTEIN CENTER JUVENILE BENEFIT FUND CASH CONTROL								
6414-999	FISCAL YEAR 2023	49,746.58	677.09	(48.23)	628.86	0.00	50,375.44		2019-Special Revenue
	FISCAL YEAR 2024	56,786.70	9,962.23	(11,211.34)	(1,249.11)	0.00	55,537.59		
	FISCAL YEAR 2025	55,537.59	8,671.55	(11,147.01)	(2,475.46)	0.00	53,062.13		
6415	DIVISION OF CORRECTIONS AND REHABILITATION SURPLUS PROPERTY Cash Control								
6415-999	15A-3-14a WV CODE								
	FISCAL YEAR 2023	44,145.77	744.70	0.00	744.70	0.00	44,890.47		2020-Special Revenue
	FISCAL YEAR 2024	99,348.39	22,120.44	0.00	22,120.44	0.00	121,468.83		
	FISCAL YEAR 2025	121,468.83	18,164.22	0.00	18,164.22	0.00	139,633.05		
6450	DECEMBER 2009 WINTER STORM Cash Control								
6450-999	(4-11-3 &15-5-13) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds allocated to state and local entities to pay administrative expenses.	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6452	DIVISION OF CORRECTIONS ADDITIONAL OPERATIONS FUND								
	Cash Control								
6452-999	(25-7-11) WV CODE								
	FISCAL YEAR 2023	21,887,814.24	147,903.44	(3,302,054.54)	(3,154,151.10)	0.00	18,733,663.14	To transfer excess funds from the	2013-Special Revenue
	FISCAL YEAR 2024	14,820,594.94	2,402,877.82	(14,375,266.62)	(11,972,388.80)	0.00	2,848,206.14	Correctional Industries Account at the end	
	FISCAL YEAR 2025	2,848,206.14	2,061,234.75	(875,977.87)	1,185,256.88	0.00	4,033,463.02	of any fiscal year to offset operational costs.	
6453	PARKERSBURG CORRECTIONAL CENTER INMATE FUND								
	Cash Control								
6453-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2023	47,705.49	914.16	(2,925.22)	(2,011.06)	0.00	45,694.43	This fund is held by correctional institutions	2013-Special Revenue
	FISCAL YEAR 2024	40,103.51	43,452.09	(39,425.65)	4,026.44	0.00	44,129.95	for the benefit of inmates incarcerated in	
	FISCAL YEAR 2025	44,129.95	44,236.40	(36,883.94)	7,352.46	0.00	51,482.41	state facilities and for the benefit of victims.	
6455	SALEM CORRECTIONAL CENTER INMATE BENEFIT FUND								
	Cash Control								
6455-999	SB178-SAO (EW) REQUEST NEW FUND 7/3/13								
	FISCAL YEAR 2023	32,734.34	760.83	(1,654.04)	(893.21)	0.00	31,841.13	Authorizing Insurance Commissioner	2013-Special Revenue
	FISCAL YEAR 2024	39,599.91	55,019.33	(36,562.50)	18,456.83	0.00	58,056.74	promulgate legislative rules relating to health	
	FISCAL YEAR 2025	58,056.74	69,486.83	(42,221.11)	27,265.72	0.00	85,322.46	plan insurer internal grievance procedure.	
6458	TIGER MORTON JUVENILE CENTER BENEFITS FUND								
	Cash Control								
6458-999	(15a-4-10) WV CODE								
	FISCAL YEAR 2024	0.00	3,395.29	0.00	3,395.29	0.00	3,395.29	BENEFITS FUND	2024-Special Revenue
	FISCAL YEAR 2025	3,395.29	3,058.00	0.00	3,058.00	0.00	6,453.29		
6459	LORRIE YEAGER JUVENILE CENTER BENEFITS FUND								
	Cash Control								
6459-999	(15a-4-10) WV CODE								
	FISCAL YEAR 2024	0.00	4,984.91	0.00	4,984.91	0.00	4,984.91		2024-Special Revenue
	FISCAL YEAR 2025	4,984.91	5,242.12	(1,841.22)	3,400.90	0.00	8,385.81		
6460	ROBERT SHELL JUVENILE CENTER BENEFITS FUND								
	Cash Control								
6460-999	(15a-4-10) WV CODE								
	FISCAL YEAR 2024	0.00	1,959.75	0.00	1,959.75	0.00	1,959.75		2024-Special Revenue
	FISCAL YEAR 2025	1,959.75	2,669.18	0.00	2,669.18	0.00	4,628.93		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6461	VICKI DOUGLAS JUVENILE CENTER BENEFITS FUND Cash Control								
6461-999	(15a-4-10) WV CODE								
	FISCAL YEAR 2024	0.00	999.10	0.00	999.10	0.00	999.10		2024-Special Revenue
	FISCAL YEAR 2025	999.10	1,753.15	0.00	1,753.15	0.00	2,752.25		
6462	CHICK BUCKBEE JUVENILE CENTER BENEFITS FUND Cash Control								
6462-999	(15a-4-10) WV CODE								
	FISCAL YEAR 2024	578.16	1,260.89	0.00	1,260.89	0.00	1,839.05		2024-Special Revenue
	FISCAL YEAR 2025	1,839.05	2,376.71	(282.04)	2,094.67	0.00	3,933.72		
6675	REGIONAL JAIL & CORRECTIONAL FACILITY AUTHORITY FD Cash Control								
6675-999	(31-20-10) WV CODE								
	FISCAL YEAR 2023	4,813,275.40	377,918.36	(228,617.90)	149,300.46	(11,781.19)	4,950,794.67		2019-Special Revenue
	FISCAL YEAR 2024	667,627.06	6,253,509.93	(936,294.65)	5,317,215.28	(4,135,413.96)	1,849,428.38		Appropriated
	FISCAL YEAR 2025	1,849,428.38	6,584,699.40	(1,720,035.49)	4,864,663.91	(187,047.86)	6,527,044.43		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						11,827,261.16		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						23,951,355.89		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						24,138,403.75		
6678	REGIONAL JAILS OPERATING CASH CONTROL ACCOUNT Cash Control								
6678-999	(31-20-10) WV CODE								
	FISCAL YEAR 2023	8,159,007.99	9,613,127.77	(10,707,468.13)	(1,094,340.36)	(23,908.80)	7,040,758.83		2019-Federal Revenue
	FISCAL YEAR 2024	5,083,865.18	108,369,705.38	(122,504,855.15)	(14,135,149.77)	13,102,193.13	4,050,908.54		Appropriated
	FISCAL YEAR 2025	4,050,908.54	130,331,927.18	(137,970,980.99)	(7,639,053.81)	5,024,923.14	1,436,777.87		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						24,002,233.25		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						3,127,836.74		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,602,913.60		
8836	CONSOLIDATED FEDERAL FUNDS Cash Control								
8836-999	(4-11-2 &25-1-3) & 25, 28, 49, & 62 WV CODE								
	FISCAL YEAR 2023	62,331.13	0.00	0.00	0.00	0.00	62,331.13	Federal funds to provide for the Criminal	1993-Federal Revenue
	FISCAL YEAR 2024	62,331.13	0.00	0.00	0.00	0.00	62,331.13	Alien Assistance Program.	Appropriated
	FISCAL YEAR 2025	62,331.13	0.00	0.00	0.00	0.00	62,331.13		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	(774.89)	0.00	0.00	0.00	1.62	(773.27)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	(763.27)	0.00	0.00	0.00	(10.00)	(773.27)		
	FISCAL YEAR 2025	(773.27)	0.00	0.00	0.00	0.00	(773.27)		
	FY 25 SUBTOTAL	19,488,158.13	157,314,717.10	(155,142,401.49)	2,172,315.61	4,838,633.80	26,499,107.54		
	INVESTMENT BTI FY 25 SUBTOTAL						25,741,317.35		
0432 - DIVISION OF CULTURE AND HISTORY									
3530	UNCLASSIFIED EXPENSES FUND Cash Control								
3530-999	(29-1-5) WV CODE								
	FISCAL YEAR 2023	216,577.42	10,204.65	(179,279.71)	(169,075.06)	(4,060.00)	43,442.36	Fees, rentals, gifts, grants, sales, donations	1993-Special Revenue
	FISCAL YEAR 2024	48,941.93	1,546,776.66	(1,145,954.79)	400,821.87	(67.57)	449,696.23	& transfers from other agencies to administer	
	FISCAL YEAR 2025	449,696.23	821,147.10	(1,177,933.71)	(356,786.61)	1,477.87	94,387.49	funds received by Culture & History.	
3532	VETERANS MEMORIAL FUND Cash Control								
3532-999	(29-11-3 & 29-22A-10) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	One percent of net video lottery terminal	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	income to complete the Vet. Memorial.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3533	GRAVE CREEK MOUND AND MUSEUM OPERATING FUND Cash Control								
3533-999	(Memorandum Agreement in accordance with 20-5) WV CODE								
	FISCAL YEAR 2023	193,051.03	0.00	(3,472.64)	(3,472.64)	0.00	189,578.39	Funds received from DNR for operating	1997-Special Revenue
	FISCAL YEAR 2024	202,477.34	75,115.69	(95,830.63)	(20,714.94)	0.00	181,762.40	Grave Creek Mound.	
	FISCAL YEAR 2025	181,762.40	94,248.76	(79,077.64)	15,171.12	2,228.16	199,161.68		
3534	LOTTERY EDUCATION-CULTURE & HISTORY Cash Control								
3534-999	(29-22-18-G) WV CODE								
	FISCAL YEAR 2023	9,458,989.02	1,549,936.96	(282,779.17)	1,267,157.79	810.34	10,726,957.15		2015-Lottery Revenue
	FISCAL YEAR 2024	12,664,542.97	4,289,367.37	(7,327,344.00)	(3,037,976.63)	(5,952.37)	9,620,613.97		
	FISCAL YEAR 2025	9,620,613.97	4,315,727.71	(4,164,472.44)	151,255.27	(7,579.71)	9,764,289.53		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						117,472.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						125,979.59		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						133,559.30		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3535	GIFTS AND DONATIONS Cash Control								
3535-999	(29-1-4) WV CODE/SEC. 12 OF HB 2050 (BUDGET BILL)								
	FISCAL YEAR 2023	184,015.06	3,645.88	(15,273.37)	(11,627.49)	0.00	172,387.57	Gifts and donations to be used for the	1998-Special Revenue
	FISCAL YEAR 2024	136,753.94	94,793.99	(129,908.14)	(35,114.15)	0.00	101,639.79	acquisition & preservation of the historic	
	FISCAL YEAR 2025	101,639.79	57,779.81	(128,735.89)	(70,956.08)	0.00	30,683.71	site.	
3537	GRANTS FOR COMPETITIVE ARTS PROGRAM FUND Cash Control								
3537-999	(29-1-3)(6)(D) WV CODE								
	FISCAL YEAR 2023	74,665.33	0.00	81,009.86	81,009.86	0.00	155,675.19	Statutory transfers to administer the	1999-Special Revenue
	FISCAL YEAR 2024	42,401.75	4,128,171.00	(1,377,383.51)	2,750,787.49	0.00	2,793,189.24	Division of Culture & History Programs.	
	FISCAL YEAR 2025	2,793,189.24	3,521,588.24	(3,971,150.08)	(449,561.84)	0.00	2,343,627.40		
3542	PUBLIC RECORDS AND PRESERVATION ACCOUNT Cash Control								
3542-999	(5A-8-15)(I) WV CODE								
	FISCAL YEAR 2023	298,137.79	52,953.15	(70,966.26)	(18,013.11)	5,418.15	285,542.83	Other collections, investment earnings	2001-Special Revenue
	FISCAL YEAR 2024	436,494.96	675,054.77	(587,213.27)	87,841.50	(31,588.57)	492,747.89	to administer the Culture and History	Appropriated
	FISCAL YEAR 2025	492,747.89	634,732.98	(581,182.83)	53,550.15	(42,659.18)	503,638.86	Programs.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						642,837.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						686,633.70		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						729,292.88		
3550	VIDEO PRODUCTION SERVICES FUND Cash Control								
3550-999	(10-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	(1,473.51)	(1,473.51)	0.00	(1,473.51)	Fees, rentals & transfers from other agencies to	2023-Special Revenue
	FISCAL YEAR 2024	(3,266.74)	5,747.50	(2,832.28)	2,915.22	0.00	(351.52)	provide video services for state agencies.	
	FISCAL YEAR 2025	(351.52)	3,810.00	(2,311.08)	1,498.92	0.00	1,147.40		
3559	LOTTERY EDUCATION-LIBRARY COMMISSION Cash Control								
3559-999	(29-22-18(G)) WV CODE								
	FISCAL YEAR 2023	0.00	4,177,814.62	(42,441.96)	4,135,372.66	0.00	4,135,372.66	Fees, rentals & transfers from other agencies to	2023-Lottery Revenue
	FISCAL YEAR 2024	456,268.43	11,513,700.00	(10,615,293.29)	898,406.71	0.00	1,354,675.14	provide video services for state agencies.	
	FISCAL YEAR 2025	1,354,675.14	11,513,700.00	(12,037,824.20)	(524,124.20)	0.00	830,550.94		
3562	GIFTS, GRANTS & DONATIONS Cash Control								
3562-999	(12-2-2(B)(4)) WV CODE								
	FISCAL YEAR 2024	(119,955.78)	0.00	112,386.00	112,386.00	1,334.00	(6,235.78)	Transfers to administer the Library Commission.	2024-Special Revenue
	FISCAL YEAR 2025	(6,235.78)	0.00	0.00	0.00	5,529.34	(706.44)		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8611	GIFTS GRANTS AND DONATION FUND								
	Cash Control								
8611-999	(29-27-5(9)) WV CODE								
	FISCAL YEAR 2023	0.00	42,266.83	(24,763.68)	17,503.15	0.00	17,503.15	Fees, rentals & transfers from other agencies to provide video services for state agencies.	2023-Special Revenue
	FISCAL YEAR 2024	6,737.67	208,700.60	(233,190.89)	(24,490.29)	0.00	(17,752.62)		
	FISCAL YEAR 2025	(17,752.62)	132,409.40	(243,840.63)	(111,431.23)	145.55	(129,038.30)		
8718	CONSOL FED FUNDS GEN ADMINISTRATIVE FUND								
	Cash Control								
8718-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	(35,565.24)	192,243.35	(76,734.33)	115,509.02	0.00	79,943.78		2023-Federal Revenue Appropriated
	FISCAL YEAR 2024	180,917.90	1,770,085.00	(1,694,149.24)	75,935.76	0.00	256,853.66		
	FISCAL YEAR 2025	256,853.66	1,881,072.59	(1,676,182.93)	204,889.66	0.00	461,743.32		
8720	CONSOL FED FUNDS GEN ADMINISTRATIVE FUND								
	Cash Control								
8720-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	(170,720.15)	(170,720.15)	0.00	(170,720.15)		2023-Federal Revenue Appropriated
	FISCAL YEAR 2024	(659,609.54)	468,508.27	(2,079,448.52)	(1,610,940.25)	1,508,860.30	(761,689.49)		
	FISCAL YEAR 2025	(761,689.49)	2,298,062.22	(1,534,145.43)	763,916.79	3,018.64	5,245.94		
8841	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8841-999	(18A-3A & 4-11-3) WV CODE								
	FISCAL YEAR 2023	32,775.50	298,194.46	(364,884.23)	(66,689.77)	32,791.43	(1,122.84)		2019-Federal Revenue Appropriated
	FISCAL YEAR 2024	48,396.37	6,058,157.91	(5,986,463.34)	71,694.57	0.00	120,090.94		
	FISCAL YEAR 2025	120,090.94	7,061,112.05	(6,858,950.82)	202,161.23	0.00	322,252.17		
8869	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8869-999	(29-27-5(9)) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	(19,304.97)	(19,304.97)	0.00	(19,304.97)	Fees, rentals & transfers from other agencies to provide video services for state agencies.	2023-Special Revenue
	FISCAL YEAR 2024	(76,428.06)	256,394.23	(310,421.53)	(54,027.30)	0.00	(130,455.36)		
	FISCAL YEAR 2025	(130,455.36)	544,000.00	(258,862.66)	285,137.34	0.00	154,681.98		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	14,454,784.49	32,879,390.86	(32,714,670.34)	164,720.52	(37,839.33)	14,581,665.68		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						862,852.18		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0606 - DIVISION OF EMERGENCY MANAGEMENT									
6007	COUNTY FIRE PROTECTION FUND								
	Cash Control								
6007-999	(7-5B-1(a)) WV CODE								
	FISCAL YEAR 2024	3,000,000.00	3,000,000.00	(3,000,000.00)	0.00	0.00	3,000,000.00		2024-Special Revenue
	FISCAL YEAR 2025	3,000,000.00	3,000,000.00	(3,000,000.00)	0.00	0.00	3,000,000.00		
6008	ALL COUNTY FIRE PROTECTION FUND								
	Cash Control								
6008-999	(7-5B-2(a)) WV CODE								
	FISCAL YEAR 2024	3,000,000.00	3,000,000.00	(3,000,000.00)	0.00	0.00	3,000,000.00		2024-Special Revenue
	FISCAL YEAR 2025	3,000,000.00	3,000,000.00	(3,000,000.00)	0.00	0.00	3,000,000.00		
6202	APRIL 2015 SEVERE STORM DR 4219								
	Cash Control								
6202-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	824.53	0.00	0.00	0.00	0.00	824.53		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6203	APRIL 2015 SEVERE STORM DR 4220								
	Cash Control								
6203-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6204	APRIL 2015 SEVERE STORM DR 4221								
	Cash Control								
6204-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6205	APRIL 2015 SEVERE STORM DR 4236								
	Cash Control								
6205-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	3,175.48	0.00	0.00	0.00	0.00	3,175.48		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6206	FLOOD DISASTER JUNE 2016								
	Cash Control								
6206-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	2,764,855.09	375,804.09	(375,804.09)	0.00	0.00	2,764,855.09		2017-Special Revenue
	FISCAL YEAR 2024	450,245.31	(5,401,950.86)	4,963,558.13	(438,392.73)	0.00	11,852.58		
	FISCAL YEAR 2025	11,852.58	(1,438,536.83)	1,438,536.85	0.02	0.00	11,852.60		
6207	STATEWIDE INTEROPERABLE RADIO NETWORK ACCOUNT								
	Cash Control								
6207-999	(15-14-9(A)) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6208	STATEWIDE INTEROPERABLE RADIO NETWORK ACCOUNT								
	Cash Control								
6208-999	(15-14-9(A)) WV CODE								
	FISCAL YEAR 2023	6,970.14	3,799.32	(1,560.80)	2,238.52	0.00	9,208.66		2019-Special Revenue
	FISCAL YEAR 2024	5,519.92	150,322.43	(61,430.92)	88,891.51	(91,541.69)	2,869.74		
	FISCAL YEAR 2025	2,869.74	103,616.74	(55,774.32)	47,842.42	(50,029.74)	682.42		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						91,541.69		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						141,571.43		
6209	FLOOD DISASTER JULY 2017 NORTHERN WV FLOOD								
	Cash Control								
6209-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2024	0.00	(14,900.07)	14,900.07	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6210	DISASTER FUNDS STATE								
	Cash Control								
6210-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	3,756.32	(12,793.38)	12,793.38	0.00	0.00	3,756.32		2019-Special Revenue
	FISCAL YEAR 2024	3,756.32	465,148.22	(455,997.92)	9,150.30	0.00	12,906.62		
	FISCAL YEAR 2025	12,906.62	5,098,508.41	(5,090,709.90)	7,798.51	0.00	20,705.13		
6225	DECEMBER 18 2009 STORM FEMA								
	Cash Control								
6225-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2010-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6226	MARCH 2010 FLOODING								
	Cash Control								
6226-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse 25% share of	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	reimbursement to local entities for disaster expenses	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	and DHSEM expenses for disaster response & recovery.	
6227	JUNE 2010 DR FLOOD DISASTER - GOV CONT FUND								
	Cash Control								
6227-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse 25% share of	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	reimbursement to local entities for disaster expenses	2010-Special Revenue
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	and DHSEM expenses for disaster response & recovery.	
6228	FEB 2010 DR 1918 WINTER STORM - GOV CONT FUND								
	Cash Control								
6228-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse 25% share of	2012-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	reimbursement to local entities for disaster expenses	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	and DHSEM expenses for disaster response & recovery.	
6229	MARCH 2012 DR FLOOD DISASTER - GOV CONT FUND								
	Cash Control								
6229-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse 25% share of	2012-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	reimbursement to local entities for disaster expenses	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	and DHSEM expenses for disaster response & recovery.	
6230	JUNE 29, 2012 WIND STORM GOV CONT FUND								
	Cash Control								
6230-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse 25% share of	2013-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	reimbursement to local entities for disaster expenses	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	and DHSEM expenses for disaster response & recovery.	
6231	HURRICANE SANDY GOV CONT FUND								
	Cash Control								
6231-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse 25% share of	2013-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	reimbursement to local entities for disaster expenses	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	and DHSEM expenses for disaster response & recovery.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6232	DR 4132 F1000 - CONT FUND								
	Cash Control								
6232-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6233	WV AM WATER EMER								
	Cash Control								
6233-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6234	FLOOD DISASTER MARCH 2015								
	(5-1-18) WV CODE								
6234-999	Cash Control								
	FISCAL YEAR 2023	230,024.15	0.00	0.00	0.00	0.00	230,024.15		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6251	FEBRUARY 5 2010 WINTER STORM								
	Cash Control								
6251-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	25% share of reimbursement to local	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	entities for disaster expenses and DHSEM	
								expenses for disaster response and recovery.	
6252	FLOOD INSURANCE TAX FUND - HOMELAND SECURITY								
	Cash Control								
6252-999	(5-1-18) WV CODE								
	FISCAL YEAR 2024	0.00	500,000.00	(89,021.21)	410,978.79	0.00	410,978.79		2024-Special Revenue
	FISCAL YEAR 2025	410,978.79	0.00	(46,000.74)	(46,000.74)	0.00	364,978.05		
6254	RIGHT TO KNOW ACT								
	Cash Control								
6254-999	(15A-5-5 &6) WV CODE								
	FISCAL YEAR 2023	501,679.47	150.00	(10,378.58)	(10,228.58)	0.00	491,450.89	Filing fees to perform administrative	1993-Special Revenue
	FISCAL YEAR 2024	424,570.64	143,858.00	61,953.92	205,811.92	0.00	630,382.56	duties of emergency response commission.	
	FISCAL YEAR 2025	630,382.56	132,800.00	(196,585.39)	(63,785.39)	0.00	566,597.17		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6267	GIFTS, GRANTS AND DONATIONS Cash Control								
6267-999	(5-1-18 & 15-5-4C)(1) WV CODE								
	FISCAL YEAR 2023	3,219,355.98	0.00	(101,048.79)	(101,048.79)	0.00	3,118,307.19	Governor's Contingency Fund to pay (75%)	2001-Special Revenue
	FISCAL YEAR 2024	316,352.18	2,141,701.84	(593,299.77)	1,548,402.07	0.00	1,864,754.25	of reimbursement to state and local	
	FISCAL YEAR 2025	1,864,754.25	2,335,969.09	592,176.21	2,928,145.30	0.00	4,792,899.55	government for expenses/damages incurred in the May/July 2001 flood.	
6295	WV INTEROPERABLE RADIO PROJECT Cash Control								
6295-999	SB 728 & (24-6-6B)(B)WV CODE								
	FISCAL YEAR 2023	11,185,961.13	243,808.57	(2,332.29)	241,476.28	(18,220.96)	11,409,216.45	WV Public Service Commission's special	2007-Special Revenue
	FISCAL YEAR 2024	8,800,921.05	3,032,527.65	(5,315,334.53)	(2,282,806.88)	0.00	6,518,114.17	fund to be used solely for the construction,	Appropriated
	FISCAL YEAR 2025	6,518,114.17	3,208,157.89	(4,289,553.00)	(1,081,395.11)	0.00	5,436,719.06	maintenance and upgrades of the WV Interoperable Radio Project.	
6296	FLOOD DISASTER, APRIL 2007 - GOV CONT FUND Cash Control								
6296-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to pay the	2007-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	State's 25% share of reimbursement to state and	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	local entities for expenses incurred by disaster.	
6297	FLOOD DISASTER, JUNE 2008 - GOV CONT FUND Cash Control								
6297-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to pay the	2009-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	State's 25% share of reimbursement to state	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	and local entities for expenses incurred by disaster.	
6298	FLOOD DISASTER, MAY 2009 - GOV CONT FUND Cash Control								
6298-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to pay the	2009-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	State's 25% share of reimbursement to state	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	and local entities for expenses incurred by disaster.	
6299	DECEMBER 18, 2009 STORM Cash Control								
6299-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to pay the	2009-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	State's 25% share of reimbursement to state	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	and local entities for expenses incurred by disaster.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8320	FLOOD DISASTER JULY 2017 NORTHERN WV FLOOD Cash Control								
8320-999	FISCAL YEAR 2023	1,414.23	0.00	0.00	0.00	0.00	1,414.23		2018-Federal Revenue
	FISCAL YEAR 2024	1,414.23	164,430.50	(164,430.52)	(0.02)	0.00	1,414.21		
	FISCAL YEAR 2025	1,414.21	530,531.30	(530,531.30)	0.00	0.00	1,414.21		
8710	MAY 9, 2009 FLOOD Cash Control								
8710-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for flood relief.	2009-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8727	CONSOLIDATED FEDERAL FUNDS Cash Control								
8727-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	1,215,752.61	874,525.54	(556,507.96)	318,017.58	0.00	1,533,770.19	Federal funds to provide emergency	1993-Federal Revenue
	FISCAL YEAR 2024	584,918.67	9,197,061.76	(9,930,416.99)	(733,355.23)	0.00	(148,436.56)	services planning and preparedness	Appropriated
	FISCAL YEAR 2025	(148,436.56)	13,424,731.07	(12,942,576.53)	482,154.54	0.00	333,717.98	throughout West Virginia.	
8729	FLOOD DISASTER MARCH 2015 Cash Control								
8729-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8730	MARCH 2010 FLOODING FEDERAL Cash Control								
8730-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds to provide emergency	2010-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	services planning and preparedness	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	throughout West Virginia.	
8731	FEBRUARY 2010 WINTER STORM Cash Control								
8731-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds relating to the Feb 2010 storm.	2010-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8732	JUNE 2010 DR 1918 FLOOD DISASTER								
	Cash Control								
8732-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	FEMA funds relating to the June 2010 flood.	2010-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8747	JUNE 29 2012 WIND STORM								
	Cash Control								
8747-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds relating to the June 2012 storm.	2012-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8777	DR 4059 FEB 2012 WINTER STORM								
	Cash Control								
8777-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	45,503.00	0.00	0.00	0.00	0.00	45,503.00	FEMA funds relating to the Feb 2012 storm.	2012-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8779	MARCH 15, 2012 FLOOD								
	Cash Control								
8779-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	3,238.19	0.00	0.00	0.00	0.00	3,238.19	FEMA funds relating to the Mar 2012 flood.	2012-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8791	DR 4093 HURRICANE SANDY								
	Cash Control								
8791-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	FEMA funds relating to hurricane Sandy.	2013-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8798	DR4132 FLOOD								
	Cash Control								
8798-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	FEMA funds relating to DR 4132 flood.	2013-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8801	DISASTER FUNDS FED Cash Control								
8801-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	1,289,653.00	506,138.87	(1,795,791.87)	(1,289,653.00)	0.00	0.00		2019-Federal Revenue
	FISCAL YEAR 2024	352,928.51	37,979,559.08	(38,292,317.86)	(312,758.78)	0.00	40,169.73		
	FISCAL YEAR 2025	40,169.73	27,135,040.97	(27,109,479.61)	25,561.36	0.00	65,731.09		
8804	WV AM WATER EMERGENCY Cash Control								
8804-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2015-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8809	FLOOD DISASTER, JUNE 2016 Cash Control								
8809-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	159,554.81	3,701,086.88	(3,779,675.78)	(78,588.90)	0.00	80,965.91		2017-Federal Revenue
	FISCAL YEAR 2024	11,224.20	54,049,061.46	(54,060,285.66)	(11,224.20)	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	56,060,272.52	(56,060,272.52)	0.00	0.00	0.00		
8909	APRIL 2015 SEVERE STORMS DR4236 Cash Control								
8909-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8909	APRIL 2015 SEVERE STORMS DR4236 Cash Control								
8909-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8910	APRIL 2015 SEVERE STORMS DR4221 Cash Control								
8910-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8910	APRIL 2015 SEVERE STORMS DR4221								
	Cash Control								
8910-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8911	APRIL 2015 SEVERE STORMS DR4220								
	Cash Control								
8911-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8911	APRIL 2015 SEVERE STORMS DR4220								
	Cash Control								
8911-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8912	APRIL 2015 SEVERE STORMS DR4219								
	Cash Control								
8912-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	15,345,006.09	112,591,091.16	(110,290,770.25)	2,300,320.91	(50,029.74)	17,595,297.26		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						141,571.43		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0305 - DIVISION OF FORESTRY									
3081	DIVISION OF FORESTRY FUND								
	Cash Control								
3081-999	(19-1A-3) WV CODE								
	FISCAL YEAR 2023	1,500,700.37	3,267.00	(93,999.16)	(90,732.16)	0.00	1,409,968.21	Misc. collections, farm sales, publication	1993-Special Revenue
	FISCAL YEAR 2024	1,575,698.94	225,831.86	(13,374.03)	212,457.83	0.00	1,788,156.77	sales, rentals, timber, seedling sales &	Appropriated
	FISCAL YEAR 2025	1,788,156.77	361,633.96	(387,551.77)	(25,917.81)	0.00	1,762,238.96	used equipment sales to protect, regulate and manage State's forests and woodland areas.	
3082	TIMBERLAND OPERATIONS ENFORCEMENT FUND								
	Cash Control								
3082-999	(19-1B-8 & 12) WV CODE								
	FISCAL YEAR 2023	261,051.01	17,865.00	(17,247.20)	617.80	0.00	261,668.81	License fees and civil penalties to achieve	1993-Special Revenue
	FISCAL YEAR 2024	270,465.83	131,973.52	(160,623.00)	(28,649.48)	0.00	241,816.35	sediment control during commercial	Appropriated
	FISCAL YEAR 2025	241,816.35	160,449.92	(180,780.23)	(20,330.31)	0.00	221,486.04	timber harvesting operations.	
3084	SEVERANCE TAX OPERATIONS FUND								
	Cash Control								
3084-999	(11-13A-20A)(C) WV CODE								
	FISCAL YEAR 2023	333,756.42	0.00	0.00	0.00	0.00	333,756.42	Severance tax on timber to provide	1994-Special Revenue
	FISCAL YEAR 2024	282,614.23	24,406.34	(71,370.78)	(46,964.44)	0.00	235,649.79	funding for the Forestry Division.	Appropriated
	FISCAL YEAR 2025	235,649.79	13,227.50	(105,142.14)	(91,914.64)	0.00	143,735.15		
3090	GIFTS, GRANTS & DONATIONS								
	Cash Control								
3090-999	(19-1A-4C) WV CODE								
	FISCAL YEAR 2023	380,430.02	49,731.29	(95.21)	49,636.08	0.00	430,066.10	Gifts, grants and donations for water	2005-Special Revenue
	FISCAL YEAR 2024	464,697.49	93,723.27	(45,579.81)	48,143.46	0.00	512,840.95	quality research.	
	FISCAL YEAR 2025	512,840.95	53,017.97	(39,284.43)	13,733.54	0.00	526,574.49		
3091	OUTDOOR HERITAGE CONSERVATION FUND								
	Cash Control								
3091-999	(5B-2G-8) WV CODE								
	FISCAL YEAR 2023	597,867.97	72,109.31	0.00	72,109.31	(1,740.81)	668,236.47	Other collections, fees licenses and	2009-Special Revenue
	FISCAL YEAR 2024	990,785.24	748,627.62	(742,874.78)	5,752.84	(45,293.62)	951,244.46	interest to administer the Outdoor	
	FISCAL YEAR 2025	951,244.46	736,530.44	(3,567.68)	732,962.76	(42,489.44)	1,641,717.78	Heritage Conservation Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,747,597.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						845,664.90		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						888,154.34		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8703	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND								
	Cash Control								
8703-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	470,766.19	0.00	(76,403.89)	(76,403.89)	0.00	394,362.30	Federal funds to carry out investigation and	1993-Federal Revenue
	FISCAL YEAR 2024	439,945.85	1,521,519.75	(1,695,648.22)	(174,128.47)	0.00	265,817.38	activities to publish reports & maps	Appropriated
	FISCAL YEAR 2025	265,817.38	1,566,104.64	(1,826,215.66)	(260,111.02)	0.00	5,706.36	concerning State's resources.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
PCAF	Cash Control								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	3,995,525.70	2,890,964.43	(2,542,541.91)	348,422.52	(42,489.44)	4,301,458.78		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						888,154.34		
0506 - DIVISION OF HEALTH									
5049	EMERGENCY MEDICAL SERVICES SALARY ENHANCEMENT FUND								
	Cash Control								
5049-999	(SB737 16-4C-25; Fund was put in BB changing to SAPR fund class. When not in BB SPEC is correct.) WV CODE								
	FISCAL YEAR 2024	0.25	0.00	0.00	0.00	0.00	0.25		2024-Special Revenue
	FISCAL YEAR 2025	0.25	0.00	0.00	0.00	0.00	0.25		Appropriated
5052	HEARING IMPAIRED FUND								
	Cash Control								
5052-999	(5-14-10) WV CODE								
	FISCAL YEAR 2025	0.00	62,231.58	(8,315.88)	53,915.70	0.00	53,915.70		2025 - Special Revenue Fund
5101	VITAL STATISTICS SERVICES FUND								
	Cash Control								
5101-999	(16-5-28) WV CODE								
	FISCAL YEAR 2023	344,931.63	0.00	(1,752.27)	(1,752.27)	0.00	343,179.36	Fees and federal funds to recover costs	1993-Special Revenue
	FISCAL YEAR 2024	341,468.53	0.00	(65,146.77)	(65,146.77)	0.00	276,321.76	performed in research which falls outside	
	FISCAL YEAR 2025	276,321.76	84,264.00	(24,861.58)	59,402.42	0.00	335,724.18	of what is considered general public	
								health related VSS. Fund.	
5104	DRUG CONTROL AND SYSTEM IMPROVEMENT FUND								
	Cash Control								
5104-999	(16-1-17) WV CODE								
	FISCAL YEAR 2023	882.11	0.00	0.00	0.00	0.00	882.11	Federal funds from fund 8803 to computerize	1993-Special Revenue
	FISCAL YEAR 2024	882.11	0.00	0.00	0.00	0.00	882.11	and update laboratory equipment.	
	FISCAL YEAR 2025	882.11	0.00	0.00	0.00	0.00	882.11		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5107	INDIRECT COST - FEDERAL PROGRAMS FUND Cash Control								
5107-999	(16-1-15 thru 17) WV CODE								
	FISCAL YEAR 2023	2,958,378.52	0.00	(878,675.58)	(878,675.58)	0.00	2,079,702.94	Reimbursements of federal funds to pay	1993-Special Revenue
	FISCAL YEAR 2024	1,140,663.64	0.00	103,087.85	103,087.85	0.00	1,243,751.49	for the administrative costs to the	
	FISCAL YEAR 2025	1,243,751.49	0.00	(469,843.89)	(469,843.89)	0.00	773,907.60	department of all federal grants program.	
5108	PUBLIC EMPLOYEES INSURANCE CLEARING FUND Cash Control								
5108-999	(16-1-10) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Clearing fund for Public Employees	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Insurance Fund.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
5109	UNIFORM HEALTH PROFESSIONALS DATA COLLECTION SYSTEM FUND Cash Control								
5109-999	(16-1-10B) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Assessments of professional boards to pay	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	costs of bureau of health to publish annual	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	data on health professionals in state.	
5111	RYAN BROWN ADDICTION PREVENTION AND RECOVERY FUND Cash Control								
5111-999	(16-53-2) WV CODE								
	FISCAL YEAR 2023	129,554.14	1,536.93	(18,547.00)	(17,010.07)	(1,536.93)	111,007.14		
	FISCAL YEAR 2024	378,367.80	95,630.82	(375,796.54)	(280,165.72)	(55,830.82)	42,371.26		
	FISCAL YEAR 2025	42,371.26	(1,084,374.33)	0.00	(1,084,374.33)	1,042,403.07	400.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,542,909.12		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,042,403.07		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
5112	DHHR SPECIAL REVENUE TRUST ACCOUNT Cash Control								
5112-999	(16-53-2) WV CODE								
	FISCAL YEAR 2023	5,924,863.59	0.00	0.00	0.00	0.00	5,924,863.59	Created via court order Boone County	
	FISCAL YEAR 2024	6,607,188.32	1,500,000.00	(779,939.00)	720,061.00	0.00	7,327,249.32	Circuit Court civil action no. 12-C-141	
	FISCAL YEAR 2025	7,327,249.32	(7,327,249.32)	0.00	(7,327,249.32)	0.00	0.00	AmerisourceBergen Drug Company; and	
								12-C-140 Cardinal Health.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5113	WELLHEAD PROTECTION FUND Cash Control								
5113-999	(16-1-15) WV CODE								
	FISCAL YEAR 2023	475,008.81	0.00	0.00	0.00	0.00	475,008.81	Federal funds and grants to prevent water	1993-Special Revenue
	FISCAL YEAR 2024	427,456.45	40,000.00	(51,438.82)	(11,438.82)	0.00	416,017.63	wells from contaminating drinking water.	
	FISCAL YEAR 2025	416,017.63	40,000.00	(23,058.81)	16,941.19	0.00	432,958.82		
5115	ASBESTOS ABATEMENT LICENSURE FUND Cash Control								
5115-999	(16-32-10) WV CODE								
	FISCAL YEAR 2023	328,588.36	14,200.00	(24,961.41)	(10,761.41)	0.00	317,826.95	Operating permit fees to license, train and	1993-Special Revenue
	FISCAL YEAR 2024	64,563.68	166,680.00	(155,965.22)	10,714.78	0.00	75,278.46	enforce laws dealing with asbestos	
	FISCAL YEAR 2025	75,278.46	234,850.00	(251,736.33)	(16,886.33)	0.00	58,392.13	abatement.	
5117	INFECTIOUS MEDICAL WASTE PROGRAM FUND Cash Control								
5117-999	(20-5J-5 & 6) WV CODE								
	FISCAL YEAR 2023	851,139.93	4,000.00	(18,809.29)	(14,809.29)	0.00	836,330.64	Operating permit fees to regulate	1993-Special Revenue
	FISCAL YEAR 2024	866,234.69	207,568.13	(238,599.05)	(31,030.92)	0.00	835,203.77	medical waste facilities.	
	FISCAL YEAR 2025	835,203.77	218,700.00	(484,541.68)	(265,841.68)	0.00	569,362.09		
5118	NURSING HOME LICENSING BOARD FUND Cash Control								
5118-999	(30-25-7) WV CODE								
	FISCAL YEAR 2023	96,868.51	5,200.00	(9,807.17)	(4,607.17)	0.00	92,261.34	License fees to pay costs and expenses of	1993-Special Revenue
	FISCAL YEAR 2024	69,850.16	86,150.00	(111,484.20)	(25,334.20)	0.00	44,515.96	the Board.	
	FISCAL YEAR 2025	44,515.96	140,454.25	(107,566.01)	32,888.24	0.00	77,404.20		
5119	CERTIFICATION OF ICF/SNF FUND Cash Control								
5119-999	(16-20-5) WV CODE								
	FISCAL YEAR 2023	1,603,566.65	0.00	(388,045.57)	(388,045.57)	0.00	1,215,521.08	Federal funds for certification of	1993-Special Revenue
	FISCAL YEAR 2024	3,060,391.72	2,826,495.19	(2,642,350.73)	184,144.46	0.00	3,244,536.18	intermediate care and skilled nursing	
	FISCAL YEAR 2025	3,244,536.18	(212,644.24)	0.00	(212,644.24)	0.00	3,031,891.94	facilities.	
5120	RARE DISEASE ADVISORY COUNCIL FUND Cash Control								
5120-999	(SB 269 RS 2020 16-5AA-6) WV CODE								
	FISCAL YEAR 2023	1,000.00	0.00	0.00	0.00	0.00	1,000.00		2022-Special Revenue
	FISCAL YEAR 2024	1,000.00	0.00	0.00	0.00	0.00	1,000.00		
	FISCAL YEAR 2025	1,000.00	0.00	0.00	0.00	0.00	1,000.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5124	TOBACCO SETTLEMENT EXPENDITURE FUND								
	Cash Control								
5124-999	(16-9B-1) WV CODE								
	FISCAL YEAR 2023	4,729.11	0.00	0.00	0.00	0.00	4,729.11	Statutory transfers to fund public health	2000-Special Revenue
	FISCAL YEAR 2024	4,729.11	0.00	0.00	0.00	0.00	4,729.11	tobacco education programs and the	Appropriated
	FISCAL YEAR 2025	4,729.11	0.00	0.00	0.00	0.00	4,729.11	state run hospitals.	
5125	FAMILY PLANNING PROGRAM FUND								
	Cash Control								
5125-999	(16-2B-1) WV CODE								
	FISCAL YEAR 2023	13,147.79	0.00	0.00	0.00	0.00	13,147.79	Federal funds to provide family planning	1993-Special Revenue
	FISCAL YEAR 2024	13,147.79	0.00	0.00	0.00	0.00	13,147.79	services to title XIX Medicaid patients.	
	FISCAL YEAR 2025	13,147.79	0.00	0.00	0.00	0.00	13,147.79		
5131	COMMUNITY BASED FETAL AND INFANT MORTALITY REVIEW FUND								
	Cash Control								
5131-999	(16-1-15) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Gifts, grants and donations for fetal and	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	infant mortality review for possible	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	prevention.	
5132	CLAUDE WORTHINGTON BENEDUM FOUNDATION FUND								
	Cash Control								
5132-999	(16-1-15) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Gifts, grants and donations to pay for the	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	access Rural Transport Program.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
5137	TRAUMA REGISTRY FUND								
	Cash Control								
	(18-10A-15) WV CODE								
5137-999	FISCAL YEAR 2023	241.05	0.00	0.00	0.00	0.00	241.05	Highway safety grant for various emergency	1993-Special Revenue
	FISCAL YEAR 2024	241.05	0.00	0.00	0.00	0.00	241.05	medical services projects as data	
	FISCAL YEAR 2025	241.05	0.00	0.00	0.00	0.00	241.05	evaluation and training.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5139	HEALTH SERVICES FEES FUND								
	Cash Control								
5139-999	(16-1-11) WV CODE								
	FISCAL YEAR 2023	581,914.09	176,545.58	(98,247.88)	78,297.70	(593.67)	659,618.12	Health service fees to fund health	1993-Special Revenue
	FISCAL YEAR 2024	526,624.21	1,995,697.18	(2,741,409.22)	(745,712.04)	285,726.17	66,638.34	programs.	
	FISCAL YEAR 2025	66,638.34	1,873,919.80	(1,668,031.27)	205,888.53	112,356.54	384,883.41		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						595,978.83		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						125,399.49		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						13,042.95		
5144	VITAL STATISTICS FUND								
	Cash Control								
5144-999	(16-5-29D)WV CODE								
	FISCAL YEAR 2023	6,233,756.33	151,810.19	(103,379.13)	48,431.06	0.00	6,282,187.39	\$2.00 of \$5.00 fee for copies & searches of	1993-Special Revenue
	FISCAL YEAR 2024	5,653,645.41	1,867,794.28	(2,169,829.26)	(302,034.98)	0.00	5,351,610.43	vital statistics records to maintain official	Appropriated
	FISCAL YEAR 2025	5,351,610.43	1,884,030.52	(1,795,502.03)	88,528.49	0.00	5,440,138.92	depository of birth & death records.	
5146	INSURANCE PROPERTY LOSS CLAIMS FUND								
	Cash Control								
5146-999	(16-1-15) WV CODE								
	FISCAL YEAR 2023	55,999.11	0.00	0.00	0.00	0.00	55,999.11	Insurance claim refund due to property	1993-Special Revenue
	FISCAL YEAR 2024	63,454.62	0.00	(63,454.62)	(63,454.62)	0.00	0.00	damage.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
5147	CONSUMER SALES TAX FUND								
	Cash Control								
5147-999	(11-15-3) WV CODE								
	FISCAL YEAR 2023	71,161.96	(327.35)	0.00	(327.35)	0.00	70,834.61	Consumer sales tax remitted to Tax	1993-Special Revenue
	FISCAL YEAR 2024	82,351.46	1,385.63	0.00	1,385.63	0.00	83,737.09	Department.	
	FISCAL YEAR 2025	83,737.09	(11,501.41)	0.00	(11,501.41)	0.00	72,235.68		
5151	BEHAVIORAL HEALTH CLEARING FUND								
	Cash Control								
5151-999	(16-1-10A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Clearing fund for behavioral health.	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5152	RESPIRE AND REHABILITATION FUND								
	Cash Control								
5152-999	(16-1-10A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Grants from 5066 to provide alternative	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	home and community based services to	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	mentally retarded & developmentally disabled	
								who would otherwise have to institutionalized.	
5156	HOSPITAL SERVICES REVENUE FUND								
	Cash Control								
5156-999	(16-1-13A) WV CODE								
	FISCAL YEAR 2023	15,867,324.16	2,068,174.59	(4,243,861.72)	(2,175,687.13)	56,259.15	13,747,896.18	Hospital patient care fees and institutional	1993-Special Revenue
	FISCAL YEAR 2024	1,355,768.93	14,261.48	(3,917,227.75)	(3,902,966.27)	0.00	(2,547,197.34)	collections for construction and equipping	Appropriated
	FISCAL YEAR 2025	(2,547,197.34)	0.00	0.00	0.00	0.00	(2,547,197.34)	state hospitals & health institutions.	
5157	COMPREHENSIVE SCHOOL HEALTH FUND								
	Cash Control								
5157-999	(16-1-15) WV CODE								
	FISCAL YEAR 2023	20,130.44	0.00	0.00	0.00	0.00	20,130.44	Contract with Board of Education to assist	1993-Special Revenue
	FISCAL YEAR 2024	20,130.44	0.00	0.00	0.00	0.00	20,130.44	school health programs.	
	FISCAL YEAR 2025	20,130.44	0.00	0.00	0.00	0.00	20,130.44		
5161	SPECIAL EDUCATION TITLE I FUND								
	Cash Control								
5161-999	(16-1-10A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for educationally deprived	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	handicapped and delinquent children.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
5163	LABORATORY SERVICES FUND								
	Cash Control								
5163-999	(16-1-15) WV CODE								
	FISCAL YEAR 2023	837,063.62	243,785.80	(259,054.40)	(15,268.60)	0.00	821,795.02	Laboratory service fees to assist other	1993-Special Revenue
	FISCAL YEAR 2024	1,018,847.29	4,018,739.58	(3,266,188.74)	752,550.84	0.00	1,771,398.13	health programs by providing tests for	Appropriated
	FISCAL YEAR 2025	1,771,398.13	4,300,928.40	(3,395,159.18)	905,769.22	0.00	2,677,167.35	those program clients.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5172	HEALTH FACILITIES LICENSING FUND								
	Cash Control								
5172-999	(16-1-10B) WV CODE								
	FISCAL YEAR 2023	149,449.64	60,361.46	(45,353.17)	15,008.29	(39.62)	164,418.31	License fees for licensing, inspection and	1993-Special Revenue
	FISCAL YEAR 2024	416,359.25	620,986.11	(410,939.73)	210,046.38	(2,331.68)	624,073.95	accreditation of hospitals and similar	Appropriated
	FISCAL YEAR 2025	624,073.95	(667,484.38)	(121.70)	(667,606.08)	45,719.33	2,187.20	institution in state.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						39,765.99		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						43,532.13		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						(2,187.20)		
5178	PUBLIC HEALTH LAW FUND								
	Cash Control								
5178-999	(16-1-7) WV CODE								
	FISCAL YEAR 2023	11,328,201.85	0.00	0.00	0.00	0.00	11,328,201.85	Fines and penalties assessed against health	1993-Special Revenue
	FISCAL YEAR 2024	11,891,098.85	1,094,271.82	1,466.44	1,095,738.26	0.00	12,986,837.11	facilities licensure and certification rules	
	FISCAL YEAR 2025	12,986,837.11	(12,986,837.11)	0.00	(12,986,837.11)	0.00	0.00	and regulations.	
5182	PEIA WELLNESS PROGRAM CONTRACT FUND								
	Cash Control								
5182-999	(16-1-15) WV CODE								
	FISCAL YEAR 2023	27,269.13	0.00	0.00	0.00	0.00	27,269.13	Transfers from fund 2180 to fund a wellness	1993-Special Revenue
	FISCAL YEAR 2024	27,269.13	0.00	0.00	0.00	0.00	27,269.13	program for employees in the Charleston area.	
	FISCAL YEAR 2025	27,269.13	0.00	0.00	0.00	0.00	27,269.13		
5183	HEPATITIS B VACCINE FUND								
	Cash Control								
5183-999	(16-1-15 & 16-3-1)WV CODE								
	FISCAL YEAR 2023	45.81	0.00	0.00	0.00	0.00	45.81	Collections, fees and other income to	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	administer vaccine and hemophilia	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	blood products.	
5184	RURAL HEALTH NETWORKING PROJECT FUND								
	Cash Control								
5184-999	(16-1-15) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Robert Wood Johnson foundation funds to support	1994-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	for one year the planning activities to develop	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	three rural health demonstration projects.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5186	HIV TESTING FUND Cash Control								
5186-999	SB 423 & (16-3C-2 & 8) WV CODE								
	FISCAL YEAR 2023	9,400.22	20.00	0.00	20.00	0.00	9,420.22	Court funds to facilitate the performance of	1994-Special Revenue
	FISCAL YEAR 2024	9,472.22	8.89	0.00	8.89	0.00	9,481.11	HIV related testing and counseling.	
	FISCAL YEAR 2025	9,481.11	0.00	0.00	0.00	0.00	9,481.11		
5187	FARMERS MARKET - WIC FUND Cash Control								
5187-999	(4-11-3) WV CODE								
	FISCAL YEAR 2023	17,184.08	0.00	0.00	0.00	0.00	17,184.08	Federal grants and matching state funds to	1994-Special Revenue
	FISCAL YEAR 2024	17,184.08	0.00	0.00	0.00	0.00	17,184.08	administer Farmer's Markets expenses.	
	FISCAL YEAR 2025	17,184.08	0.00	0.00	0.00	0.00	17,184.08		
5193	HIV/TB ACTIVITIES FOR SUBSTANCE ABUSE POPULATION FUND Cash Control								
5193-999	(16-3C-2 & 16-25-2) WV CODE								
	FISCAL YEAR 2023	418.14	0.00	0.00	0.00	0.00	418.14	Federal funds from 8793 for tuberculosis	1996-Special Revenue
	FISCAL YEAR 2024	418.14	0.00	0.00	0.00	0.00	418.14	screening, identification and treatment and	
	FISCAL YEAR 2025	418.14	0.00	0.00	0.00	0.00	418.14	HIV outreach, counseling and testing.	
5195	ENVIRONMENTAL LEAD SOURCE ASSESSMENTS Cash Control								
5195-999	(16-3A-2) WV CODE								
	FISCAL YEAR 2023	13,407.96	0.00	0.00	0.00	0.00	13,407.96	Other collections, fees, license and income to	1996-Special Revenue
	FISCAL YEAR 2024	13,407.96	0.00	0.00	0.00	0.00	13,407.96	assess lead contamination in children's homes.	
	FISCAL YEAR 2025	13,407.96	0.00	0.00	0.00	0.00	13,407.96		
5197	BREAST & CERVICAL CANCER DIAGNOSTIC TREATMENT Cash Control								
5197-999	(16-33-7) WV CODE								
	FISCAL YEAR 2023	68,866.61	0.00	(4,230.54)	(4,230.54)	0.00	64,636.07	Operating funds transfer to provide financial assistance	1997-Special Revenue
	FISCAL YEAR 2024	58,907.46	0.00	(7,622.52)	(7,622.52)	0.00	51,284.94	for the medical care of indigent patients for diagnostic	
	FISCAL YEAR 2025	51,284.94	0.00	(20,377.14)	(20,377.14)	0.00	30,907.80	and treatment services for breast and cervical cancer.	
5201	DRINKING WATER TREAT REVOL - ADMINISTRATIVE EXPENSE Cash Control								
5201-999	(16-13C-3F) WV CODE								
	FISCAL YEAR 2023	814,945.62	104,028.56	(556,953.73)	(452,925.17)	0.00	362,020.45	Statutory transfers to administer the	1997-Special Revenue
	FISCAL YEAR 2024	1,271,998.76	0.00	(1,271,998.76)	(1,271,998.76)	0.00	0.00	Drinking Water Treatment Program.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5203	EMERGENCY MEDICAL SERVICES OPERATIONS Cash Control								
5203-999	(16-4C-6B)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Other collections, fees, licenses and income	1998-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	for the operation of the Emergency Medical	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	Services and the Communication System.	
5204	LEAD ABATEMENT Cash Control								
5204-999	(16-35-12) WV CODE								
	FISCAL YEAR 2023	86,644.35	0.00	0.00	0.00	0.00	86,644.35	Other collections, fees, licenses and income to	1998-Special Revenue
	FISCAL YEAR 2024	88,244.98	1,420.00	(4,062.46)	(2,642.46)	0.00	85,602.52	fund the accreditation of lead training	Appropriated
	FISCAL YEAR 2025	85,602.52	500.00	(4,916.18)	(4,416.18)	0.00	81,186.34	providers, certification of examiners and	
								notifications of Lead Abatement Projects.	
5205	EMERGENCY MEDICAL SERVICES LICENSURE FUND Cash Control								
5205-999	(16-4C-6B)WV CODE								
	FISCAL YEAR 2023	226,106.19	19,598.55	(53,432.38)	(33,833.83)	(64.05)	192,208.31	Other collections, fees, licenses and income	1998-Special Revenue
	FISCAL YEAR 2024	136,000.08	329,079.33	(356,936.42)	(27,857.09)	21,667.67	129,810.66	to provide for the licensure of emergency	
	FISCAL YEAR 2025	129,810.66	389,984.27	(454,826.12)	(64,841.85)	18,081.98	83,050.79	medical services agencies.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						64,281.55		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						44,932.26		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						26,850.28		
5207	GIFTS, GRANTS AND DONATIONS Cash Control								
5207-999	(SB150, Section 11) WV CODE								
	FISCAL YEAR 2023	2,620,301.61	63,974.00	(208,527.16)	(144,553.16)	0.00	2,475,748.45	Gifts, donations and bequests to provide	1999-Special Revenue
	FISCAL YEAR 2024	2,513,296.59	2,779,819.96	(2,550,264.81)	229,555.15	0.00	2,742,851.74	services for the Sharpe Hospital.	
	FISCAL YEAR 2025	2,742,851.74	582,919.13	(3,212,068.79)	(2,629,149.66)	0.00	113,702.08		
5208	RADON LICENSURE Cash Control								
5208-999	(16-34-10) WV CODE								
	FISCAL YEAR 2023	541.35	200.00	(717.75)	(517.75)	0.00	23.60	Other collections, fees, licenses and income	2000-Special Revenue
	FISCAL YEAR 2024	7,992.80	9,500.00	(5,414.80)	4,085.20	0.00	12,078.00	to fund the licensure of radon mitigators,	
	FISCAL YEAR 2025	12,078.00	8,450.00	(1,871.20)	6,578.80	0.00	18,656.80	testers, contractors and laboratories.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5214	WEST VIRGINIA BIRTH TO THREE FUND Cash Control								
5214-999	(16-5K-6) WV CODE								
	FISCAL YEAR 2023	115,522.43	3,244,077.57	(1,728,564.23)	1,515,513.34	(1,257.00)	1,629,778.77	Operating funds transfers to provide early	2003-Special Revenue
	FISCAL YEAR 2024	979,555.49	34,799,612.07	(36,762,396.88)	(1,962,784.81)	1,341,817.06	358,587.74	intervention services for children (Birth to	Appropriated
	FISCAL YEAR 2025	358,587.74	38,961,080.06	(38,948,500.47)	12,579.59	19,084.47	390,251.80	Three) who are developmentally delayed.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,316,141.65		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						21,786.60		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						2,702.13		
5218	TOBACCO CONTROL SPECIAL FUND Cash Control								
5218-999	(16-9D-9E) WV CODE								
	FISCAL YEAR 2023	161,263.68	0.00	0.00	0.00	0.00	161,263.68	Fines and penalties imposed by the Tax	2004-Special Revenue
	FISCAL YEAR 2024	159,017.43	191.50	0.00	191.50	0.00	159,208.93	Department on those tobacco	Appropriated
	FISCAL YEAR 2025	159,208.93	0.00	0.00	0.00	0.00	159,208.93	manufacturers for violation of Chapter 16.	
5219	DIVISION OF HEALTH CENTRAL OFFICE LOTTERY FUND Cash Control								
5219-999	(SB 133) WV CODE								
	FISCAL YEAR 2023	14,704.17	0.00	0.00	0.00	0.00	14,704.17	Statutory transfers for the renovation/	2004-Excess Lottery
	FISCAL YEAR 2024	14,704.17	0.00	0.00	0.00	0.00	14,704.17	furnishing of the Office of the Chief	Revenue
	FISCAL YEAR 2025	14,704.17	0.00	0.00	0.00	0.00	14,704.17	Medical Examiner.	
5224	HEALTHY LIFESTYLES FUND Cash Control								
5224-999	(5-1E-5) WV CODE								
	FISCAL YEAR 2023	499.06	42.13	0.00	42.13	(42.13)	499.06	Other collections, fees, licenses, income,	2006-Special Revenue
	FISCAL YEAR 2024	268.06	2,480.06	0.00	2,480.06	(2,480.06)	268.06	operating fund transfers and non-federal	
	FISCAL YEAR 2025	268.06	2,326.49	0.00	2,326.49	(2,326.49)	268.06	grants for the operation of the Office of	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						42,299.18	Healthy Lifestyles.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						46,304.85		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						48,631.34		
5225	VITAL STATISTICS IMPROVEMENT FUND Cash Control								
5225-999	(16-5-29E) WV CODE								
	FISCAL YEAR 2023	1,226,727.43	5,885.63	(405.30)	5,480.33	0.00	1,232,207.76	Departmental fees for improvement of the	2007-Special Revenue
	FISCAL YEAR 2024	1,368,137.59	76,738.31	(146,410.69)	(69,672.38)	0.00	1,298,465.21	Vital Statistics Program within the Public	
	FISCAL YEAR 2025	1,298,465.21	84,564.52	(80,167.53)	4,396.99	0.00	1,302,862.20	Health division of Vital Statistics.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5226	ANTIVIRAL VACCINE GOVERNOR'S CIVIL CONTINGENCY FUND Cash Control								
5226-99	(5-1-18) WV CODE								
	FISCAL YEAR 2023	10,000.05	0.00	0.00	0.00	0.00	10,000.05	Statutory transfers from the Governor's	2007-Special Revenue
	FISCAL YEAR 2024	10,000.05	0.00	0.00	0.00	0.00	10,000.05	Contingency fund to purchase antiviral	
	FISCAL YEAR 2025	10,000.05	0.00	0.00	0.00	0.00	10,000.05	vaccine.	
5228	DHHR SAFETY AND TREATMENT FUND Cash Control								
5228-999	(17C-5A-3D)								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfer from Motor Vehicles	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	fees fund 8223 (HB 4167) and departmental	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	fees to administer the comprehensive	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.28	safety and treatment program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.28		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.28		
5230	FLOOD DISASTER, JUNE 2016 DR 4273 CRISIS COUNSELING Cash Control								
5230-999	DR-4273								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Other Collections and operating funds	2017-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	transfer for antiviral vaccine.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
5231	DISASTER FUNDS STATE Cash Control								
5231-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.12	0.00	0.00	0.00	0.00	0.12	All other disasters for state funds will use this fund	2021-Special Revenue
	FISCAL YEAR 2024	0.12	7,313,871.95	(7,313,871.95)	0.00	0.00	0.12	and var sub funds.	
	FISCAL YEAR 2025	0.12	10,418,998.00	(10,418,998.00)	0.00	0.00	0.12		
5420	MEDICAL CANNABIS CONTROL FUND Cash Control								
5420-999	(16A-9-2) WV CODE								
	FISCAL YEAR 2023	2,218,043.07	72,858.49	0.00	72,858.49	100.00	2,291,001.56		2020-Special Revenue
	FISCAL YEAR 2024	3,121,145.79	1,674,349.33	(516,333.00)	1,158,016.33	(50.00)	4,279,112.12		Appropriated
	FISCAL YEAR 2025	4,279,112.12	1,711,160.43	(753,458.00)	957,702.43	450.00	5,237,264.55		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8723	MEDICAL SERVICES - FEDERAL FUNDS								
	Cash Control								
8723-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	1,762,635.94	1,258,706.67	(1,281,660.57)	(22,953.90)	0.00	1,739,682.04	Federal funds to administer and implement	2006-Federal Revenue
	FISCAL YEAR 2024	2,179,667.35	68,400,949.21	(67,751,479.41)	649,469.80	0.00	2,829,137.15	health programs throughout WV.	Appropriated
	FISCAL YEAR 2025	2,829,137.15	0.00	0.00	0.00	0.00	2,829,137.15		
8740	CONSOLIDATED FED FUNDS MATRNL/CHILD CARE EARLY PERIOD SCRNL FUND								
	Cash Control								
8740-999	(16-2B-1) WV CODE								
	FISCAL YEAR 2023	1,429,900.12	0.00	(115,225.06)	(115,225.06)	0.00	1,314,675.06	Federal funds for early periodic screening	1993-Special Revenue
	FISCAL YEAR 2024	1,378,497.73	29,471.41	(1,127,184.75)	(1,097,713.34)	0.00	280,784.39	to reduce infant mortality.	
