

STATE OF WEST VIRGINIA

# DIGEST OF REVENUE SOURCES

FISCAL YEAR

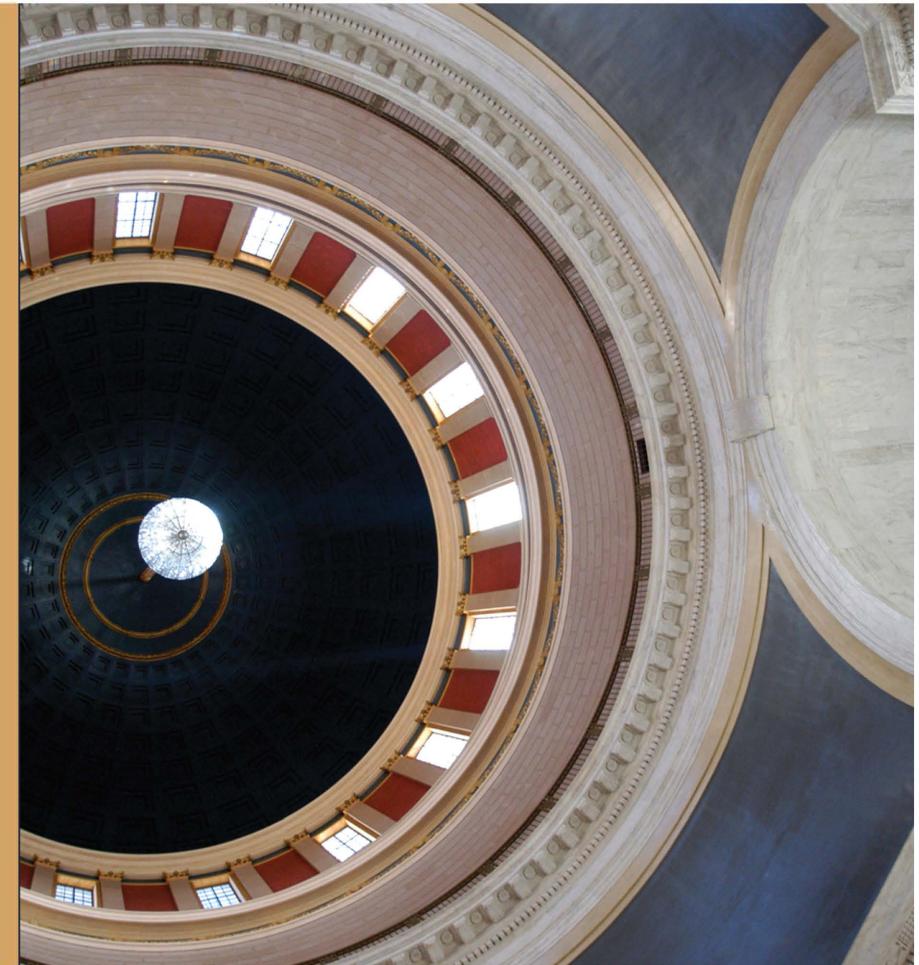
JULY 1, 2015 to JUNE 30, 2016

REVISED



## WEST VIRGINIA LEGISLATIVE AUDITOR BUDGET DIVISION

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# STATE OF WEST VIRGINIA



## DIGEST OF REVENUE SOURCES FISCAL YEAR JULY 1, 2015 to JUNE 30, 2016

*STATE OF WEST VIRGINIA*

*DIGEST OF REVENUE SOURCES*

*FISCAL YEAR JULY 1, 2015 to JUNE 30, 2016*

*Compiled by*

*Budget Division*

*Legislative Auditor's Office*

## **Forward**

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

*It consists of four types of revenues:*

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

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

*State of West Virginia*

*Digest of Revenue Sources*

*Fiscal Year 2015 to 2016*

*Charleston, West Virginia*

*November 2016*

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TWELVE YEAR HISTORY OF GENERAL REVENUE  
COLLECTIONS  
STATE OF WEST VIRGINIA

General Revenue Collections Fiscal Year 2015-2016

Personal Income Tax	\$1,803,310,886.00
Consumers Sales and Use Tax	1,231,044,200.00
Severance Tax	276,440,503.00
Corporate Income/Business Franchise	143,605,086.00
HB 102 Lottery Transfers	83,355,000.00
Business and Occupation Tax	119,174,498.00
Tobacco Products Tax	100,273,876.00
Insurance Tax	117,358,892.00
Interest Income	2,508,514.00
Departmental Collections	19,029,134.00
Liquor Profit Transfers	18,312,642.00
Miscellaneous Receipts	20,976,199.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	7,995,545.00
Property Transfer Tax	10,618,462.00
Property Tax	6,957,305.00
Liquor License Renewal	70,724.00
Special Revenue Transfer	128,913,944.00
Business Registration Tax	676,183.00
Miscellaneous Transfers	1,245,845.00
Charter Tax	2,560.00
Video Lottery Transfers	808,524.00
Total General Revenue	\$4,102,678,522.00

General Revenue Collections Fiscal Year 2014-2015

Personal Income Tax	\$ 1,840,056,422.00
Consumers Sales and Use Tax	1,228,221,103.00
Severance Tax	414,172,499.00
Corporate Income/Business Franchise	186,101,080.00
HB 102 Lottery Transfers	92,600,000.00
Business and Occupation Tax	120,521,715.00
Tobacco Products Tax	102,163,206.00
Insurance Tax	116,162,598.00
Interest Income	2,342,693.00
Departmental Collections	18,223,108.00
Liquor Profit Transfers	18,361,384.00
Miscellaneous Receipts	16,458,113.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	7,773,253.00
Property Transfer Tax	11,041,554.00
Property Tax	6,678,574.00
Liquor License Renewal	451,328.00
Special Revenue Transfer	0.00
Business Registration Tax	746,924.00
Miscellaneous Transfers	11,055,583.00
Charter Tax	43,149.00
Telecommunications Tax	0.00
Estate and Inheritance	7,178.00
Video Lottery Transfers	628,212.00
Total General Revenue	\$ 4,203,809,676.00

General Revenue Collections fiscal year 2013-2014

Personal Income Tax	\$ 1,664,066,171.00
Consumers Sales and Use Tax	1,173,096,511.00
Severance Tax	488,685,518.00
Corp. Income and Business Franchise	203,508,473.00
HB 102 Lottery Transfers	92,600,000.00
Business and Occupation Tax	120,142,546.00
Tobacco Products Tax	101,779,766.00
Insurance Tax	115,763,259.00
Interest Income	1,218,745.00
Departmental Collections	17,510,584.00
Liquor Profit Transfers	15,155,048.00
Miscellaneous Receipts	30,013,360.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	8,301,702.00
Property Transfer Tax	10,391,897.00
Property Tax	6,651,832.00
Liquor License Renewal	451,328.00
Special Revenue Transfer	44,707,000.00
Business Registration Tax	697,842.00
Miscellaneous Transfers	767,346.00
Racing Fees	-0-
Charter Tax	227,757.00
Telecommunications Tax	(260,588.00)
Estate and Inheritance	-0-
Video Lottery Transfers	628,508.00
TOTAL	4,106,104,604.00

General Revenue Collections fiscal year 2012-2013

Personal Income Tax	\$ 1,745,566,591.00
Consumers Sales and Use Tax	1,193,289,992.00
Severance Tax	409,672,785.00
Corp. Income and Business Franchise	238,129,821.00
HB 102 Lottery Transfers	92,600,000.00
Business and Occupation Tax	127,111,826.00
Tobacco Products Tax	107,021,658.00
Insurance Tax	112,746,727.00
Interest Income	3,466,504.00
Departmental Collections	16,373,731.00
Liquor Profit Transfers	16,321,225.00
Miscellaneous Receipts	5,037,906.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	8,414,729.00
Property Transfer Tax	8,776,174.00
Property Tax	6,148,781.00
Liquor License Renewal	451,328.00
Business Registration Tax	692,394.00
Miscellaneous Transfers	1,271,936.00
Racing Fees	-0-
Charter Tax	61,550.00
Telecommunications Tax	60,516.00
Estate and Inheritance	1,823.00
Video Lottery Transfers	920,391.00
TOTAL	4,104,138,388.00

General Revenue Collections fiscal year 2011-2012

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

General Revenue Collections fiscal year 2010-2011

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

General Revenue Collections Fiscal Year 2009-2010

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

General Revenue Collections Fiscal Year 2008-2009

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

General Revenue Collections 2007-2008

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

General Revenue Collections Fiscal Year 2006-2007

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

General Revenue Collections Fiscal Year 2005-2006

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

General Revenue Collections Fiscal Year 2004-2005

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

## GENERAL REVENUE FUND

## **BUSINESS AND OCCUPATION PRIVILEGE TAX**

First year enacted 1921

West Virginia Code Citation:

Chapter 11, Article 13, Sections 1 through 31 inclusive

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

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

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### **Current Summary**

The current Business and Occupation Tax does not affect the number of businesses that it affected before the major statutory changes effective July 1, 1987. The current tax is levied on public utilities, gas storage operators, and electric power producers. The rates vary according to the type of activity. Electric power companies fall into different categories based upon whether the company is a producer or non-producer. Producers pay a tax based upon taxable generating capacity, while non-producers or distributors pay a tax based on kilowatt-hours of sales to domestic consumers. Natural gas storage utilities pay a rate based upon net dekatherms, while natural gas utilities pay a rate based upon gross income, as do water utilities, street and interurban and electrical railways, and toll bridge companies.

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

Currently, the following businesses are subject to the Business and Occupation Tax: (a) Public service businesses; (b) Utility businesses; (c) Businesses which generate and produce electrical power; (d) Businesses which sell electric power; and (e) natural gas storage operators.

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### Exemptions to Business and Occupation Tax

1. Electricity generation that is not for profit, commercial use or sale.
2. Electric power related to selected manufacturing processes.
3. Retired or inactive generating units.
4. New generating units are taxable at 40% of official capacity.
5. Units relying on wind powered turbines are taxable at 12% of capacity.
6. Nonprofit water and sewer companies governed by the West Virginia Public Service Commission that are organized and operated for the exclusive Benefit of their members.

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### Credits Allowed Against Business and Occupation Tax

1. Tax credit for business investment and jobs expansion (WV Code 11-13C-1 et seq.)
2. Tax credit for industrial expansion and industrial revitalization and (WV Code 11-13D-1 et seq.)
3. Tax credit for reducing electric and natural gas utility rates for low income residential customers (WV Code 11-13F-1 et seq.)

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### Allocation and Use:

Proceeds are deposited to the General Revenue Fund

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Rates for Business and Occupation Tax

Code Authority	Type of Business	Rate
11-13-2d. (a)(1)	Interurban and electric railways	1.40% gross
11-13-2d. (a)(2)	Water companies	4.40% gross
11-13-2d. (a)(3)	Electric company producer of electric for public service or utility business	4.00% gross - Superseded by 11-13-2o
11-13-2d. (a)(3)	Electric company that is a non-producer of electric for public service or utility business	3.00% gross – Superseded by 11-13-2o
11-13-2d. (a)(3)	Electric company which also sells to a plant location of a manufacturing facility with a demand of 200,000 kilowatts per hour	2.00% gross Superseded by 11-13-2o
11-13-2d. (a)(4)	Natural gas utility	4.29% gross
11-13-2d. (a)(5)	Toll Bridge company	4.29% gross
11-13-2d. (a)(6)	All other public utility businesses	2.86 % of gross
11-13-2e. (a)	Natural gas storage business	\$0.05 per net dekatherm
11-13-2f. (a)	Synthetic fuel from coal for sale, profit, commercial use	\$0.50 per ton of synthetic fuel
11-13-2o (b)(1)	Electric company generating for sale/profit/commercial use	\$22.78 per kilowatt
11-13-2o (b)(1)	Electric company generating for sale/profit/commercial use utilizing a flue gas desulfurization system	\$20.70 per kilowatt
11-13-2o(b)(2)	Electric distributor of power not produced in WV	\$0.019 per kilowatt
11-13-2o(b)(2)	Electric distributor of power not produced in WV sold to a manufacturing facility	\$0.005 per kilowatt

BUSINESS AND OCCUPATION TAX COLLECTIONS SINCE 1989

FISCAL YEAR	NET AMOUNT COLLECTED	PERCENTAGE OF CHANGE PER YEAR
1989-1990	165,360,747.00	
1990-1991	192,403,995.00	16.35%
1991-1992	186,532,398.00	-3.05%
1992-1993	184,219,907.00	-1.24%
1993-1994	211,715,803.00	14.93%
1994-1995	196,743,759.00	-7.07%
1995-1996	190,274,017.00	-3.29%
1996-1997	179,822,618.00	-5.49%
1997-1998	177,098,573.00	-1.51%
1998-1999	182,606,688.00	3.11%
1999-2000	167,944,888.00	-8.00%
2000-2001	177,362,771.00	5.58%
2001-2002	173,712,450.00	-2.06%
2002-2003	178,415,433.00	2.71%
2003-2004	177,395,094.00	-0.57%
2004-2005	182,460,781.00	2.86%
2005-2006	185,456,897.00	1.64%
2006-2007	180,748,060.00	-2.54%
2007-2008	150,822,471.00	-16.56%
2008-2009	150,292,700.00	-0.35%
2009-2010	133,386,079.00	-11.25%
2010-2011	127,591,014.00	-4.34%
2011-2012	121,031,382.00	-5.14%
2012-2013	127,111,826.00	+5.02%
2013-2014	120,142,546.00	-5.48%
2014-2015	120,521,715.00	0.32%
2015-2016	119,174,498.00	-1.1%

## **CONSUMERS SALES TAX AND SERVICE TAX and USE TAX**

First year enacted 1933

West Virginia Code Citation:

Chapter 11, Article 15, Sections 1 to 34 inclusive

Chapter 11, Article 15A, Sections 1 to 29 inclusive

Chapter 11, Article 15B, Sections 1 to 37 inclusive

### Brief History of Consumers Sales and Service Tax and complementary Use Tax

The original Consumers Sales and Service Tax was enacted in 1933 and has been amended numerous times. Over the years the rates, exemptions, and credits have changed. The statute has very specifically narrowed the definitions applying to Consumers Sales and Service Tax law. The complementary Use Tax was enacted in 1951.

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### Current Summary

The current Consumers Sales and Service Tax and Use Tax applies to all sales or leases of tangible personal property and the furnishing of services in West Virginia unless a specific exemption applies to the sale, lease, or service. The Consumers Sales and Service Tax generally applies to sales, leases, and services whose origination and destination occur within the State, while the complementary Use Tax is imposed upon the use within West Virginia of tangible personal property and services bought or leased outside West Virginia for use or consumption within this State. The Use Tax complements the Consumers Sales and Service Tax, and Use Tax due is remitted on the same form as the Consumers Sales and Service Tax.

Goods and services taxable under either the Consumers Sales and Service Tax or the Use Tax are subject to a 6 percent tax rate. The tax is collected from the purchaser by the person offering the goods or service. The seller then submits the tax to the West Virginia State Tax Department. The law provides that the purchaser shall pay the tax to the seller. No compensation or profit is allowed for the collection of the tax.

The tax on food and food ingredients for home consumption was reduced over a number of years and was completely eliminated effective July 1, 2013. However, purchases and uses by consumers of prepared food, food sold through vending machines, and soft drinks are subject to the 6 percent tax.

During the 2003 legislative session, the Main Street Fairness Act of 2003 was passed. It is based upon a national effort by state governments to equalize the competition between sellers with retail stores within the state and out-of-state sellers that sell to West Virginia consumers via the Internet, telephone or mail order. This legislation

enables the State Tax Commissioner to sign the national Streamlined Sales and Use Tax Agreement.

Legislation in 2013 expanded the definition of business presence in West Virginia to include any presence in the State such as a customer call center.

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

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

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#### Exemptions as enumerated in WV Code §11-15-9

- (1) Sales of gas, steam and water delivered to consumers through mains of pipes and sales of electricity.
- (2) Sales of textbooks required to be used in any of the schools of West Virginia or any institution in West Virginia which qualifies as a nonprofit or educational institution subject to the West Virginia Department of Education and the Arts, the Board of Trustees of the University System of West Virginia or the board of directors for colleges located in this State.
- (3) Sales of property or services to this State, its institutions or subdivisions, governmental units, institutions or subdivisions of other states.
- (4) Sales of vehicles which are titled by the Division of Motor Vehicles and which are subject to the tax imposed by section four, article three, chapter seventeen-a of the West Virginia Code.
- (5) Sales of property or services to churches provided that the churches make no charges for the services they render. Provided that the exemption applies only to services, equipment, supplies, food for meals and materials directly used or consumed by these organizations and does not apply to purchases of gasoline or special fuel.
- (6) Sales of tangible personal property or services to a corporation or organization with a current registration certificated issued under WV Code Chapter 11, Article 12, which is exempt from federal income tax under Section 501(c) (3) or (c) (4) of the Internal Revenue Service Code of 1986 and which is an

- organization described in WV Code §11-15-9(a)(6)(A) through WV Code §11-15-9(a)(6)(E).
- (7) Isolated sales transactions in which any taxable good or service is sold that would not occur in the ordinary course of business in repeated and successive transactions.
  - (8) Sales of tangible personal property or of any taxable services rendered for use or consumption in connection with the commercial production of an agricultural product the ultimate sale of which is subject to taxation. Sales of tangible personal property and services to be used or consumed in the construction of or permanent improvement to real property are not exempt. Sales of gasoline and special fuel are not exempt. Nails and fencing shall not be considered improvements to real property.
  - (9) Sales of tangible personal property to a person for the purpose of resale in the form of personal property. Provided that sales of gasoline and special fuel by distributors and importers are taxable except when the sale is to another distributor for resale. Also provided that sales of building materials or supplies or other property to a contractor which is to be installed in, or affixed to or incorporated by that person or his or her agent into any real property, building or structure is not exempt.
  - (10) Sales of newspapers when delivered to consumers by route carriers.
  - (11) Sales of drugs, durable medical goods, mobility enhancing equipment and prosthetic devices dispensed upon prescription and sales of insulin to consumers for medical purposes.
  - (12) Sales of radio and television broadcasting time, preprinted advertising circulars and newspaper and outdoor advertising space for the advertisement of goods or services.
  - (13) Sales and services performed by day care centers.
  - (14) Casual and occasional sales of property or services not conducted in a repeated manner or in the ordinary course of repetitive and successive transactions of like character by a corporation or organization which is exempt from tax under Section 501 (c) (3) of the Internal Revenue Code of 1986 as amended.
  - (15) Sales of property or services to a school which has which has approval from the Board of Trustees of the University System of West Virginia or the Board of Directors of the State College System to award degrees, which has its principal campus in West Virginia and which is exempt from federal and state income taxes under IRS Code Section 501 (c) (3).
  - (16) Sales of lottery tickets and materials by licensed lottery sales agents and lottery retailers authorized by the lottery commission under the provisions of WV Code (29-22-1 et seq.).
  - (17) Leases of motor vehicles titled pursuant to the provisions of WV Code (17A-3-1 et seq.) to lessees for a period of thirty or more consecutive days.
  - (18) Sales of propane to consumers for the purpose of heating poultry houses.
  - (19) Any sales of tangible personal property or services purchased and lawfully paid for with food stamps pursuant to the federal food stamp program codified in 7 U.S.C. & 2011 et seq., as amended, or with drafts issued by the West Virginia special supplement food program for women, infants and children codified in 42 U.S.C. & 1786.
  - (20) Sales of tickets for activities sponsored by elementary and secondary schools and secondary schools located within West Virginia.

