

STATE OF WEST VIRGINIA
AUDIT REPORT
OF

WEST VIRGINIA BOARD OF REGENTS
FOR THE PERIOD
JULY 1, 1979 - JUNE 30, 1983



OFFICE OF LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON 8. WEST VIRGINIA

WEST VIRGINIA BOARD OF REGENTS

FOR THE PERIOD

JULY 1, 1979 - JUNE 30, 1983

West Virginia



LEGISLATIVE AUDITOR

CHARLESTON

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

Sir:

In compliance with your instructions and the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, we have examined the accounts of the West Virginia Board of Regents.

Our examination covers the period July 1, 1979 through June 30, 1983. The results of this examination are set forth on the following pages of this report. However, only the financial statements for the years ended June 30, 1983 and June 30, 1982 are included in this report. The financial statements covering the period July 1, 1979 through June 30, 1981 are included in our audit workpapers.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Thedford L. Shanklin".

Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

TLS/jaw;lsj;spg

WEST VIRGINIA BOARD OF REGENTS

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WEST VIRGINIA BOARD OF REGENTS

EXIT CONFERENCE

We held an exit conference on March 17, 1986 with the Vice-Chancellor for Administrative Affairs, Director of Finance and other representatives of the West Virginia Board of Regents and all findings and recommendations were reviewed and discussed. The officials' responses are included in italics in the Summary of Findings, Recommendations and Responses and after our recommendations in the General Remarks sections of this report.

WEST VIRGINIA BOARD OF REGENTS

INTRODUCTION

The West Virginia Board of Regents, created in 1969 by an Act of the State Legislature, is the governing body for the following colleges and universities: Marshall University; West Virginia University; West Virginia College of Graduate Studies; Bluefield State; Concord; Fairmont; Glenville; Shepherd; West Liberty; West Virginia Institute of Technology; West Virginia State; Parkersburg Community; Southern West Virginia Community; West Virginia Northern Community; and, the West Virginia School of Osteopathic Medicine.

The Board is composed of 13 members, nine of whom are appointed by the Governor, with the advice and consent of the Senate, for six-year terms. The State Superintendent of Schools is an ex officio member. The Chairmen of the Advisory Council of Faculty, the Advisory Council of Students and the Advisory Council of Classified Employees serve as ex officio and voting members of the Board. Not more than five of the appointed members can belong to the same political party and at least two members must be appointed from each congressional district.

The Board holds at least ten meetings a year with the annual meeting in June. Members receive \$100.00 per diem while engaged in the work of the Board, plus actual expenses. A president, who can for one term succeed himself, and any other officers deemed necessary are elected annually. The Board employs a Chancellor and such professional, administrative and clerical personnel as are necessary, and prescribes their duties and compensation.

The Board of Regents has responsibility for "the general determination, control, supervision, and management of the financial, business and education policies of all state colleges and universities." In addition, the Board of Regents was specifically charged to make recommendations regarding higher education, to divide functions among and to make budget submission for the institutions.

WEST VIRGINIA BOARD OF REGENTS

MEMBERS

JUNE 30, 1983

<u>Appointed Members</u>	<u>Term Expires</u>
Dr. John W. Saunders, President Beckley	June 30, 1985
Mr. Vern W. Snyder, Vice President Berkeley Springs	June 30, 1985
Mr. William E. Watson, Secretary Wellsburg	June 30, 1987
Mr. Andrew L. Clark Bluefield	June 30, 1985
Mr. Clark B. Frame Morgantown	June 30, 1987
Rev. Paul J. Gilmer Charleston	June 30, 1989
Ms. Betsy K. McCreight Huntington	June 30, 1987
Mr. Kenneth M. Dunn Charleston	June 30, 1989
Vacancy	

Ex Officio Members

Dr. Roy Truby, State Superintendent of Schools Charleston	*
Dr. Charles A. Roberts, Chairman Advisory Council of Faculty Lewisburg	*
Mr. Clifton J. Neal, Chairman Advisory Council of Classified Employees Bluefield	*
Mr. Brad D. Hays, Chairman Advisory Council of Students Huntington	*

* Member By Virtue of Office

WEST VIRGINIA BOARD OF REGENTS
ADMINISTRATIVE OFFICERS AND STAFF

JUNE 30, 1983

Dr. Robert R. Ramsey, Jr. Chancellor
Dr. David R. Powers Vice Chancellor for Academic Affairs
Dr. K. Edward Grose Vice Chancellor for Administrative Affairs
Dr. James J. Young Vice Chancellor for Health Affairs
Dr. M. Douglas Call Director of Community College and
Vocational Education
Mr. William Walsh Director of Personnel Administration
Mr. James J. Schneider Director of Finance
Mr. Wayne Phelps Director of Planning and Educational Research
Mr. Robert Wilson Director of Facilities
Mr. John Thralls Director of Student and Educational Services
Mr. Robert Long Student Grant Program Coordinator
Mr. Lawrence Smith Budget Analyst
Mr. Joseph Corder Veterans Education Coordinator

WEST VIRGINIA BOARD OF REGENTS
SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

AREAS OF NONCOMPLIANCE

Vocational Education Fund

1. The West Virginia Board of Regents records relating to the Postsecondary Institution allocations were unavailable for fiscal year 1982.

We recommend the West Virginia Board of Regents comply with the provisions of the West Virginia Code, Chapter 5, Article 8, Section 17 with regard to record retention.

We have complied with this recommendation. (See page 19.)

Tuition Fee Revenue Bonds

2. The West Virginia Board of Regents failed to make the full amount of required transfer to the Bond Principal and Interest Account related to the Tuition Fee Revenue Bonds, 1977, Series A by the required date.

We recommend the agency comply with the bond covenants.

We have complied with this recommendation. (See pages 19-20.)

Travel Advances

3. We noted that all travel advances were not settled in accordance with the Governor's Travel Regulations in effect during the audit period.

We recommend all travel advances be settled in accordance with the Governor's Travel Regulations.

We have complied with this recommendation. (See page 20.)

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

Possible Abuse of Telephone (West Virginia Network)

4. We noted a weakness in internal control over the telephone system in the West Virginia Network at Morgantown relating to review of long distance calls. According to agency officials, telephone billings were reviewed, but billings did not indicate through use of initials or other means that billings had been reviewed.

We recommend that telephone billings be reviewed and billings indicate such review was performed.

We have complied with this recommendation. (See pages 22-23.)

Travel Expense Account (West Virginia Network)

5. We noted one instance where it appears that an employee may have charged for excessive mileage for a trip from Morgantown to Bluefield, West Virginia and return. We estimate the round-trip was overstated by approximately 74 miles. Also, we noted two instances where travel expense accounts were not attached to the paid transmittal.

We recommend the agency verify the completeness and accuracy of all expense accounts before approving them for payment.

We have complied with this recommendation. (See pages 23-24.)

WEST VIRGINIA BOARD OF REGENTS

GENERAL REMARKS

INTRODUCTION

We have completed a financial and compliance audit of the West Virginia Board of Regents. A financial and compliance audit determines whether the financial statements of an audited entity present fairly the financial position and the results of operations in accordance with generally accepted accounting principles and whether the entity has complied with laws and regulations that may have a material effect upon the financial statements. The audit covered the period July 1, 1979 through June 30, 1983.

APPROPRIATED ACCOUNTS

Funds for the operation of the college system were allocated by the Board of Regents through the control accounts. These funds were internally allocated to the various colleges under the Board of Regents. The following control accounts were utilized:

<u>Number</u>	<u>Description</u>
2790-00	Personal Services
2790-01	Current Expenses
2790-02	Repairs and Alterations
2790-03	Equipment
2790-07	Bureau of Coal Research
2790-11	National Research Center - Coal and Energy
2790-34	Transportation Services
2791-00	Personal Services

All expenditures required for the general operation of the West Virginia Board of Regents are made from the following accounts:

<u>Number</u>	<u>Description</u>
2800-00	Personal Services
2800-01	Current Expenses
2800-03	Equipment
2800-05	Scholarship Program
2800-06	Tuition Contract Program
2800-07	Unclassified
2800-79	Award for Claims Against the State

3030-00 Personal Services
 3030-01 Current Expenses
 3030-20 Scholarship Program

SPECIAL REVENUE ACCOUNTS

During the audit period, the West Virginia Board of Regents had nine special revenue accounts. These accounts represent funds to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulations. These funds are deposited with the State Treasurer in the following special revenue accounts:

<u>Number</u>	<u>Description</u>
3030-80	Tuition and Fees
8700-05	Federal Programs Federal grants; various special programs.
8700-07	Faculty Improvement Fees Faculty improvement fees; faculty salaries.
8700-11	Higher Education Resources HERF fees; allocations to institutions.
8700-21	Vocational Education Grant Federal grant; awards to institutions, administration.
8700-22	Summer School Appropriations from Legislature; summer school salaries.
8710-05	Morgantown PRT Phase II Project Federal grant; to construct rapid transit system.
8720-05	Network Operating Account Equipment sales and services, billings, interest income; for educational tele- computing.
8720-06	Computer Network Capital Equipment Interest; transfers to Network Operating Account.

CAPITAL IMPROVEMENT ACCOUNTS

The West Virginia Board of Regents maintained 110 capital improvement

accounts. These accounts represent funds to account for student fees and bond proceeds which finance specified activities as required by law or administrative regulations. These funds are deposited with the State Treasurer in the following capital improvement accounts:

<u>Number</u>	<u>Description</u>
8800-08	Building Demolition and Removal Tuition fees; capital improvements.
8830-09	Debt Service Registration fees; to service bonds.
8830-13	Creative Arts Center Registration fees for construction of Creative Arts Center at West Virginia University.
8830-30	Transfer of Funds Registration fees; transfers to Account 8835-99.
8830-78	Refund of Fees Registration fees; for refunding of fees.
8830-99	Cash Control Account
8835-08	Miscellaneous Campus Development Projects Registration fees; development of miscel- laneous campus development projects.
8835-11	Shepherd Academic Facility Development- Phase I Registration fees; development of Shepherd College Academic Facility.
8835-25	Miscellaneous Project Registration fees; development of miscel- laneous projects.
8835-28	Marshall University - Campus Development Registration fees; for campus development at Marshall University.
8835-29	West Virginia University - Campus Develop- ment Registration fees; for campus development at West Virginia University.

- 8835-30 Bluefield State College - Campus Development
Registration fees; for campus development at Bluefield State College.
- 8835-34 West Virginia Institute of Technology -
Campus Development
Registration fees; for campus development at West Virginia Institute of Technology.
- 8835-35 Southern West Virginia Community College -
Campus Development
Registration fees; for campus development at Southern West Virginia Community College.
- 8835-36 West Virginia Northern Community College -
Campus Development
Registration fees; for campus development at West Virginia Northern Community College.
- 8835-37 Debt Service and Debt Service Reserve
Registration fees; to service bonds.
- 8835-38 Concord College - Campus Development
Registration fees; for campus development at Concord College.
- 8835-39 West Virginia State College - Campus Development
Registration fees; for campus development at West Virginia State College.
- 8835-42 Potomac State College - Campus Development
Registration fees; for campus development at Potomac State College.
- 8835-44 Fairmont State College - Campus Development
Registration fees; for campus development at Fairmont State College.
- 8835-45 Glenville State College - Campus Development
Registration fees; for campus development at Glenville State College.
- 8835-46 Parkersburg Community College - Campus
Development
Registration fees; for campus development at Parkersburg Community College.
- 8835-48 West Liberty State College - Campus Development
Registration fees; for campus development at West Liberty State College.

- 8835-49 Bluefield State College - Repair and Reroof -
Dickason Hall
Registration fees; repair and reroof
Dickason Hall at Bluefield State College.
- 8835-50 Shepherd College - Windows, Sprinkler System -
Knutti Hall
Registration fees; renovate Knutti Hall
at Shepherd College.
- 8835-51 West Liberty State College - Heating,
Air Conditioning, Windows - Shotwell Hall
Registration fees; repairs on Shotwell Hall
at West Liberty State College.
- 8835-52 Fairmont State College - Repairs to Old
Science Building
Registration fees; repairs to Old Science
Building at Fairmont State College.
- 8835-54 West Virginia State College - Walls and
Exteriors of Buildings
Registration fees; renovating buildings
at West Virginia State College.
- 8835-57 Capital Building Repairs and Alterations
Registration fees; building improvements.
- 8835-58 Marshall University - Land Purchases
Registration fees; land purchases at
Marshall University.
- 8835-59 Shepherd College - Creative Arts Center
Registration fees; construction at Shepherd
College.
- 8835-60 Kearneysville Exp. Sta. Building and
Equipment
Registration fees; expenditures for
building and equipment.
- 8835-61 West Virginia Network - Educational Tele-
computing Equipment
Registration fees; building construction and
equipment purchases.
- 8835-62 Jacksons Mill - Restoration
Registration fees; restoration projects at
Jacksons Mill.
- 8835-65 Debt Service
Registration fees; to service bonds.

- 8835-78 Refund of Fees
Registration fees; refunding of fees.
- 8835-79 Claims Against the State
Appropriation from Legislature; payment of
claims against the State.
- 8835-99 Cash Control Account
- 8840-07 Debt Service
Registration fees; to service bonds.
- 8840-30 Transfer of Funds
Registration fees; transfers to Account
8835-99.
- 8840-78 Refund of Fees
Registration fees; for the refund of fees.
- 8840-99 Cash Control Account
- 8845-06 Marshall University - Campus Development
Registration fee bonds; for campus develop-
ment at Marshall University.
- 8845-07 West Virginia University - Campus Develop-
ment
Registration fee bonds; for campus develop-
ment at West Virginia University.
- 8845-08 Bluefield State College - Campus Development
Registration fee bonds; for campus develop-
ment at Bluefield State College.
- 8845-09 Shepherd College - Campus Development
Registration fee bonds; for campus develop-
ment at Shepherd College.
- 8845-10 West Liberty State College - Campus Develop-
ment
Registration fee bonds; for campus develop-
ment at West Liberty State College.
- 8845-11 West Virginia Institute of Technology -
Campus Development
Registration fee bonds; for campus develop-
ment at West Virginia Institute of Technology.
- 8845-12 Southern West Virginia Community College -
Campus Development
Registration fee bonds; for campus develop-
ment at Southern West Virginia Community
College.
- 8845-99 Cash Control Account

- 8850-13 West Virginia University - Parking Construction Fund
Parking fees; construction of parking facilities.
- 8850-17 Board of Regents Medical Center - Charleston Division - Non-Federal
Private gift, capital improvements.
- 8850-19 Sanitary Sewer Construction Federal Grant
Federal grant, reimbursement; for sewer construction.
- 8850-30 Flood Recovery Grant - Williamson
Federal grant - HUD; for flood recovery at Southern West Virginia Community College.
- 8850-32 West Virginia Northern Community College - Weirton Campus
Gifts, grants, donations and earned interest; for West Virginia Northern Community College - Weirton Campus.
- 8850-33 Stadium and Facilities Building - West Virginia University
West Virginia University Foundation Grant, donations and earned interest, for construction of team facilities building.
- 8850-34 Insurance Reimbursement - West Virginia University Farm
Insurance reimbursement and earned interest; for West Virginia University Farm.
- 8855-05 Debt Service
Tuition fees; to service bonds.
- 8855-06 West Virginia Institute of Technology - Parking
Tuition fees; for acquisition and construction of parking facilities at West Virginia Institute of Technology.
- 8855-07 West Virginia Institute of Technology - Campus Development
Tuition fees; for campus development at West Virginia Institute of Technology.
- 8855-08 Glenville State College - Campus Development
Tuition fees; for campus development at Glenville State College.