	FISCAL YEAR 2025	280,784.39	1,582,895.00	(1,293,018.96)	289,876.04	0.00	570,660.43		
8750	FED BLOCK GRANTS MATERNAL/CHILD HEALTH PROGRAM FUND								
	Cash Control								
8750-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	57,504.31	746,886.21	(446,323.70)	300,562.51	0.00	358,066.82	Federal funds to provide healthcare and	1993-Federal Revenue
	FISCAL YEAR 2024	(4,144.39)	6,647,190.65	(6,541,823.45)	105,367.20	0.00	101,222.81	services to women and children to reduce	Block Grant
	FISCAL YEAR 2025	101,222.81	7,383,159.74	(7,457,538.46)	(74,378.72)	0.00	26,844.09	infant mortality and morbidity.	
8753	FEDERAL BLOCK GRANTS PREVENTIVE HEALTH FUND								
	Cash Control								
8753-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	44,764.00	12,359.60	(43,854.56)	(31,494.96)	0.00	13,269.04	Federal funds for health promotion and	1993-Federal Revenue
	FISCAL YEAR 2024	11,215.00	1,025,897.79	(968,796.13)	57,101.66	0.00	68,316.66	disease prevention.	Block Grant
	FISCAL YEAR 2025	68,316.66	1,446,932.99	(1,512,639.89)	(65,706.90)	0.00	2,609.76		
8793	SUBSTANCE ABUSE PREVENTION & TREATMENT - FEDERAL BLOCK GRANT								
	Cash Control								
8793-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	46,263.21	550,358.66	(418,622.67)	131,735.99	0.00	177,999.20	Federal funds for substance abuse	1993-Federal Revenue
	FISCAL YEAR 2024	341,546.40	10,606,328.54	(10,701,294.11)	(94,965.57)	(37,362.83)	209,218.00	prevention and treatment programs.	Block Grant
	FISCAL YEAR 2025	209,218.00	798.34	0.00	798.34	0.00	210,016.34		
8794	COMMUNITY MENTAL HEALTH SERVICES FUND - FEDERAL BLOCK GRANT								
	Cash Control								
8794-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	23,706.66	107,635.89	(3,342.55)	104,293.34	0.00	128,000.00	Federal funds for community mental	1993-Federal Revenue
	FISCAL YEAR 2024	139,173.40	8,594,332.52	(8,458,663.88)	135,668.64	0.00	274,842.04	health service programs.	Block Grant
	FISCAL YEAR 2025	274,842.04	21,010.76	0.00	21,010.76	0.00	295,852.80		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8802	PUBLIC HEALTH - FEDERAL FUNDS								
	Cash Control								
8802-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	5,525,196.99	9,136,937.34	(8,074,350.78)	1,062,586.56	9,000.00	6,596,783.55	Federal funds for various state public	1993-Federal Revenue
	FISCAL YEAR 2024	6,210,919.43	128,793,055.70	(129,735,373.45)	(942,317.75)	206.98	5,268,808.66	health programs.	Appropriated
	FISCAL YEAR 2025	5,268,808.66	127,718,794.64	(127,389,200.68)	329,593.96	1,819.54	5,600,222.16		
8824	DIVISION OF HEALTH, SAFE DRINKING WATER FOR FY 99								
	Cash Control								
8824-999	(16-1-9A, 16-13C-3) WV CODE								
	FISCAL YEAR 2023	0.00	1,713,717.56	(1,713,717.56)	0.00	0.00	0.00	Federal funds, earned interest and fees to	1993-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	participate in federal programs.	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
M506	FIGHT SUBSTANCE ABUSE FUND								
	Cash Control								
M506-999	(60A-9-8 & 16A-9-2(c)(2)(B) & 12-6D-2 (12)) WV CODE								
	FISCAL YEAR 2023	677,196.00	0.00	0.00	0.00	0.00	677,196.00		2022-Special Revenue
	FISCAL YEAR 2024	799,298.00	305,051.51	0.00	305,051.51	0.00	1,104,349.51		Appropriated
	FISCAL YEAR 2025	1,104,349.51	485,161.93	0.00	485,161.93	0.00	1,589,511.44		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	681.95	0.00	0.00	0.00	0.00	681.95	Payroll Clearing Account Fund.	2017-Special Revenue
	FISCAL YEAR 2024	672.72	0.00	0.00	0.00	9.23	681.95		
	FISCAL YEAR 2025	681.95	0.00	0.00	0.00	0.00	681.95		
	FY 25 SUBTOTAL	51,229,570.14	177,348,024.06	(199,776,319.78)	(22,428,295.72)	1,237,588.44	30,038,862.86		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						89,039.78		
0803 - DIVISION OF HIGHWAYS									
8301	WINTER STORM DISASTER-MARCH 2015 FEMA								
	Cash Control								
8301-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8303	SPRING FLOODING APRIL 8 11 2015 FEMA Cash Control								
8303-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8304	SPRING FLOODING APRIL 3 5 11 2015 FEMA Cash Control								
8304-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8305	SPRING FLOODING APRIL 13 15 2015 FEMA Cash Control								
8319-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8306	SUMMER FLOODING JULY 10-14-2015-FEMA Cash Control								
8306-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8307	FLOOD DISASTER JUNE 2016 FEMA Cash Control								
8307-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	94,285.71	0.00	94,285.71	0.00	94,285.71		2017-Special Revenue
	FISCAL YEAR 2024	5,124,481.18	525,857.35	(5,124,481.18)	(4,598,623.83)	0.00	525,857.35		
	FISCAL YEAR 2025	525,857.35	181,237.23	(525,857.36)	(344,620.13)	0.00	181,237.22		
8319	A JAMES MANCHIN FUND Cash Control								
8319-999	(17-24-6) WV CODE								
	FISCAL YEAR 2023	4,553,847.38	187,825.00	0.00	187,825.00	0.00	4,741,672.38	Five dollars special fee on vehicle titles and	1993-Special Revenue
	FISCAL YEAR 2024	4,638,631.52	2,520,169.94	(2,100,435.69)	419,734.25	0.00	5,058,365.77	interest on investments to provide funding	Appropriated
	FISCAL YEAR 2025	5,058,365.77	2,673,926.32	(2,228,052.06)	445,874.26	0.00	5,504,240.03	for the remediation of waste tires.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8321	FLOOD DISASTER JULY 2017 FEMA Cash Control								
8321-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8330	COAL RESOURCE TRANSPORTATION FUND Cash Control								
8330-999	(17C-17A-13B) WV CODE								
	FISCAL YEAR 2023	3,029,892.23	189,703.05	0.00	189,703.05	0.00	3,219,595.28	Coal tonnage fees, other registration fees	2003-Special Revenue
	FISCAL YEAR 2024	5,404,769.06	2,552,706.33	(12,157.11)	2,540,549.22	50,000.00	7,995,318.28	(axle fee special permit) shall be used for	
	FISCAL YEAR 2025	7,995,318.28	2,406,481.02	(5,000.00)	2,401,481.02	(40,000.00)	10,356,799.30	construction, maintenance and repair of public highways and bridges over which substantial quantities of coal are transported.	
8342	FLOOD DISASTER MAY 2009- FEMA 1838 Cash Control								
8342-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer to account for funds	2013-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	provided by FEMA to repair flood damage.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8343	WINTER STORM DISASTER DEC 2009-FEMA 1881 Cash Control								
8343-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer to account for funds	2013-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	provided by FEMA to repair flood damage.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8346	FLOOD DISASTER JUNE 2010 FEMA 1918 Cash Control								
8346-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	FEMA funds for federal disaster declaration.	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8347	SUMMER STORM DISASTER - JUNE 2012 FEMA Cash Control								
8347-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for summer storm disaster.	2012-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8348	WINTER STORM - OCTOBER 2012 -FEMA 4093 Cash Control								
8348-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer to account for	2012-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	funds provided by FEMA to repair flood	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	damage.	
8349	FLOOD DISASTER - JUNE 2013 - FEMA Cash Control								
8349-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for flood disaster.	2013-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8350	WATER CHEMICAL SPILL - JANUARY 2014 - FEMA Cash Control								
8350-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8351	GAS FIELD HIGHWAY REPAIR/DRILLING WASTE STUDY FUND Cash Control								
8351-999	(22-15-11-3J) WV CODE								
	FISCAL YEAR 2023	2,047,131.58	32,659.41	0.00	32,659.41	0.00	2,079,790.99		2015-Special Revenue
	FISCAL YEAR 2024	2,388,764.05	285,864.43	0.00	285,864.43	0.00	2,674,628.48		
	FISCAL YEAR 2025	2,674,628.48	307,047.44	0.00	307,047.44	0.00	2,981,675.92		
8784	FLOOD DISASTER - FEBRUARY 2012 FEMA Cash Control								
8784-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for flood disaster February	2012-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	2012.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8788	FLOOD DISASTER - MARCH 2012 - FEMA Cash Control								
8788-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for flood disaster.	2013-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8806	FEBRUARY FLOOD DISASTER FEMA Cash Control								
8806-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8812	DISASTER FUND STATE FEMA Cash Control								
8812-999	FISCAL YEAR 2023	1,084.78	748,954.72	0.00	748,954.72	0.00	750,039.50		2019-Special Revenue
	FISCAL YEAR 2024	12,074,371.64	6,909,557.59	(12,073,286.86)	(5,163,729.27)	0.00	6,910,642.37		
	FISCAL YEAR 2025	6,910,642.37	2,518,318.48	(6,147,428.43)	(3,629,109.95)	0.00	3,281,532.42		
9017	DIVISION OF HIGHWAYS Cash Control								
9017-999	(17, 17C) WV CODE								
	FISCAL YEAR 2023	(5,917,861,213.96)	45,073,191.73	(135,885,654.11)	(90,812,462.38)	17,938,881.10	(5,990,734,795.24)		2015-State Road Fund
	FISCAL YEAR 2024	(6,779,935,618.46)	1,221,025,450.03	(1,848,621,444.03)	(627,595,994.00)	(202,955,248.48)	(7,610,486,860.94)		
	FISCAL YEAR 2025	(7,610,486,860.94)	824,377,554.83	(1,877,215,913.64)	(1,052,838,358.81)	185,000,482.73	(8,478,324,737.02)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						93,494,112.01		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						363,760,421.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						175,984,416.62		
9030	TRANSPORTATION BONDS SERIES 2016A Cash Control								
9030-999	(17 & 17C) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25								
9031	TRANSPORTATION BONDS SERIES 2017A Cash Control								
9031-999	FISCAL YEAR 2023	102.91	7,003.23	(448,294.80)	(441,291.57)	442,175.77	987.11		2018-Special Revenue
	FISCAL YEAR 2024	1,003,439.23	0.00	(687,253.74)	(687,253.74)	0.00	316,185.49		
	FISCAL YEAR 2025	316,185.49	0.00	43,067.80	43,067.80	0.00	359,253.29		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						6,517,394.62		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
9032	TRANSPORTATION BONDS SERIES 2018A Cash Control								
9032-999	FISCAL YEAR 2023	(3,696.41)	128,771.57	(12,443,964.99)	(12,315,193.42)	12,318,371.43	(518.40)		2018-Special Revenue
	FISCAL YEAR 2024	(568.49)	3,552,681.35	(21,779,822.31)	(18,227,140.96)	18,225,816.21	(1,893.24)		
	FISCAL YEAR 2025	(1,893.24)	2,500,541.91	(21,539,141.81)	(19,038,599.90)	19,037,243.63	(3,249.51)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						113,719,350.71		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						54,007,207.78		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						34,969,964.15		
9033	GARVEE TRANSPORTATION BONDS SERIES 2018A Cash Control								
9033-999	FISCAL YEAR 2023	25.45	8,458.79	0.00	8,458.79	(7,958.79)	525.45		2019-Special Revenue
	FISCAL YEAR 2024	25.22	357,267.43	(3,296.78)	353,970.65	(353,995.65)	0.22		
	FISCAL YEAR 2025	0.22	325,578.45	(1,650,929.04)	(1,325,350.59)	1,325,350.37	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						8,477,677.48		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						6,681,588.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						5,356,237.86		
9034	STATE ROAD CONSTRUCTION ACCOUNT Cash Control								
9034-999	(17-16A-11) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						109,886,840.16		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						109,886,840.16		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						109,886,840.16		
9034	STATE ROAD CONSTRUCTION ACCOUNT Cash Control								
9034-999	(17-16A-11) WV CODE								
	FISCAL YEAR 2023	3.60	38,568.53	(69,891.77)	(31,323.24)	31,320.47	0.83		2021-State Road Fund
	FISCAL YEAR 2024	(31.19)	1,707,100.48	(3,047,396.38)	(1,340,295.90)	1,340,397.56	70.47		
	FISCAL YEAR 2025	70.47	1,029,160.68	(20,043,000.25)	(19,013,839.57)	19,013,769.10	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						(71,316,250.87)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						(79,246,505.67)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						(98,260,274.77)		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
9035	ROADS TO PROSPERITY GO BOND DEBT SERVICE FUND ISSUE 2 & 3 Cash Control								
9035-999	FISCAL YEAR 2023	2,034.96	603,020.14	(10,388,661.23)	(9,785,641.09)	9,785,626.86	2,020.73		2020-Special Revenue
	FISCAL YEAR 2024	(3,683.55)	26,605,085.75	(127,307,809.48)	(100,702,723.73)	100,702,848.38	(3,558.90)		
	FISCAL YEAR 2025	(3,558.90)	19,533,485.95	(110,199,480.70)	(90,665,994.75)	90,666,152.46	(3,401.19)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						592,485,309.64		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						429,753,420.75		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						339,087,268.29		
9036	ROADS TO PROSPERITY GO BOND DEBT SERVICE FUND ISSUE 4 Cash Control								
9036-999	FISCAL YEAR 2023	126.36	260,808.47	(1,072,958.02)	(812,149.55)	812,049.53	26.34		2021-Special Revenue
	FISCAL YEAR 2024	(4,627.55)	12,796,326.95	(53,706,472.87)	(40,910,145.92)	40,910,942.35	(3,831.12)		
	FISCAL YEAR 2025	(3,831.12)	9,296,484.42	(51,640,061.26)	(42,343,576.84)	42,342,427.24	(4,980.72)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						260,651,069.96		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						207,372,701.60		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						165,030,274.36		
9037	STATE ROAD CONSTRUCTION ACCOUNT SERIES 2021 Cash Control								
9037-999	(17-16A-11 (a)) WV CODE								
	FISCAL YEAR 2023	4,497.66	419,141.82	(1,966,654.30)	(1,547,512.48)	1,536,605.33	(6,409.49)		2021-State Road Fund
	FISCAL YEAR 2024	(12,306.13)	20,993,495.87	(79,151,410.15)	(58,157,914.28)	58,159,146.73	(11,073.68)		
	FISCAL YEAR 2025	(11,073.68)	15,428,701.72	(76,751,307.55)	(61,322,605.83)	61,325,289.54	(8,389.97)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						418,689,294.56		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						343,067,543.10		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						281,742,253.56		
9040	INDUSTRIAL ACCESS ROAD FUND Cash Control								
9040-999	(17-3A-1) WV CODE								
	FISCAL YEAR 2023	5,062,746.67	0.00	(51,423.47)	(51,423.47)	0.00	5,011,323.20	Transfers to fund and construct industrial	1993-Special Revenue
	FISCAL YEAR 2024	6,982,062.75	3,000,000.00	(2,647,161.14)	352,838.86	0.00	7,334,901.61	access roads.	
	FISCAL YEAR 2025	7,334,901.61	3,000,000.00	(1,297,722.30)	1,702,277.70	0.00	9,037,179.31		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	(254.79)	0.00	0.00	0.00	837.24	582.45	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	612.45	0.00	0.00	0.00	(30.00)	582.45		
	FISCAL YEAR 2025	582.45	0.00	0.00	0.00	0.00	582.45		
	FY 25 SUBTOTAL	(7,579,690,665.39)	883,578,518.45	(2,169,200,826.60)	(1,285,622,308.15)	418,670,715.07	(8,446,642,258.47)		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						1,013,796,980.23		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0511 - DIVISION OF HUMAN SERVICES									
1344	TREASURERS STALE CHECK FUND								
	Cash Control								
1344-999	(25-3-1(B) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
5050	NATIONAL SCHOOL LUNCH PROGRAM FUND								
	Cash Control								
5050-999	(25-1-3 & 26-1-2) WV CODE								
	FISCAL YEAR 2023	22,435.94	3,072.25	(1,553.52)	1,518.73	0.00	23,954.67	Federal funds for breakfast and lunches	1993-Special Revenue
	FISCAL YEAR 2024	39,149.19	18,043.27	(31,664.93)	(13,621.66)	0.00	25,527.53	at WV children's home.	
	FISCAL YEAR 2025	25,527.53	7,354.82	(24,554.15)	(17,199.33)	0.00	8,328.20		
5052	HEARING IMPAIRED FUND								
	Cash Control								
5052-999	(5-14-10) WV CODE								
	FISCAL YEAR 2023	65,998.97	50.00	(1,110.52)	(1,060.52)	0.00	64,938.45	Gifts, grants & donations for the	1993-Special Revenue
	FISCAL YEAR 2024	63,597.49	425.00	(2,365.91)	(1,940.91)	0.00	61,656.58	Hearing Impaired Commission.	
	FISCAL YEAR 2025	61,656.58	(61,606.58)	0.00	(61,606.58)	0.00	50.00		
5054	SPECIAL COUNTY GENERAL RELIEF FUND								
	Cash Control								
5054-999	(9-4-4 & 9-5-10) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal, state & county funds for care and	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	assistance to indigent persons within	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	the various counties.	
5055	INDIVIDUAL AND FAMILY GRANT PROGRAM FUND								
	Cash Control								
5055-999	(9-2-3) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal & state funds to provide grants to	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	individuals affected by natural disasters.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5057	DOMESTIC VIOLENCE FUND								
	Cash Control								
5057-999	(48-1-24 & 48-26-6) WV CODE								
	FISCAL YEAR 2023	253,184.87	35,785.00	(120.34)	35,664.66	0.00	288,849.53	Marriage license, divorce fees & transfers	1993-Special Revenue
	FISCAL YEAR 2024	276,356.75	372,753.78	(647,254.32)	(274,500.54)	0.00	1,856.21	from fund 1215 for domestic violence	
	FISCAL YEAR 2025	1,856.21	367,515.00	(221,619.61)	145,895.39	0.00	147,751.60	services.	
5065	HUMAN SERVICES PERSONAL SERVICES FUND								
	Cash Control								
5065-999	(9-2-4 & 9-3-5) WV CODE								
	FISCAL YEAR 2023	6,254,769.89	12,055,819.00	(17,766,558.93)	(5,710,739.93)	0.00	544,029.96	Federal, state funds, fees & donated funds	1993-Special Revenue
	FISCAL YEAR 2024	1,429,396.37	189,969,424.85	(190,953,202.97)	(983,778.12)	0.00	445,618.25	for operation & administration of programs.	
	FISCAL YEAR 2025	445,618.25	207,698,828.29	(207,362,711.30)	336,116.99	0.00	781,735.24		
5070	TRIP FUND								
	Cash Control								
5070-999	(9-2-4 & 9-3-5) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal, state funds, fees & donated funds	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	for operation & administration of programs.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
5071	WV CHILDREN'S HEALTH INSURANCE FUND								
	Cash Control								
5071-999	(5-16B-7) WV CODE								
	FISCAL YEAR 2023	3,300,373.51	3,194,769.06	(3,782,975.42)	(588,206.36)	31,201.63	2,743,368.78		2016-Special Revenue
	FISCAL YEAR 2024	1,637,869.80	76,574,156.73	(78,696,515.62)	(2,122,358.89)	1,323,540.52	839,051.43		
	FISCAL YEAR 2025	839,051.43	80,343,907.37	(83,141,428.12)	(2,797,520.75)	2,339,779.13	381,309.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,667,681.06		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,416,747.60		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						73,489.47		
5072	EMPLOYEE BENEFIT FUND								
	Cash Control								
5072-999	(9-2-4 & 9-3-5) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal, state funds, fees & donated funds	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	for operation & administration of programs.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5074	SERVICES TO CHILDREN & ADULTS FUND Cash Control								
5074-999	(9-2-4 & 9-3-5) WV CODE								
	FISCAL YEAR 2023	49,456,330.47	14,369,694.00	(28,141,916.22)	(13,772,222.22)	53,732.43	35,737,840.68	Federal, state funds, fees & donated funds	1993-Special Revenue
	FISCAL YEAR 2024	78,887,758.11	374,824,320.32	(452,727,215.93)	(77,902,895.61)	(218,064.00)	766,798.50	for operation & administration of programs.	
	FISCAL YEAR 2025	766,798.50	481,229,864.89	(481,900,264.84)	(670,399.95)	128,614.32	225,012.87		
5077	FOOD STAMP EMPLOYMENT PROGRAM FUND Cash Control								
5077-999	(9-2-4 & 9-3-5) WV CODE								
	FISCAL YEAR 2023	293,388.85	0.00	(55,595.86)	(55,595.86)	0.00	237,792.99	Federal, state funds, fees & donated funds	1993-Special Revenue
	FISCAL YEAR 2024	198,431.31	2,873,333.73	(2,439,368.80)	433,964.93	0.00	632,396.24	for operation & administration of programs.	
	FISCAL YEAR 2025	632,396.24	36,481,788.17	(36,427,170.42)	54,617.75	50.00	687,063.99		
5081	LOW INCOME ENERGY ASSISTANCE PROGRAM FUND Cash Control								
5081-999	(9-2-4 & 9-3-5) WV CODE								
	FISCAL YEAR 2023	152,695.22	4,861,221.65	(4,634,448.28)	226,773.37	317.09	379,785.68	Federal, state funds, fees & donated funds	1993-Special Revenue
	FISCAL YEAR 2024	330,895.48	33,450,238.32	(31,126,129.97)	2,324,108.35	(1,235.41)	2,653,768.42	for operation & administration of programs.	
	FISCAL YEAR 2025	2,653,768.42	31,884,997.91	(33,926,809.02)	(2,041,811.11)	962.20	612,919.51		
5084	MEDICAL SERVICES PROGRAM FUND Cash Control								
5084-999	(9-4-2 & 11-26-5 & 16-29C-3) WV CODE								
	FISCAL YEAR 2023	81,507,579.26	342,525,140.46	(355,588,049.36)	(13,062,908.90)	0.00	68,444,670.36	Loan, hospital assessments, tax on	1993-Special Revenue
	FISCAL YEAR 2024	127,247,384.31	4,982,415,182.74	(5,057,962,921.38)	(75,547,738.64)	0.00	51,699,645.67	providers, federal grants-in-aid and and state	
	FISCAL YEAR 2025	51,699,645.67	5,185,174,451.85	(5,124,597,949.09)	60,576,502.76	0.00	112,276,148.43	appropriations for medical services to	
								recipient of specified classes of assistance.	
5090	MEDICAID STATE SHARE FUND Cash Control								
5090-999	(11-27-32) WV CODE								
	FISCAL YEAR 2023	247,574,191.12	23,883,522.59	0.00	23,883,522.59	0.00	271,457,713.71	Provider taxes paid by the various health	1993-Special Revenue
	FISCAL YEAR 2024	302,711,407.95	381,874,331.18	(393,854,061.00)	(11,979,729.82)	0.00	290,731,678.13	care providers to be transferred to the	Appropriated
	FISCAL YEAR 2025	290,731,678.13	437,545,395.60	(696,862,766.00)	(259,317,370.40)	0.00	31,414,307.73	medical services fund with allowances	
								for administration of Medicaid State Share.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5094	CHILD ENFORCEMENT FUND								
	Cash Control								
5094-999	(48A-2-18) WV CODE								
	FISCAL YEAR 2023	7,406,943.77	883,588.59	(2,836,402.79)	(1,952,814.20)	(6,629.59)	5,447,499.98	Transfers, other collections, fees, licenses	1996-Special Revenue
	FISCAL YEAR 2024	2,001,026.95	28,362,600.44	(29,193,269.38)	(830,668.94)	(390,222.23)	780,135.78	and income to administer the Child Support	Appropriated
	FISCAL YEAR 2025	780,135.78	29,644,739.48	(30,334,611.61)	(689,872.13)	2,850,660.54	2,940,924.19	Enforcement Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						6,655,512.37		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						7,285,742.09		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						4,435,367.27		
5096	CHILD CARE SERVICES								
	Cash Control								
5096-999	(48-2-24) WV CODE								
	FISCAL YEAR 2023	507,119.56	18,364,845.00	(18,557,554.93)	(192,709.93)	12,057.50	326,467.13	Federal and state funds to administer	1996-Special Revenue
	FISCAL YEAR 2024	237,517.30	136,098,689.53	(132,522,634.18)	3,576,055.35	0.00	3,813,572.65	Child Care Services.	
	FISCAL YEAR 2025	3,813,572.65	112,018,962.33	(115,779,434.96)	(3,760,472.63)	0.00	53,100.02		
5110	DHHR CRIMINAL BACKGROUND ADMINISTRATION ACCOUNT								
	Cash Control								
5110-999	(16-46-8) WV CODE								
	FISCAL YEAR 2023	2,788,780.71	55,305.00	(60,301.85)	(4,996.85)	0.00	2,783,783.86		2017-Special Revenue
	FISCAL YEAR 2024	3,021,540.22	1,129,217.00	(607,158.04)	522,058.96	0.00	3,543,599.18		
	FISCAL YEAR 2025	3,543,599.18	(3,543,599.18)	0.00	(3,543,599.18)	0.00	0.00		
5111	RYAN BROWN ADDICTION PREVENTION/RECOVERY FUND								
	Cash Control								
5111-999	(16-53-2) WV CODE								
	FISCAL YEAR 2025	0.00	1,173,548.62	(18,850.32)	1,154,698.30	(1,094,777.36)	59,920.94		2025-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,094,777.36		Appropriated
5112	DHHR SPECIAL REVENUE TRUST ACCOUNT								
	Cash Control								
5112-999	(16-53-2) WV CODE								
	FISCAL YEAR 2025	0.00	7,327,249.32	(3,263,488.91)	4,063,760.41	0.00	4,063,760.41	AmerisourceBergen Drug Company; 12-C-140	2025-Special Revenue
								Cardinal Health	
5141	MEDICAID FRAUD CONTROL FUND								
	Cash Control								
5141-999	(9-7-1) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	investigation of Medicaid fraud.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5185	MEDICAL SERVICES TRUST FUND								
	Cash Control								
5185-999	(9-4A-2A) WV CODE								
	FISCAL YEAR 2023	6,800,000.00	11,757.53	0.00	11,757.53	(11,757.53)	6,800,000.00	Transfers from hospital services revenue	1994-Special Revenue
	FISCAL YEAR 2024	26,843,559.51	33,876,757.04	(55,686,674.00)	(21,809,916.96)	(692,054.04)	4,341,588.51	fund, interest on investments & repayment	Appropriated
	FISCAL YEAR 2025	4,341,588.51	32,182,767.93	(49,354,697.00)	(17,171,929.07)	12,830,340.56	0.00	from medical services program fund for	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						11,803,464.39	payment of backlogged billings from providers	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						12,921,167.87	of Medicaid services & for future services to	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						90,827.31	federally mandated population groups in	
								conjunction with federal healthcare reform.	
5360	WELFARE REFORM (TANF)								
	Cash Control								
5360-999	(9-2-3) WV CODE								
	FISCAL YEAR 2023	1,602,898.96	13,151,532.00	(13,415,464.65)	(263,932.65)	1,831.19	1,340,797.50	Transfers from funds to fund the	1997-Special Revenue
	FISCAL YEAR 2024	458,702.54	59,934,915.62	(60,094,469.35)	(159,553.73)	0.00	299,148.81	Temporary Assistance Program for Needy	
	FISCAL YEAR 2025	299,148.81	58,654,626.27	(58,644,578.92)	10,047.35	7,167.76	316,363.92	Families expenditures.	
5362	HUMAN SERVICES ADMINISTRATION EXPENSES FUND								
	Cash Control								
5362-999	(5-11-18) WV CODE								
	FISCAL YEAR 2023	8,920,736.46	15,623,545.16	(20,511,371.37)	(4,887,826.21)	562.33	4,033,472.58	Other collections, fees, licenses, income	1997-Special Revenue
	FISCAL YEAR 2024	516,459.11	296,869,413.31	(295,539,532.37)	1,329,880.94	(409.27)	1,845,930.78	& transfers for current expenses, repairs	
	FISCAL YEAR 2025	1,845,930.78	371,232,678.34	(372,499,923.72)	(1,267,245.38)	1,411.58	580,096.98	and alterations of equipment.	
5365	DIVISION OF HUMAN SERVICES LOTTERY FUND								
	Cash Control								
5365-999	(29-20-4) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	State excess lottery funds.	2014-Excess Lottery
	FISCAL YEAR 2024	0.00	77,716,750.00	(77,716,750.00)	0.00	0.00	0.00		Revenue
	FISCAL YEAR 2025	0.00	134,761,924.00	(134,761,924.00)	0.00	0.00	0.00		
5450	WOMEN'S COMMISSION OPERATING FUND								
	Cash Control								
5450-999	(29-20-4) WV CODE								
	FISCAL YEAR 2023	2,819.17	500.00	0.00	500.00	0.00	3,319.17	Gifts, donations and registration fees to	1993-Special Revenue
	FISCAL YEAR 2024	7,247.98	0.00	0.00	0.00	0.00	7,247.98	fund various projects of the Commissions.	
	FISCAL YEAR 2025	7,247.98	805.00	0.00	805.00	0.00	8,052.98		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5454	JAMES "TIGER" MORTON CATASTROPHIC ILLNESS FUND Cash Control								
5454-999	(16-5Q-1) WV CODE								
	FISCAL YEAR 2023	197,629.13	2,897.00	(1,569.50)	1,327.50	0.00	198,956.63	Statutory transfers, gifts and donations to provide source of economic assistance to the citizens of West Virginia facing catastrophic illness.	2000-Special Revenue Appropriated
	FISCAL YEAR 2024	151,786.95	421,072.00	(139,988.28)	281,083.72	0.00	432,870.67		
	FISCAL YEAR 2025	432,870.67	376,865.00	(139,716.05)	237,148.95	0.00	670,019.62		
5455	DOMESTIC VIOLENCE LEGAL SERVINCES FUND Cash Control								
5455-999	(48-26-603) WV CODE								
	FISCAL YEAR 2023	79,405.75	49,461.89	0.00	49,461.89	0.00	128,867.64	Statutory transfers from fund 0117 to pay for legal services for domestic violence victims.	1999-Special Revenue Appropriated
	FISCAL YEAR 2024	410,154.79	737,335.38	(764,378.51)	(27,043.13)	0.00	383,111.66		
	FISCAL YEAR 2025	383,111.66	748,159.31	(637,562.03)	110,597.28	0.00	493,708.94		
5465	GIFTS GRANTS AND DONATIONS Cash Control								
5465-999	Budget Bill Section 11								
	FISCAL YEAR 2025	0.00	8,374,709.34	(6,595,905.42)	1,778,803.92	0.00	1,778,803.92		2025-Special Revenue Appropriated
5467	WV WORKS SEPARATE STATE COLLEGE PROGRAM Cash Control								
5467-999	(9-9-21A) WV CODE								
	FISCAL YEAR 2023	236,747.45	0.00	0.00	0.00	0.00	236,747.45	Statutory transfers to pay for WV Works Separate State College Program.	2008-Special Revenue Appropriated
	FISCAL YEAR 2024	32,193.46	415,000.00	(427,973.94)	(12,973.94)	0.00	19,219.52		
	FISCAL YEAR 2025	19,219.52	450,000.00	(396,981.78)	53,018.22	0.00	72,237.74		
5468	WV WORKS SEPARATE STATE TWO PARENT FAMILIES PROGRAM Cash Control								
5468-999	(9-9-22A) WV CODE								
	FISCAL YEAR 2023	63,284.36	110,000.00	(89,345.69)	20,654.31	0.00	83,938.67	Statutory transfers from unclassified 2008 surplus and social services to pay for State only Two Parent Families Program.	2008-Special Revenue Appropriated
	FISCAL YEAR 2024	224,306.59	1,120,000.00	(1,044,606.34)	75,393.66	0.00	299,700.25		
	FISCAL YEAR 2025	299,700.25	931,500.00	(996,976.86)	(65,476.86)	0.00	234,223.39		
5469	CHILDREN'S TRUST FUND Cash Control								
5469-999	(49-6C-1) WV CODE								
	FISCAL YEAR 2023	69,043.24	16,861.07	(361.00)	16,500.07	(107.28)	85,436.03	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-Special Revenue
	FISCAL YEAR 2024	14,117.11	272,975.93	(305,579.98)	(32,604.05)	55,590.41	37,103.47		
	FISCAL YEAR 2025	37,103.47	262,250.27	(301,839.42)	(39,589.15)	27,592.65	25,106.97		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						143,563.34		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						62,242.56		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						34,649.91		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5490	MARRIAGE EDUCATION FUND								
	Cash Control								
5490-999	(48-2-702) WV CODE								
	FISCAL YEAR 2023	215,170.00	11,066.50	0.00	11,066.50	(36.50)	226,200.00	Fees collected and expenditures made	2013-Special Revenue
	FISCAL YEAR 2024	321,265.00	108,967.34	0.00	108,967.34	(2,147.34)	428,085.00	according to applicable code provisions.	Appropriated
	FISCAL YEAR 2025	428,085.00	106,549.27	0.00	106,549.27	(2,014.27)	532,620.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						36,624.35		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						40,092.09		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						42,106.36		
8722	FEDERAL FUNDS								
	Cash Control								
8722-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	365,083.69	329,416,286.65	(329,416,286.65)	0.00	0.00	365,083.69	Federal funds to administer & operate	1993-Federal Revenue
	FISCAL YEAR 2024	365,083.69	4,479,307,564.44	(4,479,307,564.44)	0.00	0.00	365,083.69	Human Services Programs.	Appropriated
	FISCAL YEAR 2025	365,083.69	4,381,075,837.53	(4,381,075,837.53)	0.00	0.00	365,083.69		
8723	CONS FED FD-CONS MED SRVCS FUND								
	Cash Control								
8723-999	(4-11-2) WV CODE								
	FISCAL YEAR 2025	0.00	56,731,246.80	(56,778,280.49)	(47,033.69)	0.00	(47,033.69)		2025-Federal Revenue
									Appropriated
8755	ENERGY ASSISTANCE - FEDERAL BLOCK GRANT								
	Cash Control								
8755-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	4,861,221.65	(4,861,221.65)	0.00	0.00	0.00	Federal funds to provide energy assistance	1993-Federal Revenue
	FISCAL YEAR 2024	0.00	38,766,224.06	(38,766,224.06)	0.00	0.00	0.00	to low income households.	Block Grant
	FISCAL YEAR 2025	0.00	39,583,775.53	(39,583,775.53)	0.00	0.00	0.00		
8757	SOCIAL SERVICES FUND - FEDERAL BLOCK GRANT								
	Cash Control								
8757-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	400,000.00	(400,000.00)	0.00	0.00	0.00		1993-Federal Revenue
	FISCAL YEAR 2024	0.00	39,583,775.53	(39,583,775.53)	0.00	0.00	0.00		Block Grant
	FISCAL YEAR 2025	0.00	8,808,052.75	(8,808,052.75)	0.00	0.00	0.00		
8793	SUBSTANCE ABUSE PREVENTION &TREATMT FUND								
	Cash Control								
8793-999	(4-11-2) WV CODE								
	FISCAL YEAR 2025	0.00	9,419,278.01	(9,494,548.64)	(75,270.63)	0.00	(75,270.63)		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8794	COMMUNITY MENTAL HEALTH SERVICES FUND Cash Control								
8794-999	(4-11-2) WV CODE FISCAL YEAR 2025	0.00	7,094,038.71	(7,388,663.98)	(294,625.27)	0.00	(294,625.27)		
8816	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) Cash Control								
8816-999	(4-11-2) WV CODE FISCAL YEAR 2023	0.00	12,850,000.00	(12,850,000.00)	0.00	0.00	0.00	Federal Block Grant to administer temporary assistance for The Needy Families Program.	1993-Federal Revenue Block Grant
	FISCAL YEAR 2024	0.00	114,665,728.67	(114,665,728.67)	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	139,559,485.31	(139,559,485.31)	0.00	0.00	0.00		
8817	CHILD CARE & DEVELOPMENT Cash Control								
8817-999	(4-11-2) WV CODE FISCAL YEAR 2023	0.00	17,831,400.00	(17,831,400.00)	0.00	0.00	0.00		1993-Federal Revenue Block Grant
	FISCAL YEAR 2024	0.00	94,715,600.94	(94,715,600.94)	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	68,290,406.17	(68,290,406.17)	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	281.61	0.00	0.00	0.00	0.00	281.61	Payroll Clearing Account Fund.	2017-Special Revenue
	FISCAL YEAR 2024	(429.64)	0.00	0.00	0.00	711.25	281.61		
	FISCAL YEAR 2025	281.61	0.00	0.00	0.00	0.00	281.61		
	FY 25 SUBTOTAL	364,454,676.52	11,925,938,353.43	(12,149,170,813.95)	(223,232,460.52)	17,089,787.11	158,312,003.11		
	INVESTMENT ACCOUNT BTI FY 25 SUBTOTAL						5,771,217.68		
0620 - DIVISION OF JUSTICE AND COMMUNITY SERVICES									
6386	WV COMMUNITY CORRECTIONS FUND Cash Control								
6386-999	(62-11C-4A) WV CODE FISCAL YEAR 2023	2,530,955.83	0.00	0.00	0.00	0.00	2,530,955.83	Other collections, fees, licenses & income to fund WV Community Correction Program.	1995-Special Revenue Appropriated
	FISCAL YEAR 2024	2,530,955.83	0.00	0.00	0.00	0.00	2,530,955.83		
	FISCAL YEAR 2025	2,530,955.83					2,530,955.83		
6801	LAW ENFORCEMENT TRAINING OPERATIONS 90% FUND Cash Control								
6801-999	(30-29-4) WV CODE FISCAL YEAR 2023	412,867.37	0.00	0.00	0.00	0.00	412,867.37	Tuition, grants and federal funds to operate training programs.	1995-Special Revenue
	FISCAL YEAR 2024	412,867.37	0.00	0.00	0.00	0.00	412,867.37		
	FISCAL YEAR 2025	412,867.37					412,867.37		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6802	LAW ENFORCEMENT TRAINING ADMINISTRATION 10% FUND Cash Control								
6802-999	(30-29-4) WV CODE								
	FISCAL YEAR 2023	38,657.75	0.00	0.00	0.00	0.00	38,657.75	Tuition, grants and federal funds for	1995-Special Revenue
	FISCAL YEAR 2024	38,657.75	0.00	0.00	0.00	0.00	38,657.75	planning and administering Training Program.	
	FISCAL YEAR 2025	38,657.75	0.00	0.00	0.00	0.00	38,657.75		
6804	COURT SECURITY FUND Cash Control								
6804-999	(51-3-14) WV CODE								
	FISCAL YEAR 2023	659,748.21	0.00	0.00	0.00	0.00	659,748.21	Other collections, fees, licenses, income	1997-Special Revenue
	FISCAL YEAR 2024	659,748.21	0.00	0.00	0.00	0.00	659,748.21	& operating fund transfers to dispense	Appropriated
	FISCAL YEAR 2025	659,748.21	0.00	0.00	0.00	0.00	659,748.21	grants to enhance security of WV courts.	
6807	GIFTS, GRANTS AND DONATIONS Cash Control								
6807-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	IGTs from the Governor's Highway Safety	2008-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Program for the Highway Safety Program.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
6808	CIVIL LEGAL SERVICES FOR LOW INCOME PERSONS Cash Control								
6808-999	(59-1-10B) WV CODE								
	FISCAL YEAR 2023	1,624,579.41	0.00	0.00	0.00	0.00	1,624,579.41	Operating funds to be used for civil legal	2013-Special Revenue
	FISCAL YEAR 2024	1,624,579.41	0.00	0.00	0.00	0.00	1,624,579.41	services for low income people.	
	FISCAL YEAR 2025	1,624,579.41	0.00	0.00	0.00	0.00	1,624,579.41		
6809	DIVISION OF JUSTICE AND COMMUNITY SERVICES-EXCESS LOTTERY Cash Control								
6809-999	SB 2003 2ND SS 2014								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2013-Excess Lottery
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Revenue
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6810	SECOND CHANCE DRIVER'S LICENSE PROGRAM ACCOUNT Cash Control								
6810-999	(17B-7-8) WV CODE								
	FISCAL YEAR 2023	83,071.59	0.00	0.00	0.00	0.00	83,071.59		2017-Special Revenue
	FISCAL YEAR 2024	83,071.59	0.00	0.00	0.00	0.00	83,071.59		Appropriated
	FISCAL YEAR 2025	83,071.59	0.00	0.00	0.00	0.00	83,071.59		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8803	FEDERAL FUNDS OPERATING FUND Cash Control								
8803-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	(1,165,863.45)	0.00	0.00	0.00	0.00	(1,165,863.45)	Federal funds to combat impaired driving	1993-Federal Revenue
	FISCAL YEAR 2024	(1,165,863.45)	0.00	0.00	0.00	0.00	(1,165,863.45)	illicit drug trafficking, juvenile delinquency	Appropriated
	FISCAL YEAR 2025	(1,155,163.45)	0.00	0.00	0.00	0.00	(1,155,163.45)	& various other programs to aid victims of	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						150.75	crime & promote motor vehicle safety.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						150.75		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						150.75		
8829	JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT Cash Control								
8829-999	(4-11-6(2) WV CODE								
	FISCAL YEAR 2023	708.42	0.00	0.00	0.00	0.00	708.42	US Dept. of Justice to administer the	1993-Federal Revenue
	FISCAL YEAR 2024	708.42	0.00	0.00	0.00	0.00	708.42	Federal Block Grant Program.	Block Grant
	FISCAL YEAR 2025	708.42	0.00	0.00	0.00	0.00	708.42		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	4,195,425.13	0.00	0.00	0.00	0.00	4,195,425.13		
	INVESTMENT ACCOUNT BTI FY 25 SUBTOTAL						150.75		
0621 - DIVISION OF JUVENILE SERVICES									
6401	JUVENILE DETENTION SCHOOL LUNCH PROGRAM Cash Control								
6401-999	(49-5B-4 & 4-11-3 & 4-11-5) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Inter-agency federal payments to	1998-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	participate in the Juvenile Detention.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6403	DAVIS CENTER NATIONAL SCHOOL LUNCH PROGRAM Cash Control								
6403-999	(49-5B-4 & 4-11-3 & 4-11-5) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Inter-agency federal payments to	1998-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	participate in the Juvenile Detention	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	School Lunch Program.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6407	DJS GIFTS GRANTS & DONATIONS Cash Control								
6407-999	(49-5E-1) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Inter-agency federal payments to	1998-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	participate in the Juvenile Detention	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6408	JUVENILE SERVICES SATUS OFFENDER FUND Cash Control								
6408-999	(49-5B-5A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Revenues from DHHR for the monitoring of	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	funds reimbursed to the Division of Juvenile	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	Services for Housing Status Offenders.	
6409	GENE SPADARO JUVENILE CENTER RESIDENT BENEFIT FUND Cash Control								
6409-999	(49-5E-6B) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6412	DONALD R KUHN CENTER JUVENILE BENEFIT FUND Cash Control								
6412-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6413	DONALD R KUHN CENTER JUVENILE BENEFIT FUND Cash Control								
6413-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6414	RUBENSTEIN CENTER JUVENILE BENEFIT FUND Cash Control								
6414-999	HB 4437								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Donated funds for the commissary.	2014-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	97.83	0.00	0.00	0.00	0.00	97.83	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	97.83	0.00	0.00	0.00	0.00	97.83		
	FISCAL YEAR 2025	97.83	0.00	0.00	0.00	0.00	97.83		
	FY 25 SUBTOTAL	97.83	0.00	0.00	0.00	0.00	97.83		
0308 - DIVISION OF LABOR									
3176	WEST VIRGINIA JOBS ACT FUND Cash Control								
3176-999	(21-1(C)-6(D)) WV CODE								
	FISCAL YEAR 2023	193,955.15	0.00	(4,030.67)	(4,030.67)	0.00	189,924.48		2018-Special Revenue
	FISCAL YEAR 2024	208,488.37	0.00	(15,197.16)	(15,197.16)	0.00	193,291.21		Appropriated
	FISCAL YEAR 2025	193,291.21	18,000.00	(4,243.99)	13,756.01	0.00	207,047.22		
3180	WAGE PAYMENT/COLLECTION ACT-ESCROW FUND Cash Control								
3180-999	(21-5-14) WV CODE								
	FISCAL YEAR 2023	246,140.69	(506.90)	0.00	(506.90)	0.00	245,633.79	Bonds, cash or securities held to ensure	1993-Special Revenue
	FISCAL YEAR 2024	245,633.79	0.00	0.00	0.00	0.00	245,633.79	payment of wage & fringe benefits to	
	FISCAL YEAR 2025	245,633.79	(160,297.47)	0.00	(160,297.47)	0.00	85,336.32	employees by employer.	
3181	WAGE PAYMENT BOND ASSURANCE INVESTMENT FUND Cash Control								
3181-999	(21-5-14) WV CODE								
	FISCAL YEAR 2023	296,353.67	(159,180.80)	0.00	(159,180.80)	(98.23)	137,074.64	Wage bond cashier checks and interest to be	1993-Special Revenue
	FISCAL YEAR 2024	149,508.61	(96,862.70)	0.00	(96,862.70)	(8,888.53)	43,757.38	invested to ensure wage payments.	
	FISCAL YEAR 2025	43,757.38	48,168.44	0.00	48,168.44	22,289.41	114,215.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						98,438.52		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						56,840.44		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						34,551.03		
3182	BOILER INSPECTION FEES FUND Cash Control								
3182-999	(21-3-7) WV CODE								
	FISCAL YEAR 2023	(303,165.67)	0.00	0.00	0.00	0.00	(303,165.67)	Federal and State funds, fees and interest for	2018-Special Revenue
	FISCAL YEAR 2024	(303,165.67)	0.00	0.00	0.00	0.00	(303,165.67)	processing inspection reports from	Appropriated
	FISCAL YEAR 2025	(303,165.67)	0.00	0.00	0.00	0.00	(303,165.67)	insurance companies and commissioning	
								insurance company boiler inspectors.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3182	BOILER INSPECTION FEES FUND								
	Cash Control								
3182-999	(21-3-7) WV CODE								
	FISCAL YEAR 2023	303,165.67	0.00	0.00	0.00	0.00	303,165.67	Federal and State funds, fees and interest for	1993-Special Revenue
	FISCAL YEAR 2024	303,165.67	0.00	0.00	0.00	0.00	303,165.67	processing inspection reports from	
	FISCAL YEAR 2025	303,165.67	0.00	0.00	0.00	0.00	303,165.67	insurance companies and commissioning	
								insurance company boiler inspectors.	
3186	HVAC FUND								
	Cash Control								
3186-999	(21-16-10) WV CODE								
	FISCAL YEAR 2023	885,624.07	18,715.00	(72,602.93)	(53,887.93)	0.00	831,736.14		2018-Special Revenue
	FISCAL YEAR 2024	939,788.94	334,587.50	(221,946.07)	112,641.43	0.00	1,052,430.37		Appropriated
	FISCAL YEAR 2025	1,052,430.37	326,614.48	(234,780.67)	91,833.81	0.00	1,144,264.18		
3187	CONTRACTOR LICENSING BOARD FUND								
	Cash Control								
3187-999	(21-11-17)(A) WV CODE								
	FISCAL YEAR 2023	1,020,607.89	0.00	0.00	0.00	0.00	1,020,607.89	License fees to ensure that all persons	1993-Special Revenue
	FISCAL YEAR 2024	1,020,607.89	0.00	0.00	0.00	0.00	1,020,607.89	performing contracting work are duly	Appropriated
	FISCAL YEAR 2025	1,020,600.89	0.00	0.00	0.00	0.00	1,020,600.89	licensed.	
3188	ELEVATOR SAFETY FUND								
	Cash Control								
3188-999	(21-3C-11)(C) WV CODE								
	FISCAL YEAR 2023	1,432,184.07	29,410.00	(40,843.03)	(11,433.03)	0.00	1,420,751.04	Examination & inspection fees to	1993-Special Revenue
	FISCAL YEAR 2024	1,477,759.63	438,522.00	(363,887.15)	74,634.85	0.00	1,552,394.48	implement & enforce elevator safety act.	Appropriated
	FISCAL YEAR 2025	1,552,394.48	458,283.89	(377,302.29)	80,981.60	0.00	1,633,376.08		
3189	BOILER INSPECTION FEES FUND								
	Cash Control								
3189-999	(21-3-7) WV CODE								
	FISCAL YEAR 2023	377,570.20	2,705.00	(9,834.27)	(7,129.27)	0.00	370,440.93	Federal and State funds, fees and interest for	2018-Special Revenue
	FISCAL YEAR 2024	342,925.65	44,014.26	(47,733.16)	(3,718.90)	0.00	339,206.75	processing inspection reports from	Appropriated
	FISCAL YEAR 2025	339,206.75	44,820.15	(72,375.81)	(27,555.66)	0.00	311,651.09	insurance companies and commissioning	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3190	MANUFACTURED HOUSING TRUST RECOVERY FUND Cash Control								
3190-999	(21-9-9 & 12) WV CODE								
	FISCAL YEAR 2023	32,331.66	6,331.27	0.00	6,331.27	(1,656.27)	37,006.66	Recoveries, interest and transfer from fund	1996-Special Revenue
	FISCAL YEAR 2024	67,601.41	144,857.68	0.00	144,857.68	(97,489.93)	114,969.16	3185 to administer and enforce claims of	
	FISCAL YEAR 2025	114,969.16	136,154.22	0.00	136,154.22	(91,454.22)	159,669.16	manufactured housing and safety	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,662,758.36	standards act.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,820,209.67		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,911,663.89		
3191	CRANE OPERATOR CERTIFICATION FUND Cash Control								
3191-999	(21-3D) WV CODE								
	FISCAL YEAR 2023	664,900.31	0.00	(12,111.29)	(12,111.29)	0.00	652,789.02	Other collections, fees, licenses and income	1998-Special Revenue
	FISCAL YEAR 2024	565,473.61	0.00	(102,945.07)	(102,945.07)	0.00	462,528.54	to administer and enforce the Crane	Appropriated
	FISCAL YEAR 2025	462,528.54	0.00	(82,335.81)	(82,335.81)	0.00	380,192.73	Operators Certification Act.	
3192	AMUSEMENT RIDES/AMUSEMENT ATTRACTION SAFETY FUND Cash Control								
3192-999	(21-10-4)(C) WV CODE								
	FISCAL YEAR 2023	334,065.70	11,875.00	(12,460.88)	(585.88)	0.00	333,479.82	Other collections, fees, licenses and income	1999-Special Revenue
	FISCAL YEAR 2024	336,996.62	112,175.00	(122,943.68)	(10,768.68)	0.00	326,227.94	permit fees to administer the inspection	Appropriated
	FISCAL YEAR 2025	326,227.94	104,325.00	(122,421.35)	(18,096.35)	0.00	308,131.59	and safe operation of amusement rides in WV.	
3194	OCCUPATIONAL SAFETY AND HEALTH FUND Cash Control								
3194-999	(21-3-21) WV CODE								
	FISCAL YEAR 2023	0.05	0.00	0.00	0.00	0.00	0.05	Other collections, gifts, grants and income	2005-Special Revenue
	FISCAL YEAR 2024	0.05	0.00	0.00	0.00	0.00	0.05	to administer the Occupational Safety	
	FISCAL YEAR 2025	0.05	0.00	0.00	0.00	0.00	0.05	and Health Program.	
3195	STATE MANUFACTURED HOUSING ADMINISTRATION FUND Cash Control								
3195-999	(21-5-9(G) WV CODE								
	FISCAL YEAR 2023	375,555.44	1,994.00	(13,580.85)	(11,586.85)	0.00	363,968.59	Other collections, gifts, grants and income	2007-Special Revenue
	FISCAL YEAR 2024	355,603.60	115,075.67	(122,603.36)	(7,527.69)	0.00	348,075.91	to administer, regulate and enforce the	Appropriated
	FISCAL YEAR 2025	348,075.91	115,165.25	(138,758.95)	(23,593.70)	0.00	324,482.21	program of manufactured housing & HUD	
								in the State of WV as required by WV Code.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3196	WEIGHT AND MEASURES FUND								
	Cash Control								
3196-999	(47-1-20) WV CODE								
	FISCAL YEAR 2023	292,051.19	2,205.00	(6,050.14)	(3,845.14)	0.00	288,206.05	Other collections, fees, licenses and income	2007-Special Revenue
	FISCAL YEAR 2024	172,606.32	71,326.22	(12,567.22)	58,759.00	0.00	231,365.32	to operate and maintain a state measurement	Appropriated
	FISCAL YEAR 2025	231,365.32	108,950.31	(49,418.15)	59,532.16	0.00	290,897.48	laboratory certified & approved by NIST.	
3197	SUPERVISION OF PLUMBING WORK FUND								
	Cash Control								
3197-999	(21-14-9) WV CODE								
	FISCAL YEAR 2023	434,792.90	17,375.00	(33,052.64)	(15,677.64)	0.00	419,115.26	Collections, fees, licenses and income to	2010-Special Revenue
	FISCAL YEAR 2024	463,436.29	374,738.50	(322,479.57)	52,258.93	0.00	515,695.22	enforce the Plumbers Licensing Act as	
	FISCAL YEAR 2025	515,695.22	369,648.00	(149,234.10)	220,413.90	0.00	736,109.12	mandated by code.	
3198	BEDDING AND UPHOLSTERY FUND								
	Cash Control								
3198-999	(47-1(A)-14) WV CODE								
	FISCAL YEAR 2023	1,495,468.04	26,590.00	(13,853.72)	12,736.28	0.00	1,508,204.32		2018-Special Revenue
	FISCAL YEAR 2024	1,690,225.87	358,595.03	(240,525.01)	118,070.02	0.00	1,808,295.89		Appropriated
	FISCAL YEAR 2025	1,808,295.89	415,488.27	(169,010.60)	246,477.67	0.00	2,054,773.56		
3199	PSYCHOPHYSIOLOGICAL EXAMINERS FUND								
	Cash Control								
3199-999	(21-5-(C)(e) WV CODE								
	FISCAL YEAR 2023	12,811.30	600.00	(75.00)	525.00	0.00	13,336.30		2018-Special Revenue
	FISCAL YEAR 2024	14,780.80	3,134.00	(504.98)	2,629.02	0.00	17,409.82		Appropriated
	FISCAL YEAR 2025	17,409.82	2,759.00	(783.11)	1,975.89	0.00	19,385.71		
8706	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND								
	Cash Control								
8706-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	61,745.45	89,230.07	(48,901.18)	40,328.89	0.00	102,074.34	Federal funds to enforce and administer	1993-Federal Revenue
	FISCAL YEAR 2024	93,634.83	509,390.20	(464,750.76)	44,639.44	0.00	138,274.27	labor laws, health and safety programs.	Appropriated
	FISCAL YEAR 2025	138,274.27	466,173.65	(490,400.18)	(24,226.53)	0.00	114,047.74		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	8,410,156.99	2,454,253.19	(1,891,065.01)	563,188.18	(69,164.81)	8,904,180.36		
	INVESTMENT ACCOUNT BTI FY 25 SUBTOTAL						1,946,214.92		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0314 - DIVISION OF MINER'S HEALTH, SAFETY AND TRAINING									
3350	TEST FEES FUND								
	Cash Control								
3350-999	(22A-1-4 & 22C-7-3) WV CODE								
	FISCAL YEAR 2023	755,668.20	11,477.95	(31,044.89)	(19,566.94)	0.00	736,101.26	Examination fees to administer and sell	1993-Special Revenue
	FISCAL YEAR 2024	630,529.26	159,974.25	(404,792.24)	(244,817.99)	0.00	385,711.27	accompanying study materials and	
	FISCAL YEAR 2025	385,711.27	102,467.24	(335,906.41)	(233,439.17)	0.00	152,272.10	related publications for tests.	
3354	GENERAL ADM - OPERATING PERMIT FEE								
	Cash Control								
3354-999	(22A-2-63H) WV CODE								
	FISCAL YEAR 2023	1,809,843.18	2,250.00	0.00	2,250.00	0.00	1,812,093.18	Operating permit fee funds transfers to	1998-Special Revenue
	FISCAL YEAR 2024	1,261,752.15	139,325.00	(591,203.50)	(451,878.50)	0.00	809,873.65	ensure that permanently closed or	
	FISCAL YEAR 2025	809,873.65	146,732.75	(287,041.82)	(140,309.07)	0.00	669,564.58	abandoned mines are properly sealed.	
3355	MINERS HEALTH SAFETY & TRAINING FUND								
	Cash Control								
3355-999	(22A-1-21)(f)(1) WV CODE &HB 2050, FY 2004								
	FISCAL YEAR 2023	857,443.46	36,049.60	(269,622.20)	(233,572.60)	0.00	623,870.86	All civil penalty assessments collected for	2003-Special Revenue
	FISCAL YEAR 2024	401,103.78	2,020,297.80	(1,898,577.39)	121,720.41	0.00	522,824.19	the administration of Miner's Health	Appropriated
	FISCAL YEAR 2025	522,824.19	2,404,112.42	(1,802,823.12)	601,289.30	0.00	1,124,113.49	Safety & Training Fund.	
8709	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND								
	Cash Control								
8709-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	1,118,448.91	0.00	(53,038.94)	(53,038.94)	0.00	1,065,409.97	Federal funds to provide for the health and	1993-Federal Revenue
	FISCAL YEAR 2024	1,017,428.90	516,841.00	(625,673.36)	(108,832.36)	0.00	908,596.54	safety training and certification of coal miners.	Appropriated
	FISCAL YEAR 2025	908,596.54	499,103.00	(569,368.26)	(70,265.26)	0.00	838,331.28		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	2,627,005.65	3,152,415.41	(2,995,139.61)	157,275.80	0.00	2,784,281.45		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0802 - DIVISION OF MOTOR VEHICLES									
8207	INTERNATIONAL REGISTRATION PLAN/PRORATED REGISTRATION FUND								
	Cash Control								
8207-999	(17A-2-10C) WV CODE								
	FISCAL YEAR 2023	1,972,162.30	(998,830.85)	0.00	(998,830.85)	0.00	973,331.45	Truck registration taxes apportioned to the	1993-Special Revenue
	FISCAL YEAR 2024	2,434,952.52	528,605.99	0.00	528,605.99	0.00	2,963,558.51	various states that participate in the	
	FISCAL YEAR 2025	2,963,558.51	861,373.45	0.00	861,373.45	0.00	3,824,931.96	international registration plan.	
8212	MOTORCYCLE SAFETY FUND								
	Cash Control								
8212-999	(17B-1D-7) WV CODE								
	FISCAL YEAR 2023	904,872.30	25,848.00	(11,381.50)	14,466.50	0.00	919,338.80	Motorcycle endorsement fees, motorcycle	1993-Special Revenue
	FISCAL YEAR 2024	1,068,248.10	426,384.63	(252,308.88)	174,075.75	0.00	1,242,323.85	only licenses fee and one-half of safety fee	
	FISCAL YEAR 2025	1,242,323.85	470,713.63	(247,845.32)	222,868.31	0.00	1,465,192.16	to administer the education program.	
8220	DEALERS RECOVERY FUND								
	Cash Control								
8220-999	(17A-6-2A) WV CODE								
	FISCAL YEAR 2023	3,130,025.77	9,825.00	0.00	9,825.00	0.00	3,139,850.77	Other collections, fees, licenses & income	2000-Special Revenue
	FISCAL YEAR 2024	3,154,070.77	36,075.00	0.00	36,075.00	0.00	3,190,145.77	to pay privilege tax & liens on vehicles	Appropriated
	FISCAL YEAR 2025	3,190,145.77	20,512.00	0.00	20,512.00	0.00	3,210,657.77	sold by dealership who file bankruptcy	
								before the state receives its money.	