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

- (25) Sales of food by little leagues, midget football leagues, youth football or soccer leagues, band boosters or other school or athletic booster organizations supporting activities for grades kindergarten through twelve and similar types of organizations, including scouting groups and church youth groups, if the purpose in selling the food is to obtain revenue for the functions and activities of the groups.
- (26) Charges for room and meals by fraternities and sororities to their members.
- (27) Sales of or charges for the transportation of passengers in interstate commerce.
- (28) Sales of tangible personal property or services to any person which West Virginia is prohibited from taxing under the laws of the United States or under the Constitution of West Virginia.
- (29) Sales of tangible personal property or services to any person who claims exemption from the tax imposed by WV Code 11-15A-1 et seq.
- (30) Charges for the services of opening and closing a burial plot.
- (31) Sales of livestock, poultry or other farm products in their original state by the producer of the livestock, poultry or other farm products or a member of the producers immediate family who is not otherwise engaged in making retail sales of tangible personal property; and sales of livestock sold at public sales sponsored by breeders or registry associations or livestock auction markets.
- (32) Sales of motion picture films to motion picture exhibitors for exhibition if the sale of tickets or the charge for admission to the exhibition of the film is subject to the tax imposed by WV Code 11-15. Also sales of coin operated video arcade machines or video arcade games to a person engaged in the business of providing the machines to the public for a charge upon which the tax is imposed by WV Code 11-15, that is remitted to the Tax Commissioner.
- (33) Sales of aircraft repair, remodeling and maintenance services when the services are to an aircraft operated by a certified or licensed carrier of persons or property or by a governmental entity, or to an engine or other component part of an aircraft operated by a certified or licensed carrier or persons or property, or by a governmental entity. Also sales of tangible personal property that is permanently affixed or permanently attached as a component part of an aircraft, and tools and equipment used in the repair remodeling or maintenance of these aircraft.
- (34) Charges for memberships or services provided by health and fitness organizations relating to personalized fitness programs.
- (35) Sales of services by individuals who baby-sit for profit not to exceed five thousand dollars in gross income in a taxable year.
- (36) Sales of services by public libraries or by libraries at academic institutions or libraries in institutions of higher learning.
- (37) Commissions received by a manufacturer's representative.
- (38) Sales of primary opinion research services when: (1) provided to an out of state client, (2) results of the opinion research are transferred to the client on

- means of interstate commerce, for use by the client outside the state of West Virginia, (3) the transfer of results is indispensable to the service.
- (39) Sales of property or services to persons within the state when those sales are for the purposes of the production of value-added products.
  - (40) Sales of music instructional services by a music teacher and artistic services or artistic performances pursuant to a contract with a retail establishment.
  - (41) Charges to a member by a membership association or organization which is exempt from paying federal income taxes under Section 501 (c) (3) or (c) (6) of the Internal Revenue Code.
  - (42) Sales of governmental services or governmental materials by county assessors, county sheriffs, county clerks or circuit clerks in the normal course of local government operations.
  - (43) Direct or subscription sales by the Division of Natural Resources of the magazine currently entitled "Wonderful West Virginia", and the publication entitled "Goldenseal", and the journal currently entitled "West Virginia History", by the Division of Culture and History.
  - (44) Sales of soap to be for used car wash facilities.
  - (45) Commissions received by a travel agency from out of state vendors.
  - (46) The service of providing technical evaluations for compliance with federal and state environmental standards provided by environmental and industrial consultants who have formal certification through the West Virginia Department of Environmental Protection or the West Virginia Bureau of Public Health or both.
  - (47) Sales of tangible personal property and services by volunteer fire departments and rescue squads that are exempt from federal income taxes under Section 501(c)(3) or (c)(4) of the Internal Revenue Code, if the sole purpose of the sale is to obtain revenue for the functions and activities of the organization.
  - (48) Lodging franchise fees, including royalties, marketing fees, reservation system fees or other fees imposed by a lodging franchiser as a condition of the franchise agreement.
  - (49) Sales of regulation size United States flag and the regulation size West Virginia flag for display.

#### Additional exemptions

Sales of liquors and wine to private clubs for resale.

Purchases of tangible personal property and services for direct use in research and development.

Sales and services subject to Special District Excise Tax.

Sales of computer hardware and software directly incorporated into manufactured products; certain leases; sales of electronic data processing service; sales of computer hardware and software directly used in

communication; sales of educational software; sales of internet advertising; sales of high-technology business services directly used in fulfillment of a government contract; sales of tangible personal property for direct use in a high-technology business or internet advertising business.

Purchases by a health care provider of drugs, durable medical goods, mobility enhancing equipment and prosthetic devices to be dispensed upon prescription and intended for use in the diagnosis, cure, mitigation, treatment or prevention of injury or disease.

Sales of clothing and clothing accessories by organizations that are exempt from federal income taxes under Section 501(c)(3) or Section 501(c)(4) of the Internal Revenue Code of 1986, as amended, and that have annual revenue obtained from the sales of less than \$40,000.

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#### Credits Consumers Sales and Service Tax

Tourism development project tax credits

#### Credits Use Tax

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

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#### Allocation and Use:

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

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

Taxes collected on sales of wine and liquor shall be deposited into a revolving fund designated Drunk Driving Prevention Fund.

School Major Improvement Fund receives monthly the amount of \$333,334.00.

School Construction Fund receives monthly the amount of \$2,018,083.00

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

The amount of sales tax on materials used in highway construction that is included in contract costs paid by the Division of Highways is reimbursed to the state road fund.

Rates for Consumers Sales and Service Tax and Use Tax:

Six percent

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

Consumers Sales and Service Tax Collections for Fiscal Years 1962-1963 through 2007-2008

Fiscal Year	Special Revenue	General Revenue	% Difference Year to Year
1962-1963		\$ 43,496,081.00	
1963-1964		45,863,244.00	5.44%
1964-1965		48,538,261.00	5.83%
1965-1966		53,636,247.00	10.50%
1966-1967		56,802,900.00	5.90%
1967-1968		60,819,509.00	7.07%
1968-1969		65,260,452.00	7.30%
1969-1970		74,269,162.00	13.80%
1970-1971		76,648,852.00	3.20%
1971-1972		83,437,998.00	8.86%
1972-1973		91,593,628.00	9.77%
1973-1974		100,072,484.00	9.26%
1974-1975		109,486,253.00	9.41%
1975-1976		123,870,438.00	13.14%
1976-1977		134,479,895.00	8.57%
1977-1978		146,639,899.00	9.04%
1978-1979		161,906,079.00	10.41%
1979-1980		159,439,520.00	(1.52)%
1980-1981		152,636,112.00	(4.27)%
1981-1982		233,307,933.00	52.85%***
1982-1983		241,054,635.00	3.32%
1983-1984		251,972,096.00	4.53%
1984-1985		268,301,712.00	6.48%
1985-1986		276,075,676.00	2.90%
1986-1987		291,183,559.00	5.47%
1987-1988		330,516,349.00	13.51%

1988-1989	58,240,432.00	370,337,006.00	12.05%
1989-1990	60,000,000.00	494,553,427.00	33.54%***
1990-1991	60,000,000.00	536,559,244.00	8.49%
1991-1992	60,000,000.00	569,162,318.00	6.08%
1992-1993	5,000,000.00	652,286,754.00	14.60%
1993-1994	0.00	681,773,813.00	4.52%
1994-1995	0.00	743,516,382.00	9.06%
1995-1996	12,000,000.00	745,521,884.00	0.27%
1996-1997	22,000,000.00	775,185,438.00	3.98%
1997-1998	22,747,216.00	794,339,205.00	2.47%
1998-1999	23,553,560.00	829,024,041.00	4.37%
1999-2000	26,044,634.00	845,796,851.00	2.02%
2000-2001	28,396,640.00	852,512,206.00	0.79%
2001-2002	28,646,788.00	885,943,323.00	3.92%
2002-2003	30,895,826.00	894,511,172.00	0.97%
2003-2004	31,082,213.00	927,991,725.00	3.74%
2004-2005	33,310,316.00	960,172,426.00	3.47%
2005-2006	33,315,296.00	1,012,450,612.00	5.44%
2006-2007	32,907,754.00	1,002,596,110.00	(0.97)%
2007-2008	46,375,556.00	991,993,789.00	(1.06)%
2008-2009 & Later	****	****	****

\*\*\*Rate increases

\*\*\*\*Combined with Use Tax below

Use Tax Collections for Fiscal Years 1990-1991 through 2007-2008

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

2008-2009 & Later	*****
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\*\*\*\*\*Combined with Consumers Sales and Service Tax below

Consumers Sales and Service Tax and Use Collections from Fiscal Year 2008-2009

Fiscal Year	Special Revenue	General Revenue	% Difference Year to Year (General Revenue)
2008-2009	\$ 48,652,914.00	\$ 1,110,017,434.00	0.02%
2009-2010	47,552,221.00	1,095,686,166.00	-1.29%
2010-2011	47,760,082.00	1,148,243,766.00	4.80%
2011-2012	46,710,759.00	1,215,973,366.00	5.90%
2012-2013	45,055,027.00	1,193,289,992.00	-1.87%
2013-2014	33,667,675.00	1,173,096,511.00	-1.69%
2014-2015	45,612,551.00	1,228,221,103.00	4.70%
2015-2016	35,117,090.00	1,231,044,200.28	0.23%

# WEST VIRGINIA PERSONAL INCOME TAX

First year enacted 1961

West Virginia Code Citation:

Chapter 11, Article 21, Sections 1- 96 inclusive

Chapter 11, Article 6D, Sections 1 through 9 inclusive (as pertains to the Alternative Fuel Tax Credit applicable to Personal Income Tax liability).

Chapter 11, Articles 13A through 13Z (as pertains to certain tax credits applicable to Personal Income Tax liability)

Chapter 11, Article 13AA, Section 5 (as pertains to Commercial Patent Incentives Tax Credit applicable to Personal Income Tax liability)

## Brief History of West Virginia Personal Income Tax

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

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## Current Summary

The West Virginia Personal Income Tax applies to all individuals who earn or receive income in this State. Legislation is enacted annually to update the West Virginia Income Tax law to be in conformity with the federal individual income tax law. The starting point for the calculation of the West Virginia Personal Income Tax is federal adjusted gross income. The lowest marginal tax rate of is 3 percent on income of \$10,000 or less (\$5,000 or less for Taxpayers using a married-filing separate status) and the highest marginal rate is 6.5 percent on income of \$60,000 or more (\$30,000 or more for Taxpayers using a married-filing separate status), there are three intermediate marginal rates.

Two provisions lessen the tax burden on lower income Taxpayers. A low-income exclusion was enacted in 1996 for Taxpayers whose federal adjusted gross income was \$10,000 or less ((\$5,000 or less for married-filing separate) that provided that the Taxpayer could deduct the amount of earned income (i.e., wages, salaries, tips, etc.) included in their federal adjusted gross income. A Family Tax Credit (WV Code §11-21-22) was enacted in 2006 that essentially eliminated the Personal Income Tax for Taxpayers whose family income was below the federal poverty guideline for their family size. The Family Tax Credit also reduced the tax for families whose income was slightly above the federal poverty guidelines.

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## Persons Required to File Returns and Pay Tax

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

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## Exemptions Personal Income Tax

As of January 1, 1987, the Personal Income Tax exemption for an individual is \$2,000.00; it applies to the number of federal exemptions allowed on the federal income tax return for that same year. A surviving spouse who has not remarried at any time before the end of the taxable year for which the return is being filed may claim an additional exemption of \$2,000 for the two taxable years following the year of death of his/her spouse. Individuals who are claimed as a dependent on another person's return are entitled to a \$500 exemption.

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## Basis for Computation of Personal Income Tax

The adjusted gross income on the federal Personal Income Tax is the basis for State income tax. However, there are modifications increasing and decreasing this basis.

Modifications that increase federal adjusted gross income are as follows:

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

Modifications that decrease federal adjusted gross income are as follows:

- (1) Interest income on obligations of the United States and its possessions to the extent includable in gross income for federal tax purposes.
- (2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States or of the state of West Virginia to the extent includable in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States or of the State of West Virginia including federal interest or dividends paid to shareholders of a regulated investment company, under Section 852 of the Internal Revenue Code.
- (3) Any amount included in federal adjusted gross income for federal income tax purposes for the taxable year that is not included in federal adjusted gross income under WV Code (11-21-1 et seq.).
- (4) The amount of any refund or credit for overpayment of income taxes imposed by this state, or any other taxing jurisdiction, to the extent properly included in gross income for federal income tax purposes.
- (5) Annuities, retirement allowances, returns of contributions and any other benefit received under the WV Public Employees Retirement System, the WV Teachers Retirement System, Federal Civil Service, and all forms of military retirement, including regular armed forces, reserves and National Guard including any survivorship annuities derived to the extent includable in gross income for federal tax purposes. Modification cannot exceed \$2,000.00.
- (6) All benefits received under the West Virginia Department of Public Safety Death, Disability, and Retirement Fund or retirement income received as pensions or annuities from any qualified West Virginia or local police deputy sheriffs' or firefighters' retirement system.
- (7) For taxable years beginning January 1, 2003, an additional \$20,000.00 of military retirement pay from regular armed forces, reserves and National Guard, and survivor's annuities to the extent included for federal income tax purposes.
- (8) Federal adjusted income in the amount of \$ 8,000.00 received from any source by any person who has attained the age of 65, or by any person certified by the proper authority as permanently and totally disabled, regardless of age. Provided that: the total amount in the previous modifications does not exceed \$8,000.00. If the total amount of modifications is less than \$8,000.00 the amount allowed in this section is the difference between \$8,000.00 and the sum of the previous modifications. A surviving spouse is eligible for this modification, subject to the same limits.
- (9) The first \$2,000 of deposits made to medical savings accounts offset by any withdrawals made for purposes other than payment of medical expenses if the medical savings account qualifies under West Virginia law but not under federal law for such treatment.

Additional modifications reducing federal adjusted gross income are: deductions for long term care insurance under WV Code §11-21-12c; payments made under a prepaid tuition contract or other college savings plan under WV Code (18-30-1 et seq.); pension income less than guaranteed amount under a retirement plan that had a maximum benefit guarantee that was terminated under WV Code §11-21-12d; active duty military pay under Executive Order of the President of the United States in "Operation Enduring Freedom" or for domestic security duty under WV Code §11-21-12e(b); amounts for travel on WV toll roads paid electronically through the use of

Parkway Authority Commuter (PAC) cards under WV Code §11-21-12h, and contributions to a qualified trust for maintained for the benefit of a child with autism under WV Code §11-21-12i.

Additional modifications increasing federal adjusted gross income are: amounts deducted on federal returns under Section 199 of the Internal Revenue Code (WV Code §11-21-12g); and amounts previously deducted for prepaid tuition and college savings plans that are subsequently withdrawn and not used for qualified expenses under WV Code §18-30-1 et seq. and WV Code §11-21-12f.

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#### Tax Credits That May be Applied to the Personal Income Tax

- (1) Senior citizen's tax credit for property tax paid on first \$20,000.00 of taxable assessed value of a homestead.
- (2) Homestead excess property tax credit for WV owner-occupied residential real property taxes paid in excess of 4 percent of an individual's income.
- (3) Low income family tax credit.
- (4) Credit for income tax paid to other states.
- (5) Credit for qualified historic rehabilitated buildings investment.
- (6) Credit for nonfamily adoption.
- (7) Credit for residential solar energy.

There are various other tax credits that may be applied to the Personal Income Tax. However, these credits can only be applied after the credit has first been applied to business taxes such as Corporation Net Income Tax liability. Examples are: Economic Opportunity Tax Credit, (11-13Q-7); Neighborhood Investment Program Tax Credit (11-13J-6); Apprenticeship Training Tax Credit (11-13W-1); Tax Credit for Agricultural Equipment (11-13K-2); WV Film Industry Investment Act Credit (11-13X-8); Commercial Patent Incentives Act Credit (11-13AA-5).

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## Allocation and Use

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

The 2016 Regular Session enacted many changes to prior appropriations of Personal Income Tax revenues. Effective February 1, 2016, the \$10.6 million monthly transfer (exclusive of the months of July, August, and September) to the Old Workers Compensation Fund created in WV Code §23-2C-1 et seq. and as required under WV Code §11-21-96 and WV Code §4-11A-18 ceased. Beginning July 1, 2016 and as described in WV Code §11-21-96, \$30 million annually will be appropriated to pay the unfunded liability of the West Virginia Retiree Health Benefit Trust Fund created in WV Code §5-16D-2. These funds will be transferred monthly for the months of October, November, December, January, February, and March in the amount of \$5 million per month. This transfer will continue each year until the Governor has certified to the Legislature that an independent actuary has determined that the unfunded liability has been provided for in its entirety.

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

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## History of Personal Income Tax Collections

Fiscal Year	General Revenue Fund Collections	% Change fiscal year	Special Revenue
1960-1961	\$860,118.95		
1961-1962	20,958,721.48	2,336.72%	
1962-1963	17,205,286.00	-17.91%	
1963-1964	18,061,340.19	4.98%	
1964-1965	20,705,848.06	14.64%	
1965-1966	23,729,308.55	14.60%	
1966-1967	27,118,803.48	14.28%	
1967-1968	28,195,860.16	3.97%	
1968-1969	30,959,002.18	9.80%	
1969-1970	40,061,163.76	29.40%	
1970-1971	59,102,102.83	47.53%	
1971-1972	89,151,925.00	50.84%	
1972-1973	88,458,220.00	- 0.78%	
1973-1974	99,563,461.00	12.55%	
1974-1975	119,237,542.00	19.76%	
1975-1976	140,106,549.00	17.50%	
1976-1977	164,671,243.00	17.53%	
1977-1978	182,941,328.00	11.09%	
1978-1979	217,332,934.00	18.80%	

1979-1980	252,363,558.00	16.12%	
1980-1981	268,097,421.00	6.23%	
1981-1982	305,963,677.00	14.12%	
1982-1983	310,581,897.00	1.51%	
1983-1984	400,389,033.00	28.92%	
1984-1985	432,480,145.00	8.02%	
1985-1986	423,704,227.00	-2.03%	
1986-1987	454,992,491.00	7.38%	
1987-1988	394,183,876.00	-13.36%	
1988-1989	467,419,856.00	18.58%	
1989-1990	516,862,534.00	10.58%	17,500,000.00
1990-1991	576,340,030.00	11.51%	2,614,958.00
1991-1992	612,508,664.00	6.28%	-13,816,482.00
1992-1993	621,175,512.00	1.42%	15,000,000.00
1993-1994	669,694,241.00	7.81%	
1994-1995	709,923,304.00	6.01%	10,000,000.00
1995-1996	750,889,201.00	5.77%	-26,955.00
1996-1997	786,190,006.00	4.70%	10,869,235.00
1997-1998	866,107,054.00	10.17%	12,359,217.00
1998-1999	919,879,941.60	6.21%	0.00
1999-2000	965,720,755.45	4.98%	6,625,035.00
2000-2001	1,020,689,767.05	5.69%	0.00
2001-2002	1,034,665,203.47	1.37%	3,766,000.00
2002-2003	1,055,522,753.00	2.02%	5,000,000.00
2003-2004	1,068,212,080.00	1.20%	6,700,000.00
2004-2005	1,170,087,478.00	9.54%	1,900,000.00
2005-2006	1,297,720,394.00	10.91%	47,000,000.00
2006-2007	1,360,511,071.00	4.84%	53,400,000.00
2007-2008	1,518,746,238.00	11.63%	95,400,000.00
2008-2009	1,577,403,317.00	2.55%	95,400,000.00
2009-2010	1,446,852,095.00	-7.10%	95,400,000.00
2010-2011	1,593,168,829.00	10.11%	95,400,000.00
2011-2012	1,688,963,133.00	6.01%	95,400,000.00
2012-2013	1,745,566,591.00	3.35%	50,380,681.00
2013-2014	1,664,066,171.00	-4.67%	106,400,000.00
2014-2015	1,840,056,422.00	10.58%	92,400,000.00
2015-2016	1,803,310,886.00	-2.00%	42,400,000.00

Personal Income Tax

## **LIQUOR PROFITS**

First year enacted 1955

West Virginia Code Citation:

Chapter 60, Articles 1-8 inclusive

### **Brief History**

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

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### **Current Summary**

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

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

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

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

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

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

Distilleries \$1,500.00 per annum

Wineries \$ 1,500.00 per annum

Breweries \$ 1,500.00 per annum

Bottling Plants \$ 100.00 per annum

Whole sale druggists \$ 50.00 per annum

Institutions \$ 10.00 per annum

Industrial Use \$ 50.00 per annum

Industrial Plants Producing Alcohol \$250.00 per annum

Retail Druggists \$ 10.00 per annum

Farm Wineries \$ 50.00 per annum

Mini-distilleries \$ 50.00 per annum

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

Suppliers License \$ 150.00 per annum

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

Retailer's License \$ 150.00 per annum

Wine Specialty Shop License \$ 250.00 per annum

Wine Tasting License \$ 150.00 per annum

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

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

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

Wine Sampling License \$150.00 per annum

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

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

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

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

Professional Baseball Stadium Wine license \$ 250.00 per annum

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

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

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

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

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

There is a tax of 26 and 046/1000 cents per liter. It is levied upon all wine sold by suppliers and distributors and all wine sold and sent to West Virginia adult residents from direct shippers, except wine sold to the commissioner.

Allocation and Use

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

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

Wine liter taxes are deposited to the general revenue fund (WV Code 60-8-24). Wine license fees in the amount of the first \$200,000 are deposited into a special revolving fund, the Tax Commissioner’s Wine Tax Administration Fund; remaining monies collected are deposited to the Alcohol Beverage Control Commissioner Wine License Special Fund.