- 8855-09 West Virginia University - Campus Development
Tuition fees; for campus development at West Virginia University.
- 8855-10 Marshall University - Campus Development
Tuition fees; for campus development at Marshall University.
- 8855-11 Computer Network
Tuition fees; development of computer network.
- 8855-12 Shepherd College - Replace Heating - Fire Safety
Tuition fees; replace heating at Shepherd College.
- 8855-13 West Liberty State College - Replace Boiler-Fire Safety
Tuition fees; to replace boiler at West Liberty State College.
- 8855-14 West Virginia University - Upgrade Fire Alarm Systems
Tuition fees; to upgrade fire alarm system at West Virginia University.
- 8855-15 West Virginia Institute of Technology - Addition to Engineering Building
Tuition fees; addition to Engineering Building at West Virginia Institute of Technology.
- 8855-16 Miscellaneous Campus Development Projects
Tuition fees; for campus development projects.
- 8855-17 West Virginia Northern Community College - Campus Development
Tuition fees; for campus development at West Virginia Northern Community College.
- 8855-18 West Liberty State College - Campus Development
Tuition fees; for campus development at West Liberty State College.
- 8855-19 West Virginia University - Campus Development
Tuition fees; for campus development at West Virginia University.
- 8855-20 West Virginia State College - Campus Development
Tuition fees; for campus development at West Virginia State College.

- 8855-21 College of Agriculture and Forestry
Tuition fees; for capital improvements.
- 8855-22 Miscellaneous Campus Developments -
West Virginia Institute of Technology -
Engineering Building
Tuition fees; for capital improvements.
- 8855-23 Concord College - Campus Development
Tuition fees; for campus development at
Concord College.
- 8855-24 Fairmont State College - Campus Development
Tuition fees; for campus development at
Fairmont State College.
- 8855-25 Bluefield State College - Campus Development
Tuition fees; for campus development at
Bluefield State College.
- 8855-26 Potomac State College - Campus Development
Tuition fees; for campus development at
Potomac State College.
- 8855-27 Shepherd College - Campus Development
Tuition fees; for campus development at
Shepherd College.
- 8855-28 West Virginia Network - Educational Tele-
computing
Tuition fees; for capital improvements.
- 8855-29 Marshall University - Campus Development
Tuition fees; for campus development at
Marshall University.
- 8855-30 West Virginia University - Campus Develop-
ment
Tuition fees; for campus development at
West Virginia University.
- 8855-31 Bluefield State College - Campus Develop-
ment
Tuition fees; for campus development at
Bluefield State College.
- 8855-32 Concord College - Campus Development
Tuition fees; for campus development at
Concord College.
- 8855-33 Glenville State College - Campus Development
Tuition fees; for campus development at
Glenville State College.

- 8855-34 West Virginia Institute of Technology-
Campus Development
Tuition fees; for campus development at
West Virginia Institute of Technology.
- 8855-35 West Virginia State College - Campus
Development
Tuition fees; for campus development at
West Virginia State College.
- 8855-36 Parkersburg Community College - Campus
Development
Tuition fees; for campus development at
Parkersburg Community College.
- 8855-37 Potomac State College - Campus Development
Tuition fees; for campus development at
Potomac State College.
- 8855-38 West Virginia University - Engineering
Science Building
Tuition fees; for construction of Engineering
Science Building at West Virginia University.
- 8855-39 Potomac State College - Science Building
Tuition fees; for capital improvements of
Science Building at Potomac State College.
- 8855-40 Marshall University - Smith Hall
Tuition fees; for capital improvements of
Smith Hall at Marshall University.
- 8855-41 Fairmont State College - Maintenance Building
Tuition fees; for capital improvements of
Maintenance Building at Fairmont State
College.
- 8855-42 Shepherd College - McMuren Reynolds Hall
Tuition fees; for capital improvements of
McMuren Reynolds Hall at Shepherd College.
- 8855-43 Southern West Virginia Community College -
Campus Development
Tuition fee bonds; for campus development
at Southern West Virginia Community College.
- 8855-44 West Virginia Northern Community College -
College Square - New Martinsville
Tuition fee bonds; for capital improvements
at West Virginia Northern Community College.

8855-45 West Virginia University - Hospital and
Medical Center
Tuition fees; for capital improvements at
the West Virginia University Hospital and
Medical Center.

8855-70 Debt Service and Debt Service Reserve
Tuition fees; to service bonds.

8855-78 Refund of Fees
Tuition fees; refunding of fees.

8855-99 Cash Control Account

8860-06 Shepherd College - Fine Arts Building
Tuition fee bonds; construction of Fine
Arts Building at Shepherd College.

8860-07 West Liberty State College - Field House
Tuition fee bonds; construction of Field
House at West Liberty State College.

8860-08 West Virginia State College - Shop and Lab
Building
Tuition fee bonds; construction of Shop and
Lab Building at West Virginia State College.

8860-09 Marshall University - Multi-purpose Facility
Tuition fee bonds; construction of multi-
purpose facility at Marshall University.

8860-10 West Virginia University - Football Stadium
Tuition fee bonds; construction of football
stadium at West Virginia University.

8860-11 West Virginia University - Shell Building
Tuition fee bonds; construction of Shell
Building at West Virginia University.

8860-70 Debt Service and Debt Service Reserve
Tuition fee bonds; to service bonds.

8860-99 Cash Control Account

8870-06 Higher Education Resources
Higher Education Resources fees; for libraries
and library supplies and to improve student
services.

FEDERAL REVENUE SHARING ACCOUNTS

The West Virginia Board of Regents maintained five Federal revenue sharing accounts. These accounts represent Federal revenue sharing money appropriated to the Board of Regents by the West Virginia Legislature. These funds are deposited with the State Treasurer in the following Federal revenue sharing accounts:

<u>Number</u>	<u>Description</u>
9745-07	West Virginia University - Comply With Fire Marshal - Insurance Commissioner's Orders Federal revenue sharing monies appropriated by the Legislature; to comply with Fire Marshal.
9745-15	West Virginia University Downtown Campus Electrical System Federal revenue sharing monies appropriated by the Legislature; for improvement of electrical system at West Virginia University downtown campus.
9745-19	Marshall University - Science Hall Federal revenue sharing monies appropriated by the Legislature; for Science Hall at Marshall University.
9745-20	Glenville State College - Phone System - Lodge Maintenance Federal revenue sharing monies appropriated by the Legislature; for phone system at Glenville State College.
9745-27	Educational Facility Development - Medical Center - Charleston Federal revenue sharing monies appropriated by the Legislature; for educational facility development.

INVESTMENTS

The investments of the West Virginia Board of Regents are made through the State Treasurer's Office. Account No. 8890-07, Purchase of Investments, was used to account for the above transactions.

AREAS OF NONCOMPLIANCE

Chapter 18, Article 26 of the West Virginia Code, as amended, generally governs the West Virginia Board of Regents. We tested applicable sections of the above plus bond resolutions, general regulations and other applicable chapters, articles and sections of the West Virginia Code as they pertain to fiscal matters. Our findings are discussed below.

Vocational Education Fund

The information required to recompute the Postsecondary Institution percentage to determine Postsecondary Institution allocations were not available for testing for the fiscal year 1982.

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

However, the required records for fiscal year 1983 were made available and the results of determination of Postsecondary Institution (PSI) percentage and PSI allocations were found satisfactory.

We recommend the agency to retain all records and related documents and dispose of them according to the provisions of the West Virginia Code, Chapter 5, Article 8, Section 17.

We have taken steps to comply with your audit recommendation and are confident that they will not recur.

Tuition Fee Revenue Bonds

The Board did not make the required transfer to the Bond Principal and Interest Account in full by December 30, 1980 and December 30, 1981. The covenants of the Tuition Fee Revenue Bonds, 1977, Series A, Section 3.05 states,

"(a) To the Bond Principal and Interest Account, an amount equal to the interest which will become due and payable on the next succeeding interest payment date on all Bonds, and one-half of the amount of principal installment due and payable within the next year. This deposit may be reduced by any amounts then on deposit in the Account.

(b) To the Reserve Account, an amount equal to 5% of the largest amount of principal and interest becoming due on all Bonds then outstanding in any succeeding fiscal year until the balance in the account equals the largest debt service payment due on all Bonds then outstanding."

We recommend the agency strictly comply with the above requirements.

We have taken steps to comply with your audit recommendation and are confident that they will not recur.

Travel Advances

In six out of 33 travel advances tested, it was noted that the advance was settled anywhere from two to four months after the date of travel. The Governor's Revised Travel Regulations states,

"Advance Allowance - The transmittal for an advance allowance shall be approved by the department head and cleared against the related expenses within thirty (30) days of its receipt. The department head will be responsible to ascertain that such allowance and related expense reports are cleared within thirty (30) days."

We recommend the agency strictly comply with the above regulations.

We have taken steps to comply with your audit recommendation and are confident that they will not recur.

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

As a part of our examination, we reviewed and tested the system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance

thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

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

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

Our study and evaluation of the system of internal accounting control for the period July 1, 1979 to June 30, 1983, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed conditions that we believe to be weaknesses.

Possible Abuse of Telephone (West Virginia Network)

We noted in our testing a weakness in the area of internal control on the telephone system in the West Virginia Network at Morgantown. The itemized listing of the long distance telephone calls from the telephone company was not reviewed by any responsible person of the agency.

Good business practice requires the long distance calls be reviewed at periodic intervals to avoid the possible abuse of the telephone. However, when this matter was discussed with the Business Manager, he indicated that he did review the bills but did not attest his initials for having verified.

We recommend the person reviewing the bills to attest their initials on them to indicate that all the long distance calls are for office use only.

Certain Mechanisms to track phone calls were already in place at WVNET at the time the legislative auditors were examining the Network records. All employees were (are) assigned telephone identification numbers which must be utilized when placing long distance phone calls. These calls are tracked and summarized monthly by the identification numbers. The use of a telephone identification number gave the Network the mechanism to track unauthorized use of the telephone system. The resulting list was monitored by the Business Manager.

Immediately upon the recommendation of the legislative auditors, additional controls were established that required the employee to attest the T.I.D. listing stating that all calls were business related and that the cost of those not so designated is being reimbursed to the Network.

Therefore, personal calls were (are) reimbursed to the network by the employee and credited against the telephone expense line item.

Long distance phone calls as well as personal phone calls were further restricted under WVNET internal policy 034.0.

Additional changes in long distance dialing service have been initiated allowing employees to make necessary personal long distance calls and charge those calls to their home or other such phone.

Travel Expenses Account (West Virginia Network)

Several instances were noted during our test of travel expenses where the expense accounts were incomplete or the mileage indicated on the expense accounts were overstated. For example, in the expense account of one employee, a trip from Morgantown to Bluefield and return was shown as 300 miles each way instead of 263 miles according to the "West Virginia Official Highway Map". Round-trip travel was overstated by 74 miles. In two instances, there were no expense accounts attached to the transmittal.

Good business practice requires every expense account to be complete in all respects and fully substantiated by documents. It also requires that every expense account be checked as to the accuracy of the mileage claimed.

We recommend the agency verify all the expense accounts for its completeness and accuracy before approving it for payment.

It is and has been WVNET's written procedure to maintain complete back-up for all trips taken on behalf of the Network. This is also the requirement of the State Auditors office who gives the final approval on the settlement of any trip report, including the ones on question.

WVNET is required to attach original documents to support each and every claim on that trip report by the Auditors office and WVNET requires that same support from each employee.

Possibly some of the receipt copies were lost in the repeated moving of files. We have since taken care to see that receipt copies are firmly attached to each report.

We are not sure as to the reason why two of the transmittals did not have

back-up attached. We do know that duplicates had to be issued to process these transmittals. Therefore, possibly the Network copies were inadvertently submitted for payment. The Auditors office did, however, upon request furnish the Network with complete copies of the transmittals in question which were in turn submitted to the Auditors for their observations.

In response to the overstated mileage factors, there are times when an employee in additon to arriving at his/her destination must travel within a town or city when on Network business. (i.e. Board of Regents to Capitol Complex to surplus property or from Capitol Complex to Institute, WV). The employee then would take the total mileage of the trip and divide by 2. Therefore, the mileage could have been somewhat higher than the mileage to the edge of his destination. Further, the employees lodging may be somewhat separated from his or her final destination (i.e. Ramada Inn South Charleston to Capitol Complex.) Also causing some distortion in the mileage.

However, because of recommendations by the Legislative Auditors, we are now requiring the employee to list mileage to the final destination using mileage calculated by the American Automobile Association as the most direct route. The employee must further document any additional travel within his/her destination as discussed above.

We will definitely take additional care in the future to make sure that all supporting receipt requirements as outline in both the State travel regulations and WVNET's internal policies are followed completely by the employee.

AUDITORS' OPINION

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

Sir:

We have examined the statement of appropriations/cash receipts, expenditures/disbursements and changes in cash balance of the West Virginia Board of Regents for the years ended June 30, 1983 and June 30, 1982. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

In our opinion, the statement of appropriations/cash receipts, expenditures/disbursements and changes in cash balance of the West Virginia Board of Regents presents fairly appropriations and expenditures and cash transactions for the years ended June 30, 1983 and June 30, 1982 on a basis consistent with the preceding year.