8221	DIVISION OF MOTOR VEHICLES SAFETY AND TREATMENT FUND								
	Cash Control								
8221-999	(17C-5A-3 (D) SB90 2019 RS) WV CODE								
	FISCAL YEAR 2023	2,328,786.01	27,000.00	(101,005.42)	(74,005.42)	0.00	2,254,780.59		2019-Special Revenue
	FISCAL YEAR 2024	2,087,466.24	350,768.44	(462,692.35)	(111,923.91)	(1,704,018.44)	271,523.89		
	FISCAL YEAR 2025	271,523.89	446,491.47	(464,513.85)	(18,022.38)	(85,616.47)	167,885.04		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,704,018.44		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,789,634.91		
8223	MOTOR VEHICLE FEES FUND								
	Cash Control								
8223-999	(17A-2-21) WV CODE								
	FISCAL YEAR 2023	9,037,569.23	408,481.05	(545,983.56)	(137,502.51)	0.00	8,900,066.72	Transfers, witness and docket fees, other	2008-Special Revenue
	FISCAL YEAR 2024	8,751,718.17	5,551,340.08	(5,056,527.34)	494,812.74	0.00	9,246,530.91	collections, fees, licenses & income to	Appropriated
	FISCAL YEAR 2025	9,246,530.91	5,723,096.52	(5,668,639.82)	54,456.70	0.00	9,300,987.61	administer the DMV Division.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8787	FEDERAL FUNDS								
	Cash Control								
8787-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.35	286,601.24	(286,601.24)	0.00	0.00	0.35	Federal funds to implement commercial	2008-Federal Revenue
	FISCAL YEAR 2024	0.35	5,882,153.01	(5,882,152.83)	0.18	0.00	0.53	drivers license program.	Appropriated
	FISCAL YEAR 2025	0.53	6,383,973.27	(6,129,046.23)	254,927.04	0.00	254,927.57		
9007	DIVISION OF MOTOR VEHICLES								
	Cash Control								
9007-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	2,650,231,478.56	38,635,535.20	(5,102,728.51)	33,532,806.69	0.00	2,683,764,285.25		2008-State Road Fund
	FISCAL YEAR 2024	3,061,375,005.24	450,199,706.72	(55,816,103.66)	394,383,603.06	0.00	3,455,758,608.30		
	FISCAL YEAR 2025	3,455,758,608.30	475,685,733.65	(54,674,010.31)	421,011,723.34	0.00	3,876,770,331.64		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	(940.08)	0.00	0.00	0.00	0.00	(940.08)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	(940.08)	0.00	0.00	0.00	0.00	(940.08)		
	FISCAL YEAR 2025	(940.08)	0.00	0.00	0.00	0.00	(940.08)		
	FY 25 SUBTOTAL	3,472,671,751.68	489,591,893.99	(67,184,055.53)	422,407,838.46	(85,616.47)	3,894,993,973.67		
	INVESTMENT ACCOUNT BTI FY 25 SUBTOTAL						1,789,634.91		
0310 - DIVISION OF NATURAL RESOURCES									
3015	SANDY DR4093 OCT 2012								
	Cash Control								
3015-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	155,545.14	0.00	0.00	0.00	0.00	155,545.14	Funds from FEMA Disaster Assistance.	2013-Special Revenue
	FISCAL YEAR 2024	130,751.58	0.00	0.00	0.00	0.00	130,751.58		
	FISCAL YEAR 2025	130,751.58	0.00	0.00	0.00	0.00	130,751.58		
3200	LICENSE FUND - WILDLIFE RESOURCES								
	Cash Control								
3200-999	(20-2-34) WV CODE								
	FISCAL YEAR 2023	890,143.27	738,439.18	(1,547,757.80)	(809,318.62)	585,661.53	666,486.18	Hunting & fishing licenses, interest, gifts,	1993-Special Revenue
	FISCAL YEAR 2024	537,138.08	17,074,519.52	(14,959,172.54)	2,115,346.98	(1,215,641.51)	1,436,843.55	& fee collections appropriated for	Appropriated
	FISCAL YEAR 2025	1,436,843.55	16,893,642.31	(21,796,170.05)	(4,902,527.74)	4,081,744.79	616,060.60	operating expense.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						13,188,246.19		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						15,249,721.29		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						11,167,976.50		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3202	GAME, FISH AND AQUATIC LIFE FUND								
	Cash Control								
3202-999	(22-11-25) WV CODE								
	FISCAL YEAR 2023	3,157.22	518.75	(2,627.41)	(2,108.66)	(518.75)	529.81	Gifts & civil liability funds received from	1993-Special Revenue
	FISCAL YEAR 2024	212.44	28,394.15	(20,200.16)	8,193.99	(3,394.15)	5,012.28	loss of game fish or aquatic life to	Appropriated
	FISCAL YEAR 2025	5,012.28	29,755.32	(373.07)	29,382.25	(34,250.80)	143.73	restock waters.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						520,791.94		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						517,534.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						551,785.61		
3203	NONGAME FUND								
	Cash Control								
3203-999	(20-2A-3) WV CODE								
	FISCAL YEAR 2023	70,964.13	107,412.93	(39,634.72)	67,778.21	(1,640.63)	137,101.71	Gifts, grants & tax refunds to enhance &	1993-Special Revenue
	FISCAL YEAR 2024	57,289.13	701,846.17	(661,645.92)	40,200.25	13.16	97,502.54	perpetuate nongame wildlife programs	Appropriated
	FISCAL YEAR 2025	97,502.54	703,937.32	(674,373.00)	29,564.32	(44,141.66)	82,925.20	in the State.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,647,040.70		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,618,550.79		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,662,692.45		
3204	LAW ENFORCEMENT PROGRAM FUND								
	Cash Control								
3204-999	(20-1-13 & 20-2-23A) WV CODE								
	FISCAL YEAR 2023	1,211,158.92	87,924.77	(234,220.68)	(146,295.91)	(904,609.44)	160,253.57	Reinstatement fees, white water rafting	1993-Special Revenue
	FISCAL YEAR 2024	258,195.45	4,362,878.81	(4,006,920.34)	355,958.47	(401,248.30)	212,905.62	license, 50% of motor boat license,	
	FISCAL YEAR 2025	212,905.62	4,864,737.59	(3,576,865.38)	1,287,872.21	(1,444,357.90)	56,419.93	interest, funds from 3332 and 3333,	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						5,490,239.74	confiscated property and pistol license fees	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						15,701,976.44	for law enforcement and safety programs.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						17,146,334.34		
3205	PLANNING AND DEVELOPMENT DIVISION FUND								
	Cash Control								
3205-999	(20-1A-3)(3)(C) WV CODE								
	FISCAL YEAR 2023	7,786,115.76	124,226.35	(35,127.65)	89,098.70	0.00	7,875,214.46	Rental fees from land use such as utility,	1993-Special Revenue
	FISCAL YEAR 2024	6,935,130.72	1,945,391.26	(575,100.02)	1,370,291.24	0.00	8,305,421.96	right-of-way dredging operations, land	Appropriated
	FISCAL YEAR 2025	8,305,421.96	1,478,823.98	(1,812,316.35)	(333,492.37)	0.00	7,971,929.59	sales and exchanges for land activities on	
								state owned land.	
3207	FLOOD DISASTER JUNE 2016 DR 4273								
	Cash Control								
3207-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	237,159.72	0.00	0.00	0.00	0.00	237,159.72	Application and registration fees, interest or right-	2016-Special Revenue
	FISCAL YEAR 2024	237,159.72	0.00	0.00	0.00	0.00	237,159.72	of-surcharge and civil penalties for reviews, inspection	
	FISCAL YEAR 2025	237,159.72	113,805.39	0.00	113,805.39	0.00	350,965.11	and remedial action to enforce dam safety.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3208	LAW ENFORCEMENT CONTRACTS								
	Cash Control								
3208-999	(20-7-1E) WV CODE								
	FISCAL YEAR 2023	5,764.90	0.00	0.00	0.00	0.00	5,764.90	Other collections, fees, licenses and income to compensate conservation officers by virtue of contracts with other governmental entities.	1999-Special Revenue
	FISCAL YEAR 2024	5,619.25	0.00	0.00	0.00	0.00	5,619.25		
	FISCAL YEAR 2025	5,619.25	0.00	(475.80)	(475.80)	0.00	5,143.45		
3210	DISASTER FUND DNR								
	Cash Control								
3210-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	24,571.58	0.00	0.00	0.00	0.00	24,571.58		2022-Special Revenue
	FISCAL YEAR 2024	24,571.58	0.00	0.00	0.00	0.00	24,571.58		
	FISCAL YEAR 2025	24,571.58	0.00	0.00	0.00	0.00	24,571.58		
3211	WEST VIRGINIA PARKS AND RECREATION ENDOEMENT FUND								
	Cash Control								
3211-999	(20-5A-1) WV CODE								
	FISCAL YEAR 2023	681,136.02	936,652.48	0.00	936,652.48	(1,600,000.73)	17,787.77	2020-Special Revenue Appropriated	
	FISCAL YEAR 2024	3,699,244.59	12,633,852.73	(128,168.00)	12,505,684.73	(12,764,756.89)	3,440,172.43		
	FISCAL YEAR 2025	3,440,172.43	14,043,194.46	(689,049.39)	13,354,145.07	(13,110,793.74)	3,683,523.76		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						752.50		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						17,056,198.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						46,692,787.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						59,803,580.97		
3212	LAW-ENFORCEMENT INVESTIGATION FUND								
	Cash Control								
3212-999	(60A-7-706(2)) WV CODE								
	FISCAL YEAR 2024	0.00	5,314.50	0.00	5,314.50	0.00	5,314.50	2024-Special Revenue	
	FISCAL YEAR 2025	5,314.50	28,526.94	0.00	28,526.94	0.00	33,841.44		
3213	WEST VIRGINIA UNIVERSITY RIFLE TEAM PROGRAM FUND								
	Cash Control								
3213-999	(SB 2008) WV CODE								
	FISCAL YEAR 2024	10,121.65	(2,921.08)	0.00	(2,921.08)	0.00	7,200.57	2024-Special Revenue	
	FISCAL YEAR 2025	7,200.57	(163.66)	0.00	(163.66)	0.00	7,036.91		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3224	WILDLIFE ENDOWMENT FUND								
	Cash Control								
3224-999	(20-2B-1 thru 8) WV CODE								
	FISCAL YEAR 2023	109,871.33	0.00	0.00	0.00	(109,871.00)	0.33	Lifetime hunting and fishing licenses, gifts,	1993-Special Revenue
	FISCAL YEAR 2024	105,041.31	11,332,941.45	(7,289,056.00)	4,043,885.45	(4,031,410.35)	117,516.41	interest and donations to conserve and	
	FISCAL YEAR 2025	117,516.41	9,342,005.52	(6,720,152.00)	2,621,853.52	(2,616,526.91)	122,843.02	manage wildlife resources in WV.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						77,440,469.14		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						73,990,625.24		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						76,607,152.15		
3227	GAME AND FISH RECREATION FUND								
	Cash Control								
3227-999	(20-1-7 & 20-2-34) WV CODE								
	FISCAL YEAR 2023	1,101,981.69	710,196.57	(200,931.05)	509,265.52	(31,670.27)	1,579,576.94	License fees, rental income and gifts for	1993-Special Revenue
	FISCAL YEAR 2024	254,541.06	10,304,198.24	(9,734,859.21)	569,339.03	118,969.60	942,849.69	advancement of game and fish recreation.	
	FISCAL YEAR 2025	942,849.69	10,959,207.39	(11,443,202.48)	(483,995.09)	255,778.51	714,633.11		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						31,794,045.50		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						26,263,578.39		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						26,007,799.88		
3228	BEAR DAMAGE FUND								
	Cash Control								
3228-999	(20-2-44B) WV CODE								
	FISCAL YEAR 2023	45,924.36	856.97	(540.50)	316.47	(25,856.97)	20,383.86	Investment income and bear damage	1993-Special Revenue
	FISCAL YEAR 2024	15,490.10	319,735.24	(313,517.00)	6,218.24	(252.44)	21,455.90	hunting stamp to pay claims resulting	
	FISCAL YEAR 2025	21,455.90	297,854.79	(201,682.02)	96,172.77	(98,280.81)	19,347.86	from damage caused by bears & expenses	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						885,321.51	of hunting, capturing and removing them.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						903,687.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,001,968.38		
3229	WILDLIFE RESOURCES CONTRACT FUND								
	Cash Control								
3229-999	(20-2-34) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	License fees, rental income, data sales and	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	transfers from 8708 to conduct	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	wildlife studies.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3231	MIGRATORY WATERFOWL STAMP FUND								
	Cash Control								
3231-999	(20-2-63) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Stamp fees, interest and wildlife resources	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	to purchase land and conservation of	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	migratory waterfowl and other wildlife.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
3232	CONSERVATION STAMP FUND								
	Cash Control								
3232-999	(20-2B-9) WV CODE								
	FISCAL YEAR 2023	152,673.57	3,609.05	(21,467.37)	(17,858.32)	(3,609.05)	131,206.20	License fees, interest and gifts for land	1993-Special Revenue
	FISCAL YEAR 2024	250,916.75	1,495,387.55	(1,183,371.72)	312,015.83	(410,582.05)	152,350.53	purchases or leases benefiting wildlife.	
	FISCAL YEAR 2025	152,350.53	1,504,099.19	(271,110.32)	1,232,988.87	(1,308,472.78)	76,866.62		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,623,160.45		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						3,322,207.83		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						4,630,680.61		
3233	TROUT STAMP FUND								
	Cash Control								
3233-999	(20-2-46C) WV CODE								
	FISCAL YEAR 2023	290,127.90	344.70	(187,640.01)	(187,295.31)	(344.70)	102,487.89	Statewide trout stamp, interest and	1993-Special Revenue
	FISCAL YEAR 2024	201,417.16	1,575,480.04	(1,790,622.67)	(215,142.63)	212,449.96	198,724.49	reimbursement from 2281 for vehicle	
	FISCAL YEAR 2025	198,724.49	1,535,692.37	(1,936,150.58)	(400,458.21)	299,163.63	97,429.91	purchase for state trout hatchery	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						483,076.94	production.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,732,479.31		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,433,315.68		
3237	GIFTS, GRANTS, BEQUESTS AND DONATIONS FUND								
	Cash Control								
3237-999	(20-1-7) WV CODE								
	FISCAL YEAR 2023	68,006.60	734.00	(30,443.84)	(29,709.84)	0.00	38,296.76	State funds from fund 0105, gifts and	1993-Special Revenue
	FISCAL YEAR 2024	94,266.67	53,359.73	(92,566.05)	(39,206.32)	0.00	55,060.35	donations used as specified by donors.	
	FISCAL YEAR 2025	55,060.35	52,878.00	(17,091.09)	35,786.91	1,000.00	91,847.26		
3239	LANDS MINERALS AND SPECIAL PROJECTS FUND								
	Cash Control								
3239-999	(20-1-7) WV CODE								
	FISCAL YEAR 2023	909,297.80	2,070.50	(1,582.09)	488.41	0.00	909,786.21	Land use income for lands, minerals and	1993-Special Revenue
	FISCAL YEAR 2024	990,226.26	1,755,905.23	(2,022,202.87)	(266,297.64)	0.00	723,928.62	special projects.	
	FISCAL YEAR 2025	723,928.62	4,526,579.64	(4,359,702.78)	166,876.86	0.00	890,805.48		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3245	PAYROLL CLEARING FUND								
	Cash Control								
3245-999	(Chapter 20) WV CODE								
	FISCAL YEAR 2023	12,067.80	0.00	0.00	0.00	0.00	12,067.80	Payroll Clearing Fund.	2010-Special Revenue
	FISCAL YEAR 2024	12,067.80	0.00	0.00	0.00	0.00	12,067.80		
	FISCAL YEAR 2025	12,067.80	0.00	0.00	0.00	0.00	12,067.80		
3247	LAW ENFORCEMENT & SPORTS EDUCATION STAMPS								
	Cash Control								
3247-999	(20-2B-10) WV CODE								
	FISCAL YEAR 2023	86,108.55	279.45	(62,767.94)	(62,488.49)	(279.45)	23,340.61	Other collections, interest income, gifts and	2001-Special Revenue
	FISCAL YEAR 2024	118,021.19	451,085.79	(105,193.52)	345,892.27	(373,390.29)	90,523.17	operating funds transfer to fund Law	
	FISCAL YEAR 2025	90,523.17	481,367.90	(491,879.62)	(10,511.72)	(30,087.40)	49,924.05	Enforcement and Sport Education Stamp	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						297,965.44	Program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						523,379.63		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						553,467.03		
3248	MAGAZINE SALES AND SUBSCRIPTIONS								
	Cash Control								
3248-999	(20-1-11) WV CODE								
	FISCAL YEAR 2023	38,334.10	14,924.10	(81,432.29)	(66,508.19)	59,175.98	31,001.89	Revenue from sales, subscriptions and	1993-Special Revenue
	FISCAL YEAR 2024	43,033.14	329,613.81	(384,392.20)	(54,778.39)	44,880.59	33,135.34	gifts to pay for expenses of magazine	
	FISCAL YEAR 2025	33,135.34	318,471.81	(385,393.32)	(66,921.51)	46,461.85	12,675.68	publication.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						793,352.17		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						706,074.59		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						659,612.74		
3251	CLEARING ACCOUNT EQUIPMENT CHARGES FUND								
	Cash Control								
3251-999	(20-1A-3) WV CODE								
	FISCAL YEAR 2023	328,520.24	880.00	0.00	880.00	0.00	329,400.24	License fees, rentals and leases to pay	1993-Special Revenue
	FISCAL YEAR 2024	305,883.94	10,560.00	(3,472.57)	7,087.43	0.00	312,971.37	communications radio operators and	
	FISCAL YEAR 2025	312,971.37	6,046.00	(300.00)	5,746.00	0.00	318,717.37	for repairs and alterations.	
3253	WHITEWATER STUDY AND IMPROVEMENT FUND								
	Cash Control								
3253-999	(20-2-23B) WV CODE								
	FISCAL YEAR 2023	22,062.63	3,078.75	(8,264.88)	(5,186.13)	(116.35)	16,760.15	Special study and assessment fee and interest	1993-Special Revenue
	FISCAL YEAR 2024	330.80	55,297.10	(59,775.12)	(4,478.02)	7,374.35	3,227.13	to administer, regulate and promote study	Appropriated
	FISCAL YEAR 2025	3,227.13	49,591.96	(65,003.41)	(15,411.45)	15,756.79	3,572.47	of the whitewater industry.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						116,815.22		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						125,333.88		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						109,577.09		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3259	CLASS A - 1 SMALL ARMS HUNTING LICENSE Cash Control								
3259-999	(20-2-40B) WV CODE								
	FISCAL YEAR 2023	19,222.02	1,034.74	0.00	1,034.74	(1,034.74)	19,222.02	Other collections, interest income, gifts	2001-Special Revenue
	FISCAL YEAR 2024	3,335.02	119,827.00	(321.20)	119,505.80	(120,212.00)	2,628.82	and fund transfer to be used solely for	
	FISCAL YEAR 2025	2,628.82	108,065.75	(106,323.00)	1,742.75	(4,271.57)	100.00	law enforcement purposes.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,038,792.51		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,267,559.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,271,831.14		
3260	IMPROVEMENTS TO DEPARTMENT FACILITIES FUND Cash Control								
3260-999	(20-5-2) WV CODE								
	FISCAL YEAR 2024	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	Operating transfer, fees, licenses & other collections	2024-Special Revenue
	FISCAL YEAR 2025	10,000,000.00	62,500.00	(975,311.54)	(912,811.54)	0.00	9,087,188.46	for improvements to State parks, forests & recreation areas.	
3261	WATTERS SMITH MEMORIAL STATE PARK FUND Cash Control								
3261-999	(20-5-2) WV CODE								
	FISCAL YEAR 2023	11,620.84	10,694.57	0.00	10,694.57	(880.13)	21,435.28	Interest on investments for building	1995-Special Revenue
	FISCAL YEAR 2024	24,587.70	2,338,374.66	(104,711.49)	2,233,663.17	(2,246,179.46)	12,071.41	repairs and alterations at Watters Smith	
	FISCAL YEAR 2025	12,071.41	828,402.92	(40,226.36)	788,176.56	(798,032.70)	2,215.27	State Park.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,161,239.39		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						4,280,365.10		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						5,078,397.80		
3264	DECOY ANIMALS ASSESSMENT FEE Cash Control								
3264-999	(20-2-5E) WV CODE								
	FISCAL YEAR 2023	1,222.44	5.49	0.00	5.49	(5.49)	1,222.44	Civil penalty shall be collected by the	2001-Special Revenue
	FISCAL YEAR 2024	522.44	478.97	0.00	478.97	(378.97)	622.44	court to be used for the purchase and repair	
	FISCAL YEAR 2025	622.44	555.54	0.00	555.54	(1,077.98)	100.00	of decoy animals and purchase of	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						5,494.41	equipment for use with decoy animals	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						7,078.22	and law enforcement.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						8,156.20		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3265	STATE PARK OPERATING FUND								
	Cash Control								
3265-999	(20-5-2) WV CODE								
	FISCAL YEAR 2023	3,205,523.95	5,202,445.71	(4,091,320.90)	1,111,124.81	(3,018,113.26)	1,298,535.50	Rentals, gifts, grants, federal funds,	1995-Special Revenue
	FISCAL YEAR 2024	1,486,635.93	44,335,288.46	(41,905,524.43)	2,429,764.03	(2,836,903.02)	1,079,496.94	concession sales and transfers fund 3065 to	
	FISCAL YEAR 2025	1,079,496.94	43,190,794.56	(47,719,812.72)	(4,529,018.16)	5,064,503.97	1,614,982.75	manage the State's Park and recreation	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						22,533,079.53	System.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						23,505,893.65		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						18,441,389.68		
3267	LOTTERY NET PROFITS FUND								
	Cash Control								
3267-999	(29-22-18K) WV CODE								
	FISCAL YEAR 2023	2,876,609.75	1,303,162.33	(329,690.39)	973,471.94	0.00	3,850,081.69	Lottery receipts from funds 7202 and 3067 to promote	2004-Lottery Revenue
	FISCAL YEAR 2024	3,046,110.71	3,780,030.00	(3,715,252.22)	64,777.78	0.00	3,110,888.49	tourism and for the operation and maintenance of	
	FISCAL YEAR 2025	3,110,888.49	3,902,830.00	(3,988,499.03)	(85,669.03)	0.00	3,025,219.46	State parks, forests and recreation areas.	
3274	CANAAN VALLEY MAINTENANCE FUND								
	Cash Control								
3274-999	(20-5-2) WV CODE								
	FISCAL YEAR 2023	2,798.84	0.00	0.00	0.00	0.00	2,798.84	Guest services balance on maintenance	1995-Special Revenue
	FISCAL YEAR 2024	2,798.84	0.00	0.00	0.00	0.00	2,798.84	fund for building repairs and alterations	
	FISCAL YEAR 2025	2,798.84	0.00	0.00	0.00	0.00	2,798.84	at Canaan Valley.	
3277	STATE PARK IMPROVEMENT FUND								
	Cash Control								
3277-999	(29-22-18A) WV CODE								
	FISCAL YEAR 2023	9,505,652.51	0.00	(659,887.27)	(659,887.27)	0.00	8,845,765.24	Statutory transfers to improve State Parks	2004-Excess Lottery
	FISCAL YEAR 2024	4,103,496.62	1,519,383.05	(1,336,369.30)	183,013.75	0.00	4,286,510.37	throughout WV recreation areas.	Revenue
	FISCAL YEAR 2025	4,286,510.37	1,516,939.20	(739,198.76)	777,740.44	0.00	5,064,250.81		
3282	FLOOD DISASTER - NOVEMBER 2003								
	Cash Control								
3282-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer to account for	2004-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	funds provided by FEMA to repair flood	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	damage for DNR State Parks and recreation areas.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3284	FLOOD DISASTER - SEPTEMBER 2004								
	Cash Control								
3284-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer to account for	2004-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	funds provided by FEMA to repair flood	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	damage for DNR State Parks and recreation areas.	
3292	COYOTE MANAGEMENT FUND								
	Cash Control								
3292-999	(20-2-33B)B WV CODE								
	FISCAL YEAR 2023	9,244.78	18.21	0.00	18.21	(18.21)	9,244.78	Other collections, fees licenses, hunting and	2007-Special Revenue
	FISCAL YEAR 2024	556.98	5,529.67	0.00	5,529.67	(4,402.75)	1,683.90	fishing licenses to fund the Coyote	
	FISCAL YEAR 2025	1,683.90	5,616.14	0.00	5,616.14	(7,280.04)	20.00	Management Program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						18,280.34		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						37,146.71		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						44,426.75		
3293	FLOOD DISASTER - JUNE 2008								
	Cash Control								
3293-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for the June 2008 flood	2009-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	disaster.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3295	FLOOD DISASTER - MAY 2009								
	Cash Control								
3295-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for the March 2010 flood	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	disaster.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3296	FLOOD DISASTER - DECEMBER 2009								
	Cash Control								
3296-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for the December 2009 flood	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	disaster.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3297	FLOOD DISASTER - FEB-MAR 2012 DR4059								
	Cash Control								
3297-999	SB# 4-11-2								
	FISCAL YEAR 2023	0.94	0.00	0.00	0.00	0.00	0.94	Federal funds for the March 2012 flood	2012-Special Revenue
	FISCAL YEAR 2024	0.94	0.00	0.00	0.00	0.00	0.94	disaster.	
	FISCAL YEAR 2025	0.94	0.00	0.00	0.00	0.00	0.94		
3298	FLOOD DISASTER MARCH 2012 DR4061								
	Cash Control								
3298-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Funds from FEMA Disaster Assistance.	2012-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3299	JUNE 2012 STORM								
	Cash Control								
3299-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for the June 2012 storm	2013-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	disaster.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8707	DNR CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND								
	Cash Control								
8707-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	407,492.87	1,027,538.10	(1,668,481.03)	(640,942.93)	496,850.27	263,400.21	Federal funds and interest income to	1993-Federal Revenue
	FISCAL YEAR 2024	1,024,753.61	13,521,692.35	(11,985,101.88)	1,536,590.47	(1,459,715.20)	1,101,628.88	administer programs that protect and	Appropriated
	FISCAL YEAR 2025	1,101,628.88	13,045,347.21	(13,918,629.97)	(873,282.76)	1,592,378.95	1,820,725.07	preserve the State's natural resources.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,662,019.07		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						5,427,378.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						3,834,999.28		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	(422.14)	0.00	0.00	0.00	383.89	(38.25)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	(38.25)	0.00	0.00	0.00	0.00	(38.25)		
	FISCAL YEAR 2025	(38.25)	0.00	0.00	0.00	0.00	(38.25)		
	FY 25 SUBTOTAL	36,170,579.16	129,891,105.54	(121,929,292.04)	7,961,813.50	(8,140,785.80)	35,991,606.86		
	INVESTMENT ACCOUNT BTI FY 25 SUBTOTAL						93,604,411.16		
	INVESTMENT ACCOUNT IMB FY 25 SUBTOTAL						136,410,733.12		
	FY 25 INVESTMENT SUBTOTAL						230,015,144.28		

0222 - DIVISION OF PERSONNEL

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2440	DIVISION OF PERSONNEL FUND								
	Cash Control								
2440-999	(29-6-23) WV CODE								
	FISCAL YEAR 2023	617,804.40	469,034.43	(213,866.10)	255,168.33	0.00	872,972.73	Fees, billings and transfers from state	1993-Special Revenue
	FISCAL YEAR 2024	1,107,615.29	3,452,971.05	(3,789,210.40)	(336,239.35)	0.00	771,375.94	agencies for operation of Personnel	Appropriated
	FISCAL YEAR 2025	771,375.94	4,918,328.00	(4,265,410.64)	652,917.36	0.00	1,424,293.30	Division.	
2442	SPECIAL PROJECTS FUND								
	Cash Control								
2442-999	(29-6-23) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	State funds from fund 0105 for special	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	projects in relation to personnel services.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
2443	CIVIL SERVICE TRANSCRIBING SERVICES FUND								
	Cash Control								
2443-999	(29-6-23) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	State funds from fund 0105 to keep	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	current with grievances and appeals of	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	commission decisions to higher courts.	
2444	CIVIL SERVICE EMERGENCY EMPLOYMENT FUND								
	Cash Control								
2444-999	(29-6-23) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	State funds from account 1220-04 for	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	emergency employment.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	771,375.94	4,918,328.00	(4,265,410.64)	652,917.36	0.00	1,424,293.30		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0622 - DIVISION OF PROTECTIVE SERVICES									
6425	SECURITY ENFORCEMENT FUND								
	Cash Control								
2440-999	(HB#201) & (15-2D-7) WV CODE								
	FISCAL YEAR 2023	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00		2016-Special Revenue
	FISCAL YEAR 2024	1,146,475.97	0.00	(708,099.95)	(708,099.95)	0.00	438,376.02		
	FISCAL YEAR 2025	438,376.02	2,000,000.00	(765,376.76)	1,234,623.24	0.00	1,672,999.26		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	438,376.02	2,000,000.00	(765,376.76)	1,234,623.24	0.00	1,672,999.26		
0805 - DIVISION OF PUBLIC TRANSIT									
8451	PUBLIC TRANSIT SECTIONS 3 AND 18 FUND								
	Cash Control								
8451-999	(17-16C-3) WV CODE								
	FISCAL YEAR 2023	929,446.19	0.00	0.00	0.00	0.00	929,446.19	Local funds collected to match federal	2004-Special Revenue
	FISCAL YEAR 2024	929,446.19	0.00	0.00	0.00	(929,446.19)	0.00	funds to purchase capital equipment.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	929,446.19	929,446.19		
8452	URBAN MASS TRANSPORTATION SECTION 16 B (2) FUND								
	Cash Control								
8452-999	(17-16C-3) WV CODE								
	FISCAL YEAR 2023	59,763.05	0.00	0.00	0.00	0.00	59,763.05	Local funds collected to match federal funds	1993-Special Revenue
	FISCAL YEAR 2024	59,763.05	0.00	0.00	0.00	(59,763.05)	0.00	to purchase vehicles for non-profit organization	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	59,763.05	59,763.05	for transporting the elderly and handicapped.	
8745	PUBLIC TRANSIT CONSOLIDATED FEDERAL FUNDS								
	Cash Control								
8745-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	258,443.34	0.00	(1,224,895.15)	(1,224,895.15)	0.00	(966,451.81)	Federal funds for administering programs	2004-Federal Revenue
	FISCAL YEAR 2024	(966,451.81)	0.00	0.00	0.00	971,446.81	4,995.00	relating to public transportation.	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	253,448.34	253,448.34		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	1,242,657.58	1,242,657.58		
0932- DIVISION OF REHABILITATION SERVICES									
1344	TREASURERS STALE CHECK FUND								
	Cash Control								
1344-999	(12-3-1B) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8654	GIFTS AND DONATIONS FUND								
	Cash Control								
8654-999	(18-10A-7) WV CODE								
	FISCAL YEAR 2023	20,490.27	0.00	0.00	0.00	0.00	20,490.27	Gifts and donations for rehabilitation	1993-Special Revenue
	FISCAL YEAR 2024	20,490.27	0.00	0.00	0.00	0.00	20,490.27	services.	
	FISCAL YEAR 2025	20,490.27	0.00	0.00	0.00	0.00	20,490.27		
8656	REHABILITATION STUDENT UNION FUND								
	Cash Control								
8656-999	(18-10B-9) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Student union receipts to operate the	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	facility.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8663	REHABILITATION STUDENT VENDING PROGRAM FUND								
	Cash Control								
8663-999	(18-10G-5A) WV CODE								
	FISCAL YEAR 2023	341,719.62	85,263.03	(80,056.56)	5,206.47	0.00	346,926.09		2016-Special Revenue
	FISCAL YEAR 2024	1,074,562.82	2,375,010.36	(1,658,254.27)	716,756.09	0.00	1,791,318.91		
	FISCAL YEAR 2025	1,791,318.91	4,489,855.78	(5,281,993.54)	(792,137.76)	0.00	999,181.15		
8664	REHABILITATION CENTER SPECIAL FUND								
	Cash Control								
8664-999	(18-10A-6A) WV CODE								
	FISCAL YEAR 2023	151,172.64	0.00	(6,521.39)	(6,521.39)	(585.40)	144,065.85	Federal funds, insurance proceeds and	1993-Special Revenue
	FISCAL YEAR 2024	139,090.91	405,467.33	(646,874.14)	(241,406.81)	205,008.89	71,761.92	collections to develop 5 year plan for	Appropriated
	FISCAL YEAR 2025	71,761.92	496,225.26	(446,080.86)	50,144.40	156,571.11	110,385.66	the Rehabilitation Center.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8665	TECH RELATED REVOLVING FUND FOR INDIVIDUALS WITH DISABILITIES Cash Control								
8665-999	(29-24-7) WV CODE								
	FISCAL YEAR 2023	58,018.67	100.00	0.00	100.00	0.00	58,118.67	Other collections, fees, licenses and income	1993-Special Revenue
	FISCAL YEAR 2024	55,568.67	228.00	0.00	228.00	0.00	55,796.67	to make loans for technology related	
	FISCAL YEAR 2025	55,796.67	0.00	0.00	0.00	0.00	55,796.67	assistance to qualified individuals.	
8734	CONSOLIDATED FEDERAL ADMINISTRATIVE FUND Cash Control								
8734-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	4,174,683.29	3,255,513.45	(5,183,528.74)	(1,928,015.29)	206.00	2,246,724.00	Federal funds and matching grants to	1998-Federal Revenue
	FISCAL YEAR 2024	4,692,424.70	47,887,885.94	(44,562,037.54)	3,325,848.40	(3,612,692.68)	6,080,363.24	provide basic rehabilitation services for	Appropriated
	FISCAL YEAR 2025	6,080,363.24	42,947,724.95	(44,710,950.43)	(1,763,225.48)	(411,618.06)	5,770,608.19	disabled citizens on a statewide basis.	
8890	DISABILITY DETERMINATION SERVICES Cash Control								
8890-999	(18, 4-11-5 & 18-10A-5) WV CODE								
	FISCAL YEAR 2023	439,641.98	862,135.19	(1,110,394.31)	(248,259.12)	0.00	191,382.86	Federal funds for the benefit of the SSI	1993-Federal Revenue
	FISCAL YEAR 2024	449,840.34	21,389,715.60	(21,652,865.57)	(263,149.97)	(3,376.67)	183,313.70	Administration to fund disability	Appropriated
	FISCAL YEAR 2025	183,313.70	23,221,021.19	(23,001,178.17)	219,843.02	(317.08)	402,839.64	determination services.	
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	8,203,044.71	71,154,827.18	(73,440,203.00)	(2,285,375.82)	(255,364.03)	7,359,301.58		
0303 - DIVISION OF FINANCIAL INSTITUTIONS									
3041	ASSESSMENT AND EXAMINATION FUND Cash Control								
3041-999	(31A-2-8) WV CODE								
	FISCAL YEAR 2023	5,203,515.94	583,031.78	(299,419.58)	283,612.20	0.00	5,487,128.14	Assessments and examination fees to pay	1993-Special Revenue
	FISCAL YEAR 2024	2,596,900.51	4,379,966.64	(5,026,499.74)	(646,533.10)	(596.50)	1,949,770.91	costs and expenses of banking department,	Appropriated
	FISCAL YEAR 2025	1,949,770.91	5,989,410.31	(4,790,080.30)	1,199,330.01	1,031.00	3,150,131.92	collections in excess of 20% of appropriations to go to the general revenue fund.	
3043	SETTLEMENT ESCROW ACCOUNT Cash Control								
3043-999	(31A-2-4 & 31-17-4) WV CODE								
	FISCAL YEAR 2023	52,945.38	0.00	0.00	0.00	0.00	52,945.38	To refund bond in surety payment from	2003-Special Revenue
	FISCAL YEAR 2024	52,945.38	0.00	0.00	0.00	0.00	52,945.38	court orders.	
	FISCAL YEAR 2025	52,945.38	0.00	0.00	0.00	0.00	52,945.38		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3044	CONSUMER EDUCATION FUND								
	Cash Control								
3044-999	SB 337								
	FISCAL YEAR 2023	193,437.16	115.88	0.00	115.88	(115.88)	193,437.16	Fees and assessment to fund consumer	2013-Special Revenue
	FISCAL YEAR 2024	206,837.16	8,021.54	0.00	8,021.54	(6,821.54)	208,037.16	banking education program.	
	FISCAL YEAR 2025	208,037.16	178,479.88	0.00	178,479.88	(6,399.19)	380,117.85		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						116,345.82		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						127,362.49		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						133,761.68		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	2,210,753.45	6,167,890.19	(4,790,080.30)	1,377,809.89	(5,368.19)	3,583,195.15		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						133,761.68		
0492 -EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE									
4820	REVENUE CLEARING FUND								
	Cash Control								
4820-999	SB653 & (18-10-15) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
4825	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4825-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	1,294,118.86	2,774.54	(37,622.48)	(34,847.94)	0.00	1,259,270.92	Tuition and fees to fund operation of	2004-Special Revenue
	FISCAL YEAR 2024	1,625,525.61	1,046,912.31	(771,208.53)	275,703.78	0.00	1,901,229.39	educational and general fees fund.	
	FISCAL YEAR 2025	1,901,229.39	1,223,458.89	(835,986.95)	387,471.94	0.00	2,288,701.33		
4826	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4826-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	865,387.96	6,476.61	(17,432.03)	(10,955.42)	0.00	854,432.54	Other collections, fees licenses and investment	2004-Special Revenue
	FISCAL YEAR 2024	898,920.22	482,182.48	(445,699.83)	36,482.65	0.00	935,402.87	earnings to provide funding for auxiliary and	
	FISCAL YEAR 2025	935,402.87	440,655.25	(448,856.86)	(8,201.61)	0.00	927,201.26	auxiliary capital fees fund.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4827	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4827-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	248,274.38	204.79	0.00	204.79	0.00	248,479.17	Tuition and fees to fund the operation of	2004-Special Revenue
	FISCAL YEAR 2024	275,588.93	64,313.85	(10,913.79)	53,400.06	0.00	328,988.99	educational and general capital fees fund.	
	FISCAL YEAR 2025	328,988.99	69,853.86	(10,635.69)	59,218.17	0.00	388,207.16		
4829	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4829-999	SB653 & (18B-4-4) WV CODE								
	FISCAL YEAR 2023	512,587.75	46,163.00	(90,648.30)	(44,485.30)	0.00	468,102.45	Non-federal grants, gifts and investment	2004-Special Revenue
	FISCAL YEAR 2024	273,405.27	1,654,590.90	(1,479,659.70)	174,931.20	0.00	448,336.47	earnings to fund expenses related to	
	FISCAL YEAR 2025	448,336.47	1,695,874.07	(1,631,619.34)	64,254.73	0.00	512,591.20	state, local and private expenditures.	
8840	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8840-999	SB653 & (18B-4-4) WV CODE								
	FISCAL YEAR 2023	76,837.95	0.00	(43,897.40)	(43,897.40)	0.00	32,940.55		2015-Federal Revenue
	FISCAL YEAR 2024	109,169.21	430,077.15	(453,736.16)	(23,659.01)	0.00	85,510.20		
	FISCAL YEAR 2025	85,510.20	519,091.35	(535,564.78)	(16,473.43)	0.00	69,036.77		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	3,699,467.92	3,948,933.42	(3,462,663.62)	486,269.80	0.00	4,185,737.72		
0944 - ECONOMIC DEVELOPMENT AUTHORITY									
8880	CARES ACT RECOVERY ASSISTANCE								
	Cash Control								
8880-999	(4-11-5 & 4-11-6(3)) WV CODE								
	FISCAL YEAR 2023	339,744.96	1,429,903.53	(1,403,168.18)	26,735.35	0.00	366,480.31		2021-Federal Revenue
	FISCAL YEAR 2024	2,184,021.76	3,095,340.03	(699,697.31)	2,395,642.72	0.00	4,579,664.48		
	FISCAL YEAR 2025	4,579,664.48	614,798.27	(197,284.47)	417,513.80	0.00	4,997,178.28		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
9060	WVAJDC CASH CLEARING FUND								
	Cash Control								
9060-999	(31-15-3A) WV CODE								
	FISCAL YEAR 2023	4,156,304.60	1,635,186.00	(885,695.62)	749,490.38	(20,633.77)	4,885,161.21	Other collections, fees, licenses and income for the misc. boards and commission.	2005-Special Revenue
	FISCAL YEAR 2024	1,203,261.13	39,217,508.68	(4,574,680.82)	34,642,827.86	(35,137,056.54)	709,032.45		
	FISCAL YEAR 2025	709,032.45	14,437,994.50	(5,763,504.30)	8,674,490.20	(8,763,452.27)	620,070.38		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						20,714,411.65		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						77,926,567.20		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						86,690,019.47		
9061	INDUSTRIAL DEVELOPMENT LOANS								
	Cash Control								
9061-999	(31-15-7) WV CODE								
	FISCAL YEAR 2023	4,435,556.44	506,686.01	1,166,664.16	1,673,350.17	139,742.46	6,248,649.07	Other collections, fees, licenses and interest income for the operation of the WV Economic Development Authority.	2006-Special Revenue
	FISCAL YEAR 2024	1,510,343.33	27,401,469.35	(41,719,919.96)	(14,318,450.61)	13,751,353.39	943,246.11		
	FISCAL YEAR 2025	943,246.11	29,127,957.33	(8,329,396.20)	20,798,561.13	(21,734,310.34)	7,496.90		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						48,938,808.20		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						31,526,860.20		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						53,261,170.54		
9063	WVEDA CREDIT INSURANCE								
	Cash Control								
9063-999	(31-15-8 & 17-16A-23B) WV CODE								
	FISCAL YEAR 2023	0.00	16,037.16	(2,414.79)	13,622.37	(13,622.37)	0.00		2006-Special Revenue
	FISCAL YEAR 2024	0.00	56,536,249.83	(470,852.09)	56,065,397.74	(55,915,747.74)	149,650.00		
	FISCAL YEAR 2025	149,650.00	21,288,249.77	(1,159,607.43)	20,128,642.34	(20,278,292.34)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						16,101,812.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						80,551,434.75		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						100,829,727.09		
9065	ECONOMIC DEVELOPMENT AUTHORITY PROJECT								
	Cash Control								
9065-999	(29-22-18A)(D)(2) WV CODE								
	FISCAL YEAR 2023	0.00	1,898,498.20	(1,898,498.20)	0.00	0.00	0.00	Excess lottery revenue to fun the EDA projects.	2006-Excess Lottery Revenue
	FISCAL YEAR 2024	0.00	18,989,883.00	(18,989,883.00)	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	9,493,559.50	(9,493,559.50)	0.00	0.00	0.00		
9066	ECONOMIC DEVELOPMENT AUTHORITY PROJECT BRIDGE LOAN FUND								
	Cash Control								
9066-999	(29-22-18A)(13) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Other collections, fees, license andinterest income for the EDP Bridge Loan Fund.	2008-Special Revenue Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	28,693,181.72	(28,693,181.72)	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
9067	CACAPON AND BEACH FORK ST PKS LOTTERY REV SERCICE								
	Cash Control								
9067-999	(31-15-16B(2) & 29-22-18E) WV CODE								
	WV CODE								
	FISCAL YEAR 2023	8,596.91	202,800.00	(202,800.00)	0.00	0.00	8,596.91	Amounts deposited in the fund shall be pledged to the repayment of principal, interest and redemption premium, if any, on any revenue bonds or refunding revenue bonds.	2014-Excess Lottery Revenue
	FISCAL YEAR 2024	8,596.91	2,029,250.00	(2,029,250.00)	0.00	0.00	8,596.91		
	FISCAL YEAR 2025	8,596.91	2,028,000.00	(2,028,000.00)	0.00	0.00	8,596.91		
9068	STATE PARKS LOTTERY REVENUE DEBT SERVICE FUND								
	Cash Control								
9068-999	(31-15-16d(2)) WV CODE								
	FISCAL YEAR 2023	4,250.00	439,000.00	(439,000.00)	0.00	0.00	4,250.00		
	FISCAL YEAR 2024	4,250.00	4,392,500.00	(4,392,500.00)	0.00	0.00	4,250.00		2020-Excess Lottery Revenue
	FISCAL YEAR 2025	4,250.00	4,390,000.00	(4,390,000.00)	0.00	0.00	4,250.00		
9069	WV JOBS INVESTMENT TRUST								
	Cash Control								
9069-999	(original SB729 but later SB 2001 - changed from SAPR to SPEC on SB 2001 2nd session pg 6, lines 10-1) WV CODE								
	FISCAL YEAR 2024	0.00	56,693,346.13	(212,845,991.17)	(156,152,645.04)	156,152,645.04	0.00	Original SB729 but later SB 2001 - changed from	2024-Special Revenue
	FISCAL YEAR 2025	0.00	47,743,239.57	(217,816,553.66)	(170,073,314.09)	170,073,314.09	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						910,778,613.72	SAPR to SPEC on SB 2001 2nd session pg 6, lines 10-1.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						740,705,299.63		
9071	ECONOMIC DEVELOPMENT PROJECT FUND								
	Cash Control								
9071-999	(12-7-4 & 12-6D-2 (12)) WV CODE								
	FISCAL YEAR 2023	60,000.00	50,000.00	(56,702.20)	(6,702.20)	0.00	53,297.80		2022-Special Revenue
	FISCAL YEAR 2024	661,313.79	1,671,612.51	(4,594,123.26)	(2,922,510.75)	2,474,408.77	213,211.81		
	FISCAL YEAR 2025	213,211.81	14,104,056.76	(2,900,291.02)	11,203,765.74	(10,644,961.25)	772,016.30		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						4,589,491.69		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						15,234,452.94		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	6,607,651.76	171,921,037.42	(280,771,378.30)	(108,850,340.88)	108,652,297.89	6,409,608.77		
	INVESTMENT ACCOUNT BTI FY 25 SUBTOTAL						996,720,669.67		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0439 - EDUCATIONAL BROADCASTING AUTHORITY									
3575	STATEWIDE SERVICES FUND								
	Cash Control								
3575-999	(10-5-4)WV CODE								
	FISCAL YEAR 2023	3,346,708.94	56,832.67	0.00	56,832.67	0.00	3,403,541.61	Federal, state funds and rental income to provide construction and equipping of educational radio stations for statewide services.	1993-Special Revenue
	FISCAL YEAR 2024	4,040,472.49	686,004.76	(1,276,510.87)	(590,506.11)	0.00	3,449,966.38		
	FISCAL YEAR 2025	3,449,966.38	643,881.22	(1,358,929.81)	(715,048.59)	0.00	2,734,917.79		
3576	RADIO NETWORK FUND								
	Cash Control								
3576-999	(10-5-4)WV CODE								
	FISCAL YEAR 2023	493,384.79	29,471.47	(98,079.76)	(68,608.29)	0.00	424,776.50	State funds and transfers from fund 3575 for public radio.	2015-Special Revenue
	FISCAL YEAR 2024	1,192,923.77	585,817.89	(1,720,433.19)	(1,134,615.30)	0.00	58,308.47		
	FISCAL YEAR 2025	58,308.47	2,037,135.03	(1,917,959.99)	119,175.04	0.00	177,483.51		
3587	LOTTERY EDUCATION-EDUCATIONAL BROADCASTING AUTHORITY								
	Cash Control								
3587-999	(29-22-18(G) WV CODE								
	FISCAL YEAR 2023	4,197,987.60	0.00	(7,055.00)	(7,055.00)	0.00	4,190,932.60		2019-Lottery Revenue
	FISCAL YEAR 2024	3,568,582.51	0.00	(393,090.86)	(393,090.86)	0.00	3,175,491.65		
	FISCAL YEAR 2025	3,175,491.65	0.00	(181,463.53)	(181,463.53)	0.00	2,994,028.12		
3630	OPERATING EXPENSES								
	Cash Control								
3630-999	(10-5-4)WV CODE								
	FISCAL YEAR 2023	923,475.83	16,092.57	(103,203.44)	(87,110.87)	0.00	836,364.96	State funds, rental income and transfers from funds 3575 and 4105 for operation of WSWP-TV.	2015-Special Revenue
	FISCAL YEAR 2024	300,494.32	1,346,955.46	(1,300,560.06)	46,395.40	0.00	346,889.72		
	FISCAL YEAR 2025	346,889.72	1,362,793.76	(1,174,689.01)	188,104.75	0.00	534,994.47		
8721	CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND								
	Cash Control								
8721-999	(4-11-2)WV CODE								
	FISCAL YEAR 2023	145,933.22	0.00	0.00	0.00	0.00	145,933.22	Federal funds for equipping and building radio and TV facilities.	1993-Federal Revenue Appropriated
	FISCAL YEAR 2024	145,933.22	0.00	0.00	0.00	0.00	145,933.22		
	FISCAL YEAR 2025	145,933.22	0.00	0.00	0.00	0.00	145,933.22		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	7,176,589.44	4,043,810.01	(4,633,042.34)	(589,232.33)	0.00	6,587,357.11		
0234 - EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM									
2615	EMERGENCY MEDICAL SERVICE RETIREMENT SYSTEM								
	Cash Control								
2615-999	(16-5V-1)(16-5V-7)A WV CODE								
	FISCAL YEAR 2023	65,061.30	529,934.57	(506,666.84)	23,267.73	(31,430.96)	56,898.07	All monies paid into and accumulated in the	2008-Special Revenue
	FISCAL YEAR 2024	101,351.53	26,135,849.01	(5,610,420.25)	20,525,428.76	(20,540,945.47)	85,834.82	fund, except amount designated by the	
	FISCAL YEAR 2025	85,834.82	88,616,129.81	(6,708,342.42)	81,907,787.39	(81,771,204.07)	222,418.14	board for payment of benefits as	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						118,006,199.64	provided by law.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						141,269,066.71		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						222,358,138.07		
	FY 25 SUBTOTAL	85,834.82	88,616,129.81	(6,708,342.42)	81,907,787.39	(81,771,204.07)	222,418.14		
	INVESTMENT ACCOUNT IMB FY 25 SUBTOTAL						222,358,138.07		
0947 - ENTERPRISE RESOURCE PLANNING BOARD									
9080	ENTERPRIZE RESOURCE PLANNING SYSTEM								
	Cash Control								
9080-999	(12-6D-5) WV CODE								
	FISCAL YEAR 2023	16,751,492.11	473,211.21	(1,543,611.14)	(1,070,399.93)	0.00	15,681,092.18	Departmental fees and statutory transfers to	2012-Special Revenue
	FISCAL YEAR 2024	18,719,730.34	16,620,519.92	(12,464,901.76)	4,155,618.16	0.00	22,875,348.50	fund ERP expenditures.	Appropriated
	FISCAL YEAR 2025	22,875,348.50	14,496,449.43	(11,491,509.10)	3,004,940.33	0.00	25,880,288.83		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	22,875,348.50	14,496,449.43	(11,491,509.10)	3,004,940.33	0.00	25,880,288.83		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0311 - ENVIRONMENTAL QUALITY BOARD									
3275	SPECIAL REVENUE OPERATING FUND								
	Cash Control								
3275-999	(22B-3-1) WV CODE								
	FISCAL YEAR 2023	37,000.22	0.00	(2,428.40)	(2,428.40)	0.00	34,571.82	Transfers from funds 3220 and 3325 to pay	1993-Special Revenue
	FISCAL YEAR 2024	51,177.77	25,674.00	(24,507.47)	1,166.53	0.00	52,344.30	expenses of the EQ Board.	
	FISCAL YEAR 2025	52,344.30	9,873.00	(9,784.37)	88.63	0.00	52,432.93		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	52,344.30	9,873.00	(9,784.37)	88.63	0.00	52,432.93		
0220 - ETHICS COMMISSION									
2303	LOBBYIST REGISTRATION FEE FUND								
	Cash Control								
2303-999	(6B-2-4(R)(1)(e)& (6B-1-6) WV CODE								
	FISCAL YEAR 2023	33,835.32	0.00	0.00	0.00	0.00	33,835.32		2015-Special Revenue
	FISCAL YEAR 2024	46,635.32	3,000.00	0.00	3,000.00	0.00	49,635.32		
	FISCAL YEAR 2025	49,635.32	2,300.00	0.00	2,300.00	0.00	51,935.32		
2400	LOBBYIST REGISTRATION FEE FUND								
	Cash Control								
2400-999	(6B-3-3) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Registration fee to defray costs of preparing	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	information booklet on lobbyists.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	49,635.32	2,300.00	0.00	2,300.00	0.00	51,935.32		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0484 - FAIRMONT UNIVERSITY									
4446	PAYROLL CLEARING FUND								
	Cash Control								
4446-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2023	1,357,565.35	0.00	0.00	0.00	0.00	1,357,565.35	Payroll clearing fund.	1993-Special Revenue
	FISCAL YEAR 2024	1,025,888.64	0.00	59,475.61	59,475.61	0.00	1,085,364.25		
	FISCAL YEAR 2025	1,085,364.25	561.01	(238,282.85)	(237,721.84)	0.00	847,642.41		
4447	REVENUE CLEARING FUND								
	Cash Control								
4447-999	(18B-10-15) WV CODE								
	FISCAL YEAR 2023	601,073.69	(876,370.04)	0.00	(876,370.04)	988,247.67	712,951.32	Clearing fund for local revenue and earned	1993-Special Revenue
	FISCAL YEAR 2024	700,508.82	(30,071,649.93)	0.00	(30,071,649.93)	30,068,043.91	696,902.80	interest transfers to other line items.	
	FISCAL YEAR 2025	696,902.80	(28,577,824.96)	0.00	(28,577,824.96)	28,484,622.74	603,700.58		
4490	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4490-999	(18B-10-3 & 18B-10-1B) WV CODE								
	FISCAL YEAR 2023	27,421,898.25	723,468.29	(2,271,559.02)	(1,548,090.73)	0.00	25,873,807.52	Other collections, fees, licenses and investment	2004-Special Revenue
	FISCAL YEAR 2024	25,046,834.57	29,848,794.97	(27,765,434.62)	2,083,360.35	0.00	27,130,194.92	earnings to increase faculty salaries.	
	FISCAL YEAR 2025	27,130,194.92	28,266,716.55	(32,023,076.85)	(3,756,360.30)	0.00	23,373,834.62		
4491	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4491-999	(18B-10-3 & 18B-10-1B) WV CODE								
	FISCAL YEAR 2023	10,229,406.40	264,175.51	(633,589.86)	(369,414.35)	0.00	9,859,992.05	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2024	11,475,657.95	19,999,645.28	(20,431,736.34)	(432,091.06)	26,787.37	11,070,354.26	investment earnings to fund the college	
	FISCAL YEAR 2025	11,070,354.26	19,755,979.42	(19,025,742.46)	730,236.96	32,256.43	11,832,847.65	dormitories and payment of debt and	
								other operating expenses.	
4492	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4492-999	(18B-10-3 & 18B-10-1B) WV CODE								
	FISCAL YEAR 2023	6,255,027.57	60,428.72	(55,116.61)	5,312.11	0.00	6,260,339.68	Other collections, fees, licenses and investment	2004-Special Revenue
	FISCAL YEAR 2024	10,010,939.82	8,302,841.81	(4,672,396.35)	3,630,445.46	0.00	13,641,385.28	earnings to fund capital projects.	
	FISCAL YEAR 2025	13,641,385.28	5,428,843.69	(4,318,904.77)	1,109,938.92	0.00	14,751,324.20		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4495	GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4495-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	2,391,236.75	45,699.00	(261,370.49)	(215,671.49)	0.00	2,175,565.26	Gifts and interest to be used for local and	2004-Special Revenue
	FISCAL YEAR 2024	1,428,166.80	10,435,217.48	(8,059,069.32)	2,376,148.16	0.00	3,804,314.96	state projects.	
	FISCAL YEAR 2025	3,804,314.96	12,947,704.16	(12,545,134.48)	402,569.68	0.00	4,206,884.64		
8769	FEDERAL GRANTS/CONTRACTS FUND Cash Control								
8769-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	396,998.47	195,712.00	(190,396.75)	5,315.25	0.00	402,313.72	Gifts and earned interest to participate in	1993-Federal Revenue
	FISCAL YEAR 2024	419,132.88	1,694,599.85	(1,724,110.22)	(29,510.37)	0.00	389,622.51	federal programs.	
	FISCAL YEAR 2025	389,622.51	2,728,095.56	(2,831,520.93)	(103,425.37)	0.00	286,197.14		
8891	FEDERAL GRANTS/CONTRACTS FUND PIERPONT Cash Control								
8891-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	4.70	0.00	0.00	0.00	0.00	4.70		2016-Federal Revenue
	FISCAL YEAR 2024	4.70	0.00	0.00	0.00	0.00	4.70		
	FISCAL YEAR 2025	4.70	0.00	0.00	0.00	0.00	4.70		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	76.00	0.00	0.00	0.00	0.00	76.00		2016-Special Revenue
	FISCAL YEAR 2024	76.00	0.00	0.00	0.00	0.00	76.00		
	FISCAL YEAR 2025	76.00	0.00	0.00	0.00	0.00	76.00		
	FY 25 SUBTOTAL	57,818,219.68	40,550,075.43	(70,982,662.34)	(30,432,586.91)	28,516,879.17	55,902,511.94		
	0209 -FINANCE DIVISION								
2020	SHARED SERVICES SECTION FUND Cash Control								
2020-999	(5A-2B-4) WV CODE								
	FISCAL YEAR 2023	140,718.93	114,795.25	(60,776.65)	54,018.60	0.00	194,737.53	Federal funds for emergency planning.	2019-Special Revenue
	FISCAL YEAR 2024	231,680.03	1,049,613.18	(1,090,007.53)	(40,394.35)	0.00	191,285.68		Appropriated
	FISCAL YEAR 2025	191,285.68	1,074,429.00	(1,205,402.74)	(130,973.74)	0.00	60,311.94		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2029	SINGLE AUDIT SERVICES FUND								
	Cash Control								
2029-999	(5A-2-24)WV CODE								
	FISCAL YEAR 2023	511,161.66	780,067.57	(141,114.92)	638,952.65	0.00	1,150,114.31	Transfers from various agencies to pay	1993-Special Revenue
	FISCAL YEAR 2024	1,030,797.56	4,304,408.78	(4,221,213.52)	83,195.26	0.00	1,113,992.82	for single audit.	
	FISCAL YEAR 2025	1,113,992.82	5,452,108.52	(4,611,415.01)	840,693.51	0.00	1,954,686.33		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	(1,003.70)	(1,003.70)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	1,305,278.50	6,526,537.52	(5,816,817.75)	709,719.77	0.00	2,014,998.27		
	0619 - FIRE COMMISSION								
6152	FIRE MARSHALL FEES FUND								
	Cash Control								
6152-999	(29-3-12B(C) & 29-3B-10) WV CODE								
	FISCAL YEAR 2023	11,140,812.07	205,306.00	(468,531.35)	(263,225.35)	0.00	10,877,586.72	Fees for blasting, inspection and electrician	1993-Special Revenue
	FISCAL YEAR 2024	11,913,532.04	5,916,277.62	(4,522,141.28)	1,394,136.34	0.00	13,307,668.38	licenses for the operation of Fire Commission	Appropriated
	FISCAL YEAR 2025	13,307,668.38	6,054,139.57	(5,003,361.67)	1,050,777.90	0.00	14,358,446.28	in administering State laws.	
6160	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
6160-999	(29-3) WV CODE								
	FISCAL YEAR 2023	254,446.86	32,000.00	0.00	32,000.00	0.00	286,446.86	Gifts, donations and grants to further the	2002-Special Revenue
	FISCAL YEAR 2024	244,700.70	6,500.00	(38,103.00)	(31,603.00)	0.00	213,097.70	Agency's efforts in fire prevention.	
	FISCAL YEAR 2025	213,097.70	8,000.00	(52,004.00)	(44,004.00)	0.00	169,093.70		
6161	FIRE SERVICE EQUIPMENT AND TRAINING FUND								
	Cash Control								
6161-999	(29-3-5F(a)) WV CODE								
	FISCAL YEAR 2023	735,633.02	11,766.38	0.00	11,766.38	0.00	747,399.40		2020-Special Revenue
	FISCAL YEAR 2024	141,165.52	248,428.31	0.00	248,428.31	0.00	389,593.83		
	FISCAL YEAR 2025	389,593.83	131,384.53	0.00	131,384.53	0.00	520,978.36		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
M619	STATE FIRE COMMISSION-MEDICAL CANNABIS Cash Control								
M619-999	(16A-9-2(c)(2)(B) & 12-6D-2 (12)) WV CODE								
	FISCAL YEAR 2023	50.00	0.00	0.00	0.00	0.00	50.00		2022-Special Revenue
	FISCAL YEAR 2024	7,731.00	170.00	0.00	170.00	0.00	7,901.00		
	FISCAL YEAR 2025	7,901.00	0.00	0.00	0.00	0.00	7,901.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 TOTAL	13,918,260.91	6,193,524.10	(5,055,365.67)	1,138,158.43	0.00	15,056,419.34		
0216 - FLEET MANAGEMENT DIVISION									
2301	FLEET MANAGEMENT DIVISION FUND Cash Control								
2301-999	(HB 4015, 5A-12-4) WV CODE								
	FISCAL YEAR 2023	2,451,052.38	906,235.09	(879,588.60)	26,646.49	0.00	2,477,698.87	Rentals & receipts from other state agencies,	2019-Special Revenue
	FISCAL YEAR 2024	2,621,771.38	7,042,762.96	(6,962,564.91)	80,198.05	0.00	2,701,969.43	institutions & departments for operating,	Appropriated
	FISCAL YEAR 2025	2,701,969.43	5,629,959.72	(4,255,055.31)	1,374,904.41	0.00	4,076,873.84	repairing & servicing motor vehicles & aircraft used by state agencies.	
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	2,701,969.43	5,629,959.72	(4,255,055.31)	1,374,904.41	0.00	4,076,873.84		
0211 - GENERAL SERVICES DIVISION									
2240	PARKING LOTS OPERATING FUND Cash Control								
2240-999	(5A-4-5)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Parking fees, rentals, tickets and sale of	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	DMV property for maintenance and ground	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	improvements of parking facilities.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2241	STATE BUILDING COMMISSION Cash Control								
2241-999	(5-6-5)WV CODE								
	FISCAL YEAR 2023	1,968,276.24	432,405.55	(2,015,787.48)	(1,583,381.93)	0.00	384,894.31	Rentals, craft crew charges and lease	1993-Special Revenue
	FISCAL YEAR 2024	2,307,072.80	24,889,529.44	(23,871,033.98)	1,018,495.46	0.00	3,325,568.26	receipts to maintain capitol complex	
	FISCAL YEAR 2025	3,325,568.26	23,572,442.80	(25,487,678.68)	(1,915,235.88)	0.00	1,410,332.38	and operating expenses.	
2243	BOND FORFEITURE FUND Cash Control								
2243-999	(5-6-5)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Interest earned due to bond forfeiture.	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
2249	DEBT SERVICE REGIONAL JAIL AUTHORITY 1990-A FUND Cash Control								
2249-999	(5-6-8 & 31-20-5)WV CODE								
	FISCAL YEAR 2023	763.93	0.00	0.00	0.00	0.00	763.93	Rental expense transferred from fund	1993-Special Revenue
	FISCAL YEAR 2024	763.93	0.00	0.00	0.00	0.00	763.93	6675 to pay debt service and interest	
	FISCAL YEAR 2025	763.93	0.00	0.00	0.00	0.00	763.93	expense on bonds.	