Liquor Profits Net Yield History

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

Year	Sales	Cost of Merchandise	Expenses	Earnings General Revenue
1972-73	59,832,264.	37,001,592.	7,381,277.	15,449,295.
1973-74	61,174,549.	37,077,580.	8,495,937.	15,601,032.
1974-75	66,779,226.	41,498,956.	9,318,875.	15,961,395.
1975-76	71,259,548.	44,617,335.	9,724,489.	16,917,724.
1976-77	73,780,404.	44,979,328.	11,104,267.	17,696,809.
1977-78	78,906,307.	47,691,663.	11,410,351.	19,804,293.
1978-79	83,373,767.	50,493,739.	12,581,791.	20,298,237.
1979-80	89,108,438.	52,776,744.	13,597,304.	22,734,390.
1980-81	89,490,821.	53,149,962.	14,519,769.	21,821,090.
1981-82	79,432,700.	44,938,088.	15,385,022.	19,109,590.
1982-83	72,748,806.	38,777,448.	14,994,557.	18,976,801.
1983-84	65,753,411.	33,762,024.	14,593,920.	17,397,467.
1984-85	61,688,074.	32,152,634.	14,965,813.	14,569,627.
1985-86	59,920,457.	32,947,051.	15,899,917.	11,073,489.
1986-87	58,386,513.	32,849,573.	17,099,031.	8,437,909.
1987-88	55,267,793.	32,205,264.	15,801,271.	7,261,258.
1988-89	54,550,525.	31,255,275.	15,288,118.	8,007,132.
1989-90	55,339,302.	30,702,638.	14,934,483.	9,702,181.
1990-91	72,663,428.	37,437,762.	11,492,666.	23,733,000.***
1991-92	47,433,750.	36,150,292.	4,680,970.	6,602,488.
1992-93	48,096,545.	36,147,115.	4,482,029.	7,467,401.
1993-94	47,849,164.	35,718,969.	4,468,518.	7,661,677.
1994-95	47,319,627.	35,350,620.	4,903,737.	7,065,270.
1995-96	47,367,552.	35,431,456.	4,634,981.	7,301,115.
1996-97	48,771,329.	34,709,210.	7,049,876.	7,012,243.
1997-98	48,680,680.	36,367,280.	5,267,956.	7,154,351.
1998-99	48,956,431.	36,599,539.	5,256,759.	7,100,133.
1999-2000	53,838,749.	36,465,913.	5,509,508.	7,293,321.
2000-2001	50,268,755.	41,567,103.	4,723,006.	7,262,832.
2001-2002	55,279,804.	41,243,911.	6,558,124.	7,447,768.
2002-2003	57,901,094.	42,870,342.	6,957,853.	7,265,000.
2003-2004	62,522,190.	45,481,361.	6,555,323.	9,800,000.
2004-2005	64,480,089.	46,898,232.	6,765,773.	11,033,400.
2005-2006	68,677,903.	50,139,976.	6,728,583.	11,508,649.
2006-2007	72,257,877.	53,142,892.	6,776,139.	13,211,351.
2007-2008	76,799,222.	56,166,110.	7,345,114.	15,220,048.
2008-2009	83,133,180.	60,689,412.	7,524,778.	16,960,842.
2009-2010	82,978,958.	60,355,462.	6,916,896.	14,557,551.
2010-2011	87,529,131.	63,745,087.	6,304,910.	15,200,485.
2011-2012	91,055,993.	67,156,911.	6,594,025.	15,354,525.
2012-2013	93,379,971.	68,147,898.	6,057,319.	16,321,225.
2013-2014	91,572,536.	68,668,120.	6,369,498.	15,147,700.
2014-2015	93,943,633.	71,196,224.	6,234,967.	18,361,383.
2015-2016	92,566,204.	70,544,836.	6,327,138.	18,312,640.

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

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

Fiscal Year	Amount
1999-2000	\$ 19,000,000.00
2000-2001	3,200,000.00
2009-2010	21,544,144.00
2010-2011	14,611,331.00
2011-2012	451,328.00
2012-2013	451,328.00
2013-2014	451,328.00
2014-2015	451,328.00
2015-2016	70,724.00

Liquor License Renewals

# BEER TAX AND LICENSES

First Year Enacted 1933

West Virginia Code Citation:

Chapter 11, Article 16, Sections 1-29 inclusive

## Brief History

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

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

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## Current Summary

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

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

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## Persons Required to File Returns and Pay Tax

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

establishments selling at retail for consumption away from the selling premises, such as grocery stores, party supply stores, caterers, and delicatessens; these sales are sealed containers only.

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

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Rates for Licenses and Barrel Taxes

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

Barrel Tax: Barrel tax is \$5.50 upon each barrel of 31 gallons and in like ratio upon each part barrel, whether in barrels or other containers.

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Allocation and Use

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

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History of Collections

Fiscal Year	Amount Collected	% Change / Year
1985-1986	\$7,470,695.44	-0.59%
1986-1987	7,628,040.08	2.11%
1987-1988	7,579,700.55	-0.63%
1988-1989	7,251,816.21	-4.33%
1989-1990	7,710,017.25	6.32%
1990-1991	7,865,752.49	2.02%
1991-1992	7,703,052.19	-2.07%
1992-1993	7,691,250.13	-0.15%
1993-1994	7,896,724.71	2.67%
1994-1995	7,846,089.79	-0.64%

Fiscal Year	Amount Collected	% Change/year
1995-1996	7,621,849.97	-2.86%
1996-1997	7,659,017.06	0.49%
1997-1998	7,787,888.03	1.68%
1998-1999	7,884,096.91	1.24%
1999-2000	7,999,743.12	1.47%
2000-2001	7,950,964.27	-0.61%
2001-2002	8,267,252.70	3.98%
2002-2003	8,383,828.00	1.41%
2003-2004	8,313,353.00	-0.84%
2004-2005	8,332,550.00	0.23%
2005-2006	8,547,760.44	2.58%
2006-2007	8,433,927.00	-1.33%
2007-2008	8,665,762.00	2.75%
2008-2009	8,638,146.00	-0.32%
2009-2010	8,434,752.00	-2.35%
2010-2011	8,478,815.00	0.52%
2011-2012	8,416,390.00	-0.73%
2012-2013	8,414,729.00	-0.02%
2013-2014	8,301,702.00	-1.34%
2014-2015	7,773,253.00	-6.36%
2015-2016	7,995,544.50	2.86%

## **TOBACCO PRODUCTS EXCISE TAX**

First year enacted 1947

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

West Virginia Code Citation:

Chapter 11, Article 17, Sections 1-23

### **Brief History**

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

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

From enactment until 1978, when the rate increased to seventeen cents per package of twenty, the tax rate per package of twenty cigarettes has been five cents, twelve cents. The rate did not increase again until the 2003 legislative session, when it was raised to fifty-five cents per package of twenty. The 2016 Special Session raised the rate again to one dollar and twenty cents per package of twenty effective July 1, 2016.

In 2001, the tax was amended to include all tobacco products, not just cigarettes. Other tobacco products include snuff, chewing tobacco, and tobacco products meant to be consumed by means other than smoking, and products such as pipe tobacco and cigars. These products were taxed at a rate of 7 percent of the wholesale price. The rate increased in the 2016 Special Session to 12 percent of the wholesale price effective July 1, 2016.

The 2016 Special Session also introduced a new Tobacco Products Tax on e-cigarette liquid. This amendment, as described in WV Code §11-17-4b, imposes a tax of 7.5 cents per milliliter of e-cigarette liquid effective July 1, 2016.

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

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

The tax on cigarettes is paid by the purchase of stamps. The stamps or impressions are affixed to the cigarette package. The stamps or impressions are purchased from the State Tax Commissioner by the wholesaler.

The tax imposed upon other tobacco products is paid using an invoice method prescribed by the State Tax Commissioner.

On or before the fifteenth day of each month, manufacturers, importers, common carriers, wholesalers, sub-jobbers, retail dealers and agents or vending machine

operators shall when required by the State Tax Commissioner, file a report covering the business transacted in the previous month providing any information the Commissioner determines necessary for the assessment of taxes. The amount of tax due is submitted with the return. Returns must be filed even though no business may have been conducted or no tax is due.

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#### Rates

Current rates are: (1) One dollar and twenty cents per package of twenty cigarettes. (2) Twelve percent of the wholesale price for other tobacco products. (3) Seven and one-half cents per milliliter of e-cigarette liquid.

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#### Allocation and Use

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

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#### History of Cigarette Tax Collections

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

### History of Other Tobacco Products Tax Collections

Fiscal Year	Rate	Amount Collected
2001-2002	7% of wholesale price	\$ 2,217,252.00
2002-2003	7% of wholesale price	4,627,101.00
2003-2004	7% of wholesale price	4,731,793.00
2004-2005	7% of wholesale price	4,758,872.00
2005-2006	7% of wholesale price	4,909,270.00
2006-2007	7% of wholesale price	4,822,604.00
2007-2008	7% of wholesale price	5,516,525.00
2008-2009	7% of wholesale price	6,190,897.00
2009-2010 and later	See below	See below

### Combined Tobacco Products Excise Tax (former Cigarette Tax and Other Tobacco Products Tax) from Fiscal Year 2010:

Fiscal Year	Tax Rate per Pack of 20 Cigarettes	Tax Rate – Other Tobacco Products	Amount Collected
2009-2010	.55	7% of wholesale price	\$ 114,128,347.00
2010-2011	.55	7% of wholesale price	110,760,444.00
2011-2012	.55	7% of wholesale price	109,021,658.00
2012-2013	.55	7% of wholesale price	107,021,658.00
2013-2014	.55	7% of wholesale price	101,779,766.00
2014-2015	.55	7% of wholesale price	102,163,206.00
2015-2016	.55*	12% of wholesale price	100,273,876.00

\*The tax rate per package of 20 cigarettes increased to \$1.20 effective July 1, 2016.

## **BUSINESS REGISTRATION TAX**

First year enacted 1863 and entitled "General License Tax"

Entitled "Business Franchise Registration Tax" from 1970-1986

West Virginia Code Citation

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

### Current Summary

The Business Registration Tax applies to all forms of business activity conducted in the state of West Virginia whether it is in the form of sole proprietors, corporations, or partnerships. Prior to Fiscal Year 2011-2012, businesses were required to pay a \$30 registration fee once every two years. However, the registration fee is now a one-time fee for a permanent registration certificate.

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### Persons Required to Pay Tax

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

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

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### Exemptions from payment of tax

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

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

#### Rate

A registration certificate fee is \$30.00.

#### Allocation and Use

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

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

Fiscal Year	Collections
1990-1991	\$1,734,609.00
1991-1992	1,525,406.00
1992-1993	1,483,648.00
1993-1994	1,411,352.00
1994-1995	1,685,101.00
1995-1996	1,575,270.00
1996-1997	1,582,981.00
1997-1998	2,072,346.00
1998-1999	2,345,788.85
1999-2000	2,003,319.43
2000-2001	1,322,680.12
2001-2002	1,923,971.94
2002-2003	1,576,563.00
2003-2004	1,630,825.00
2004-2005	1,953,552.42
2005-2006	1,818,860.49
2006-2007	1,290,955.00
2007-2008	2,291,866.00
2008-2009	1,936,116.00
2009-2010	2,125,209.00
2010-2011	2,239,181.00
2011-2012	1,192,959.00
2012-2013	692,394.00
2013-2014	697,842.00
2014-2015	746,924.00
2015-2016	676,183.00

## CORPORATE LICENSE TAX

REPEALED EFFECTIVE JULY 1, 2008

First year enacted 1939

This tax was also known as the Charter Tax

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

### Current Summary

Effective July 1, 2008, the Corporate License Tax was repealed. It was a license tax upon the corporate charter for the fiscal year from July 1, to June 30. The tax was based upon the corporation's authorized capital stock. It was required to be paid annually even if no business was transacted.

The Secretary of State collected the first year's assessment upon application for a certificate of incorporation. Thereafter the annual tax was collected by the State Tax Commissioner.

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

The repeal did not allow amnesty for taxable years ending prior to July 1, 2008, WV Code (11-12C-13). Minor annual collections in recent years reflect reinstatements of corporations who failed to pay renewal fees accruing prior to July 1, 2008.

The Corporate License Tax collected by the State Tax Commissioner is deposited into the General Revenue Fund. The first year Corporate License Tax previously collected by the Secretary of State and the current annual report fee are used by the Secretary of State for costs associated with maintaining up to date information on corporate registrations.

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

#### General Revenue Fund

Fiscal Year	Amount Collected
1990-1991	\$ 3,884,340.05
1991-1992	3,634,283.13
1992-1993	3,563,736.03
1993-1994	2,928,119.12
1994-1995	4,116,596.27
1995-1996	4,659,110.96
1996-1997	4,591,053.10
1997-1998	5,349,863.25
1998-1999	5,064,761.95
1999-2000	5,135,215.49

2000-2001	3,777,897.67
2001-2002	4,959,290.27
2002-2003	5,127,355.00
2003-2004	5,953,280.00
2004-2005	6,690,261.00
2005-2006	5,361,113.00
2006-2007	6,918,318.00
2007-2008	3,950,720.00
2008-2009 First year of repeal WV Code (11-12C-13)	423,696.00
2009-2010 WV Code (11-12C-13)	175,549.00
2010-2011 WV Code (11-12C-13)	150,963.00
2011-2012 WV Code (11-12C-13)	74,137.00
2012-2013 WV Code (11-12C-13)	61,550.00
2013-2014 WV Code (11-12C-13)	227,757.00
2014-2015 WV Code (11-12C-13)	43,149.00
2015-2016 WV Code (11-12C-13)	2,560.00

Corporate License Tax (Charter Tax) Continued

# PROPERTY TRANSFER TAX

First Year Enacted 1959

West Virginia Code Citation

Chapter 11, Article 22, Sections 1-10 inclusive

Current Summary

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

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Persons Required to File Return and Pay Tax

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

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

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Rate of Property Transfer Tax

The State portion of the transfer tax is \$1.10 for each \$500.00 value or fraction thereof. The county portion of the tax is a minimum of 55 cents on each \$500 of value or any fractional part of that amount. County commissions may increase that rate to \$1.10 per \$500, or any fractional part of that amount. The tax is payable at the time of delivery, acceptance or presenting for recording of the document. In addition to this assessment, there is a \$20.00 recording fee, which is assessed on the transfer of title to real estate.

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Allocation and Use

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

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Property Transfer Tax Collections Since 1991

Fiscal Year	Amount Collected
1990-1991	\$ 3,631,005.00
1991-1992	3,658,022.00
1992-1993	4,599,272.00
1993-1994	4,656,857.00
1994-1995	4,861,499.00
1995-1996	4,934,594.00
1996-1997	5,317,541.00
1997-1998	6,023,891.00
1998-1999	6,387,740.00
1999-2000	6,507,868.00
2000-2001	6,621,182.00
2001-2002	7,314,554.00
2002-2003	8,365,472.00
2003-2004	10,128,603.00
2004-2005	12,171,339.00
2005-2006	13,658,145.00
2006-2007	12,248,630.00
2007-2008	11,698,879.00
2008-2009	8,537,130.00
2009-2010	7,933,085.00
2010-2011	8,107,846.00
2011-2012	8,127,577.00
2012-2013	8,776,174.00
2013-2014	10,391,897.00
2014-2015	11,041,554.00
2015-2016	10,618,462.00

Property Transfer Tax

# PROPERTY TAX

First Year Enacted 1863

West Virginia Code Citation

Chapter 11, Article 1A, Sections 1-30 inclusive; Chapter 11, Article 1B, Sections 1-19 inclusive; Chapter 11, Article 1C, Sections 1-14 inclusive; Chapter 11, Article 2, Sections 1-9 inclusive, Section 11; Chapter 11, Article 3, Sections 1-33 inclusive; Chapter 11, Article 4, Sections 1-20 inclusive; Chapter 11, Article 5, Sections 1-14 inclusive; Chapter 11, Article 6, Sections 1-7 inclusive, Sections 9-27 inclusive; Chapter 11, Article 6A, Sections 1-5 inclusive; Chapter 11, Article 6B, Sections 1-12 inclusive; Chapter 11, Article 6C, Sections 1-5 inclusive; Chapter 11, Article 6E, Sections 1-6 inclusive; Article 6F, Sections 1-6 inclusive; Chapter 11, Article 6G, Sections 2-18 inclusive; Chapter 11, Article 6H, Sections 1-7 inclusive; Chapter 11, Article 6J, Sections 1-7 inclusive; Chapter 11, Article 6K, Sections 1-8 inclusive, Chapter 11, Article 8, Sections 1-16 inclusive, Section 16A repealed (Effective June 6, 2014), Sections 17-33 inclusive

## General Provisions

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

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

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

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

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

Public service utilities send their returns to the State Tax Commissioner. The property of such companies is apportioned throughout the several counties in which it operates and is then subdivided into the municipal districts within the county. The State Auditor computes the taxes, based upon the assessed valuation made by the Board of Public

Works and by using the tax levies as approved by the levying bodies in each county. Taxes are collected by the State Auditor and distributed to the counties.

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#### Basis and Rate of Tax

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

Maximum Rates: Class I (intangible personal property, exempted in 2003; agriculture products, and tangible property used in agricultural production, exempted in 2008) Fifty Cents per \$100.00 of valuation. Class II (all property owned, used and occupied by the owner for residential purposes, all farm lands) One Dollar per \$100.00 of valuation. Class III (All real and personal property outside of municipalities, exclusive of Classes I and II) One Dollar and Fifty Cents per \$100.00 of valuation. Class IV (All real and personal property inside of municipalities, exclusive of Classes I and Class II) Two Dollars per \$100.00 of valuation.

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#### Exemptions

Property of the United States government, unless the United States government permits the State of West Virginia to tax it.

Property of the State of West Virginia.

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

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

Property used exclusively for divine worship.

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

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

#### Cemeteries

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

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

Public and family libraries

Property used for charitable purposes and not leased for profit.

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

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

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

Property owned by benevolent associations.

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

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

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

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

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

Money held in bank deposits and cash.

All implements, equipment, machinery, vehicles, supplies, crops and livestock used to engage in commercial farming.

Property owned by a nonprofit organization whose primary purpose is youth development by means of adventure, educational or recreational activities for young people, at nonprofit constructed facility built with the expenditure of not less than \$100 million, which is leased or used to generate revenue for the nonprofit organization whether or not the property is used by the nonprofit organization for its nonprofit purpose, and tangible personal property that is moving in interstate commerce through West Virginia, or which was consigned from a point of origin outside the State to a warehouse within the State for storage in transit to a final destination outside the State.

The homestead exemption program provides for a \$20,000 exemption against the total assessed value of a single-family dwelling, including mobile or manufactured homes, owned and occupied as a residence by any person who is at least sixty-five years of age or totally and permanently disabled and who has legally resided in and paid taxes on a homestead in West Virginia for two consecutive taxable years before filing for this exemption. However, if an owner receives a similar exemption for a homestead in

another state, then the owner is ineligible for the Homestead Exemption in West Virginia. Homeowners who, as a result of illness, accident, or infirmity, reside with a family member or are residents of a nursing home, personal care home, rehabilitation center or similar facility, retain a Homestead Exemption and Class II property designation for their property as long as the property is not used for any other purposes.