Our examination was made for the purpose of forming an opinion on the basic financial statement taken as a whole. The supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statement and, in our opinion, is fairly stated in all material respects in relation to the basic financial statement taken as a whole.

Respectfully submitted,



Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

December 28, 1984

Auditors: Ram P. Rao, CPA, Acting Supervisor
Carolyn Hagy
Shelia Leroy
David P. Given

WEST VIRGINIA BOARD OF REGENTS

STATEMENT OF APPROPRIATIONS/CASH RECEIPTS, EXPENDITURES/

DISBURSEMENTS AND CHANGES IN CASH BALANCE

YEAR ENDED JUNE 30, 1983

	<u>General Revenue</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Appropriations/Cash Receipts:			
Appropriations	\$146,267,674.00	\$ -0-	\$ -0-
Tuition and Fees	-0-	8,059,125.83	-0-
Federal Funds	-0-	-0-	-0-
Investments	-0-	-0-	-0-
Interest	-0-	-0-	1,443,713.44
Miscellaneous	-0-	26,374.00	-0-
	<u>146,267,674.00</u>	<u>8,085,499.83</u>	<u>1,443,713.44</u>
Expenditures/Disbursements:			
Personal Services	756,560.91	1,177,277.65	-0-
Current Expenses	256,121.47	1,849,852.34	1,461.20
Repairs and Alterations	-0-	157,068.35	-0-
Equipment	2,445.65	1,339,542.09	-0-
Scholarships	3,020,788.87	1,111,427.60	-0-
Building Construction	-0-	-0-	-0-
Land Purchases	-0-	-0-	-0-
Investments	-0-	-0-	-0-
State's General Revenue Fund	-0-	2.00	-0-
Debt Service	-0-	-0-	4,835,960.00
Refunds	-0-	31,747.68	-0-
	<u>4,035,916.90</u>	<u>5,666,917.71</u>	<u>4,837,421.20</u>
Appropriations/Cash Receipts Over (Under) Expenditures/Disbursements	142,231,757.10	2,418,582.12	(3,393,707.76)
Expirations and Expenditures After June 30	(13,889,703.10)	-0-	-0-
Net Transfers (Out) In:			
Colleges and Universities	(128,342,404.00)	(2,000,000.00)	-0-
Debt Service	-0-	-0-	4,375,487.06
Interest	-0-	164,040.38	-0-
Beginning Balance	<u>350.00</u>	<u>430,642.25</u>	<u>12,336,858.17</u>
Ending Balance	<u>\$ -0-</u>	<u>\$ 1,013,264.75</u>	<u>\$ 13,318,637.47</u>

See Notes to Financial Statement

<u>Capital Improvements</u>	<u>Investment Program</u>	<u>Federal Programs</u>	<u>Combined Total</u>
\$ -0-	\$ -0-	\$ -0-	\$146,267,674.00
19,960,999.10	-0-	-0-	28,020,124.93
19,795.52	-0-	2,023,328.01	2,043,123.53
-0-	72,300,000.00	-0-	72,300,000.00
-0-	9,648,253.51	-0-	11,091,966.95
600.00	-0-	-0-	26,974.00
<u>19,981,394.62</u>	<u>81,948,253.51</u>	<u>2,023,328.01</u>	<u>259,749,863.41</u>
108,102.70	-0-	190,421.83	2,232,363.09
1,159,407.38	-0-	192,117.53	3,458,959.92
25,922.09	-0-	215.00	183,205.44
1,353,069.21	-0-	25,295.39	2,720,352.34
-0-	-0-	559,944.33	4,692,160.80
12,339,391.93	-0-	-0-	12,339,391.93
275,627.81	-0-	-0-	275,627.81
-0-	69,000,000.00	-0-	69,000,000.00
-0-	-0-	-0-	2.00
86,970.00	-0-	-0-	4,922,930.00
321,170.74	-0-	12,266.24	365,184.66
<u>15,669,661.86</u>	<u>69,000,000.00</u>	<u>980,260.32</u>	<u>100,190,177.99</u>
4,311,732.76	12,948,253.51	1,043,067.69	159,559,685.42
-0-	-0-	-0-	(13,889,703.10)
(3,200,000.00)	(4,443,163.11)	(1,067,980.42)	(139,053,547.53)
(4,375,487.06)	-0-	-0-	-0-
4,976,312.80	(5,205,090.40)	64,737.22	-0-
<u>31,342,224.19</u>	<u>73,000,000.00</u>	<u>386,229.88</u>	<u>117,496,304.49</u>
<u>\$ 33,054,782.69</u>	<u>\$ 76,300,000.00</u>	<u>\$ 426,054.37</u>	<u>\$124,112,739.28</u>

WEST VIRGINIA BOARD OF REGENTS

STATEMENT OF APPROPRIATIONS/CASH RECEIPTS, EXPENDITURES/

DISBURSEMENTS AND CHANGES IN CASH BALANCE

YEAR ENDED JUNE 30, 1982

	<u>General Revenue</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Appropriations/Cash Receipts:			
Appropriations	\$139,300,725.00	\$ -0-	\$ -0-
Tuition and Fees	-0-	6,394,210.40	-0-
Federal Funds	-0-	13,125.45	-0-
Investments	-0-	-0-	-0-
Interest	-0-	-0-	1,600,221.34
Miscellaneous	-0-	-0-	-0-
	<u>139,300,725.00</u>	<u>6,407,335.85</u>	<u>1,600,221.34</u>
Expenditures/Disbursements:			
Personal Services	719,093.33	1,159,734.76	-0-
Current Expenses	250,665.52	1,879,199.69	3,043.99
Repairs and Alterations	-0-	183,052.63	-0-
Equipment	13,093.09	1,055,607.25	-0-
Scholarships	3,305,491.80	1,000,000.00	-0-
Building Construction	-0-	-0-	-0-
Land Purchases	-0-	-0-	-0-
Investments	-0-	-0-	-0-
State's General Revenue Fund	-0-	190,403.19	-0-
Debt Service	-0-	-0-	5,001,552.50
Refunds	-0-	1,688.11	-0-
	<u>4,288,343.74</u>	<u>5,469,685.63</u>	<u>5,004,596.49</u>
Appropriations/Cash Receipts Over (Under) Expenditures/ Disbursements	135,012,381.26	937,650.22	(3,404,375.15)
Expirations and Expenditures After June 30	(5,971,523.26)	-0-	-0-
Net Transfers (Out) In:			
Colleges and Universities	(129,040,508.00)	(1,040,017.22)	-0-
Debt Service	-0-	-0-	5,050,857.74
Interest	-0-	180,362.94	-0-
Beginning Balance	-0-	352,646.31	10,720,375.58
Ending Balance	<u>\$ 350.00</u>	<u>\$ 430,642.25</u>	<u>\$ 12,366,858.17</u>

See Notes to Financial Statement

<u>Capital Improvements</u>	<u>Investment Program</u>	<u>Federal Programs</u>	<u>Combined Total</u>
\$ -0-	\$ -0-	\$ -0-	\$139,300,725.00
12,694,331.30	-0-	-0-	19,088,541.70
87,087.00	-0-	1,787,489.30	1,887,701.75
-0-	57,422,538.19	-0-	57,422,538.19
-0-	11,013,345.67	-0-	12,613,567.01
838,300.02	-0-	26.50	838,326.52
<u>13,619,718.32</u>	<u>68,435,883.86</u>	<u>1,787,515.80</u>	<u>231,151,400.17</u>
79,810.70	-0-	156,671.47	2,115,310.26
895,460.56	-0-	356,158.28	3,384,528.04
88,465.71	-0-	-0-	271,518.34
1,988,009.83	-0-	4,234.00	3,060,944.17
-0-	-0-	559,260.67	4,864,752.47
14,101,926.40	-0-	92,252.00	14,194,178.40
903,433.21	-0-	-0-	903,433.21
-0-	55,356,781.22	-0-	55,356,781.22
-0-	-0-	-0-	190,403.19
26,275.50	-0-	-0-	5,027,828.00
301,935.99	-0-	5,246.55	308,870.65
<u>18,385,317.90</u>	<u>55,356,781.22</u>	<u>1,173,822.97</u>	<u>89,678,547.95</u>
(4,765,599.58)	13,079,102.64	613,692.83	141,472,852.22
-0-	-0-	-0-	(5,971,523.26)
(2,200,000.00)	(4,735,127.64)	(1,288,947.59)	(138,304,600.45)
(5,050,857.74)	-0-	-0-	-0-
6,007,795.29	(6,278,218.03)	90,059.80	-0-
<u>37,350,886.22</u>	<u>70,934,243.03</u>	<u>971,424.84</u>	<u>120,329,575.98</u>
<u>\$ 31,342,224.19</u>	<u>\$ 73,000,000.00</u>	<u>\$ 386,229.88</u>	<u>\$117,526,304.49</u>

WEST VIRGINIA BOARD OF REGENTS

NOTES TO FINANCIAL STATEMENT

Note A - Accounting Policies

Accounting Method: The modified cash basis of accounting is followed for the General Revenue Fund. The major modification from the cash basis is that a 92-day carry-over period is provided at the end of the fiscal year ended June 30, 1983 and a 31-day carry-over period is provided at the end of the fiscal year ended June 30, 1982 for the payment of obligations incurred in those years. All balances of the General Revenue Fund appropriations for each fiscal year expire on the last day of such fiscal year and revert to the unappropriated surplus of the fund from which the appropriations were made, except that expenditures encumbered prior to the end of the fiscal year may be paid up to 92 days after the fiscal year ended June 30, 1983 and 31 days after the fiscal year ended July 31, 1982; however, appropriations for buildings and land remain in effect until three years after the passage of the act by which such appropriations were made. The cash basis of accounting is followed by all other funds. Therefore, certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Expenditures paid after June 30 in the carry-over period and expirations were as follows:

	<u>Expenditures</u>		<u>Expirations</u>	
	<u>Paid After June 30,</u> <u>1983</u>	<u>1982</u>	<u>Sept. 30,</u> <u>1983</u>	<u>July 31,</u> <u>1982</u>
Personal Services	\$ 815.00	\$ -0-	\$ 8,955,061.74	\$ 3,135,470.72
Current Expenses	1,664.23	14,908.45	3,870,719.70	1,602,796.90
Repairs and Alterations	-0-	-0-	204,380.58	296,393.00
Equipment	-0-	256.08	309,027.75	323,942.33
Bureau for Coal Research	-0-	-0-	70,000.00	57,882.00
National Research Center - Coal and Energy	-0-	-0-	50,000.00	73,330.00
Transportation Service	-0-	-0-	50,000.00	60,000.00
Scholarship Program	-0-	115,867.16	361,301.10	137,883.35
Tuition Contract Program	-0-	-0-	16,733.00	40,509.00
Unclassified	-0-	7,661.00	-0-	104,623.27
Total	\$ 2,479.23	\$138,692.69	\$13,887,223.87	\$ 5,832,830.57

Combined Totals: The combined totals contain the totals of similar accounts of the various funds. Since the appropriations and cash receipts of certain funds are restricted by various laws, rules and regulations, the totaling of the accounts

is for memorandum purposes only and does not indicate that the combined totals are available in any manner other than that provided by such laws, rules and regulations.

Note B - Pension Plan

All eligible employees are either members of the West Virginia Teachers' Retirement System or Teachers' Insurance Annuity Association. For the West Virginia Teachers' Retirement System, employees' contributions are 6% of their compensation and employees are vested under certain circumstances. Contributions by the West Virginia Teachers' Retirement Board are 6% of the employees' contribution.

For the Teachers' Insurance Annuity Association, employees' contributions are 6% of their compensation and employees are vested under certain circumstances. Contributions by West Virginia Board of Regents are 6% of employees' compensation.

Contributions to the pension and retirement plans were as follows:

	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
West Virginia Board of Regents:		
General Revenue	\$ 30,274.53	\$ 22,696.04
Special Revenue	59,192.18	51,759.97
Federal Programs	11,425.71	9,345.76
Capital Improvements	<u>6,497.67</u>	<u>4,493.19</u>
Total	<u>\$107,390.09</u>	<u>\$ 88,294.96</u>

Note C - Investments

The investment of available monies in the special revenue accounts of individual colleges within the Board of Regents system is coordinated through the West Virginia Board of Regents Purchase of Investments Account. Individual colleges transfer monies to the Board of Regents Purchase of Investments Account. Monies are invested with the West Virginia State Board of Investments and all withdrawals by colleges flow from the Board of Regents Purchase of Investments Account to the special revenue account or accounts of the particular college. The Board of Regents allocates interest earnings to the special revenue accounts of the colleges by the use of an allocation factor determined by dividing total interest earnings by the total investment balance. The new invested balance of the special revenue accounts is calculated by multiplying the beginning invested balance by the allocation factor and adding the sum to the beginning invested balance. The interest earnings of the West Virginia Board of Regents Purchase of Investments Account were as follows:

<u>Year Ended June 30,</u>	
<u>1983</u>	<u>1982</u>
<u>\$ 9,648,253.51</u>	<u>\$11,013,345.67</u>

SUPPLEMENTAL INFORMATION

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 GENERAL REVENUE

	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
<u>Personal Services - Account 2790-00</u>		
Appropriations	\$108,499,728.00	\$108,499,728.00
Supplemental Appropriations	6,710,168.00	250,000.00
	<u>115,209,896.00</u>	<u>108,749,728.00</u>
Expenditures	106,341,236.08	105,625,830.00
	<u>8,868,659.92</u>	<u>3,123,898.00</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 8,868,659.92</u>	<u>\$ 3,123,898.00</u>
 <u>Current Expenses - Account 2790-01</u>		
Appropriations	\$ 21,000,000.00	\$ 19,972,599.00
Expenditures	17,179,799.00	18,378,052.00
	<u>3,820,201.00</u>	<u>1,594,547.00</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 3,820,201.00</u>	<u>\$ 1,594,547.00</u>
 <u>Repairs and Alterations - Account 2790-02</u>		
Appropriations	\$ 1,000,000.00	\$ 1,020,400.00
Expenditures	795,619.42	724,007.00
	<u>204,380.58</u>	<u>296,393.00</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 204,380.58</u>	<u>\$ 296,393.00</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 GENERAL REVENUE