2250	ASBESTOS LITIGATION RECOVERY FUND Cash Control								
2250-999	(5-6-5a)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	State funds, fines, penalties and interest on	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	investments used to further asbestos litigation.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	State funds to be repaid after three fiscal	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00	years.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
2252	EDUCATION, ARTS, SCIENCE, TOURISM DEBT SERVICE FUND Cash Control								
2252-999	(5-6-11 A (C) WV CODE								
	FISCAL YEAR 2023	7,969.55	999,540.00	0.00	999,540.00	0.00	1,007,509.55	Transfer Lottery Funds to pay debt	2002-Lottery Revenue
	FISCAL YEAR 2024	6,382.02	9,994,650.00	(9,995,589.47)	(939.47)	0.00	5,442.55	service bonds.	
	FISCAL YEAR 2025	5,442.55	9,997,400.00	(9,994,360.00)	3,040.00	0.00	8,482.55		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2255	PARKING GARAGE FUND Cash Control								
2255-999	(29-22A-10)(C)(9)WV CODE								
	FISCAL YEAR 2023	245,800.37	0.00	(32,153.05)	(32,153.05)	0.00	213,647.32	Statutory transfers to construct the parking garage on the capitol complex.	1999-Special Revenue
	FISCAL YEAR 2024	314,573.36	500,000.00	(337,417.73)	162,582.27	0.00	477,155.63		
	FISCAL YEAR 2025	477,155.63	524,439.40	(347,537.74)	176,901.66	0.00	654,057.29		
2257	CAPITOL DOME AND CAPITOL IMPROVEMENTS FUND Cash Control								
2257-999	(5A-4-2C& 29-22A-10C)(9)WV CODE								
	FISCAL YEAR 2023	2,541,553.82	0.00	(92,968.25)	(92,968.25)	0.00	2,448,585.57	Statutory transfers to restore the State Capitol Complex.	1999-Special Revenue
	FISCAL YEAR 2024	4,023,572.24	1,796,256.00	(1,026,220.64)	770,035.36	0.00	4,793,607.60		
	FISCAL YEAR 2025	4,793,607.60	1,796,256.00	(1,666,211.40)	130,044.60	0.00	4,923,652.20		
2258	MORRIS SQUARE PROPERTY FUND Cash Control								
2258-999	SB# 501, 2000 REGULAR SESSION								
	FISCAL YEAR 2023	0.15	0.00	0.00	0.00	0.00	0.15	Money obtained from the sale of Morris Square property, to be used for improvements and renovations of the state capitol complex.	2000-Special Revenue
	FISCAL YEAR 2024	0.15	0.00	0.00	0.00	0.00	0.15		
	FISCAL YEAR 2025	0.15	0.00	0.00	0.00	0.00	0.15		
2461	CAPITOL COMPLEX PARKING GARAGE FUND Cash Control								
2461-999	SB 197 (5A-4-5(A) WV CODE								
	FISCAL YEAR 2023	1,148,277.15	0.00	0.00	0.00	0.00	1,148,277.15	Transfers of Lottery funds for the Capitol Complex Parking Garage.	2004-Special Revenue
	FISCAL YEAR 2024	1,364,755.15	216,478.00	0.00	216,478.00	0.00	1,581,233.15		
	FISCAL YEAR 2025	1,581,233.15	216,478.00	0.00	216,478.00	0.00	1,797,711.15		
2462	CAPITOL RENOVATION AND IMPROVEMENT FUND Cash Control								
2462-999	(5A-4-6) WV CODE								
	FISCAL YEAR 2023	13,975,916.20	0.00	0.00	0.00	0.00	13,975,916.20	Transfers of Lottery funds for the Capitol renovation and improvement.	2004-Special Revenue
	FISCAL YEAR 2024	15,846,633.96	2,381,252.00	(10,544,202.49)	(8,162,950.49)	0.00	7,683,683.47		
	FISCAL YEAR 2025	7,683,683.47	2,381,252.00	(3,321,163.31)	(939,911.31)	0.00	6,743,772.16		
2463	GOVERNORS MANSION FUND Cash Control								
2463-999	SB 1001 5A-4-2 (D)								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Monies shall be expended by the director for enhancement of the Governor's mansion.	2005-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	17,867,454.74	38,488,268.20	(40,816,951.13)	(2,328,682.93)	0.00	15,538,771.81		
	INVESTMENT ACCOUNT BTI FY 25 SUBTOTAL						0.00		
0306 - GEOLOGICAL AND ECONOMIC SURVEY									
3100	SPECIAL REVENUE OPERATING FUND								
	Cash Control								
3100-999	(29-2-4) WV CODE								
	FISCAL YEAR 2023	388,525.98	0.00	0.00	0.00	0.00	388,525.98	Dept. fees and rental income charged for	1993-Special Revenue
	FISCAL YEAR 2024	381,570.18	10,493.09	(12,281.79)	(1,788.70)	0.00	379,781.48	geological and analytical analyses to	Appropriated
	FISCAL YEAR 2025	379,781.48	10,179.30	(17,055.00)	(6,875.70)	0.00	372,905.78	defray costs incurred services.	
3101	PUBLICATION SALES FUND								
	Cash Control								
3101-999	(29-2-7) WV CODE								
	FISCAL YEAR 2023	176,873.06	242.16	0.00	242.16	0.00	177,115.22	Sales of publications and sale of maps	1993-Special Revenue
	FISCAL YEAR 2024	180,710.60	4,173.27	(47,158.59)	(42,985.32)	0.00	137,725.28	to pay cost of printing and distribution.	
	FISCAL YEAR 2025	137,725.28	3,192.29	(13,810.13)	(10,617.84)	0.00	127,107.44		
3105	ADVANCED FUNDING CONTRACTUAL REIMBURSEMENT								
	Cash Control								
3105-999	(29-2-5) WV CODE								
	FISCAL YEAR 2023	205,645.92	0.00	0.00	0.00	0.00	205,645.92	Advanced funding for federal cooperative	1993-Special Revenue
	FISCAL YEAR 2024	222,359.18	124,436.13	(130,854.94)	(6,418.81)	0.00	215,940.37	agreements to be made from consolidated	
	FISCAL YEAR 2025	215,940.37	34,826.82	(106,406.70)	(71,579.88)	0.00	144,360.49	federal funds account upon receipt of	
								payment from federal grantors.	
8704	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND								
	Cash Control								
8704-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	12,140.97	0.00	(1,261.36)	(1,261.36)	0.00	10,879.61	Federal funds to investigate activities and	1993-Federal Revenue
	FISCAL YEAR 2024	28,623.77	265,897.93	(266,956.90)	(1,058.97)	0.00	27,564.80	to publish State Natural Resources	Appropriated
	FISCAL YEAR 2025	27,564.80	1,773,962.79	(1,573,206.37)	200,756.42	0.00	228,321.22	reports and maps.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	761,011.93	1,822,161.20	(1,710,478.20)	111,683.00	0.00	872,694.93		
0485 - GLENVILLE STATE COLLEGE									
4482	REVENUE CLEARING FUND								
	Cash Control								
4482-999	(18B-10-15) WV CODE								
	FISCAL YEAR 2023	17,957.77	27,181.71	0.00	27,181.71	0.00	45,139.48	Clearing fund for local revenue and interest	1993-Special Revenue
	FISCAL YEAR 2024	39,825.24	(20,918.42)	0.00	(20,918.42)	0.00	18,906.82	transfers to other line items.	
	FISCAL YEAR 2025	18,906.82	15,424.05	0.00	15,424.05	0.00	34,330.87		
4496	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4496-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	417,523.05	737,435.42	(959,119.13)	(221,683.71)	0.00	195,839.34	Transfers and investment earnings to fund	2004-Special Revenue
	FISCAL YEAR 2024	114,414.94	15,527,152.21	(14,867,469.07)	659,683.14	0.00	774,098.08	institutional operating expenses and	
	FISCAL YEAR 2025	774,098.08	14,789,870.00	(15,520,125.46)	(730,255.46)	716.12	44,558.74	support off-campus course offerings.	
4497	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4497-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	243,438.27	122,327.56	(360,540.64)	(238,213.08)	0.00	5,225.19	Other collections, fees licenses, and	2004-Special Revenue
	FISCAL YEAR 2024	362,862.69	4,227,307.15	(4,106,393.10)	120,914.05	2,607.76	486,384.50	investment earnings to provide funding to	
	FISCAL YEAR 2025	486,384.50	5,157,503.10	(5,631,806.88)	(474,303.78)	0.00	12,080.72	dormitory facilities for students.	
4498	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4498-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	957,466.12	0.00	(139,240.40)	(139,240.40)	0.00	818,225.72	Tuition, fees and investment to fund	2004-Special Revenue
	FISCAL YEAR 2024	94,571.90	1,535,000.00	(437,339.62)	1,097,660.38	0.00	1,192,232.28	capital projects.	
	FISCAL YEAR 2025	1,192,232.28	1,678,500.00	(2,857,889.83)	(1,179,389.83)	0.00	12,842.45		
4499	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4499-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	1,255,133.20	(493,216.31)	(9,664.07)	(502,880.38)	0.00	752,252.82	Operating fund transfer, gifts, donations and	2004-Special Revenue
	FISCAL YEAR 2024	231,203.72	3,088,366.36	(3,255,901.98)	(167,535.62)	0.00	63,668.10	investment earnings to administer financial aid,	
	FISCAL YEAR 2025	63,668.10	6,383,391.02	(5,981,626.65)	401,764.37	0.00	465,432.47	scholarship and state grants programs.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8770	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8770-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	2,161,966.46	102,106.12	(419,731.98)	(317,625.86)	0.00	1,844,340.60	Federal funds and interest to participate	1993-Federal Revenue
	FISCAL YEAR 2024	134,790.97	1,097,644.30	(1,126,685.10)	(29,040.80)	0.00	105,750.17	in federal programs.	
	FISCAL YEAR 2025	105,750.17	806,646.28	(833,431.90)	(26,785.62)	0.00	78,964.55		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	2,641,039.95	28,831,334.45	(30,824,880.72)	(1,993,546.27)	716.12	648,209.80		
	0100 - GOVERNORS OFFICE								
1012	RURAL DEVELOPMENT COUNCIL								
	Cash Control								
1012-999	(5-26-5) WV CODE								
	FISCAL YEAR 2023	449.01	0.00	0.00	0.00	0.00	449.01	Collections, fees, gifts, grants and state	1993-Special Revenue
	FISCAL YEAR 2024	449.01	0.00	0.00	0.00	0.00	449.01	funds to support the rural development	
	FISCAL YEAR 2025	449.01	0.00	0.00	0.00	0.00	449.01	council.	
1024	GIFTS, GRANTS, DONATIONS & OTHER SPECIAL PROJECTS								
	Cash Control								
1024-999	(5-1-88 & 15-3-13) WV CODE								
	FISCAL YEAR 2023	8,287.44	0.00	0.00	0.00	0.00	8,287.44	Fees, licenses and income to fund	1997-Special Revenue
	FISCAL YEAR 2024	8,287.44	0.00	0.00	0.00	0.00	8,287.44	Governor's office special projects.	
	FISCAL YEAR 2025	8,287.44	0.00	0.00	0.00	0.00	8,287.44		
1029	GIFTS, GRANTS, DONATIONS								
	Cash Control								
1029-999	(SECT 12 OF BUDGET BILL)								
	FISCAL YEAR 2023	50.00	15,000.00	(15,000.00)	0.00	0.00	50.00	Grants, gifts, and donations.	2014-Special Revenue
	FISCAL YEAR 2024	17,844,660.78	1,149,799.46	(1,405,843.75)	(256,044.29)	0.00	17,588,616.49		
	FISCAL YEAR 2025	17,588,616.49	0.00	(4,444,052.18)	(4,444,052.18)	0.00	13,144,564.31		
1032	GOVERNOR'S SUMMIT ON WV'S FUTURE								
	Cash Control								
1032-999	(SECT 12 OF HB 2050)								
	FISCAL YEAR 2023	0.13	0.00	0.00	0.00	0.00	0.13	Non-Federal grants to provide for	1998-Special Revenue
	FISCAL YEAR 2024	0.13	0.00	0.00	0.00	0.00	0.13	special projects coordination and	
	FISCAL YEAR 2025	0.13	0.00	0.00	0.00	0.00	0.13	the Governor's Summit on WV's future.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1033	DHHR/EEO AA COMPLIANCE Cash Control								
1033-999	(9-2-6)4 WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Non-federal grants to provide for EEO	1998-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	training and support.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1036	AMERICORPS PROMISE FELLOW MATCH - GOV. CIVIL CONT. Cash Control								
1036-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	2,344.46	0.00	0.00	0.00	0.00	2,344.46	To draw federal grant funds for various	2001-Special Revenue
	FISCAL YEAR 2024	2,344.46	0.00	0.00	0.00	0.00	2,344.46	activities relating to children & families.	
	FISCAL YEAR 2025	2,344.46	0.00	0.00	0.00	0.00	2,344.46		
1044	FLOOD DISASTER JUNE 2016 Cash Control								
1044-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	6,115.86	0.00	0.00	0.00	0.00	6,115.86		2017-Special Revenue
	FISCAL YEAR 2024	6,115.86	0.00	0.00	0.00	0.00	6,115.86		
	FISCAL YEAR 2025	6,115.86	0.00	0.00	0.00	0.00	6,115.86		
1046	GOVERNOR'S OFFICE LOTTERY FUND Cash Control								
1046-999	(SB133, Section 9 of Budget Bill)								
	FISCAL YEAR 2023	65,575.11	0.00	0.00	0.00	0.00	65,575.11	Appropriations from surplus accrued for	2004-Excess Lottery
	FISCAL YEAR 2024	65,575.11	0.00	0.00	0.00	0.00	65,575.11	publication of Papers and transition	Revenue
	FISCAL YEAR 2025	65,575.11	0.00	0.00	0.00	0.00	65,575.11	Expenses.	
1055	FLOOD DISASTER - JUNE 2008 Cash Control								
1055-999	(5-1-18 &15-5-13) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer to account for	2008-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	funds provided by FEMA to repair flood	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	damage during April 2008.	
1057	FLOOD DISASTER - JUNE 2008 Cash Control								
1057-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	38,532.38	0.00	0.00	0.00	0.00	38,532.38	Operating fund transfer to account for	2009-Special Revenue
	FISCAL YEAR 2024	38,532.38	0.00	0.00	0.00	0.00	38,532.38	funds provided by FEMA to repair flood	
	FISCAL YEAR 2025	38,532.38	0.00	0.00	0.00	0.00	38,532.38	damage during June 2008.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1058	MINORITY AFFAIRS FUND								
	Cash Control								
1058-999	(HB 4015)								
	FISCAL YEAR 2023	394,107.13	401,072.47	(16,272.15)	384,800.32	0.00	778,907.45	Promote minority programs through receipt	2013-Special Revenue
	FISCAL YEAR 2024	622,454.31	397,751.00	(287,536.46)	110,214.54	0.00	732,668.85	of gifts, grants and donations.	Appropriated
	FISCAL YEAR 2025	732,668.85	398,168.50	(251,170.85)	146,997.65	0.00	879,666.50		
1059	FLOOD DISASTER - DECEMBER 2009								
	Cash Control								
1059-999	(5-1-18 & 15-5-13) WV CODE								
	FISCAL YEAR 2023	1.00	0.00	0.00	0.00	0.00	1.00	Operating fund transfer to account for	2010-Special Revenue
	FISCAL YEAR 2024	1.00	0.00	0.00	0.00	0.00	1.00	funds provided by FEMA to repair flood	
	FISCAL YEAR 2025	1.00	0.00	0.00	0.00	0.00	1.00	damage during December 2009.	
1060	MARCH 2010 FLOOD - CONTINGENT FUND								
	Cash Control								
1060-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	FEMA reimbursement for March 2010 flood.	2011-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1061	GOVS CONTINGENCY FUND - December 2009 FLOOD								
	Cash Control								
1061-999	(5-1-18 &15-5-13) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	FEMA reimbursement for February 2010	2011-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	flood.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1062	GOVS CONTINGENCY FUND - December 2009 FLOOD								
	Cash Control								
1062-999	(5-1-18 &15-5-13) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	FEMA reimbursement for June 2010	2011-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	flood.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1067	FEBRUARY 2012 WINTER STORM								
	Cash Control								
1067-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2012-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8700	CORONAVIRUS AID,RELIEF & ECONOMIC SECURITY ACT Cash Control								
8700-999	FISCAL YEAR 2023	8,777,693.68	686,850.78	(768,130.78)	(81,280.00)	0.00	8,696,413.68		
	FISCAL YEAR 2024	857,799.46	5,041,724.95	(5,899,524.41)	(857,799.46)	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	1,657,318.57	1,657,318.57	0.00	1,657,318.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25								
8717	ARRA NTIA BROADBRAND Cash Control								
8717-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal grant monies for expansion of	2013-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	broadband infrastructure technology.	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8742	ARRA NTIA BROADBRAND Cash Control								
8742-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8822	CORONAVIRUS STATE FISCAL RECOVERY PASS THROUGH Cash Control								
8822-999	FISCAL YEAR 2023	3,221,017.94	0.00	0.00	0.00	0.00	3,221,017.94		2021-Federal Revenue
	FISCAL YEAR 2024	3,204,819.27	0.00	(3,204,819.27)	(3,204,819.27)	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8823	CORONAVIRUS STATE FISCAL RECOVERY FUND Cash Control								
8823-999	FISCAL YEAR 2023	41,885.54	689,317.26	0.00	689,317.26	(689,317.26)	41,885.54		2021-Federal Revenue
	FISCAL YEAR 2024	0.00	1,504,972.10	0.00	1,504,972.10	(1,504,088.02)	884.08		Appropriated
	FISCAL YEAR 2025	884.08	749,948.57	(28,830,620.90)	(28,080,672.33)	28,079,788.25	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						692,011,264.83		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						28,079,788.25		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	18,443,474.81	1,148,117.07	(31,868,525.36)	(30,720,408.29)	28,079,788.25	15,802,854.77		
	INVESTMENT ACCOUNT BTI FY 25 SUBTOTAL						0.00		
0507 - HEALTH CARE AUTHORITY FUND									
5375	HEALTH CARE COST REVIEW AUTHORITY FUND								
	Cash Control								
5375-999	(16-29B-8) WV CODE								
	FISCAL YEAR 2023	1,981,934.01	0.00	(13,945.11)	(13,945.11)	0.00	1,967,988.90	Hospital assessments for expenses of	1993-Special Revenue
	FISCAL YEAR 2024	1,588,164.08	0.00	(493,134.18)	(493,134.18)	0.00	1,095,029.90	Board and regulation of hospitals.	Appropriated
	FISCAL YEAR 2025	1,095,029.90	0.00	(442,086.93)	(442,086.93)	0.00	652,942.97		
5376	CERTIFICATE OF NEED PROGRAM FUND								
	Cash Control								
5376-999	(16-2D-5) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Filing fees to determine if new institution-	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	al health service is needed.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
5377	CERTIFICATE OF NEED PROGRAM FUND								
	Cash Control								
5377-999	(16-2D-5) WV CODE								
	FISCAL YEAR 2023	1,895,518.32	26,700.00	(50,284.83)	(23,584.83)	0.00	1,871,933.49	Filing fees to determine if new institution-	2018-Special Revenue
	FISCAL YEAR 2024	1,925,945.17	282,800.00	(347,890.75)	(65,090.75)	0.00	1,860,854.42	al health service is needed.	Appropriated
	FISCAL YEAR 2025	1,860,854.42	335,400.00	(626,648.77)	(291,248.77)	0.00	1,569,605.65		
5380	WV HEALTH INFORMATION NETWORK ACCOUNT								
	Cash Control								
5380-999	(16-29G-4A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfers from fund 5375 and	2008-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	operating funds transfers from fund 5379	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	to fund the operations of the WV	
								Health Information Network.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5382	WV HEALTH CARE AUTHORITY REVOLVING LOAN FUND Cash Control								
5382-999	(16-29I-4) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfers from fund 5375 to fund	2009-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	loans made under the WV Revolving	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	Loan Fund.	
8851	CONSOLIDATED FEDERAL FUNDS Cash Control								
8851-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal HRSA grant funds to be used for	1993-Federal Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	the state planning grants initiative to	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	for the insured.	
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	2,955,884.32	335,400.00	(1,068,735.70)	(733,335.70)	0.00	2,222,548.62		
0441 - HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION									
4295	LOTTERY EDUCATION - HEPC Cash Control								
4295-999	(29-22-18A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfers to fund higher	2004-Excess Lottery
	FISCAL YEAR 2024	0.00	29,000,000.00	(29,000,000.00)	0.00	0.00	0.00	education improvement fund.	Revenue
	FISCAL YEAR 2025	0.00	29,000,000.00	(29,000,000.00)	0.00	0.00	0.00		
4296	PROMISE SCHOLARSHIP FUND Cash Control								
4296-999	(18C-7-7) WV CODE								
	FISCAL YEAR 2023	8,062,225.79	0.00	(114,780.64)	(114,780.64)	0.00	7,947,445.15	Statutory transfers, interest income to	2001-Special Revenue
	FISCAL YEAR 2024	12,785,912.36	48,092,471.97	(44,083,850.39)	4,008,621.58	0.00	16,794,533.94	fund the Promise Scholarship Program.	
	FISCAL YEAR 2025	16,794,533.94	48,073,814.08	(47,257,224.03)	816,590.05	0.00	17,611,123.99		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4297	HIGHER EDUCATION IMPROVEMENT FUND Cash Control								
4297-999	(29-22-18C) WV CODE								
	FISCAL YEAR 2023	0.00	1,500,000.00	(1,500,000.00)	0.00	0.00	0.00	Statutory transfers to fund higher education	2004-Excess Lottery
	FISCAL YEAR 2024	0.00	15,000,000.00	(15,000,000.00)	0.00	0.00	0.00	improvement fund.	Revenue
	FISCAL YEAR 2025	0.00	15,000,000.00	(15,000,000.00)	0.00	0.00	0.00		
4921	HEPC ADMINISTRATION - HERF Cash Control								
4921-999	(18B-10-2 & 18B-1B-4C & 18B-1A-5) WV CODE								
	FISCAL YEAR 2023	741,652.38	0.00	(4,667.36)	(4,667.36)	0.00	736,985.02	Higher education resource fee and interest	2001-Special Revenue
	FISCAL YEAR 2024	725,333.83	24,794.37	(219,580.18)	(194,785.81)	0.00	530,548.02	for central office general expenditures.	
	FISCAL YEAR 2025	530,548.02	16,293.78	(152,852.98)	(136,559.20)	0.00	393,988.82		
4922	UNDERWOOD/SMITH SCHOLARSHIP PROGRAM FUND Cash Control								
4922-999	(18B-1A-5 & 18B-1B-4C & 18C-4-1) WV CODE								
	FISCAL YEAR 2023	1,372,060.11	345,592.00	(3,726.28)	341,865.72	0.00	1,713,925.83	Investment earnings fund to be	
	FISCAL YEAR 2024	1,096,738.46	668,074.39	(1,081,419.61)	(413,345.22)	0.00	683,393.24	administered by the senior administrator	2001-Special Revenue
	FISCAL YEAR 2025	683,393.24	1,513,596.55	(1,007,472.48)	506,124.07	0.00	1,189,517.31	solely for granting scholarships to	
								prospective teachers in accordance to Code.	
4925	LOTTERY EDUCATION - HEPC Cash Control								
4925-999	(18B-1A-5 & 18B-1B-4C & 22-22-18G) WV CODE								
	FISCAL YEAR 2023	(68,178.23)	1,096,971.98	(290,586.86)	806,385.12	0.00	738,206.89		2015 -Lottery Revenue
	FISCAL YEAR 2024	(405,445.44)	3,027,142.00	(2,993,044.19)	34,097.81	0.00	(371,347.63)		
	FISCAL YEAR 2025	(371,347.63)	3,030,966.00	(2,962,963.01)	68,002.99	0.00	(303,344.64)		
4927	GIFTS GRANTS & DONATION (NON FEDERAL) Cash Control								
4927-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	1,144,584.07	500.00	(71,985.32)	(71,485.32)	0.00	1,073,098.75	Other collections, fees licenses and interest	2004-Special Revenue
	FISCAL YEAR 2024	1,578,542.26	389,252.92	1,920.15	391,173.07	0.00	1,969,715.33	income to provide funding for HEPC.	
	FISCAL YEAR 2025	1,969,715.33	877,122.02	209,688.12	1,086,810.14	0.00	3,056,525.47		
4928	WV ENG SCIENCE & TECH SCHOLARSHIP PROGRAM Cash Control								
4928-999	(18C-6-1C) HB2695WV CODE								
	FISCAL YEAR 2023	1,240,622.75	249,057.00	35,298.40	284,355.40	0.00	1,524,978.15	Other collections, fees licenses and interest	2004-Special Revenue
	FISCAL YEAR 2024	1,259,925.67	506,523.05	(415,500.94)	91,022.11	0.00	1,350,947.78	income to provide funding for WV	
	FISCAL YEAR 2025	1,350,947.78	496,361.96	(465,257.15)	31,104.81	0.00	1,382,052.59	ESTS Program.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4929	WV GEAR UP SCHOLARSHIP FUND								
	Cash Control								
4929-999	(18B) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Other collections, fees licenses and interest	2004-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	income to provide funding for WV Gear Up	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	Scholarship Program.	
4930	STATE GIFTS, GRANTS AND CONTRACTS FUND								
	Cash Control								
4930-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	28,345,426.02	50,500.00	(2,769,557.84)	(2,719,057.84)	0.00	25,626,368.18	Other collections, fees licenses and interest	2004-Special Revenue
	FISCAL YEAR 2024	2,019,195.45	43,427,268.42	(42,871,143.11)	556,125.31	0.00	2,575,320.76	income to provide funding for HEPC.	
	FISCAL YEAR 2025	2,575,320.76	21,782,713.26	(23,600,908.08)	(1,818,194.82)	0.00	757,125.94		
4931	RESEARCH CHALLENGE FUND								
	Cash Control								
4931-999	(18B-1B-10)(A) WV CODE								
	FISCAL YEAR 2023	2,198,502.33	0.00	(160,262.40)	(160,262.40)	0.00	2,038,239.93	Statutory transfers to fund the Research	2004-Special Revenue
	FISCAL YEAR 2024	2,215,337.76	1,731,820.00	(2,152,981.32)	(421,161.32)	0.00	1,794,176.44	Challenge fund.	
	FISCAL YEAR 2025	1,794,176.44	1,731,820.00	(2,019,544.03)	(287,724.03)	0.00	1,506,452.41		
4932	HIGHER EDUCATION POLICY COMMISSION - ADMIN CONTROL ACCOUNT								
	Cash Control								
4932-999	(Chapter 18B, SB1011)WV CODE								
	FISCAL YEAR 2023	111,323.40	0.00	0.00	0.00	0.00	111,323.40	Statutory transfers to receive and disburse	2008-Excess Lottery
	FISCAL YEAR 2024	111,323.40	0.00	0.00	0.00	0.00	111,323.40	State Excess Lottery net profits to	Revenue
	FISCAL YEAR 2025	111,323.40	0.00	0.00	0.00	0.00	111,323.40	support higher education.	
4933	HIGHER EDUCATION GRANT FUND								
	Cash Control								
4933-999	(18C-5-3)B WV CODE								
	FISCAL YEAR 2023	16,456,582.10	0.00	(100,051.17)	(100,051.17)	0.00	16,356,530.93	Statutory transfers, investment earnings	2007-Special Revenue
	FISCAL YEAR 2024	19,195,921.05	81,617,896.42	(44,475,776.64)	37,142,119.78	0.00	56,338,040.83	to administer the Higher Ed. Grant Fund.	
	FISCAL YEAR 2025	56,338,040.83	41,551,944.46	(96,014,831.02)	(54,462,886.56)	0.00	1,875,154.27		
4934	WEST VIRGINIA RESEARCH TRUST FUND								
	Cash Control								
4934-999	(18B-18A-3) WV CODE								
	FISCAL YEAR 2023	45,018.56	0.00	0.00	0.00	0.00	45,018.56	Statutory transfers to fund the WV	2008-Special Revenue
	FISCAL YEAR 2024	45,018.56	0.00	0.00	0.00	0.00	45,018.56	Research Trust Fund.	
	FISCAL YEAR 2025	45,018.56	0.00	0.00	0.00	0.00	45,018.56		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4935	ENERGY AND WATER SAVINGS REVOLVING LOAN FUND								
	Cash Control								
4935-999	(18B-5-11) WV CODE								
	FISCAL YEAR 2023	1,704,503.38	0.00	25,000.00	25,000.00	0.00	1,729,503.38	To administer the Energy and Water	2009-Special Revenue
	FISCAL YEAR 2024	1,005,848.43	481,362.56	410,000.00	891,362.56	0.00	1,897,210.99	Saving Loan Fund.	
	FISCAL YEAR 2025	1,897,210.99	700,879.73	410,000.00	1,110,879.73	0.00	3,008,090.72		
4936	ERMA BYRD HIGHER EDUCATION CENTER GOVERNOR'S CONTINGENCY FUND								
	Cash Control								
4936-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.04	0.00	0.00	0.00	0.00	0.04	To receive and disburse statutory transfers	2009-Special Revenue
	FISCAL YEAR 2024	0.04	0.00	0.00	0.00	0.00	0.04	for the Erma Byrd Higher Ed. Fund from	
	FISCAL YEAR 2025	0.04	0.00	0.00	0.00	0.00	0.04	the Governor's Contingency Fund.	
8839	FEDERAL PROGRAMS FUND								
	Cash Control								
8839-999	(18B-1A-5, 18B-1B-4C & 18B-4-4) WV CODE								
	FISCAL YEAR 2023	436,158.79	784,921.00	(698,536.59)	86,384.41	0.00	522,543.20	Earned interest, grants, fees and federal	1993-Federal Revenue
	FISCAL YEAR 2024	529,824.48	7,161,976.56	(7,684,068.99)	(522,092.43)	0.00	7,732.05	funds for various higher Ed. Programs.	
	FISCAL YEAR 2025	7,732.05	8,393,178.49	(8,017,466.18)	375,712.31	0.00	383,444.36		
9010	NURSING SCHOLARSHIP & WORKFORCE FUND								
	Cash Control								
9010-999	(18C-3-4(a)) WV CODE								
	FISCAL YEAR 2025	0.00	(195,749.48)	(1,622,685.88)	(1,818,435.36)	3,711,340.28	1,892,904.92		2025-Special Revenue
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	83,726,613.75	171,972,940.85	(226,501,516.72)	(54,528,575.87)	3,711,340.28	32,909,378.16		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0477 - HIGHER EDUCATION POLICY COMMISSION - HEALTH SCIENCES									
4942	HEALTH SCIENCES SCHOLARSHIP FUND								
	Cash Control								
4942-999	(18C-3-1) WV CODE								
	FISCAL YEAR 2023	340,836.35	0.00	237.00	237.00	0.00	341,073.35	State funds, transfers from fund 4002 and interest from investments to provide loans and scholarships to students enrolled in served areas after completion of studies.	2001-Special Revenue
	FISCAL YEAR 2024	294,196.70	10,196.39	(165,805.39)	(155,609.00)	0.00	138,587.70		
	FISCAL YEAR 2025	138,587.70	3,432.10	(111,441.31)	(108,009.21)	0.00	30,578.49		
	FY 25 SUBTOTAL	138,587.70	3,432.10	(111,441.31)	(108,009.21)	0.00	30,578.49		
0442 - HIGHER EDUCATION POLICY COMMISSION - SYSTEM									
4901	HIGHER EDUCATION RESOURCE FEES FUNS								
	Cash Control								
4901-999	(18B-1A-5, 18B-1B-4C & 18B-10-2)								
	(18B-10-2)WV CODE								
	FISCAL YEAR 2023	5,987,941.72	0.00	(23,558.88)	(23,558.88)	0.00	5,964,382.84	Higher education resource fee and interest for administration and general expenditures.	2001-Special Revenue
	FISCAL YEAR 2024	5,760,281.59	401,008.24	(916,290.61)	(515,282.37)	0.00	5,244,999.22		
	FISCAL YEAR 2025	5,244,999.22	443,779.00	(1,016,204.88)	(572,425.88)	0.00	4,672,573.34		
4902	REGISTRATION FEE CAPITAL IMPROVEMENT FUND								
	Cash Control								
4902-999	(18B-1A-5, 18B-1B-4C & 18B-10-8) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Registration fees, investments and interest to finance construction projects.	2001-Special Revenue Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
4903	TUITION FEE CAPITAL IMPROVEMENT FUND								
	Cash Control								
4903-999	(18B-1A-5, 18B-1B-4C & 18-12B-2) WV CODE								
	FISCAL YEAR 2023	12,470,683.97	1,500,000.00	(76,757.91)	1,423,242.09	0.00	13,893,926.06	Tuition fees and interest to finance construction projects.	2001-Special Revenue Appropriated
	FISCAL YEAR 2024	12,606,689.35	28,587,172.88	(27,842,274.30)	744,898.58	0.00	13,351,587.93		
	FISCAL YEAR 2025	13,351,587.93	28,489,062.19	(28,126,971.23)	362,090.96	0.00	13,713,678.89		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4904	PURCHASE OF INVESTMENTS FUND Cash Control								
4904-999	(18B-1A-5 & 18B-1B-4C) WV CODE								
	FISCAL YEAR 2023	(270,861,274.16)	210,003.12	0.00	210,003.12	(210,003.12)	(270,861,274.16)	Earned interest, grants and fees for the	2001-Special Revenue
	FISCAL YEAR 2024	(280,731,953.52)	40,090.41	0.00	40,090.41	(15,827,710.23)	(296,519,573.34)	purchase of investments fund.	
	FISCAL YEAR 2025	(296,519,573.34)	0.00	0.00	0.00	(14,976,470.52)	(311,496,043.86)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						271,071,277.28		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						296,560,652.44		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						311,537,122.96		
4906	TUITION FEE REVENUE BOND CONSTRUCTION FUND Cash Control								
4906-999	(18-12B-1, 18B-3-3, 18B-1A-5 & 18B-4C) WV CODE								
	FISCAL YEAR 2023	2,852.11	0.00	0.00	0.00	0.00	2,852.11	Tuition fees and interest to finance	2001-Special Revenue
	FISCAL YEAR 2024	2,330.38	46.72	(2,364.41)	(2,317.69)	0.00	12.69	construction projects.	Appropriated
	FISCAL YEAR 2025	12.69	0.41	0.00	0.41	0.00	13.10		
4908	COMMUNITY AND TECHNICAL COLLEGE IMPROVEMENT FUND LTY Cash Control								
4908-999	(18B-10-8 & 29-22-18) WV CODE								
	FISCAL YEAR 2023	1,149,307.28	499,075.00	0.00	499,075.00	0.00	1,648,382.28	Debt service fund. Transfers to higher	2009-Lottery Revenue
	FISCAL YEAR 2024	1,129,362.28	4,997,000.00	(5,035,645.83)	(38,645.83)	0.00	1,090,716.45	education from the lottery established by	
	FISCAL YEAR 2025	1,090,716.45	4,992,500.00	(5,148,896.12)	(156,396.12)	0.00	934,320.33	SB 682 in 2008 regular session.	
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	(276,832,257.05)	33,925,341.60	(34,292,072.23)	(366,730.63)	(14,976,470.52)	(292,175,458.20)		
	INVESTMENT ACCOUNT BTI FY 25 SUBTOTAL						311,537,122.96		
0509 - HOSPITAL FINANCE AUTHORITY									
5475	HOSPITAL FINANCE AUTHORITY FUND Cash Control								
5475-999	(16-29A-5 & 9) WV CODE								
	FISCAL YEAR 2023	203,004.54	0.00	(1,746.81)	(1,746.81)	0.00	201,257.73	Fees and charges in connection with	1993-Special Revenue
	FISCAL YEAR 2024	334,043.03	87,900.36	(30,092.13)	57,808.23	0.00	391,851.26	financial programs to lower the cost of	Appropriated
	FISCAL YEAR 2025	391,851.26	0.00	(18,440.85)	(18,440.85)	0.00	373,410.41	capital for hospitals.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025								
	FY 25 SUBTOTAL	391,851.26	0.00	(18,440.85)	(18,440.85)	0.00	373,410.41		
2200 - HOUSE OF DELEGATES									
1715	PEIB ESCROW FUND Cash Control								
1715-999	(5-16-23) WV CODE								
	FISCAL YEAR 2023	15,186.12	0.00	545.00	545.00	0.00	15,731.12	Members' contributions transferred to the	1993-Special Revenue
	FISCAL YEAR 2024	25,065.56	2,782.09	(2,996.35)	(214.26)	0.00	24,851.30	Insurance Board for coverage.	
	FISCAL YEAR 2025	24,851.30	0.00	68.00	68.00	0.00	24,919.30		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025								
	FY 25 SUBTOTAL	24,851.30	0.00	68.00	68.00	0.00	24,919.30		
0510 - HUMAN RIGHTS									
5352	HUMAN RIGHTS SUMMIT - GOVERNOR'S CIVIL CONTINGENCY FUND Cash Control								
5352-999	SEC 11, SB 105 & (5-1-18 &5-11-16) WV CODE								
	FISCAL YEAR 2023	112.66	0.00	0.00	0.00	0.00	112.66	Governor's Contingency Fund to assist	1999-Special Revenue
	FISCAL YEAR 2024	112.66	0.00	0.00	0.00	0.00	112.66	Human Rights Summit expenses.	
	FISCAL YEAR 2025	112.66	0.00	0.00	0.00	0.00	112.66		
5353	GIFTS, GRANTS AND DONATIONS Cash Control								
5353-999	STATE BUDGET BILL SECTION II & (4-11-2)WV CODE								
	FISCAL YEAR 2023	3,860.55	0.00	0.00	0.00	0.00	3,860.55	Gifts, grants & donations for the	1999-Special Revenue
	FISCAL YEAR 2024	4,136.99	3,877.50	(5,074.81)	(1,197.31)	0.00	2,939.68	Human Rights Commission.	
	FISCAL YEAR 2025	2,939.68	6,480.50	(5,114.04)	1,366.46	0.00	4,306.14		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8725	FEDERAL FUNDS								
	Cash Control								
8725-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	643,520.96	3,000.00	98,000.83	101,000.83	0.00	744,521.79	Federal funds to resolve discrimination	1993-Federal Revenue
	FISCAL YEAR 2024	720,023.20	216,231.96	(460,063.92)	(243,831.96)	0.00	476,191.24	complaints on housing.	Appropriated
	FISCAL YEAR 2025	476,191.24	350,984.93	(613,524.15)	(262,539.22)	0.00	213,652.02		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	479,243.58	357,465.43	(618,638.19)	(261,172.76)	0.00	218,070.82		
	0210 - INFORMATION SERVICES AND COMMUNICATIONS								
2032	POSTAGE FUND								
	Cash Control								
2032-999	(5A-7-10)WV CODE								
	FISCAL YEAR 2023	937,241.75	688,691.19	(429,166.62)	259,524.57	0.00	1,196,766.32	Transfers from other agencies to pay	1993-Special Revenue
	FISCAL YEAR 2024	805,038.51	6,946,342.32	(7,337,927.26)	(391,584.94)	0.00	413,453.57	their postage.	
	FISCAL YEAR 2025	413,453.57	0.00	(646,062.98)	(646,062.98)	0.00	(232,609.41)		
2220	I. S. &C. REVOLVING FUND								
	Cash Control								
2220-999	(5A-7-10)WV CODE								
	FISCAL YEAR 2023	7,078,870.01	2,722,867.52	(1,525,993.35)	1,196,874.17	0.00	8,275,744.18	Receipts from computer time charges,	1993-Special Revenue
	FISCAL YEAR 2024	2,017,814.05	51,782,747.71	(50,387,420.71)	1,395,327.00	0.00	3,413,141.05	telecommunications and central mail	Appropriated
	FISCAL YEAR 2025	3,413,141.05	0.00	(164,642.49)	(164,642.49)	0.00	3,248,498.56	receipts from agencies for support	
								of information services.	
2222	TELECOMMUNICATIONS SERVICES PAYMENT & RESERVE FUND								
	Cash Control								
2222-999	(5A-7-10)WV CODE & SB 700								
	FISCAL YEAR 2023	1,058,427.15	750,900.33	(1,216,119.69)	(465,219.36)	0.00	593,207.79	Other collections, fees licenses, and	1997-Special Revenue
	FISCAL YEAR 2024	2,425,898.30	14,145,842.56	(15,786,684.36)	(1,640,841.80)	0.00	785,056.50	income for telecommunications services	
	FISCAL YEAR 2025	785,056.50	0.00	(785,056.50)	(785,056.50)	0.00	0.00	payment and reserve fund.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025								
	FY 25 SUBTOTAL	4,611,651.12	0.00	(1,595,761.97)	(1,595,761.97)	0.00	3,015,889.15		
0704 - INSURANCE COMMISSIONER									
7150	EXAMINATION REVOLVING FUND								
	Cash Control								
7150-999	(33-2-90) WV CODE								
	FISCAL YEAR 2023	2,321,929.01	193,200.00	(66,427.57)	126,772.43	0.00	2,448,701.44	Examination fees to pay examinations	1993-Special Revenue
	FISCAL YEAR 2024	2,145,960.56	952,700.00	(1,602,315.63)	(649,615.63)	0.00	1,496,344.93	expenses.	Appropriated
	FISCAL YEAR 2025	1,496,344.93	1,028,300.00	(124,055.50)	904,244.50	0.00	2,400,589.43		
7151	CONSUMER ADVOCATE FUND								
	Cash Control								
7151-999	(33-2-16 & 18)WV CODE								
	FISCAL YEAR 2023	21,764.18	30,000.00	(33,788.57)	(3,788.57)	0.00	17,975.61	Transfers from fund 7152 to pay expenses	1993-Special Revenue
	FISCAL YEAR 2024	31,077.74	330,000.00	(325,346.36)	4,653.64	0.00	35,731.38	of Consumer Advocate Program.	Appropriated
	FISCAL YEAR 2025	35,731.38	360,000.00	(329,031.61)	30,968.39	0.00	66,699.77		
7152	INSURANCE COMMISSION FUND								
	Cash Control								
7152-999	(33-3-13B) WV CODE								
	FISCAL YEAR 2023	35,691,317.20	6,338,761.54	(2,564,861.26)	3,773,900.28	0.00	39,465,217.48	Insurance fees for operation of this agency.	1993-Special Revenue
	FISCAL YEAR 2024	33,732,338.69	38,416,831.97	(20,679,094.64)	17,737,737.33	0.00	51,470,076.02		Appropriated
	FISCAL YEAR 2025	51,470,076.02	40,215,089.14	(21,421,710.86)	18,793,378.28	0.00	70,263,454.30		
7153	INSURANCE FRAUD PREVENTION FUND								
	Cash Control								
7153-999	(33-3-13B) WV CODE								
	FISCAL YEAR 2023	7,241.52	0.00	0.00	0.00	0.00	7,241.52		2022-Special Revenue
	FISCAL YEAR 2024	7,241.52	2,486.60	0.00	2,486.60	0.00	9,728.12		Appropriated
	FISCAL YEAR 2025	9,728.12	1,364.85	(1,100.00)	264.85	0.00	9,992.97		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7155	MUNICIPAL PENSION & PROTECTION 1% FIRE AND GAS TAX FUND Cash Control								
7155-999	(33-3-14D & 33-12-16A) WV CODE								
	FISCAL YEAR 2023	54,659.00	7,751,912.69	0.00	7,751,912.69	0.00	7,806,571.69	Insurance tax transferred to fund 1309 to	1993-Special Revenue
	FISCAL YEAR 2024	197,203.05	38,163,430.31	(38,288,565.24)	(125,134.93)	0.00	72,068.12	be distributed to municipal policemen's	
	FISCAL YEAR 2025	72,068.12	41,995,626.23	(41,821,992.67)	173,633.56	0.00	245,701.68	and firemen's pension and relief funds and	
								volunteer and part-time volunteer fire	
								companies and departments.	
7156	BAIL BONDSMEN CASH SECURITY FUND Cash Control								
7156-999	(RS21 HB 2758 & Title 114 Leg Rule Section 114-103-9 Cash Securities Held in Trust) WV CODE								
	FISCAL YEAR 2024	25,000.00	85,000.00	0.00	85,000.00	0.00	110,000.00		2024-Special Revenue
	FISCAL YEAR 2025	110,000.00	50,000.00	0.00	50,000.00	0.00	160,000.00		
7157	ESCROW COLLECTIONS & INVESTMENTS FUND Cash Control								
7157-999	(ESCROW FUND) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Escrow Account.	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
7158	FIRE PROTECTION FUND Cash Control								
7158-999	(33-3-33) WV CODE								
	FISCAL YEAR 2023	36,601.00	3,275,353.93	0.00	3,275,353.93	0.00	3,311,954.93	Fifty percent of 1% surcharge on fire and	1993-Special Revenue
	FISCAL YEAR 2024	83,761.89	29,217,551.44	(29,256,742.35)	(39,190.91)	0.00	44,570.98	casualty insurance transferred to fund	
	FISCAL YEAR 2025	44,570.98	24,991,853.03	(24,913,617.03)	78,236.00	0.00	122,806.98	1315 to be disbursed to each volunteer	
								fire company or department.	
7161	WV HEALTH INSURANCE PLAN FUND Cash Control								
7161-999	(33-48-7A) & SB 3005 WV CODE								
	FISCAL YEAR 2023	29,618.59	0.00	0.00	0.00	0.00	29,618.59	For the operation of the WV Health	Special Revenue
	FISCAL YEAR 2024	29,618.59	0.00	0.00	0.00	0.00	29,618.59	Insurance Plan.	
	FISCAL YEAR 2025	29,618.59	0.00	0.00	0.00	0.00	29,618.59		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25								
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25								

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7162	WORKERS COMPENSATION OLD FUND Cash Control								
7162-999	(23-2C-6A)WV CODE								
	FISCAL YEAR 2023	534,057.92	182.36	(8,657,416.10)	(8,657,233.74)	8,641,000.00	517,824.18	Investment earnings, statutory transfers,	2005-Special Revenue
	FISCAL YEAR 2024	186,189.62	86,635,134.22	(91,268,253.55)	(4,633,119.33)	5,008,060.70	561,130.99	employer premium contributions, fees,	Appropriated
	FISCAL YEAR 2025	561,130.99	68,617,241.00	(82,310,382.98)	(13,693,141.98)	13,514,312.44	382,301.45	licenses and income for bankruptcy	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						910,081,450.99	recoveries, employer premium recoveries	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						829,597,623.96	to pay all claims and associated administrative	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						816,083,311.52	expenses for claims with date of injury on or before June 30, 2005.	
7163	WORKERS COMPENSATION UNINSURED EMPLOYERS FUND Cash Control								
7163-999	(23-2C-6A) WV CODE								
	FISCAL YEAR 2023	26,254.92	27,185.79	(13,329.17)	13,856.62	(11,000.00)	29,111.54	Other collections, fees, licenses, income	2005-Special Revenue
	FISCAL YEAR 2024	27,723.85	2,287,611.91	(245,210.64)	2,042,401.27	(2,049,817.61)	20,307.51	and investment earnings to pay claims of	Appropriated
	FISCAL YEAR 2025	20,307.51	2,194,690.27	(48,915.25)	2,145,775.02	(2,126,879.76)	39,202.77	injured employees of uninsured employers	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						16,180,039.37	and seek retribution from those employers.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						18,490,283.48		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						20,617,163.24		
7164	SELF INSURED EMPLOYER GUARANTY RISK POOL Cash Control								
7164-999	(23-2C-6A) WV CODE								
	FISCAL YEAR 2023	97,522.62	5,000.00	(47,569.71)	(42,569.71)	43,000.00	97,952.91	Other collections, fees, licenses, income	2005-Special Revenue
	FISCAL YEAR 2024	105,551.41	4,155,676.28	(554,483.28)	3,601,193.00	(3,606,002.28)	100,742.13	and investment earnings to pay claims for	Appropriated
	FISCAL YEAR 2025	100,742.13	3,520,737.16	(462,212.51)	3,058,524.65	(3,058,063.16)	101,203.62	bankrupt and default self-insured employees	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						37,047,419.71	with date of injury on or after 7-1-2004.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						39,926,145.72		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						42,984,208.88		
7165	SELF INSURED EMPLOYER SECURITY RISK POOL Cash Control								
7165-999	(23-2C-6A) WV CODE								
	FISCAL YEAR 2023	100,624.98	0.00	(240,934.81)	(240,934.81)	250,000.00	109,690.17	Other collections, fees, licenses, income	2009-Special Revenue
	FISCAL YEAR 2024	100,724.98	5,220,844.51	(2,456,972.08)	2,763,872.43	(2,756,844.51)	107,752.90	& investment earnings for liabilities of	Appropriated
	FISCAL YEAR 2025	107,752.90	4,243,362.42	(2,184,674.62)	2,058,687.80	(2,061,362.42)	105,078.28	self-insured employers who default on	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						50,254,463.19	their claims after the termination of	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						50,322,522.37	Workers' Compensation Commission.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						52,383,884.79		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7168	UNFAIR CLAIMS SETTLEMENT PRACTICE TRUST FUND Cash Control								
7168-999	(33-11-4B) WV CODE								
	FISCAL YEAR 2023	0.00	561.01	0.00	561.01	(561.01)	0.00	Other collections, fees, licenses, income	2005-Special Revenue
	FISCAL YEAR 2024	0.00	33,021.94	0.00	33,021.94	(33,021.94)	0.00	to compensate claimants of unfair	
	FISCAL YEAR 2025	0.00	30,977.44	0.00	30,977.44	(30,977.44)	0.00	claims settlements.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						563,211.53		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						616,543.15		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						647,520.59		
7169	WORKERS COMPENSATION DEBT REDUCTION FUND Cash Control								
7169-999	(23-20-5) WV CODE								
	FISCAL YEAR 2023	4,746,360.50	(80,923.73)	0.00	(80,923.73)	0.00	4,665,436.77	Statutory transfers for the reduction of old	2005-Special Revenue
	FISCAL YEAR 2024	3,074,870.27	(99,071.40)	0.00	(99,071.40)	0.00	2,975,798.87	fund liabilities of the WC Commission	
	FISCAL YEAR 2025	2,975,798.87	(266,006.31)	0.00	(266,006.31)	0.00	2,709,792.56	through the issuance of revenue bonds.	
7170	COAL WORKERS PNEUNOCONIOSIS FUND Cash Control								
7170-999	(23-4B-2) WV CODE								
	FISCAL YEAR 2023	250,231.29	0.00	(1,448,691.35)	(1,448,691.35)	1,468,000.00	269,539.94	The WV Investment Board may invest any	2006-Special Revenue
	FISCAL YEAR 2024	255,808.80	20,658,280.62	(16,657,381.22)	4,000,899.40	(4,006,280.62)	250,427.58	surplus, reserve, or other monies belonging to	
	FISCAL YEAR 2025	250,427.58	16,604,412.86	(17,447,969.71)	(843,556.85)	843,587.14	250,457.87	the Coal Workers' Pneumoconiosis Fund in	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						214,213,495.25	accordance with WV 12-6.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						200,234,877.81		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						199,391,290.67		
7171	THE CLOSED ESTATE FUND ACCOUNT Cash Control								
7171-999	(33-10-38) WV CODE								
	FISCAL YEAR 2023	89,523.66	0.00	0.00	0.00	0.00	89,523.66	To deposit any remaining assets reserved	2010-Special Revenue
	FISCAL YEAR 2024	89,523.66	0.00	0.00	0.00	0.00	89,523.66	for administrative expenses incurred in	
	FISCAL YEAR 2025	89,523.66	0.00	0.00	0.00	0.00	89,523.66	closing of estate that may not be economically	
								distributed to claimants in a segregated acct.	
7173	STATE ENTITIES WORKERS' COMPENSATION PROGRAM FUND Cash Control								
7173-999	(33-2-21A)(E)1 WV CODE								
	FISCAL YEAR 2023	1,311,423.32	5,550,331.88	0.00	5,550,331.88	(11,207.89)	6,850,547.31	To provide a means of managing workers'	2011-Special Revenue
	FISCAL YEAR 2024	1,127,388.31	18,835,811.23	(16,560,474.00)	2,275,337.23	(303,723.23)	3,099,002.31	compensation coverage for persons directly	
	FISCAL YEAR 2025	3,099,002.31	17,195,743.94	(17,111,193.00)	84,550.94	(283,035.94)	2,900,517.31	employed by the State of West Virginia.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						11,251,696.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						5,633,248.83		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						5,916,284.77		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8883	CONSOLIDATED FEDERAL FUNDS								
	Cash Control								
8883-999	PER E WAGNER 11/10/04								
	FISCAL YEAR 2023	0.00	46,316.23	(46,316.23)	0.00	0.00	0.00		2014-Federal Revenue
	FISCAL YEAR 2024	0.00	16,538.00	(16,538.00)	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	(382.11)	(382.11)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	60,472,824.09	220,783,392.03	(208,176,855.74)	12,606,536.29	6,797,580.86	79,876,941.24		
	INVESTMENT ACCOUNT BTI FY 25 SUBTOTAL						6,563,805.36		
	INVESTMENT ACCOUNT IMB FY 25 SUBTOTAL						1,131,459,859.10		
	FY 25 INVESTMENT TOTAL						1,138,023,664.46		
	2300 - JOINT EXPENSES								
1702	COMMISSION ON SPECIAL INVESTIGATION FUND								
	Cash Control								
1702-999	(4-5-4) WV CODE								
	FISCAL YEAR 2023	6,203.01	0.00	0.00	0.00	0.00	6,203.01	Gifts and grants for the commission's	1993-Special Revenue
	FISCAL YEAR 2024	5,164.09	0.00	(2,582.20)	(2,582.20)	0.00	2,581.89	expenses.	
	FISCAL YEAR 2025	2,581.89	0.00	0.00	0.00	0.00	2,581.89		
1731	CRIME VICTIMS COMPENSATION FUND								
	Cash Control								
1731-999	(14-2A-4 & 62-5-10) WV CODE								
	FISCAL YEAR 2023	344,865.12	19,699.40	(105,922.01)	(86,222.61)	51,850.27	310,492.78	Interest, court costs, filing fees and	1993-Special Revenue
	FISCAL YEAR 2024	290,243.30	1,357,306.26	(939,857.14)	417,449.12	(169,143.34)	538,549.08	subrogation rights receipts to pay claims to	Appropriated
	FISCAL YEAR 2025	538,549.08	1,485,294.83	(1,066,261.50)	419,033.33	(345,637.58)	611,944.83	victims of crime and operating expenses.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						6,520,027.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						6,789,632.99		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						7,137,205.50		
8738	CRIME VICTIMS COMPENSATION FUND-CONSOLIDATED FED FUNDS-FUND								
	Cash Control								
8738-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds to fund the Crime Victims	1993-Federal Revenue
	FISCAL YEAR 2024	0.00	315,500.00	(315,500.00)	0.00	0.00	0.00	Compensation Fund.	Appropriated
	FISCAL YEAR 2025	0.00	435,500.00	(435,500.00)	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	541,130.97	1,920,794.83	(1,501,761.50)	419,033.33	(345,637.58)	614,526.72		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						7,137,205.50		
0206 - JUDGES RETIREMENT SYSTEM									
2140	JUDGES RETIREMENT SYSTEM FUND Cash Control								
2140-999	(5-10D-1 & 51-9-3)WV CODE								
	FISCAL YEAR 2023	19,158.94	299,536.65	(394,448.49)	(94,911.84)	107,414.00	31,661.10	Contribution, interest and appropriations	1993-Special Revenue
	FISCAL YEAR 2024	62,747.46	35,135,799.05	(4,968,649.05)	30,167,150.00	(30,178,298.27)	51,599.19	for payment of retirement benefits	
	FISCAL YEAR 2025	51,599.19	32,515,635.90	(5,550,570.29)	26,965,065.61	(26,985,090.76)	31,574.04	to eligible judges.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						272,176,777.99		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						299,093,637.48		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						325,405,903.94		
	FY 25 SUBTOTAL	51,599.19	32,515,635.90	(5,550,570.29)	26,965,065.61	(26,985,090.76)	31,574.04		
	ACCOUNT INVWESTMENT IMB FY 25 SUBTOTAL						325,405,903.94		
0433 - LIBRARY COMMISSION									
3550	VIDEO PRODUCTION SERVICES FUND Cash Control								
3550-999	(10-1-18) WV CODE								
	FISCAL YEAR 2023	6,809.46	0.00	0.00	0.00	0.00	6,809.46	Fees, rentals and transfers from other	1993-Special Revenue
	FISCAL YEAR 2024	6,809.46	0.00	0.00	0.00	0.00	6,809.46	agencies to provide video services for	
	FISCAL YEAR 2025	6,809.46	0.00	0.00	0.00	0.00	6,809.46	state agencies.	
3552	ALCOHOL AND DRUG ABUSE GRANT FUND Cash Control								
3552-999	(10-1-18) WV CODE								
	FISCAL YEAR 2023	110,209.93	0.00	0.00	0.00	0.00	110,209.93	Federal funds from fund 8793 for alcohol and	1993-Special Revenue
	FISCAL YEAR 2024	110,209.93	0.00	0.00	0.00	0.00	110,209.93	drug abuse programs for the young.	
	FISCAL YEAR 2025	110,209.93	0.00	0.00	0.00	0.00	110,209.93		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3559	LOTTERY EDUCATION-LIBRARY Cash Control								
3559-999	(29-22-18(G) WV CODE								
	FISCAL YEAR 2023	135,878.40	0.00	(111,686.10)	(111,686.10)	0.00	24,192.30		2015-Lottery Revenue
	FISCAL YEAR 2024	24,192.30	0.00	0.00	0.00	0.00	24,192.30		
	FISCAL YEAR 2025	24,192.30	0.00	0.00	0.00	0.00	24,192.30		
3562	GIFTS, GRANTS & DONATIONS Cash Control								
3562-999	(10-1-18)&(12-2-2(B)(4) WV CODE								
	FISCAL YEAR 2023	801,315.56	0.00	0.00	0.00	0.00	801,315.56	Transfers to administer the Library	2001-Special Revenue
	FISCAL YEAR 2024	801,315.56	0.00	0.00	0.00	0.00	801,315.56	Commission.	
	FISCAL YEAR 2025	801,315.56	0.00	0.00	0.00	0.00	801,315.56		
8720	CONSOLIDATED FED FUNDS GEN ADMINISTRATIVE FUND Cash Control								
8720-999	(4-11-2)WV CODE								
	FISCAL YEAR 2023	765,956.52	0.00	(3,214.39)	(3,214.39)	0.00	762,742.13	Federal funds for statewide arts	1993-Federal Revenue
	FISCAL YEAR 2024	762,742.13	0.00	0.00	0.00	0.00	762,742.13	programming and historic preservation.	Appropriated
	FISCAL YEAR 2025	762,742.13	0.00	0.00	0.00	0.00	762,742.13		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	1,705,269.38	0.00	0.00	0.00	0.00	1,705,269.38		
0705 - LOTTERY COMMISSION									
7200	OPERATING AND EXPENSE FUND Cash Control								
7200-999	(29-22-18) WV CODE								
	FISCAL YEAR 2023	24,675,331.25	90,984.23	(6,360,541.19)	(6,269,556.96)	0.00	18,405,774.29	Transfers from fund 7202, license fees and	1993-Special Revenue
	FISCAL YEAR 2024	13,800,265.14	46,284,766.74	(55,876,991.31)	(9,592,224.57)	0.00	4,208,040.57	rental income for operating Lottery	
	FISCAL YEAR 2025	4,208,040.57	61,256,953.94	(59,973,455.64)	1,283,498.30	0.00	5,491,538.87	Commission's expenses.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7202	REVENUE AND TRANSFERS FUND								
	Cash Control								
7202-999	(29-22-18) WV CODE								
	FISCAL YEAR 2023	46,956.42	7,798,165.04	(17,740,198.12)	(9,942,033.08)	9,941,716.69	46,640.03	Collections from concessions, games,	1993-Special Revenue
	FISCAL YEAR 2024	33,957.37	117,152,663.87	(116,283,890.28)	868,773.59	(874,565.41)	28,165.55	operating permit fees and interest for	
	FISCAL YEAR 2025	28,165.55	94,312,160.33	(104,943,215.43)	(10,631,055.10)	10,643,488.90	40,599.35	operation of State Lottery.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						40,012,225.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						51,804,716.06		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						41,161,227.16		
7203	VIDEO LOTTERY INCOME FUND								
	Cash Control								
7203-999	(29-22A-10) WV CODE								
	FISCAL YEAR 2023	678,904.55	22,969,717.06	(28,621,611.40)	(5,651,894.34)	5,914,886.98	941,897.19	Video lottery receipts and interest after	1993-Special Revenue
	FISCAL YEAR 2024	896,385.04	273,513,249.97	(301,079,019.77)	(27,565,769.80)	27,600,327.86	930,943.10	allowance for administration shall be	
	FISCAL YEAR 2025	930,943.10	271,143,854.85	(296,941,063.11)	(25,797,208.26)	26,200,475.87	1,334,210.71	distributed as provided by (29-22A-10&10a).	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						92,384,746.10		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						90,377,231.35		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						67,481,367.06		
7204	COMPULSIVE GAMBLING TREATMENT								
	Cash Control								
7204-999	(29-22A-19) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Other collections, fees, licenses and income	1994-Special Revenue
	FISCAL YEAR 2024	0.00	1,432,450.03	(1,432,450.03)	0.00	0.00	0.00	to provide funding for the Compulsive	
	FISCAL YEAR 2025	0.00	1,481,543.26	(1,481,543.26)	0.00	0.00	0.00	Gambling Treatment Fund.	