#### Allocation and Use

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

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

#### TAXES LEVIED BY PURPOSE SINCE 1991

TAX YEAR	STATE	COUNTY	SCHOOL	MUNICIPAL	TOTAL
1991	1,979,396	134,300,793	374,327,617	42,468,379	553,076,185
1992	2,254,729	146,539,085	414,531,790	46,022,019	609,347,623
1993	2,526,893	160,342,570	457,217,400	50,510,845	670,597,708
1994	2,883,449	172,163,376	484,093,621	54,392,444	713,532,890
1995	2,955,793	176,875,508	497,361,861	54,988,991	732,182,153
1996	3,142,369	189,758,086	523,086,694	58,790,115	774,777,264
1997	3,269,976	197,275,867	542,989,068	62,188,364	805,723,275
1998	3,406,615	207,532,831	563,272,930	64,594,347	838,806,723
1999	3,503,517	216,807,588	583,180,923	66,465,779	869,957,798
2000	3,591,931	223,235,061	595,968,742	69,015,910	891,901,644
2001	3,712,765	233,618,515	617,188,410	73,431,355	927,951,045
2002	3,876,624	244,966,374	641,954,188	74,896,389	965,693,575
2003	4,030,060	255,917,924	664,880,677	72,256,039	1,000,084,700
2004	4,091,846	259,730,081	677,790,889	76,104,651	1,017,717,467
2005	4,362,526	275,742,359	715,225,221	79,589,482	1,074,919,588
2006	4,783,634	297,356,091	743,951,606	95,626,862	1,141,718,193
2007	5,351,156	328,290,839	843,356,672	100,366,489	1,277,365,156
2008	5,666,782	344,661,969	890,294,171	92,885,200	1,333,508,122
2009	5,928,225	367,903,396	932,299,107	95,891,365	1,402,022,093
2010	6,066,031	381,380,523	956,427,263	98,782,883	1,442,656,700
2011	6,042,911	387,113,752	928,104,721	97,901,570	1,419,162,954
2012	6,262,238	398,867,977	989,885,613	101,052,748	1,497,068,576
2013	6,675,579	421,381,573	1,048,140,348	106,210,093	1,582,407,593
2014	6,763,028	427,943,271	1,060,323,290	114,742,034	1,609,771,623
2015	7,101,572	451,667,378	1,112,862,839	115,300,456	1,686,932,245
2016	7,331,082	468,108,037	1,142,098,247	117,964,445	1,735,501,812

STATE OF WEST VIRGINIA ASSESSED VALUATIONS INCLUDES EXEMPTIONS

TAX YEAR	REAL ESTATE	PERSONAL PROPERTY	PUBLIC UTILITIES	TOTALS
1991	12,433,656,975	10,629,733,304	3,091,051,400	26,154,441,679
1992	15,079,444,235	11,232,789,929	3,468,654,200	29,780,888,364
1993	18,236,801,670	11,585,420,071	3,786,960,800	33,609,182,541
1994	23,166,161,630	11,920,444,240	4,233,361,500	39,319,967,370
1995	23,434,028,416	12,307,013,413	4,501,172,800	40,242,214,629
1996	23,482,690,701	13,439,311,925	4,717,648,900	42,639,651,526
1997	25,538,389,122	13,604,841,786	5,406,802,900	44,550,033,808
1998	26,663,623,048	13,293,525,974	5,552,393,400	45,509,542,422
1999	27,707,554,579	13,435,848,067	5,813,620,634	46,957,023,280
2000	29,298,305,833	12,784,140,591	5,747,981,696	47,830,428,120
2001	30,060,696,355	13,532,268,416	5,820,902,100	49,413,866,871
2002	31,668,849,064	13,797,081,714	5,967,422,177	51,433,352,955
2003	33,367,282,366	13,872,296,670	6,099,365,898	53,338,894,934
2004	35,023,914,127	13,339,088,794	6,167,110,699	54,530,113,620
2005	33,877,493,122	14,191,693,301	6,452,925,258	54,522,111,681
2006	37,696,359,279	15,447,559,132	6,749,933,299	59,893,851,710
2007	42,623,318,399	17,290,747,908	7,129,152,399	67,043,218,706
2008	45,381,876,865	18,191,014,248	7,451,019,700	71,023,910,813
2009	51,292,905,359	19,020,569,534	7,751,793,200	78,065,268,093
2010	51,850,106,312	19,563,937,657	8,141,089,241	79,555,133,210
2011	52,102,155,102	19,189,182,223	8,206,744,740	79,498,082,115
2012	53,034,512,928	20,400,499,583	8,460,701,440	81,895,713,951
2013	51,053,719,461	22,562,547,162	8,950,607,400	82,566,874,023
2014	52,758,288,028	22,315,992,313	9,103,441,100	84,177,721,441
2015	54,561,654,163	24,092,708,011	9,510,910,726	88,165,272,900
2016	55,905,541,650	25,068,267,262	10,026,699,399	91,000,508,311

STATE OF WEST VIRGINIA PROPERTY TAXES LEVIED SINCE 1991

YEAR	REAL ESTATE	PERSONAL PROPERTY	PUBLIC UTILITIES	TOTAL
1991	222,135,020	251,552,633	79,388,532	553,076,185
1992	262,734,760	260,419,603	86,193,260	609,347,623
1993	310,324,523	267,661,009	92,612,176	670,597,708
1994	362,329,996	254,928,329	96,274,565	713,532,890
1995	365,179,077	265,396,623	101,606,453	732,182,153
1996	379,147,058	289,198,149	106,432,057	774,777,264
1997	394,692,142	289,917,037	121,114,096	805,723,275
1998	412,965,898	299,005,937	126,834,888	838,806,723
1999	428,756,786	307,131,355	134,069,658	869,957,798
2000	460,852,466	297,480,572	133,568,606	891,901,644
2001	469,768,109	321,537,798	136,645,139	927,951,045
2002	493,615,165	331,657,813	140,420,598	965,693,575
2003	518,708,964	337,883,587	143,492,149	1,000,084,700
2004	541,825,721	327,752,160	148,139,585	1,017,717,466
2005	578,418,858	344,433,103	152,067,627	1,074,919,588
2006	639,099,417	374,306,897	157,444,884	1,170,851,198
2007	695,789,604	406,528,123	162,803,839	1,265,121,566
2008	734,971,195	429,893,715	168,643,213	1,333,508,122
2009	779,378,293	447,317,306	175,326,494	1,402,022,093
2010	798,378,263	459,870,671	184,407,766	1,442,656,700
2011	783,907,725	450,293,255	184,961,974	1,419,162,954
2012	817,764,970	483,465,543	195,838,062	1,497,068,575
2013	847,909,355	532,130,812	202,367,425	1,582,407,593
2014	874,499,625	528,808,358	206,463,640	1,609,771,623
2015	904,348,484	568,109,740	214,474,021	1,686,932,245
2016	921,940,782	588,623,881	224,937,149	1,735,501,812

## **INSURANCE TAXES, FEES AND SURCHARGES**

First Year Enacted 1957

WV Code Citation

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

### General Provisions

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

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

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

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

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

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

An annuity tax is imposed based upon the gross amount of annuity considerations collected and received by life insurers on business transacted in this state. The tax is calculated on the gross annuities received less the annuity considerations returned and less termination allowances on group contracts. The result is taxed at one percent. (WV Code 33-3-15)

There is also a minimum annual tax imposed upon insurers. Each licensed insurer must pay a minimum of \$200.00 yearly for taxes imposed in West Virginia Code Chapter 33, Article 3. All licenses and fees are subject to retaliation per W.Va. Code 33-33-16.

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#### Amounts of Licenses and Fees

- Annual fee for each license: \$200.00 (company)
  - Fee for receiving and filing annual reports: \$100.00 (company)
  - Valuation of policies of life insurers in state: One and one half cents per \$1,000.00 of insurance.
  - Valuation of policies of life insurers not organized in this state, but have license to do business in this state: fee is same for each \$1,000.00 as the state in which company is organized.
  - Filing of certified copies of articles of incorporation: \$50.00
  - Filing of statements preliminary admission: \$100.00 (company)
  - Filing copy of charter: \$50.00
  - For filing of any additional paper required by law or furnishing copies: \$1.00
  - For every certificate of valuation, copy of report or certificate of condition of company to be filed in any other state: \$15.00
  - Each licensed Producer: \$25.00 (individual - annually)
  - For each form filing: \$50.00 (individual)
  - For every rate increase: \$75.00
  - Adjuster's license: \$25.00 (individual)
  - Business Entity license: \$200.00 (business)
  - Surplus line broker: \$200.00 (individual)
  - Certificate of good standing: \$15.00 (company)
  - Copy of certificate of authority: \$15.00 (company)
  - Letter of Clearance: \$10.00 (individual)
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#### Allocation and Use

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

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INSURANCE COMMISSION FEES AND TAXES COLLECTED 2016

REVENUES	COLLECTIONS 2016
General Revenues:	
Insurance Taxes	116,588,197.17
Fines and Penalty Fees	288,809.70
Examination Fees	562,525.00
TOTAL GENERAL	117,439,531.87
Special Revenues:	
Municipal Pensions and Protection Fund	27,724,028.28
Fire Marshal	1,298,879.34
Fire Protection Fund	13,328,521.26
Departmental and Miscellaneous Insurance Commission Fund	36,138,126.79
Departmental and Miscellaneous Revolving Fund	993,300.00
Total Special Revenue	79,482,855.67

## DEPARTMENTAL COLLECTIONS

First year enacted: various years depending upon fee

West Virginia Code Citation:

Chapter 59, Article 1, Sections 1-39 inclusive

Various code sections specifically related to certain departments and agencies

### General Provisions

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

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### Departmental Collections from 1991 to present

Fiscal Year	Departmental Collections to General Revenue
1990-91	\$ 5,277,380.00
1991-92	5,254,919.00
1992-93	4,907,900.00
1993-94	6,716,996.00
1994-95	5,084,374.00
1995-96	7,352,478.00
1996-97	8,206,218.00
1997-98	9,585,635.00
1998-99	9,849,758.00
1999-2000	11,105,260.00
2000-2001	11,124,538.00
2001-2002	9,518,087.00
2002-2003	10,270,287.00
2003-2004	18,465,862.00
2004-2005	13,070,692.00
2005-2006	13,834,314.00
2006-2007	14,701,687.00
2007-2008	16,219,539.00
2008-2009	14,597,288.00
2009-2010	14,806,907.00
2010-2011	15,839,617.00
2011-2012	16,540,654.00
2012-2013	16,373,731.00
2013-2014	17,510,584.00

2014-2015	18,223,107.61
2015-2016	19,029,133.79

# **CORPORATION NET INCOME TAX**

First year enacted 1967

West Virginia Code Citation:

Chapter 11, Article 24, Sections 1 through 43 inclusive

## **General Provisions**

The West Virginia Corporation Net Income Tax adopted many provisions of the laws of the United States Internal Revenue Code relating to the determination of income for federal tax purposes. The purpose of the adoption of these provisions was to simplify preparation of State Corporation Net Income Tax returns for taxpayers, improve enforcement of the State Corporation Net Income Tax through better use of information obtained from federal income tax audits, and to aid interpretation of the State Corporation Net Income Tax law through increased use of federal judicial and administrative law determinations and precedents. Annually the State Corporation Net Income Tax is updated to reflect changes in the federal tax code.

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

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

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

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## **Basis of Tax**

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

Amendments to the apportionment laws in 2007, allowed corporations engaged in a unitary business to apportion West Virginia taxable income to an allocable share of the combined net income of the group. Corporations which are subject to taxation in West Virginia and one or more other states use an apportionment formula to determine

taxable income. The formula weighs three factors: payroll, sales and property. Sales carry 50% of the formula, property 25% and payroll 25%. Income that does not relate to the taxpayers line of business is not apportioned (rents, royalties, patents, capital gains and losses from sales of property in West Virginia, interest and dividends).

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

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## Exemptions

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

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## Basis

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

### Increasing modifications:

- Interest or dividends on obligations or securities of any state or its political subdivisions
- Interest or dividends to the extent not deducted in determining federal taxable income, on obligations or securities of any authority of the United States which are not used in determining federal adjusted gross income
- Income taxes and other taxes, including franchise and excise taxes, which are based upon or computed with reference to net income imposed by West Virginia or any other taxing jurisdiction to the extent deducted in determining federal taxable income
- The amount of unrelated business taxable income of a corporation which by its purpose is generally exempt from federal income taxes
- The amount of any net operating loss deduction taken for federal income tax purposes under Section 172 of the IRS Code of 1986
- Any amounts derived from net operating losses that are allocated outside of the United States
- The amount of foreign taxes deducted in determining federal adjusted gross income
- Dividend paid deductions otherwise allowed by federal law in computing net income of certain real estate investment trusts (REIT) or of certain regulated Investment companies.

### Decreasing Modifications:

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

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#### Credits

- Economic Opportunity Tax Credit
- Manufacturing Investment Tax Credit
- Apprenticeship Training Tax Credit
- WV Film Industry Investment Act (amended 2013 legislative session)
- Commercial Patent Incentives Tax Act
- Business Investment and Jobs Expansion Tax Credit
- Manufacturing Property Tax Adjustment Credit
- Historic Rehabilitated Buildings Investment Credit
- Neighborhood Investment Program Credit
- Military Employment Incentive Credit
- Environmental Agricultural Equipment Credit
- WV Innovative Mine Safety Technology Tax Credit
- Credits for reducing utility charges to low income customers
- Credit for reducing telephone charges to low income customers

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#### Allocation

Corporation Net Income Tax is deposited to the general revenue fund of the State. Portions may be dedicated in West Virginia Code for specific uses for a specific time period. (WV Code 11-24-43 and 11-24-43a)

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#### History of Collections

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

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

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

FISCAL YEAR	COMBINED CORPORATION NET INCOME TAX AND BUSINESS FRANCHISE TAX	SPECIAL REVENUE
2003-2004	\$ 181,515,211.00	
2004-2005	280,788,003.00	
2005-2006	347,569,611.00	
2006-2007	358,388,437.00	\$ 10,000,000.00
2007-2008	388,017,365.00	12,150,000.00
2008-2009	270,237,027.00	14,300,000.00
2009-2010	232,859,163.00	4,300,000.00
2010-2011	302,977,776.00	4,300,000.00
2011-2012	188,085,447.00	4,300,000.00
2012-2013	238,129,821.00	4,300,000.00
2013-2014	203,508,473.00	0.00
2014-2015	186,101,080.00	4,300,000.00
2015-2016	143,605,086.00	2,150,000.00

## MISCELLANEOUS INCOME AND TRANSFERS

West Virginia Code Citation:

Various code sections specifically related to certain departments and agencies

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

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

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

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

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

Interest on Investments Chapter 12, Article 1, Section 12

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

Federal Reimbursements Chapter 15, Article 5, Section 13

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

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

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

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

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

Agriculture Chapter 19, 12A, Section 6a

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

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

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

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

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

Division of Labor Chapter 21, Article 12, Section 4

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Miscellaneous Collections Beginning Fiscal Year 1990-1991

Fiscal Year	Amount Collected
1990-91	\$ 35,271,971.00
1991-92	15,435,991.00
1992-93	29,476,816.00
1993-94	18,445,401.00
1994-95	52,789,750.00
1995-96	37,994,504.00
1996-97	21,411,870.00
1997-98	31,239,896.00
1998-99	24,036,237.00
1999-2000	23,522,443.00
2000-2001	38,296,719.00
2001-2002	75,232,517.00
2002-2003	148,522,399.00
2003-2004	166,094,415.00
2004-2005	287,315,641.00
2005-2006	121,910,066.00
2006-2007	139,791,935.00
2007-2008	140,108,204.00
2008-2009	178,158,601.00
2009-2010	155,269,240.00
2010-2011	162,279,855.00
2011-2012	145,750,058.00
2012-2013	113,296,738.00
2013-2014	135,227,959.00
2014-2015	125,584,602.00
2015-2016	247,808,024.93

## SEVERANCE TAX

First year enacted 1987

WV Code Citation:

Chapter 11, Article 12B, Sections 1 through 18 inclusive (Minimum Severance Tax on Coal)

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

Chapter 11, Article 13V, Sections 1 through 17 inclusive (Entitled Workers' Compensation Debt Reduction Act)

Chapter 31, Article 15A, Section 16

The Severance Tax was enacted when the West Virginia business tax structure was revised during the 1985 legislative session. The Business and Occupation Tax was narrowed in scope from a tax on all business gross receipts to apply to utility and power producing businesses, gas storage and synthetic fuel producers. The Severance Tax levied via W. Va. Code §11-13A-1 et seq. was enacted to apply to businesses that sever or extract natural resources. The Severance Tax levied via W. Va. Code §11-13V-1 et seq. was enacted in 2005 and applied to producers of coal, natural gas and timber effective December 1, 2005. A subsequent amendment, extended the tax to coalbed methane and methane produced from or by a coalbed methane well effective January 1, 2009.

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### Persons Required to File Return and Pay Tax

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

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### Regular Severance Tax (i.e., W. Va. Code §11-13A-1 et seq.) Rates

Item	Tax Rate on Gross Receipts
Coal* - General	5.0%
Coal* – Underground thin-seam	2.0% for average seam thickness of 37 inches to 45 inches; 1% for average seam thickness of less than 37 inches.
Limestone, sand stone, quarried or mined	5.0 %
Oil	5.0%
Natural gas	5.0%
Coal bed Methane	5.0%
Sand, gravel, or mineral not mined or quarried	5.0%
Blast Furnace Slag	5.0%

Timber	1.5% (effective July 1, 2016 and expires July 1, 2019)
Waste coal	2.5%
Other natural resources	5%

\*The above rates for coal include an additional Severance Tax that is collected for the counties and municipalities by the State Tax Department. The local government rate is 35 cents per \$100.00.

Additional Workers' Compensation Debt Reduction Severance Tax (i.e., W. Va. Code §11-13V-1 et seq.) Rates\*\*

Item	Tax Rate
Coal	\$0.56 per ton
Natural gas	\$0.047 per mcf
Coal bed Methane	\$0.047 per mcf (Effective January 1, 2009)
Timber	2.78% of gross receipts

\*\*The above rates ended effective July 1, 2016.

There is a minimum coal Severance Tax imposed by Chapter 11, Article 12B. That minimum Severance Tax is seventy-five cents per ton. Credit is allowed against the coal Severance Tax liability calculated in Chapter 11, Article 13, Sections 1-24. Credit is not allowed against the portion of Severance Tax imposed by counties and municipalities.

#### Current Credits Applied to Severance Tax

Taxpayers subject to Severance and Business Privilege Taxes are allowed an annual credit of \$ 500.00. (WV Code 11-13A-10)

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

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

#### Allocation and Use

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

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

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

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

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

The portion of the regular tax coal attributable to the \$0.35 per \$100 rate included in the total tax rate is allocated to the counties and municipalities according to statute. It is allocated according to WV Code 11-13A-6 with 75% for coal-producing counties and 25% to all counties and municipalities.

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

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Collections of Severance Tax

Fiscal Year	General Revenue	Special Revenue
1994-1995	176,756,209.00	1,968,404.00
1995-1996	158,932,334.00	18,160,026.00
1996-1997	176,947,493.00	19,072,377.00
1997-1998	175,241,182.00	19,238,040.00
1998-1999	148,358,013.00	27,274,256.00
1999-2000	148,674,134.00	27,306,353.00
2000-2001	163,202,899.00	27,368,693.00
2001-2002	166,513,100.00	27,210,225.00
2002-2003	162,313,803.00	26,853,039.00
2003-2004	184,354,000.00	27,565,957.00
2004-2005	248,067,923.00	27,919,424.00
2005-2006	314,726,682.00	68,564,239.00
2006-2007	312,245,598.00	134,979,567.00
2007-2008	338,176,521.00	149,721,471.00
2008-2009	359,578,255.00	150,925,015.00
2009-2010	400,590,519.00	116,214,452.00
2010-2011	440,874,576.00	117,698,226.00
2011-2012	467,901,853.00	118,165,109.00
2012-2013	409,672,785.00	118,637,964.00
2013-2014	488,685,518.00	132,495,020.00
2014-2015	414,172,499.00	148,703,925.00
2015-2016	276,440,503.00	95,785,534

# **BUSINESS FRANCHISE TAX**

First Year Enacted 1987

WV Code Citation:

Chapter 11, Article 23, Sections 1 through 28 inclusive

## **General Summary**

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

Legislation in 2006 allowed for the gradual reduction in Business Franchise Tax rates over a period of several years. Effective for taxable years beginning on or after January 1, 2015, the Business Franchise Tax rate will be zero percent.

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

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

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## Rate of Business Franchise Tax

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

Taxable Year Beginning	Rate
January 1, 2007	Greater of \$50.00 or .55% of tax base
January 1, 2009	Greater of \$50.00 or .48% of tax base
January 1, 2010	Greater of \$50.00 or .41% of tax base
January 1, 2011	Greater of \$50.00 or .34% of tax base
January 1, 2012	Greater of \$50.00 or .27% of tax base
January 1, 2013	Greater of \$50.00 or .20% of tax base
January 1, 2014	Greater of \$50.00 or .10% of tax base
January 1, 2015	No tax

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### Exemptions from Business Franchise Tax:

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

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

Insurance companies in this state which pay a premium tax

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

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

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

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

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

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

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

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

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Credits:

Alternative Fuel Tax Credit (amended 2013 legislature)

Economic Opportunity Tax Credit

Strategic Research and Development Tax Credit (terminated January 1, 2014)

Manufacturing Investment Tax Credit

Apprenticeship Training Tax Credit

WV Film Industry Investment Tax Credit (amended 2013 legislature)

Commercial Patent Incentives Tax Credit

Business Investment and Jobs Expansion Tax Credit

Coal Loading Facilities Tax Credit

Credit for Business Franchise Tax Paid to Other State

WV Innovative Mine Safety Technology Tax Credit

Neighborhood Investment Program Credit

Subsidiary Credit

Industrial Expansion/Revitalization Credit

Financial Organization Goodwill Tax Credit

Manufacturing Property Tax Adjustment Credit

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Allocation and Use

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

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Collections

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

2002-2003	95,369,891.00
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As of fiscal year 2004, Corporation Net Income Tax and Business Franchise Tax were combined in one tax return.