	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
<u>Equipment - Account 2790-03</u>		
Appropriations	\$ 800,000.00	\$1,000,000.00
Expenditures	495,749.50	679,594.00
	<u>304,250.50</u>	<u>320,406.00</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 304,250.50</u>	<u>\$ 320,406.00</u>
 <u>Bureau for Coal Research - Account 2790-07</u>		
Appropriations	\$1,000,000.00	\$1,157,630.00
Expenditures	930,000.00	1,099,748.00
	<u>70,000.00</u>	<u>57,882.00</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 70,000.00</u>	<u>\$ 57,882.00</u>
 <u>National Research Center - Coal and Energy - Account 2790-11</u>		
Appropriations	\$1,500,000.00	\$1,466,607.00
Expenditures	1,450,000.00	1,393,277.00
	<u>50,000.00</u>	<u>73,330.00</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 50,000.00</u>	<u>\$ 73,330.00</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 GENERAL REVENUE

	Year Ended June 30,	
	1983	1982
<u>Transportation Service - Account 2790-34</u>		
Appropriations	\$1,200,000.00	\$1,200,000.00
Expenditures	1,150,000.00	1,140,000.00
	50,000.00	60,000.00
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 50,000.00	\$ 60,000.00
 <u>Personal Services - Account 2791-00</u>		
Appropriations	\$ -0-	\$ -0-
Supplemental Appropriations	6,710,168.00	-0-
	6,710,168.00	-0-
Expenditures:		
Personal Services - Transfer to 2790-00	6,710,168.00	-0-
	-0-	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$ -0-	\$ -0-
 <u>Personal Services - Account 2800-00</u>		
Appropriations	\$ 738,770.00	\$ 567,770.00
Expenditures	652,369.10	559,006.78
	86,400.90	8,763.22
Transmittals Paid After June 30	815.00	-0-
Balance	\$ 87,215.90	\$ 8,763.22

WEST VIRGINIA BOARD OF REGENTS
STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
GENERAL REVENUE

	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
<u>Current Expenses - Account 2800-01</u>		
Appropriations	\$ 274,000.00	\$ 211,050.00
Expenditures	<u>223,481.74</u>	<u>202,881.79</u>
	50,518.26	8,168.21
Transmittals Paid After June 30	<u>1,664.23</u>	<u>10,203.15</u>
Balance	<u>\$ 52,182.49</u>	<u>\$ 18,371.36</u>
 <u>Equipment - Account 2800-03</u>		
Appropriations	\$ 7,000.00	\$ 7,000.00
Expenditures	<u>2,222.75</u>	<u>3,463.67</u>
	4,777.25	3,536.33
Transmittals Paid After June 30	<u>-0-</u>	<u>256.08</u>
Balance	<u>\$ 4,777.25</u>	<u>\$ 3,792.41</u>
 <u>Scholarship Program - Account 2800-05</u>		
Appropriations	\$2,800,000.00	\$3,000,000.00
Expenditures:		
Personal Services	93,664.73	92,608.41
Current Expenses	32,148.40	31,982.28
Equipment	222.90	-0-
Awards, Scholarships and Loans	<u>2,312,662.87</u>	<u>2,737,525.96</u>
	<u>2,438,698.90</u>	<u>2,862,116.65</u>
	361,301.10	137,883.35
Transmittals Paid After June 30	<u>-0-</u>	<u>115,867.16</u>
Balance	<u>\$ 361,301.10</u>	<u>\$ 253,750.51</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 GENERAL REVENUE

<u>Tuition Contract Program - Account 2800-06</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$725,000.00	\$725,000.00
Expenditures:		
Current Expenses	141.00	658.00
Awards, Scholarships and Loans	708,126.00	683,833.00
	708,267.00	684,491.00
	16,733.00	40,509.00
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 16,733.00	\$ 40,509.00
<u>Unclassified - Account 2800-07</u>		
Appropriations	\$ -0-	\$171,000.00
Expenditures:		
Personal Services	-0-	41,813.64
Current Expenses	-0-	14,677.59
Equipment	-0-	9,885.50
	-0-	66,376.73
	-0-	104,623.27
Transmittals Paid After June 30	-0-	7,661.00
Balance	\$ -0-	\$112,284.27

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 GENERAL REVENUE

<u>Awards for Claims Against the State - Account 2800-79</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$ -0-	\$ 700.00
Reappropriations Fiscal Year 1982	350.00	-0-
	350.00	700.00
Expenditures:		
Payment of Claims	350.00	350.00
	-0-	350.00
Transmittals Paid After June 30	-0-	-0-
Balance	\$ -0-	\$ 350.00
<u>Personal Services - Account 3030-00</u>		
Appropriations	\$11,343.00	\$28,474.00
Expenditures	11,342.08	25,664.50
	.92	2,809.50
Transmittals Paid After June 30	-0-	-0-
Balance	\$.92	\$ 2,809.50
<u>Current Expenses - Account 3030-01</u>		
Appropriations	\$ 1,665.00	\$22,767.00
Expenditures	1,664.56	22,685.31
	.44	81.69
Transmittals Paid After June 30	-0-	4,705.30
Balance	\$.44	\$ 4,786.99

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 GENERAL REVENUE

<u>Scholarship Program - Account 3030-20</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$ -0-	\$ -0-
Expenditures	-0-	-0-
	-0-	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$ -0-	\$ -0-

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 SPECIAL REVENUE

<u>Tuition and Fees - Account 3030-80</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Tuition and Fees	\$ 2.00	\$190,403.19
Disbursements:		
State's General Revenue Fund	<u>2.00</u>	<u>190,403.19</u>
	<u>\$ -0-</u>	<u>\$ -0-</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCE
 FEDERAL PROGRAM

<u>Federal Programs - Account 8700-05</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Higher Education Activity	\$ 726,985.01	\$ 816,819.30
Reimburse Federal Programs	969,844.00	970,670.00
Interest on Investment	64,737.22	90,059.80
	<u>1,761,566.23</u>	<u>1,877,549.10</u>
Disbursements:		
Personal Services	190,421.83	156,671.47
Current Expenses	129,105.13	140,845.39
Repairs and Alterations	215.00	-0-
Equipment	25,295.39	4,234.00
Awards, Scholarships and Loans	559,944.33	559,260.67
Vocational Educational Funds	906,802.42	968,971.59
Refunds	12,266.24	5,246.55
	<u>1,824,050.34</u>	<u>1,835,229.67</u>
Cash Receipts (Under) Over Disbursements	(62,484.11)	42,319.43
Beginning Balance	<u>346,415.08</u>	<u>304,095.65</u>
Ending Balance	<u>\$ 283,930.97</u>	<u>\$ 346,415.08</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCE
 SPECIAL REVENUE

	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
<u>Faculty Improvement Fees - Account 8700-07</u>		
Cash Receipts:		
Tuition and Fees	\$25,274.29	\$ -0-
Faculty Administration Fees	18.00	-0-
	<u>25,292.29</u>	<u>-0-</u>
Disbursements	<u>-0-</u>	<u>-0-</u>
Cash Receipts Over Disbursements	25,292.29	-0-
Beginning Balance	<u>-0-</u>	<u>-0-</u>
Ending Balance	<u><u>\$25,292.29</u></u>	<u><u>\$ -0-</u></u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
SPECIAL REVENUE

<u>Higher Education Resources - Account 8700-11</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Tuition and Fees	\$3,305,067.43	\$2,229,242.47
Interest	130,087.83	92,546.79
	<u>3,435,155.26</u>	<u>2,321,789.26</u>
Disbursements:		
Awards, Scholarships and Loans	1,111,427.60	1,000,000.00
Higher Education Resources Fees	2,000,000.00	1,040,017.22
Refunds	31,747.68	140.55
	<u>3,143,175.28</u>	<u>2,040,157.77</u>
Cash Receipts Over Disbursements	291,979.98	281,631.49
Beginning Balance	<u>281,631.49</u>	<u>-0-</u>
Ending Balance	<u>\$ 573,611.47</u>	<u>\$ 281,631.49</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 FEDERAL PROGRAM

<u>Vocational Education Grant - Account 8700-21</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Federal Program (8700-05)	\$ -0-	\$925,451.00
Disbursements:		
Federal Program (8700-05)	<u>-0-</u>	<u>925,451.00</u>
	<u>\$ -0-</u>	<u>\$ -0-</u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
SPECIAL REVENUE

<u>Summer School - Account 8700-22</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts	\$ -0-	\$ -0-
Disbursements:		
Personal Services	<u>-0-</u>	<u>63,642.00</u>
Cash Receipts (Under) Disbursements	-0-	(63,642.00)
Beginning Balance	<u>-0-</u>	<u>63,642.00</u>
Ending Balance	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
FEDERAL PROGRAM

<u>Morgantown PRT Phase II Project - Account 8710-05</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Higher Education Activity	\$326,499.00	\$ -0-
Miscellaneous	-0-	26.50
	<u>326,499.00</u>	<u>26.50</u>
Disbursements:		
WVU Gifts and Grants (8610-10)	161,178.00	-0-
Current Expenses	63,012.40	215,312.89
Building	-0-	92,252.00
Urban Mass Transportation Funds	-0-	319,976.00
	<u>224,190.40</u>	<u>627,540.89</u>
Cash Receipts Over (Under) Disbursements	102,308.60	(627,514.39)
Beginning Balance	<u>39,814.80</u>	<u>667,329.19</u>
Ending Balance	<u>\$142,123.40</u>	<u>\$ 39,814.80</u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
SPECIAL REVENUE

<u>Network Operating - Account 8720-05</u>	Year Ended June 30,	
	1983	1982
Cash Receipts:		
Fees	\$4,726,915.85	\$4,030,839.64
Interest	33,952.55	68,692.48
Redemption of Forfeited Land	15,584.00	-0-
Used Equipment Sale	10,790.00	-0-
Computer Network Capital Equipment (8720-06)	2,240.86	161,200.81
	4,789,483.26	4,260,732.93
Disbursements:		
Personal Services	1,177,277.65	1,096,092.76
Current Expenses	1,849,852.34	1,879,199.69
Repairs and Alterations	157,068.35	183,052.63
Equipment	1,339,542.09	1,055,607.25
	4,523,740.43	4,213,952.33
Cash Receipts Over Disbursements	265,742.83	46,780.60
Beginning Balance	146,969.90	100,189.30
Ending Balance	\$ 412,712.73	\$ 146,969.90

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
SPECIAL REVENUE

<u>Computer Network Capital Equipment - Account 8720-06</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Interest	\$ -0-	\$ 18,241.67
Disbursements:		
Network Operating (8720-05)	<u>2,040.86</u>	<u>161,200.81</u>
Cash Receipts Over Disbursements	(2,040.86)	(142,959.14)
Beginning Balance	<u>2,040.86</u>	<u>145,000.00</u>
Ending Balance	<u><u>\$ -0-</u></u>	<u><u>\$ 2,040.86</u></u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
CAPITAL IMPROVEMENT

<u>Building Demolition and Removal -</u> <u>Account 8800-08</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Sales, Land	\$ -0-	\$105,000.00
Disbursements:		
Land Purchases	<u>-0-</u>	<u>110,150.00</u>
Cash Receipts (Under) Disbursements	-0-	(5,150.00)
Beginning Balance	<u>-0-</u>	<u>5,150.00</u>
Ending Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Debt Service - WVU - Account 8830-09</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$452,000.00	\$538,718.00
Expenditures:		
Debt Service	<u>320,145.05</u>	<u>429,714.34</u>
	131,854.95	109,003.66
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$131,854.95</u>	<u>\$109,003.66</u>
 <u>Creative Arts Center - Account 8830-13</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1968	-0-	48,027.22
Fiscal Year 1971	<u>-0-</u>	<u>2,025.40</u>
	-0-	50,052.62
Expenditures:		
Equipment	<u>-0-</u>	<u>29,473.00</u>
	-0-	20,579.62
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ 20,579.62</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCE
 CAPITAL IMPROVEMENT

<u>Transfer of Funds - Account 8830-30</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Special Capital Improvement Fund - WVU -		
Cash Control - Account 8830-99	\$4,198,076.00	\$3,990,685.00
Disbursements:		
Debt Service	<u>4,198,076.00</u>	<u>3,990,685.00</u>
	-0-	-0-
Beginning Balance	<u>-0-</u>	<u>-0-</u>
Ending Balance	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>
<u>Refund of Fees - Account 8830-78</u>		
Cash Receipts:		
Special Capital Improvement Fund - WVU -		
Cash Control - Account 8830-99	\$ 79,474.33	\$ 87,002.97
Disbursements:		
Refunds	<u>79,474.33</u>	<u>87,002.97</u>
	-0-	-0-
Beginning Balance	<u>-0-</u>	<u>-0-</u>
Ending Balance	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCE
 CAPITAL IMPROVEMENT

<u>Special Capital Improvement Fund - WVU - Cash Control - Account 8830-99</u>	Year Ended June 30,	
	1983	1982
Cash Receipts:		
Tuition and Fees	\$4,600,871.42	\$4,591,620.68
Disbursements:		
Equipment	-0-	29,473.00
Debt Service	4,518,221.05	4,420,399.34
Other Disbursements	79,474.33	87,002.97
	4,597,695.38	4,536,875.31
Cash Receipts Over Disbursements	3,176.04	54,745.37
Beginning Balance	348,096.50	293,351.13
Ending Balance	\$ 351,272.54	\$ 348,096.50

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Miscellaneous Campus Development</u>	<u>Year Ended June 30,</u>	
<u>Project - Account 8835-08</u>	<u>1983</u>	<u>1982</u>
Appropriations	\$1,300,000.00	\$1,000,000.00
Reappropriations:		
Fiscal Year 1982	1,000,000.00	-0-
Fiscal Year 1979	214,926.83	599,405.23
Fiscal Year 1978	9,398.30	47,240.18
	<u>2,524,325.13</u>	<u>1,646,645.41</u>
Expenditures:		
Personal Services	-0-	615.60
Current Expenses	21,616.34	34,094.60
Repairs and Alterations	2,118.79	-0-
Equipment	-0-	167,365.73
Land Purchases	-0-	9,000.00
Building Construction & Equipment	164,070.88	211,244.35
	<u>187,806.01</u>	<u>422,320.28</u>
	2,336,519.12	1,224,325.13
Transmittals Paid After June 30	-0-	-0-
Balance	<u>\$2,336,519.12</u>	<u>\$1,224,325.13</u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
CAPITAL IMPROVEMENT