7205	STATE EXCESS LOTTERY REVENUE FUND								
	Cash Control								
7205-999	(29-22-18A) WV CODE								
	FISCAL YEAR 2023	500.00	0.00	0.00	0.00	0.00	500.00	Gifts, grants, interests and donations shall be	1999-Lottery Revenue
	FISCAL YEAR 2024	500.00	0.00	0.00	0.00	0.00	500.00	disbursed in the manner provided by	
	FISCAL YEAR 2025	500.00	0.00	0.00	0.00	0.00	500.00	this section.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						31,339,219.49		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						31,339,219.49		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						31,339,219.49		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7205	STATE EXCESS LOTTERY REVENUE FUND Cash Control								
7205-999	(29-22-18A) WV CODE								
	FISCAL YEAR 2023	0.00	20,066,431.02	(3,916,058.06)	16,150,372.96	(16,135,622.96)	14,750.00		2019-Lottery Revenue
	FISCAL YEAR 2024	(250.00)	261,242,194.90	(286,032,570.23)	(24,790,375.33)	24,790,125.33	(500.00)		
	FISCAL YEAR 2025	(500.00)	251,855,164.88	(268,948,198.54)	(17,093,033.66)	17,115,108.68	21,575.02		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						72,994,189.80		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						29,931,464.80		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						12,816,356.12		
7206	GENERAL PURPOSE ACCOUNT Cash Control								
7206-999	(29-22-18A)(C) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfers to the general	2002-Excess Lottery
	FISCAL YEAR 2024	0.00	65,000,000.00	(65,000,000.00)	0.00	0.00	0.00	revenue fund.	Revenue
	FISCAL YEAR 2025	0.00	65,000,000.00	(65,000,000.00)	0.00	0.00			
7207	REFUNDABLE CREDIT FUND Cash Control								
7207-999	(29-22-18A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfers to provide reimbursement	2008-Excess Lottery
	FISCAL YEAR 2024	0.00	10,000,000.00	(10,000,000.00)	0.00	0.00	0.00	for the refundable credit.	Revenue
	FISCAL YEAR 2025	0.00	9,967,306.00	(9,967,306.00)	0.00	0.00	0.00		
7208	EXCESS CENTER CONSTRUCTION FUND Cash Control								
7208-999	(29-22-18A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	To transfer money to the general revenue	2008-Excess Lottery
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	fund and Capitol Complex Capital outlay fund.	Revenue
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
7209	REVENUE CENTER CONSTRUCTION FUND Cash Control								
7209-999	(29-22-18)(L)(1) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Lottery Commission to construct a new	Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	State Office Building subject to the	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	provisions of subdivision (2) of this subsection.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7210	WV LOTTERY RACETRACK LOTTERY TABLE GAMES FUND Cash Control								
7210-999	(29-22C-27) WV CODE								
	FISCAL YEAR 2023	607,128.93	2,660,869.98	(1,308,545.98)	1,352,324.00	(1,958,822.72)	630.21	To receive all tax collected and Chapter 29,	2009-Special Revenue
	FISCAL YEAR 2024	100.00	33,144,121.54	(34,188,520.69)	(1,044,399.15)	1,044,399.15	100.00	Article 22C. Table Games shall be an	
	FISCAL YEAR 2025	100.00	32,786,813.26	(33,953,875.34)	(1,167,062.08)	1,171,622.08	4,660.00	interest bearing account.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						7,195,803.59		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						4,916,700.28		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						3,745,078.20		
7211	HUMAN RESOURCE BENEFIT FUND Cash Control								
7211-999	(29-25-22A) WV CODE								
	FISCAL YEAR 2023	12,366.65	(142,090.73)	0.00	(142,090.73)	129,724.08	0.00	Investment earnings, other collections,	2010-Special Revenue
	FISCAL YEAR 2024	0.00	(46,537.83)	0.00	(46,537.83)	46,537.83	0.00	fees, licenses & income for the Historic	
	FISCAL YEAR 2025	0.00	6,420.70	0.00	6,420.70	(6,420.70)	0.00	Resort Hotel to reimburse employees'	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						73,059.21	fringe benefits.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						40,104.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						46,525.43		
7212	HISTORIC RESORT HOTEL FUND Cash Control								
7212-999	(29-25-22A) WV CODE								
	FISCAL YEAR 2023	74,199.90	207,363.40	(68,457.75)	138,905.65	(213,105.55)	0.00	Investment earnings, other collections,	2010-Special Revenue
	FISCAL YEAR 2024	0.00	3,274,550.75	(3,617,683.69)	(343,132.94)	343,232.94	100.00	fees, licenses and income to pay expenses	
	FISCAL YEAR 2025	100.00	2,599,340.20	(2,835,517.29)	(236,177.09)	236,387.09	310.00	related to the Historic Resort Hotel.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,554,384.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,070,876.24		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						834,489.15		
7213	LOTTERY COMM DISTRIBUTIONS TO STATUTORY FUNDS AND PURPOSES Cash Control								
7213-999	SB 2003 2ND SS 2014								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2015-Excess Lottery
	FISCAL YEAR 2024	0.00	61,022,040.00	(61,022,040.00)	0.00	0.00	0.00		Revenue
	FISCAL YEAR 2025	0.00	61,271,505.00	(61,271,505.00)	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7214	WEST VIRGINIA LOTTERY SPORTS WAGERING FUND Cash Control								
7214-999	(29-22D-17) WV CODE								
	FISCAL YEAR 2023	56,970.68	189,077.36	(513,609.00)	(324,531.64)	267,660.96	100.00		2019-Special Revenue
	FISCAL YEAR 2024	1,200.00	6,222,639.93	(5,853,647.54)	368,992.39	(370,192.39)	0.00		
	FISCAL YEAR 2025	0.00	6,244,372.49	(5,290,539.60)	953,832.89	(926,672.89)	27,160.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						946,443.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,527,780.01		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						2,454,452.90		
7215	WEST VIRGINIA LOTTERY INTERACTIVE WAGERING FUND Cash Control								
7215-999	(29-22E-17(a)) WV CODE								
	FISCAL YEAR 2023	267,113.68	1,187,306.48	(1,835,126.00)	(647,819.52)	390,705.84	10,000.00		2020-Special Revenue
	FISCAL YEAR 2024	1,600.00	31,540,194.43	(29,231,174.56)	2,309,019.87	(2,310,319.87)	300.00		
	FISCAL YEAR 2025	300.00	49,905,968.53	(48,119,796.28)	1,786,172.25	(1,500,187.25)	286,285.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						5,573,546.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						11,085,651.98		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						12,585,839.23		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	(683.77)	(683.77)		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	5,167,649.22	907,831,403.44	(958,726,015.49)	(50,894,612.05)	52,933,801.78	7,206,838.95		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						172,464,554.74		
0471 - MARSHALL UNIVERSITY									
4267	LOTTERY EDUCATION-MARSHALL UNIVERSITY Cash Control								
4267-999	(29-22-18G) WV CODE								
	FISCAL YEAR 2023	(139,821.14)	0.00	0.00	0.00	0.00	(139,821.14)		2009-Lottery Revenue
	FISCAL YEAR 2024	(139,821.14)	0.00	0.00	0.00	0.00	(139,821.14)		
	FISCAL YEAR 2025	(139,821.14)	0.00	0.00	0.00	0.00	(139,821.14)		
4871	SCHOOL OF MEDICNE AT MARSHALL UNIVERSITY Cash Control								
4871-999	(SB 533 RS2022 33-3-14e(b)) WV CODE								
	FISCAL YEAR 2023	0.00	1,375,000.00	0.00	1,375,000.00	0.00	1,375,000.00		2023-Special Revenue
	FISCAL YEAR 2024	0.00	5,500,000.00	(5,500,000.00)	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	5,500,000.00	(5,500,000.00)	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4872	GOVERNING IN 21ST CENTURY GOV. CIVIL. CONT. Cash Control								
4872-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	25,000.00	0.00	0.00	0.00	0.00	25,000.00	Governor's Civil Contingency funds for educational projects.	2005-Special Revenue
	FISCAL YEAR 2024	25,000.00	0.00	0.00	0.00	0.00	25,000.00		
	FISCAL YEAR 2025	25,000.00	0.00	(20,371.98)	(20,371.98)	0.00	4,628.02		
4890	TUITION & REQUIRED E & G FEES FUND Cash Control								
4890-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	5,591,381.89	6,104,862.11	(8,015,523.46)	(1,910,661.35)	7,959.42	3,688,679.96	Other collections, fees tuition and interest on investments to fund required E & G fees fund.	2004-Special Revenue
	FISCAL YEAR 2024	1,093,332.06	103,530,481.27	(100,340,508.18)	3,189,973.09	3,868.01	4,287,173.16		
	FISCAL YEAR 2025	4,287,173.16	92,819,641.89	(92,491,273.24)	328,368.65	13,108.00	4,628,649.81		
4891	AUXILIARY & AUXILIARY CAPITAL FEES FUND Cash Control								
4891-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	5,502,826.67	1,222,337.92	(4,210,613.46)	(2,988,275.54)	0.00	2,514,551.13	Other collections, fees, tuitions and interest on investments to fund auxiliary capital fees expenditure.	2004-Special Revenue
	FISCAL YEAR 2024	3,801,437.48	53,512,147.89	(54,421,557.04)	(909,409.15)	0.00	2,892,028.33		
	FISCAL YEAR 2025	2,892,028.33	62,396,249.05	(58,412,351.43)	3,983,897.62	0.00	6,875,925.95		
4892	EDUCATION & GENERAL CAPITAL FEES FUND Cash Control								
4892-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	2,687,772.13	150,653.60	(213,665.81)	(63,012.21)	0.00	2,624,759.92	Other collections, fees licenses and tuition to fund general operating and capital expenses of education and general capital fees.	2004-Special Revenue
	FISCAL YEAR 2024	1,650,001.30	7,777,376.72	(5,259,186.99)	2,518,189.73	0.00	4,168,191.03		
	FISCAL YEAR 2025	4,168,191.03	5,256,251.72	(9,360,628.04)	(4,104,376.32)	16,310.12	80,124.83		
4893	GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4893-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	10,823,488.59	427,893.50	311,355.41	739,248.91	0.00	11,562,737.50	Non-federal grants, gifts and donations to fund expenditures in accordance with agreements with outside funding sources.	2004-Special Revenue
	FISCAL YEAR 2024	2,976,581.93	8,506,503.13	(7,476,271.93)	1,030,231.20	2,400.00	4,009,213.13		
	FISCAL YEAR 2025	4,009,213.13	4,403,171.65	(6,923,245.53)	(2,520,073.88)	0.00	1,489,139.25		
4894	MEDICAL SCHOOL - TUITION & REQUIRED E & G FEES FUND Cash Control								
4894-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	14,984,841.46	965,407.55	(4,249,682.71)	(3,284,275.16)	0.00	11,700,566.30	Other collections, tuition and fees to fund general operating expenses of tuition and required educational and general fees.	2004-Special Revenue
	FISCAL YEAR 2024	3,524,762.05	20,296,402.22	(12,679,827.49)	7,616,574.73	3,600.00	11,144,936.78		
	FISCAL YEAR 2025	11,144,936.78	15,658,606.62	(22,220,041.06)	(6,561,434.44)	0.00	4,583,502.34		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4895	MED SCHOOL -GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4895-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	6,132,805.29	1,478,834.01	(1,888,637.90)	(409,803.89)	0.00	5,723,001.40	Other collections, non-federal grants, gifts and donations to fund expenditures in accordance with funding arrangement with outside funding sources.	2004-Special Revenue
	FISCAL YEAR 2024	7,906,497.41	23,833,005.49	(27,322,750.27)	(3,489,744.78)	0.00	4,416,752.63		
	FISCAL YEAR 2025	4,416,752.63	22,841,752.50	(22,845,890.81)	(4,138.31)	0.00	4,412,614.32		
4896	LOTTERY EDUCATION - MEDICAL SCHOOL MARSHALL Cash Control								
4896-999	(29-22-18G) WV CODE								
	FISCAL YEAR 2023	104,963.25	220,986.17	(55,648.00)	165,338.17	0.00	270,301.42		2015-Lottery Revenue
	FISCAL YEAR 2024	239,099.80	621,228.00	(430,415.44)	190,812.56	0.00	429,912.36		
	FISCAL YEAR 2025	429,912.36	633,298.00	(348,908.15)	284,389.85	0.00	714,302.21		
8764	FEDERAL GRANT/CONTRACTS FUND Cash Control								
8764-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	1,032,063.98	9,068.39	(14,685.46)	(5,617.07)	0.00	1,026,446.91	Federal funds and earned interest to participate in federal programs.	2004-Federal Revenue
	FISCAL YEAR 2024	1,218,448.25	891,517.64	(1,749,728.85)	(858,211.21)	0.00	360,237.04		
	FISCAL YEAR 2025	360,237.04	913,790.24	(1,079,650.15)	(165,859.91)	0.00	194,377.13		
	FY 25 SUBTOTAL	31,593,623.32	210,422,761.67	(219,202,360.39)	(8,779,598.72)	29,418.12	22,843,442.72		
0938 - MASSAGE THERAPY LICENSURE BOARD									
8671	MASSAGE THERAPISTS BOARD FUND Cash Control								
8671-999	(30-37-5) WV CODE								
	FISCAL YEAR 2023	177,940.50	8,920.00	(18,964.14)	(10,044.14)	0.00	167,896.36	License fees and Civil Contingency Fund loan to administer the MT Board.	1997-Special Revenue Appropriated
	FISCAL YEAR 2024	143,516.65	138,005.00	(130,398.00)	7,607.00	0.00	151,123.65		
	FISCAL YEAR 2025	151,123.65	128,119.00	(141,699.35)	(13,580.35)	0.00	137,543.30		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	151,123.65	128,119.00	(141,699.35)	(13,580.35)	0.00	137,543.30		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0444 - MOUNTWEST COMMUNITY AND TECHNICAL COLLEGE									
4862	GIFTS, GRANTS, AND DONATIONS (NON- FEDERAL)								
	Cash Control								
4862-999	(18B-3C-8 & 18B-4-4) WV CODE								
	FISCAL YEAR 2023	3,562,176.31	77,706.55	(188,391.63)	(110,685.08)	0.00	3,451,491.23	Non-federal grants to provide for funding	2004-Special Revenue
	FISCAL YEAR 2024	3,652,641.26	5,449,684.74	(4,447,510.96)	1,002,173.78	0.00	4,654,815.04	arrangements with outside funding sources.	
	FISCAL YEAR 2025	4,654,815.04	6,654,423.09	(6,526,001.53)	128,421.56	0.00	4,783,236.60		
4865	TUITION & REQUIRED FEES FUND								
	Cash Control								
4865-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	7,694,606.88	35,207.94	(413,053.65)	(377,845.71)	0.00	7,316,761.17	Lottery Bond Proceeds, other collections,	2004-Special Revenue
	FISCAL YEAR 2024	9,648,839.78	5,904,700.45	(4,230,342.54)	1,674,357.91	34.00	11,323,231.69	fees, licenses, income and tuition fees to	
	FISCAL YEAR 2025	11,323,231.69	5,616,807.38	(4,893,254.81)	723,552.57	0.00	12,046,784.26	fund general operating expenses.	
4868	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4868-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	703,827.49	7,714.79	970.16	8,684.95	0.00	712,512.44	Tuition and fees to finance auxiliary	2004-Special Revenue
	FISCAL YEAR 2024	664,597.34	421,336.93	(441,257.89)	(19,920.96)	0.00	644,676.38	capital fees expenditures.	
	FISCAL YEAR 2025	644,676.38	401,856.15	(435,452.56)	(33,596.41)	0.00	611,079.97		
4869	EDUCATION & GENERAL FEES FUND								
	Cash Control								
4869-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	778,041.16	4,959.40	(1,920.73)	3,038.67	0.00	781,079.83	Tuition and fees to fund educational and	2004-Special Revenue
	FISCAL YEAR 2024	1,161,953.30	414,567.48	(198,973.96)	215,593.52	0.00	1,377,546.82	general capital expenditure.	
	FISCAL YEAR 2025	1,377,546.82	459,655.17	(800,257.86)	(340,602.69)	0.00	1,036,944.13		
8895	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8895-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	1,760,895.66	0.00	(6,037.96)	(6,037.96)	0.00	1,754,857.70	Federal grants to fund expenditures in	2008-Federal Revenue
	FISCAL YEAR 2024	1,763,716.76	595,125.21	(657,411.21)	(62,286.00)	0.00	1,701,430.76	accordance with funding agreements with	
	FISCAL YEAR 2025	1,701,430.76	996,883.69	(996,927.33)	(43.64)	0.00	1,701,387.12	outside funding sources.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	19,701,700.69	14,129,625.48	(13,651,894.09)	477,731.39	0.00	20,179,432.08		
0706 - MUNICIPAL BOND COMMISSION									
7250	STATE SINKING OPERATING ACCOUNT FUND								
	Cash Control								
7250-999	(13-3-1) WV CODE								
	FISCAL YEAR 2023	3,063,257.17	11,464,237.16	(2,926,231.11)	8,538,006.05	(8,668,574.55)	2,932,688.67	State Account Sinking Operating Fund.	1993-Special Revenue
	FISCAL YEAR 2024	3,171,537.62	195,480,927.82	(224,492,512.51)	(29,011,584.69)	29,821,506.90	3,981,459.83		
	FISCAL YEAR 2025	3,981,459.83	194,418,673.95	(259,679,334.73)	(65,260,660.78)	64,523,119.32	3,243,918.37		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						221,467,852.62		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						193,799,892.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						202,013,729.03		
7251	STATE SINKING SPECIAL INVESTMENT ACCOUNT FUND								
	Cash Control								
7251-999	(13-3-1) WV CODE								
	FISCAL YEAR 2023	7,083.91	(1,244,114.32)	0.00	(1,244,114.32)	1,237,881.48	851.07	State Sinking Special Investment Fund.	1993-Special Revenue
	FISCAL YEAR 2024	6,440.77	(7,136,675.44)	(260.00)	(7,136,935.44)	7,131,466.90	972.23		
	FISCAL YEAR 2025	972.23	(5,665,240.76)	(200.00)	(5,665,440.76)	5,665,806.67	1,338.14		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						6,944,276.18		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						14,695,960.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						29,398,953.81		
7253	MUNICIPAL BOND COMMISSION FUND								
	Cash Control								
7253-999	(13-3-5a & 9) WV CODE								
	FISCAL YEAR 2023	539,405.68	5,583.32	(31,516.30)	(25,932.98)	0.00	513,472.70	Fees and service charges for the	1993-Special Revenue
	FISCAL YEAR 2024	506,088.01	315,496.44	(340,657.23)	(25,160.79)	0.00	480,927.22	operation of the Commission.	Appropriated
	FISCAL YEAR 2025	480,927.22	328,611.90	(381,529.60)	(52,917.70)	0.00	428,009.52		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	4,463,359.28	189,082,045.09	(260,061,064.33)	(70,979,019.24)	70,188,925.99	3,673,266.03		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						231,412,682.84		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0946 - MUNICIPAL PENSION OVERSIGHT BOARD									
9076	WV MUNICIPAL PENSION SECURITY FUND								
	Cash Control								
9076-999	(8-22-18B)(B) WV CODE								
	FISCAL YEAR 2023	36,111.73	(64,638.31)	(511,405.70)	(576,044.01)	610,124.54	70,192.26	Investments earnings and Statutory transfers	2012-Special Revenue
	FISCAL YEAR 2024	41,036.69	26,748,304.84	(21,152,785.70)	5,595,519.14	(5,558,342.10)	78,213.73	to fund the ERP expenditures.	
	FISCAL YEAR 2025	78,213.73	29,350,944.67	(26,070,716.09)	3,280,228.58	(3,311,171.21)	47,271.10		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						29,984,993.02		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						41,335,553.61		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						44,646,724.82		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	78,213.73	29,350,944.67	(26,070,716.09)	3,280,228.58	(3,311,171.21)	47,271.10		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						44,646,724.82		
0235 - MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM									
2390	MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS RETIREMENT FUND								
	Cash Control								
2390-999	(8-22A-7) WV CODE								
	FISCAL YEAR 2023	41,143.03	486,323.42	(33,862.60)	452,460.82	(360,699.42)	132,904.43	Retirement system for retirement of certain	2010-Special Revenue
	FISCAL YEAR 2024	147,578.04	12,681,667.54	(520,765.88)	12,160,901.66	(12,015,731.00)	292,748.70	police officers and firefighters.	
	FISCAL YEAR 2025	292,748.70	12,681,900.26	(663,031.19)	12,018,869.07	(12,170,154.99)	141,462.78		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						28,463,189.83		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						45,767,865.81		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						57,810,255.14		
	FY 25 SUBTOTAL	292,748.70	12,681,900.26	(663,031.19)	12,018,869.07	(12,170,154.99)	141,462.78		
	ACCOUNT INVESTMENT IMB FY 25 SUBTOTAL						57,810,255.14		
0941 - NATIONAL COAL HERITAGE AREA AUTHORITY									
8611	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
8611-999	(29-27-5)(9) WV CODE								
	FISCAL YEAR 2023	130,909.33	0.00	0.00	0.00	0.00	130,909.33		2002-Special Revenue
	FISCAL YEAR 2024	130,909.33	0.00	0.00	0.00	0.00	130,909.33		
	FISCAL YEAR 2025	130,909.33	0.00	0.00	0.00	0.00	130,909.33		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8869	CONSOLIDATED FEDERAL FUNDS								
	Cash Control								
8869-999	(29-27-5)(9) WV CODE								
	FISCAL YEAR 2023	170,776.61	0.00	(115.33)	(115.33)	0.00	170,661.28		2009-Federal Revenue
	FISCAL YEAR 2024	170,661.28	0.00	0.00	0.00	0.00	170,661.28		Appropriated
	FISCAL YEAR 2025	170,661.28	0.00	0.00	0.00	0.00	170,661.28		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	301,570.61	0.00	0.00	0.00	0.00	301,570.61		
0445 - NEW RIVER COMMUNITY AND TECHNICAL COLLEGE									
4821	NEW RIVER CTC LAND SALE ACCOUNT								
	Cash Control								
4821-999	(18B-19-10) WV CODE & Legislative Rule 133-12 under Higher Education Policy Commission								
	FISCAL YEAR 2023	597,037.52	0.00	0.00	0.00	0.00	597,037.52		2021-Special Revenue
	FISCAL YEAR 2024	597,037.52	0.00	0.00	0.00	0.00	597,037.52		
	FISCAL YEAR 2025	597,037.52	0.00	0.00	0.00	0.00	597,037.52		
4876	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4876-999	(18B-10-1A & 18B-10-1B) WV CODE								
	FISCAL YEAR 2023	1,074,629.13	43,737.89	(449,005.29)	(405,267.40)	0.00	669,361.73	Tuition and fees to fund educational and	2004-Special Revenue
	FISCAL YEAR 2024	450,000.29	7,292,387.66	(5,563,133.98)	1,729,253.68	0.00	2,179,253.97	general administration expenses.	
	FISCAL YEAR 2025	2,179,253.97	6,844,123.30	(5,444,445.18)	1,399,678.12	0.00	3,578,932.09		
4877	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4877-999	(18B-10-1A & 18B-10-1B) WV CODE								
	FISCAL YEAR 2023	1,700.10	54,000.00	(16,655.83)	37,344.17	0.00	39,044.27		2004-Special Revenue
	FISCAL YEAR 2024	4,570.64	211,049.00	(172,692.13)	38,356.87	0.00	42,927.51		
	FISCAL YEAR 2025	42,927.51	127,859.00	(146,069.96)	(18,210.96)	0.00	24,716.55		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4878	GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4878-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	3,242,927.90	90,277.00	(165,820.47)	(75,543.47)	0.00	3,167,384.43	Other collections, fees licenses and income	2004-Special Revenue
	FISCAL YEAR 2024	3,415,486.06	1,374,523.37	(2,552,731.96)	(1,178,208.59)	0.00	2,237,277.47	to provide for Vocational education and	
	FISCAL YEAR 2025	2,237,277.47	1,509,644.82	(1,926,928.96)	(417,284.14)	0.00	1,819,993.33	aquaculture program.	
4880	REVENUE CLEARING FUND Cash Control								
4880-999	(18B-10-15 & 12-3-12A) WV CODE								
	FISCAL YEAR 2023	3,794.35	0.00	0.00	0.00	0.00	3,794.35	Revenue clearing fund.	2004-Special Revenue
	FISCAL YEAR 2024	121,064.67	(121,064.67)	0.00	(121,064.67)	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
4881	PAYROLL CLEARING FUND Cash Control								
4881-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll clearing fund.	2005-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8872	FEDERAL GRANTS/CONTRACTS FUND Cash Control								
8872-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	60,624.43	0.00	(23,029.17)	(23,029.17)	0.00	37,595.26	Federal funds to fund Federal Work study.	2008-Federal Revenue
	FISCAL YEAR 2024	82,190.56	0.00	(21,196.77)	(21,196.77)	0.00	60,993.79		
	FISCAL YEAR 2025	60,993.79	6,827.75	(16,965.71)	(10,137.96)	0.00	50,855.83		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	5,117,490.26	8,488,454.87	(7,534,409.81)	954,045.06	0.00	6,071,535.32		
0808 - OFFICE OF ADMINISTRATIVE HEARINGS									
9027	OFFICE OF ADMINISTRATIVE HEARINGS FUND Cash Control								
9027-999	(17C-5C-1) WV CODE								
	FISCAL YEAR 2023	(10,245,533.09)	0.00	0.00	0.00	0.00	(10,245,533.09)		2015-State Road Fund
	FISCAL YEAR 2024	(10,245,533.09)	0.00	0.00	0.00	0.00	(10,245,533.09)		
	FISCAL YEAR 2025	(10,245,533.09)	0.00	0.00	0.00	10,245,533.09	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	(10,245,533.09)	0.00	0.00	0.00	10,245,533.09	0.00		
0328 - OFFICE OF ENERGY									
3010	ENERGY ASSISTANCE Cash Control								
3010-999	(5B-2F-2) WV CODE								
	FISCAL YEAR 2023	7,210.11	0.00	0.00	0.00	0.00	7,210.11	Operating funds transfer to provide grant	2009-Special Revenue
	FISCAL YEAR 2024	7,210.11	0.00	0.00	0.00	0.00	7,210.11	related to energy assistance.	Appropriated
	FISCAL YEAR 2025	7,210.11	0.00	0.00	0.00	0.00	7,210.11		
3011	OFFICE OF COAL FIELD COMMUNITY DEVELOPMENT Cash Control								
3011-999	(5B-2F-2)C WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Mine blasting fees to administer the	2009-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Coalfield Community Development Office.	Appropriated
	FISCAL YEAR 2025								
3012	GIFTS, GRANTS, & DONATIONS Cash Control								
3012-999	(5B-2F-2A) WV CODE								
	FISCAL YEAR 2023	44,611.84	0.00	0.00	0.00	0.00	44,611.84	Grants, gifts, donations.	2014-Special Revenue
	FISCAL YEAR 2024	44,611.84	0.00	0.00	0.00	0.00	44,611.84		
	FISCAL YEAR 2025	44,611.84	0.00	0.00	0.00	0.00	44,611.84		
8892	CONSOLIDATED FEDERAL FUNDS GEN ADMN FUND Cash Control								
8892-999	(5B-2F-2) WV CODE								
	FISCAL YEAR 2023	107,897.93	0.00	3,184.25	3,184.25	0.00	111,082.18	Federal funds to support the Division of	2006-Federal Revenue
	FISCAL YEAR 2024	111,082.18	0.00	0.00	0.00	0.00	111,082.18	Energy's Projects.	Appropriated
	FISCAL YEAR 2025	111,082.18	0.00	0.00	0.00	0.00	111,082.18		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	162,904.13	0.00	0.00	0.00	0.00	162,904.13		
0709 - OFFICE OF TAX APPEALS									
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0231 - OFFICE OF TECHNOLOGY									
2032	POSTAGE FUND Cash Control								
	(5A-7-10) WV CODE								
2032-999	FISCAL YEAR 2025	0.00	232,609.41	0.00	232,609.41	0.00	232,609.41		
2220	OFFICE OF TECHNOLOGY FUND Cash Control								
	(5A-6-3(b)) WV CODE								
2220-999	FISCAL YEAR 2025	0.00	85,010,323.17	(76,367,429.02)	8,642,894.15	0.00	8,642,894.15		
2531	OFFICE OF TECHNOLOGY Cash Control								
2531-999	(5A-6-4) WV CODE								
	FISCAL YEAR 2023	2,236,315.91	0.00	(215,866.68)	(215,866.68)	0.00	2,020,449.23	Misc. collections to administer the day to	2005-Special Revenue
	FISCAL YEAR 2024	1,608,881.33	901,112.69	(1,754,771.51)	(853,658.82)	0.00	755,222.51	day operations of the office of technology	Appropriated
	FISCAL YEAR 2025	755,222.51	0.00	(755,222.51)	(755,222.51)	0.00	0.00	as set forth in WV Code.	
2532	OFFICE OF TECHNOLOGY EXCESS LOTTERY FUND Cash Control								
2532-999	(SB125 FY 2007 BUDGET BILL SEC 9) WV CODE								
	FISCAL YEAR 2023	7,799,458.15	0.00	(1,674,463.16)	(1,674,463.16)	0.00	6,124,994.99		2019-Excess Lottery
	FISCAL YEAR 2024	2,577,532.98	0.00	316,849.73	316,849.73	0.00	2,894,382.71		Revenue
	FISCAL YEAR 2025	2,894,382.71	0.00	(987,233.84)	(987,233.84)	0.00	1,907,148.87		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	3,649,605.22	85,242,932.58	(78,109,885.37)	7,133,047.21	0.00	10,782,652.43		
0513 - OFFICE OF THE INSPECTOR GENERAL									
5110	DHHR CRIMINAL BACKGROUND ADMIN ACCOUNT Cash Control								
5110-999	(16-46-8) WV CODE FISCAL YEAR 2025	0.00	6,147,594.34	(836,430.92)	5,311,163.42	0.00	5,311,163.42		2025 - Special Revenue
5119	CERTIFICATION OF ICF/SNF FUND Cash Control								
5119-999	(16-20-5) WV CODE FISCAL YEAR 2025	0.00	3,720,862.57	(3,209,811.49)	511,051.08	0.00	511,051.08		2025 - Special Revenue
5172	HEALTH FACILITY LICENSING ACCOUNT Cash Control								
5172-999	(5A-7-10) WV CODE FISCAL YEAR 2025	0.00	1,260,315.55	(450,035.54)	810,280.01	(47,906.53)	762,373.48	License fees for licensing, inspection, and accreditation of hospitals and similar institutions in state.	2025-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						47,906.53		
5178	PUBLIC HEALTH LAW FUND Cash Control								
5178-999	(16-5C-10) WV CODE FISCAL YEAR 2025	0.00	14,145,228.35	0.00	14,145,228.35	0.00	14,145,228.35	Fines & penalties assessed against health facilities licensure and certification rules and regulations.	2025 - Special Revenue
5209	Gifts, Grants and Donations Cash Control								
5209-999	(16-4-3(f)) WV CODE FISCAL YEAR 2025	0.00	3,504,544.20	(1,714,971.12)	1,789,573.08	0.00	1,789,573.08	Gifts, donations & bequests	2025 - Special Revenue
8211	Office of the Inspector General Cash Control								
8211-999	(5A-7-10) WV CODE FISCAL YEAR 2025	0.00	2,778,731.04	(2,749,444.52)	29,286.52	0.00	29,286.52		2025 - Federal Funds

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		2025 - Special Revenue
	FY 25 SUBTOTAL	0.00	31,557,276.05	(8,960,693.59)	22,596,582.46	(47,906.53)	22,548,675.93		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						47,906.53		
0315 - OIL AND GAS CONSERVATION COMMISSION									
3371	OIL AND GAS LEASE ANNUAL TAX FUND Cash Control								
3371-999	(22C-9-13) WV CODE								
	FISCAL YEAR 2023	1,309,956.35	207,415.55	(14,733.12)	192,682.43	0.00	1,502,638.78	Special conservation tax for administrative	1993-Special Revenue
	FISCAL YEAR 2024	1,279,802.32	258,579.51	(350,812.92)	(92,233.41)	0.00	1,187,568.91	expenses of commission in carrying out	Appropriated
	FISCAL YEAR 2025	1,187,568.91	221,225.95	(397,724.95)	(176,499.00)	0.00	1,011,069.91	provisions of article 9, Chapter 22C.	
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	1,187,568.91	221,225.95	(397,724.95)	(176,499.00)	0.00	1,011,069.91		
0605 - PAROLE BOARD									
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0446 - PIERPONT COMMUNITY AND TECHNICAL COLLEGE									
4831	TUITION AND REQUIRED E AND G FEES FUND Cash Control								
4831-999	(18B-10-1A & 18B-10-1B) WV CODE								
	FISCAL YEAR 2023	6,850,142.66	38,849.82	(367,885.47)	(329,035.65)	287.00	6,521,394.01	Tuition & fees to fund educational and	2010-Special Revenue
	FISCAL YEAR 2024	8,009,560.82	7,043,582.81	(5,889,563.98)	1,154,018.83	(1,206.53)	9,162,373.12	general administration expenses.	
	FISCAL YEAR 2025	9,162,373.12	7,595,229.46	(6,946,047.39)	649,182.07	0.00	9,811,555.19		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4832	REVENUE CLEARING FUND								
	Cash Control								
4832-999	SB448, HB101 & (18B-10-15) WV CODE								
	FISCAL YEAR 2023	63,643.14	37,332.74	0.00	37,332.74	2,600.88	103,576.76	Fees collected to administer camps, tutoring,	2014-Special Revenue
	FISCAL YEAR 2024	12,061.18	1,257,294.26	0.00	1,257,294.26	(1,268,580.44)	775.00	clinics, programs, educational rentals,	
	FISCAL YEAR 2025	775.00	1,401,962.96	0.00	1,401,962.96	(1,402,455.66)	282.30	conferences, workshops, and motor pools.	
4833	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4833-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	1,284,511.35	102,708.00	(53,334.20)	49,373.80	0.00	1,333,885.15		2010-Special Revenue
	FISCAL YEAR 2024	1,058,201.01	3,814,463.94	(3,539,310.64)	275,153.30	0.00	1,333,354.31		
	FISCAL YEAR 2025	1,333,354.31	5,137,703.37	(5,345,933.20)	(208,229.83)	0.00	1,125,124.48		
4834	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4834-999	(18B-10-1A & 18B-10-1B) WV CODE								
	FISCAL YEAR 2023	362,881.34	1,676.70	(3,426.85)	(1,750.15)	0.00	361,131.19	Auxiliary tuition, fees and investment	2010-Special Revenue
	FISCAL YEAR 2024	110,260.90	159,831.06	(82,918.25)	76,912.81	0.00	187,173.71	earnings to fund bookstore operation.	
	FISCAL YEAR 2025	187,173.71	174,807.58	(119,308.15)	55,499.43	0.00	242,673.14		
4835	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4835-999	(18B-10-1A & 18B-10-1B) WV CODE								
	FISCAL YEAR 2023	2,804,845.26	419.48	(21,202.60)	(20,783.12)	0.00	2,784,062.14	Tuition and fees to fund educational and	2010-Special Revenue
	FISCAL YEAR 2024	1,464,245.71	848,568.01	(1,040,985.22)	(192,417.21)	0.00	1,271,828.50	general administration expenses.	
	FISCAL YEAR 2025	1,271,828.50	1,010,660.08	(746,719.20)	263,940.88	0.00	1,535,769.38		
4836	PAYROLL CLEARING FUND								
	Cash Control								
4836-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2023	825,771.24	0.00	0.00	0.00	0.00	825,771.24	Payroll clearing fund.	2010-Special Revenue
	FISCAL YEAR 2024	730,146.98	0.00	40,042.06	40,042.06	0.00	770,189.04		
	FISCAL YEAR 2025	770,189.04	0.00	41,323.84	41,323.84	0.00	811,512.88		
8842	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8842-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	9,602.60	0.00	(2,931.83)	(2,931.83)	0.00	6,670.77	Federal funds to fund Federal Work study.	2010-Federal Revenue
	FISCAL YEAR 2024	95,845.80	43,105.47	(43,418.69)	(313.22)	0.00	95,532.58		
	FISCAL YEAR 2025	95,532.58	129,278.20	(127,052.07)	2,226.13	0.00	97,758.71		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	22.27	0.00	0.00	0.00	0.00	22.27		2016-Special Revenue
	FISCAL YEAR 2024	22.27	0.00	0.00	0.00	0.00	22.27		
	FISCAL YEAR 2025	22.27	0.00	0.00	0.00	0.00	22.27		
	FY 25 SUBTOTAL	12,821,248.53	15,449,641.65	(13,243,736.17)	2,205,905.48	(1,402,455.66)	13,624,698.35		
0228 -PROSECUTING ATTORNEY'S INSTITUTE									
2520	WV PROSECUTING ATTORNEY'S INSTITUTE FUND								
	Cash Control								
2520-999	(7-4-6) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Prosecution premiums to provide	1996-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	research and training for prosecutors, their	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	staff and other criminal justice personnel.	
2521	WV PROSECUTING ATTORNEY'S INSTITUTE FUND								
	Cash Control								
2521-999	(7-4-6) WV CODE								
	FISCAL YEAR 2023	287,795.63	178,229.17	(11,421.67)	166,807.50	0.00	454,603.13	Prosecution premiums to provide	1996-Special Revenue
	FISCAL YEAR 2024	261,966.24	263,409.60	(274,566.97)	(11,157.37)	0.00	250,808.87	research and training for prosecutors, their	Appropriated
	FISCAL YEAR 2025	250,808.87	265,922.11	(364,754.71)	(98,832.60)	0.00	151,976.27	staff and other criminal justice personnel.	
2522	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
2522-999	(7-4-6) WV CODE								
	FISCAL YEAR 2023	25,658.90	0.00	(9,906.49)	(9,906.49)	0.00	15,752.41	Gifts, grants and donations.	2006-Special Revenue
	FISCAL YEAR 2024	34,193.61	121,581.59	(89,169.23)	32,412.36	0.00	66,605.97		
	FISCAL YEAR 2025	66,605.97	87,641.50	(92,881.40)	(5,239.90)	0.00	61,366.07		
8834	CONSOLIDATED FEDERAL FUNDS								
	Cash Control								
8834-999	(4-11-3) WV CODE								
	FISCAL YEAR 2023	1.50	0.00	0.00	0.00	0.00	1.50	Federal grant in partnership with Department	1996-Federal Revenue
	FISCAL YEAR 2024	1.50	0.00	0.00	0.00	0.00	1.50	of Justice for high intensity drug trafficking	Appropriated
	FISCAL YEAR 2025	1.50	0.00	0.00	0.00	0.00	1.50	area drug education and prosecution program.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025								
	FY 25 SUBTOTAL	317,416.34	353,563.61	(457,636.11)	(104,072.50)	0.00	213,343.84		
0221 - PUBLIC DEFENDER SERVICES									
2420	Cash Control								
	(29-21-7) WV CODE								
2420-999	FISCAL YEAR 2023	6,488,349.71	300.00	(67,840.58)	(67,540.58)	0.00	6,420,809.13	Educational fees and revenue from sales	1993-Special Revenue
	FISCAL YEAR 2024	7,163,905.25	2,327,132.00	(638,606.34)	1,688,525.66	0.00	8,852,430.91	of services and materials to support	
	FISCAL YEAR 2025	8,852,430.91	2,517,135.59	(4,629,755.19)	(2,112,619.60)	0.00	6,739,811.31	the research center.	
2421	PUBLIC DEFENDERS CONSUMER SALES TAX FUND								
	Cash Control								
2421-999	(11-15-3) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Monies appropriated from the lottery	2009-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	to pay for legal counsel fees for indigent.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	8,852,430.91	2,517,135.59	(4,629,755.19)	(2,112,619.60)	0.00	6,739,811.31		
0219 - PUBLIC EMPLOYEES GRIEVANCE BOARD									
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0225 - PUBLIC EMPLOYEES INSURANCE AGENCY									
2180	BASIC INSURANCE PREMIUM FUND								
	Cash Control								
2180-999	(5-16-18) WV CODE								
	FISCAL YEAR 2023	6,703,309.87	57,451,309.73	(42,701,120.97)	14,750,188.76	(5,006,116.00)	16,447,382.63	Loan, interest, contributions and appropriations to pay health insurance claims and benefit expenses.	1993-Special Revenue
	FISCAL YEAR 2024	3,220,764.42	949,248,294.58	(939,657,376.92)	9,590,917.66	19,564,488.40	32,376,170.48		
	FISCAL YEAR 2025	32,376,170.48	1,103,850,775.41	(1,014,876,513.26)	88,974,262.15	(83,685,593.79)	37,664,838.84		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						35,328,337.41		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						140,052,308.22		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,429,235.45		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						147,315,448.56		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						73,128,126.97		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						160,313,675.65		
2181	ADMINISTRATIVE EXPENSE FUND								
	Cash Control								
2181-999	(5-16-20) WV CODE								
	FISCAL YEAR 2023	174,845.86	758,942.51	(650,040.07)	108,902.44	496,643.31	780,391.61	Interest, appropriations and collections for administrative expenses.	1993-Special Revenue
	FISCAL YEAR 2024	305,794.31	4,056,434.69	(4,923,919.68)	(867,484.99)	586,188.78	24,498.10		
	FISCAL YEAR 2025	24,498.10	3,717,543.68	(5,470,430.96)	(1,752,887.28)	1,763,094.61	34,705.43		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,783,917.60		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						4,515,213.96		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						2,752,119.35		
2182	OPTIONAL LIFE INSURANCE PREMIUM FUND								
	Cash Control								
2182-999	(5-16-7) WV CODE								
	FISCAL YEAR 2023	538,814.06	685,124.41	0.00	685,124.41	(4,094.54)	1,219,843.93	Interest and contributions from employees to pay for optional life insurance.	1993-Special Revenue
	FISCAL YEAR 2024	207,874.50	9,398,054.04	(9,861,791.85)	(463,737.81)	368,863.22	112,999.91		
	FISCAL YEAR 2025	112,999.91	9,576,377.99	(9,072,344.33)	504,033.66	(113.13)	616,920.44		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						4,110,539.42		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,248.18		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						2,361.31		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	32,513,668.49	1,117,144,697.08	(1,029,419,288.55)	87,725,408.53	(81,922,612.31)	38,316,464.71		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						75,882,607.63		
	ACCOUNT INVESTMENT IMB FY 25 SUBTOTAL						160,313,675.65		
	FY 25 INVESTMENT SUBTOTAL						236,196,283.28		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0205 - PUBLIC EMPLOYEES RETIREMENT SYSTEM									
2501	PERS INCOME FUND								
	Cash Control								
2501-999	(5-10D-1 & 5-10-36)WV CODE								
	FISCAL YEAR 2023	(5,238,847.84)	25,953,695.18	(40,255,246.01)	(14,301,550.83)	20,811,382.04	1,270,983.37	Transfers from investment earnings and	1993-Special Revenue
	FISCAL YEAR 2024	1,415,649.12	1,395,338,967.02	(511,454,375.23)	883,884,591.79	(883,495,824.66)	1,804,416.25	retirement reserve fund to be transferred	
	FISCAL YEAR 2025	1,804,416.25	1,066,299,093.65	(585,814,872.10)	480,484,221.55	(480,962,681.45)	1,325,956.35	to retirement board expense fund	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						8,383,626,166.83	and to the board of investments.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						8,974,617,338.67		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						9,419,215,604.26		
2505	PERS RETIREMENT RESERVE FUND								
	Cash Control								
2505-999	(5-10D-1 & 5-10-35)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Transfers from employers accumulation fund and	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	excess of members deposit fund to pay annuity	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	payments to state and non-state retirees.	
2509	PERS MEMBER DEPOSIT FUND								
	Cash Control								
2509-999	(5-10D-5 & 5-10-29)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Members contributions and reinstatements	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	from state and nonstate employees and	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	interest transferred to fund 2505.	
2510	PERS EMPLOYERS ACCUMULATION FUND								
	Cash Control								
2510-999	(5-10D-1 & 5-10-31)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Employers contributions for state and	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	nonstate employees transferred to	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	fund 2505.	
	FY 25 SUBTOTAL	1,804,416.25	1,066,299,093.65	(585,814,872.10)	480,484,221.55	(480,962,681.45)	1,325,956.35		
	ACCOUNT INVESTMENT IMB FY 25 SUBTOTAL						9,419,215,604.26		
0806 - PUBLIC PORT AUTHORITY									
8252	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
8252-999	(17-16B-6B)(3) WV CODE								
	FISCAL YEAR 2023	0.01	0.00	0.00	0.00	0.00	0.01	Donations by Northfork Southern Railroad to be	2007-Special Revenue
	FISCAL YEAR 2024	0.01	0.00	0.00	0.00	(0.01)	0.00	used for the planning, development and or constr-	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.01	0.01	uction of intermodal facility located at Prichard.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8254	SPECIAL RAILROAD AND INTERMODAL ENHANCEMENT FUND Cash Control								
8254-999	(17-16B-7A & 11-24-43A) WV CODE								
	FISCAL YEAR 2023	2,703.28	0.00	0.00	0.00	0.00	2,703.28	Statutory transfers to construction,	2007-Special Revenue
	FISCAL YEAR 2024	2,703.28	0.00	0.00	0.00	(2,703.28)	0.00	reconstruction, maintenance and	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	2,703.28	2,703.28	repair of railways.	
8830	CONSOLIDATED FEDERAL FUNDS PUBLIC PORT AUTHORITY Cash Control								
8830-999	CHAPTER 17 WV CODE								
	FISCAL YEAR 2023	451,742.69	0.00	0.00	0.00	0.00	451,742.69	Federal funds to support the Regional	2008-Federal Revenue
	FISCAL YEAR 2024	451,742.69	0.00	0.00	0.00	(451,742.69)	0.00	Airport Project.	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	451,742.69	451,742.69		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	454,445.98	454,445.98		
0207 - PUBLIC SAFETY RETIREMENT SYSTEM									
2160	DEATH, DISABILITY AND RETIREMENT SYSTEM Cash Control								
2160-999	(5-10D-1 & 15-2-26)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Contributions by member, interest on investments,	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	state matching, fees and sales used for payments of	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	death, disability and retirement benefits.	
2161	DEATH, DISABILITY AND RETIREMENT BENEFIT FUND Cash Control								
2161-999	(5-10D-1 & 15-2-26)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Transfers from fund 2160-999 and interest	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	on investments to be used for payment	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	of award.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2162	WV STATE POLICE RETIREMENT FUND Cash Control								
2162-999	(5-10D-1 & 15-2A-4)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Members and employers contributions,	1995-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	interest on investments for annuity	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	benefits, withdrawals and investments.	
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0926 - PUBLIC SERVICE COMMISSION									
8208	PUBLIC SAFETY FEE Cash Control								
8208-999	(24-6-6b) WV CODE								
	FISCAL YEAR 2024	0.00	389,341.53	0.00	389,341.53	0.00	389,341.53	benefits, withdrawals and investments.	2024-Special Revenue
	FISCAL YEAR 2025	389,341.53	8,684.77	0.00	8,684.77	0.00	398,026.30		
8623	PUBLIC SERVICE COMMISSION FUND Cash Control								
8623-999	(24-1-5 & 24-3-6) WV CODE								
	FISCAL YEAR 2023	8,651,748.73	5,829,268.85	(1,916,610.09)	3,912,658.76	0.00	12,564,407.49	License fees on public utilities, fees for	1993-Special Revenue
	FISCAL YEAR 2024	13,098,841.47	14,143,992.35	(18,807,430.56)	(4,663,438.21)	845.25	8,436,248.51	certification of papers and records for the	Appropriated
	FISCAL YEAR 2025	8,436,248.51	23,881,335.33	(19,708,675.94)	4,172,659.39	0.00	12,608,907.90	operation of this agency.	
8624	PUBLIC SERVICE COMMISSION PIPELINE SAFETY FUND Cash Control								
8624-999	(24B-5-3B) WV CODE								
	FISCAL YEAR 2023	871,489.11	43,759.81	(26,605.77)	17,154.04	0.00	888,643.15	Federal reimbursement and license fees for	1993-Special Revenue
	FISCAL YEAR 2024	897,115.92	449,171.44	(316,796.81)	132,374.63	0.00	1,029,490.55	the operation of Gas Pipeline Division.	Appropriated
	FISCAL YEAR 2025	1,029,490.55	570,814.05	(313,299.05)	257,515.00	0.00	1,287,005.55		
8625	MOTOR CARRIER DIVISION FUND Cash Control								
8625-999	(25A-6-6) WV CODE								
	FISCAL YEAR 2023	6,438,019.06	70,027.05	(188,193.06)	(118,166.01)	0.00	6,319,853.05	Federal reimbursement and special assessment	1993-Special Revenue
	FISCAL YEAR 2024	7,055,611.18	2,281,258.13	(1,790,409.65)	490,848.48	0.00	7,546,459.66	annual fees for the operation of	Appropriated
	FISCAL YEAR 2025	7,546,459.66	2,062,091.56	(2,101,716.12)	(39,624.56)	0.00	7,506,835.10	this Division.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8626	MOTOR CARRIER OUT OF STATE LICENSES FUND								
	Cash Control								
8626-999	(25A-6A-5) WV CODE								
	FISCAL YEAR 2023	101,897.97	2,648.00	0.00	2,648.00	0.00	104,545.97	Fees for regulation of out of state	1993-Special Revenue
	FISCAL YEAR 2024	104,936.97	26,186.00	0.00	26,186.00	0.00	131,122.97	motor carriers.	
	FISCAL YEAR 2025	131,122.97	9,456.00	0.00	9,456.00	0.00	140,578.97		
8627	CONSUMER ADVOCATE FUND								
	Cash Control								
8627-999	(24-1-1F(2) & 24-3-6) WV CODE								
	FISCAL YEAR 2023	683,331.17	0.00	(73,841.00)	(73,841.00)	83,125.00	692,615.17	Fees transferred from fund 8623 to	1993-Special Revenue
	FISCAL YEAR 2024	323,905.98	1,000,000.00	(1,032,941.34)	(32,941.34)	0.00	290,964.64	intervene as a party on behalf of	Appropriated
	FISCAL YEAR 2025	290,964.64	1,000,000.00	(1,247,372.17)	(247,372.17)	0.00	43,592.47	residential customers of utility service.	
8630	WIRELESS ENHANCED 911 FEES								
	Cash Control								
8630-999	(24-6-6B) WV CODE								
	FISCAL YEAR 2023	10,089,981.23	(532,089.02)	0.00	(532,089.02)	0.00	9,557,892.21	911 fees to be disbursed by the PSC to	1994-Special Revenue
	FISCAL YEAR 2024	10,399,651.76	320,999.68	0.00	320,999.68	0.00	10,720,651.44	counties based on percentage.	
	FISCAL YEAR 2025	10,720,651.44	274,741.14	0.00	274,741.14	0.00	10,995,392.58		
8631	CABLE FUND								
	Cash Control								
8631-999	(24D-1-25A) WV CODE								
	FISCAL YEAR 2023	141,874.95	135.44	(10,099.49)	(9,964.05)	0.00	131,910.90	Other collections, fees and licenses to	1993-Special Revenue
	FISCAL YEAR 2024	95,314.86	36,300.88	(70,131.34)	(33,830.46)	0.00	61,484.40	administer the Cable Television System Act.	
	FISCAL YEAR 2025	61,484.40	33,127.44	(80,709.89)	(47,582.45)	0.00	13,901.95		
8632	ENHANCED 911 WIRELESS TOWER ACCESS ASSISTANCE FUND								
	Cash Control								
8632-999	(24-6-6B(B) WV CODE								
	FISCAL YEAR 2023	555,077.65	101,056.24	0.00	101,056.24	0.00	656,133.89	Other collections, fees, licenses and income	1999-Special Revenue
	FISCAL YEAR 2024	650,247.69	1,371,500.92	(1,349,382.75)	22,118.17	0.00	672,365.86	to provide loans and grants in support of the	
	FISCAL YEAR 2025	672,365.86	1,309,900.88	(1,296,125.00)	13,775.88	0.00	686,141.74	enhanced wireless tower access program	
								as set forth in 2005 HB3208.	
8633	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
8633-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	101,855.80	0.00	0.00	0.00	0.00	101,855.80	Other collections, fees, licenses and income	2006-Special Revenue
	FISCAL YEAR 2024	101,855.80	0.00	0.00	0.00	0.00	101,855.80	to expend non-federal grant, gifts, grants	
	FISCAL YEAR 2025	101,855.80	0.00	0.00	0.00	0.00	101,855.80	and donations.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8743	CONSOLIDATED FEDERAL FUNDS MOTOR CARRIER DIVISION FUND Cash Control								
8743-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	13,758,980.15	796,303.97	(178,494.72)	617,809.25	0.00	14,376,789.40	Federal funds for regulation of motor	2006-Federal Revenue
	FISCAL YEAR 2024	5,155,426.39	2,906,648.17	(2,161,000.71)	745,647.46	(368.98)	5,900,704.87	carriers.	Appropriated
	FISCAL YEAR 2025	5,900,704.87	(319,297.51)	(1,860,569.78)	(2,179,867.29)	0.00	3,720,837.58		
8744	CONSOLIDATED FEDERAL FUNDS GAS PIPELINE FUND Cash Control								
8744-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	1,554,585.83	0.00	(58,249.86)	(58,249.86)	0.00	1,496,335.97	Federal funds to monitor gas pipeline	1993-Federal Revenue
	FISCAL YEAR 2024	1,508,090.08	487,917.00	(619,970.17)	(132,053.17)	0.00	1,376,036.91	safety regulations.	Appropriated
	FISCAL YEAR 2025	1,376,036.91	679,982.00	(642,555.06)	37,426.94	0.00	1,413,463.85		
8914	PUBLIC SERVICE COMMISSION WEIGHT ENFORCEMENT FUND Cash Control								
8914-999	(583 17C - 17B 4(C) WV CODE								
	FISCAL YEAR 2023	10.00	0.00	0.00	0.00	0.00	10.00	Fund transfers to administer the coal resource trans-	1993-Special Revenue
	FISCAL YEAR 2024	10.00	0.00	0.00	0.00	0.00	10.00	portation road permitting program and otherwise	
	FISCAL YEAR 2025	10.00	0.00	0.00	0.00	0.00	10.00	enforce the provisions of the WV Code, Chapter 24	
								relating to the weight of coal trucks.	
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	36,656,737.14	29,510,835.66	(27,251,023.01)	2,259,812.65	0.00	38,916,549.79		
0213 - PURCHASING DIVISION									
2031	DOH-PROCUREMENT REIMBURSEMENT FUND Cash Control								
2031-999	(17-2A-13) WV CODE								
	FISCAL YEAR 2023	1,411,859.33	34,000.00	(52,724.08)	(18,724.08)	0.00	1,393,135.25	Reimbursements from highways to pay	1993-Special Revenue
	FISCAL YEAR 2024	1,438,891.92	516,500.00	(427,734.17)	88,765.83	0.00	1,527,657.75	procurement expenses.	
	FISCAL YEAR 2025	1,527,657.75	490,050.00	(445,907.05)	44,142.95	0.00	1,571,800.70		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2034	LOCAL GOVERNMENT REIMBURSEMENT FUND								
	Cash Control								
2034-999	(5A-3-8) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Local government reimbursements and sales of	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	copies of products and services available for	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	office and communication equipment.	
2039	SEMINARS AND CLASSES FUND								
	Cash Control								
2039-999	(5A-3-3 & 4) WV CODE								
	FISCAL YEAR 2023	55,890.68	7,875.00	0.00	7,875.00	0.00	63,765.68	Registration fees to conduct seminars and	1995-Special Revenue
	FISCAL YEAR 2024	66,540.68	41,025.00	0.00	41,025.00	0.00	107,565.68	classes on rules, regulations and legal issues.	
	FISCAL YEAR 2025	107,565.68	87,375.00	0.00	87,375.00	0.00	194,940.68		
2263	PURCHASING IMPROVEMENT FUND								
	Cash Control								
2263-999	(5A-3-9)(A) WV CODE								
	FISCAL YEAR 2023	137,166.74	23,750.00	(13,618.89)	10,131.11	0.00	147,297.85	To receive funds transferred from the	2011-Special Revenue
	FISCAL YEAR 2024	276,653.86	461,465.00	(266,659.27)	194,805.73	0.00	471,459.59	Purchasing Card Administration Fund.	Appropriated
	FISCAL YEAR 2025	471,459.59	484,875.00	(245,178.04)	239,696.96	0.00	711,156.55		
2264	PURCHASING IMPROVEMENT FUND								
	Cash Control								
2264-999	(5A-3-58) WV CODE								
	FISCAL YEAR 2023	1,658,444.53	209,345.60	(37,827.77)	171,517.83	0.00	1,829,962.36	To receive funds transferred from the	2011-Special Revenue
	FISCAL YEAR 2024	1,681,708.24	645,393.94	(1,263,298.42)	(617,904.48)	0.00	1,063,803.76	Purchasing Card Administration Fund.	Appropriated
	FISCAL YEAR 2025	1,063,803.76	679,936.63	(1,265,553.08)	(585,616.45)	0.00	478,187.31		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	3,170,486.78	1,742,236.63	(1,956,638.17)	(214,401.54)	0.00	2,956,085.24		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0707 - RACING COMMISSION									
7300	MEDICAL EXPENSES & TRANSFERS FUND								
	Cash Control								
7300-999	(19-23-14) WV CODE								
	FISCAL YEAR 2023	135,509.98	6,050.00	(7,839.32)	(1,789.32)	0.00	133,720.66	Permits, registration fees, fines for expenses	1993-Special Revenue
	FISCAL YEAR 2024	145,791.19	64,650.00	(94,917.87)	(30,267.87)	0.00	115,523.32	of hospitalization, medical care, funerals,	Appropriated
	FISCAL YEAR 2025	115,523.32	51,290.00	(64,867.53)	(13,577.53)	0.00	101,945.79	resulting from injuries received by permit holder	
								with excess transferred to general revenue fund.	
7301	UNREDEEMED PARI-MUTUEL TICKETS FUND (SB737)								
	Cash Control								
7301-999	(19-23-13) WV CODE								
	FISCAL YEAR 2023	23,057.33	980,000.00	0.00	980,000.00	0.00	1,003,057.33	Unredeemed tickets to continue race days	1993-Special Revenue
	FISCAL YEAR 2024	23,066.48	1,125,000.00	(1,121,531.44)	3,468.56	0.00	26,535.04	at tracks & for educational and promotional	
	FISCAL YEAR 2025	26,535.04	1,115,328.81	(1,118,781.14)	(3,452.33)	0.00	23,082.71	activities with thoroughbred development fund.	
7302	ADMINSTRATION AND PROMOTIONAL FUND								
	Cash Control								
7302-999	(19-23-13B) WV CODE								
	FISCAL YEAR 2023	1,022.47	0.00	0.00	0.00	0.00	1,022.47	Five percent of required deposits from	2010-Special Revenue
	FISCAL YEAR 2024	1,022.47	0.00	0.00	0.00	0.00	1,022.47	commission and pari-mutuel pools to	
	FISCAL YEAR 2025	1,022.47	0.00	0.00	0.00	0.00	1,022.47	administer and promote thoroughbred	
								development program.	
7304	ADMINSTRATION AND PROMOTIONAL FUND								
	Cash Control								
7304-999	(19-23-13B) WV CODE								
	FISCAL YEAR 2023	18,732.78	21,541.92	(29,337.04)	(7,795.12)	0.00	10,937.66	Five percent of required deposits from	1993-Special Revenue
	FISCAL YEAR 2024	20,936.76	248,170.64	(225,444.99)	22,725.65	0.00	43,662.41	commission and pari-mutuel pools to administer	Appropriated
	FISCAL YEAR 2025	43,662.41	217,154.57	(249,435.68)	(32,281.11)	0.00	11,381.30	and promote thoroughbred development program.	
7305	GENERAL ADMINISTRATION FUND								
	Cash Control								
7305-999	(19-23-11) WV CODE								
	FISCAL YEAR 2023	732,117.69	116,371.61	(263,375.79)	(147,004.18)	0.00	585,113.51	License and pari-mutuel pools taxes to fund	1993-Special Revenue
	FISCAL YEAR 2024	994,823.23	2,489,842.78	(2,546,380.31)	(56,537.53)	0.00	938,285.70	racing commission expenses with excess	Appropriated
	FISCAL YEAR 2025	938,285.70	2,750,190.94	(2,626,547.00)	123,643.94	0.00	1,061,929.64	over appropriation to general revenue fund.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7307	ADMINISTRATION, PROMOTION & EDUCATION - GREYHOUND RACING FUND								
	Cash Control								
7307-999	(19-23-10) WV CODE								
	FISCAL YEAR 2023	170,201.21	25,925.54	(24,497.86)	1,427.68	0.00	171,628.89	Ten percent of deposits into the greyhound	1993-Special Revenue
	FISCAL YEAR 2024	292,768.36	342,102.30	(226,303.26)	115,799.04	0.00	408,567.40	breeding development fund to administer	Appropriated
	FISCAL YEAR 2025	408,567.40	343,078.51	(212,917.56)	130,160.95	0.00	538,728.35	and promote the greyhound development program.	