Fiscal Year	Combined Corporate Net and Business Franchise Amounts
2003-2004	\$ 181,515,211.00
2004-2005	280,788,003.00
2005-2006	347,569,611.00
2006-2007	358,388,437.00
2007-2008	388,017,365.00
2008-2009	270,237,027.00
2009-2010	232,859,163.00
2010-2011	302,977,776.00
2011-2012	188,085,447.00
2012-2013	238,129,821.00
2013-2014	203,508,473.00
2014-2015	186,101,080.00
2015-2016	143,605,086.00

Business Franchise Tax

STATE ROAD FUND  
DETAILED ANALYSIS  
OF REVENUE SOURCES  
FISCAL YEAR 2015-2016

## **ARTICLE VI, SECTION 52**

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

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

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

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

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

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

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

Class G Motorcycles and parking enforcement vehicles

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

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

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

Class R House trailers

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

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

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

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

## **MOTOR VEHICLE AND OPERATOR LICENSE**

First Year enacted 1917

West Virginia Code Citation:

Chapter 17A, Article 1, inclusive

Chapter 17A, Article 2, Sections 13 and 21

Chapter 17A, Article 3, Sections 1 through 24

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

Chapter 17A, Article 4A, Section 10

Chapter 17A, Article 5, Section 1

Chapter 17A, Article 6, Sections 1 through 26

Chapter 17A, Article 7, Sections 1 through 3

Chapter 17A, Article 9, Section 7

Chapter 17A, Article 10, Section 1 through 16

Chapter 17B, Article 2, Sections 1 through 15

Chapter 17C, Article 13, Section 6

Chapter 17D, Article 2, Section 2

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

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

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### **Certificate of Title**

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

Title fees include:

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

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

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**Registration**

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

Class A: \$28.50

Class B: According to Vehicle Gross Weight:

10,000 to 16,000 pounds \$28.00 plus \$5.00 for each 1,000 pounds over 8,000  
 16,001 to 55,000 pounds \$ 78.50 plus \$ 10.00 for each 1,000 pounds over 16,000  
 For declared weight over 55,000 pounds, but not to exceed 80,000 pounds, \$737.50 plus \$15.75 for each 1,000 pounds over 55,000.

Class G: \$8.00

Class H: \$5.00

Class J: \$85.00

Class M: \$17.50

Class Farm Truck: Depends upon weight of truck:

8,001 to 16,000 pounds \$30.00	34,100 to 44,000 pounds \$ 160.00;
16,100 to 22,000 pounds \$ 60.00	44,100 to 54,000 pounds \$ 205.00;
22,100 to 28,000 pounds \$ 90.00	Over 55,000 pounds \$250.00
28,100 to 34,000 pounds \$115.00	

Class R: \$12.00

Class T: \$8.00

Class C: \$50.00

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**Miscellaneous registration fees:**

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

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

Non-resident individuals fee \$50.00.

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

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

Member of the National Guard forces special plate: \$10.00 initial application in addition to regular fee.

Honorably discharged veterans special plate: \$10.00 initial application in addition to regular fee.

Disabled veteran special plate: no fee for first plate; \$15.00 for second plate

Purple Heart veteran special plate: no fee for first plate; \$15.00 for second plate

Pearl Harbor survivor special plate: no fee for first plate; \$15.00 for second plate

Charitable and educational organization special plate: \$15.00

EMT, fire fighters plate: \$10.00 in addition to regular fee.

Amateur radio operators' special plate: \$10.00 in addition to regular fee.

Temporary registration plates or markers for dealers: \$3.00

Special stickers used by insurance companies, repossessing company, wrecking companies for moving vehicle through state one time only: \$ 1.00

Salvage certificate fee: \$15.00

Dealers of auto new and used \$100 per year plus \$5.00 per additional plate

Dealers of house trailers or trailer \$25.00 per year plus \$5.00 per additional plate

Motorcycle dealers: \$10.00 plus \$5.00 per additional plate

Wrecker, dismantler or rebuilder: \$15.00 plus \$25.00 per additional plate

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### **Drivers' License Fees**

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

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

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

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

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

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

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

Instruction permit fees are \$5.00

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

Motor Vehicle and License Fees Collected from 1991 to present

Fiscal Year	Motor vehicle and license fees
1990-1991	\$ 64,738,055.00
1991-1992	67,396,167.00
1992-1993	68,818,990.00
1993-1994	70,412,680.00
1994-1995	70,046,827.00
1995-1996	76,418,837.00
1996-1997	75,296,913.00
1997-1998	81,543,094.00
1998-1999	79,788,440.00
1999-2000	87,482,785.00
2000-2001	77,440,488.00
2001-2002	85,929,273.00
2002-2003	86,238,466.00
2003-2004	83,145,930.00
2004-2005	88,073,937.00
2005-2006	86,976,200.00
2006-2007	87,057,668.00
2007-2008	86,396,410.00
2008-2009	89,427,899.00
2009-2010	87,387,701.00
2010-2011	91,194,564.00
2011-2012	90,682,627.00
2012-2013	90,252,360.00
2013-2014	97,328,740.00
2014-2015	100,600,933.00
2015-2016	86,983,365.00

## **MOTOR VEHICLES PRIVILEGE TAX**

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

First year enacted 1935

West Virginia Code Citation:

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

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

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

Administration

Commissioner of Motor Vehicles

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### **Current Summary**

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

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### **General Provisions**

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

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

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

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

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### **Exemptions**

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

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

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

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History of Collections Beginning Fiscal Year 1990-1991

Fiscal Year	Amount Collected
1990-1991	\$ 89,527,500.00
1991-1992	90,166,139.00
1992-1993	97,774,513.00
1993-1994	111,925,261.00
1994-1995	122,488,884.00
1995-1996	120,450,303.00
1996-1997	126,139,751.00
1997-1998	133,712,489.00
1998-1999	143,506,486.00
1999-2000	155,598,027.00
2000-2001	154,369,975.00
2001-2002*	179,296,004.00
2002-2003*	167,722,905.00
2003-2004*	176,699,975.00
2004-2005*	176,495,216.00
2005-2006*	171,478,896.00
2006-2007*	173,306,253.00
2007-2008*	169,463,397.00
2008-2009*	150,793,697.00
2009-2010*	148,313,958.00
2010-2011*	172,452,587.00
2011-2012*	186,292,914.00
2012-2013*	187,436,410.00
2013-2014*	194,462,501.00
2014-2015*	206,026,136.00
2015-2016*	206,247,240.00

\*Includes tax on leased and rental vehicles

## MOTOR FUEL EXCISE TAX

Enacted in 2003; Effective January 2004

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

WV Code:

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

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

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

Administration

West Virginia State Tax Commissioner

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### General Provisions

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

The excise tax (flat rate) component is set at twenty and one half cents per gallon. The variable tax component is established by the State Tax Department upon review of average wholesale prices of motor fuel for the July through October period. The calculated tax rate is effective for the calendar beginning on January 1 of the year following the July through October period.

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

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

- From the bulk transfer/terminal in this state;

- From the bulk transfer/terminal system outside this state for delivery to a location in West Virginia represented on the shipping papers;
- Upon the sale or transfer in a terminal or refinery in West Virginia to any person not holding a supplier's license and payable by the person selling or transferring the motor fuel;
- This tax does not apply to motor fuel imported into the state in the motor fuel supply tank or tanks of a motor vehicle (Motor Carrier Road Tax may apply);
- This tax applies to motor fuels blended in West Virginia by a calculation that deducts the quantity used in blending that has been previously taxed prior to the blending.

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## Exemptions

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

- All motor fuel exported from West Virginia (destination tax is collected);
- Sales of aviation fuel;
- Sales of dyed special fuels;
- Sales of propane unless sold for use in a motor vehicle.

The following sales must pay the tax and apply for a refund from the State Tax Commissioner:

- Sales to the United States or any agencies of the United States;
- Sales to a county government or unit or agency of the county;
- Sales to a municipal government or unit or agency of the municipal government;
- Sales to a county board of education;
- Sales to an urban mass transportation authority;
- Sales to any municipal, county, state or federal civil defense or emergency service program;
- All invoiced gallons of motor fuel purchased by a licensed exporter and subsequently exported to any other state or nation (the exporter must have paid the applicable motor fuel taxes to the destination state);
- All gallons of motor fuel used and consumed in stationary off-highway turbine engines;
- All gallons of fuel used for heating any public or private dwelling, building or other premises;
- All gallons of fuel used for boilers;
- All gallons of motor fuel used as lubricants or components of a manufactured compound;
- All gallons of motor fuel used as a dry cleaning solvent or commercial or industrial solvent;
- All gallons of motor fuel sold for use in a commercial water craft;
- All gallons of motor fuel used or consumed by railroad diesel locomotives;
- All gallons of motor fuel purchased in quantities of twenty five gallons or more to be used in internal combustion machines not operated on the highways of this state;

- All gallons of motor fuel purchased in quantities of twenty five gallons or more to be used in powering a power takeoff unit in a motor vehicle;
- All gallons of motor fuel purchased in quantities of twenty five gallons or more to be used in a vehicle under a certificate of public convenience or under a contract carrier permit for the transportation of persons;
- All gallons of motor fuel that are purchased and used by a bona fide volunteer fire department, nonprofit ambulance or emergency rescue service.

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

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

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

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

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#### Filing of returns

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

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#### Disposition of tax collected

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

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Collections

Before Statute Change in 2004

Fiscal Year	Amount Collected
1990-1991	\$ 205,255,720.00
1991-1992	207,117,120.00
1992-1993	218,152,148.00
1993-1994	261,947,005.00
1994-1995	265,914,687.00
1995-1996	262,584,334.00
1996-1997	270,779,161.00
1997-1998	285,762,634.00
1998-1999	292,323,419.00
1999-2000	290,055,513.00
2000-2001	291,969,243.00
2001-2002	300,048,790.00
2002-2003	289,128,455.00

Motor Fuel

Transition year

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

Collections after Statute Change

Fiscal Year	Total Motor Fuel Excise Tax
2004-2005	\$ 311,611,200.00
2005-2006	320,734,273.00
2006-2007	349,167,241.00
2007-2008	404,221,394.00
2008-2009	384,537,700.00
2009-2010	391,994,702.00
2010-2011	397,779,125.00
2011-2012	387,038,596.00
2012-2013	408,914,607.00
2013-2014	441,095,445.00
2014-2015	434,853,178.00
2015-2016	396,397,176.00

## **SALE OF BONDS**

First Year Enacted 1920

Legal Citation:

Amendments to the West Virginia Constitution

Administration:

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

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General Provisions:

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

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

### **1928 Amendment**

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

### **Fifty Million Dollar Amendment**

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

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

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

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

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

### Better Highways Amendment of 1973

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

### Safe Roads Amendment of 1996

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

Outstanding as of June 30, 2016: \$ 168,845,000

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

Fiscal Yr	Principal Due	Interest Due	Total Debt Service	Principal Outstanding
2001	20,665,000	24,195,758	44,860,758	451,025,000
2002	21,485,000	28,508,293	49,993,293	539,540,000***
2003	22,040,000	27,955,942	49,995,942	517,500,000
2004	23,070,000	26,928,470	49,998,470	494,430,000
2005	28,060,000	17,313,284	45,373,284	467,915,000
2006	19,920,000	23,086,096	43,006,096	447,995,000
2007	18,150,000	22,230,186	40,380,186	429,845,000
2008	28,665,000	21,338,481	49,993,481	401,190,000
2009	30,085,000	19,910,529	49,995,529	371,105,000
2010	31,590,000	18,405,200	49,995,200	339,515,000
2011	33,165,000	16,828,075	49,993,075	306,350,000
2012	34,865,000	15,130,481	49,995,481	271,485,000
2013	25,230,000	13,388,256	36,618,256	246,255,000
2014	24,840,000	11,916,900	36,972,625	221,415,000
2015	26,090,000	10,674,900	35,359,500	195,300,000
<b>Refinancing:</b>				168,845,000
2016	2,460,000	8,703,738	11,163,738	166,385,000
2017	15,225,000	7,967,900	23,192,900	151,160,000
2018	15,985,000	7,206,650	23,191,650	135,175,000
2019	16,785,000	6,407,000	23,192,400	118,390,000
2020	17,560,000	5,633,000	23,193,000	100,830,000
2021	18,370,000	4,822,450	23,192,450	82,460,000
2022	19,220,000	3,974,100	23,194,100	63,240,000
2023	20,110,000	3,086,100	23,196,100	43,130,000
2024	21,040,000	2,156,500	23,196,500	22,090,000
2025	22,090,000	1,104,500	23,194,500	-0-

\*\*\*Last issuance in series on July 1, 2001, in principal amount of \$110,000,000.00. These bonds were refinanced in April 2015 at a lower interest rate than they were initially issued. The refunding is expected to save the state approximately \$ 25.6 million.

## FEDERAL AID

WV Code Citation

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

Administration

Commissioner of State Division of Highways

General Provisions

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

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

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

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### Federal Aid Received

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

Federal Highway Aid Continued

Fiscal Year	Federal Aid All Sources
2007-2008	\$ 360,650,385.00
2008-2009	461,083,564.00
2009-2010	502,954,613.00
2010-2011	504,009,335.00
2011-2012	449,142,398.00
2012-2013	434,502,326.00
2013-2014	404,962,060.00
2014-2015	349,661,324.00
2015-2016	396,425,972.00

## MISCELLANEOUS INCOME STATE ROAD FUND

West Virginia Code Citation:

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

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

Chapter 17, Article 4, Section 20 (Forfeiture)

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

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

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

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

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

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

Administration

Commissioner of Highways

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### General Provisions

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

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### Miscellaneous Income Received

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

Highways Miscellaneous Revenue Continued

Fiscal Year	Miscellaneous Income Highways
2001-2002	\$ 19,076,459.00
2002-2003	14,275,698.00
2003-2004	26,383,024.00
2004-2005	30,774,790.00
2005-2006	23,519,690.00
2006-2007	24,689,601.00
2007-2008	46,165,507.00
2008-2009	50,570,580.00
2009-2010	58,031,820.00
2010-2011	35,791,956.00
2011-2012	48,650,205.00
2012-2013	47,453,075.00
2013-2014	17,517,525.00
2014-2015	21,391,438.00
2015-2016	23,110,591.00

## **SPECIAL OBLIGATION NOTES**

First year enacted 1983

WV Code Citation:

Chapter 17, Article 17A, Sections 1-7

General Purpose

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

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

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Current Special Obligation Notes Outstanding

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

The following bonds are outstanding under SAFETEA-LU:

Surface Transportation Notes 2006A Series: Issued October 25, 2006 in amount of \$75,970,000

Surface Transportation Notes 2007A Series: Issued April 18, 2007 in amount of \$33,190,000

Surface Transportation Notes 2009A Series: Issued March 2009 in amount of \$76,835,000

Total outstanding on June 30, 2016: \$0.00

(Notes matured on September 1, 2015)

# LOTTERY

## **WEST VIRGINIA LOTTERY FUNDS**

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

West Virginia Code Citations:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**State Excess Lottery Fund Distribution of Monies**

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

Fiscal Year 2002-2003:

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

Fiscal Year 2003-2004:

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

Fiscal Year 2004 and subsequent fiscal years through 2009:

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

Fiscal Year 2010 and subsequent fiscal years:

General Purpose Fund	\$ 65,000,000.00
Education Improvement Fund for Promise Scholarships	29,000,000.00
Economic Development Project Fund	19,000,000.00
Excess Lottery School Building Debt Service Fund	19,000,000.00
WV Infrastructure Lottery Revenue Debt Service Fund (Water Development Authority) beginning 2011	6,000,000.00
Infrastructure Fund (after \$6 million has gone to Water Development Authority)	40,000,000.00
Infrastructure Fund (after \$6 million has gone to Water Development Authority)	20,000,000.00 FY 2014 and FY 2017
Infrastructure Fund (after \$6 million has gone to Water Development Authority)	30,000,000.00 FY 2015 and FY 2016
Higher Education Improvement Fund for Higher Education	15,000,000.00
State Park Improvement Fund	5,000,000.00
Racing Commission	2,500,000.00 FY 2010 only
Racing Commission	2,000,000.00 FY 2011 and forward
Statutory Transfers Fund beginning in FY 2015 varies by year subject to appropriation	69,970,651 FY 2015 65,603,860 FY 2016 63,081,245 FY 2017

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

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

The general revenue portion may have the following priorities:

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

In fiscal year 2004 and after, the lottery commission shall deposit into the general revenue fund amounts necessary to provide reimbursement for the refundable credit allowable under Chapter 11, Article 21, Section 21, of the West Virginia Code. (Senior citizens tax credit for property tax paid on the first twenty thousand dollars of taxable assessed value of a homestead in this state.)

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

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

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

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

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

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

- Transfer two percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities with each county having a racetrack table games licensee. This is subject to various conditions and provisions and to be prorated according to census and Local Powers Act.
- Transfer one and one half percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities in which a racetrack table games licensee is located. These municipalities shall receive an equal distribution of the total amount allocated.

Distribute the remaining amounts (net amounts) as follows:

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

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

- The commission shall retain an amount for administrative expenses not to exceed 4 percent of the gross income of each licensed table games track for the initial and second year of operation. Beginning the third year and forward, the allowance for administrative expenses decreases to 3 percent.
- Transfer two and one half percent of adjusted gross receipts from all thoroughbred racetracks with table funds to the special funds established by each thoroughbred racetrack for the payment of purses, the amount being divided equally among all thoroughbred racetracks and transfer two and one half percent of adjusted gross receipts from all greyhound racetracks with table games, the amount being distributed to each greyhound track.
- Transfer two percent of the adjusted gross receipts from all licensed racetracks to the Thoroughbred Development Fund (Chapter 19, Article 23, Section 13-b) and the Greyhound Breeding Development Fund (Chapter 19, Article 23, Section 10). Monies shall be prorated among the development funds for each racetrack table games licensee based upon relative adjusted receipts from each racetrack.
- Transfer two percent of the adjusted gross receipts from each licensed racetrack to the county commissions of the counties where racetracks with table games are located. To be distributed on a pro rata basis among the counties according to the relative adjusted receipts from each county's

racetrack. (Subject to the Local Powers Act in which county boards of education in growth counties will receive one half of the county's receipts for the purpose of capital improvements.)

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

**The West Virginia Code was amended in 2014 to change the distribution of monies as follows:**

- The commission shall retain an amount for administrative expenses not to exceed 3 percent of the gross income of each licensed table games track for the initial and second year of operation.
- Transfer two and one quarter percent of adjusted gross receipts from all thoroughbred racetracks with table funds to the special funds established by each thoroughbred racetrack for the payment of purses, and transfer two and one quarter percent of adjusted gross receipts from all greyhound racetracks with table games, the amount being distributed to each greyhound track.
- Transfer one and eight tenths percent of the adjusted gross receipts from all licensed racetracks to the Thoroughbred Development Fund (Chapter 19, Article 23, Section 13-b) and the Greyhound Breeding Development Fund (Chapter 19, Article 23, Section 10). Monies shall be prorated among the

development funds for each racetrack table games licensee based upon relative adjusted receipts from each racetrack.

- Transfer two percent of the adjusted gross receipts from each licensed racetrack to the county commissions of the counties where racetracks with table games are located. To be distributed on a pro rata basis among the counties according to the relative adjusted receipts from each county's racetrack. (Subject to the Local Powers Act in which county boards of education in growth counties will receive one half of the county's receipts for the purpose of capital improvements.)
- Transfer three percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities within counties where racetracks are located. This is subject to various conditions and provisions and is to be prorated according to census and Local Powers Act.
- Transfer one half of one percent of the adjusted gross receipts to the governing bodies of municipalities in which a racetrack table games licensee is located. These municipalities shall receive an equal distribution of the total amount allocated.
- Transfer forty five hundredths of one percent of the adjusted gross receipts to the Excess Lottery Revenue Fund.
- **Distribute the remaining amounts as follows:**
- Transfer seventy six percent to the Excess Lottery Revenue Fund.
- Transfer four percent, divided pro-rata based on the relative adjusted gross receipts from the individual licensed racetrack for and on behalf of all the employees of each licensed racing association, into a special fund for pension plans.
- Transfer ten percent to be divided into equal shares to each county commission not eligible for other distributions, i.e. municipalities without licensee racetracks. These funds must be used for regional jails, infrastructure or other capital improvements.
- Transfer ten percent to be divided and paid in equal amounts to the governing bodies of municipalities not eligible for other distributions, i.e. municipalities without licensee racetracks. These funds must be used to pay for debt reduction in municipal police and fire pension funds and the cost of infrastructure improvement and capital improvements.
- All expenses of the commission incurred for the enforcement of Racetrack Table Games, Chapter 19, Article 22C, shall be paid from the Racetrack Table Games Fund. The commission shall transfer annually at least one hundred thousand dollars and no more than five hundred thousand dollars to the Compulsive Gambling Treatment Fund.

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

In 2009 the legislature enacted legislation to allow video and licensed table games at historic resort hotels. In order to meet the definition of an historic resort hotel, the hotel must be registered with the United States Department of Interior and have

a minimum of five hundred guest rooms under common ownership with additional recreational facilities for guests.

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

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

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

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

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

**The West Virginia Code was amended in 2014 to change the distribution of monies as follows:**

Two and one half percent of the receipts in the Historic Resort Hotel Fund are deposited to the Excess Lottery Revenue Fund.