<u>Shepherd Academic Facility Development -</u> <u>Phase I - Account 8835-11</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriation	\$-0-	\$-0-
Reappropriations:		
Fiscal Year 1973	-0-	82.10
	<u>-0-</u>	<u>82.10</u>
Expenditures	-0-	82.10
	<u>-0-</u>	<u>-0-</u>
Transmittals Paid After June 30	-0-	-0-
	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$-0-</u>	<u>\$-0-</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Miscellaneous Project - Account 8835-25</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1977	11,491.90	11,491.90
Fiscal Year 1976	19,291.00	29,684.21
	30,782.90	41,176.11
 Expenditures:		
Equipment	461.21	-0-
Land Purchases	-0-	5,393.21
Building Construction & Equipment	23,220.29	5,000.00
	23,681.50	10,393.21
	7,101.40	30,782.90
 Transmittals Paid After June 30	-0-	-0-
 Balance	\$ 7,101.40	\$30,782.90

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Marshall University - Campus</u> <u>Development - Account 8835-28</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$ -0-	\$ 300,000.00
Reappropriations:		
Fiscal Year 1982	300,000.00	-0-
Fiscal Year 1980	4,609,977.72	4,998,535.72
Fiscal Year 1979	215,815.34	303,295.65
Fiscal Year 1976	3,497.74	129,847.74
	5,129,290.80	5,731,679.11
Expenditures:		
Current Expenses	20,296.09	24,925.00
Equipment	1,532.00	62,555.31
Land Purchases	275,027.81	-0-
Building Construction & Equipment	3,737,821.00	514,908.00
	4,034,676.90	602,388.31
	1,094,613.90	5,129,290.80
Transmittals Paid After June 30	-0-	-0-
Balance	\$1,094,613.90	\$5,129,290.80

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
CAPITAL IMPROVEMENT

<u>WVU - Campus Development -</u> <u>Account 8835-29</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$1,700,000.00
Reappropriations:		
Fiscal Year 1982	1,700,000.00	-0-
Fiscal Year 1981	2,250,000.00	2,250,000.00
Fiscal Year 1979	1,854,667.07	2,215,000.00
Fiscal Year 1978	1,850,889.27	2,000,000.00
Fiscal Year 1977	110,508.40	262,483.01
Fiscal Year 1976	3,523.79	10,123.79
	<u>7,769,588.53</u>	<u>8,437,606.80</u>
Expenditures:		
Current Expenses	423,556.75	165,821.64
Equipment	-0-	21,673.56
Building Construction & Equipment	1,284,964.28	480,523.07
Other Disbursements	84.00	-0-
	<u>1,708,605.03</u>	<u>668,018.27</u>
	<u>6,060,983.50</u>	<u>7,769,588.53</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$6,060,983.50</u>	<u>\$7,769,588.53</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Bluefield State College - Campus</u>	<u>Year Ended June 30,</u>	
<u>Development - Account 8835-30</u>	<u>1983</u>	<u>1982</u>
Appropriation	\$ -0-	\$ -0-
Reappropriation:		
Fiscal Year 1976	<u>3,330.00</u>	<u>3,330.00</u>
	3,330.00	3,330.00
Expenditures:		
Current Expenses	<u>1,808.00</u>	<u>-0-</u>
	1,522.00	3,330.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 1,522.00</u>	<u>\$ 3,330.00</u>
<u>WV Institute of Technology - Campus</u>		
<u>Development - Account 8835-34</u>		
Appropriation	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1979	<u>650,000.00</u>	<u>650,000.00</u>
	650,000.00	650,000.00
Expenditures:		
Building	<u>650,000.00</u>	<u>-0-</u>
	-0-	650,000.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$650,000.00</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Southern WV Community College - Campus</u>	<u>Year Ended June 30,</u>	
<u>Development - Account 8835-35</u>	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1976	6,584.54	6,584.54
	<u>6,584.54</u>	<u>6,584.54</u>
Expenditures:		
Current Expenses	347.35	-0-
Equipment	2,809.11	-0-
	<u>3,156.46</u>	<u>-0-</u>
	3,428.08	6,584.54
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 3,428.08</u>	<u>\$ 6,584.54</u>

<u>WV Northern Community College - Campus</u>		
<u>Development - Account 8835-36</u>		
Appropriations	\$ -0-	\$ 90,000.00
Reappropriations:		
Fiscal Year 1982	90,000.00	-0-
Fiscal Year 1979	205,804.80	988,042.80
	<u>295,804.80</u>	<u>1,078,042.80</u>
Expenditures:		
Current Expenses	8,580.00	34,320.00
Equipment	84,172.88	-0-
Building Construction & Equipment	197,224.80	747,918.00
	<u>289,977.68</u>	<u>782,238.00</u>
	5,827.12	295,804.80
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 5,827.12</u>	<u>\$ 295,804.80</u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
CAPITAL IMPROVEMENT

<u>Debt Service and Debt Service</u> <u>Reserve - Account 8835-37</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$2,669,000.00
Reappropriations:		
Fiscal Year 1982	2,669,000.00	-0-
Fiscal Year 1981	624,484.22	785,746.90
Fiscal Year 1980	-0-	2,423,208.20
	<u>3,293,484.22</u>	<u>5,877,955.10</u>
Expenditures:		
Debt Service	<u>2,226,145.54</u>	<u>2,584,470.88</u>
	1,067,338.68	3,293,484.22
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$1,067,338.68</u>	<u>\$3,293,484.22</u>

Concord College - Campus Development -
Account 8835-38

Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1975	<u>33,963.54</u>	<u>57,018.26</u>
	33,963.54	57,018.26
Expenditures:		
Current Expenses	-0-	93.90
Repairs and Alterations	-0-	375.00
Equipment	-0-	1,791.20
Building Construction & Equipment	-0-	21,900.00
Transfers Unused Funds	-0-	(1,105.38)
	<u>-0-</u>	<u>23,054.72</u>
	33,963.54	33,963.54
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 33,963.54</u>	<u>\$ 33,963.54</u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
CAPITAL IMPROVEMENT

<u>WV State College - Campus Development -</u> <u>Account 8835-39</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1979	96,163.22	153,175.79
	<u>96,163.22</u>	<u>153,175.79</u>
Expenditures:		
Repairs and Alterations	-0-	2,365.08
Equipment	31,206.24	54,522.19
Payment of Claims	-0-	125.30
	<u>31,206.24</u>	<u>57,012.57</u>
	<u>64,956.98</u>	<u>96,163.22</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 64,956.98</u>	<u>\$ 96,163.22</u>
<u>Potomac State College - Campus</u> <u>Development - Account 8835-42</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1979	328,246.00	351,570.10
Fiscal Year 1977	5,558.45	28,802.63
	<u>333,804.45</u>	<u>380,372.73</u>
Expenditures:		
Current Expenses	3,700.00	12,461.18
Building Construction & Equipment	304,275.50	34,107.10
	<u>307,975.50</u>	<u>46,568.28</u>
	<u>25,828.95</u>	<u>333,804.45</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 25,828.95</u>	<u>\$333,804.45</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Fairmont State College - Campus</u> <u>Development - Account 8835-44</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$2,000,000.00	\$ 830,000.00
Reappropriations:		
Fiscal Year 1982	830,000.00	-0-
Fiscal Year 1978	4,587.92	371,721.84
	<u>2,834,587.92</u>	<u>1,201,721.84</u>
Expenditures:		
Current Expenses	60.96	1,691.80
Equipment	1,359.00	101,079.56
Building Construction & Equipment	-0-	264,362.56
	<u>1,419.96</u>	<u>367,133.92</u>
	<u>2,833,167.96</u>	<u>834,587.92</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$2,833,167.96</u>	<u>\$ 834,587.92</u>
<u>Glenville State College - Campus</u> <u>Development - Account 8835-45</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1981	278,212.50	300,000.00
Fiscal Year 1977	38,544.72	110,143.43
	<u>316,757.22</u>	<u>410,143.43</u>
Expenditures:		
Current Expenses	7,700.90	21,787.50
Equipment	32,189.54	55,438.71
Building Construction & Equipment	156,871.50	16,160.00
	<u>196,761.94</u>	<u>93,386.21</u>
	<u>119,995.28</u>	<u>316,757.22</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 119,995.28</u>	<u>\$ 316,757.22</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Parkersburg Community College - Campus</u> <u>Development - Account 8835-46</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$ -0-	\$575,000.00
Reappropriations:		
Fiscal Year 1982	575,000.00	-0-
Fiscal Year 1976	75.81	4,946.95
	575,075.81	579,946.95
Expenditures:		
Repairs and Alterations	-0-	4,871.14
	575,075.81	575,075.81
Transmittals Paid After June 30	-0-	-0-
Balance	\$575,075.81	\$575,075.81
<u>West Liberty State College - Campus</u> <u>Development - Account 8835-48</u>		
Appropriations	\$100,000.00	\$100,000.00
Reappropriations:		
Fiscal Year 1982	100,000.00	-0-
Fiscal Year 1977	3,792.03	3,792.03
	203,792.03	103,792.03
Expenditures:		
Building Construction & Equipment	3,792.03	-0-
	200,000.00	103,792.03
Transmittals Paid After June 30	-0-	-0-
Balance	\$200,000.00	\$103,792.03

WEST VIRGINIA BOARD OF REGENTS
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 CAPITAL IMPROVEMENT

<u>Bluefield State College - Repair and Reroof Dickason Hall - Account 8835-49</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1977	<u>108,009.61</u>	<u>108,009.61</u>
	<u>108,009.61</u>	<u>108,009.61</u>
Expenditures	<u>-0-</u>	<u>-0-</u>
	<u>108,009.61</u>	<u>108,009.61</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u><u>\$108,009.61</u></u>	<u><u>\$108,009.61</u></u>
<u>Shepherd College - Windows, Sprinkler System - Knutti Hall - Account 8835-50</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1977	<u>27,368.69</u>	<u>27,368.69</u>
	<u>27,368.69</u>	<u>27,368.69</u>
Expenditures	<u>-0-</u>	<u>-0-</u>
	<u>27,368.69</u>	<u>27,368.69</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u><u>\$ 27,368.69</u></u>	<u><u>\$ 27,368.69</u></u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
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<u>West Liberty - Heating, Air Conditioning, Windows - Shotwell Hall - Account 8835-51</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1977	<u>46,738.24</u>	<u>46,738.24</u>
	46,738.24	46,738.24
Expenditures:		
Current Expenses	<u>1,202.23</u>	<u>-0-</u>
	45,536.01	46,738.24
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$45,536.01</u>	<u>\$46,738.24</u>
<u>Fairmont State College - Repairs to Old Science Building - Account 8835-52</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1977	<u>11,632.54</u>	<u>24,757.54</u>
	11,632.54	24,757.54
Expenditures:		
Current Expenses	-0-	819.00
Equipment	977.74	538.00
Building Construction & Equipment	<u>-0-</u>	<u>11,768.00</u>
	977.74	13,125.00
	10,654.80	11,632.54
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$10,654.80</u>	<u>\$11,632.54</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
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<u>West Virginia State College - Walls and Exterior of Buildings - Account 8835-54</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1977	40,000.00	40,000.00
	<u>40,000.00</u>	<u>40,000.00</u>
Expenditures	<u>-0-</u>	<u>-0-</u>
	40,000.00	40,000.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 40,000.00</u>	<u>\$ 40,000.00</u>
<u>Capital Building Repairs and Alterations - Account 8835-57</u>		
Appropriations	\$4,000,000.00	\$3,000,000.00
Reappropriations:		
Fiscal Year 1982	3,000,000.00	-0-
Fiscal Year 1981	-0-	2,200,000.00
	<u>7,000,000.00</u>	<u>5,200,000.00</u>
Expenditures:		
Repairs and Alterations Transfers	<u>3,000,000.00</u>	<u>2,200,000.00</u>
	4,000,000.00	3,000,000.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$4,000,000.00</u>	<u>\$3,000,000.00</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Marshall University Land Purchases -</u> <u>Account 8835-58</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1981	55.00	200,000.00
	<u>55.00</u>	<u>200,000.00</u>
Expenditures:		
Current Expenses	55.00	-0-
Land Purchases	-0-	199,945.00
	<u>55.00</u>	<u>199,945.00</u>
	-0-	55.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ 55.00</u>
<u>Shepherd College Creative Arts Center -</u>		
<u>Account 8835-59</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1981	94,437.10	100,000.00
	<u>94,437.10</u>	<u>100,000.00</u>
Expenditures:		
Equipment	73,944.72	-0-
Building Construction & Equipment	-0-	5,562.90
	<u>73,944.72</u>	<u>5,562.90</u>
	20,492.38	94,437.10
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 20,492.38</u>	<u>\$ 94,437.10</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
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<u>Kearneysville Exp. Sta. Bldg. and Equipment - Account 8835-60</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$300,000.00
Reappropriations:		
Fiscal Year 1982	<u>300,000.00</u>	<u>-0-</u>
	300,000.00	300,000.00
Expenditures:		
Building Construction	<u>78,489.00</u>	<u>-0-</u>
	221,511.00	300,000.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u><u>\$221,511.00</u></u>	<u><u>\$300,000.00</u></u>
<u>WV Network - Ed. Telecomp. - Equipment - Account 8835-61</u>		
Appropriations	\$ -0-	\$503,000.00
Reappropriations:		
Fiscal Year 1982	<u>503,000.00</u>	<u>-0-</u>
	503,000.00	503,000.00
Expenditures:		
Building Construction & Equipment	<u>103,194.84</u>	<u>-0-</u>
	399,805.16	-0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u><u>\$399,805.16</u></u>	<u><u>\$503,000.00</u></u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Jacksons Mill - Restoration - Account 8835-62</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ 186,000.00
Reappropriations: Fiscal Year 1982	186,000.00	-0-
	186,000.00	186,000.00
Expenditures:		
Current Expenses	8,848.28	-0-
	177,151.72	186,000.00
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 177,151.72	\$ 186,000.00
<u>Debt Service - Account 8835-65</u>		
Appropriations	\$2,371,000.00	\$ -0-
Expenditures	-0-	-0-
	2,371,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$2,371,000.00	\$ -0-
<u>Claims Against the State - Account 8835-79</u>		
Appropriations	\$ 20,228.00	\$ -0-
Expenditures	20,228.00	-0-
	-0-	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$ -0-	\$ -0-