7308	RACING COMMISSION LOTTERY FUND								
	Cash Control								
7308-999	SB 213 FY 2011 BUDGET BILL								
	HB 2014								
	FISCAL YEAR 2023	2,000,000.00	0.00	(2,000,000.00)	(2,000,000.00)	0.00	0.00	State Excess Lottery Funds.	2011-Excess Lottery
	FISCAL YEAR 2024	2,000,000.00	2,800,000.00	(2,800,000.00)	0.00	0.00	2,000,000.00		Revenue
	FISCAL YEAR 2025	2,000,000.00	2,800,000.00	(2,800,000.00)	0.00	0.00	2,000,000.00		
7309	ADVANCE DEPOSIT WAGERING ACCOUNT								
	Cash Control								
7309-999	19-23-12e(i) WV CODE								
	FISCAL YEAR 2024	766,073.21	233,306.17	0.00	233,306.17	0.00	999,379.38		2024-Special Revenue
	FISCAL YEAR 2025	999,379.38	245,003.87	0.00	245,003.87	0.00	1,244,383.25		Appropriated
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	4,532,975.72	7,522,046.70	(7,072,548.91)	449,497.79	0.00	4,982,473.51		
	0927 - REAL ESTATE COMMISSION								
8635	REAL ESTATE COMMISSION FUND								
	Cash Control								
8635-999	(30-40-3-9)(A) WV CODE								
	FISCAL YEAR 2023	1,215,843.40	54,103.00	(78,119.73)	(24,016.73)	0.00	1,191,826.67	Real estate brokers and sales persons' fees	1993-Special Revenue
	FISCAL YEAR 2024	1,200,872.12	762,799.50	(789,343.04)	(26,543.54)	0.00	1,174,328.58	for operation and expenses of Commission.	Appropriated
	FISCAL YEAR 2025	1,174,328.58	796,603.22	(807,277.69)	(10,674.47)	0.00	1,163,654.11		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	1,174,328.58	796,603.22	(807,277.69)	(10,674.47)	0.00	1,163,654.11		
0233 - REAL ESTATE DIVISION									
2395	PUBLIC LAND CORPORATION FUND								
	Cash Control								
2395-999	(5A-11-3(10))(B) WV CODE								
	FISCAL YEAR 2023	39.57	3,000.00	0.00	3,000.00	0.00	3,039.57		2015-Special Revenue
	FISCAL YEAR 2024	2,922.26	0.00	0.00	0.00	0.00	2,922.26		
	FISCAL YEAR 2025	2,922.26	0.00	0.00	0.00	0.00	2,922.26		
2396	PUBLIC LAND CORPORATION FUND								
	Cash Control								
2396-999	(5A-10-3A)(B)								
	FISCAL YEAR 2023	306,655.38	42,972.97	(52,618.21)	(9,645.24)	0.00	297,010.14		
	FISCAL YEAR 2024	272,842.50	556,713.63	(593,860.32)	(37,146.69)	0.00	235,695.81		
	FISCAL YEAR 2025	235,695.81	595,089.10	(658,437.00)	(63,347.90)	0.00	172,347.91		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	238,618.07	595,089.10	(658,437.00)	(63,347.90)	0.00	175,270.17		
0615- REGIONAL JAIL AND CORRECTIONAL FACILITY AUTHORITY									
6675	REGIONAL JAIL AND CORRECTIONAL FACILITY AUTHORITY FUND								
	Cash Control								
6675-999	(31-20-10, 50-3-4A, 8-11-1A & 59-1-28A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Investments, criminal costs, filing fees,	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Investments, criminal costs, filing fees,	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	interest and inmate costs to develop	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00	regional jail system in WV.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6678	REGIONAL JAILS OPERATING CASH CONTROL ACCOUNT								
	Cash Control								
6678-999	(31-20-10) WV CODE								
	FISCAL YEAR 2023	(1,038.11)	0.00	0.00	0.00	0.00	(1,038.11)	Statewide per diem rate of \$35 and interest	1995-Special Revenue
	FISCAL YEAR 2024	(1,038.11)	0.00	0.00	0.00	0.00	(1,038.11)	transfers to the operating funds of the	
	FISCAL YEAR 2025	(1,038.11)	0.00	0.00	0.00	0.00	(1,038.11)	various regional jails for their operation.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	400.70	0.00	0.00	0.00	0.00	400.70	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	400.70	0.00	0.00	0.00	0.00	400.70		
	FISCAL YEAR 2025	400.70	0.00	0.00	0.00	0.00	400.70		
	FY 25 SUBTOTAL	(637.41)	0.00	0.00	0.00	0.00	(637.41)		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						0.00		
							0.00		
	0232 -RETIREE HEALTH BENEFIT TRUST FUND						0.00		
2541	OPEB BENEFIT CONTRIBUTION ACCUMULATION FUND								
	Cash Control								
2541-999	(5-16D-2) WV CODE								
	FISCAL YEAR 2023	16,884,994.91	12,734,425.69	(4,839,051.46)	7,895,374.23	(88,433.86)	24,691,935.28	Retired employee premium contributions,	2006-Special Revenue
	FISCAL YEAR 2024	4,699,074.13	368,059,598.36	(176,245,927.24)	191,813,671.12	(189,964,793.29)	6,547,951.96	employer premium contributions, other	
	FISCAL YEAR 2025	6,547,951.96	316,297,070.83	(170,710,039.10)	145,587,031.73	(145,846,105.02)	6,288,878.67	collections, federal grant-Medicare part D	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						88,779,502.45	and other post-employment benefit	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						1,583,936,503.06	employer contributions to account for	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						18,877,320.11	health and basic life insurance premium.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						1,924,451,226.48		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						688,518.96		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						2,088,486,201.67		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	6,547,951.96	316,297,070.83	(170,710,039.10)	145,587,031.73	(145,846,105.02)	6,288,878.67		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						688,518.96		
	ACCOUNT INVESTMENT IMB FY 25 SUBTOTAL						2,088,486,201.67		
	FY 25 INVESTMENT SUBTOTAL						2,089,174,720.63		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0404 - SCHOOL BUILDING AUTHORITY									
3514	SCHOOL BUILDING AUTHORITY TRANSFER FUND								
	Cash Control								
3514-999	HB 101 (29-22-18) WV CODE								
	FISCAL YEAR 2023	0.20	1,896,647.68	(1,896,597.68)	50.00	0.00	50.20	SBA Lottery transfers for school construction.	2021-Excess Lottery
	FISCAL YEAR 2024	0.00	18,964,976.82	(18,962,693.20)	2,283.62	0.00	2,283.62		Revenue
	FISCAL YEAR 2025	2,283.62	17,641,475.43	(17,643,759.05)	(2,283.62)	0.00	0.00		
3516	SCHOOL ACCESS SAFETY FUND								
	Cash Control								
3516-999	(18-9F-5) WV CODE								
	FISCAL YEAR 2023	0.00	90.12	0.00	90.12	(90.12)	0.00	Grant awards & interest income to fund the School	2022-Special Revenue
	FISCAL YEAR 2024	0.00	5,304.45	0.00	5,304.45	(5,304.45)	0.00	Access Safety Program.	
	FISCAL YEAR 2025	0.00	4,976.12	0.00	4,976.12	(4,976.12)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						259.98		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						99,039.29		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						104,015.41		
3553	FLOOD DISASTER JUNE 2016-KANAWHA COUNTY								
	Cash Control								
3553-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	(0.15)	1,817,605.69	(7,279.20)	1,810,326.49	0.00	1,810,326.34		2021-Special Revenue
	FISCAL YEAR 2024	(0.11)	24,154,614.64	(24,154,614.60)	0.04	0.00	(0.07)		
	FISCAL YEAR 2025	(0.07)	4,075,250.83	(4,075,250.83)	0.00	0.00	(0.07)		
3554	FLOOD DISASTER JUNE 2016-NICHOLAS COUNTY								
	Cash Control								
3554-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.04	1,950,881.86	(77,108.00)	1,873,773.86	0.00	1,873,773.90		2021-Special Revenue
	FISCAL YEAR 2024	0.05	13,988,850.66	(13,988,850.60)	0.06	0.00	0.11		
	FISCAL YEAR 2025	0.11	38,939,142.17	(38,939,142.17)	0.00	0.00	0.11		
3952	SCHOOL CONSTRUCTION FUND-SBA								
	Cash Control								
3952-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	54,309,923.94	17,430,815.86	(8,257,437.38)	9,173,378.48	0.00	63,483,302.42		2021-Special Revenue
	FISCAL YEAR 2024	13,484,955.07	271,337,576.25	(124,043,618.32)	147,293,957.93	(157,472,893.26)	3,306,019.74		Appropriated
	FISCAL YEAR 2025	3,306,019.74	66,599,244.25	(100,038,326.49)	(33,439,082.24)	38,724,913.02	8,591,850.52		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						243,777,250.34		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						205,052,337.32		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3959	SCHOOL BUILDING AUTHORITY FUND Cash Control								
3959-999	(18-9D-8) WV CODE								
	FISCAL YEAR 2023	1,047,218.31	1,371,182.00	(174,914.61)	1,196,267.39	0.00	2,243,485.70	Interest earnings on debt service reserve funds for	2021-Special Revenue
	FISCAL YEAR 2024	1,060,249.77	1,371,182.00	(1,266,625.47)	104,556.53	0.00	1,164,806.30	administrative expenses.	Appropriated
	FISCAL YEAR 2025	1,164,806.30	1,516,472.00	(1,364,907.63)	151,564.37	0.00	1,316,370.67		
3963	SCHOOL BUILDING DEBT SERVICE FUND Cash Control								
3963-999	(29-22-18(F) & 18-9D-6(B)) WV CODE								
	FISCAL YEAR 2023	7,529.50	1,800,000.00	(1,522,071.25)	277,928.75	0.00	285,458.25	Lottery funds from fund 7202 to pay principal &	2021-Lottery Revenue
	FISCAL YEAR 2024	7,529.50	18,000,000.00	(17,999,999.50)	0.50	0.00	7,530.00	interest on bonds sold for school building construction.	
	FISCAL YEAR 2025	7,530.00	18,000,000.00	(18,000,000.00)	0.00	0.00	7,530.00		
3966	SCHOOL MAJOR IMPROVEMENT FUND Cash Control								
3966-999	(18-9D-6, 15) WV CODE								
	FISCAL YEAR 2023	5,536,137.52	418,506.77	(670,842.29)	(252,335.52)	(1,839.77)	5,281,962.23	Consumer sales tax & interest distributed to counties	2021-Special Revenue
	FISCAL YEAR 2024	2,138,228.51	16,810,526.36	(6,279,996.09)	10,530,530.27	(427,757.36)	12,241,001.42	for major improvements to school facilities.	
	FISCAL YEAR 2025	12,241,001.42	12,798,209.13	(6,672,166.51)	6,126,042.62	(9,798,205.13)	8,568,838.91		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,846,948.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						8,341,310.20		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						18,139,515.33		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2021-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	16,721,641.12	159,574,769.93	(186,733,552.68)	(27,158,782.75)	28,921,731.77	18,484,590.14		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						223,295,868.06		
0201 - SECRETARY OF ADMINISTRATION									
2025	OFFICE OF EMERGENCY PLANNING FUND Cash Control								
2025-999	(5A-1-2)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for emergency planning.	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2028	C & P REFUNDS FUND								
	Cash Control								
2028-999	(5A-4-2)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Miscellaneous receipts for C & P refunds.	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
2041	WEST VIRGINIA TOBACCO SETTLEMENT FUND								
	Cash Control								
2041-999	(4-11A-1)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Court settlement revenues and	2000-Special Revenue
	FISCAL YEAR 2024	0.00	53,091,102.94	(53,091,102.94)	0.00	0.00	0.00	investment earnings to ensure the	Appropriated
	FISCAL YEAR 2025	0.00	50,363,210.66	(50,363,210.66)	0.00	0.00	0.00	treatment of tobacco related illnesses.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1.81		
2044	EMPLOYEE PENSION & HEALTH CARE BENEFIT FUND								
	Cash Control								
2044-999	(18-7A-39) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Funds used to pay unfunded health care	2014-Special Revenue
	FISCAL YEAR 2024	0.00	37,543,000.00	(37,543,000.00)	0.00	0.00	0.00	benefits or unfunded pension benefits, or	Appropriated
	FISCAL YEAR 2025	0.00	38,166,000.00	(38,166,000.00)	0.00	0.00	0.00	transferred into Pension Liability Redemption Fund.	
2045	STATE EMPLOYEE SICK LEAVE FUND								
	Cash Control								
2045-999	(5-5-6)E WV CODE & SB 476								
	FISCAL YEAR 2023	34,606.96	0.00	0.00	0.00	0.00	34,606.96	Funds used to pay employees for sick	2009-Special Revenue
	FISCAL YEAR 2024	34,606.96	0.00	0.00	0.00	0.00	34,606.96	leave that has not been utilized monies	
	FISCAL YEAR 2025	34,606.96	0.00	0.00	0.00	0.00	34,606.96	have been appropriated by the legislature.	
2046	GIFTS, GRANTS & DONATIONS								
	Cash Control								
2046-999	(5A-2-2)WV CODE								
	FISCAL YEAR 2023	7,996.98	0.00	0.00	0.00	0.00	7,996.98	Donations to develop and fund the	2009-Special Revenue
	FISCAL YEAR 2024	7,996.98	0.00	0.00	0.00	0.00	7,996.98	WV project with PEW financial analysis	
	FISCAL YEAR 2025	7,996.98	0.00	0.00	0.00	0.00	7,996.98	of WV.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	42,603.94	88,529,210.66	(88,529,210.66)	0.00	0.00	42,603.94		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						1.81		
0327 - SECRETARY OF COMMERCE									
3002	MARKETING AND COMMUNICATIONS OPERATING FUND								
	Cash Control								
3002-999	SB 393, (5B-1-1A) WV CODE								
	FISCAL YEAR 2023	(250,336.49)	587,680.66	(126,314.18)	461,366.48	0.00	211,029.99	Other collections, fees, licenses and income to provide	2022-Special Revenue
	FISCAL YEAR 2024	640,418.12	612,596.67	(1,619,113.10)	(1,006,516.43)	0.00	(366,098.31)	services in marketing & communications to other	Appropriated
	FISCAL YEAR 2025	(366,098.31)	1,587,785.40	(1,394,603.53)	193,181.87	0.00	(172,916.44)	agencies in the Department of Commerce.	
3006	ECONOMIC OPPORTUNITY LOW INCOME ENERGY ASSESTANCE								
	Cash Control								
3006-999	EXECUTIVE ORDER (4-12) WV CODE OLD FUND 1016								
	FISCAL YEAR 2023	732,786.06	0.00	0.00	0.00	0.00	732,786.06	Energy assistance for persons and families	2011-Special Revenue
	FISCAL YEAR 2024	732,786.06	0.00	0.00	0.00	0.00	732,786.06	with low income.	
	FISCAL YEAR 2025	732,786.06	0.00	0.00	0.00	0.00	732,786.06		
3007	ECONOMIC OPPORTUNITY LOW INCOME DOW-LEAP-WX FUND								
	Cash Control								
3007-999	EXECUTIVE ORDER (4-12) WV CODE OLD FUND 1017								
	FISCAL YEAR 2023	1,417,797.75	0.00	0.00	0.00	0.00	1,417,797.75	Energy assistance for persons and families	2011-Special Revenue
	FISCAL YEAR 2024	1,417,797.75	0.00	0.00	0.00	0.00	1,417,797.75	with low income.	
	FISCAL YEAR 2025	1,417,797.75	0.00	0.00	0.00	0.00	1,417,797.75		
3008	SPECIAL WEATHERIZATION PROJECTS								
	Cash Control								
3008-999	EXECUTIVE ORDER (4-12) WV CODE OLD FUND 1027								
	FISCAL YEAR 2023	2,108,311.40	0.00	0.00	0.00	0.00	2,108,311.40	For Special weatherization Projects.	2011-Special Revenue
	FISCAL YEAR 2024	2,108,311.40	0.00	0.00	0.00	0.00	2,108,311.40		
	FISCAL YEAR 2025	2,108,311.40	0.00	0.00	0.00	0.00	2,108,311.40		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3009	GIFTS, GRANTS & DONATIONS Cash Control								
3009-999	EXECUTIVE ORDER (4-12) WV CODE OLD FUND 1029								
	FISCAL YEAR 2023	255,899.11	0.00	0.00	0.00	0.00	255,899.11		
	FISCAL YEAR 2024	255,899.11	0.00	0.00	0.00	0.00	255,899.11	Operating funds to provide grant related	2011-Special Revenue
	FISCAL YEAR 2025	255,899.11	0.00	0.00	0.00	0.00	255,899.11	to energy assistance.	
3013	BROADBAND ENHANCEMENT FUND Cash Control								
3013-999	(31-15C-5) WV CODE								
	FISCAL YEAR 2023	915,114.79	0.00	(3,907.25)	(3,907.25)	0.00	911,207.54		2017-Special Revenue
	FISCAL YEAR 2024	911,207.54	0.00	0.00	0.00	0.00	911,207.54		Appropriated
	FISCAL YEAR 2025	911,207.54	0.00	0.00	0.00	0.00	911,207.54		
8780	OFFICE OF ECONOMIC OPPORTUNITY FUNDS Cash Control								
8780-999	EXECUTIVE ORDER (4-12) WV CODE OLD FUND 8797								
	FISCAL YEAR 2023	2,615.53	0.00	0.00	0.00	0.00	2,615.53	To administer funds transfer to provide grant	2011-Federal Revenue
	FISCAL YEAR 2024	2,615.53	0.00	0.00	0.00	0.00	2,615.53	related to energy assistance.	Appropriated
	FISCAL YEAR 2025	2,615.53	0.00	0.00	0.00	0.00	2,615.53		
8781	OFFICE OF ECONOMIC OPPORTUNITY FUNDS Cash Control								
8781-999	EXECUTIVE ORDER (4-12) WV CODE								
	FISCAL YEAR 2023	4,284.83	0.00	0.00	0.00	0.00	4,284.83	Operating funds transfer to provide grant	2011-Federal Revenue
	FISCAL YEAR 2024	4,284.83	0.00	0.00	0.00	0.00	4,284.83	related to energy assistance.	Block Grant
	FISCAL YEAR 2025	4,284.83	0.00	0.00	0.00	0.00	4,284.83		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	5,066,803.91	1,587,785.40	(1,394,603.53)	193,181.87	0.00	5,259,985.78		
0601 - SECRETARY OF DEPARTMENT OF HOMELAND AND SECURITY MANAGEMENT									
6003	LAW ENFORCEMENT, SAFETY & EMERGENCY WKR FUNERAL FUND Cash Control								
6003-999	(15-11-1)(SB 100) WV CODE								
	FISCAL YEAR 2023	133,539.99	32,000.00	0.00	32,000.00	0.00	165,539.99	Transfers to fund the Law Enforcement &	2001-Special Revenue
	FISCAL YEAR 2024	127,809.30	32,000.00	(8,000.00)	24,000.00	0.00	151,809.30	Emergency Worker Funeral Program.	Appropriated
	FISCAL YEAR 2025	151,809.30	32,000.00	(8,000.00)	24,000.00	0.00	175,809.30		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6004	GIFTS GRANTS & DONATIONS								
	Cash Control								
6004-999	FISCAL YEAR 2024	1,000.00	1,000.00	0.00	1,000.00	0.00	2,000.00		2024-Special Revenue
	FISCAL YEAR 2025	2,000.00	2,250.00	0.00	2,250.00	0.00	4,250.00		
8876	CONSOLIDATED FEDERAL FUNDS								
	Cash Control								
8876-999	(4-11) WV CODE								
	FISCAL YEAR 2023	26,790.72	0.00	0.00	0.00	0.00	26,790.72	Federal funds to provide for the	2008-Federal Revenue
	FISCAL YEAR 2024	26,790.72	0.00	0.00	0.00	0.00	26,790.72	Homeland Security Program.	Appropriated
	FISCAL YEAR 2025	26,790.72	0.00	0.00	0.00	0.00	26,790.72		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	180,600.02	34,250.00	(8,000.00)	26,250.00	0.00	206,850.02		
0431 - SECRETARY OF EDUCATION AND THE ARTS									
3506	CENTER FOR PROFESSIONAL DEVELOPMENT FUND								
	Cash Control								
3506-999	(18A-3A-1E) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Other registration fees from educators to	1998-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	administer the Center for Professional	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	Development Programs.	
3508	LOTTERY EDUCATION - SEC OF EDUCATION & THE ARTS								
	Cash Control								
3508-999	(29-22-18(G)) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		1998-Lottery Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25								

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3509	RURAL AGING CONFERENCE - GOVERNOR'S CONTINGENCY FUND Cash Control								
3509-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.18	0.00	0.00	0.00	0.00	0.18	Statutory transfers to administer the	1999-Special Revenue
	FISCAL YEAR 2024	0.18	0.00	0.00	0.00	0.00	0.18	Rural Aging Program.	
	FISCAL YEAR 2025	0.18	0.00	0.00	0.00	0.00	0.18		
4012	GIFTS, GRANTS & DONATIONS Cash Control								
4012-999	(5F-2-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Gifts, donations, & non-federal grants for	2002-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	projects within the Department of Ed.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8841	CONSOLIDATED FEDERAL FUND Cash Control								
8841-999	(19A-3A & 4-11-3) WV CODE								
	FISCAL YEAR 2023	31,139.21	0.00	0.00	0.00	0.00	31,139.21	Federal funds supplemented for	2001-Federal Revenue
	FISCAL YEAR 2024	31,139.21	0.00	0.00	0.00	0.00	31,139.21	expenditure during FY 2001.	Appropriated
	FISCAL YEAR 2025	31,139.21	0.00	0.00	0.00	0.00	31,139.21		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	31,139.39	0.00	0.00	0.00	0.00	31,139.39		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						0.00		
0501 - SECRETARY OF HEALTH AND HUMAN RESOURCES									
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0701 - SECRETARY OF REVENUE									
0603	REVENUE SHORTFALL RESERVE FUND - TRANSFER								
	Cash Control								
0603-999	(11B-2-20) WV CODE								
	FISCAL YEAR 2023	(124,726,587.15)	0.00	0.00	0.00	0.00	(124,726,587.15)		2015-Special Revenue
	FISCAL YEAR 2024	(124,726,587.15)	0.00	(231,584,774.65)	(231,584,774.65)	0.00	(356,311,361.80)		
	FISCAL YEAR 2025	(356,311,361.80)	0.00	0.00	0.00	0.00	(356,311,361.80)		
0604	REVENUE RESERVE FUND - CASH FLOW TRANSFER								
	Cash Control								
0604-999	(11B-2-20) WV CODE								
	FISCAL YEAR 2023	0.00	69,500,000.00	0.00	69,500,000.00	0.00	69,500,000.00		2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						0.00		
7005	REVENUE SHORTFALL RESERVE FUND PART A								
	Cash Control								
7005-999	(11B-2-20) WV CODE								
	FISCAL YEAR 2023	69,500,000.00	96,854.18	(69,500,000.00)	(69,403,145.82)	(96,854.18)	0.00		
	FISCAL YEAR 2024	70,000,000.00	270,891,956.66	0.00	270,891,956.66	(262,391,956.66)	78,500,000.00	The revenue shortfall reserve fund shall be	1999-Special Revenue
	FISCAL YEAR 2025	78,500,000.00	47,599,392.89	0.00	47,599,392.89	(47,099,392.89)	79,000,000.00	funded continuously from surplus revenues	Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						30,767,354.40	up to aggregate amount not to exceed 5%	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						338,593,549.77	fund, general revenue for the just ended	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						22,435,317.45	fiscal year.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						605,124,510.79		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						21,769,468.64		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						652,889,752.49		
7006	REVENUE SHORTFALL RESERVE FUND PART B								
	Cash Control								
7006-999	(11B-2-20F) & HB4015 WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Moneys transferred from the WV Tobacco	2004-Special Revenue
	FISCAL YEAR 2024	0.00	41,942,244.34	0.00	41,942,244.34	(41,942,244.34)	0.00	Settlement Medical Trust Fund pursuant	Appropriated
	FISCAL YEAR 2025	0.00	43,673,149.07	0.00	43,673,149.07	(43,673,149.07)	0.00	to the provisions of Chapter 4-11-2 of this	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						517,987,748.03	code, Part B shall be made available to the	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						550,104,765.71	WV Investment Management Board for	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						593,777,914.78	management & investment of the monies	
								in accordance with Chapter 12-6.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7007	STATE DEBT REDUCTION FUND								
	Cash Control								
7007-999	(Chapter 29-22C-27) & HB2718 WV CODE								
	FISCAL YEAR 2023	1,748,409.21	0.00	0.00	0.00	0.00	1,748,409.21	Statutory transfers for the other post	2008-Special Revenue
	FISCAL YEAR 2024	1,748,409.21	20,000,000.00	(20,000,000.00)	0.00	0.00	1,748,409.21	employment contribution accumulation	Appropriated
	FISCAL YEAR 2025	1,748,409.21	20,000,000.00	(20,000,000.00)	0.00	0.00	1,748,409.21	fund.	
7010	HOME RULE BOARD OPERATIONS FUND								
	Cash Control								
7010-999	(8-1-5A (4)) WV CODE								
	FISCAL YEAR 2023	146,639.68	0.00	0.00	0.00	0.00	146,639.68		2019-Special Revenue
	FISCAL YEAR 2024	146,639.68	0.00	0.00	0.00	0.00	146,639.68		Appropriated
	FISCAL YEAR 2025	256,558.38	0.00	0.00	0.00	0.00	256,558.38		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	(275,806,394.21)	111,272,541.96	(20,000,000.00)	91,272,541.96	(90,772,541.96)	(275,306,394.21)		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						21,769,468.64		
	ACCOUNT INVESTMENT IMB FY 25 SUBTOTAL						1,246,667,667.27		
	FY 25 INVESTMENT SUBTOTAL						1,268,437,135.91		
1600 - SECRETARY OF STATE									
1601	FILING FEES FUND								
	Cash Control								
1601-999	(3-5-8) WV CODE								
	FISCAL YEAR 2023	86,972.41	2,240.00	0.00	2,240.00	0.00	89,212.41	Interest and fees paid by candidates running	2001-Special Revenue
	FISCAL YEAR 2024	8,948.28	385,538.76	0.00	385,538.76	0.00	394,487.04	for office in primary elections to be	
	FISCAL YEAR 2025	394,487.04	2,900.00	(389,956.92)	(387,056.92)	0.00	7,430.12	distributed to the counties	
1606	MOTOR VOTER REGISTRATION FUND								
	Cash Control								
1606-999	(3-2-22a & 17B-2-8) WV CODE								
	FISCAL YEAR 2023	29,271.98	3,813.00	(29,637.98)	(25,824.98)	0.00	3,447.00	Fifty cents of license fee to register voters	1998-Special Revenue
	FISCAL YEAR 2024	2,008.64	2.00	0.00	2.00	0.00	2,010.64	when renewing drivers license.	
	FISCAL YEAR 2025	2,010.64	0.00	0.00	0.00	0.00	2,010.64		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1608	PREPAID FEES & SERVICES FUND								
	Cash Control								
1608-999	(5-2-1) WV CODE								
	FISCAL YEAR 2023	138,403.00	(760.00)	0.00	(760.00)	0.00	137,643.00	Prepaid fees to be used to pay for future	1993-Special Revenue
	FISCAL YEAR 2024	137,397.00	8,095.00	0.00	8,095.00	0.00	145,492.00	services performed by the SOS' Office.	
	FISCAL YEAR 2025	145,492.00	(2,950.00)	0.00	(2,950.00)	0.00	142,542.00		
1612	SERVICE FEES AND COLLECTIONS ACCOUNT								
	Cash Control								
1612-999	(59-1-2F) WV CODE								
	FISCAL YEAR 2023	539,985.07	88,231.50	(110,145.01)	(21,913.51)	0.00	518,071.56	Other collections and fees for the operation	1995-Special Revenue
	FISCAL YEAR 2024	469,697.25	888,498.75	(961,358.61)	(72,859.86)	0.00	396,837.39	of the SOS' Office.	Appropriated
	FISCAL YEAR 2025	396,837.39	952,134.19	(970,745.79)	(18,611.60)	0.00	378,225.79		
1613	MARRIAGE CELEBRANTS REGISTRATION FEE ADMIN FUND								
	Cash Control								
1613-999	(48-2-402D) WV CODE								
	FISCAL YEAR 2023	71,753.22	875.00	0.00	875.00	0.00	72,628.22	Other collections, fees, license and income	2001-Special Revenue
	FISCAL YEAR 2024	82,400.22	10,185.00	0.00	10,185.00	0.00	92,585.22	to establish a central registry of persons	
	FISCAL YEAR 2025	92,585.22	10,200.00	0.00	10,200.00	0.00	102,785.22	authorized to celebrate marriage in this state.	
1615	COUNTY ASSISTANCE VOTING EQUIPMENT FUND								
	Cash Control								
1615-999	(3-1-48) WV CODE								
	FISCAL YEAR 2023	48,932.17	19.80	0.00	19.80	(19.80)	48,932.17	County assistance voting fund for non-	2003-Special Revenue
	FISCAL YEAR 2024	51,932.17	3,165.32	0.00	3,165.32	(1,165.32)	53,932.17	interest loans to counties to obtain, modify	
	FISCAL YEAR 2025	53,932.17	11,093.11	0.00	11,093.11	(1,093.11)	63,932.17	or replace voting equipment necessary	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						19,875.23	for casting and counting votes.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						21,757.56		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						22,850.67		
1617	GENERAL ADMINISTRATIVE FEES ACCOUNT								
	Cash Control								
1617-999	(59-1-2H(1) WV CODE								
	FISCAL YEAR 2023	4,996,459.00	678,179.20	(803,817.04)	(125,637.84)	0.00	4,870,821.16	Service fees and collections to administer	2010-Special Revenue
	FISCAL YEAR 2024	5,222,199.29	5,823,495.99	(5,611,754.91)	211,741.08	0.00	5,433,940.37	the Secretary of State Office.	Appropriated
	FISCAL YEAR 2025	5,433,940.37	6,237,044.70	(6,307,977.92)	(70,933.22)	0.00	5,363,007.15		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1618	SPECIAL ELECTIONS 2011 - CIVIL CONT FUND Cash Control								
1618-999	SB 342 (2011 REGULAR SESSION) FISCAL YEAR 2023 FISCAL YEAR 2024 FISCAL YEAR 2025	122,126.79 122,126.79 122,126.79	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	122,126.79 122,126.79 122,126.79		2018-Special Revenue
8854	CONSOLIDATED FEDERAL FUND Cash Control								
8854-999	(3-1-48) WV CODE FISCAL YEAR 2023 FISCAL YEAR 2024 FISCAL YEAR 2025 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25	13,666.62 428,227.41 26,248.28	5,267.00 1,042,001.69 41,151.52	(1,100.00) (747,868.96) (1,009,673.88)	4,167.00 294,132.73 (968,522.36)	(2,993.18) (696,111.86) 985,537.71	14,840.44 26,248.28 43,263.63 3,001,600.91 1,134,303.89 421,493.18	Consolidated federal fund to administer the Help America Vote Act of 2002 in accordance with the provision of 42USC.	2002-Federal Revenue Appropriated
M160	MEDICAL CANNIBIS OPERATING FUND Cash Control								
M160-999	(12-6D-2 (12)) WV CODE FISCAL YEAR 2023 FISCAL YEAR 2024 FISCAL YEAR 2025	3,385.00 5,025.00 5,350.00	75.00 325.00 1,425.00	0.00 0.00 0.00	75.00 325.00 1,425.00	0.00 0.00 0.00	3,460.00 5,350.00 6,775.00		2021-Special Revenue
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2025	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FY 25 SUBTOTAL ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL	6,673,009.90	7,252,998.52	(8,678,354.51)	(1,425,355.99)	984,444.60	6,232,098.51 444,343.85		
2100 - SENATE									
1701	PEIB ESCROW FUND Cash Control								
1701-999	(5-16-23) WV CODE FISCAL YEAR 2023 FISCAL YEAR 2024 FISCAL YEAR 2025	9,805.29 9,805.29 9,805.29	0.00 0.00 0.00	0.00 0.00 (185.44)	0.00 0.00 (185.44)	0.00 0.00 0.00	9,805.29 9,805.29 9,619.85	Members' contributions transferred to the Insurance Board for coverage.	1993-Special Revenue

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	9,805.29	0.00	(185.44)	(185.44)	0.00	9,619.85		
0486 - SHEPHERD UNIVERSITY									
4532	TUITION & REQUIRED E & G FEES FUND Cash Control								
4532-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	2,422,304.56	1,356,639.93	(2,247,801.76)	(891,161.83)	0.00	1,531,142.73	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2024	2,273,912.22	21,865,606.29	(21,211,441.12)	654,165.17	2,767.59	2,930,844.98	investment earnings to provide funding	
	FISCAL YEAR 2025	2,930,844.98	20,656,847.46	(20,037,255.14)	619,592.32	0.00	3,550,437.30	for educational and general expenditures.	
4533	AUXILIARY & AUXILIARY CAPITAL FEES FUND Cash Control								
4533-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	320,611.04	705,252.34	(753,458.16)	(48,205.82)	0.00	272,405.22	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2024	68,461.49	13,446,705.63	(13,080,231.39)	366,474.24	0.00	434,935.73	investment earnings to provide funding	
	FISCAL YEAR 2025	434,935.73	13,295,632.72	(13,218,696.18)	76,936.54	0.00	511,872.27	for auxiliary enterprises.	
4534	GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4534-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	1,740,615.14	23,989.86	(181,158.82)	(157,168.96)	0.00	1,583,446.18	Non-federal grants and investment earnings	2004-Special Revenue
	FISCAL YEAR 2024	560,052.80	4,933,278.78	(2,630,399.09)	2,302,879.69	0.00	2,862,932.49	to finance non-federal grants and contracts.	
	FISCAL YEAR 2025	2,862,932.49	6,465,903.05	(7,513,716.97)	(1,047,813.92)	0.00	1,815,118.57		
4535	EDUCATION & GENERAL CAPITAL FEES FUND Cash Control								
4535-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	4,946,208.33	44,505.37	(5,887.50)	38,617.87	0.00	4,984,826.20	Tuition, fees and interest for capital	2004-Special Revenue
	FISCAL YEAR 2024	4,121,734.25	1,757,881.15	(1,312,378.87)	445,502.28	0.00	4,567,236.53	improvements and major repairs.	
	FISCAL YEAR 2025	4,567,236.53	32,612,986.84	(2,732,277.52)	29,880,709.32	0.00	34,447,945.85		
8771	FEDERAL PROGRAMS FUND Cash Control								
8771-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	(1,742.22)	0.00	(94,214.07)	(94,214.07)	0.00	(95,956.29)	Federal funds and earned interest to	1993-Federal Revenue
	FISCAL YEAR 2024	1,083,471.73	3,648,034.04	(4,410,400.39)	(762,366.35)	7,800.00	328,905.38	participate in federal programs.	
	FISCAL YEAR 2025	328,905.38	6,252,030.48	(6,125,919.22)	126,111.26	600.00	455,616.64		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	11,124,855.11	79,283,400.55	(49,627,865.03)	29,655,535.52	600.00	40,780,990.63		
0312 - SOLID WASTE MANAGEMENT BOARD									
3285	RESERVE BOND FUND								
	Cash Control								
3285-999	(22C-4-12, 13,14,15&16) WV CODE								
	FISCAL YEAR 2023	200,000.00	0.00	0.00	0.00	0.00	200,000.00	Reserve bond fund.	2007-Special Revenue
	FISCAL YEAR 2024	200,000.00	0.00	0.00	0.00	0.00	200,000.00		
	FISCAL YEAR 2025	200,000.00	0.00	0.00	0.00	0.00	200,000.00		
3287	FACILITIES OPERATING EXPENSE FUND								
	Cash Control								
3287-999	(22C-1-5) WV CODE								
	FISCAL YEAR 2023	2,313,594.13	0.00	6,341.51	6,341.51	0.00	2,319,935.64	For the administration of loans by the	1993-Special Revenue
	FISCAL YEAR 2024	2,389,692.25	0.00	76,098.12	76,098.12	0.00	2,465,790.37	Solid Waste Management Board to Solid	
	FISCAL YEAR 2025	2,465,790.37	0.00	(819,297.72)	(819,297.72)	0.00	1,646,492.65	Waste Authorities on revolving basis.	
3288	PLANNING FUND								
	Cash Control								
3288-999	(22C-3-6(12) & 22C-3-8)1 WV CODE								
	FISCAL YEAR 2023	3,372,096.73	222,848.23	(147,795.09)	75,053.14	0.00	3,447,149.87	Transfers from fund 3332 for solid	1993-Special Revenue
	FISCAL YEAR 2024	3,553,056.12	2,737,002.09	(2,599,670.91)	137,331.18	0.00	3,690,387.30	waste planning.	Appropriated
	FISCAL YEAR 2025	3,690,387.30	2,712,729.06	(2,644,516.48)	68,212.58	0.00	3,758,599.88		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	6,356,177.67	2,712,729.06	(3,463,814.20)	(751,085.14)	0.00	5,605,092.53		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0487 - SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE									
4677	PAYROLL CLEARING FUND								
	Cash Control								
4677-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2023	3,610.72	0.00	0.00	0.00	0.00	3,610.72	Payroll clearing fund.	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
4678	REVENUE CLEARING FUND								
	Cash Control								
4678-999	(18B-10-15 & 18B-3-4) WV CODE								
	FISCAL YEAR 2023	671.06	0.00	0.00	0.00	0.00	671.06	Clearing fund for local revenue and interest	1993-Special Revenue
	FISCAL YEAR 2024	671.06	0.00	0.00	0.00	0.00	671.06	transfers to other line items.	
	FISCAL YEAR 2025	671.06	0.00	0.00	0.00	0.00	671.06		
4680	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4680-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	11,638,229.77	(178,607.88)	(682,918.45)	(861,526.33)	0.00	10,776,703.44	Other collections, fees licenses, and investment	2004-Special Revenue
	FISCAL YEAR 2024	10,126,695.76	7,304,377.85	(5,888,118.71)	1,416,259.14	(398,712.00)	11,144,242.90	earnings to provide funding for	
	FISCAL YEAR 2025	11,144,242.90	6,910,590.86	(5,519,343.26)	1,391,247.60	(605,675.57)	11,929,814.93	general operating expenses.	
4681	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4681-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	776,303.38	0.00	0.00	0.00	0.00	776,303.38	Other collections, fees licenses, and investment	2004-Special Revenue
	FISCAL YEAR 2024	790,735.90	29,468.26	0.00	29,468.26	0.00	820,204.16	earnings to provide funding for auxiliary	
	FISCAL YEAR 2025	820,204.16	48,884.34	(10.71)	48,873.63	0.00	869,077.79	enterprises.	
4682	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4682-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	455,488.21	1,967.09	(166.00)	1,801.09	0.00	457,289.30	Tuition, fees and interest for capital	2004-Special Revenue
	FISCAL YEAR 2024	486,204.58	266,305.80	(2,433.00)	263,872.80	0.00	750,077.38	repairs and alterations.	
	FISCAL YEAR 2025	750,077.38	181,386.66	(150,616.90)	30,769.76	0.00	780,847.14		
4683	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4683-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	2,068,906.10	(33,296.64)	(66,390.66)	(99,687.30)	0.00	1,969,218.80	Other collections, fees, licenses, and investment	2004-Special Revenue
	FISCAL YEAR 2024	1,420,672.11	3,588,264.92	(4,162,754.73)	(574,489.81)	0.00	846,182.30	earnings to provide funding for state, local	
	FISCAL YEAR 2025	846,182.30	4,151,609.32	(3,893,590.16)	258,019.16	0.00	1,104,201.46	and private projects.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8772	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8772-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	253,234.28	2,109.88	(161,961.23)	(159,851.35)	0.00	93,382.93	Federal funds, earned interest and	1993-Federal Revenue
	FISCAL YEAR 2024	48,269.13	207,667.97	(201,510.78)	6,157.19	0.00	54,426.32	tuition and fees to participate in	
	FISCAL YEAR 2025	54,426.32	1,259,325.15	(1,103,163.52)	156,161.63	0.00	210,587.95	federal programs	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	13,615,804.12	12,551,796.33	(10,666,724.55)	1,885,071.78	(605,675.57)	14,895,200.33		
	0703 - STATE BUDGET OFFICE								
7400	PUBLIC EMPLOYEES INSURANCE RESERVE FUND								
	Cash Control								
7400-999	(11B-2-15A) WV CODE								
	FISCAL YEAR 2023	0.00	6,258.63	0.00	6,258.63	(6,258.63)	0.00	Moneys transferred annually from agencies	2004-Special Revenue
	FISCAL YEAR 2024	0.00	11,123,544.42	(6,800,000.00)	4,323,544.42	(4,323,544.42)	0.00	equal to one percent of annualized	Appropriated
	FISCAL YEAR 2025	0.00	11,987,135.09	(6,800,000.00)	5,187,135.09	(5,187,135.09)	0.00	expenditures for filled full-time	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						7,264,739.00	equivalents from appropriate funds as of	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						14,638,104.81	These monies shall be held in reserve	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						19,825,239.90	fund & appropriated by the legislature.	
7401	PUBLIC EMPLOYEE INSURANCE AGENCY FINANCIAL STABILITY FUND								
	Cash Control								
7401-999	(11B-2-32) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
7402	PEIA RAINY DAY FUND								
	Cash Control								
7402-999	(11B-2-15A 2019 RS) WV CODE								
	FISCAL YEAR 2023	0.00	106,603.89	0.00	106,603.89	(106,603.89)	0.00		2019-Special Revenue
	FISCAL YEAR 2024	0.00	4,375,719.91	(83,215,351.25)	(78,839,631.34)	78,839,631.34	0.00		
	FISCAL YEAR 2025	0.00	14,400.47	0.00	14,400.47	(14,400.47)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						107,020,516.96		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						286,612.98		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						301,013.45		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	12,001,535.56	(6,800,000.00)	5,201,535.56	(5,201,535.56)	0.00		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						20,126,253.35		
1601 - STATE ELECTION COMMISSION									
1690	SUPREME COURT PUBLIC CAMPAIGN FINANCING Cash Control								
1690-999	(3-12-5) HB4130 WV CODE								
	FISCAL YEAR 2023	0.00	19.24	0.00	19.24	(19.24)	0.00	Gifts, grants and donations to provide	2010-Special Revenue
	FISCAL YEAR 2024	0.00	1,131.74	0.00	1,131.74	(1,131.74)	0.00	public financing for the election campaigns	
	FISCAL YEAR 2025	0.00	1,061.76	0.00	1,061.76	(1,061.76)	0.00	of certified candidates. All moneys collected	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						19,302.64	shall be administered by the State Election	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						21,130.68	Commission. Expenditures may be made	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						22,192.44	from the fund only by the purpose set forth	
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025								
	FY 25 SUBTOTAL	0.00	1,061.76	0.00	1,061.76	(1,061.76)	0.00		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						22,192.44		
0804 - STATE RAIL AUTHORITY									
8401	SOUTH BRANCH VALLEY RR OPERATING FUND Cash Control								
8401-999	(29-18-16) WV CODE								
	FISCAL YEAR 2023	37,190.44	0.00	0.00	0.00	36,500.00	73,690.44		1993-Special Revenue
	FISCAL YEAR 2024	73,690.44	0.00	0.00	0.00	(202,118.74)	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	165,618.74	37,190.44		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						6,194,712.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						6,231,212.36		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8402	WEST VIRGINIA COMMUTER RAIL ACCESS FUND								
	Cash Control								
8402-999	(29-18-24) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025		0.00	0.00	0.00	0.00	0.00		
8407	WEST VIRGINIA CENTRAL RAILROAD								
	Cash Control								
8407-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						520,688.71		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	0.00	0.00	0.00	0.00	165,618.74	37,190.44		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						6,751,901.07		
	2400 - SUPREME COURT								
1705	ADULT DRUG COURT PARTICIPATION FUND								
	Cash Control								
1705-999	(62-159A) WV CODE								
	FISCAL YEAR 2023	571,152.41	9,578.49	(6,150.72)	3,427.77	0.00	574,580.18		2018-Special Revenue
	FISCAL YEAR 2024	588,528.04	133,465.52	(143,530.16)	(10,064.64)	0.00	578,463.40		Appropriated
	FISCAL YEAR 2025	578,463.40	142,398.54	(122,337.46)	20,061.08	0.00	598,524.48		
1706	ADULT DRUG COURT PARTICIPATION FUND								
	Cash Control								
1706-999	(62-159A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1757	PARENTAL EDUCATION FUND								
	Cash Control								
1757-999	(48-9-104) WV CODE								
	FISCAL YEAR 2023	277,526.25	7,775.00	(14,350.00)	(6,575.00)	0.00	270,951.25	Fees to pay for parental education classes,	1998-Special Revenue
	FISCAL YEAR 2024	264,862.31	90,235.00	(86,185.95)	4,049.05	0.00	268,911.36	cost of materials and for hiring teachers.	
	FISCAL YEAR 2025	268,911.36	90,700.00	(83,890.00)	6,810.00	0.00	275,721.36		
1759	PARENT EDUCATION AND MEDIATION FUND								
	Cash Control								
1759-999	(48-9-604) WV CODE								
	FISCAL YEAR 2023	403,408.55	2,995.29	(281.25)	2,714.04	0.00	406,122.59	Fees to pay for parental education classes,	1998-Special Revenue
	FISCAL YEAR 2024	450,369.24	61,917.43	(11,188.87)	50,728.56	0.00	501,097.80	cost of materials and for hiring teachers.	
	FISCAL YEAR 2025	501,097.80	37,565.56	(15,177.02)	22,388.54	0.00	523,486.34		
1761	MAGISTRATE COURT SURPLUS ACCOUNT								
	Cash Control								
1761-999	(50-3-4B)(2) WV CODE								
	FISCAL YEAR 2023	35,541.03	0.00	0.00	0.00	0.00	35,541.03	Funds shall be disbursed to each county	2001-Special Revenue
	FISCAL YEAR 2024	46,659.04	30,624.87	0.00	30,624.87	0.00	77,283.91	magistrate court fund that generates less	
	FISCAL YEAR 2025	77,283.91	34,486.13	0.00	34,486.13	0.00	111,770.04	than \$15,000 per magistrate per year & any	
								remaining funds in the surplus account	
								shall be deposited by the Treasurer into	
1762	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
1762-999	(49-1-1) WV CODE								
	FISCAL YEAR 2023	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	Clearing account for remittance of funds	2009-Special Revenue
	FISCAL YEAR 2024	50,464.58	951,511.14	(1,001,975.72)	(50,464.58)	0.00	0.00	from Criminal Justice Service for grant	
	FISCAL YEAR 2025	0.00	3,839,072.68	(3,509,064.96)	330,007.72	0.00	330,007.72	expenses.	
1763	FAMILY COURT FUND								
	Cash Control								
1763-999	(51-2A-22) WV CODE								
	FISCAL YEAR 2023	2,422.76	54,973.00	(9,931.99)	45,041.01	0.00	47,463.77	Account for the deposit of funds collected	2009-Special Revenue
	FISCAL YEAR 2024	341.33	681,205.31	(646,217.88)	34,987.43	0.00	35,328.76	within the family court system and shall be	Appropriated
	FISCAL YEAR 2025	35,328.76	641,316.26	(663,596.58)	(22,280.32)	0.00	13,048.44	used solely for the administrative costs	
								associated with the duties imposed upon the	
								Supreme Court of Appeals by WV code.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1764	ENFORCEMENT OF GUARDIANSHIP/CONSERVATORSHIP ACT FD Cash Control								
1764-999	(44A-2-1G) WV CODE								
	FISCAL YEAR 2023	352,215.88	1,960.00	0.00	1,960.00	0.00	354,175.88	Other collections, fees, licenses and	2010-Special Revenue
	FISCAL YEAR 2024	379,200.88	28,935.00	0.00	28,935.00	0.00	408,135.88	income to enforce the guardianship/	
	FISCAL YEAR 2025	408,135.88	29,890.00	(2,289.11)	27,600.89	0.00	435,736.77	conservatorship act.	
1765	ENFORCEMENT OF GUARDIANSHIP/CONSERVATORSHIP ACT FD Cash Control								
1765-999	(59-1-13) WV CODE								
	FISCAL YEAR 2023	53,210.25	5,000.00	0.00	5,000.00	0.00	58,210.25	Other collections, fees, licenses and income	2010-Special Revenue
	FISCAL YEAR 2024	22,810.25	25,800.00	(22,800.00)	3,000.00	0.00	25,810.25	to provide grants to the federally designated	
	FISCAL YEAR 2025	25,810.25	28,800.00	(25,800.00)	3,000.00	0.00	28,810.25	provider of civil legal services to the low income.	
1766	COURT FACILITIES MAINTENANCE FUND Cash Control								
1766-999	(SB 3029 SS x3 51-1-23 (a)) WV CODE								
	FISCAL YEAR 2023	215,777.70	26,824.19	(24,136.07)	2,688.12	0.00	218,465.82		2022-Special Revenue
	FISCAL YEAR 2024	183,304.12	491,565.30	(494,067.20)	(2,501.90)	0.00	180,802.22		Appropriated
	FISCAL YEAR 2025	180,802.22	502,242.50	(647,368.69)	(145,126.19)	0.00	35,676.03		
8867	CONSOLIDATED FEDERAL FUNDS Cash Control								
8867-999	(4-11-2 & 4-11-5)(B)(2) WV CODE								
	FISCAL YEAR 2023	0.00	196,906.17	(163,485.49)	33,420.68	0.00	33,420.68	Federal grants conduit.	2002-Federal Revenue
	FISCAL YEAR 2024	0.00	2,735,512.75	(2,735,512.75)	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	3,686,204.54	(3,686,204.54)	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	2,075,833.58	9,032,676.21	(8,755,728.36)	276,947.85	0.00	2,352,781.43		
0214 - SURPLUS PROPERTY FUND									
2280	SALES OF FEDERAL SURPLUS PROPERTY FUND Cash Control								
2280-999	(5A-3-46) WV CODE								
	FISCAL YEAR 2023	508,582.35	22,791.36	0.00	22,791.36	0.00	531,373.71	Fees & charges for acquisition, ware-	1993-Special Revenue
	FISCAL YEAR 2024	528,583.73	190,536.01	(145,624.52)	44,911.49	0.00	573,495.22	housing & distribution of surplus property	
	FISCAL YEAR 2025	573,495.22	156,640.82	(108,032.68)	48,608.14	0.00	622,103.36	in accordance with federal regulations.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2281	SALES OF STATE SURPLUS PROPERTY FUND Cash Control								
2281-999	(5A-3-45) WV CODE								
	FISCAL YEAR 2023	873,379.03	167,863.03	(317,891.42)	(150,028.39)	0.00	723,350.64	Auctions salvage fees & receipts from sale of state	1993-Special Revenue
	FISCAL YEAR 2024	1,012,753.75	1,498,891.63	(1,494,186.50)	4,705.13	0.00	1,017,458.88	property & transfers from fund 2280 for	
	FISCAL YEAR 2025	1,017,458.88	1,398,009.12	(1,585,292.31)	(187,283.19)	0.00	830,175.69	purchasing new equipment and operating costs.	
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	1,590,954.10	1,554,649.94	(1,693,324.99)	(138,675.05)	0.00	1,452,279.05		
0702 - TAX DIVISION									
7011	ACUTE CARE CLEARING FUND Cash Control								
7011-999	(11-27-39(e)) WV CODE								
	FISCAL YEAR 2023	327,658.46	11,901,796.46	0.00	11,901,796.46	0.00	12,229,454.92		2021-Special Revenue
	FISCAL YEAR 2024	832,883.11	243,530.59	0.00	243,530.59	0.00	1,076,413.70		
	FISCAL YEAR 2025	1,076,413.70	7,993,443.67	0.00	7,993,443.67	0.00	9,069,857.37		
7050	ADDITIONAL TAX-ADMINISTRATION FUND Cash Control								
7050-999	(11-13A-6) WV CODE								
	FISCAL YEAR 2023	80,029.48	0.00	(80,029.48)	(80,029.48)	0.00	0.00	Revenue from coal severance tax for	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	administration of program, not to exceed	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	\$35,000 annually.	
7051	MAGISTRATE FINES AND FEES COLLECTION FUND Cash Control								
7051-999	(50-3-2c subsection A.) WV CODE								
	FISCAL YEAR 2023	100,100.00	0.00	(100,100.00)	(100,100.00)	0.00	0.00		2022-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7052	OIL & GAS COUNTY REVNUF FUND ADMINISTRATION Cash Control								
7052-999	(11-13A-5A) WV CODE								
	FISCAL YEAR 2023	158,796.18	0.00	(158,796.18)	(158,796.18)	0.00	0.00	Severance tax for the administration of	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	the oil and gas severance tax.	
	FISCAL YEAR 2025	0.00	35,000.00	0.00	35,000.00	0.00	35,000.00		
7053	COUNTY TAX FUND Cash Control								
7053-999	(11-1A-21) WV CODE								
	FISCAL YEAR 2023	1,051,065.09	20,176.56	162,332.89	182,509.45	0.00	1,233,574.54	County commission funds to pay costs of	1997-Special Revenue
	FISCAL YEAR 2024	731,991.62	3,069,548.50	(2,124,704.97)	944,843.53	0.00	1,676,835.15	central assessment computer system.	
	FISCAL YEAR 2025	1,676,835.15	4,110,951.19	(2,281,994.34)	1,828,956.85	0.00	3,505,792.00		
7054	INHERITANCE TAX-ADMINISTRATION FUND Cash Control								
7054-999	(44-3A-42) WV CODE								
	FISCAL YEAR 2023	300,961.62	1,340.00	0.00	1,340.00	0.00	302,301.62	Fiduciary fees used to defray costs of	1993-Special Revenue
	FISCAL YEAR 2024	317,151.62	0.00	(317,151.62)	(317,151.62)	0.00	0.00	administering estate tax.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
7057	SURFACE MINING RECLAMATION FUND Cash Control								
7057-999	(22-3-11 & 32) WV CODE								
	FISCAL YEAR 2023	4,887.21	0.00	0.00	0.00	0.00	4,887.21	Three cents & two cents per ton tax on coal	1993-Special Revenue
	FISCAL YEAR 2024	4,887.21	0.00	0.00	0.00	0.00	4,887.21	transfers to funds 3321 & 3324 respectively	
	FISCAL YEAR 2025	4,887.21	0.00	0.00	0.00	0.00	4,887.21	to carry out reclamation of lands and	
								environmental regulatory programs.	
7059	TRANSIENT VENDOR FUND Cash Control								
7059-999	(11-12-2) WV CODE								
	FISCAL YEAR 2023	90,641.04	0.00	0.00	0.00	0.00	90,641.04	Surety bonds to ensure compliance with	1993-Special Revenue
	FISCAL YEAR 2024	90,641.04	0.00	0.00	0.00	0.00	90,641.04	the law by transient vendors.	
	FISCAL YEAR 2025	90,641.04	0.00	0.00	0.00	0.00	90,641.04		
7064	SALES OF TAX MAPS FUND Cash Control								
7064-999	(11-1C-4) WV CODE								
	FISCAL YEAR 2023	8,842.65	0.00	0.00	0.00	0.00	8,842.65	Receipts from sale of tax maps to defray	1993-Special Revenue
	FISCAL YEAR 2024	8,842.65	0.00	0.00	0.00	0.00	8,842.65	costs & transfer remaining funds to	
	FISCAL YEAR 2025	8,842.65	0.00	0.00	0.00	0.00	8,842.65	county assessors.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7066	TAX COLLECTION AGENCY CLEARING FUND Cash Control								
7066-999	(11-10-11) WV CODE								
	FISCAL YEAR 2023	23,092.01	160.00	0.00	160.00	0.00	23,252.01	Collection of delinquent taxes by	1993-Special Revenue
	FISCAL YEAR 2024	22,548.19	(21.20)	0.00	(21.20)	0.00	22,526.99	collection agencies.	
	FISCAL YEAR 2025	22,526.99	40.00	0.00	40.00	0.00	22,566.99		
7068	ADMINISTRATION OF SEIZED WELLS FUND Cash Control								
7068-999	(11-10-13) WV CODE								
	FISCAL YEAR 2023	1,029.07	0.00	0.00	0.00	0.00	1,029.07	Taxes remitted from fund 4159 to	1993-Special Revenue
	FISCAL YEAR 2024	1,029.07	0.00	0.00	0.00	0.00	1,029.07	administer seizure of wells.	
	FISCAL YEAR 2025	1,029.07	0.00	0.00	0.00	0.00	1,029.07		
7071	CEMETERY COMPANY REGISTRATION FUND Cash Control								
7071-999	(35-5B-2) WV CODE								
	FISCAL YEAR 2023	68,842.00	15,400.00	(68,842.00)	(53,442.00)	0.00	15,400.00	Registration fees & changes fees to be	1993-Special Revenue
	FISCAL YEAR 2024	0.00	495.13	0.00	495.13	0.00	495.13	used by secretary of Tax & Revenue to ensure	Appropriated
	FISCAL YEAR 2025	495.13	0.00	0.00	0.00	0.00	495.13	compliance of preneed cemetery companies.	
7072	MEDICAID STATE SHARE ADMINISTRATION FUND Cash Control								
7072-999	(11-27-32A) WV CODE								
	FISCAL YEAR 2023	197,191.11	0.00	(197,191.11)	(197,191.11)	0.00	0.00	Transfers from Medicaid state share fund	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	for administration & collection of tax.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
7073	SPECIAL AUDIT & INVESTIGATIVE UNIT FUND Cash Control								
7073-999	CHAPTER 11 WV CODE								
	FISCAL YEAR 2023	1,171,846.27	390,488.48	(1,172,007.73)	(781,519.25)	0.00	390,327.02	Charitable bingo, raffle, raffle boards and game	1994-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	fees to support compliance by the Tax	Appropriated
	FISCAL YEAR 2025							Commissioner not to exceed \$500,000 annually	
								with amounts over \$75,000 at year end going to	
								general revenue.	
7074	TAX ADMINISTRATION SERVICES FUND Cash Control								
7074-999	(11-10-27(D) WV CODE								
	FISCAL YEAR 2023	2,022,119.33	13,912,395.31	(930,544.64)	12,981,850.67	0.00	15,003,970.00		2016-Special Revenue
	FISCAL YEAR 2024	14,515,791.39	8,139,797.51	(10,812,713.12)	(2,672,915.61)	0.00	11,842,875.78		
	FISCAL YEAR 2025	11,842,875.78	7,970,767.16	(13,417,475.25)	(5,446,708.09)	0.00	6,396,167.69		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7075	INTERNATIONAL FUEL TAX AGREEMENT CLEARING FUND Cash Control								
7075-999	(11-14B-11) WV CODE								
	FISCAL YEAR 2023	11,700,379.07	(8,179,434.20)	0.00	(8,179,434.20)	0.00	3,520,944.87	International fuel tax to be transferred to	1994-Special Revenue
	FISCAL YEAR 2024	6,302,713.21	728,105.99	0.00	728,105.99	0.00	7,030,819.20	State Road Fund after refunds and	
	FISCAL YEAR 2025	7,030,819.20	(447,757.26)	0.00	(447,757.26)	0.00	6,583,061.94	reconciliation to members of agreement.	
7076	OUT OF STATE COMPLIANCE ACCOUNT Cash Control								
7076-999	(11-1-4A) WV CODE								
	FISCAL YEAR 2023	27,819.03	0.00	0.00	0.00	0.00	27,819.03		2015-Special Revenue
	FISCAL YEAR 2024	27,819.03	0.00	0.00	0.00	0.00	27,819.03		
	FISCAL YEAR 2025	27,819.03	0.00	0.00	0.00	0.00	27,819.03		
7077	SOLID WASTE FEE CLEARING FUND Cash Control								
7077-999	(22C-4-30) WV CODE								
	FISCAL YEAR 2023	2,532,273.14	97,691.75	0.00	97,691.75	0.00	2,629,964.89	Fee Clearing Fund.	1996-Special Revenue
	FISCAL YEAR 2024	2,582,673.76	119,345.14	0.00	119,345.14	0.00	2,702,018.90		
	FISCAL YEAR 2025	2,702,018.90	256,413.41	0.00	256,413.41	0.00	2,958,432.31		
7079	TELEMARKETER REGISTRATION FUND Cash Control								
7079-999	(46A-6F-301B) WV CODE								
	FISCAL YEAR 2023	180,291.00	750.00	(180,291.00)	(179,541.00)	0.00	750.00	Severance tax, statutory transfers, other	2008-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	collections, fees, licenses & income for	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	administration of the registration requirement.	
7083	MOTOR FUEL GENERAL TAX ADMINISTRATION FUND Cash Control								
7083-999	(11-14C-47) WV CODE								
	FISCAL YEAR 2023	4,534,284.50	0.00	(4,534,284.50)	(4,534,284.50)	0.00	0.00	The Tax Commissioner is authorized to retain one	2005-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	half of one percent of the tax collected pursuant to	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	the provisions this article to be expensed for the	
								general administration of taxes imposed by this	
								chapter.	
7084	TAX AMNESTY FUND Cash Control								
7084-999	(11-10D-10) WV CODE								
	FISCAL YEAR 2023	31,099.73	0.00	0.00	0.00	0.00	31,099.73	Tax & applicable interest collected under	2004-Special Revenue
	FISCAL YEAR 2024	31,099.73	0.00	0.00	0.00	0.00	31,099.73	the Tax Amnesty Program shall be	
	FISCAL YEAR 2025	31,099.73	0.00	0.00	0.00	0.00	31,099.73	deposited into the general revenue fund.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7087	WINE TAX ADMINISTRATION FUND Cash Control (60-8-24) WV CODE								
7087-999	FISCAL YEAR 2023	462,430.61	71,325.00	(462,430.61)	(391,105.61)	0.00	71,325.00	Other collections, fees, licenses & income	2006-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	to administer the Wine License Program.	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
7088	TAX OFFSET FEE ADMINISTRATION FUND Cash Control (11-10-11J(2) WV CODE								
7088-999	FISCAL YEAR 2023	259,265.95	0.00	(259,265.95)	(259,265.95)	0.00	0.00	Other collections, fees, licenses & income	2007-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	to be expended by the Tax Commissioner	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	for the general administration of taxation.	
7090	TAX OFFSET FEE ADMINISTRATION FUND Cash Control (11-10-11) WV CODE								
7090-999	FISCAL YEAR 2023	18,142.12	(12,490.02)	0.00	(12,490.02)	0.00	5,652.10	Other collections, fees, licenses & income	2007-Special Revenue
	FISCAL YEAR 2024	12,948.08	3,184.88	0.00	3,184.88	0.00	16,132.96	to be expended by the Tax Commissioner	
	FISCAL YEAR 2025	16,132.96	30,145.64	0.00	30,145.64	0.00	46,278.60	for the general administration of taxation.	