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

- Eighty six percent to the Excess Lottery Revenue Fund
- Four percent to the county in which the facility is located
- Two and one half percent to the municipality in which the facility is located
- The municipalities within the county in which the facility is located shall receive equal shares off two and one half percent
- All other county commissions in the state will receive two and one half percent divided equally (must be expended by county for regional jail expenses, infrastructure or other capital improvements)
- All other municipalities in the state will receive two and one half percent divided equally (must be expended by the municipalities for police and fire pension funds, infrastructure or other capital improvements)

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

Fiscal Year Ending June 30	Net Profit
1994	\$ 42,399,113.00
1995	55,317,133.00
1996	60,538,353.00
1997	72,756,779.00
1998	91,169,473.00
1999	119,252,948.00
2000	139,642,000.00
2001	189,237,000.00
2002	315,874,000.00
2003	411,040,000.00
2004	512,144,000.00
2005	563,320,000.00
2006	610,041,000.00
2007	639,151,000.00
2008	631,155,000.00
2009	616,623,000.00
2010	568,945,000.00
2011	565,256,000.00
2012	662,982,000.00
2013	545,204,000.00
2014	498,365,000.00
2015	508,328,566.00
2016	501,301,537.00

Lottery Profits (Distributions to the state of West Virginia)

**SPECIAL REVENUE FUNDS**

**FISCAL YEAR 2015 to 2016**

**Funds are listed in organization sequence**

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
<b>0603 - ADJUTANT GENERAL</b>						
6052	PAYROLL CLEARING ACCOUNT, GOV CIVIL CONT FUND					
6052-999	Cash Control (5-1-18) WV CODE	23,311.22	30,403.33	53,714.55	Governor's Contingency Fund to provide for the National Guard members called to State active duty, such as natural disasters.	1995-Special Revenue
6057	GENERAL ARMORY FUND					
6057-999	Cash Control (15-6-6A) WV CODE	1,963,289.90	-411,134.14	1,552,155.76	Other collections, fees, licenses & income to fund the National Guard Facilities.	2000-Special Revenue Appropriated
6061	TAG GIFTS GRANTS AND DONATIONS FUND					
6061-999	Cash Control (15-6-9) WV CODE	2,551.47	171.86	2,723.33	Gifts & grants for the National Guard Facilities.	2015-Special Revenue
8726	FEDERAL FUNDS					
8726-999	Cash Control (4-11-2) WV CODE	3,256,609.61	893,559.13	4,150,168.74	Federal funds for armory maintenance.	1993-Federal Revenue Appropriated
8785	WEST VIRGINIA NATIONAL GUARD COUNTERDRUG FORFEITURE FUND					
8785-999	Cash Control	10,000.00	5,103.21	15,103.21		2015-Federal Revenue Appropriated
	Subtotal	<u>5,255,762.20</u>	<u>518,103.39</u>	<u>5,773,865.59</u>		
<b>0807 - AERONAUTICS COMMISSION</b>						
8275	CONSUMER SALES TAX CRAFT FUEL FUND					
8275-999	Cash Control (11-15-18) WV CODE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	Gasoline & special fuel tax to finance school major improvement fund.	1999-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			<u>1,222,504.91</u>		
<b>0325 - AIR QUALITY BOARD</b>						
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF-999	Cash Control	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		2016-Special Revenue
<b>0708 - ALCOHOL BEVERAGE CONTROL COMMISSION</b>						
7351	WINE LICENSE SPECIAL FUND					
7351-999	Cash Control (60-8-24) WV CODE	1,708,244.47	264,841.88	1,973,086.35	Wine sales, distributorship licenses and label registration fees for administration of WLS	1994-Special Revenue Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
Fund.						
7352	GENERAL ADMINISTRATIVE FUND					
7352-999	Cash Control (60-3-18) WV CODE	17,828,060.78	-129,445.67	17,698,615.11	Receipts from liquor sales for operation & administration of Commission.	1993-Special Revenue Appropriated
7356	ALCOHOL BEVERAGE CONTROL ENFORCEMENT FUND					
7356-999	Cash Control (60-7-13) WV CODE	57,566.53	-22,860.10	34,706.43	Fees & income for the administration of the Alcohol Beverage Control Enforcement Fund.	1993-Special Revenue
7357	GIFTS, GRANTS AND DONATIONS					
7357-999	Cash Control (60-2-1)N WV CODE	73,136.82	-24,804.23	48,332.59	To record receipts and expenditures for grant reimbursement.	1993-Special Revenue
	Subtotal	<u>19,667,008.60</u>	<u>87,731.88</u>	<u>19,754,740.48</u>		
<b><u>0901 - APPRAISER LICENSING CERTIFICATION BOARD</u></b>						
8501	OPERATING EXPENSES FUND					
8501-999	Cash Control (30-38-7K) & (30-38-8) WV CODE	<u>421,787.72</u>	<u>134,598.95</u>	<u>556,386.67</u>	Fees for the Board's operation.	1993-Special Revenue
<b><u>0604 - ARMORY BOARD</u></b>						
6101	ARMORY SYSTEM REVENUE FUND					
6101-999	Cash Control (15-6-10) WV CODE	<u>183,732.01</u>	<u>-103,310.98</u>	<u>80,421.03</u>	Federal reimbursement, investment income, rental fees, bonds & state funds to support operations & upkeep of the Board's facilities, which includes construction of new facilities.	1993-Special Revenue
<b><u>0933 - ATHLETIC COMMISSION</u></b>						
0708	STATE ATHLETIC COMMISSION FUND					
0708-999	Cash Control (29-5A-3B) WV CODE	<u>0.00</u>	<u>8,852.00</u>	<u>8,852.00</u>		2016-Special Revenue
<b><u>1500 - ATTORNEY GENERAL</u></b>						
1507	ANTITRUST ENFORCEMENT FUND					
1507-999	Cash Control	360,528.82	-136,252.13	224,276.69	Fines & settlements to pay costs of	1996-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(47-18-19) WV CODE				administering antitrust enforcement. All sums in excess of \$250,000 will revert to the general revenue fund.	Appropriated
1509	CONSUMER PROTECTION RECOVERY FUND					
1509-999	Cash Control (46A-7-111) WV CODE	10,618,054.26	-4,954,572.12	5,663,482.14	Civil action recoveries to make civil penalty awards to consumers.	1993-Special Revenue
1511	PREPAID EXPENSES					
1511-999	Cash Control (5-3-1) WV CODE	4,404.66	0.00	4,404.66	Collections for expenses to be incurred at a later time.	1993-Special Revenue
1513	PRENEED BURIAL CONTRACT REGULATION FUND					
1513-999	Cash Control (47-14-3) WV CODE	230,315.08	-10,005.90	220,309.18	Other collections, fees, licenses & income to fund the Antitrust Act.	1993-Special Revenue Appropriated
1514	PRENEED FUNERAL GUARANTEE FUND					
1514-999	Cash Control (47-14-8) WV CODE	580,754.52	16,971.90	597,726.42	Other collections, fees, licenses and investment income to finance the Antitrust Act.	1996-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			709,679.58		
	Subtotal	<u>11,794,057.34</u>	<u>-5,083,858.25</u>	<u>6,710,199.09</u>		
	Investment Subtotal			<u>709,679.58</u>		
<b><u>1200 - AUDITOR'S OFFICE</u></b>						
1201	PUBLIC SERVICE CORPORATION TAXES FUND					
1201-999	Cash Control (11-6-13 & 18) WV CODE	1,144,513.18	-213,926.66	930,586.52	Public service property taxes levied and apportioned by the State Auditor to school districts, counties & municipalities.	2006-Special Revenue
1202	DELINQUENT LAND TAX FUND					
1202-999	Cash Control (11-6-23) WV CODE	35,031.98	464.38	35,496.36	Delinquent public service property taxes collected and then apportioned by the State Auditor.	1993-Special Revenue
1203	PUBLIC UTILITIES TAX LOSS RESTORATION FUND					
1203-999	Cash Control (11-6-27) WV CODE	8,110.67	48,093.94	56,204.61	One percent of the gross receipts deposited by the Auditor in the Public Utilities operating fund & shall be distributed quarterly on a proportional basis to counties and municipalities.	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
1204	FLOOD CONTROL FUND					
1204-999	Cash Control (20-3-18) WV CODE	8,079.79	-8,079.79	0.00	Federal funds & interest for flood control, navigation and allied purposes.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-300.77		
1206	LAND OPERATING FUND					
1206-999	Cash Control (11A-3-36) WV CODE	443,397.76	38,691.18	482,088.94	Surplus proceeds from sale of delinquent land, redemption fees & publication fees for operation & maintenance of land Dept. with surplus over \$100,000 to go to the general school fund.	1993-Special Revenue Appropriated
1207	SOCIAL SECURITY CONTRIBUTION FUND					
1207	Cash Control (5-7-6) WV CODE	28,284.01	-425.00	27,859.01	Contributions, interest & appropriations paid to federal agency in accordance with the federal law.	1993-Special Revenue
1208	REVENUE CLEARING FUND					
1208-999	Cash Control CHAPTER 12	13,907.48	1,059.40	14,966.88	Revenue Clearing Fund.	2010-Special Revenue
1211	REAL ESTATE TIME SHARE FUND					
1211-999	Cash Control (36-9-24 & 25) WV CODE	970,638.61	83,378.79	1,054,017.40	Fees to be used for administration of time sharing division.	1993-Special Revenue
1212	NATIONAL FOREST FUND					
1212-999	Cash Control (20-3-17) WV CODE	3,462.77	-3,462.77	0.00	Proceeds from national forests for distribution by State Auditor to counties in which forest is located for schools and roads.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			5,754.01		
1213	EMPLOYEES BOND PURCHASES FUND					
1213-999	Cash Control (12-3-13A) WV CODE	100.00	0.00	100.00	Authorized deductions from state employees for bond purchase.	1993-Special Revenue
1215	FAMILY PROTECTION SHELTERS FUND					
1215-999	Cash Control (48-1-24 & 48-2C-1) WV CODE	27,615.00	-360.00	27,255.00	Additional marriage & divorce license fees transferred to fund 5057-640 to build and maintain local family protection shelters interest on refunds to state due to over- charges by Exxon to be used for energy programs as directed by the court.	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
1218	STRIPER WELL NDL 378 FUND					
1218-999	Cash Control (12-2-2) WV CODE	0.00	0.00	0.00	Interest, penalties and refunds to the State due to overcharges.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			16.91		
1224	LOCAL GOVERNMENT PURCHASING CARD EXPENDITURE					
1224-999	Cash Control (6-9-2B) WV CODE	16,909.23	64,027.54	80,936.77	Local Government Purchasing Card Expenditure to monitor & promote county government use of purchasing card program.	2010-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			878,196.33		
1225	SECURITIES REGULATION FUND					
1225-999	Cash Control (32-4-406) WV CODE	2,354,220.11	371,786.80	2,726,006.91	Twenty percent of all fees collected are used to administer the Securities Division. If the fund's ending balance exceeds \$150,000, the excess amount shall be deposited in the general revenue fund.	1993-Special Revenue Appropriated
1226	INVESTMENT IMBALANCE FUND					
1226-999	Cash Control CHAPTER 12	-12,612,962.63	0.00	-12,612,962.63		Special Revenue
1227	PUBLIC UTILITY TAX ADMINISTRATION FUND					
1227-999	Cash Control (11-6-26) WV CODE	226,907.66	14,562.29	241,469.95	Three-eighths of one percent of gross receipts from assessment on public service corporations property taxes for operations of public utilities division with ending balance over \$50,000 to general revenue fund.	1993-Special Revenue
1228	ENFORCEMENT OF GUARDIANSHIP AND CONSERVATORSHIP					
1228-999	Cash Control (44A-2-1D) WV CODE	2,430.00	0.00	2,430.00	Fees to be used for administration of the enforcement of guardianship and conservatorship act fund.	1994-Special Revenue
1233	TECHNOLOGLY SUPPORT & ACQUISITION					
1233-999	Cash Control (12-3-10C(B)) WV CODE	364,706.53	-279,031.31	85,675.22	Other collections & fees to expand the capabilities of data center, support payroll & WVFIMS application systems.	1995-Special Revenue Appropriated
1234	PURCHASING CARD ADMINISTRATION FUND					
1234-999	Cash Control (12-3-10D) WV CODE	248,398.70	208,998.37	457,397.07	Other collections to fund the Purchasing Card Administration Fund.	1999-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-447,807.77		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
1235	CHIEF INSPECTORS FUND					
1235-999	Cash Control (6-9-8) WV CODE	118,956.21	160,168.05	279,124.26	Statutory transfers, other collections and fees to fund the Chief Inspector Fund.	1998-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,025,805.28		
1236	MOTOR VEHICLE ADMINISTRATION FUND					
1236-999	Cash Control (11-6G-17) WV CODE	504,246.64	104,725.04	608,971.68	One percent of the gross receipts to be deposited into this fund. The Auditor shall reimburse the Tax & Motor Vehicle Divisions for expenses incurred. The reimbursement not to exceed one third of the annual deposit. The fund balance to be used by the Auditor's Office to fund the operation of the interstate commerce.	1999-Special Revenue
1237	MOTOR VEHICLE VALOREM FUND					
1237-999	Cash Control (11-6G-12) WV CODE	0.00	1,797,167.29	1,797,167.29	Ad Valorem & registration fees to be delivered to the Auditor's Office. Upon receipt of funds, the State Auditor transmits fees within thirty days to several counties.	1999-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-1,609,578.69		
1238	EMPLOYEES BOND PURCHASE - I BONDS					
1238-999	Cash Control (12-3-13A) WV CODE	2,981.64	0.00	2,981.64	Deductions from State officials and employees to buy government bonds	1999-Special Revenue
1239	VFD WORKERS COMP PREMIUM SUBSIDY FUND					
1239-999	(12-4-14A & 33-3-33a) WV CODE	2,428,260.19	-1,726,340.52	701,919.67	Transfers from WV State Fire Marshall to provide subsidies related to workers comp premiums of VFD' s as authorized by the legislature.	2014-Special Revenue Appropriated
1240	STATE AUDITOR-ACCOUNTING FOR INTERCEPTED FUNDS					
1240-999		659.50	173.85	833.35		2015-Special Revenue
9400	IRREDUCTIBLE SCHOOL FUND					
9400-999	Cash Control (Article XII, Sec. 4 & Irreducible School fund amendment to State Cost.)WV CODE	32.86	459.88	492.74	All monies over \$1,000,000 interest from the school fund to be used for the support of free schools of the state.	1996-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,434,047.14		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
APCU	STATE AUDITOR'S OFFICE PAYROLL CLEARING ACCOUNT					
APCU	Cash Control	0.00	0.00	0.00		2015-Special Revenue
PCCL	STATE AUDITOR'S OFFICE PCARD CLEARING					
PCCL	Cash Control	0.00	0.00	0.00		2015-Special Revenue
	Subtotal	<u>-3,661,112.11</u>	<u>662,130.75</u>	<u>-2,998,981.36</u>		
	Investment Subtotal			<u>1,286,132.44</u>		
<b><u>0447 - BLUE RIDGE COMMUNITY &amp; TECHNICAL COLLEGE</u></b>						
4961	TUITION & REQUIRED E & G FEES FUND					
4961-999	Cash Control SB448/HB101 (18C-10-1B)	3,967,594.03	-121,796.18	3,845,797.85	Other collections, fees licenses and investment earnings, tuition to fund education programs.	2004-Special Revenue
4962	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4962-999	Cash Control SB448/HB101 (18C-10-1B)	230,857.89	68,328.19	299,186.08	Investment earnings, tuition & fees to expend funds for Auxiliary Enterprises.	2007-Special Revenue
4963	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4963-999	Cash Control SB448/HB101 (18B-4-4)	2,157,038.81	738,512.40	2,895,551.21	Non-federal grant & investments earnings to fund non-federal grants & contracts.	2004-Special Revenue
4964	EDUCATION & GENERAL CAPITAL FEES FUND					
4964-999	Cash Control SB448/HB101 (18C-10-1B)	2,082,877.00	236,930.76	2,319,807.76	Tuition, fees & investment income to fund capital improvements & major repairs.	2004-Special Revenue
8875	FEDERAL GRANTS/CONTRACTS FUND					
8875-999	Cash Control SB448/HB101 (18B-4-4)	36,531.64	133,468.18	169,999.82	Federal funds for federal grant & contracts.	2004-Federal Revenue
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF	Cash Control	0.00	-601.93	-601.93		2015-Special Revenue
	Subtotal	<u>8,474,899.37</u>	<u>1,054,841.42</u>	<u>9,529,740.79</u>		
<b><u>0482 - BLUEFIELD STATE COLLEGE</u></b>						
4361	REVENUE CLEARING FUND					
4361-999	Cash Control	335,165.22	-124,310.19	210,855.03	Clearing fund for local collections & earned	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(18B-10-15) WV CODE				interest transfers to other line items.	
4371	TUITION & REQUIRED E & G FEES FUND					
4371-999	Cash Control (18B-10-1B) WV CODE	983,964.02	-655,836.08	328,127.94	Tuition, fees & investment income to fund faculty promotion and salaries.	2004-Special Revenue
4372	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4372-999	Cash Control (18B-10-1B) WV CODE	126,282.54	-91,279.93	35,002.61	Tuition, fees & investment income to fund auxiliary capital fees.	2004-Special Revenue
4373	EDUCATION & GENERAL CAPITAL FEES FUND					
4373-999	Cash Control (18B-10-1B) WV CODE	120,030.71	-11,589.13	108,441.58	Tuition, fees & investment income to fund capital building & land improvements.	2004-Special Revenue
4375	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4375-999	Cash Control (18B-4-4) WV CODE	35,857.21	-8,079.27	27,777.94	Other collections, fees, licenses, and investment earnings to fund administrative and operating costs.	2004-Special Revenue
8767	FEDERAL GRANTS/CONTRACTS FUND					
8767-999	Cash Control (18B-4-4) WV CODE	247,431.97	72,232.05	319,664.02	Federal funds & earned interest to participate in federal programs.	1993-Federal Revenue
	Subtotal	<u>1,848,731.67</u>	<u>-818,862.55</u>	<u>1,029,869.12</u>		
<b><u>0918 - BOARD OF ACCOUNTANCY</u></b>						
8552	OPERATING FUND					
8552-999	Cash Control (30-9-3) WV CODE	<u>597,949.56</u>	<u>33,639.04</u>	<u>631,588.60</u>	Licensing fees for the operation of the Board.	1993-Special Revenue
<b><u>0937 - BOARD OF ACUPUNCTURE</u></b>						
8677	BOARD OF ACUPUNCTURE FUND					
8677-999	Cash Control (30-36-8) WV CODE	<u>20,291.19</u>	<u>1,626.98</u>	<u>21,918.17</u>	License fees for the Board's operation.	1996-NonAppropriated
<b><u>0919 - BOARD OF ARCHITECTS</u></b>						
8555	OPERATING FUND					
8555-999	Cash Control (30-12-3) WV CODE	<u>279,282.64</u>	<u>-9,645.32</u>	<u>269,637.32</u>	Licensing fees for the operation of the Board.	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0505 - BOARD OF BARBER'S AND COSMETOLOGIST</u></b>						
5425	LISENSES AND FEES FUND					
5425-999	Cash Control (30-27-14) WV CODE	<u>121,205.62</u>	<u>-7,158.21</u>	<u>114,047.41</u>	Registration, renewal & license fees used for administration & enforcement of article except at end of FY 1/10 of money collected is to be transferred to the gen. rev. fund.	1994-Special Revenue Appropriated
<b><u>0908 - BOARD OF CHIROPRACTIC EXAMINERS</u></b>						
8522	OPERATING FUND					
8522-999	Cash Control (30-16-3) WV CODE	<u>62,808.45</u>	<u>29,870.37</u>	<u>92,678.82</u>	Examination and licenses fee to administer the Board.	1993-Special Revenue
<b><u>0319 - BOARD OF COAL MINE HEALTH AND SAFETY</u></b>						
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF-999	Cash Control	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		2016-Special Revenue
<b><u>0904 - BOARD OF COUNSELING</u></b>						
8510	OPERATING FUND					
8510-999	Cash Control (30-31-5) WV CODE	<u>215,628.11</u>	<u>-58,143.81</u>	<u>157,484.30</u>	Examination and licenses fee to administer the Board.	1993-Special Revenue
<b><u>0909 - BOARD OF DENTISTRY</u></b>						
8525	OPERATING FUND					
8525-999	Cash Control (30-4-7) WV CODE	<u>313,284.34</u>	<u>33,219.15</u>	<u>346,503.49</u>	Examination and licenses fee to administer the Board.	1993-Special Revenue
<b><u>0929 - BOARD OF FORESTERS</u></b>						
8643	OPERATING FUND					
8643-999	Cash Control (30-19-3 & 7) WV CODE	<u>55,416.71</u>	<u>-7,127.46</u>	<u>48,289.25</u>	License fees for the operation of the Board	1993-Special Revenue
<b><u>0902 - BOARD OF FUNERAL SERVICE EXAMINERS</u></b>						