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCE
 CAPITAL IMPROVEMENT

<u>State System - Registration Fee -</u> <u>Capital Improvements Fund - Cash</u> <u>Control - Account 8835-99</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Registration Fees	\$ 7,320,104.00	\$ 7,557,355.00
Miscellaneous	600.00	1,650.00
Interest	1,939,889.62	2,237,292.45
	<u>9,260,593.62</u>	<u>9,796,297.45</u>
Disbursements:		
Personal Services	-0-	615.60
Current Expenses	2,724,001.44	2,880,485.50
Repairs and Alterations	2,118.79	7,611.22
Equipment	228,652.44	465,046.36
Building Construction & Equipment	6,703,924.12	2,313,453.98
Land Purchases	275,027.81	214,338.21
Transfers (Repairs and Alterations)	3,000,000.00	2,198,894.62
Payment of Claims	20,228.00	125.30
	<u>12,953,952.60</u>	<u>8,080,570.79</u>
Cash Receipts (Under) Over Disbursements	(3,693,358.98)	1,715,726.66
Beginning Balance	<u>13,384,016.00</u>	<u>11,668,289.34</u>
Ending Balance	<u>\$ 9,690,657.02</u>	<u>\$13,384,016.00</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

	Year Ended June 30,	
	<u>1983</u>	<u>1982</u>
<u>Debt Service - Account 8840-07</u>		
Appropriations	\$1,672,000.00	\$1,675,200.00
Expenditures:		
Debt Service	<u>1,356,416.96</u>	<u>1,428,910.08</u>
	315,583.04	246,289.92
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 315,583.04</u>	<u>\$ 246,289.92</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCE
 CAPITAL IMPROVEMENT

<u>Transfers of Funds - Account 8840-30</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Special Capital Improvement Fund -		
Cash Control - Account 8840-99	\$3,122,028.00	\$3,766,670.00
Disbursements:		
Debt Service	<u>3,122,028.00</u>	<u>3,766,670.00</u>
	-0-	-0-
Beginning Balance	<u>-0-</u>	<u>-0-</u>
Ending Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

<u>Refund of Fees - Account 8840-78</u>		
	Cash Receipts:	
Special Capital Improvement Fund -		
Cash Control - Account 8840-99	\$ 33,494.53	\$ 9,461.79
Disbursements:		
Refunds	<u>33,494.53</u>	<u>9,461.79</u>
	-0-	-0-
Beginning Balance	<u>-0-</u>	<u>-0-</u>
Ending Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCE
 CAPITAL IMPROVEMENT

<u>Special Capital Improvement Fund -</u> <u>Cash Control - Account 8840-99</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Tuition and Fees	\$5,319,933.98	\$5,318,771.25
Federal Funds:		
Higher Education Activities	-0-	87,087.00
Highway Beautification	7,095.52	-0-
Transfer of Funds (8830-30)	-0-	200,000.00
	<u>5,327,029.50</u>	<u>5,605,858.25</u>
Disbursements:		
Debt Service	4,478,444.96	5,195,580.08
Refunds	33,494.53	9,461.79
	<u>4,511,939.49</u>	<u>5,205,041.87</u>
Cash Receipts Over Disbursements	815,090.01	400,816.38
Beginning Balance	<u>842,816.25</u>	<u>441,999.87</u>
Ending Balance	<u>\$1,657,906.26</u>	<u>\$ 842,816.25</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Marshall University - Campus Development -</u> <u>Account 8845-06</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1976	<u>1,976.25</u>	<u>27,963.20</u>
	1,976.25	27,963.20
Expenditures:		
Equipment	-0-	25,986.95
Building Construction & Equipment	<u>1,976.25</u>	<u>-0-</u>
	1,976.25	25,986.95
	-0-	1,976.25
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ 1,976.25</u>
<u>West Virginia University - Campus</u> <u>Development - Account 8845-07</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1976	<u>14,377.92</u>	<u>57,088.02</u>
	14,377.92	57,088.02
Expenditures:		
Current Expenses	-0-	3,702.00
Equipment	-0-	1,590.05
Building Construction & Equipment	<u>-0-</u>	<u>37,418.05</u>
	-0-	42,710.10
	<u>14,377.92</u>	<u>14,377.92</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$14,377.92</u>	<u>\$14,377.92</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
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<u>Bluefield State College - Campus</u> <u>Development - Account 8845-08</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1976	235,965.17	288,526.17
	235,965.17	288,526.17
Expenditures:		
Building Construction & Equipment	-0-	52,561.00
	235,965.17	235,965.17
Transmittals Paid After June 30	-0-	-0-
Balance	\$235,965.17	\$235,965.17
<u>Shepherd College - Campus Development -</u> <u>Account 8845-09</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1976	14,532.21	14,532.21
	14,532.21	14,532.21
Expenditures:		
Current Expenses	480.00	-0-
Building Construction & Equipment	5,960.47	-0-
	6,440.47	-0-
	8,091.74	14,532.21
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 8,091.74	\$ 14,532.21

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>West Liberty - Campus Development - Account 8845-10</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1976	<u>16,360.00</u>	<u>16,360.00</u>
	16,360.00	16,360.00
Expenditures:		
Building Construction & Equipment	<u>9,210.00</u>	-0-
	7,150.00	<u>16,360.00</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 7,150.00</u>	<u>\$16,360.00</u>
<u>WV Institute of Technology - Campus Development - Account 8845-11</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1976	<u>27,122.17</u>	<u>27,122.17</u>
	27,122.17	27,122.17
Expenditures:		
Current Expenses	267.60	-0-
Building Construction & Equipment	<u>2,956.73</u>	-0-
	3,224.33	-0-
	<u>23,897.84</u>	<u>27,122.17</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$23,897.84</u>	<u>\$27,122.17</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Southern West Virginia Community College -</u> <u>Campus Development - Account 8845-12</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1976	<u>3,390.58</u>	<u>4,190.58</u>
	3,390.58	4,190.58
Expenditures:		
Current Expenses	980.90	800.00
Equipment	<u>2,409.68</u>	<u>-0-</u>
	<u>3,390.58</u>	<u>800.00</u>
	-0-	3,390.58
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u><u>\$ -0-</u></u>	<u><u>\$3,390.58</u></u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCE
 CAPITAL IMPROVEMENT

<u>State System Registration Fees Refunds - Revenue Bond Construction Fund - Cash Control - Account 8845-99</u>	Year Ended June 30,	
	1983	1982
Cash Receipts	\$ -0-	\$ -0-
Disbursements:		
Current Expenses	1,728.50	4,502.00
Equipment	2,409.68	27,577.00
Building	20,103.45	89,979.05
	24,241.63	122,058.05
Cash Receipts (Under) Disbursements	(24,241.63)	(122,058.05)
Beginning Balance	313,724.30	435,782.35
Ending Balance	\$289,482.67	\$313,724.30
<u>WVU - Parking - Construction Fund - Account 8850-13</u>		
Cash Receipts:		
Interest	\$ -0-	\$ 5,542.51
Disbursements:		
Building Construction & Equipment	-0-	46,858.00
Capital Improvement - Transfers	8,360.11	225,660.39
	8,360.11	272,518.39
Cash Receipts (Under) Disbursements	(8,360.11)	(266,975.88)
Beginning Balance	8,360.11	275,335.99
Ending Balance	\$ -0-	\$ 8,360.11

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCE
 CAPITAL IMPROVEMENT

<u>BOR Medical Center - Charleston</u> <u>Division - Account 8850-17</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Interest	\$ -0-	\$ 7,999.06
Disbursements:		
Building Construction & Equipment	<u>52,325.48</u>	<u>-0-</u>
Cash Receipts (Under) Over Disbursements	(52,325.48)	7,999.06
Beginning Balance	<u>52,325.48</u>	<u>44,326.42</u>
Ending Balance	<u>\$ -0-</u>	<u>\$52,325.48</u>
<u>Sanitary Sewer Construction -</u> <u>Account 8850-19</u>		
Cash Receipts:		
Reimbursement from Political Subdivision (City of Dunbar)	\$ -0-	\$77,144.62
Disbursements:		
Current Expenses	<u>1,475.88</u>	<u>-0-</u>
Cash Receipts (Under) Over Disbursements	(1,475.88)	77,144.62
Beginning Balance	<u>92,538.38</u>	<u>15,393.76</u>
Ending Balance	<u>\$91,062.50</u>	<u>\$92,538.38</u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
CAPITAL IMPROVEMENT

<u>Flood Recovery Grant - Williamson - Account 8850-30</u>	Year Ended June 30,	
	1983	1982
Cash Receipts	\$ -0-	\$ -0-
Disbursements	-0-	-0-
	-0-	-0-
Beginning Balance	2,735.31	2,735.31
Ending Balance	\$2,735.31	\$2,735.31

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
CAPITAL IMPROVEMENT

<u>WV Northern Community College -</u> <u>Weirton Campus - Account 8850-32</u>	Year Ended June 30,	
	1983	1982
Cash Receipts:		
Gifts, Grants and Donations	\$ -0-	\$152,000.00
Interest	17,244.19	14,235.81
	17,244.19	166,235.81
Disbursements:		
Current Expenses	19,641.09	-0-
Building Construction & Equipment	87,583.00	-0-
	107,224.09	-0-
Cash Receipts (Under) Over Disbursements	(89,979.90)	166,235.81
Beginning Balance	166,235.81	-0-
Ending Balance	\$ 76,255.91	\$166,235.81

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
CAPITAL IMPROVEMENT

<u>Stadium and Facility Building - Account 8850-33</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Interest	\$ 13,225.65	\$ 100,200.18
Disbursements:		
Current Expenses	554.50	7,329.50
Equipment	18,174.94	73,952.96
Building Construction & Equipment	38,820.00	1,322,031.00
Refunds	-0-	73,800.00
	<u>57,549.44</u>	<u>1,477,113.46</u>
Cash Receipts (Under) Disbursements	(44,323.79)	(1,376,913.28)
Beginning Balance	<u>127,961.39</u>	<u>1,504,874.67</u>
Ending Balance	<u>\$ 83,637.60</u>	<u>\$ 127,961.39</u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
CAPITAL IMPROVEMENT

<u>Insurance Reimbursement - WVU Farm - Account 8850-34</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Interest	\$ 62,100.55	\$ 61,898.70
Insurance Proceeds	-0-	502,505.40
	<u>62,100.55</u>	<u>564,404.10</u>
Disbursements:		
Current Expenses	14,160.00	15,404.78
Equipment	-0-	40,365.00
Transfer to Replace Equipment	200,000.00	26,225.50
	<u>214,160.00</u>	<u>81,995.28</u>
Cash Receipts (Under) Over Disbursements	(152,059.45)	482,408.82
Beginning Balance	<u>482,408.82</u>	<u>-0-</u>
Ending Balance	<u>\$330,349.37</u>	<u>\$482,408.82</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Debt Service - Account 8855-05</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$ 9,829,000.00	\$ 4,378,000.00
Reappropriations:		
Fiscal Year 1982	2,502,930.96	-0-
Fiscal Year 1981	-0-	2,224,902.00
Fiscal Year 1980	-0-	132,791.40
	12,331,930.96	6,735,693.40
Expenditures:		
Debt Service	4,112,779.51	4,232,762.44
	8,219,151.45	2,502,930.96
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 8,219,151.45	\$ 2,502,930.96

<u>WV Institute of Technology - Parking - Account 8855-06</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1978	36,261.30	182,134.51
	36,261.30	182,134.51
Expenditures:		
Current Expenses	9,243.00	38,373.21
Land Purchases	-0-	107,500.00
Building Construction & Equipment	24,924.44	-0-
	34,167.44	145,873.21
	2,093.86	36,261.30
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 2,093.86	\$ 36,261.30

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
CAPITAL IMPROVEMENT

<u>WV Institute of Technology - Campus</u> <u>Development - Account 8855-07</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ 480,000.00
Reappropriations:		
Fiscal Year 1982	480,000.00	-0-
Fiscal Year 1980	212,973.86	945,121.48
Fiscal Year 1978	42,410.34	74,410.62
	<u>735,384.20</u>	<u>1,499,532.10</u>
Expenditures:		
Current Expenses	4,008.77	9,367.78
Building Construction & Equipment	357,296.61	754,780.12
	<u>361,305.38</u>	<u>764,147.90</u>
	<u>374,078.82</u>	<u>735,384.20</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 374,078.82</u>	<u>\$ 735,384.20</u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
CAPITAL IMPROVEMENT

<u>Glenville State College - Campus</u> <u>Development - Account 8855-08</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$ -0-	\$ 445,000.00
Reappropriations:		
Fiscal Year 1982	445,000.00	-0-
Fiscal Year 1978	6,309.53	141,097.10
	451,309.53	586,097.10
Expenditures:		
Current Expenses	199.12	2,500.00
Equipment	7,910.23	80,334.29
Repairs and Alterations	14,900.00	-0-
Building Construction & Equipment	-0-	51,953.28
	23,009.35	134,787.57
	428,300.18	451,309.53
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 428,300.18	\$ 451,309.53
<u>WVU - Campus Development -</u> <u>Account 8855-09</u>		
Appropriations	\$ -0-	\$2,884,000.00
Reappropriations:		
Fiscal Year 1982	2,884,000.00	-0-
Fiscal Year 1978	2,285,558.33	3,271,961.47
	5,169,558.33	6,155,961.47
Expenditures:		
Current Expenses	69,123.56	151,086.38
Repairs and Alterations	1,275.00	44,013.32
Equipment	129,114.24	267,797.01
Building Construction & Equipment	600.00	5,445.00
Land Purchases	415,866.23	518,061.43
	615,979.03	986,403.14
	4,553,579.30	5,169,558.33
Transmittals Paid After June 30	-0-	-0-
Balance	\$4,553,579.30	\$5,169,558.33