7092	REDUCED CIGARETTE IGNITION PROPENSITY STANDARD & FIRE PREVENTION ACT FUND Cash Control (47-25-4F & 9) WV CODE								
7092-999	FISCAL YEAR 2023	306,045.74	(31,000.00)	0.00	(31,000.00)	0.00	275,045.74	All monies collected as civil penalties under section	2009-Special Revenue
	FISCAL YEAR 2024	287,045.74	9,500.00	0.00	9,500.00	0.00	296,545.74	6 of this article shall be deposited & divided	Appropriated
	FISCAL YEAR 2025	296,545.74	49,000.00	0.00	49,000.00	0.00	345,545.74	between the State Fire Marshal & The State Tax Commissioner to support fire safety & prevention programs & the Tax Department enforcement activities.	
7093	MUNICIPAL FINES & FEES COLLECTION FUND Cash Control (8-10-2B)(D) WV CODE								
7093-999	FISCAL YEAR 2023	605,659.78	0.00	(605,659.78)	(605,659.78)	0.00	0.00	Severance tax, statutory transfers, other	2011-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	collections, fees, licenses & income and	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	other taxes.	
7097	COAL COUNTY REALLOCATED SEVERANCE TAX FUND Cash Control (11-13A-6A) WV CODE								
7097-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7098	LOCAL SALES TAX & EXCISE TAX ADMINISTRATION FUND								
	Cash Control								
7098-999	HB #105 WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2014-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
7099	LOCAL SALES TAX & EXCISE TAX ADMINISTRATION FUND								
	Cash Control								
7099-999	HB #105 WV CODE								
	FISCAL YEAR 2023	5,229,631.12	24,178.94	(5,229,631.12)	(5,205,452.18)	0.00	24,178.94		2014-Special Revenue
	FISCAL YEAR 2024	0.00	297,631.16	0.00	297,631.16	0.00	297,631.16		Appropriated
	FISCAL YEAR 2025	297,631.16	232,904.41	0.00	232,904.41	0.00	530,535.57		
8899	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8899-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	64.00	0.00	0.00	0.00	0.00	64.00		2019-Federal Revenue
	FISCAL YEAR 2024	64.00	0.00	0.00	0.00	0.00	64.00		
	FISCAL YEAR 2025	64.00	0.00	0.00	0.00	0.00	64.00		
9001	GASOLINE TAX DIVISION FUND								
	Cash Control								
9001-999	FISCAL YEAR 2023	3,309,054,443.42	31,759,245.31	0.00	31,759,245.31	0.00	3,340,813,688.73		2014-State Road Fund
	FISCAL YEAR 2024	3,740,032,150.68	445,054,696.94	(1,509,613.53)	443,545,083.41	0.00	4,183,577,234.09		
	FISCAL YEAR 2025	4,183,577,234.09	431,112,439.21	(1,394,809.49)	429,717,629.72	0.00	4,613,294,863.81		
M720	MEDICAL CANNABIS TAX								
	Cash Control								
M720-999	(12-6D-2 (12) & 16A-9-1) WV CODE								
	FISCAL YEAR 2023	199,906.41	30,075.73	0.00	30,075.73	0.00	229,982.14		2022-Special Revenue
	FISCAL YEAR 2024	3,915,447.97	7,844,840.45	0.00	7,844,840.45	0.00	11,760,288.42		
	FISCAL YEAR 2025	11,760,288.42	9,785,466.87	0.00	9,785,466.87	0.00	21,545,755.29		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	(27.69)	0.00	0.00	0.00	0.00	(27.69)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	4,220,464,199.95	461,128,814.30	(17,094,279.08)	444,034,535.22	0.00	4,664,498,735.17		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0208 - TEACHERS DEFINED CONTRIBUTION PLAN									
2190	MEMBER CONTRIBUTION FUND								
	Cash Control								
2190-999	(5-10D-1 & 18-7A-18)WV CODE								
	FISCAL YEAR 2023	1,189,274.98	2,026,339.18	(1,863,477.46)	162,861.72	0.00	1,352,136.70	Contributions of members; members	1993-Special Revenue
	FISCAL YEAR 2024	884,517.94	22,457,912.89	(22,202,313.13)	255,599.76	0.00	1,140,117.70	withdrawing or dying before retirement	
	FISCAL YEAR 2025	1,140,117.70	22,780,286.90	(23,044,979.88)	(264,692.98)	0.00	875,424.72	paid from this fund; loan account is also	
								handled in this fund.	
2191	EMPLOYERS CONTRIBUTION FUND								
	Cash Control								
2191-999	(5-10D-1 & 18-7A-18)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Contributions of employers through	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	state appropriations transferred to	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	benefit members' retirement fund.	
2192	SUSPENSION ACCOUNT								
	Cash Control								
2192-999	(18-7B-11)WV CODE								
	FISCAL YEAR 2023	8,847,060.16	(73,707.11)	(962,226.54)	(1,035,933.65)	0.00	7,811,126.51	To receive forfeited contribution from	1999-Special Revenue
	FISCAL YEAR 2024	4,385,176.32	488,978.98	(2,134,047.88)	(1,645,068.90)	0.00	2,740,107.42	terminated accounts.	
	FISCAL YEAR 2025	2,740,107.42	703,706.54	(1,540,481.88)	(836,775.34)	0.00	1,903,332.08		
	FY 25 SUBTOTAL	3,880,225.12	23,483,993.44	(24,585,461.76)	(1,101,468.32)	0.00	2,778,756.80		
0204 - TEACHERS RETIREMENT SYSTEM									
2600	TEACHERS ACCUMULATION FUND								
	Cash Control								
2600-999	(18-7A-18&34)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2023	3,249,166.06	25,483,992.03	(68,718,198.63)	(43,234,206.60)	40,789,993.36	804,952.82	Contribution of members; members	1993-Special Revenue
	FISCAL YEAR 2024	62,783,866.60	1,786,884,831.34	(844,171,372.56)	942,713,458.78	(1,002,550,377.66)	2,946,947.72	withdrawing or dying before retirement	
	FISCAL YEAR 2025	2,946,947.72	1,390,624,960.14	(851,169,686.93)	539,455,273.21	(540,509,539.39)	1,892,681.54	handled in this fund.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						9,380,154,824.24		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						9,948,996,026.28		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						10,416,678,838.59		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2601	EMPLOYERS ACCUMULATION FUND								
	Cash Control								
2601-999	(18-7A-18)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Contributions of employers through	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	state appropriations transferred to	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	benefit fund upon members' retirement.	
2602	BENEFITS FUND								
	Cash Control								
2602-999	(18-7A-18)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Appropriations and contributions	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	transferred from funds 2600 and	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	2601 for annuity payments.	
2603	EXPENSE FUND								
	Cash Control								
2603-999	(18-7A-18)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Appropriations, contributions, transfers from	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	reserve fund, plus earned interest on loans	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	to members used for administration expenses.	
2604	RESERVE FUND								
	Cash Control								
2604-999	(18-7A-18 & 18a)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Gifts, bequests & accumulated monies	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	from other investments to protect	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	liabilities of retirement system.	
2606	SCHOOL AID FORMULA FUNDS HOLDING ACCOUNT FUND								
	Cash Control								
2606-999	(18-7A-18)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2023	0.00	22,993,455.00	(3,500,000.00)	19,493,455.00	0.00	19,493,455.00	Transfers from fund 0317-019 to pay	1994-Special Revenue
	FISCAL YEAR 2024	0.00	376,519,287.00	(356,364,633.00)	20,154,654.00	0.00	20,154,654.00	employers share of teacher's retirement.	
	FISCAL YEAR 2025	20,154,654.00	375,454,000.00	(395,608,654.00)	(20,154,654.00)	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2607	TEACHERS EMPLOYERS CONTRIBUTION COLLECTION ACCT								
	Cash Control								
2607-999	(18-7A-18C)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Transfer from fund 2606 for School Aid	2005-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Money and Employer contributions.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	23,101,601.72	1,766,078,960.14	(1,246,778,340.93)	519,300,619.21	(540,509,539.39)	1,892,681.54		
	ACCOUNT INVESTMENT IMB FY 25 SUBTOTAL						10,416,678,838.59		
	1300 - TREASURERS OFFICE								
1301	COLLEGE PREPAID TUITION & SAVINGS PROGRAM ADMINISTRATION ACCOUNT								
	Cash Control								
1301-999	(18-30-8) WV CODE								
	FISCAL YEAR 2023	3,237,794.83	0.00	0.00	0.00	0.00	3,237,794.83	Other collections, fees, licenses & income	1993-Special Revenue
	FISCAL YEAR 2024	(2,701,763.38)	1,817,742.95	(1,392,701.54)	425,041.41	(213,045.90)	(2,489,767.87)	to provide for the funding of the Pre-paid	Appropriated
	FISCAL YEAR 2025	3,237,794.83	0.00	0.00	0.00	0.00	3,237,794.83	Tuition Trust Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						3,977,726.60		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
1301	COLLEGE AND JUMPSTART SAVINGS ADMINISTRATIVE ACCOUNT								
	Cash Control								
1301-999	(18-30-8) WV CODE								
	FISCAL YEAR 2023	536,972.80	144,457.87	(98,484.35)	45,973.52	(3,633,646.00)	(3,050,699.68)	Other collections, fees, licenses & income	2023-Special Revenue
	FISCAL YEAR 2024	3,237,794.83	0.00	0.00	0.00	0.00	3,237,794.83	to provide for the funding of the Pre-paid	
	FISCAL YEAR 2025	(2,489,767.87)	1,913,056.95	(1,283,612.96)	629,443.99	(906,956.06)	(2,767,279.94)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,633,646.00	Tuition Trust Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						4,884,804.91		
1302	REWRITE OLD/LOST CHECKS FUND								
	Cash Control								
1302-999	(12-3-1) WV CODE								
	FISCAL YEAR 2023	7,228.32	0.00	0.00	0.00	0.00	7,228.32	Reissuing of six-month checks.	1993-NonAppropriated
	FISCAL YEAR 2024	7,228.32	0.00	0.00	0.00	0.00	7,228.32		
	FISCAL YEAR 2025	7,228.32	0.00	0.00	0.00	395.86	7,624.18		
1305	TOURISM SHERIFF STEAM FUND								
	Cash Control								
1305-999	(11-3-9(H) 6 E) WV CODE								
	FISCAL YEAR 2023	0.00	3,808.57	0.00	3,808.57	0.00	3,808.57		2019-Special Revenue
	FISCAL YEAR 2024	0.00	5,950.78	(5,950.78)	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	10,536.24	(10,536.24)	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1306	UNKNOWN AND UNLOCATABLE INTEREST OWNERS FUND Cash Control								
1306-999	(37B-2-5) WV CODE								
	FISCAL YEAR 2023	927,788.68	0.00	0.00	0.00	174,696.55	1,102,485.23		2019-Special Revenue
	FISCAL YEAR 2024	2,757,848.56	0.00	0.00	0.00	812,307.18	3,570,155.74		
	FISCAL YEAR 2025	3,570,155.74	0.00	0.00	0.00	1,300,743.42	4,870,899.16		
1307	LIQUOR MUNICIPAL TAX FUND Cash Control								
1307-999	(60-3A-21) WV CODE								
	FISCAL YEAR 2023	0.00	3,080,892.90	(3,080,892.90)	0.00	0.00	0.00	Tax on liquor sales for payments to	1993-Special Revenue
	FISCAL YEAR 2024	0.00	12,989,438.06	(12,989,438.06)	0.00	0.00	0.00	municipalities and counties.	
	FISCAL YEAR 2025	0.00	13,125,667.91	(13,120,081.40)	5,586.51	0.00	5,586.51		
1308	ROADS TO PROSPERITY BOND DEBT SERVICE FUND Cash Control								
1308-999	(17-26A-3) WV CODE								
	FISCAL YEAR 2023	0.00	11,816,832.45	0.00	11,816,832.45	(11,816,832.45)	0.00		2019-Special Revenue
	FISCAL YEAR 2024	0.00	112,952,330.40	(113,152,006.26)	(199,675.86)	199,675.86	0.00		
	FISCAL YEAR 2025	0.00	115,520,096.56	(115,594,406.26)	(74,309.70)	74,309.70	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						11,863,440.66		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						488,264.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						413,955.11		
1311	COUNTY COAL REVENUE FUND 75% FUND Cash Control								
1311-999	(11-13A-6) WV CODE								
	FISCAL YEAR 2023	0.00	7,101,719.06	(7,101,719.06)	0.00	0.00	0.00	Coal severance tax of which 75% is	1993-Special Revenue
	FISCAL YEAR 2024	0.00	23,342,164.37	(23,342,164.37)	0.00	0.00	0.00	redistributed only to coal producing counties.	
	FISCAL YEAR 2025	0.00	18,313,810.37	(18,313,810.37)	0.00	0.00	0.00		
1312	COUNTY AND MUNICIPAL FUND 25% FUND Cash Control								
1312-999	(11-13A-6) WV CODE								
	FISCAL YEAR 2023	0.00	2,367,239.35	(2,367,239.35)	0.00	0.00	0.00	Coal severance tax of which 25% is	1993-Special Revenue
	FISCAL YEAR 2024	0.00	7,780,720.27	(7,780,720.27)	0.00	0.00	0.00	redistributed to all counties regardless	
	FISCAL YEAR 2025	0.00	6,102,683.36	(6,102,683.36)	0.00	0.00	0.00	of coal production.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1313	SPECIAL INCOME TAX REFUND RESERVE FUND Cash Control								
1313-999	(11-21-93) WV CODE								
	FISCAL YEAR 2023	60,000,000.00	0.00	0.00	0.00	0.00	60,000,000.00	Personal income tax held to make refunds.	1993-Special Revenue
	FISCAL YEAR 2024	60,000,000.00	400,000,000.00	0.00	400,000,000.00	0.00	460,000,000.00		
	FISCAL YEAR 2025	460,000,000.00	0.00	0.00	0.00	0.00	460,000,000.00		
1314	MEDICAL CANNABIS STALE DATED CHECKS Cash Control								
1314-999	(12-1-14(e) 12-1-14(g)) WV CODE directs the ERP to configure ERP to allow dis and deposits								
	FISCAL YEAR 2023	20,055.00	0.00	0.00	0.00	0.00	20,055.00		2022-Special Revenue
	FISCAL YEAR 2024	20,505.00	0.00	0.00	0.00	(9,200.00)	11,305.00		
	FISCAL YEAR 2025	11,305.00	0.00	0.00	0.00	1,850.00	13,155.00		
1315	FIRE PROTECTION DISTRIBUTION FUND Cash Control								
1315-999	(33-3-33) WV CODE								
	FISCAL YEAR 2023	5,921,431.10	12,433.70	(5,921,431.10)	(5,908,997.40)	0.00	12,433.70	Transfers from fund 7158 & investments	1993-Special Revenue
	FISCAL YEAR 2024	6,498,569.84	39,269,394.73	(32,847,896.09)	6,421,498.64	0.00	12,920,068.48	to be distributed to each volunteer fire	
	FISCAL YEAR 2025	12,920,068.48	35,764,327.65	(35,626,596.40)	137,731.25	0.00	13,057,799.73	company or department.	
1316	JUMPSTART SAVINGS TRUST FUND Cash Control								
1316-999	(18-30A-8(a) HB 2001 2021 RS) WV CODE								
	FISCAL YEAR 2024	0.00	1,000,000.00	0.00	1,000,000.00	(1,000,000.00)	0.00		2024-Special Revenue
	FISCAL YEAR 2025	0.00	1,083,504.82	(83,504.82)	1,000,000.00	(1,000,000.00)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,000,000.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						2,000,000.00		
1317	ALL COUNTIES AND MUNICIPALITIES REVENUE FUND - 25% Cash Control								
1317-999	(11-13A-5A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Two percent oil & gas severance tax is	1994-Special Revenue
	FISCAL YEAR 2024	0.00	18,335,831.87	(18,335,831.87)	0.00	0.00	0.00	distributed to all non-producing counties	
	FISCAL YEAR 2025	0.00	6,603,070.82	(6,603,070.82)	0.00	0.00	0.00	and municipalities.	
1318	OIL & GAS PRODUCING COUNTY REVENUE FUND - 75% Cash Control								
1318-999	(11-13A-5A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Two percent oil & gas severance tax is	1994-Special Revenue
	FISCAL YEAR 2024	0.00	55,007,495.59	(55,007,495.59)	0.00	0.00	0.00	distributed to all non-producing counties	
	FISCAL YEAR 2025	0.00	19,809,212.48	(19,809,212.48)	0.00	0.00	0.00	and municipalities.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1320	WV SAVINGS AND INVESTMENT PROGRAM FULFILLMENT FUND								
	Cash Control								
1320-999	(18-30-6a SB 294 2021 RS) WV CODE								
	FISCAL YEAR 2023	0.00	4,947.01	(16,019.82)	(11,072.81)	11,072.81	0.00		2022-Special Revenue
	FISCAL YEAR 2024	0.60	212,487.03	(537,741.12)	(325,254.09)	325,253.49	0.00		
	FISCAL YEAR 2025	0.00	167,697.64	(234,942.97)	(67,245.33)	67,245.33	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						4,945,312.50		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						3,516,401.31		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						3,449,155.98		
1321	FEDERAL CASH MANAGEMENT - ADMINISTRATION FUND								
	Cash Control								
1321-999	(12-1-12B(D)) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfers to pay federal cash	1997-Special Revenue
	FISCAL YEAR 2024	0.00	6,854.19	(6,854.19)	0.00	0.00	0.00	management administrative expenses.	
	FISCAL YEAR 2025	0.00	7,053.14	(7,053.14)	0.00	0.00	0.00		
1322	BANKING SERVICE EXPENSE FUND								
	Cash Control								
1322-999	(12-1-13C) WV CODE								
	FISCAL YEAR 2023	29,086,421.69	(1,043,542.16)	(500,322.60)	(1,543,864.76)	0.00	27,542,556.93	Statutory transfers to pay State Banking	1997-Special Revenue
	FISCAL YEAR 2024	44,678,155.91	36,518,574.91	(4,757,532.87)	31,761,042.04	0.00	76,439,197.95	Service expenses.	
	FISCAL YEAR 2025	76,439,197.95	38,094,926.37	(4,751,760.91)	33,343,165.46	1,239.73	109,783,603.14		
1323	FEDERAL CASH MANAGEMENT INTEREST FUND								
	Cash Control								
1323-999	(12-6-1) WV CODE								
	FISCAL YEAR 2023	135,000.00	0.00	0.00	0.00	0.00	135,000.00	Statutory transfers to pay federal	1997-Special Revenue
	FISCAL YEAR 2024	90,000.00	2,400,350.00	(2,205,350.00)	195,000.00	0.00	285,000.00	government interest income due.	
	FISCAL YEAR 2025	285,000.00	8,035,528.00	(7,435,528.00)	600,000.00	0.00	885,000.00		
1324	ABANDONED PROPERTY CLAIMS TRUST FUND								
	Cash Control								
1324-999	(36-8-13A & B) WV CODE								
	FISCAL YEAR 2023	16,587,066.71	18,863.67	(474,386.71)	(455,523.04)	1,391,148.60	17,522,692.27	The administrator shall retain at least \$100,000 of the	1997-Special Revenue
	FISCAL YEAR 2024	3,998,217.21	6,895,509.39	(15,871,536.68)	(8,976,027.29)	12,777,522.93	7,799,712.85	forfeiture property proceeds to fund abandoned	
	FISCAL YEAR 2025	7,799,712.85	8,715,363.10	(34,306,416.28)	(25,591,053.18)	24,145,814.57	6,354,474.24	property claims trust fund & the balance shall be	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						50,018,863.37	deposited in the general revenue.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						126,148,157.98		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						134,700,681.53		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1326	PREPAID TUITION TRUST FUND								
	Cash Control								
1326-999	(18-30-6A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Other collections, fees, licenses & income	1998-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	to fund the Prepaid Tuition Trust Fund	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	Administration Account.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
1327	WV HOPE SCHOLARSHIP PROGRAM EXPENSE FUND								
	Cash Control								
1327-999	(18-31-6(h) HB 2013 2021 RS) WV CODE								
	FISCAL YEAR 2024	615,296.37	1,216,015.60	(1,536,378.71)	(320,363.11)	0.00	294,933.26		2024-Special Revenue
	FISCAL YEAR 2025	294,933.26	2,838,536.56	(2,842,209.94)	(3,673.38)	0.00	291,259.88		
1329	TECHNOLOGY SUPPORT & ACQUISITION								
	Cash Control								
1329-999	(12-3-10C(B) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfers to fund technology	1998-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	projects in the State Treasurer's Office.	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1330	STATE LOAN POOL FUND								
	Cash Control								
1330-999	(12-6-9E) WV CODE								
	FISCAL YEAR 2023	(114,960,746.84)	134,458.81	(134,458.81)	0.00	780,000.00	(114,180,746.84)	Loans from pools established in the	1999-Special Revenue
	FISCAL YEAR 2024	(17,440,918.09)	548,802.56	(548,802.56)	0.00	(18,233,223.27)	(35,674,141.36)	consolidated fund will assist in producing	
	FISCAL YEAR 2025	(35,674,141.36)	1,316,645.67	(1,316,645.67)	0.00	(17,250,885.18)	(52,925,026.54)	the needed capital to assist business and	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						114,180,746.84	industrial development.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						35,674,141.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						52,925,026.54		
1331	INSURANCE TAX FUND								
	Cash Control								
1331-999	(33-3-14B) WV CODE								
	FISCAL YEAR 2023	0.00	30,536,161.55	(30,510,912.55)	25,249.00	0.00	25,249.00	Insurance premium tax transfers to fund	1998-Special Revenue
	FISCAL YEAR 2024	134,807.00	143,701,687.12	(143,836,494.12)	(134,807.00)	0.00	0.00	municipal policemen's pension, firemen's	
	FISCAL YEAR 2025	0.00	154,266,108.00	(154,005,991.00)	260,117.00	0.00	260,117.00	pension, relief funds and the teachers	
								retirement system.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1333	SAFE ROAD BOND DEBT SERVICE FUND								
	Cash Control								
1333-999	(17-26-3 & 17-26-4) WV CODE								
	FISCAL YEAR 2023	0.00	1,515,262.67	0.00	1,515,262.67	(1,515,262.67)	0.00	Statutory transfers to pay bonds' interest or to pay off retiring bonds.	1996-Special Revenue
	FISCAL YEAR 2024	0.00	23,248,011.57	(23,196,500.00)	51,511.57	(51,511.57)	0.00		
	FISCAL YEAR 2025	0.00	23,150,170.38	(23,194,500.00)	(44,329.62)	44,329.62	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,527,954.55		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						212,394.14		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						168,064.52		
1334	WV HOPE SCHOLARSHIP PROGRAM FUND								
	Cash Control								
1334-999	(18-31-6(a) HB 2013 2021 RS) WV CODE								
	FISCAL YEAR 2024	13,055,028.60	51,292,352.00	(27,142,836.72)	24,149,515.28	0.00	37,204,543.88	2024-Special Revenue	
	FISCAL YEAR 2025	37,204,543.88	83,766,904.04	(51,818,312.62)	31,948,591.42	(68,977,972.78)	175,162.52		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						68,977,972.78		
1336	VOLUNTEER FIRE DEPARTMENT AUDIT ACCOUNT								
	Cash Control								
1336-999	(12-4-14C) WV CODE								
	FISCAL YEAR 2023	118,846.47	799,851.63	(535,057.54)	264,794.09	0.00	383,640.56	The Legislative Auditor's Office may assign employees to perform audits of the disbursement of funds or grants to volunteer fire departments.	1999-Special Revenue
	FISCAL YEAR 2024	320,515.04	2,494,072.58	(2,558,809.13)	(64,736.55)	0.00	255,778.49		
	FISCAL YEAR 2025	255,778.49	4,065,059.41	(3,979,314.64)	85,744.77	0.00	341,523.26		
1338	VETERANS' LOTTERY FUND								
	Cash Control								
1338-999	(29-22-9A)(D) WV CODE								
	FISCAL YEAR 2023	0.00	48,752.78	(55,075.83)	(6,323.05)	6,323.05	0.00	Veterans benefit game, interest earnings, gifts & grants to be deposited in the consolidated investment pool.	2000-Special Revenue
	FISCAL YEAR 2024	0.00	630,501.41	(645,172.25)	(14,670.84)	14,670.84	0.00		
	FISCAL YEAR 2025	0.00	584,062.75	(657,943.35)	(73,880.60)	73,880.60	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,304,478.58		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,311,579.37		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,237,698.77		
1339	WASTE COAL - PRODUCING COUNTIES FUND								
	Cash Control								
1339-999	(11-3A-3D(F)(1) WV CODE								
	FISCAL YEAR 2023	650,440.03	0.00	0.00	0.00	0.00	650,440.03	Funds to administer the waste coal projects.	2001-Special Revenue
	FISCAL YEAR 2024	675,707.41	10,212.25	0.00	10,212.25	0.00	685,919.66		
	FISCAL YEAR 2025	685,919.66	10,306.32	0.00	10,306.32	0.00	696,225.98		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1340	W COMPENSATION ABANDONED PROPERTY ACCOUNT Cash Control								
1340-999	(23-3-4) WV CODE								
	FISCAL YEAR 2023	297,592.87	0.00	0.00	0.00	1,946.38	299,539.25	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-Special Revenue
	FISCAL YEAR 2024	110,762.60	0.00	0.00	0.00	(110,762.60)	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1341	PREPAID TUITION TRUST ESCROW ACCOUNT Cash Control								
1341-999	(18-30-6)(I)(2) WV CODE								
	FISCAL YEAR 2023	0.00	999.68	0.00	999.68	(999.68)	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-Special Revenue
	FISCAL YEAR 2024	0.00	58,842.84	0.00	58,842.84	(58,842.84)	0.00		
	FISCAL YEAR 2025	0.00	55,199.86	0.00	55,199.86	(55,199.86)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,003,605.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,098,639.85		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,153,839.71		
1342	UNCLAIMED PROPERTY TRUST FUND Cash Control								
1342-999	(36-8-13C) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Re-establishing abandoned property claims fund.	2014-Special Revenue
	FISCAL YEAR 2024	0.00	11,000,000.00	(11,000,000.00)	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	14,000,000.00	(14,000,000.00)	0.00	0.00	0.00		
1343	FLOOD INSURANCE TAX FUND Cash Control								
1343-999	(33-3-14D) WV CODE								
	FISCAL YEAR 2023	2,254,319.20	0.00	0.00	0.00	0.00	2,254,319.20	Statutory transfers to provide grants to political subdivisions for flood plain management issues with the advice of emergency services.	2004-Special Revenue
	FISCAL YEAR 2024	2,566,011.20	318,892.00	(500,000.00)	(181,108.00)	0.00	2,384,903.20		
	FISCAL YEAR 2025	2,384,903.20	318,161.00	0.00	318,161.00	0.00	2,703,064.20		
1344	TREASURERS STALE CHECK FUND Cash Control								
1344-999	(12-3-1B) WV CODE								
	FISCAL YEAR 2023	(14,186,649.96)	0.00	0.00	0.00	0.00	(14,186,649.96)		2015-Special Revenue
	FISCAL YEAR 2024	(14,186,649.96)	0.00	0.00	0.00	0.00	(14,186,649.96)		
	FISCAL YEAR 2025	(14,186,649.96)	0.00	0.00	0.00	0.00	(14,186,649.96)		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1345	TREASURER'S ELECTRONIC COMMERCE FUND								
	Cash Control								
1345-999	(12-3A-6B) WV CODE								
	FISCAL YEAR 2023	2,456,292.12	239,828.13	(224,677.65)	15,150.48	0.00	2,471,442.60	Revenue collections from spending units	2004-Special Revenue
	FISCAL YEAR 2024	2,236,381.98	2,425,418.80	(2,667,997.20)	(242,578.40)	0.00	1,993,803.58	to cover banking expenses incurred by the	
	FISCAL YEAR 2025	1,993,803.58	2,594,911.36	(2,343,227.15)	251,684.21	61.13	2,245,548.92	Treasurer on behalf of spending units.	
1346	TREASURER'S SAFEKEEPING FUND								
	Cash Control								
1346-999	(12-5-5B) WV CODE								
	FISCAL YEAR 2023	9,000.00	316,510.23	(1,056,290.96)	(739,780.73)	730,780.73	(0.00)	Litigation, awards, court settlements and	2004-Special Revenue
	FISCAL YEAR 2024	761.02	11,333,358.75	(10,716,418.21)	616,940.54	(617,701.56)	(0.00)	investment earnings for the protection,	
	FISCAL YEAR 2025	0.00	28,926,668.58	(13,881,920.07)	15,044,748.51	(15,044,748.51)	0.00	handling of cash securities and to provide	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						79,774,424.47	escrow services to state agencies.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						11,020,533.98		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						76,183,196.34		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						10,889,700.85		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						93,246,943.01		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						8,870,702.69		
1347	ECONOMIC OPPORTUNITY DEVELOPMENT FUND								
	Cash Control								
1347-999	(7-22-8) WV CODE								
	FISCAL YEAR 2023	0.00	2,271,742.61	(2,401,415.55)	(129,672.94)	129,672.94	0.00	Gifts, bequests, transfers, donations or	2004-Special Revenue
	FISCAL YEAR 2024	14,615.52	30,412,098.42	(30,380,910.74)	31,187.68	(43,221.88)	2,581.32	appropriation received from any govern-	
	FISCAL YEAR 2025	2,581.32	31,850,541.29	(31,634,701.91)	215,839.38	(218,420.70)	0.00	mental entity and any appropriation by the	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,644,300.74	Legislature for this purpose.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,870,385.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						3,088,806.06		
1349	REGIONAL JAIL OPERATIONS PARTIAL REIMBURSEMENT FUND								
	Cash Control								
1349-999	(31-20-10B)(A)-(F) WV CODE								
	FISCAL YEAR 2023	2,370,636.99	181,622.35	(2,551,909.09)	(2,370,286.74)	0.00	350.25	Fees collected & deposited in the State	2005-Special Revenue
	FISCAL YEAR 2024	2,355,241.93	2,615,581.24	(2,355,241.93)	260,339.31	0.00	2,615,581.24	Treasury & within ninety days of the first	
	FISCAL YEAR 2025	2,615,581.24	2,596,045.25	(2,615,581.24)	(19,535.99)	0.00	2,596,045.25	day of July 2006 & annually thereafter.	
								Each participant shall receive its	
								reimbursement from this fund.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1350	DEFERRED COMPENSATION ADMINISTRATION ACCOUNT Cash Control								
1350-999	(5-10B-11) WV CODE								
	FISCAL YEAR 2023	55,639.71	80,000.00	(41,506.09)	38,493.91	0.00	94,133.62	Other collections, fees and licenses income	2006-Special Revenue
	FISCAL YEAR 2024	74,156.78	325,637.61	(223,628.66)	102,008.95	0.00	176,165.73	to administer deferred compensation fund.	
	FISCAL YEAR 2025	176,165.73	323,708.07	(251,716.82)	71,991.25	988.49	249,145.47		
1352	TRANSPORTATION REBATE FUND SERIES 2006A Cash Control								
1352-999	(17-17A-1 ET SEQ) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1354	TRAN NOTES COST OF ISSUANCE FUND SERIES 2007A Cash Control								
1354-999	(17-17A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1358	MUNICIPAL SALES & SERVICE TAX & USE TAX FUND Cash Control								
1358-999	(8-13C-7) WV CODE								
	FISCAL YEAR 2023	0.00	33,451,436.81	(33,451,436.81)	0.00	0.00	0.00		2011-Special Revenue
	FISCAL YEAR 2024	0.00	147,316,921.54	(147,316,921.54)	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	152,988,366.02	(152,988,366.02)	0.00	0.00	0.00		
1359	EXCEPTIONAL ITEMS FUND Cash Control								
1359-999	(12-4-11) WV CODE								
	FISCAL YEAR 2023	35,572.44	0.00	0.00	0.00	0.00	35,572.44	To administer the Exceptional Item Fund.	2012-Special Revenue
	FISCAL YEAR 2024	35,572.44	0.00	0.00	0.00	0.00	35,572.44		
	FISCAL YEAR 2025	35,572.44	(58.53)	0.00	(58.53)	0.00	35,513.91		
1360	COALBED METHANE GAS DISTRIB FUND COUNTY COMM Cash Control								
1360-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	County Comm distribution.	2012-Special Revenue
	FISCAL YEAR 2024	0.00	1,116,773.02	(1,116,773.02)	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	514,108.48	(514,108.48)	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1362	WEST VIRGINIA ABLE SAVINGS EXPENSE FUND								
	Cash Control								
1362-999	(16-48-8(B)) WV CODE								
	FISCAL YEAR 2023	143,546.51	0.00	(11,428.28)	(11,428.28)	0.00	132,118.23		2018-Special Revenue
	FISCAL YEAR 2024	135,256.66	150,000.00	(150,270.69)	(270.69)	0.00	134,985.97		
	FISCAL YEAR 2025	134,985.97	150,000.00	(165,952.31)	(15,952.31)	0.00	119,033.66		
1364	GIFTS, GRANTS, AND DONATIONS								
	Cash Control								
1364-999	(12-2-2(B)) WV CODE								
	FISCAL YEAR 2023	44,012.14	0.00	0.00	0.00	0.00	44,012.14		2016-Special Revenue
	FISCAL YEAR 2024	44,012.14	0.00	0.00	0.00	0.00	44,012.14		
	FISCAL YEAR 2025	44,012.14	0.00	(44,012.00)	(44,012.00)	0.00	0.14		
1365	TRAN NOTES COST OF ISSUANCE FUND SERIES 2016A								
	Cash Control								
1365-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2017-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1366	TRAN NOTES COST OF ISSUANCE FUND SERIES 2017A								
	Cash Control								
1366-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
1367	TRAN NOTES COST OF ISSUANCE FUND SERIES 2018A								
	Cost Control								
1367-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
1390	WVOASIS AR LOCKBOX CLEARING FUND								
	Cash Control								
1390-999	(Clearing fund to liquidate AR through interface in OASIS for lockbox) WV CODE								
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		2024-Special Revenue
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8692	CONSOLIDATED FUND - STATE ACCOUNT Cash Control								
8692-999	(12-6-8) WV CODE								
	FISCAL YEAR 2023	(3,998,614,371.87)	(544,575.98)	544,575.98	0.00	51,285,503.26	(3,947,328,868.61)	Special investment fund to be managed	2008-Special Revenue
	FISCAL YEAR 2024	(4,849,424,305.48)	264,936,000.06	(264,936,000.06)	0.00	257,954,223.79	(4,591,470,081.69)	by the Board and designated as the	
	FISCAL YEAR 2025	(4,591,470,081.69)	231,613,985.97	(231,613,985.97)	0.00	515,234,965.30	(4,076,235,116.39)	Consolidated Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,947,014,895.46		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						4,591,156,080.50		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						4,075,921,115.20		
8693	CONSOLIDATED FUND - STATE ACCOUNT Cash Control								
8693-999	(12-6-8) WV CODE								
	FISCAL YEAR 2023	5,142,160.34	0.00	0.00	0.00	0.00	5,142,160.34	Special investment fund to be managed by	2011-Special Revenue
	FISCAL YEAR 2024	5,142,160.34	0.00	0.00	0.00	0.00	5,142,160.34	the Board & designated as the	
	FISCAL YEAR 2025	5,142,160.34	0.00	0.00	0.00	0.00	5,142,160.34	consolidated fund.	
8694	LOCAL GOVERNMENT INVESTMENT FUND Cash Control								
8694-999	(12-6-8) WV CODE								
	FISCAL YEAR 2023	520,941.35	(19,614,860.12)	0.00	(19,614,860.12)	19,103,754.47	9,835.70	Moneys held in the various funds and	1997-Special Revenue
	FISCAL YEAR 2024	0.00	88,546,654.78	0.00	88,546,654.78	(88,512,654.78)	34,000.00	accounts administered by the Board shall	
	FISCAL YEAR 2025	34,000.00	105,478,302.50	0.00	105,478,302.50	(102,447,654.36)	3,064,648.14	be invested as permitted by this article &	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						650,283,310.20	subject to the restrictions contained in said	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,017,064,632.96	article.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,119,512,287.32		
9156	WVIMB INVESTMENT POOL FUND Cash Control								
9156-999	(12-6C-19) WV CODE								
	FISCAL YEAR 2023	17,564,794,516.09	0.00	0.00	0.00	22,080,871.00	17,586,875,387.09		2015-Special Revenue
	FISCAL YEAR 2024	16,857,124,703.06	0.00	0.00	0.00	838,456,161.32	17,695,580,864.38		
	FISCAL YEAR 2025	16,257,762,711.38	0.00	0.00	0.00	770,439,856.56	17,028,202,567.94		
9406	TREASURERS OFFICE BANK TRANSFER FUND Cash Control								
9406-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	12,229,217,474.92	1,114,674,268.39	(951,151,705.60)	163,522,562.79	1,105,483,842.86	13,498,223,880.57		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						5,561,680,351.44		
	ACCOUNT INVESTMENT IMB FY 25 SUBTOTAL						8,870,702.69		
	FY 25 INVESTMENT TOTAL						5,570,551,054.13		
	0613 - VETERAN'S AFFAIRS								
6701	JOHN F. "JACK BENNETT" FUND								
	Cash Control								
6701-999	(29-22A-10C(9) WV CODE								
	FISCAL YEAR 2023	183.39	0.00	0.00	0.00	0.00	183.39	One percent of the net terminal income to	1998-Special Revenue
	FISCAL YEAR 2024	183.39	0.00	0.00	0.00	0.00	183.39	provide funding for the placement of	
	FISCAL YEAR 2025	183.39	0.00	0.00	0.00	0.00	183.39	markers for the graves of veterans in	
								perpetual cemeteries in the state.	
6702	WV VETERANS NURSING HOME								
	Cash Control								
6702-999	(29-22-9A(D) WV CODE								
	FISCAL YEAR 2023	32.37	55,075.83	(55,075.83)	0.00	0.00	32.37	To fund the new Veterans' Nursing Home.	2002-Special Revenue
	FISCAL YEAR 2024	32.37	645,172.25	(645,172.25)	0.00	0.00	32.37		
	FISCAL YEAR 2025	32.37	657,943.35	(657,943.35)	0.00	0.00	32.37		
6703	VETERANS' FACILITIES SUPPORT FUND								
	Cash Control								
6703-999	(9A-1-11) WV CODE								
	FISCAL YEAR 2023	2,749,536.42	164,396.93	(302,594.42)	(138,197.49)	0.00	2,611,338.93	Donations to provide funding for the	2003-Special Revenue
	FISCAL YEAR 2024	2,634,231.19	7,559,742.57	(3,627,442.16)	3,932,300.41	0.00	6,566,531.60	WV Veterans Nursing Home.	Appropriated
	FISCAL YEAR 2025	6,566,531.60	3,240,629.37	(2,794,533.69)	446,095.68	0.00	7,012,627.28		
6704	VETERANS NURSING HOME DEBT SERVICE FUND								
	Cash Control								
6704-999	(29-22-91A(E) WV CODE								
	FISCAL YEAR 2023	109.59	55,075.83	(55,075.83)	0.00	0.00	109.59	Veterans Nursing Home's debt service fund	2007-Special Revenue
	FISCAL YEAR 2024	109.59	645,172.25	(645,172.25)	0.00	0.00	109.59	to pay the debt service on the bonds sold	
	FISCAL YEAR 2025	109.59	657,943.35	(657,943.35)	0.00	0.00	109.59	for the construction of WVVNH.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6705	VETERANS CEMETERY FUND								
	Cash Control								
6705-999	(9A-11-1A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Excess revenue from the Veterans instant lottery	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	scratch-off game , investment earnings, gifts &	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	donations to pay for the construction of the new WV Veterans Cemetery.	
6706	VETERANS CEMETARY DONATIONS								
	Cash Control								
6706-999	(9A-11-1A) WV CODE								
	FISCAL YEAR 2023	246,139.66	4,318.99	(1,865.36)	2,453.63	0.00	248,593.29	To receive donations and disburse funds for	2013-Special Revenue
	FISCAL YEAR 2024	336,683.66	4,773.79	(16,320.00)	(11,546.21)	0.00	325,137.45	the operation of the WV Veterans' Cemetery.	
	FISCAL YEAR 2025	325,137.45	92,255.98	(37,042.08)	55,213.90	0.00	380,351.35		
8858	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8858-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	6,853,200.95	480,333.20	(647,857.26)	(167,524.06)	0.00	6,685,676.89	Federal funds to assist with the operation	1993-Federal Revenue
	FISCAL YEAR 2024	5,871,202.49	5,808,612.01	(9,006,097.46)	(3,197,485.45)	0.00	2,673,717.04	of the WV Veterans Home.	Appropriated
	FISCAL YEAR 2025	2,673,717.04	6,938,765.58	(6,695,511.66)	243,253.92	0.00	2,916,970.96		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	9,565,711.44	11,587,537.63	(10,842,974.13)	744,563.50	0.00	10,310,274.94		
	0618 - VETERANS' HOME								
6750	VETERANS' HOME CONTRIBUTIONS FUND								
	Cash Control								
6750-999	(9A-2-2) WV CODE								
	FISCAL YEAR 2023	79,581.36	6,604.98	(4,848.13)	1,756.85	0.00	81,338.21	Contributions, donations and meal sales	1993-Special Revenue
	FISCAL YEAR 2024	131,510.91	78,080.79	(53,290.10)	24,790.69	0.00	156,301.60	for food, clothing and recreation for the	
	FISCAL YEAR 2025	156,301.60	61,460.40	(116,121.49)	(54,661.09)	0.00	101,640.51	Veterans' Home residents.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6754	VETERANS' HOME OPERATING FUND								
	Cash Control								
6754-999	(9A-2-2) WV CODE								
	FISCAL YEAR 2023	104,172.59	25,229.25	(8,573.71)	16,655.54	0.00	120,828.13	Residents contributions for operating	1993-Special Revenue
	FISCAL YEAR 2024	193,056.75	454,176.26	(307,250.72)	146,925.54	0.00	339,982.29	the Veterans' Home.	Appropriated
	FISCAL YEAR 2025	339,982.29	436,367.36	(321,862.79)	114,504.57	0.00	454,486.86		
8728	FEDERAL FUNDS								
	Cash Control								
8728-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	1,606,626.05	121,643.67	(127,782.83)	(6,139.16)	0.00	1,600,486.89	Federal funds to maintain and operate	1993-Federal Revenue
	FISCAL YEAR 2024	1,600,309.13	1,652,326.27	(1,686,395.30)	(34,069.03)	0.00	1,566,240.10	the Veterans' Home.	Appropriated
	FISCAL YEAR 2025	1,566,240.10	1,615,550.09	(2,031,797.70)	(416,247.61)	0.00	1,149,992.49		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	2,062,523.99	2,113,377.85	(2,469,781.98)	(356,404.13)	0.00	1,706,119.86		
0316 - WATER DEVELOPMENT AUTHORITY									
3381	ADMINISTRATION OF LOAN AUTHORITY								
	Cash Control								
3381-999	(22C-1-7) WV CODE								
	FISCAL YEAR 2023	314,754.79	0.00	(143,094.21)	(143,094.21)	0.00	171,660.58	One percent service charge to enforce &	1993-Special Revenue
	FISCAL YEAR 2024	557,749.98	1,112,041.96	(1,362,250.55)	(250,208.59)	0.00	307,541.39	collect service charges & pay costs involved.	
	FISCAL YEAR 2025	307,541.39	1,500,000.00	(1,515,944.80)	(15,944.80)	0.00	291,596.59		
3382	ECONOMIC ENHANCEMENT GRANT FUND								
	Cash Control								
3382-999	(HB 4566) WV CODE								
	FISCAL YEAR 2023	0.00	249,376.83	0.00	249,376.83	(249,376.83)	0.00		2022-Special Revenue
	FISCAL YEAR 2024	33,362.15	78,651,201.79	(47,440,975.66)	31,210,226.13	(31,223,590.78)	19,997.50		
	FISCAL YEAR 2025	19,997.50	205,041,310.15	(220,064,529.22)	(15,023,219.07)	21,618,093.66	6,614,872.09		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						250,351,455.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						460,192,367.82		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						438,574,274.16		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3384	WEST VIRGINIA INFRASTRUCTURE FUND								
	Cash Control								
3384-999	(31-15A-9 & 16)								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Statutory Transfer (Gross Terminal Video Proceeds)	1993-Special Revenue
	FISCAL YEAR 2024	0.00	40,000,000.00	(40,000,000.00)	0.00	0.00	0.00	to disburse funds in accordance with Chapter	
	FISCAL YEAR 2025	0.00	40,000,000.00	(40,000,000.00)	0.00	0.00	0.00	31-15A-9.	
3385	WV INFRASTRUCTURE GENERAL OBLIGATION DEBT SERVICE FUND								
	Cash Control								
3385-999	(31-15B-3 & 4) WV CODE								
	FISCAL YEAR 2023	0.00	21,937,975.84	0.00	21,937,975.84	(0.84)	21,937,975.00	Accrued interest from fund 3384 to pay	1996-Special Revenue
	FISCAL YEAR 2024	0.00	22,317,115.43	(22,201,225.00)	115,890.43	(115,890.43)	(0.00)	bond sale costs with remainder to be	
	FISCAL YEAR 2025	0.00	22,374,729.60	(22,210,175.00)	164,554.60	(164,554.60)	0.00	invested.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.84		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						279,480.76		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						444,035.36		
3386	WV DRINKING WATER TREATMENT REVOLVING FUND								
	Cash Control								
3386-999	(16-13C-3A) WV CODE								
	FISCAL YEAR 2023	0.00	1,657,349.31	(3,136,501.00)	(1,479,151.69)	1,479,151.69	0.00	Other collections, fees, licenses & income	1997-Special Revenue
	FISCAL YEAR 2024	50,875.00	21,170,598.45	(20,873,115.78)	297,482.67	(348,357.66)	0.01	to provide loans & grants to eligible	
	FISCAL YEAR 2025	0.01	64,728,187.54	(40,590,593.96)	24,137,593.58	(24,137,593.59)	0.00	projects for public water system development.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						46,494,036.38		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						50,425,946.48		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						74,563,540.07		
3387	DRINKING WATER TREATMENT REVOLVING ADMINISTRATIVE EXPENSE								
	Cash Control								
3387-999	(16-13C-3F) WV CODE								
	FISCAL YEAR 2023	0.00	8,670.94	0.00	8,670.94	(8,670.94)	0.00	Other collections, fees, licenses & income	1997-Special Revenue
	FISCAL YEAR 2024	0.00	1,313,373.39	(367,918.08)	945,455.31	(945,455.31)	0.00	to provide for the administration of the	
	FISCAL YEAR 2025	0.00	1,281,574.86	(1,416,984.48)	(135,409.62)	135,409.62	0.00	Safe Drinking Water Act.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						8,738,129.86		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						10,514,387.05		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						10,378,977.43		
3390	WEST VIRGINIA INFRASTRUCTURE TRANSFER FUND								
	Cash Control								
3390-999	(31-15A-9) & HB 101 WV CODE								
	FISCAL YEAR 2023	0.00	599,750.00	0.00	599,750.00	0.00	599,750.00	Infrastructure revenue, grants, gifts,	2005-Excess Lotter Funds
	FISCAL YEAR 2024	0.00	46,000,000.00	(46,000,000.00)	0.00	0.00	0.00	contributions, or other revenue receipts	
	FISCAL YEAR 2025	0.00	46,000,000.00	(46,000,000.00)	0.00	0.00	0.00	& disbursements of funds in accordance	
								with Chapter 31-15A & B.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3802	DRINKING WATER TREATMENT REVOLVING SETTLEMENT Cash Control								
3802-999	(16-13C-3) WV CODE & COURT SETTLEMENT								
	FISCAL YEAR 2023	0.00	52.84	0.00	52.84	(52.84)	0.00	Infrastructure general obligation bonds to	1998-Special Revenue
	FISCAL YEAR 2024	0.00	1,639.70	0.00	1,639.70	(1,639.70)	0.00	provide grants & loans to fund infrastructure	
	FISCAL YEAR 2025	0.00	1,538.21	0.00	1,538.21	(1,538.21)	0.00	projects.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						53,033.95		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						30,615.75		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						32,153.96		
3865	WV INFASCTRURE LOTTERY REV. DEBT SERVICE FUND Cash Control								
3865-999	(31-15a-9(H) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2024	0.00	6,000,000.00	(6,000,000.00)	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	6,000,000.00	(6,000,000.00)	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	327,538.90	386,927,340.36	(377,798,227.46)	9,129,112.90	(2,550,183.12)	6,906,468.68		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						523,992,980.98		
0488 - WEST LIBERTY UNIVERSITY									
4561	REVENUE CLEARING FUND Cash Control								
4561-999	(18B-10-15 & 18B-3-4) WV CODE								
	FISCAL YEAR 2023	482,617.29	(28,335.84)	0.00	(28,335.84)	0.00	454,281.45	Clearing fund for local revenue & earned	1993-Special Revenue
	FISCAL YEAR 2024	882,001.97	(400,136.16)	0.00	(400,136.16)	0.00	481,865.81	interest transferred to other line items.	
	FISCAL YEAR 2025	481,865.81	(85,277.75)	0.00	(85,277.75)	0.00	396,588.06		
4562	TUITION & REQUIRED E & G FEES FUND Cash Control								
4562-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	2,367,121.18	21,473.34	(1,616,712.15)	(1,595,238.81)	0.00	771,882.37	Other collections, fees licenses, & investment	2004-Special Revenue
	FISCAL YEAR 2024	3,589,995.36	19,725,249.15	(19,922,709.01)	(197,459.86)	0.00	3,392,535.50	earnings to provide funding for tuition and	
	FISCAL YEAR 2025	3,392,535.50	19,710,745.60	(20,585,631.17)	(874,885.57)	0.00	2,517,649.93	required educational and general fees.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4563	AUXILIARY & AUXILIARY CAPITAL FEES FUND Cash Control								
4563-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	216,787.91	532,475.98	(683,915.33)	(151,439.35)	0.00	65,348.56	Other collections, fees licenses, & investment	2004-Special Revenue
	FISCAL YEAR 2024	901,318.21	9,462,920.69	(9,816,851.70)	(353,931.01)	0.00	547,387.20	earnings to provide funding for auxiliary	
	FISCAL YEAR 2025	547,387.20	10,946,187.48	(10,280,972.56)	665,214.92	0.00	1,212,602.12	enterprises.	
4564	EDUCATION & GENERAL CAPITAL FEES FUND Cash Control								
4564-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	3,717,347.90	0.00	(41,014.27)	(41,014.27)	0.00	3,676,333.63	Tuition, fees & investment earnings to	2004-Special Revenue
	FISCAL YEAR 2024	4,540,180.99	2,065,641.65	(2,159,300.95)	(93,659.30)	0.00	4,446,521.69	fund expenses related to educational and	
	FISCAL YEAR 2025	4,446,521.69	(51,782.61)	(2,415,642.47)	(2,467,425.08)	0.00	1,979,096.61	general capital fees.	
4565	GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4565-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	1,038,687.37	80,616.11	(60,117.20)	20,498.91	0.00	1,059,186.28	Non-federal grants, investment earnings,	2004-Special Revenue
	FISCAL YEAR 2024	1,036,760.51	3,596,689.74	(2,462,699.37)	1,133,990.37	0.00	2,170,750.88	tuition and fees to fund general	
	FISCAL YEAR 2025	2,170,750.88	2,901,263.25	(2,580,469.69)	320,793.56	0.00	2,491,544.44	operating expenses.	
4566	WLU LAND SALE ACCOUNT Cash Control								
4566-999	(18B-14-5) WV CODE								
	FISCAL YEAR 2023	33,099.29	0.00	0.00	0.00	0.00	33,099.29		2019-Special Revenue
	FISCAL YEAR 2024	33,099.29	0.00	0.00	0.00	0.00	33,099.29		Appropriated
	FISCAL YEAR 2025	33,099.29	0.00	0.00	0.00	0.00	33,099.29		
4566	WLU LAND SALE ACCOUNT Cash Control								
4566-999	(18B-19-10 & Legislative Rule 133-12 under Higher Education Policy Commission) WV CODE								
	FISCAL YEAR 2023	(33,099.29)	0.00	0.00	0.00	0.00	(33,099.29)		2023-Special Revenue
	FISCAL YEAR 2024	(33,099.29)	0.00	0.00	0.00	0.00	(33,099.29)		
	FISCAL YEAR 2025	(33,099.29)	0.00	0.00	0.00	0.00	(33,099.29)		
8773	FEDERAL GRANTS/CONTRACTS FUND Cash Control								
8773-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	1,012,084.76	10,000.00	(90,866.77)	(80,866.77)	0.00	931,217.99	Federal funds and earned interest to	1993-Special Revenue
	FISCAL YEAR 2024	487,624.08	1,231,456.58	(1,449,278.38)	(217,821.80)	0.00	269,802.28	participate in federal programs.	
	FISCAL YEAR 2025	269,802.28	2,101,846.16	(2,076,091.77)	25,754.39	0.00	295,556.67		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	11,308,863.36	35,522,982.13	(37,938,807.66)	(2,415,825.53)	0.00	8,893,037.83		
0921 - WEST VIRGINIA BOARD OF OSTEOPATHIC MEDICINE									
8600	OPERATING FUND								
	Cash Control								
8600-999	(30-14-3 & 30-14A-3) WV CODE								
	FISCAL YEAR 2023	509,978.56	36,915.00	(43,221.62)	(6,306.62)	0.00	503,671.94		1993-Special Revenue
	FISCAL YEAR 2024	567,411.30	492,987.53	(482,922.20)	10,065.33	0.00	577,476.63		
	FISCAL YEAR 2025	577,476.63	630,330.88	(553,855.01)	76,475.87	0.00	653,952.50		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	577,476.63	630,330.88	(553,855.01)	76,475.87	0.00	653,952.50		
0951 - WEST VIRGINIA CONTRACTORS LICENSING BOARD									
3187	CONTRACTORS LICENSING BOARD FUND								
	Cash Control								
3187-999	(30-14-3 & 30-14A-3) WV CODE								
	FISCAL YEAR 2023	446,559.34	138,330.00	(90,706.29)	47,623.71	0.00	494,183.05	License fees to insure that all persons performing	2022-Special Revenue
	FISCAL YEAR 2024	905,105.82	1,598,860.00	(1,097,120.86)	501,739.14	0.00	1,406,844.96	contracting work are duly licensed.	Appropriated
	FISCAL YEAR 2025	1,406,844.96	1,632,572.97	(1,114,950.68)	517,622.29	0.00	1,924,467.25		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2022-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	1,406,844.96	1,632,572.97	(1,114,950.68)	517,622.29	0.00	1,924,467.25		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0307 - WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT									
3002	MARKETING AND COMMUNICATIONS OPERATING FUND								
	Cash Control								
3002-999	(5B-1-1A) WV CODE								
	FISCAL YEAR 2023	902,578.93	0.00	0.00	0.00	0.00	902,578.93	Other collections, fees, licenses and income to	2009-Special Revenue
	FISCAL YEAR 2024	902,578.93	0.00	0.00	0.00	0.00	902,578.93	provide services in marketing & communications	Appropriated
	FISCAL YEAR 2025	902,578.93	0.00	0.00	0.00	0.00	902,578.93	to other agencies in the Department of Commerce.	
3013	BROADBAND ENHANCEMENT FUND								
	Cash Control								
3013-999	(31-15C-5) WV CODE								
	FISCAL YEAR 2024	336,050.23	0.00	(404,706.32)	(404,706.32)	0.00	(68,656.09)		2024-Special Revenue
	FISCAL YEAR 2025	(68,656.09)	0.00	(307,225.37)	(307,225.37)	0.00	(375,881.46)		Appropriated
3014	ENTREPRENEURSHIP AND INNOVATION INVESTMENT FUND								
	Cash Control								
3014-999	(5B-2-16 4558 2018 RS) WV CODE								
	FISCAL YEAR 2023	517,688.76	115,140.08	(52,500.00)	62,640.08	0.00	580,328.84	Mine blasting fees to administer the Coalfield	2019-Special Revenue
	FISCAL YEAR 2024	719,569.20	354,966.67	(449,137.00)	(94,170.33)	0.00	625,398.87	Community Development Office.	
	FISCAL YEAR 2025	625,398.87	373,965.15	(447,731.09)	(73,765.94)	0.00	551,632.93		
3018	ECONOMIC OPPORTUNITY LOW INCOME ENERGY ASSISTANCE								
	Cash Control								
3018-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2023	530,472.31	2,806,332.00	(599,243.42)	2,207,088.58	0.00	2,737,560.89	Energy assistance for persons and families with low	2018-Special Revenue
	FISCAL YEAR 2024	133,876.99	9,035,845.00	(8,945,450.20)	90,394.80	0.00	224,271.79	income.	
	FISCAL YEAR 2025	224,271.79	9,241,108.00	(5,966,860.25)	3,274,247.75	0.00	3,498,519.54		
3019	ECONOMIC OPPORTUNITY DOW-LIEAP-WX FUND								
	Cash Control								
3019-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2023	217,841.74	1,184,379.00	(573,074.42)	611,304.58	0.00	829,146.32	Energy assistance for persons and families.	2018-Special Revenue
	FISCAL YEAR 2024	21,749.40	4,879,071.00	(4,859,872.01)	19,198.99	0.00	40,948.39		
	FISCAL YEAR 2025	40,948.39	6,283,622.00	(5,519,123.30)	764,498.70	0.00	805,447.09		
3020	SPECIAL WEATHERIZATION PROJECTS								
	Cash Control								
3020-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2023	2,411,645.31	0.00	(355.49)	(355.49)	0.00	2,411,289.82	For special weatherization Projects.	2018-Special Revenue
	FISCAL YEAR 2024	2,557,916.21	882,091.02	(924,350.70)	(42,259.68)	0.00	2,515,656.53		
	FISCAL YEAR 2025	2,515,656.53	1,405,998.98	(1,527,341.84)	(121,342.86)	0.00	2,394,313.67		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3021	GIFTS GRANTS & DONATIONS Cash Control								
3021-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2023	246,791.69	0.00	0.00	0.00	0.00	246,791.69	Operating funds transfer to provide grant related to	2018-Special Revenue
	FISCAL YEAR 2024	246,791.69	0.00	0.00	0.00	0.00	246,791.69	energy assistance.	
	FISCAL YEAR 2025	246,791.69	0.00	0.00	0.00	0.00	246,791.69		
3033	BROADBAND DEVELOPMENT FUND Cash Control								
3033-999	(HB 339 2021 3rd SS 31G-1A-7(a)) WV CODE								
	FISCAL YEAR 2023	99,726,393.54	0.00	(99,726,393.54)	(99,726,393.54)	0.00	0.00	Reference HB339	2022-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3034	BROADBAND DEVELOPMENT FUND Cash Control								
3021-999	(HB 339 2021 3rd SS 31G-1A-7(a)) WV CODE								
	FISCAL YEAR 2023	15,000.00	99,769,464.16	(43,126.22)	99,726,337.94	0.00	99,741,337.94		2022-Special Revenue
	FISCAL YEAR 2024	95,821,023.68	10,277,419.89	(14,491,020.55)	(4,213,600.66)	0.00	91,607,423.02		Appropriated
	FISCAL YEAR 2025	91,607,423.02	0.00	(14,985,037.72)	(14,985,037.72)	0.00	76,622,385.30		
3157	NEIGHBORHOOD INVESTMENT (CAP) FUND Cash Control								
3157-999	(11-13J-4B) WV CODE								
	FISCAL YEAR 2023	891,784.77	1,271.40	(12,888.04)	(11,616.64)	0.00	880,168.13	3% project certification fee collected by WV	
	FISCAL YEAR 2024	949,836.76	179,233.56	(144,793.68)	34,439.88	0.00	984,276.64	Development Office to help indigent, economically	
	FISCAL YEAR 2025	984,276.64	180,844.05	(187,027.58)	(6,183.53)	0.00	978,093.11	disadvantaged citizens or organizations.	1997-Special Revenue
3160	GIFTS, GRANTS & DONATIONS Cash Control								
3160-999	Section 11-SB 150 (Budget Bill)								
	FISCAL YEAR 2023	920,158.12	0.00	(11,015.40)	(11,015.40)	0.00	909,142.72	Gifts, grants & donations to fund welfare	1999-Special Revenue
	FISCAL YEAR 2024	1,224,243.65	52,151.96	(213,351.73)	(161,199.77)	0.00	1,063,043.88	to work program between small businesses	
	FISCAL YEAR 2025	1,063,043.88	261,942.67	(509,285.88)	(247,343.21)	0.00	815,700.67	willing to hire welfare recipients.	
3162	OFFICE OF COALFIELD COMMUNITY DEVELOPMENT Cash Control								
3162-999	1999 SB 681 (BUDGET BILL) & (5B, ART 2A) WV CODE								
	FISCAL YEAR 2023	1,934,518.56	0.00	(263.40)	(263.40)	0.00	1,934,255.16		2017-Special Revenue
	FISCAL YEAR 2024	2,035,537.61	127,913.77	(2,007.64)	125,906.13	0.00	2,161,443.74		Appropriated
	FISCAL YEAR 2025	2,161,443.74	110,537.40	(912,215.09)	(801,677.69)	0.00	1,359,766.05		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3163	GRANTS ADMINISTRATION-GOV CIVIL CONTINGENCY FUND Cash Control								
3163-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	To administer grants to units of government	2000-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	with funds from the Governor's	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	Contingency Fund.	
3165	SYNTHETIC FUEL COUNTY FUND Cash Control								
3165-999	(11-3-2)(F)(E)2 WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Special revenue fund to receive & disburse monies	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	to synthetic fuel producing counties for infra-	2002-Special Revenue
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	structure and economic development purposes.	