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8504	OPERATING FUND					
8504-999	Cash Control (30-6-6) WV CODE	<u>229,976.27</u>	<u>-42,441.09</u>	<u>187,535.18</u>	Examination and licenses fee to administer the Board.	1993-Special Revenue
<b><u>0948 - BOARD OF HEARING AID DEALERS</u></b>						
9085	HEARING AID DEALERS FUND					
9085-999	Cash Control	<u>44,545.07</u>	<u>-4,072.51</u>	<u>40,472.56</u>		2015-Special Revenue
<b><u>0910 - BOARD OF LANDSCAPE ARCHITECTS</u></b>						
8528	OPERATING FUND					
8528-999	Cash Control (30-22-5) WV CODE	<u>31,077.82</u>	<u>-1,246.49</u>	<u>29,831.33</u>	License fees for the operation of the Board.	1993-Special Revenue
<b><u>0936 - BOARD OF LICENSED DIETITIANS</u></b>						
8680	BOARD OF DIETITIANS FUND					
8680-999	Cash Control (30-35-5) WV CODE	<u>55,201.94</u>	<u>1,754.20</u>	<u>56,956.14</u>	License fees for the Board's operation.	1996-Special Revenue Appropriated
<b><u>0906 - BOARD OF LICENSED PRACTICAL NURSES</u></b>						
8516	LICENSED PRACTICAL NURSES OPERATING FUND					
8516-999	Cash Control (30-7A-5) WV CODE	50.00	0.00	50.00	Examination and licenses fee to administer the Board.	1993-Special Revenue
8517	SPECIAL REVENUE OPERATING ACCOUNT					
8517-999	Cash Control (30-7A-7) WV CODE	659,025.38	-59,346.61	599,678.77	Examination and licenses fee to administer the Board.	1993-Special Revenue Appropriated
	Subtotal	<u>659,075.38</u>	<u>-59,346.61</u>	<u>599,728.77</u>		
<b><u>0915 - BOARD OF MEDICAL IMAGING AND RADIATION THERAPY TECHNICIANS</u></b>						
8543	OPERATING FUND					
8543-999	Cash Control (30-23-8) WV CODE	<u>276,102.83</u>	<u>16,257.55</u>	<u>292,360.38</u>	Licensing fees for the operation of the Board.	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0945 - BOARD OF MEDICINE</u></b>						
9070	MEDICAL LICENSING BOARD FUND					
9070-999	Cash Control (30-3-7) WV CODE SB1022	<u>3,300,032.89</u>	<u>273,688.07</u>	<u>3,573,720.96</u>	Other collections, fees, licenses & income for the administration of the Board.	2010-Special Revenue Appropriated
<b><u>0911 - BOARD OF OCCUPATIONAL THERAPY</u></b>						
8531	OPERATING FUND					
8531-999	Cash Control (30-28-5) WV CODE	<u>200,646.84</u>	<u>-2,258.78</u>	<u>198,388.06</u>	Examination and licenses fee to administer the Board.	1993-NonAppropriated
<b><u>0912 - BOARD OF OPTOMETRY</u></b>						
8534	OPERATING FUND					
8534-999	Cash Control (30-8-3) WV CODE	<u>251,391.16</u>	<u>-16,944.44</u>	<u>234,446.72</u>	Licensing fees for the operation of the Board.	1993-Special Revenue
<b><u>0913 - BOARD OF PHARMACY</u></b>						
8537	OPERATING FUND					
8537-999	Cash Control (30-5-9 & 146) WV CODE	3,237,239.32	221,997.41	3,459,236.73	Licensing fees for the operation of the Board.	1993-Special Revenue
8857	CONSOLIDATED FEDERAL FUND					
8857-999	Cash Control (4-11-2) WV CODE	121.83	0.00	121.83	Federal funds to administer the WV Board of Pharmacy.	1993-Federal Revenue Appropriated
	Subtotal	<u>3,237,361.15</u>	<u>221,997.41</u>	<u>3,459,358.56</u>		
<b><u>0922 - BOARD OF PHYSICAL THERAPY</u></b>						
8603	OPERATING FUND					
8603-999	Cash Control (30-20-5) WV CODE	<u>816,761.77</u>	<u>180,417.30</u>	<u>997,179.07</u>	Licensing fees for the operation of the Board.	1993-Special Revenue
<b><u>0917 - BOARD OF PROFESSIONAL ENGINEERS</u></b>						
8549	OPERATING FUND					
8549-999	Cash Control	<u>941,345.57</u>	<u>159,851.15</u>	<u>1,101,196.72</u>	Licensing fees for the operation of the	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(30-13-10) WV CODE				Board.	
<b><u>0903 - BOARD OF PROFESSIONAL SURVEYORS</u></b>						
8507	OPERATING FUND					
8507-999	Cash Control (30-13A-4 & 30-13A-7) WV CODE	<u>206,825.87</u>	<u>-1,915.22</u>	<u>204,910.65</u>	Examination and licenses fee to administer the Board.	1993-Special Revenue
<b><u>0914 - BOARD OF PSYCHOLOGISTS</u></b>						
8540	OPERATING FUND					
8540-999	Cash Control (30-21-6) WV CODE	<u>44,878.80</u>	<u>-15,372.50</u>	<u>29,506.30</u>	Licensing fees for the operation of the Board.	1993-Special Revenue
<b><u>0907 - BOARD OF REGISTERED NURSES</u></b>						
8520	REGISTERED PROFESSIONAL NURSES					
8520-999	Cash Control (30-7-4) WV CODE	2,520,043.56	387,025.01	2,907,068.57	Examination and licenses fee to administer the Board.	1996-Special Revenue Appropriated
8521	DIALYSIS TECHNICIAN FUND					
8521-999	Cash Control (30-7C-8) WV CODE	93,899.13	29,303.05	123,202.18	Fees for the administration, operation & coordination of regulatory activities benefiting the public.	2006-Special Revenue
9090	WV RESTORE					
9090-999	Cash Control HB# 2689 SECTION #64-9-6	522,528.93	243,018.18	765,547.11	Fees for services rendered by the Registered Professional Nurses Board and supplemental renewal fee for the center for nursing.	2012-Special Revenue
	Subtotal	<u>3,136,471.62</u>	<u>659,346.24</u>	<u>3,795,817.86</u>		
<b><u>0935 - BOARD OF RESPIRATORY CARE</u></b>						
8676	BOARD OF RESPIRATORY CARE FUND					
8676-999	Cash Control (30-34-6) WV CODE	<u>242,513.65</u>	<u>2,934.90</u>	<u>245,448.55</u>	License application and renewal fees to fund the Board.	2007-Special Revenue Appropriated
<b><u>0218 - BOARD OF RISK AND INSURANCE MANAGEMENT</u></b>						
2360	STATE SPECIAL INSURANCE FUND					
2360-999	Cash Control (29-12-5) WV CODE	1,398,205.67	-1,102,576.59	295,629.08	State funds, interests & funds transfers from other agencies to pay costs of	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			434,791.04	premiums, claims & expenses in	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			48,178,989.61	insuring state agencies.	
2361	MINE SUBSIDENCE INSURANCE FUND					
2361-999	Cash Control (33-30-5 & 9) WV CODE	471,234.12	-306,561.95	164,672.17	Interest and premiums for insurance coverage against mine subsidence.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			7,219,541.23		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			48,862,845.91		
2362	FLOOD TRUST FUND					
2362-999	Cash Control (4-11-2) WV CODE	609,956.88	-416,973.40	192,983.48	State funds, board of education, local governments, interest, nonprofit corporations & turnpike commission for self-insured losses.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			2,006,805.34		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			4,474,397.50		
2363	PUBLIC ENTITY INSURANCE TRUST FUND					
2363-999	Cash Control (29-12-5) WV CODE	847,799.77	-655,502.32	192,297.45	State funds, local governments, nonprofit corporations, turnpike commission and interest for self-insured losses.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			7,620,870.67		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			32,038,828.20		
2367	PREMIUM TAX SAVINGS FUND					
2367-999	Cash Control (29-12-13) WV CODE	2,198,336.51	-126,886.24	2,071,450.27	Gross premium tax to be expended only with appropriation by the Legislature.	1998-Special Revenue
2368	MEDICAL LIABILITY FUND					
2368-999	Cash Control (29-12B-10) WV CODE	39,911.01	58,841.40	98,752.41	Insurance premiums related to Medical Practice Insurance to pay claims and related expenses for the program.	2002-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			2,711,498.50		
2371	PATIENT INJURY COMPENSATION FUND					
2371-999	Cash Control (29-12D-1 & 29-12D-2) WV CODE	74,838.62	-42,281.95	32,556.67	Collections and deposits to administer the Patient Injury Compensation Fund.	2005-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			904,319.33		
	Subtotal	<u>5,640,282.58</u>	<u>-2,591,941.05</u>	<u>3,048,341.53</u>		
	Investment Subtotal			<u>154,452,887.33</u>		

**0916 - BOARD OF SANITARIANS**

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8546	OPERATING FUND					
8546-999	Cash Control (30-17-7) WV CODE	<u>23,277.28</u>	<u>-3,816.94</u>	<u>19,460.34</u>	Licensing fees for the operation of the Board.	1993-Special Revenue
<b><u>0905 - BOARD OF SOCIAL WORK</u></b>						
8513	OPERATING FUND					
8513-999	Cash Control (30-30-11) WV CODE	<u>238,212.40</u>	<u>31,493.53</u>	<u>269,705.93</u>	Examination and licenses fee to administer the Board.	1993-Special Revenue
<b><u>0930 - BOARD OF SPEECH LANGUAGE PATHOLOGY &amp; AUDIOLOGY</u></b>						
8646	OPERATING FUND					
8646-999	Cash Control (30-32-11) WV CODE	<u>250,906.45</u>	<u>-86,637.32</u>	<u>164,269.13</u>	License fees for the operation of the Board.	1993-Special Revenue Appropriated
<b><u>0950 - BOARD OF TREASURY INVESTMENTS</u></b>						
9151	WV MONEY MARKET POOL FUND					
9151-999	Cash Control (12-1-2) WV CODE	357,839,072.32	9,138,219,826.78	9,496,058,899.10	Investment services fees to pay for the reasonable & necessary expenses incurred by the Treasury Board in rendering its services.	2005-Special Revenue
	ACCOUNT INVESTMENT BALANCE AS OF 06-30-16			0.00		
9152	BOARD OF TREASURY INVESTMENTS FEE FUND					
9152-999	Cash Control (12-6C-19) WV CODE	1,002,672.43	-267,159.07	735,513.36	Investment services fees to pay for the reasonable & necessary expenses incurred by the Treasury Board in rendering its services.	2006-Special Revenue Appropriated
9153	WV GOVERNMENT MONEY MARKET POOL FUND					
9153-999	Cash Control (12-6C-19) WV CODE	80,048,668.77	408,407,599.60	488,456,268.37		2005-Special Revenue
	ACCOUNT INVESTMENT BALANCE AS OF 06-30-16			0.00		
9154	WV SHORT TERM BOND POOL FUND					
9154-999	Cash Control (12-6C-19) WV CODE	75,000,000.00	77,706,129.19	152,706,129.19		2005-Special Revenue
	ACCOUNT INVESTMENT BALANCE AS OF 06-30-16			0.00		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
9155	PDA POOL FUND					
9155-999	Cash Control (12-6C-19) WV CODE	31,115.31	103,183,043.12	103,214,158.43		2005-Special Revenue
	ACCOUNT INVESTMENT BALANCE AS OF 06-30-16			0.00		
	Subtotal	<u>513,921,528.83</u>	<u>9,727,249,439.62</u>	<u>10,241,170,968.45</u>		
	Investment Subtotal			<u>0.00</u>		
<b><u>0923 - BOARD OF VETERINARY MEDICINE</u></b>						
8606	OPERATING FUND					
8606-999	Cash Control (30-10-3) WV CODE	<u>477,848.57</u>	<u>14,048.84</u>	<u>491,897.41</u>	Licensing fees for the operation of the Board.	1993-Special Revenue
<b><u>0493 - BRIDGEVALLEY COMMUNITY AND TECHNICAL COLLEGE</u></b>						
4985	GIFTS, GRANTS & DONATIONS (NON FEDERAL)					
4985-999	Cash Control	4,688,568.91	-665,735.80	4,022,833.11		2015-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			134,854.06		
4986	TUITION & REQUIRED E&G FUND					
4986-999	Cash Control	1,929,943.78	724,906.81	2,654,850.59		2015-Special Revenue
4987	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4987-999	Cash Control	62,878.39	99,930.98	162,809.37		2015-Special Revenue
4988	EDUCATION & GENERAL CAPITAL FEES FUND					
4988-999	Cash Control SB448/HB101 (18B-10-1B) WV CODE	71,941.76	49,615.87	121,557.63		2015-Special Revenue
8782	FEDERAL GRANTS/CONTRACTS FUND					
8782-999	Cash Control	10,920.77	-5,149.56	5,771.21		2015-Federal Revenue
	Subtotal	<u>6,764,253.61</u>	<u>203,568.30</u>	<u>6,967,821.91</u>		
	Investment Subtotal			<u>134,854.06</u>		
<b><u>0508 - BUREAU OF SENIOR SERVICES</u></b>						

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
5405	LOTTERY NET PROFITS FUND					
5405-999	Cash Control (29-22-18J) WV CODE	4,365,372.60	-427,860.68	3,937,511.92	Lottery receipts from fund 7202 for in-home services for senior citizens.	2001-Lottery Funds
5407	GIFTS AND GRANTS					
5407-999	Cash Control (16-5P-10) WV CODE	852,111.08	260,608.28	1,112,719.36	Matching funds transfers to administer in-home services & care management programs based on sliding fee scale.	1993-Special Revenue
5409	COMMUNITY BASED SERVICE FUND					
5409-999	Cash Control (29-22C-27A2) WV CODE	4,362,767.78	352,836.28	4,715,604.06	License fees to provide in-home services to seniors statewide for lighthouse care, home delivered care transportation and Alzheimer's respite care.	2008-Special Revenue Appropriated
8724	FEDERAL FUNDS					
8724-999	Cash Control (4-11-2) WV CODE	55,202.19	36,781.58	91,983.77	Federal funds to administer & operate various programs.	1993-Federal Revenue Appropriated
	Subtotal	<u>9,635,453.65</u>	<u>222,365.46</u>	<u>9,857,819.11</u>		
<b><u>0943 - CENTER FOR NURSING</u></b>						
9010	CENTER FOR NURSING					
9010-999	Cash Control (30-7B-8A) WV CODE	<u>382,878.50</u>	<u>75,074.45</u>	<u>457,952.95</u>	Other collections, fees, licenses & income to address the issue of recruitment and retention of nurses in WV & provide loan and scholarship program.	2003-Special Revenue
<b><u>0230 - CHILDREN'S HEALTH INSURANCE AGENCY</u></b>						
2154	WV CHILDREN'S HEALTH INSURANCE FUND					
2154-999	Cash Control (5-16B-7) WV CODE	771,541.09	0.00	771,541.09	Investment earnings, statutory transfers & operating fund transfers to provide expansion of health care coverage to children.	2001-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			9,184,531.43		
8838	CHILDREN'S HEALTH INSURANCE AGENCY					
8838-999	Cash Control (5-16B) WV CODE	0.00	0.00	0.00	Federal funds for the expansion of health care coverage to children.	2001-Federal Revenue Appropriated
	Subtotal	<u>771,541.09</u>	<u>0.00</u>	<u>771,541.09</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	Investment Subtotal			<u>9,184,531.43</u>		
	<b><u>0942 - COAL HERITAGE HIGHWAY AUTHORITY</u></b>					
8697	COAL HERITAGE HIGHWAY AUTHORITY FUND					
8697-999	Cash Control (29-28-12) WV CODE	106,214.04	-105,859.58	354.46	Investment earnings, non-federal grants, & inter-agency federal payments for the benefit of this agency.	2004-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			0.00		
8861	CONSOLIDATED FEDERAL FUND					
8861-999	Cash Control (4-11-2) WV CODE	6,609.91	-6,609.91	0.00	Federal funds for the operation of the agency.	2003-Federal Revenue Appropriated
	Subtotal	<u>112,823.95</u>	<u>-112,469.49</u>	<u>354.46</u>		
	Investment Subtotal			<u>0.00</u>		
	<b><u>0224 - COMMODITIES AND SERVICES FROM THE HANDICAPPED</u></b>					
PCAF	COAL HERITAGE HIGHWAY AUTHORITY FUND					
PCAF-999	Cash Control	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		2016-Special Revenue
	<b><u>0483 - CONCORD UNIVERSITY</u></b>					
4387	PRIVATE GIFTS, GRANTS, & DONATIONS (NON-FEDERAL)					
4387-999	Cash Control (18B-4-4) WV CODE	301,063.57	-239,733.47	61,330.10	Gifts, grants, fees, federal funds and interest for operation of programs.	1993-Special Revenue
4404	PAYROLL CLEARING FUND					
4404-999	Cash Control (12-3-12A) WV CODE	0.00	0.00	0.00	Payroll clearing fund.	1993-Special Revenue
4405	REVENUE CLEARING FUND					
4405-999	Cash Control (18B-10-15) WV CODE	174,452.42	496,355.81	670,808.23	Revenue clearing fund.	1993-Special Revenue
4407	TUITION & REQUIRED E & G FEES FUND					
4407-999	Cash Control (18B-10-1B) WV CODE	664,344.03	-135,003.63	529,340.40	Other collections, fees licenses, & interest on investments used to support Tuition & Required E & G Fees.	2004-Special Revenue
4408	AUXILIARY & AUXILIARY CAPITAL FEES FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
4408-999	Cash Control (18B-10-1B) WV CODE	317,196.14	-137,569.18	179,626.96	Other collections, fees licenses, & interest on investments used to fund Auxiliary Capital Fees Fund.	2004-Special Revenue
4409	EDUCATION & GENERAL CAPITAL FEES FUND					
4409-999	Cash Control (18B-10-1B) WV CODE	327,682.89	178,889.43	506,572.32	Other collections, fees licenses, & interest on investments used to fund E & G Capital fees fund.	2004-Special Revenue
8768	FEDERAL GRANTS/CONTRACTS FUND					
8768-999	Cash Control (18B-4-4) WV CODE	89,650.46	-42,937.74	46,712.72	Federal funds & earned interest to participate in federal programs.	1993-Federal Revenue
	Subtotal	<u>1,874,389.51</u>	<u>120,001.22</u>	<u>1,994,390.73</u>		
<b><u>0203 - CONSOLIDATED PUBLIC RETIREMENT BOARD</u></b>						
2120	CONSOLIDATED RETIREMENT BOARD EXPENSE FUND					
2120-999	Cash Control (5-10D-2)WV CODE	<u>20,173,760.61</u>	<u>-8,125,598.31</u>	<u>12,048,162.30</u>	Transfers from the various retirement systems to administer the consolidated system.	1993-Special Revenue
<b><u>0420 - COUNCIL FOR COMMUNITY &amp; TECHNICAL EDUCATION</u></b>						
4191	GIFTS GRANTS & DONATIONS (NON-FEDERAL)					
4191-999	Cash Control (18B-4-4) WV CODE	1,772,110.07	-282,061.37	1,490,048.70	Other collections, fees licenses, income, investment earnings & non-federal grants to support higher education at the Community & Technical College level.	2004-Special Revenue
4192	TUITION & REQUIRED E & G FEES FUND					
4192-999	Cash Control (18B-10-1B) WV CODE	933,524.73	525,932.97	1,459,457.70	Investment earnings, tuition & fees to fund the Community & Technical College education.	2004-Special Revenue
8874	GIFTS, GRANTS & DONATIONS					
8874-999	Cash Control (5F-2-2) WV CODE	0.00	0.00	0.00	Investment earnings, tuition & fees to fund the Community & Technical College education.	2010-Special Revenue
	Subtotal	<u>2,705,634.80</u>	<u>243,871.60</u>	<u>2,949,506.40</u>		
<b><u>0939 - COURTHOUSE FACILITIES IMPROVEMENT AUTHORITY</u></b>						
8685	WV COURTHOUSE FACILITIES IMPROVEMENT FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8685-999	Cash Control (29-26-6A) WV CODE	4,341,451.99	-24,641.48	4,316,810.51	Other collections, fees, licenses, gifts and grants for the operation of the WVC facility.	1997-Special Revenue
<b>1400 - DEPARTMENT OF AGRICULTURE</b>						
1401	AGRICULTURE FEES FUND					
1401-999	Cash Control (19-1-4C) WV CODE	2,920,265.30	236,897.39	3,157,162.69	Fees for inspection of milk, fruit, vegetables, feed, seed, livestock and grading for operating expenses.	1997-Special Revenue Appropriated
1402	INDIRECT COST FUND					
1402-999	Cash Control (19-2B-3) WV CODE	77,644.31	-16,970.91	60,673.40	Interest, gifts, grants, State & Federal funds for indirect costs of meat inspection program.	1993-Special Revenue
1403	FARMER'S MARKET OPERATING FUND					
1403-999	Cash Control (19-1-4A) WV CODE	78,053.64	-34,352.25	43,701.39	Farm sales and rental fees for operating the farmer's market.	1993-Special Revenue
1404	SALE LAB/OFFICE BUILDING-MOOREFIELD WV FUND					
1404-999	Cash Control (HB1317, 1981 SESSION) WV CODE	38,583.39	-13,128.52	25,454.87	Land sale & office rentals fees for capital improvements at new Agriculture Center, Hardy County.	1993-Special Revenue
1405	RURAL RESOURCES SPECIAL REVENUE FUND					
1405-999	Cash Control (19-1-4A) WV CODE	43,445.32	-43,445.32	0.00	Grants, sales, rental fees & rent transferred from fund 0250 to promote production, quality & marketing of agriculture products.	1993-Special Revenue
1407	GYPSY MOTH SUPPRESSION FUND					
1407-999	Cash Control (19-1A- 3) WV CODE	478,828.16	295,954.36	774,782.52	Landowners payments for Gypsy Moth Suppression Program.	1993-Special Revenue
1408	WEST VIRGINIA RURAL REHABILITATION PROGRAM					
1408-999	Cash Control (19-1-4A) WV CODE	829,490.27	369,577.69	1,199,067.96	State funds from fund 0131, farm student loan payments & interest to develop enterprises in agriculture commodities.	1993-Special Revenue Appropriated
1409	GENERAL JOHN MCCAUSLAND MEMORIAL FARM FUND					
1409-999	Cash Control (19-26- 2) WV CODE	234,740.82	-52,574.75	182,166.07	Farm sales, earned interest & miscellaneous collections for farm operations, repairs, improvements and perpetual care of the memorial.	1993-Special Revenue Appropriated
1410	SOIL CONSERVATION OPERATING ACCOUNT FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
1410-999	Cash Control (19-21A- 4) WV CODE	320,869.52	348,927.07	669,796.59	Sales, rental fees, federal funds from 8708, grants made by land owners to districts & interest to aid in erosion control of their lands, prevention of flood water and sediment damage.	1993-Special Revenue
1411	SOIL CONSERVATION SMALL WATERSHED PROGRAM FUND					
1411-999	Cash Control (19-21A- 4 & 17-16A-23) WV CODE	2,464,396.45	87,146.87	2,551,543.32	Transfers from fund 1010, federal funds, rental fees, interest & funds from sale of lands to purchase additional land for watershed use to assist in development of watershed projects.	1993-Special Revenue
1412	FARM OPERATING FUND					
1412-999	Cash Control (19-12A- 6A) WV CODE	794,552.04	70,470.50	865,022.54	Transfers from fund 8615, rental fees, insurance refunds & farm sales to operate farm fund with all over \$1500,000 to general revenue fund.	1993-Special Revenue Appropriated
1431	RALEIGH COUNTY AQUACULTURE PROJECT - GOV CONT FUND					
1431-999	Cash Control (5-1-18) WV CODE	0.00	0.00	0.00	Statutory transfers & miscellaneous collections for the Raleigh County Aquaculture Project.	1997-Special Revenue
1434	RALEIGH COUNTY AQUACULTURE PROJECT - GOV CONT FUND					
1434-999	Cash Control (5-1-18)WV CODE	34,090.00	0.00	34,090.00		2015-Special Revenue
1438	HUTTONSVILLE INSURANCE CLAIM					
1438-999	Cash Control (12-2-2)(B7) WV CODE	3,814.80	8,129.09	11,943.89	Proceeds from insurance claim.	2009-Special Revenue
1446	GOVERNMENT DONATED FOOD FUND					
1446-999	Cash Control (19-30-3) WV CODE	2,018,430.92	-943.71	2,017,487.21	Other collections, fees, licenses & income to offset operating expenses of the government foods program.	2000-Special Revenue Appropriated
1459	GIFTS, GRANTS AND DONATIONS					
1459-999	Cash Control (19-1-4A) WV CODE	389,999.16	-64,905.64	325,093.52	Grants, gifts and donations for the general expenditures.	2004-Special Revenue
1464	WV FARMLAND PROTECTION FUND					
	Cash Control (8A-12-17) WV CODE	2,791,317.79	332,804.13	3,124,121.92	Other collections and fees for the administration of WV Farmland Protection Fund.	2009-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
1465	INTEGRATED PREDATION MANAGEMENT FUND					
1465-999	Cash Control (7-7-6E) WV CODE	58,989.88	12,514.60	71,504.48	Other collections, fees, licenses and income to protect agriculture animals from wild predatory animals.	2006-Special Revenue Appropriated
1471	DONATED FOOD INSURANCE ACCOUNT					
1471-999	Cash Control (12-2-2) WV CODE	0.00	0.00	0.00	Insurance proceeds from July 2007 warehouse claim.	2008-Special Revenue
1478	MARCH 2012 FLOOD GOV CIVIL CONT FUND					
1478-999	Cash Control (5-1-18, 19-21A-4) WV CODE	0.00	500.00	500.00		2012-Special Revenue
1481	WV SPAY NEUTER ASSISTANCE FUND					
1481-999	Cash Control	950,339.40	0.00	950,339.40		2016-Special Revenue Appropriated
1484	FFA & FHA CONFERENCE CENTER					
1484-999	Cash Control (18-2-16B) WV CODE	0.00	182,777.59	182,777.59		2016-Special Revenue Appropriated
8736	FEDERAL FUNDS					
8736-999	Cash Control (4-11-2) WV CODE	2,323,174.57	1,071,293.37	3,394,467.94	Federal funds for marketing and development of rural resources.	1993-Federal Revenue Appropriated
8737	FEDERAL FUNDS MEAT INSPECTION					
8737-999	Cash Control (4-11-2) WV CODE	446,693.57	130,522.19	577,215.76	Federal funds for animal disease control, pesticide and meat inspection program.	1993-Federal Revenue Appropriated
8783	SOIL CONSERVATION COMMITTEE - FEDERAL FUND GENERAL ACTIVITIES					
8783-999	Cash Control (4-11-2) WV CODE	629,542.89	645,626.76	1,275,169.65	Federal funds to maintain the Soil Conservation Program.	1996-Federal Revenue Appropriated
8896	LAND PROTECTION AUTHORITY FEDERAL FUNDS					
8896-999	Cash Control (8A-12-9E & 8A-12-7B(2) WV CODE	190,705.76	-52,611.88	138,093.88	Federal funds to protect land and land resources.	2009-Federal Revenue Appropriated
	Subtotal	<u>18,117,967.96</u>	<u>3,514,208.63</u>	<u>21,632,176.59</u>		