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Marshall University - Campus</u> <u>Development - Account 8855-10</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$4,000,000.00
Reappropriations:		
Fiscal Year 1982	4,000,000.00	-0-
Fiscal Year 1981	<u>1,249,316.00</u>	<u>1,250,000.00</u>
	5,249,316.00	5,250,000.00
Expenditures:		
Current Expenses	40,861.76	684.00
Building Construction & Equipment	<u>292,488.09</u>	<u>-0-</u>
	333,349.85	684.00
	<u>4,915,966.15</u>	<u>5,249,316.00</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$4,915,966.15</u>	<u>\$5,249,316.00</u>
 <u>Computer Network - Account 8855-11</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1980	<u>592,082.00</u>	<u>864,025.17</u>
	592,082.00	864,025.17
Expenditures:		
Equipment	<u>352,869.64</u>	<u>271,943.17</u>
	239,212.36	592,082.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 239,212.36</u>	<u>\$ 592,082.00</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Shepherd College - Replace Heating - Account 8855-12</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1980	-0-	23,633.70
	<u>-0-</u>	<u>23,633.70</u>
Expenditures:		
Building Construction & Equipment	-0-	23,633.70
	<u>-0-</u>	<u>-0-</u>
Transmittals Paid After June 30	-0-	-0-
	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>West Liberty - Replace Boiler - Fire Safety - Account 8855-13</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1980	30,188.24	30,188.24
	<u>30,188.24</u>	<u>30,188.24</u>
Expenditures	-0-	-0-
	<u>30,188.24</u>	<u>30,188.24</u>
Transmittals Paid After June 30	-0-	-0-
	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$30,188.24</u>	<u>\$30,188.24</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>WVU - Upgrade Fire Alarms -</u> <u>Account 8855-14</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1980	<u>104,736.47</u>	<u>1,324,875.33</u>
	104,736.47	1,324,875.33
Expenditures:		
Building Construction & Equipment	<u>12,018.83</u>	<u>1,220,138.86</u>
	92,717.64	104,736.47
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 92,717.64</u>	<u>\$ 104,736.47</u>

<u>WV Institute of Technology -</u> <u>Account 8855-15</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1980	<u>417,588.16</u>	<u>1,474,191.62</u>
	417,588.16	1,474,191.62
Expenditures:		
Current Expenses	21,776.24	51,209.01
Repairs and Alterations	-0-	8,600.00
Equipment	182,004.50	182,717.07
Building Construction & Equipment	<u>118,257.00</u>	<u>814,077.38</u>
	322,037.74	1,056,603.46
	95,550.42	417,588.16
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 95,550.42</u>	<u>\$ 417,588.16</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Miscellaneous Campus Development -</u> <u>Account 8855-16</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1981	1,000,000.00	1,000,000.00
Fiscal Year 1980	362,001.36	883,413.68
	<u>1,362,001.36</u>	<u>1,883,413.68</u>
Expenditures:		
Personal Services	108,102.70	69,710.64
Current Expenses	262,942.02	126,447.74
Repairs and Alterations	7,360.30	-0-
Equipment	353,114.66	215,966.30
Building Construction & Equipment	161,030.03	109,287.64
	<u>892,549.71</u>	<u>521,412.32</u>
	469,451.65	1,362,001.36
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 469,451.65</u>	<u>\$1,362,001.36</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>WV Northern Community College - Campus</u> <u>Development - Account 8855-17</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1981	29,240.56	500,000.00
	<u>29,240.56</u>	<u>500,000.00</u>
Expenditures:		
Current Expenses	2,647.51	4,759.44
Land Purchases	-0-	466,000.00
	<u>2,647.51</u>	<u>470,759.44</u>
	26,593.05	29,240.56
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 26,593.05</u>	<u>\$ 29,240.56</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>West Liberty State College - Campus</u> <u>Development - Account 8855-18</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1981	199,943.18	200,000.00
Fiscal Year 1980	49,114.05	114,445.45
	<u>249,057.23</u>	<u>314,445.45</u>
Expenditures:		
Personal Services	-0-	9,484.46
Current Expenses	13,062.23	56.82
Repairs and Alterations	268.00	15,048.80
Equipment	20,219.80	40,798.14
Building Construction & Equipment	212.32	-0-
	<u>33,762.35</u>	<u>65,388.22</u>
	<u>215,294.88</u>	<u>249,057.23</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 215,294.88</u>	<u>\$ 249,057.23</u>
<u>WVU - Campus Development -</u> <u>Account 8855-19</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1980	2,000,000.00	2,000,000.00
	<u>2,000,000.00</u>	<u>2,000,000.00</u>
Expenditures:		
Building Construction & Equipment	1,735,068.44	-0-
	<u>264,931.56</u>	<u>2,000,000.00</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 264,931.56</u>	<u>\$2,000,000.00</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>WV State College - Campus Development -</u> <u>Account 8855-20</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1981	1,275,000.00	1,275,000.00
Fiscal Year 1980	1,570,915.48	1,956,539.28
	2,845,915.48	3,231,539.28
Expenditures:		
Current Expenses	29,805.36	86,650.00
Equipment	-0-	41,500.00
Building Construction & Equipment	1,733,242.80	257,473.80
	1,763,048.16	385,623.80
	1,082,867.32	2,845,915.48
Transmittals Paid After June 30	-0-	-0-
Balance	\$1,082,867.32	\$2,845,915.48
<u>College of Agriculture and Forestry</u>		
<u>Ltr. - Account 8855-21</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1980	50,000.00	50,000.00
	50,000.00	50,000.00
Expenditures	-0-	-0-
	50,000.00	50,000.00
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 50,000.00	\$ 50,000.00

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Miscellaneous - WV Institute of Technology</u> <u>Engineering Bldg. - Account 8855-22</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1980	-0-	750,000.00
	<u>-0-</u>	<u>750,000.00</u>
Expenditures:		
Building Construction & Equipment	-0-	750,000.00
	<u>-0-</u>	<u>-0-</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>Concord College - Campus Development -</u> <u>Account 8855-23</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1981	350,000.00	350,000.00
	<u>350,000.00</u>	<u>350,000.00</u>
Expenditures:		
Current Expenses	326.25	-0-
	<u>349,673.75</u>	<u>350,000.00</u>
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$349,673.75</u>	<u>\$350,000.00</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Fairmont State College - Campus Development - Account 8855-24</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1981	<u>349,896.46</u>	<u>350,000.00</u>
	349,896.46	350,000.00
Expenditures:		
Current Expenses	<u>16,800.00</u>	<u>103.54</u>
	333,096.46	349,896.46
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u><u>\$333,096.46</u></u>	<u><u>\$349,896.46</u></u>
<u>Bluefield State College - Campus Development - Account 8855-25</u>		
Appropriations	\$ -0-	\$180,000.00
Reappropriations:		
Fiscal Year 1982	<u>180,000.00</u>	<u>-0-</u>
	180,000.00	180,000.00
Expenditures	<u>-0-</u>	<u>-0-</u>
	180,000.00	180,000.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u><u>\$180,000.00</u></u>	<u><u>\$180,000.00</u></u>

WEST VIRGINIA BOARD OF REGENTS
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 CAPITAL IMPROVEMENT

<u>Potomac State College - Campus</u> <u>Development - Account 8855-26</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$200,000.00
Reappropriations:		
Fiscal Year 1982	<u>200,000.00</u>	<u>-0-</u>
	200,000.00	200,000.00
Expenditures:		
Building Construction & Equipment	<u>111,400.00</u>	<u>-0-</u>
	88,600.00	200,000.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 88,600.00</u>	<u>\$200,000.00</u>
<u>Shepherd College - Campus Development -</u> <u>Account 8855-27</u>		
Appropriations	\$ -0-	\$120,000.00
Reappropriations:		
Fiscal Year 1982	<u>120,000.00</u>	<u>-0-</u>
	120,000.00	120,000.00
Expenditures:		
Current Expenses	<u>1,567.53</u>	<u>-0-</u>
	118,432.47	120,000.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$118,432.47</u>	<u>\$120,000.00</u>

WEST VIRGINIA BOARD OF REGENTS
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 CAPITAL IMPROVEMENT

<u>WV Network - Ed. Telecomputing -</u> <u>Account 8855-28</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$1,700,000.00	\$ -0-
Expenditures	-0-	-0-
	1,700,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$1,700,000.00	\$ -0-
<u>Marshall University - Campus Development -</u> <u>Account 8855-29</u>		
Appropriations	\$1,700,000.00	\$ -0-
Expenditures	-0-	-0-
	1,700,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$1,700,000.00	\$ -0-
<u>WVU - Campus Development -</u> <u>Account 8855-30</u>		
Appropriations	\$5,250,000.00	\$ -0-
Expenditures	-0-	-0-
	5,250,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$5,250,000.00	\$ -0-

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Bluefield State College - Campus Development - Account 8855-31</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$250,000.00	\$ -0-
Expenditures	-0-	-0-
	<u>250,000.00</u>	<u>-0-</u>
Transmittals Paid After June 30	-0-	-0-
Balance	<u>\$250,000.00</u>	<u>\$ -0-</u>
<u>Concord College - Campus Development - Account 8855-32</u>		
Appropriations	\$500,000.00	\$ -0-
Expenditures	-0-	-0-
	<u>500,000.00</u>	<u>-0-</u>
Transmittals Paid After June 30	-0-	-0-
Balance	<u>\$500,000.00</u>	<u>\$ -0-</u>
<u>Glenville State College - Campus Development - Account 8855-33</u>		
Appropriations	\$550,000.00	\$ -0-
Expenditures	-0-	-0-
	<u>550,000.00</u>	<u>-0-</u>
Transmittals Paid After June 30	-0-	-0-
Balance	<u>\$550,000.00</u>	<u>\$ -0-</u>

WEST VIRGINIA BOARD OF REGENTS
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<u>WV Institute of Technology - Campus Development - Account 8855-34</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$700,000.00	\$ -0-
Expenditures	-0-	-0-
	700,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$700,000.00	\$ -0-
<u>WV State College - Campus Development - Account 8855-35</u>		
Appropriations	\$850,000.00	\$ -0-
Expenditures	-0-	-0-
	850,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$850,000.00	\$ -0-
<u>Parkersburg Community College - Campus Development - Account 8855-36</u>		
Appropriations	\$200,000.00	\$ -0-
Expenditures	-0-	-0-
	200,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$200,000.00	\$ -0-

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

Potomac State College - Campus
 Development - Account 8855-37

Year Ended June 30,
1983 1982

Appropriations	\$ 250,000.00	\$ -0-
Expenditures	-0-	-0-
	250,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 250,000.00	\$ -0-

WVU - Eng. Science Bldg. -
 Account 8855-38

Appropriations	\$3,850,000.00	\$ -0-
Expenditures	-0-	-0-
	3,850,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$3,850,000.00	\$ -0-

Potomac State College - Science Bldg. -
 Account 8855-39

Appropriations	\$ 400,000.00	\$ -0-
Expenditures	-0-	-0-
	400,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 400,000.00	\$ -0-

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Marshall University - Smith Hall - Account 8855-40</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$600,000.00	\$ -0-
Expenditures	-0-	-0-
	<u>600,000.00</u>	<u>-0-</u>
Transmittals Paid After June 30	-0-	-0-
Balance	<u>\$600,000.00</u>	<u>\$ -0-</u>
<u>Fairmont State College - Maintenance Building - Account 8855-41</u>		
Appropriations	\$250,000.00	\$ -0-
Expenditures	-0-	-0-
	<u>250,000.00</u>	<u>-0-</u>
Transmittals Paid After June 30	-0-	-0-
Balance	<u>\$250,000.00</u>	<u>\$ -0-</u>
<u>Shepherd College - McMuren Reynolds Hall - Account 8855-42</u>		
Appropriations	\$500,000.00	\$ -0-
Expenditures	-0-	-0-
	<u>500,000.00</u>	<u>-0-</u>
Transmittals Paid After June 30	-0-	-0-
Balance	<u>\$500,000.00</u>	<u>\$ -0-</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Southern WV Community College - Campus Development - Account 8855-43</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$ 400,000.00	\$ -0-
Expenditures	-0-	-0-
	400,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 400,000.00	\$ -0-
<u>WV Northern Community College - College Square New Martinsville - Account - 8855-44</u>		
Appropriations	\$ 600,000.00	\$ -0-
Expenditures	-0-	-0-
	600,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 600,000.00	\$ -0-
<u>WVU - Hospital and Medical Center - Account 8855-45</u>		
Appropriations	\$3,000,000.00	\$ -0-
Expenditures	-0-	-0-
	3,000,000.00	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$3,000,000.00	\$ -0-

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCE
 CAPITAL IMPROVEMENT

<u>Refund of Fees - Account 8855-78</u>	Year Ended June 30,	
	1983	1982
Cash Receipts	\$210,452.36	\$131,671.23
Disbursements:		
Refunds	210,452.36	131,671.23
	-0-	-0-
Beginning Balance	-0-	-0-
Ending Balance	\$ -0-	\$ -0-