3170	WV DEVELOPMENT OFFICE LOTTERY FUND Cash Control								
3170-999	(SB 125 - FY 2007 Budget Bill SEC 9)								
	FISCAL YEAR 2023	887,548.01	0.00	0.00	0.00	0.00	887,548.01	Lottery surplus appropriation to Connectivity	2007-Excess Lottery
	FISCAL YEAR 2024	887,548.01	0.00	0.00	0.00	0.00	887,548.01	Research & Development shall be used by the	Revenue
	FISCAL YEAR 2025	887,548.01	0.00	0.00	0.00	0.00	887,548.01	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).	
3171	DEVELOPMENT OFFICE PROMOTION FUND Cash Control								
3171-999	(5B-2-3b) WV CODE								
	FISCAL YEAR 2023	233,798,221.24	50,000.00	(150,175,396.14)	(150,125,396.14)	0.00	83,672,825.10	Video Lottery to provide funding for the	2004-Special Revenue
	FISCAL YEAR 2024	78,103,472.28	1,418,864.00	(15,652,081.10)	(14,233,217.10)	0.00	63,870,255.18	WV Development Office.	
	FISCAL YEAR 2025	63,870,255.18	1,480,776.39	(8,082,334.80)	(6,601,558.41)	0.00	57,268,696.77		
3174	BROADBAND DEPLOYMENT FUND Cash Control								
3174-999	(31-15C-5) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	To promote broadband expansion in WV.	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3175	MAY JUNE FLOOD DISASTER - GOV CIVIL FUND Cash Control								
3175-999	(5-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Gov Civil Contingent fund flood relief	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	matching monies.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
8705	CONS FEDERAL FUNDS GENERAL OPERATING FUND Cash Control								
8705-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	828,493.37	191,662.18	(304,082.92)	(112,420.74)	0.00	716,072.63	Federal funds to provide for community	1993-Federal Revenue
	FISCAL YEAR 2024	684,677.13	9,712,603.56	(9,727,612.13)	(15,008.57)	0.00	669,668.56	& industrial development in WV.	Appropriated
	FISCAL YEAR 2025	669,668.56	25,500,456.03	(25,958,745.84)	(458,289.81)	0.00	211,378.75		
8746	FEDERAL BLOCK GRANT COMMUNITY DEVELOPMENT FUND Cash Control								
8746-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	223,805.60	2,178,149.37	(2,318,192.84)	(140,043.47)	0.00	83,762.13	Federal block grant to assist small cities	1993-Federal Revenue
	FISCAL YEAR 2024	214,962.32	32,975,447.86	(33,107,673.11)	(132,225.25)	0.00	82,737.07	in community development projects.	Block Grant
	FISCAL YEAR 2025	82,737.07	30,900,964.87	(30,941,206.20)	(40,241.33)	0.00	42,495.74		
8892	CONS FEDERAL FUNDS GENERAL OPERATING FUND Cash Control								
8892-999	(5B-2F-2 (SB 177-2007)) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	(70,681.74)	(70,681.74)	0.00	(70,681.74)		2023-Federal Revenue
	FISCAL YEAR 2024	276,883.92	733,541.09	(1,109,086.37)	(375,545.28)	0.00	(98,661.36)		Appropriated
	FISCAL YEAR 2025	(98,661.36)	3,799,340.90	(3,262,098.68)	537,242.22	0.00	438,580.86		
8901	OFFICE OF ECONOMIC OPPORTUNITY CONS FED FUNDS Cash Control								
8901-999	EXECUTIVE ORDER 4-12 OLD FUND 8780								
	FISCAL YEAR 2023	3,471.05	312,489.75	(315,759.99)	(3,270.24)	0.00	200.81		2018-Federal Revenue
	FISCAL YEAR 2024	98,314.43	10,081,091.69	(10,078,445.95)	2,645.74	0.00	100,960.17		Appropriated
	FISCAL YEAR 2025	100,960.17	9,677,909.73	(9,824,810.91)	(146,901.18)	0.00	(45,941.01)		
8902	OFFICE OF ECONOMIC OPPORTUNITY SERV BLOCK GRANT Cash Control								
8902-999	EXECUTIVE ORDER 4-12 OLD FUND 8781								
	FISCAL YEAR 2023	3,661.16	1,260,579.69	(1,250,579.69)	10,000.00	0.00	13,661.16		2018-Federal Revenue
	FISCAL YEAR 2024	3,733.83	8,151,476.33	(8,034,523.02)	116,953.31	0.00	120,687.14		Block Grant
	FISCAL YEAR 2025	120,687.14	8,535,724.62	(8,680,753.40)	(145,028.78)	0.00	(24,341.64)		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	(27.69)	0.00	0.00	0.00	27.69	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	165,936,372.16	97,753,190.79	(117,111,797.95)	(19,358,607.16)	0.00	146,577,765.00		
0304 - WEST VIRGINIA DEPARTMENT OF TOURISM									
3064	DEPARTMENTAL COLLECTIONS-MISC. FUND								
	Cash Control								
3064-999	(20-5-2) WV CODE								
	FISCAL YEAR 2023	154,431.78	0.00	0.00	0.00	0.00	154,431.78	Rental fees and transfers from funds 3267,	1993-Special Revenue
	FISCAL YEAR 2024	164,056.78	90,340.00	(61,418.96)	28,921.04	0.00	192,977.82	3317 and 9018 to promote tourism and	
	FISCAL YEAR 2025	192,977.82	128,521.55	(88,494.49)	40,027.06	1,292.21	234,297.09	telemarketing costs.	
3067	WV DEVELOPMENT OFFICE LOTTERY FUND								
	Cash Control								
3067-999	(29-22-18)K WV CODE								
	FISCAL YEAR 2023	8,597,528.23	2,483,520.78	(577,391.90)	1,906,128.88	0.00	10,503,657.11	Lottery receipts from fund 7202 to	2004-Lottery Revenue
	FISCAL YEAR 2024	8,145,299.56	6,956,258.00	(8,042,928.61)	(1,086,670.61)	0.00	7,058,628.95	promote tourism and for the operation and	
	FISCAL YEAR 2025	7,058,628.95	7,087,010.00	(7,528,860.78)	(441,850.78)	0.00	6,616,778.17	maintenance of State parks, forests and	
								recreation areas.	
3072	TOURISM PROMOTION FUND								
	Cash Control								
3072-999	(5B-2-12) WV CODE								
	FISCAL YEAR 2023	15,905,696.03	17,250.00	(10,801.13)	6,448.87	0.00	15,912,144.90	Video lottery net terminal receipts to be	1994-Special Revenue
	FISCAL YEAR 2024	16,000,898.40	4,809,629.70	(2,828,538.18)	1,981,091.52	0.00	17,981,989.92	used for direct advertising in WV.	
	FISCAL YEAR 2025	17,981,989.92	4,810,776.06	(5,217,768.26)	(406,992.20)	0.00	17,574,997.72		
3078	COURTESY PATROL FUND								
	Cash Control								
3078-999	(5B-2-12)A WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer from 3072	2008-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Tourism Promotion Fund to fund the	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	Courtesy Patrol Program and provide	
								assistance to motorists on the State's highways.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8903	CONSOLIDATED FEDERAL FUND Cash Control								
8903-999									
	FISCAL YEAR 2024	260,409.79	0.00	(34,689.86)	(34,689.86)	0.00	225,719.93		2024-Federal Revenue
	FISCAL YEAR 2025	225,719.93	200,360.10	(236,716.05)	(36,355.95)	0.00	189,363.98		Appropriated
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999									
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	25,459,316.62	12,226,667.71	(13,071,839.58)	(845,171.87)	1,292.21	24,615,436.96		
0495 - WEST VIRGINIA NETWORK FOR EDUCATIONAL TELECOMPUTING									
4780	REVENUE OPERATING ACCOUNT FUND Cash Control								
4780-999	(18B-4-2) WV CODE								
	FISCAL YEAR 2023	5,771,460.51	278,634.35	(945,796.39)	(667,162.04)	0.00	5,104,298.47	Equipment sales, services & billing to	1993-Special Revenue
	FISCAL YEAR 2024	6,102,208.92	11,925,491.61	(10,250,992.27)	1,674,499.34	0.00	7,776,708.26	network schools, interest & federal funds	
	FISCAL YEAR 2025	7,776,708.26	11,867,120.58	(9,562,179.18)	2,304,941.40	0.00	10,081,649.66	for educational telecomputing.	
8915	CONS FEDERAL FUND OPERATING FUND Cash Control								
8915-999	(4-11-6) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Federal Revenue
	FISCAL YEAR 2024	0.00	262,500.00	(262,500.00)	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	1,237,408.52	(1,237,408.52)	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999									
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	7,776,708.26	13,104,529.10	(10,799,587.70)	2,304,941.40	0.00	10,081,649.66		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0489 - WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE									
4721	REVENUE CLEARING FUND								
	Cash Control								
4721-999	(18B-10-15) WV CODE								
	FISCAL YEAR 2023	3,897.50	75,333.21	0.00	75,333.21	0.00	79,230.71	Revenue Clearing Account.	1993-Special Revenue
	FISCAL YEAR 2024	10,557.79	(1,460.89)	0.00	(1,460.89)	0.00	9,096.90		
	FISCAL YEAR 2025	9,096.90	1,141.22	0.00	1,141.22	0.00	10,238.12		
4726	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4726-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	5,595,447.68	(11,390.50)	(662,776.65)	(674,167.15)	0.00	4,921,280.53	Tuition, fees and interest for payroll and	2004-Special Revenue
	FISCAL YEAR 2024	5,093,070.08	4,651,976.64	(4,710,050.00)	(58,073.36)	(20,000.00)	5,014,996.72	general operating expenses.	
	FISCAL YEAR 2025	5,014,996.72	3,252,861.15	(6,411,297.45)	(3,158,436.30)	0.00	1,856,560.42		
4727	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4727-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	373,854.39	0.00	(30,919.26)	(30,919.26)	0.00	342,935.13	Tuition and fees to fund auxiliary and	2004-Special Revenue
	FISCAL YEAR 2024	569,201.18	809,279.62	(349,762.11)	459,517.51	0.00	1,028,718.69	auxiliary capital fees fund.	
	FISCAL YEAR 2025	1,028,718.69	479,778.33	(838,473.32)	(358,694.99)	0.00	670,023.70		
4728	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4728-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	2,638,266.74	0.00	(348,064.63)	(348,064.63)	0.00	2,290,202.11	Operating fund transfer for major projects	2004-Special Revenue
	FISCAL YEAR 2024	2,242,193.22	611,181.32	(718,325.99)	(107,144.67)	0.00	2,135,048.55	and capital improvements.	
	FISCAL YEAR 2025	2,135,048.55	550,155.66	(341,491.77)	208,663.89	0.00	2,343,712.44		
4731	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4731-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	4,525,415.95	17,078.45	(736,006.27)	(718,927.82)	0.00	3,806,488.13	Non-federal grants to provide for	2004-Special Revenue
	FISCAL YEAR 2024	1,862,787.14	1,171,772.50	(1,689,996.43)	(518,223.93)	0.00	1,344,563.21	educational supplies, equipment's and	
	FISCAL YEAR 2025	1,344,563.21	1,232,485.85	(958,494.79)	273,991.06	0.00	1,618,554.27	general operating expenses.	
8774	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8774-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	9,852.01	4,110.05	(13,758.47)	(9,648.42)	0.00	203.59	Tuition, fees and earned interest to	1993-Federal Revenue
	FISCAL YEAR 2024	1,637.75	479,277.33	(475,601.97)	3,675.36	0.00	5,313.11	participate in federal programs.	
	FISCAL YEAR 2025	5,313.11	652,273.76	(652,381.99)	(108.23)	0.00	5,204.88		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	9,537,737.18	6,168,695.97	(9,202,139.32)	(3,033,443.35)	0.00	6,504,293.83		
0809 - WEST VIRGINIA PARKWAYS AUTHORITY									
9403	PARKWAYS AUTHORITY HIGHWAY FUND								
	Cash Control								
9403-099	FISCAL YEAR 2023	5,558,000.52	8,910,989.24	(10,571,491.62)	(1,660,502.38)	0.00	3,897,498.14		2019-Quasi Government
	FISCAL YEAR 2024	5,672,642.53	226,877,552.99	(227,017,753.41)	(140,200.42)	0.00	5,532,442.11		Class
	FISCAL YEAR 2025	5,532,442.11	236,852,892.25	(232,305,662.04)	4,547,230.21	(211.25)	10,079,461.07		
9404	PARKWAYS AUTHORITY NON TOLL FUND								
	Cash Control								
9404-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2019-Quasi Government
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		Class
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	Payroll Clearing Account Fund								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	(615.46)	(615.46)		
	FY 25 SUBTOTAL	5,532,442.11	236,852,892.25	(232,305,662.04)	4,547,230.21	(826.71)	10,078,845.61		
0405 - WEST VIRGINIA PROFESSIONAL CHARTER SCHOOL BOARD									
3928	WV PROFESSIONAL CHARTER SCHOOL BOARD								
	Cash Control								
3928-099	(18-5g-5 & 18-5g-6(i) HB 2012 RS 2021) WV CODE								
	FISCAL YEAR 2023	248,696.80	0.00	(15,140.42)	(15,140.42)	0.00	233,556.38	Other collections, fees, licenses & income to	2022-Special Revenue
	FISCAL YEAR 2024	148,110.89	78,783.00	(124,826.97)	(46,043.97)	0.00	102,066.92	administer the various gifts & grants received WV	
	FISCAL YEAR 2025	102,066.92	146,940.00	(173,989.32)	(27,049.32)	0.00	75,017.60	Department of Education.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2022-Special Revenue
	FISCAL YEAR 2024	0.00	43,152.58	(43,152.57)	0.01	0.00	0.01		
	FISCAL YEAR 2025	0.01	242,798.19	(242,797.26)	0.93	0.00	0.94		
	FY 25 SUBTOTAL	102,066.93	389,738.19	(416,786.58)	(27,048.39)	0.00	75,018.54		
0476 - WEST VIRGINIA SCHOOL OF OSTEOPATHIC MEDICINE									
4082	TUITION AND REQUIRED E AND G FEES FUND								
	Cash Control								
4082-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	35,268,725.71	8,908,161.21	(3,706,648.41)	5,201,512.80	39.00	40,470,277.51	Collections, fees and other income to	2004-Special Revenue
	FISCAL YEAR 2024	31,006,761.92	39,468,539.08	(40,208,645.47)	(740,106.39)	0.00	30,266,655.53	support the academic and administrative	
	FISCAL YEAR 2025	30,266,655.53	40,871,322.32	(42,193,815.22)	(1,322,492.90)	0.00	28,944,162.63	operations.	
4083	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4083-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	113,887.92	28,937.37	(26,175.80)	2,761.57	0.00	116,649.49	Other collections, fees, tuitions & interest	2004 -NonAppropriated
	FISCAL YEAR 2024	176,915.11	314,755.16	(341,224.14)	(26,468.98)	0.00	150,446.13	on investments to fund auxiliary capital	
	FISCAL YEAR 2025	150,446.13	303,061.53	(337,437.25)	(34,375.72)	0.00	116,070.41	fees expenditure.	
4084	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4084-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	1,438,888.94	0.00	(81,824.63)	(81,824.63)	0.00	1,357,064.31	Other collections, fees licenses and tuition to	2004-Special Revenue
	FISCAL YEAR 2024	1,731,694.82	1,430,585.21	(1,160,186.81)	270,398.40	0.00	2,002,093.22	fund general operating and capital expenses of	
	FISCAL YEAR 2025	2,002,093.22	1,467,870.95	(956,465.47)	511,405.48	0.00	2,513,498.70	education & general capital fees.	
4085	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4085-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	2,134,490.59	48,907.23	(197,113.07)	(148,205.84)	0.00	1,986,284.75	Non-federal grants, gifts & donations to	2004-Special Revenue
	FISCAL YEAR 2024	2,066,000.18	2,278,303.26	(1,788,151.93)	490,151.33	0.00	2,556,151.51	fund expenditures in accordance with	
	FISCAL YEAR 2025	2,556,151.51	1,751,086.09	(1,636,665.99)	114,420.10	0.00	2,670,571.61	agreements with outside funding sources.	
4272	WV SCHOOL OF OSTEOPATHIC MEDICINE								
	Cash Control								
4272-999	(SB 533 RS2022 33-3-14e(b)) WV CODE								
	FISCAL YEAR 2023	0.00	975,000.00	(128,457.18)	846,542.82	0.00	846,542.82		2023-Special Revenue
	FISCAL YEAR 2024	518,685.64	3,900,000.00	(3,799,071.80)	100,928.20	0.00	619,613.84		Appropriated
	FISCAL YEAR 2025	619,613.84	3,900,000.00	(3,821,480.31)	78,519.69	0.00	698,133.53		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8766	FEDERAL GRANT/CONTRACTS FUND								
	Cash Control								
8766-999	(28B-2-5) WV CODE								
	FISCAL YEAR 2023	55,162.22	34,326.67	(43,938.71)	(9,612.04)	0.00	45,550.18	Federal funds and earned interest to	2004-Federal Revenue
	FISCAL YEAR 2024	66,245.20	180,182.61	(164,934.52)	15,248.09	0.00	81,493.29	participate in federal programs.	
	FISCAL YEAR 2025	81,493.29	372,400.65	(400,248.16)	(27,847.51)	0.00	53,645.78		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	35,676,453.52	48,665,741.54	(49,346,112.40)	(680,370.86)	0.00	34,996,082.66		
	0403 -WEST VIRGINIA SCHOOLS FOR THE DEAF AND BLIND								
3975	INDIGENT CLOTHING FUND								
	Cash Control								
3975-999	(18-17-3) WV CODE								
	FISCAL YEAR 2023	79.66	0.00	0.00	0.00	0.00	79.66	Reimbursements from counties for	1993-Special Revenue
	FISCAL YEAR 2024	79.66	0.00	0.00	0.00	0.00	79.66	clothing for indigent students.	
	FISCAL YEAR 2025	79.66	0.00	0.00	0.00	0.00	79.66		
3976	LAND FUND								
	Cash Control								
3976-999	(18-17-3) WV CODE								
	FISCAL YEAR 2023	255.13	0.00	0.00	0.00	0.00	255.13	Proceeds from sale of land for maintenance	1993-Special Revenue
	FISCAL YEAR 2024	255.13	0.00	0.00	0.00	0.00	255.13	and improvement of school.	
	FISCAL YEAR 2025	255.13	0.00	0.00	0.00	0.00	255.13		
3977	FARM AND SHOP SALES FUND								
	Cash Control								
3977-999	(18-17-1) WV CODE								
	FISCAL YEAR 2023	7,078.54	0.00	0.00	0.00	0.00	7,078.54	Sale of shop products & game receipts for	1993-Special Revenue
	FISCAL YEAR 2024	7,078.54	0.00	0.00	0.00	0.00	7,078.54	operation of school.	
	FISCAL YEAR 2025	7,078.54	0.00	0.00	0.00	0.00	7,078.54		
3978	FEDERAL FUNDS MATCHING REIMBURSEMENT FUND								
	Cash Control								
3978-999	(18-17-1) WV CODE								
	FISCAL YEAR 2023	2,372,570.40	270,193.92	(252.95)	269,940.97	0.00	2,642,511.37	Federal & state funds for reimbursements	1993-Special Revenue
	FISCAL YEAR 2024	2,490,507.94	286,347.52	(83,505.78)	202,841.74	0.00	2,693,349.68	for meals served to students at deaf	
	FISCAL YEAR 2025	2,693,349.68	735,455.16	(78,636.72)	656,818.44	0.00	3,350,168.12	and blind school.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3979	GIFTS, BEQUESTS, GRANTS AND ENDOWMENT FUND Cash Control								
3979-999	(18-17-5) WV CODE								
	FISCAL YEAR 2023	298,521.11	195,000.00	0.00	195,000.00	0.00	493,521.11	Gifts, donations & endowments used for	1993-Special Revenue
	FISCAL YEAR 2024	263,544.36	32,746.24	(20,928.00)	11,818.24	0.00	275,362.60	scholarships, loans & research and	
	FISCAL YEAR 2025	275,362.60	17,071.44	(104.19)	16,967.25	0.00	292,329.85	educational equipment.	
3980	UNDERACHIEVING STUDENTS PROGRAM FUND Cash Control								
3980-999	(18-17-5) WV CODE								
	FISCAL YEAR 2023	32,518.13	395,000.00	(595.76)	394,404.24	0.00	426,922.37	Federal funds for special instruction to	1993-Special Revenue
	FISCAL YEAR 2024	484,648.90	165,819.26	(153,904.55)	11,914.71	0.00	496,563.61	students at risk & for handicapped students.	
	FISCAL YEAR 2025	496,563.61	369,014.37	(108,681.35)	260,333.02	0.00	756,896.63		
3981	VOCATIONAL EDUCATION FUND Cash Control								
3981-999	(18-17-1) WV CODE								
	FISCAL YEAR 2023	124,379.93	33,565.00	0.00	33,565.00	0.00	157,944.93	Federal & state funds & fees to match state	1993-Special Revenue
	FISCAL YEAR 2024	192,688.79	62,896.00	(13,040.28)	49,855.72	0.00	242,544.51	expenditures for vocational education.	
	FISCAL YEAR 2025	242,544.51	71,085.00	0.00	71,085.00	0.00	313,629.51		
3984	SPECIAL EDUCATION FUND Cash Control								
3984-999	(18-17-5) WV CODE								
	FISCAL YEAR 2023	0.04	0.00	0.00	0.00	0.00	0.04	Federal & state funds for implementation	1993-Special Revenue
	FISCAL YEAR 2024	0.04	0.00	0.00	0.00	0.00	0.04	& operation of special education programs	
	FISCAL YEAR 2025	0.04	0.00	0.00	0.00	0.00	0.04	for multi-handicapped students.	
3985	SERVICE TO COUNTY BOARD OF EDUCATION FUND Cash Control								
3985-999	(18-17-1) WV CODE								
	FISCAL YEAR 2023	100,131.14	200,880.37	(40,369.11)	160,511.26	0.00	260,642.40	Federal funds from fund 8715 & state fund 0314 to	1993-Special Revenue
	FISCAL YEAR 2024	23,179.81	361,993.44	(239,709.91)	122,283.53	0.00	145,463.34	be distributed by state personnel & administrative	
	FISCAL YEAR 2025	145,463.34	116,000.00	(193,700.60)	(77,700.60)	0.00	67,762.74	expenses to promote programs for the visually	
								impaired students in county schools.	
3986	MEDICAID PROGRAM FUND Cash Control								
3986-999	(18-17-1) WV CODE								
	FISCAL YEAR 2023	977,005.12	11,594.43	0.00	11,594.43	0.00	988,599.55	To receive & account for funds from Medicaid &	1993-Special Revenue
	FISCAL YEAR 2024	1,337,877.00	864,396.16	(582,364.91)	282,031.25	0.00	1,619,908.25	the school building authority upgrade elevator	
	FISCAL YEAR 2025	1,619,908.25	233,452.32	(3,553.12)	229,899.20	0.00	1,849,807.45	standards and to to repair roof.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3987	PAYROLL CLEARING FUND								
	Cash Control								
3987-999	(18-17-1) WV CODE								
	FISCAL YEAR 2023	1,045,880.37	(1,045,880.37)	0.00	(1,045,880.37)	0.00	0.00	Payroll Clearing Account Fund.	2014 -NonAppropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
3988	FACULTY SENATE SCHOOL FOR THE BLIND FUND								
	Cash Control								
3988-999	(18-17-2) WV CODE								
	FISCAL YEAR 2023	13,740.22	0.00	0.00	0.00	0.00	13,740.22	State funds from fund 0320 to fund Faculty	1993-Special Revenue
	FISCAL YEAR 2024	13,740.22	0.00	0.00	0.00	0.00	13,740.22	Senate at deaf & blind school.	
	FISCAL YEAR 2025	13,740.22	0.00	0.00	0.00	0.00	13,740.22		
3989	FACULTY SENATE SCHOOL FOR ADVANCED DEAF FUND								
	Cash Control								
3989-999	(18-5A-5 & 18-17-2) WV CODE								
	FISCAL YEAR 2023	18,309.70	0.00	0.00	0.00	0.00	18,309.70	State funds from fund 0320 to fund faculty	1993-Special Revenue
	FISCAL YEAR 2024	18,309.70	0.00	0.00	0.00	0.00	18,309.70	senate for advanced deaf at school.	
	FISCAL YEAR 2025	18,309.70	0.00	0.00	0.00	0.00	18,309.70		
3990	FACULTY SENATE SCHOOL FOR ELEMENTARY DEAF FUND								
	Cash Control								
3990-999	(18-5A-5 & 18-17-2) WV CODE								
	FISCAL YEAR 2023	5,828.63	0.00	0.00	0.00	0.00	5,828.63	State funds from fund 0320 to fund faculty	1993-Special Revenue
	FISCAL YEAR 2024	5,828.63	0.00	0.00	0.00	0.00	5,828.63	senate for elementary deaf at school.	
	FISCAL YEAR 2025	5,828.63	0.00	0.00	0.00	0.00	5,828.63		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	5,518,483.91	1,542,078.29	(384,675.98)	1,157,402.31	0.00	6,675,886.22		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0612 - WEST VIRGINIA STATE POLICE									
6501	MOTOR VEHICLE INSPECTION FUND								
	Cash Control								
6501-999	(17C-16-5 & 17C-15-48) WV CODE								
	FISCAL YEAR 2023	3,222,141.38	363,125.00	(222,486.58)	140,638.42	0.00	3,362,779.80	Inspection sticker fees to administer Inspection	1993-Special Revenue
	FISCAL YEAR 2024	4,235,483.19	6,433,213.22	(3,712,150.56)	2,721,062.66	0.00	6,956,545.85	Sticker Program with excess collections not needed	Appropriated
	FISCAL YEAR 2025	6,956,545.85	5,556,136.00	(5,036,173.49)	519,962.51	0.00	7,476,508.36	for repairs and alterations of barracks and operating expenses shall go to the State Road Fund.	
6502	MISCELLANEOUS NONFEDERAL GRANTS FUND								
	Cash Control								
6502-999	(15-2-12) WV CODE								
	FISCAL YEAR 2023	2,705,737.63	170,209.03	(543,747.08)	(373,538.05)	0.00	2,332,199.58	Insurance claims, gifts, grants, donations	1993-Special Revenue
	FISCAL YEAR 2024	3,541,911.99	3,987,027.85	(3,876,143.44)	110,884.41	0.00	3,652,796.40	and federal funds for Law Enforcement	
	FISCAL YEAR 2025	3,652,796.40	4,884,749.30	(5,468,169.71)	(583,420.41)	0.00	3,069,375.99	Programs.	
6503	STATE POLICE 100TH ANNIVERSARY FUND								
	Cash Control								
6503-999	(15-2-3(B) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Insurance claims, gifts, grants, donations	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and federal funds for Law Enforcement	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
6504	CRIMINAL INVESTIGATION FUND								
	Cash Control								
6504-999	(15-2-24) WV CODE								
	FISCAL YEAR 2023	0.00	162.86	0.00	162.86	(162.86)	0.00	Interest & fund from US Dept. of Justice	1993-Special Revenue
	FISCAL YEAR 2024	0.00	9,586.61	0.00	9,586.61	(9,586.61)	0.00	asset forfeiture program for criminal	
	FISCAL YEAR 2025	0.00	8,993.07	0.00	8,993.07	(8,993.07)	0.00	investigations.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						163,506.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						178,989.25		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						187,982.32		
6505	DRUNK DRIVING COMMISSION GRANTS FUND								
	Cash Control								
6505-999	(15-2-40 & 11-15-16) WV CODE								
	FISCAL YEAR 2023	528,197.68	0.00	(114,118.14)	(114,118.14)	0.00	414,079.54	Transfers from fund 6513 for commission	1993-Special Revenue
	FISCAL YEAR 2024	722,629.27	1,617,120.18	(2,041,783.98)	(424,663.80)	0.00	297,965.47	to develop & maintain programs to	
	FISCAL YEAR 2025	297,965.47	1,476,974.38	(1,720,032.41)	(243,058.03)	0.00	54,907.44	prevent drunk driving.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6506	FORFEITED PROPERTY INVESTIGATION FUND Cash Control								
6506-999	(60A-7-706 & 707) WV CODE								
	FISCAL YEAR 2023	278,012.32	165.78	(22,471.20)	(22,305.42)	(165.33)	255,541.57	Interest & funds received under the state	1993-Special Revenue
	FISCAL YEAR 2024	120,164.37	46,124.16	(176,537.96)	(130,413.80)	91,235.59	80,986.16	asset forfeiture law to pay costs of	
	FISCAL YEAR 2025	80,986.16	39,117.65	(10,098.50)	29,019.15	(4,055.57)	105,949.74	investigations & purchase of equipment.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						165,969.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						80,718.97		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						84,774.54		
6507	WV STATE POLICE CRIMINAL JUSTICE INFORMATION SERVICES FUND Cash Control								
6507-999	(15-2-3(E)) WV CODE								
	FISCAL YEAR 2023	27,399.99	1,430.00	(5,500.00)	(4,070.00)	0.00	23,329.99		2017-Special Revenue
	FISCAL YEAR 2024	3,268.87	4,900.00	(1,013.89)	3,886.11	0.00	7,154.98		
	FISCAL YEAR 2025	7,154.98	5,300.00	(4,800.00)	500.00	0.00	7,654.98		
6508	CONTRACT SERVICES PAYMENTS FUND Cash Control								
6508-999	(15-2-18) WV CODE								
	FISCAL YEAR 2023	270,484.01	273,030.00	(355,905.00)	(82,875.00)	0.00	187,609.01	Funds received as a result of performing	1993-Special Revenue
	FISCAL YEAR 2024	165,445.57	2,076,412.33	(1,970,950.98)	105,461.35	0.00	270,906.92	contract law enforcement services.	
	FISCAL YEAR 2025	270,906.92	1,491,579.00	(1,579,051.50)	(87,472.50)	0.00	183,434.42		
6509	WV STATE POLICE CRIMINAL HISTORY ACCOUNT Cash Control								
6509-999	(61-11B-4) WV CODE								
	FISCAL YEAR 2023	42,860.00	7,500.00	0.00	7,500.00	0.00	50,360.00		2018-Special Revenue
	FISCAL YEAR 2024	66,865.00	17,200.00	0.00	17,200.00	0.00	84,065.00		
	FISCAL YEAR 2025	84,065.00	17,040.00	0.00	17,040.00	0.00	101,105.00		
6510	CONTRACT SERVICES PAYMENTS FUND Cash Control								
6510-999	(15-2-24(D)) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6511	STATE POLICE FORENSIC LABORATORY Cash Control								
6511-999	(15-2-24D) WV CODE								
	FISCAL YEAR 2023	1,917,263.74	8,559.48	(31,371.68)	(22,812.20)	0.00	1,894,451.54		2019-Special Revenue
	FISCAL YEAR 2024	1,638,478.12	127,562.92	(458,081.10)	(330,518.18)	0.00	1,307,959.94		Appropriated
	FISCAL YEAR 2025	1,307,959.94	138,023.82	(555,206.66)	(417,182.84)	0.00	890,777.10		
6513	DRUNK DRIVING PREVENTION FUND Cash Control								
6513-999	(11-15-16, 5-2-40 & 60-7-11) WV CODE								
	FISCAL YEAR 2023	2,812,865.76	101,545.78	(10,563.09)	90,982.69	0.00	2,903,848.45	Consumer sales tax & refunds paid by	1993-Special Revenue
	FISCAL YEAR 2024	2,347,190.64	1,160,219.87	(1,779,827.40)	(619,607.53)	0.00	1,727,583.11	private clubs for programs to prevent	Appropriated
	FISCAL YEAR 2025	1,727,583.11	1,063,622.55	(1,585,164.98)	(521,542.43)	0.00	1,206,040.68	drunk driving.	
6516	SURPLUS REAL PROPERTY PROCEEDS FUND Cash Control								
6516-399	(15-2-12J) WV CODE								
	FISCAL YEAR 2023	0.81	0.00	0.00	0.00	0.00	0.81	Proceeds from the sale surplus property	1993-Special Revenue
	FISCAL YEAR 2024	0.81	115,339.00	(115,000.00)	339.00	0.00	339.81	to purchase additional real property and	Appropriated
	FISCAL YEAR 2025	339.81	0.00	0.00	0.00	0.00	339.81	to make repairs to or construction of	
								detachment offices or other facilities	
								required by the Public Safety Division.	
6518	ASSET FORFEITURE- US TREASURY Cash Control								
6518-999	(15-10-4) WV CODE								
	FISCAL YEAR 2023	89,464.91	367.95	0.00	367.95	(367.95)	89,464.91	Dept. of Treasury funds from asset	1995-Special Revenue
	FISCAL YEAR 2024	89,464.91	171,657.62	(9,495.85)	162,161.77	(21,657.62)	229,969.06	forfeiture program & interest for law	
	FISCAL YEAR 2025	229,969.06	23,530.15	(11,435.71)	12,094.44	(20,316.83)	221,746.67	enforcement purposes.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						369,385.92		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						404,364.08		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						424,680.91		
6519	STATE POLICE - SURPLUS TRANSFER ACCOUNT FUND Cash Control								
6519-999	(15-2-12K)WV CODE								
	FISCAL YEAR 2023	632,553.29	6,387.85	(16.83)	6,371.02	0.00	638,924.31	Transfers from fund 2281 to reimburse the	1995-Special Revenue
	FISCAL YEAR 2024	674,583.32	270,968.20	(138,220.10)	132,748.10	0.00	807,331.42	Department for vehicles sold to auction.	Appropriated
	FISCAL YEAR 2025	807,331.42	197,337.22	(314,391.15)	(117,053.93)	0.00	690,277.49		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6527	CENTRAL ABUSE REGISTRY FUND								
	Cash Control								
6527-999	(15-26-6) WV CODE								
	FISCAL YEAR 2023	430,762.80	0.00	(20,041.72)	(20,041.72)	0.00	410,721.08	Other collections, fees, licenses & income	1997-Special Revenue
	FISCAL YEAR 2024	473,012.14	368,320.00	(145,072.90)	223,247.10	0.00	696,259.24	to administer the Central Abuse	Appropriated
	FISCAL YEAR 2025	696,259.24	352,150.00	(176,139.99)	176,010.01	0.00	872,269.25	Registry Program.	
6528	SUBROGATION PROCEEDS FUND								
	Cash Control								
6528-999	(15-2-10E) WV CODE								
	FISCAL YEAR 2023	13,345.19	0.00	0.00	0.00	0.00	13,345.19	Insurance reimbursements to be used soley for pay-	1997-Special Revenue
	FISCAL YEAR 2024	60.96	313,225.45	249.56	313,475.01	0.00	313,535.97	ment of hospital service, illness, injury or death to	
	FISCAL YEAR 2025	313,535.97	0.00	(89,158.48)	(89,158.48)	0.00	224,377.49	any sworn member when performing official duties.	
6529	MISSING CHILDREN ADVISORY COUNCIL FUND								
	Cash Control								
6529-999	(49-9-17B) WV CODE								
	FISCAL YEAR 2023	1,188.53	0.00	0.00	0.00	0.00	1,188.53	Gifts, donations, non-federal grants, other	1998-Special Revenue
	FISCAL YEAR 2024	1,188.53	0.00	0.00	0.00	0.00	1,188.53	collections, fees, licenses & income to provide	
	FISCAL YEAR 2025	1,188.53	0.00	0.00	0.00	0.00	1,188.53	funding for the missing Children Information Act.	
6531	SEIZED ASSETS HOLDING ACCOUNT								
	Cash Control								
6531-999	(60A-7-704-D4 & 12-2-2) WV CODE								
	FISCAL YEAR 2023	124,553.93	29.77	0.00	29.77	(29.77)	124,553.93	Other collections, fees, income & investment	1999-Special Revenue
	FISCAL YEAR 2024	143,802.93	(17,076.52)	0.00	(17,076.52)	(1,752.48)	124,973.93	earnings to fund and maintain the Seized	
	FISCAL YEAR 2025	124,973.93	1,224.01	0.00	1,224.01	(1,644.01)	124,553.93	Assets Holding Program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						29,889.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						32,720.41		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						34,364.42		
6532	BAIL BOND ENFORCER ACCOUNT								
	Cash Control								
6532-999	(51-10A-2F(2)WV CODE								
	FISCAL YEAR 2023	16,844.96	140.00	0.00	140.00	0.00	16,984.96	Other collections, fees, licenses & income	2001-Special Revenue
	FISCAL YEAR 2024	17,894.96	910.00	0.00	910.00	0.00	18,804.96	to fund the Bail Bond Enforcer Program.	Appropriated
	FISCAL YEAR 2025	18,804.96	700.00	0.00	700.00	0.00	19,504.96		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6543	WEST VIRGINIA STATE POLICE POST DNA DATA BASE FUND Cash Control								
6543-999	(15-2B-15) WV CODE								
	FISCAL YEAR 2023	232,213.02	2,654.07	0.00	2,654.07	0.00	234,867.09	To account for revenue collected and costs	2012-Special Revenue
	FISCAL YEAR 2024	185,321.63	40,271.48	(32,777.59)	7,493.89	0.00	192,815.52	associated with collecting DNA samples from	
	FISCAL YEAR 2025	192,815.52	42,638.14	(40,659.14)	1,979.00	0.00	194,794.52	convicted persons.	
6544	WEST VIRGINIA STATE POLICE POST EXCHANGE Cash Control								
6544-999	(15-2E-4) WV CODE								
	FISCAL YEAR 2023	145,212.79	3,555.58	(9,589.35)	(6,033.77)	0.00	139,179.02	To account for the receipt and disbursement of	2011-Special Revenue
	FISCAL YEAR 2024	132,669.44	67,530.60	(59,810.74)	7,719.86	0.00	140,389.30	funds derived from the operation of the	Appropriated
	FISCAL YEAR 2025	140,389.30	71,265.97	(77,237.93)	(5,971.96)	0.00	134,417.34	WV State Police.	
8741	FEDERAL FUNDS Cash Control								
8741-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	3,274,273.62	210,390.75	(367,944.87)	(157,554.12)	0.00	3,116,719.50	Federal funds for accident reporting	1993-Federal Revenue
	FISCAL YEAR 2024	15,404,627.03	5,013,749.48	(8,569,830.71)	(3,556,081.23)	0.00	11,848,545.80	system & marijuana eradication program.	Appropriated
	FISCAL YEAR 2025	11,848,545.80	3,628,042.00	(7,074,960.92)	(3,446,918.92)	417.44	8,402,044.32		
M612	MEDICAL CANNABIS LAW ENFORCEMENT TRAINING Cash Control								
M612-999	(12-6D-2 (12) & 16A-9-2 9 (C)92)(C)) WV CODE								
	FISCAL YEAR 2023	135,439.00	0.00	0.00	0.00	0.00	135,439.00		2022-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	28,760,117.37	18,998,423.26	(23,742,680.57)	(4,744,257.31)	(34,592.04)	23,981,268.02		
	ACCOUT INVESTMENT BTI FY 25 SUBTOTAL						731,802.19		
0490 - WEST VIRGINIA STATE UNIVERSITY									
4603	PAYROLL CLEARING FUND Cash Control								
4603-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Fund.	1993-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4604	REVENUE CLEARING FUND								
	Cash Control								
4604-999	(18B-10-15) WV CODE								
	FISCAL YEAR 2023	392,791.64	(142,241.08)	0.00	(142,241.08)	0.00	250,550.56	Clearing fund for local revenue & earned	1993-Special Revenue
	FISCAL YEAR 2024	208,158.94	291,187.70	0.00	291,187.70	0.00	499,346.64	interest transfers to other line items.	
	FISCAL YEAR 2025	499,346.64	(194,527.55)	0.00	(194,527.55)	0.00	304,819.09		
4611	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4611-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	1,348,075.95	249,735.12	(1,245,634.47)	(995,899.35)	0.00	352,176.60	Other collections, fees licenses & interest	2004-Special Revenue
	FISCAL YEAR 2024	6,211,734.28	11,870,507.02	(12,925,721.74)	(1,055,214.72)	0.00	5,156,519.56	income to finance educational and	
	FISCAL YEAR 2025	5,156,519.56	15,301,186.40	(14,594,398.65)	706,787.75	0.00	5,863,307.31	general operating expenses.	
4612	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4612-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	800,571.31	70,126.10	(428,199.29)	(358,073.19)	0.00	442,498.12	Other collections, fees licenses & interest	2004-Special Revenue
	FISCAL YEAR 2024	1,738,011.00	5,583,250.98	(7,233,669.49)	(1,650,418.51)	0.00	87,592.49	income to finance auxiliary operating	
	FISCAL YEAR 2025	87,592.49	6,651,483.90	(6,470,167.82)	181,316.08	0.00	268,908.57	expenses.	
4613	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4613-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	304,284.70	9,083.80	0.00	9,083.80	0.00	313,368.50	Other collections, fees licenses & interest	2004-Special Revenue
	FISCAL YEAR 2024	610,481.45	527,064.31	(962,000.00)	(434,935.69)	0.00	175,545.76	income to finance capital repairs and	
	FISCAL YEAR 2025	175,545.76	50,937,660.30	(664,152.28)	50,273,508.02	0.00	50,449,053.78	alterations.	
4614	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4614-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	227,880.61	2,375.00	(33,337.33)	(30,962.33)	0.00	196,918.28	Other collections, fees licenses & interest	2004-Special Revenue
	FISCAL YEAR 2024	186,805.49	4,545,098.47	(1,787,646.52)	2,757,451.95	0.00	2,944,257.44	income to finance educational and	
	FISCAL YEAR 2025	2,944,257.44	4,013,051.15	(6,935,767.02)	(2,922,715.87)	0.00	21,541.57	general operating expenses.	
8775	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8775-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	2,464,942.40	6,483.82	(216,875.17)	(210,391.35)	0.00	2,254,551.05	Federal funds, earned interest, tuition &	1993-Federal Revenue
	FISCAL YEAR 2024	288,003.67	1,584,483.75	(1,343,341.42)	241,142.33	0.00	529,146.00	fees to participate in federal programs.	
	FISCAL YEAR 2025	529,146.00	773,688.30	(744,040.30)	29,648.00	0.00	558,794.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	9,392,407.89	77,482,542.50	(29,408,526.07)	48,074,016.43	0.00	57,466,424.32		
0463 - WEST VIRGINIA UNIVERSITY									
4170	PAYROLL CLEARING FUND								
	Cash Control								
4170-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2023	515,829.74	0.00	6,432.43	6,432.43	0.00	522,262.17	Payroll clearing fund.	1993-Special Revenue
	FISCAL YEAR 2024	884,417.59	0.00	(366,777.32)	(366,777.32)	0.00	517,640.27		
	FISCAL YEAR 2025	517,640.27	0.00	127,049.21	127,049.21	0.00	644,689.48		
4179	MEDICAL CENTER - EDUCATIONAL PROGRAMS FUND								
	Cash Control								
4179-999	(18-11-4D, 11-19-2 & 18B-10-4A) WV CODE								
	FISCAL YEAR 2023	324,729.27	3,496,925.67	(598,463.76)	2,898,461.91	(2,475,084.17)	748,107.01	Rentals, appropriations, interest on	1993-Special Revenue
	FISCAL YEAR 2024	571,834.82	14,001,213.31	(14,041,364.44)	(40,151.13)	(31,877.73)	499,805.96	investments, tuition, fees & soft drinks	Appropriated
	FISCAL YEAR 2025	499,805.96	13,993,656.62	(13,899,709.12)	93,947.50	(93,421.00)	500,332.46	tax to provide educational programs at WVU	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,477,247.91	medical school.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						119,336.40		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						212,757.40		
4185	LOTTERY EDUCATION-WEST VIRGINIA UNIVERSITY								
	Cash Control								
4185-999	(29-22-18G) WV CODE								
	FISCAL YEAR 2023	(1,098,159.76)	1,349,231.61	(310,726.88)	1,038,504.73	0.00	(59,655.03)		1993-Lottery Revenue
	FISCAL YEAR 2024	(750,781.82)	3,782,430.00	(3,498,897.22)	283,532.78	0.00	(467,249.04)		
	FISCAL YEAR 2025	(467,249.04)	3,867,430.00	(3,695,010.16)	172,419.84	0.00	(294,829.20)		
4187	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4187-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	21,129,845.18	56,102,774.20	(72,445,831.61)	(16,343,057.41)	9,013,726.47	13,800,514.24	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2024	29,556,568.76	780,357,203.95	(743,036,807.40)	37,320,396.55	(47,590,177.50)	19,286,787.81	investment earnings to fund all tuition &	
	FISCAL YEAR 2025	19,286,787.81	768,976,859.86	(783,875,155.74)	(14,898,295.88)	20,047,936.69	24,436,428.62	& required educational & general fees.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						29,361,607.48		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						84,332,008.66		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						64,498,180.58		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4188	AUXLIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4188-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	investment earnings to fund all auxiliary	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	and auxiliary capital fees.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
4189	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4189-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	investment earnings to fund all required	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	and general capital fees.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		
4195	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4195-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	973,805.42	6,489,010.01	(4,606,625.20)	1,882,384.81	(1,590,975.45)	1,265,214.78	Other collections, fees licenses and	
	FISCAL YEAR 2024	1,267,082.69	99,717,685.05	(92,481,247.38)	7,236,437.67	(7,232,687.45)	1,270,832.91	investment earnings to fund state, local	
	FISCAL YEAR 2025	1,270,832.91	93,133,191.21	(86,777,940.08)	6,355,251.13	(6,076,822.58)	1,549,261.46	& private grants, gifts and contracts.	2004-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						15,013,106.97		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						24,320,536.68		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						30,405,229.70		
4196	SPECIAL INSTITUTIONAL CAPITAL FEE								
	Cash Control								
4196-999	(HB101) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Tuition, fees & investment income for	2005-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	repayment of WVU issued revenue bond.	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						0.00		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8761	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8761-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	1,012,187.02	1,423,773.38	(893,197.81)	530,575.57	(1,060,671.33)	482,091.26	Federal funds to account for all federal	2004-Federal Revenue
	FISCAL YEAR 2024	497,494.22	11,731,146.61	(11,916,864.73)	(185,718.12)	214,784.11	526,560.21	grants and contracts activity.	
	FISCAL YEAR 2025	526,560.21	10,260,852.16	(10,814,513.65)	(553,661.49)	527,146.40	500,045.12		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,869,890.20		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,622,871.31		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						1,095,724.91		
	FY 25 SUBTOTAL	21,634,378.12	890,231,989.85	(898,935,279.54)	(8,703,289.69)	14,404,839.51	27,335,927.94		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						96,211,892.59		
	0464 - WVU AT PARKERSBURG								
4309	BOOKSTORE FUND								
	Cash Control								
4309-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	141,657.78	0.00	(2,306.44)	(2,306.44)	0.00	139,351.34	Earned interest & receipts for sales of	1993-Special Revenue
	FISCAL YEAR 2024	3,353.33	0.00	(3,353.33)	(3,353.33)	0.00	0.00	books & stationery ; used to replenish	
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	stock & for operating expenses.	
4318	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4318-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	25,034,718.93	179,860.32	(1,200,936.67)	(1,021,076.35)	0.00	24,013,642.58	Tuition, fees & investment income to fund	2004-Special Revenue
	FISCAL YEAR 2024	26,264,630.90	12,973,884.21	(8,500,254.43)	4,473,629.78	0.00	30,738,260.68	tuition and required E & G fees.	
	FISCAL YEAR 2025	30,738,260.68	12,167,785.77	(14,191,437.00)	(2,023,651.23)	0.00	28,714,609.45		
4319	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4319-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2023	166,795.86	4,156.26	(3,458.70)	697.56	0.00	167,493.42	Tuition, fees & investment income to fund	2004-Special Revenue
	FISCAL YEAR 2024	128,822.30	245,022.50	(184,683.63)	60,338.87	0.00	189,161.17	educational & general capital fees.	
	FISCAL YEAR 2025	189,161.17	229,054.40	(107,985.99)	121,068.41	0.00	310,229.58		
4320	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4320-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	2,688,672.46	8,940.00	(142,462.69)	(133,522.69)	0.00	2,555,149.77	Non-federal grants & investment earnings	2004-Special Revenue
	FISCAL YEAR 2024	1,793,480.03	2,673,418.06	(3,042,987.88)	(369,569.82)	0.00	1,423,910.21	to fund state, local & private grants, gifts	
	FISCAL YEAR 2025	1,423,910.21	3,597,740.39	(3,516,148.82)	81,591.57	0.00	1,505,501.78	and contracts.	

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4321	PAYROLL CLEARING FUND								
	Cash Control								
4321-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2023	458,282.32	0.00	(328,191.11)	(328,191.11)	0.00	130,091.21	Payroll clearing fund.	2004-Special Revenue
	FISCAL YEAR 2024	23,276.01	0.00	(8,605.81)	(8,605.81)	0.00	14,670.20		
	FISCAL YEAR 2025	14,670.20	0.00	(911.40)	(911.40)	0.00	13,758.80		
4322	WVUP LAND SALE ACCOUNT								
	Cash Control								
4322-999	(18B-19-10) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Proceeds from sale of land for purchase of	2016-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	additional real property, technology or for	Appropriated
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00	capital improvement.	
8762	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8762-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2023	28,580.82	404,112.55	(325,293.92)	78,818.63	0.00	107,399.45	Federal funds & earned interest to	1993-Federal Revenue
	FISCAL YEAR 2024	557,224.67	1,155,223.25	(1,643,035.82)	(487,812.57)	0.00	69,412.10	participate in federal programs.	
	FISCAL YEAR 2025	69,412.10	1,481,824.55	(1,492,427.82)	(10,603.27)	0.00	58,808.83		
	FY 25 SUBTOTAL	32,435,414.36	17,476,405.11	(19,308,911.03)	(1,832,505.92)	0.00	30,602,908.44		
0323 - WORKFORCE WEST VIRGINIA									
3450	ADMINISTRATION AND SERVICE FUND								
	Cash Control								
3450-999	(21A-9-1) WV CODE								
	FISCAL YEAR 2023	20,960,159.82	717,331.21	(2,447,194.07)	(1,729,862.86)	0.00	19,230,296.96	Interest & federal funds for operating	1993-Federal Revenue
	FISCAL YEAR 2024	908,492.51	25,321,715.12	(25,191,591.68)	130,123.44	(142.50)	1,038,473.45	expenses & to provide jobs for unemployed.	
	FISCAL YEAR 2025	1,038,473.45	24,470,086.80	(24,688,723.11)	(218,636.31)	241.50	820,078.64		
3451	INTEREST ON EMPLOYERS DELINQUENT CONTRIBUTIONS FUND								
	Cash Control								
3451-999	(21A-9-5A) WV CODE								
	FISCAL YEAR 2023	1,439,934.36	17,714.83	0.00	17,714.83	0.00	1,457,649.19	Interest on delinquent payments & penalty	1993-Special Revenue
	FISCAL YEAR 2024	1,904,135.68	361,827.55	(4,109.98)	357,717.57	0.00	2,261,853.25	charges for refunds & contingent expenses.	
	FISCAL YEAR 2025	2,261,853.25	(393,021.19)	(27,545.15)	(420,566.34)	0.00	1,841,286.91		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8749	WORKFORCE INVESTMENT ACT Cash Control								
8749-999	(4-11-12) WV CODE								
	FISCAL YEAR 2023	122,113.03	1,851,915.73	(2,008,973.50)	(157,057.77)	0.00	(34,944.74)	Federal funds to be used by the Bureau for	2009-Federal Revenue
	FISCAL YEAR 2024	322,295.90	23,517,036.38	(23,626,343.65)	(109,307.27)	0.00	212,988.63	Workforce Investment programs.	Block Grant
	FISCAL YEAR 2025	212,988.63	21,853,471.94	(21,885,167.06)	(31,695.12)	0.00	181,293.51		
8835	CONSOLIDATED FEDERAL FUNDS Cash Control								
8835-999	(21A-2-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds to be used by the Bureau of Employ-	1993-Federal Revenue
	FISCAL YEAR 2024	5,720.36	1,520,067.83	(1,492,304.01)	27,763.82	0.00	33,484.18	ment Programs for the specific purpose of admini-	Appropriated
	FISCAL YEAR 2025	33,484.18	1,535,609.42	(1,569,093.60)	(33,484.18)	0.00	0.00	stration of State Unemployment Insurance Program or to administer the Workforce Investment Act.	
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2023	(86.23)	0.00	0.00	0.00	0.00	(86.23)		2016-Special Revenue
	FISCAL YEAR 2024	(86.23)	0.00	0.00	0.00	0.00	(86.23)		
	FISCAL YEAR 2025	(86.23)	0.00	0.00	0.00	0.00	(86.23)		
	FY 25 SUBTOTAL	3,546,713.28	47,466,146.97	(48,170,528.92)	(704,381.95)	241.50	2,842,572.83		
0810 - WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES									
8252	GIFTS GRANTS AND DONATIONS Cash Control								
8252-999	(21A-2-2) WV CODE								
	FISCAL YEAR 2024	0.00	0.00	0.00	(0.01)	0.01	0.00		2024-Special Revenue
	FISCAL YEAR 2025	0.01	0.00	0.00	0.00	(0.01)	0.00		
8254	SPECIAL RAILROAD AND INTERMODAL ENHANCEMENT FUND Cash Control								
8254-999	(17-16B-7A AND 11-24-43A) WV CODE								
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	2,703.28	2,703.28		2024-Special Revenue
	FISCAL YEAR 2025	2,703.28	0.00	0.00	0.00	(2,703.28)	0.00		Appropriated

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8275	CONSUMER SALES TAX AIR CRAFT FUEL FUND								
	Cash Control								
8275-999	(N/A) WV CODE								
	FISCAL YEAR 2023	0.00	102,939.50	0.00	102,939.50	(102,939.50)	0.00		2023-Special Revenue
	FISCAL YEAR 2024	0.00	1,562,284.20	(926,853.97)	635,430.23	(635,430.23)	0.00		
	FISCAL YEAR 2025	0.00	1,575,089.27	(575,355.31)	999,733.96	(999,733.96)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						102,939.50		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						3,404,225.87		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						2,330,240.50		
8401	SOUTH BRANCH VALLEY RR OPERATING FUND								
	Cash Control								
8401-999	(29-18-16) WV CODE								
	FISCAL YEAR 2023	0.00	108,361.46	(129,705.99)	(21,344.53)	(34,515.30)	(55,859.83)		2023-Special Revenue
	FISCAL YEAR 2024	(73,228.14)	1,790,757.45	(2,141,873.91)	(351,116.46)	553,645.93	873.03		
	FISCAL YEAR 2025	873.03	1,318,129.42	(1,706,750.41)	(388,620.99)	228,796.13	(30,523.53)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						34,515.30		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						5,123,300.19		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						(1,502,327.04)		
8407	WEST VIRGINIA CENTRAL RAILROAD								
	Cash Control								
8407-999	(29-18-16) WV CODE								
	FISCAL YEAR 2023	0.00	509.96	0.00	509.96	(509.96)	0.00		2023-Special Revenue
	FISCAL YEAR 2024	1,350.00	133,970.97	0.00	133,970.97	(96,366.97)	38,954.00		
	FISCAL YEAR 2025	38,954.00	49,708.02	0.00	49,708.02	(88,662.02)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						509.96		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						650,031.38		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						218,004.69		
8451	PUBLIC TRANSIT SECTIONS 5339 and 5311								
	Cash Control								
8451-999	(17-16C-3) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	(18,204.70)	(18,204.70)	0.00	(18,204.70)		2023-Special Revenue
	FISCAL YEAR 2024	(42,378.68)	101,359.64	(69,084.14)	32,275.50	10,103.18	0.00		
	FISCAL YEAR 2025	0.00	135,035.49	(341,825.00)	(206,789.51)	(722,656.68)	(929,446.19)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						919,343.01		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-25						712,553.50		
8252	PUBLIC TRANSIT SECTION 5310								
	Cash Control								
8252-999	(17-16C-3) WV CODE								
	FISCAL YEAR 2024	17,423.50	20,247.62	(28,842.84)	(8,595.22)	59,763.05	68,591.33		2024-Special Revenue
	FISCAL YEAR 2025	68,591.33	93,430.48	(86,335.21)	7,095.27	(59,763.05)	15,923.55		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8745	PUBLIC TRANSIT CONSOLIDATED FEDERAL FUNDS FUND								
	Cash Control								
8745-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	1,469,535.00	(281,491.27)	1,188,043.73	0.00	1,188,043.73		2023-Federal Revenue
	FISCAL YEAR 2024	1,255,435.77	16,248,915.00	(16,267,930.75)	(19,015.75)	(971,446.81)	264,973.21		Appropriated
	FISCAL YEAR 2025	264,973.21	15,742,738.00	(15,841,697.64)	(98,959.64)	(253,448.34)	(87,434.77)		
8830	CONSOLIDATED FEDERAL FUNDS-PUBLIC PORT AUTHORITY								
	Cash Control								
8830-999	(CHAPTER 17) WV CODE								
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	451,742.69	451,742.69		2024-Federal Revenue
	FISCAL YEAR 2025	451,742.69	0.00	0.00	0.00	(451,742.69)	0.00		Appropriated
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2023-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2025	0.00	0.00	0.00	0.00	0.00	0.00		
	FY 25 SUBTOTAL	827,837.55	18,914,130.68	(18,551,963.57)	362,167.11	(2,349,913.90)	(1,031,480.94)		
	ACCOUNT INVESTMENT BTI FY 25 SUBTOTAL						1,758,471.65		
0238 - WV DIVISION OF NATURAL RESOURCES POLICE OFFICER RET SYSTEM									
2397	WV DIVISION OF NATURAL RESOURCES POLICE OFFICER RET FUND								
	Cash Control								
2397-999	(20-18-7) WV CODE								
	FISCAL YEAR 2023	(35,058.08)	188,597.24	(40,995.04)	147,602.20	(85,424.12)	27,120.00		2021-Special Revenue
	FISCAL YEAR 2024	15,738.01	5,683,157.47	(562,848.30)	5,120,309.17	(5,084,717.55)	51,329.63		
	FISCAL YEAR 2025	51,329.63	4,618,393.97	(621,059.20)	3,997,334.77	(4,021,950.88)	26,713.52		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						25,761,974.85		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						31,781,081.97		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						35,741,650.86		
	FY 25 SUBTOTAL	51,329.63	4,618,393.97	(621,059.20)	3,997,334.77	(4,021,950.88)	26,713.52		
	ACCOUNT INVESTMENT IMB FY 25 SUBTOTAL						35,741,650.86		

FUND ACCT. NO	i SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0236 - WV PUBLIC SAFETY DEATH DIS AND RETIREMENT SYS PLAN A									
2392	WV PUBLIC SAFETY DEATH DIS & RETIREMENT PLAN A								
	Cash Control								
2392-999	FISCAL YEAR 2023	31,191.15	13,375.81	(3,930,279.21)	(3,916,903.40)	3,919,339.51	33,627.26		2016-Special Revenue
	FISCAL YEAR 2024	48,513.41	118,648,921.20	(48,403,799.35)	70,245,121.85	(70,237,777.07)	55,858.19		
	FISCAL YEAR 2025	55,858.19	72,544,278.93	(49,647,830.52)	22,896,448.41	(22,924,421.70)	27,884.90		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						801,482,456.50		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						817,627,216.80		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						834,694,882.07		
	FY 25 SUBTOTAL	55,858.19	72,544,278.93	(49,647,830.52)	22,896,448.41	(22,924,421.70)	27,884.90		
	ACCOUNT INVESTMENT IMB FY 25 SUBTOTAL						834,694,882.07		
0237 - WV STATE POLICE RETIREMENT SYSTEM PLAN B									
2393	WV STATE POLICE RETIREMENT SYSTEM PLAN B								
	Cash Control								
2393-999	FISCAL YEAR 2023	(507,803.88)	1,421,243.10	(497,947.10)	923,296.00	(358,147.29)	57,344.83		2016-Special Revenue
	FISCAL YEAR 2024	64,261.21	62,718,298.79	(9,469,835.85)	53,248,462.94	(53,257,680.80)	55,043.35		
	FISCAL YEAR 2025	55,043.35	50,074,159.80	(11,543,898.80)	38,530,261.00	(38,559,463.41)	25,840.94		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						304,170,138.92		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						362,107,908.27		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-25						399,473,591.24		
	FY 25 SUBTOTAL	55,043.35	50,074,159.80	(11,543,898.80)	38,530,261.00	(38,559,463.41)	25,840.94		
	ACCOUNT INVESTMENT IMB FY 25 SUBTOTAL						399,473,591.24		
0940 - WV STATEWIDE ADDRESSING AND MAPPING BOARD									
8698	WV STATEWIDE ADDRESSING AND MAPPING FUND								
	Cash Control								
8698-999	(24E-1-5A) WV CODE								
	FISCAL YEAR 2023	1,280.78	0.00	0.00	0.00	0.00	1,280.78	Special funds to be used specifically for	1997-Special Revenue
	FISCAL YEAR 2024	1,280.78	0.00	0.00	0.00	0.00	1,280.78	the WV Statewide Addressing and	
	FISCAL YEAR 2025	1,280.78	0.00	0.00	0.00	0.00	1,280.78	Mapping Board.	
	FY 25 SUBTOTAL	1,280.78	0.00	0.00	0.00	0.00	1,280.78		
	FY 25 TOTALS	103,162,930,319.17	27,275,270,252.94	(26,374,417,619.49)	900,852,633.45	15,533,360,845.25	119,598,840,794.59		
	ACCOUNT INVESTMENT BTI FY 25 TOTAL						9,982,808,664.76		
	ACCOUNT INVESTMENT IMB FY 25 TOTAL						27,267,299,805.03		
	FY 25 INVESTMENTS BTI/IMB TOTAL						37,250,108,469.79		