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
CAPITAL IMPROVEMENT

<u>State System Special Capital Improvement -</u> <u>Cash Control - Account 8855-99</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Tuition and Fees	\$12,141,583.81	\$ 6,634,549.76
Contributions	450,000.00	-0-
Federal Funds:		
Highway Beautification	12,700.00	-0-
Interest	2,493,852.79	3,579,626.58
	<u>15,098,136.60</u>	<u>10,214,176.34</u>
Disbursements:		
Personal Services	108,102.70	79,195.10
Current Expenses	4,587,393.34	4,704,000.36
Repairs and Alterations	23,803.30	67,662.12
Equipment	1,045,233.07	1,101,055.98
Building Construction & Equipment	4,961,804.79	4,499,406.21
Land Purchases	600.00	578,945.00
Refunds	208,201.88	131,671.23
	<u>10,935,139.08</u>	<u>11,161,936.00</u>
Cash Receipts Over (Under)		
Disbursements	4,162,997.52	(947,759.66)
Beginning Balance	<u>14,420,169.39</u>	<u>15,367,929.05</u>
Ending Balance	<u>\$18,583,166.91</u>	<u>\$14,420,169.39</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Shepherd College - Fine Arts Bldg. -</u> <u>Account 8860-06</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1978	<u>1,999.98</u>	<u>112,169.06</u>
	1,999.98	112,169.06
Expenditures:		
Current Expenses	-0-	4,949.60
Building Construction & Equipment	<u>1,999.98</u>	<u>105,219.48</u>
	1,999.98	110,169.08
	-0-	1,999.98
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ 1,999.98</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>West Liberty State College - Field</u> <u>House - Account 8860-07</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1978	22,330.75	170,932.12
	<u>22,330.75</u>	<u>170,932.12</u>
Expenditures:		
Repairs and Alterations	-0-	1,493.00
Equipment	13,737.23	129,452.09
Building Construction & Equipment	-0-	17,656.28
	<u>13,737.23</u>	<u>148,601.37</u>
	8,593.52	22,330.75
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 8,593.52</u>	<u>\$ 22,330.75</u>
<u>WV State College - Shop and Lab Bldg. -</u> <u>Account 8860-08</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1978	134,668.25	1,220,528.07
	<u>134,668.25</u>	<u>1,220,528.07</u>
Expenditures:		
Current Expenses	3,200.00	16,480.00
Repairs and Alterations	-0-	4,898.07
Equipment	-0-	1,125.00
Building Construction & Equipment	41,584.45	1,063,356.75
	<u>44,784.45</u>	<u>1,085,859.82</u>
	89,883.80	134,668.25
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 89,883.80</u>	<u>\$ 134,668.25</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Marshall University - Multi-Purpose Facility - Account 8860-09</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1978	387,585.18	4,882,096.99
	387,585.18	4,882,096.99
Expenditures:		
Current Expenses	18,147.86	36,469.60
Equipment	44,861.85	108,612.23
Building Construction & Equipment	323,919.70	4,349,429.98
	386,929.41	4,494,511.81
	655.77	387,585.18
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 655.77	\$ 387,585.18
<u>WVU - Football Stadium - Account 8860-10</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1978	90,984.68	99,278.98
	90,984.68	99,278.98
Expenditures:		
Current Expenses	18,526.86	-0-
Repairs and Alterations	-0-	8,294.30
Building Construction & Equipment	58,460.00	-0-
	76,986.86	8,294.30
	13,997.82	90,984.68
Transmittals Paid After June 30	-0-	-0-
Balance	\$ 13,997.82	\$ 90,984.68

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
CAPITAL IMPROVEMENT

<u>WVU - Shell Building -</u> <u>Account 8860-11</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriation	\$ -0-	\$ -0-
Reappropriation:		
Fiscal Year 1978	<u>27,597.27</u>	<u>301,083.39</u>
	27,597.27	301,083.39
Expenditures:		
Current Expenses	-0-	2,640.00
Equipment	-0-	11,350.21
Building Construction & Equipment	<u>26,912.27</u>	<u>259,495.91</u>
	<u>26,912.27</u>	<u>273,486.12</u>
	685.00	27,597.27
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 685.00</u>	<u>\$ 27,597.27</u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
CAPITAL IMPROVEMENT

<u>State System Tuition - Revenue Bond Construction Fund - Cash Control - Account 8860-99</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Interest	\$ -0-	\$ 1,000.00
Disbursements:		
Current Expenses	39,874.72	60,539.20
Repairs and Alterations	-0-	14,685.37
Equipment	58,599.08	250,539.53
Building Construction	452,876.40	5,795,158.40
	<u>551,350.20</u>	<u>6,120,922.50</u>
Cash Receipts (Under) Disbursements	(551,350.20)	(6,119,922.50)
Beginning Balance	<u>958,043.79</u>	<u>7,077,966.29</u>
Ending Balance	<u>\$ 406,693.59</u>	<u>\$ 958,043.79</u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
SPECIAL REVENUE

<u>Higher Education Resources - Account 8870-06</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Cash Receipts:		
Tuition and Fees	\$ 1,648.26	\$ -0-
Federal Funds:		
Highway Beautification	-0-	13,125.45
Interest	-0-	882.00
	<u>1,648.26</u>	<u>14,007.45</u>
Disbursements:		
Higher Education Resources (8700-11)	-0-	56,274.90
Refunds	-0-	1,547.56
	<u>-0-</u>	<u>57,822.46</u>
Cash Receipts Over (Under) Disbursements	1,648.26	(43,815.01)
Beginning Balance	<u>-0-</u>	<u>43,815.01</u>
Ending Balance	<u>\$ 1,648.26</u>	<u>\$ -0-</u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF CHANGES IN INVESTMENTS BALANCE
TRUST FUNDS

<u>Investments - Account 8890-07</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Additions:		
Transfers to State Board of Investments	\$72,300,000.00	\$57,422,538.19
Interest Reinvested	<u>9,648,253.51</u>	<u>11,013,345.67</u>
	81,948,253.51	68,435,883.86
Deductions:		
Withdrawals from State Board of Investments:		
Principle	69,000,000.00	55,356,781.22
Interest	<u>9,648,253.51</u>	<u>11,013,345.67</u>
	<u>78,648,253.51</u>	<u>66,370,126.89</u>
Additions Over Deductions	3,300,000.00	2,065,756.97
Beginning Balance	<u>73,000,000.00</u>	<u>70,934,243.03</u>
Ending Balance	<u><u>\$76,300,000.00</u></u>	<u><u>\$73,000,000.00</u></u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>WVU - Comply With Fire Marshal -</u> <u>Account 9745-07</u>	Year Ended June 30,	
	1983	1982
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1975	-0-	11,764.27
	-0-	11,764.27
Expenditures:		
Current Expenses	-0-	11,764.27
	-0-	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$ -0-	\$ -0-
<u>WVU - Downtown Campus Development -</u>		
<u>Account 9745-15</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1975	-0-	36,145.14
	-0-	36,145.14
Expenditures:		
Building Construction & Equipment	-0-	36,145.14
	-0-	-0-
Transmittals Paid After June 30	-0-	-0-
Balance	\$ -0-	\$ -0-

WEST VIRGINIA BOARD OF REGENTS
 STATEMENTS OF APPROPRIATIONS AND EXPENDITURES
 CAPITAL IMPROVEMENT

<u>Marshall University - Science Hall - Account 9745-19</u>	<u>Year Ended June 30,</u>	
	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1975	<u>85,225.00</u>	<u>100,225.00</u>
	85,225.00	100,225.00
Expenditures:		
Current Expenses	85,225.00	15,000.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ 85,225.00</u>
<u>Glenville State College - Phone System - Lodge Maintenance - Account 9745-20</u>		
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1975	<u>31,563.00</u>	<u>31,563.00</u>
	31,563.00	31,563.00
Expenditures	<u>-0-</u>	<u>-0-</u>
	31,563.00	31,563.00
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ 31,563.00</u>	<u>\$ 31,563.00</u>

WEST VIRGINIA BOARD OF REGENTS
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
CAPITAL IMPROVEMENT

<u>Educational Facility Development -</u>	<u>Year Ended June 30,</u>	
<u>Medical Center - Account 9745-27</u>	<u>1983</u>	<u>1982</u>
Appropriations	\$ -0-	\$ -0-
Reappropriations:		
Fiscal Year 1977	<u>26,004.66</u>	<u>38,054.63</u>
	26,004.66	38,054.63
Expenditures:		
Current Expenses	4,049.97	12,049.97
Building Construction & Equipment	<u>21,954.69</u>	<u>-0-</u>
	26,004.66	12,049.97
	-0-	-0-
Transmittals Paid After June 30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$26,004.66</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN FUND BALANCE
 REGISTRATION FEE REVENUE REFUNDING BONDS, 1977 SERIES A

	Bond, Principal and Interest	Year Ended June 30, 1983		Total
		Reserve Account	Bond Redemption	
Cash Receipts:				
Investment Income	\$ 117,288.04	\$ 375,337.32	\$ -0-	\$ 492,625.36
Disbursements:				
Interest Expense	1,657,582.50	-0-	-0-	1,657,582.50
Other Expenses	294.20	-0-	-0-	294.20
	<u>1,657,876.70</u>	<u>-0-</u>	<u>-0-</u>	<u>1,657,876.70</u>
Cash Receipts Over (Under) Disbursements	(1,540,588.66)	375,337.32	-0-	(1,165,251.34)
Beginning Fund Balance	1,313,583.38	3,027,464.28	-0-	4,341,047.66
Transfers to (from):				
Registration Fee Revenue Refunding Bonds (8835-99) to Pay Current Debt Service	2,239,609.82	(13,464.28)	-0-	2,226,145.54
Registration Fee Revenue Refunding Bonds (8835-99) to Pay Bonds Reserve Account Requirement	(710,000.00)	-0-	-0-	(710,000.00)
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Balance	<u>\$1,302,604.54</u>	<u>\$3,389,337.32</u>	<u>\$ -0-</u>	<u>\$4,691,941.86</u>

<u>Bond, Principal and Interest</u>	<u>Year Ended June 30, 1982</u>		<u>Total</u>
	<u>Reserve Account</u>	<u>Bond Redemption</u>	
130,686.22	\$ 377,957.68	\$ -0-	\$ 508,643.90
1,686,270.00	-0-	-0-	1,686,270.00
1,126.84	-0-	-0-	1,126.84
<u>1,687,396.84</u>	<u>-0-</u>	<u>-0-</u>	<u>1,687,396.84</u>
(1,556,710.62)	377,957.68	-0-	(1,178,752.94)
1,262,223.12	2,348,106.60	-0-	3,610,329.72
2,283,070.88	-0-	-0-	2,283,070.88
(675,000.00)	-0-	-0-	(675,000.00)
-0-	301,400.00	-0-	301,400.00
<u>\$1,313,583.38</u>	<u>\$3,027,464.28</u>	<u>\$ -0-</u>	<u>\$4,341,047.66</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN FUND BALANCE
 REGISTRATION FEE REVENUE REFUNDING BONDS,
 NONSYSTEM REVENUE BONDS

	<u>Year Ended June 30, 1983</u>			<u>Total</u>
	<u>Bond, Principal and Interest</u>	<u>Reserve Account</u>	<u>Bond Redemption</u>	
Cash Receipts:				
Investment Income	\$ 62,144.55	\$ 288,173.22	\$ -0-	\$ 350,317.77
Disbursements:				
Interest Expense	663,962.50	-0-	-0-	663,962.50
Other Expenses	481.80	-0-	-0-	481.80
	<u>664,444.30</u>	<u>-0-</u>	<u>-0-</u>	<u>664,444.30</u>
Cash Receipts Over (Under) Disbursements	(602,299.75)	288,173.22	-0-	(314,126.53)
Beginning Fund Balance	86,275.66	2,586,594.33	-0-	2,672,869.99
Transfers to (from):				
Registration Fee Revenue Refunding Bonds (8830-99 & 8840-99) to Pay Current Debt Service	2,037,686.34	(361,124.33)	-0-	1,676,562.01
Registration Fee Revenue Refunding Bonds (8830-99 & 8840-99) to Pay Bonds	(1,460,000.00)	-0-	-0-	(1,460,000.00)
Ending Balance	<u>\$ 61,662.25</u>	<u>\$2,513,643.22</u>	<u>\$ -0-</u>	<u>\$2,575,305.47</u>

Bond, Principal and Interest	Year Ended June 30, 1982		
	<u>Reserve Account</u>	<u>Bond Redemption</u>	<u>Total</u>
\$ 87,024.41	\$ 357,894.33	\$ -0-	\$ 444,918.74
738,917.50	-0-	-0-	738,917.50
748.75	-0-	-0-	748.75
<u>739,666.25</u>	<u>-0-</u>	<u>-0-</u>	<u>739,666.25</u>
(652,641.84)	357,894.33	-0-	(294,747.51)
53,071.51	2,530,921.57	-0-	2,583,993.08
2,160,845.99	(302,221.57)	-0-	1,858,624.42
(1,475,000.00)	-0-	-0-	(1,475,000.00)
<u>\$ 86,275.66</u>	<u>\$2,586,594.33</u>	<u>\$ -0-</u>	<u>\$2,672,869.99</u>

WEST VIRGINIA BOARD OF REGENTS
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN FUND BALANCE
 STATE SYSTEM TUITION FEE

	<u>Bond, Principal and Interest</u>	<u>Year Ended June 30, 1983</u>		<u>Total</u>
		<u>Reserve Account</u>	<u>Bond Redemption</u>	
Cash Receipts:				
Investment Income	\$ 207,884.17	\$ 392,886.14	\$ -0-	\$ 600,770.31
Disbursements:				
Interest Expense	2,514,415.00	-0-	-0-	2,514,415.00
Other Expenses	685.20	-0-	-0-	685.20
	<u>2,515,100.20</u>	<u>-0-</u>	<u>-0-</u>	<u>2,515,100.20</u>
Cash Receipts Over (Under) Disbursements	(2,307,216.03)	392,886.14	-0-	(1,914,329.89)
Beginning Fund Balance	2,233,559.19	3,089,381.33	-0-	5,322,940.52
Transfers to (from):				
State System Tuition (8855-99) to Pay Current Debt Service	3,721,408.51	-0-	-0-	3,721,408.51
State System Tuition (8855-99) to Pay Bonds For Reserve Account Requirement	(1,470,000.00)	-0-	-0-	(1,470,000.00)
	<u>-0-</u>	<u>391,371.00</u>	<u>-0-</u>	<u>391,371.00</u>
Ending Balance	<u>\$2,177,751.67</u>	<u>\$3,873,638.47</u>	<u>\$ -0-</u>	<u>\$6,051,390.14</u>

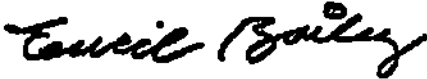
<u>Bond, Principal and Interest</u>	<u>Year Ended June 30, 1982</u>			<u>Total</u>
	<u>Reserve Account</u>	<u>Bond Redemption</u>		
\$ 242,519.59	\$ 374,139.11	\$ -0-		\$ 616,658.70
2,576,365.00	-0-	-0-		2,576,365.00
1,168.40	-0-	-0-		1,168.40
<u>2,577,533.40</u>	<u>-0-</u>	<u>-0-</u>		<u>2,577,533.40</u>
(2,335,013.81)	374,139.11	-0-		(1,960,874.70)
2,229,070.81	2,296,981.97	-0-		4,526,052.78
3,814,502.19	-0-	-0-		3,814,502.19
(1,475,000.00)	-0-	-0-		(1,475,000.00)
<u>-0-</u>	<u>418,260.25</u>	<u>-0-</u>		<u>418,260.25</u>
<u>\$2,233,559.19</u>	<u>\$3,089,381.33</u>	<u>\$ -0-</u>		<u>\$5,322,940.52</u>

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I, Encil Bailey, Legislative Auditor, do hereby certify that the report of audit appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, and that the same is a true and correct copy of said report.

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


Encil Bailey, Legislative Auditor

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