**0402 - DEPARTMENT OF EDUCATION**

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3514	SCHOOL BUILDING AUTHORITY TRANSFER FUND					
3514-999	Cash Control HB 101 (29-22-18) WV CODE	5,272.16	1,402.93	6,675.09	SBA Lottery transfers for school construction.	2004-Excess Lottery Funds
3516	SCHOOL ACCESS SAFETY FUND					
3516-999	Cash Control (18-9F-5) WV CODE ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	0.00	0.00	0.00 506,186.87	Grant awards & interest income to fund the School Access Safety Program.	2008-Special Revenue
3930	DEPARTMENT OF EDUCATION - GIFTS & GRANTS					
3930-999	Cash Control SEC 12 OF BUDGET BILL & (18-2-29) WV CODE	4,260,505.57	-735,054.38	3,525,451.19	Other collections, fees, licenses & income to administer the various gifts & grants received WV Department of Education.	1998-Special Revenue
3935	STONEWALL JACKSON MEMORIAL FUND					
3935-999	Cash Control (Chapter 151-3)(Acts 1957) WV CODE	19,923.48	0.00	19,923.48	Interest, appropriations, federal funds & bequests for scholarships & essay contests; no part of principal to be spent.	1993-Special Revenue
3936	STONEWALL JACKSON MEMORIAL INCOME FUND					
3936-999	Cash Control (Chapter 151-3)(Acts 1957) WV CODE	15,650.00	0.00	15,650.00	Income from investments & repayments from scholarships; such money to again become part of principal of fund.	1993-Special Revenue
3937	STRATEGIC STAFF DEVELOPMENT					
3937-999	Cash Control (18-2-32A) WV CODE	545,099.19	1,149,965.97	1,695,065.16	General School Fund to be used by the state board to provide staff development in school and counties.	1998-Special Revenue Appropriated
3938	TEACHER CERTIFICATION FEES FUND					
3938-999	Cash Control (18A-3-7) WV CODE	951,213.99	228,581.10	1,179,795.09	Fees to administer the Teacher's Certification Program.	1993-Special Revenue
3939	TEXTBOOK ADOPTION FUND					
3939-999	Cash Control (18-2A-2) WV CODE	78,344.52	10,150.00	88,494.52	Performance bond deposited by textbook bidders to insure execution of contract or bond in relation to textbook adoption.	1993-Special Revenue
3944	CURRICULUM LABORATORY FUND					
3944-999	Cash Control (18-10-5) WV CODE	580.24	0.00	580.24	Federal funds from 8712 & 8714, fees and publication sales for vocational education students to enable them to continue training full time.	1993-Special Revenue
3945	VOCATIONAL CONSOLIDATED ACCOUNTS FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3945-999	Cash Control (18-2B-2) WV CODE	1,904,904.62	-236,959.30	1,667,945.32	Gifts, grants, fees and federal funds for vocational training.	1993-Special Revenue
3947	PRIVATE INDUSTRY COUNCIL FUND					
3947-999	Cash Control (18-10-5) WV CODE	1,200,119.47	-101,825.12	1,098,294.35	Gifts, grants, donations, federal funds & property forfeiture proceeds for vocational education in correctional institution.	1993-Special Revenue
3949	LOCAL SOLUTIONS DROPOUT PREVENTION FUND					
3949-999	Cash Control SB228, SB160	0.00	0.00	0.00	Statutory transfer for the Local Solutions Dropout Prevention Fund.	2013-Special Revenue
3951	LOTTERY PROFITS FUND					
3951-999	Cash Control (29-22-18F & 18-9D-6B) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	17,305,790.81	2,356,946.00	19,662,736.81  -714,767.51	Lottery receipts transfers from fund 7202 for computer equipment installation in elementary classrooms.	2004-Lottery Funds
3954	WV FEED TO ACHIEVE					
3954-999	Cash Control	37,000.00	-32,110.00	4,890.00		2015-Special Revenue
3958	SCHOOL BUILDING CAPITAL IMPROVEMENT FUND					
3958-999	Cash Control (18-9D-6) WV CODE	0.00	0.00	0.00	Building capital improvements fund, building debt service fund, service fund, school construction fund, school improvement fund, excess lottery school building debt service.	2014-Special Revenue
3959	SCHOOL BUILDING AUTHORITY FUND					
3959-999	Cash Control (18-9D-8) WV CODE	54,656.39	50,104.59	104,760.98	Interest earnings on debt service reserve funds for administrative expenses.	1993-Special Revenue Appropriated
3960	FFA-FHA CONFERENCE CENTER FUND					
3960-999	Cash Control (18-2-16) WV CODE	372,467.89	-372,467.89	0.00	Room & board, sales & federal funds for operation of conference center.	1993-Special Revenue Appropriated
3963	LOTTERY NET PROFITS FUND					
3963-999	Cash Control (18-9D-6B & 29-22-18F) WV CODE	7,525.61	0.18	7,525.79	Lottery funds from fund 7202 to pay principal & interest on bonds sold for school building construction.	2004-Lottery Funds
3966	SCHOOL MAJOR IMPROVEMENT FUND					
3966-999	Cash Control (18-9D-6 & 15) WV CODE	0.00	0.00	0.00	Consumer sales tax & interest distributed to counties for major improvements to	1995-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			3,474,013.80	school facilities.	
8712	CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND					
8712-999	Cash Control (4-11-2) WV CODE	394,368.40	-73,906.41	320,461.99	Federal funds to provide data to the National Center for Education statistics.	1993-Federal Revenue Appropriated
8713	CONSOLIDATED FED FUNDS SCHOOL LUNCH PROGRAM FUND					
8713-999	Cash Control (4-11-2) WV CODE	298,306.91	308,681.23	606,988.14	Federal funds to provide child nutrition programs, nutrition information and educational programs.	1993-Federal Revenue Appropriated
8714	CONSOLIDATED FED FUNDS VOC DEV FUND					
8714-999	Cash Control (4-11-2) WV CODE	-5,154.41	833,780.83	828,626.42	Federal funds to provide vocational education & training programs.	1993-Federal Revenue Appropriated
8715	CONSOLIDATED FED FUNDS AID FOR EXCEPTIONA CHILDREN FUND					
8715-999	Cash Control (4-11-2) WV CODE	1,285,038.22	-1,199,768.46	85,269.76	Federal funds to provide educational and related services to preschool, elementary and secondary children.	1993-Federal Revenue Appropriated
PCAF	CONSOLIDATED FED FUNDS AID FOR EXCEPTIONA CHILDREN FUND					
PCAF-999	Cash Control	0.00	-8,540.03	-8,540.03		2015-Special Revenue
	Subtotal	<u>28,731,613.06</u>	<u>2,178,981.24</u>	<u>30,910,594.30</u>		
	Investment Subtotal			<u>3,265,433.16</u>		
<b><u>0313 - DEPARTMENT OF ENVIRONMENTAL PROTECTION</u></b>						
3004	ABOVE GROUND STORAGE TANK ADMINISTRATIVE FUND					
3004-999	Cash Control (22-30-12) WV CODE	0.00	50,020.00	50,020.00		2016-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			475,799.39		
3016	PROTECT OUR WATER FUND					
3016-999	Cash Control (22-30-12) WV CODE	0.00	500.00	500.00		2016-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			816,417.81		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3017	PROTECT OUR WATER FUND					
3017-999	Cash Control (22-30-12) WV CODE	0.00	-32,671.75	-32,671.75		2016-Special Revenue Appropriated
3023	HAZARDOUS WASTE MANAGEMENT FEE FUND					
3023-999	Cash Control (22-19-22C) WV CODE	668,649.08	-618,660.33	49,988.75	Other collections, fees, licenses, income & investment earnings to provide state funds for responding to hazardous waste emergencies.	2004-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,883,649.49		
3024	AIR POLLUTION EDUCATION AND ENVIRONMENT FUND					
3024-999	Cash Control (22-5-4)(A)(11) WV CODE	2,753,932.33	-220,559.33	2,533,373.00	Fees, collections & other income to provide assurance of compliance with Air Pollution Control & Federal Clean Air Act.	2005-Special Revenue Appropriated
3025	DAM SAFETY REHABILITATION REVOLVING FUND					
3025-999	Cash Control (22-14-19A) WV CODE	59,028.71	1,125,819.36	1,184,848.07	Operating fund transfer & investment earnings to be used solely to make loans to persons who own an interest in a deficient dam to finance engineering design and other services necessary to correct or remove such deficiencies.	2009-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-72,020.53		
3206	THE DAM SAFETY FUND					
3206-999	Cash Control (22-14-4 & 18) WV CODE	120700.40	-120,400.40	300.00	Application & registration fees, interest or surcharge & civil penalties for reviews, inspection & remedial action to enforce Dam Safety.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			507,369.84		
3217	LEAKING UNDERGROUND STORAGE TANK RESPONSE FUND					
3217-999	Cash Control (22-17-21) WV CODE	340,670.50	-333,945.37	6,725.13	Annual fees & interest to ensure adequate response to leaking underground tanks.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			569,208.81		
3218	UNDERGROUND STORAGE TANK INSURANCE FUND					
3218-999	Cash Control (22-17-10 & 22) WV CODE	4,625,933.36	-190,564.70	4,435,368.66	Annual financial responsibility assessment, interest & transfer fund 2364 to satisfy financial requirements.	1993-Special Revenue
3220	GROUNDWATER PROTECTION FUND					
3220-999	Cash Control (22-12-9) WV CODE	1,399,377.65	-1,364,477.65	34,900.00	Groundwater protection fees & interest to administer & enforce provisions of Groundwater Protection Act, not to	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			2,856,186.31	exceed one million dollars per year.	
3222	GROUNDWATER REMEDIATION FUND					
3222-999	Cash Control (22-12-9 & 10) WV CODE	96,719.35	-93,719.35	3,000.00	Groundwater remediation fees not to exceed \$250,000 in two year period, civil penalties & interest for clean-up & remedial action	1993 - NonAppropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			751,321.84	resulting from contamination of groundwater or related environment.	
3255	PERFORMANCE BOND MONOGALIA COUNTY LANDFILL FUND					
3255-999	Cash Control (22-15-12 & 22-16-14) WV CODE	0.00	0.00	0.00	Performance bond or letter of credit held to meet requirements of law in relation to landfill laws of the state.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			634,544.06		
3301	OPERATING PERMIT FEES FUND					
3301	Cash Control (22-3-8 & 19) WV CODE	2,558,194.28	-339,831.05	2,218,363.23	Sales & surface mining & prospecting permit fees for operating and inspection expenses.	1993-Special Revenue
3310	OIL AND GAS TRUST DEPOSIT FUND					
3310-999	Cash Control (22-6-12 & 26) WV CODE	0.00	0.00	0.00	Cash or collateral securities received in lieu of corporate surety from well operators conditioned on full compliance with all laws & regulations.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			102,418.43		
3312	SPECIAL RECLAMATION WATER QUALITY FUND					
3312-999	Cash Control (22-3-11) WV CODE	2,271,633.34	-1,282,099.90	989,533.44	Coal fees from fund 3321, land sale & gas royalties for water quality ground improvements not to exceed 25% of the clean-up & remedial action resulting from contamination of groundwater or related environment.	1993-Special Revenue
3317	SPECIAL RECLAMATION ADMINISTRATION FUND					
3317-999	Cash Control (22-3-11 & 17) WV CODE	179,140.38	168,545.00	347,685.38	Transfers from fund 3321 for reclamation administration not to exceed 10% of the total annual assets of fund 3321 Nov.1985.	1993-Special Revenue
3321	SPECIAL RECLAMATION TRUST FUND					
3321-999	Cash Control (22-3-11) WV CODE	3,232,087.64	-2,732,944.56	499,143.08	Bond forfeitures, fines, investment income & special reclamation tax from fund 7057 for reclamation of lands subjected to surface mining operations.	1993-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			84,625,488.84		
3322	OIL AND GAS RECLAMATION TRUST FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3322-999	Cash Control (22-6-29B) WV CODE	362,047.71	114,967.47	477,015.18	Special reclamation fees, civil penalties, bond forfeitures recovery cost from preventing waste of gas to be used to plug all abandoned or improperly plugged wells.	1993-Special Revenue Appropriated
3323	OIL AND GAS OPERATING PERMITS FUND					
3323-999	Cash Control (22-6-29A) WV CODE	6,138,122.93	-1,362,376.89	4,775,746.04	Reclamation & UIC permit fees for processing applications in relation to drilling oil & gas wells for carrying out provisions of Chapter 22.	1993-Special Revenue Appropriated
3324	MINES AND MINERALS OPERATIONS FUND					
3324-999	Cash Control (22-3-32C) WV CODE	755,656.24	-573,655.17	182,001.07	Two cents per ton coal tax from fund 7057 & interest to carry out statutory duties relating to the enforcement of environmental regulatory programs for coal industry.	1993-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			4,876,128.48		
3325	LEAKING UNDERGROUND STORAGE TANKS FUND					
3325-999	Cash Control (22-17-20A) WV CODE	60,164.16	181,587.30	241,751.46	Registration fee, penalties, forfeiture & interests to defray costs of administration.	1993-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			369,755.77		
3326	HAZARDOUS WASTE MANAGEMENT FUND					
3326-999	Cash Control (22-18-22) WV CODE	786,152.72	99,492.22	885,644.94	Hazardous waste permit fees for hazardous waste management throughout the state.	1993-Special Revenue
3327	WATER QUALITY MANAGEMENT FUND					
3327-999	Cash Control (22-11-10) WV CODE	9,851,000.65	-9,336,432.66	514,567.99	Water pollution control permit fees, donations, fines & penalties to review applications and activities.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			34,247,338.83		
3328	CLOSURE COST ASSISTANCE FUND					
3328-999	Cash Control (22-16-12) WV CODE	5,289,376.92	-5,286,125.36	3,251.56	Waste disposal fees from 3332 sales & interest to provide assistance for the closure of landfills which are to cease operations by closure deadlines.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			22,875,172.63		
3329	WATER POLLUTION CONTROL REVOLVING FUND					
3329-999	Cash Control (22C-2-3) WV CODE	28,267,181.24	-25,567,181.24	2,700,000.00	Federal & state funds & interest to administer, fund & to make loans to local government To finance costs of pollution control projects.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			87,960,681.14		
3331	HAZARDOUS WASTE EMERGENCY AND RESPONSE FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3331-999	Cash Control (22-19-3A) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	564,883.71	-515,445.12	49,438.59  532,138.82	Assessment fees, penalties, interest & transfers from fund 3332 to provide for planning & response to hazardous waste emergencies.	1993-Special Revenue Appropriated
3332	SOLID WASTE RECLAMATION & ENVIRONMENTAL RESPNSE FUND					
3332-999	Cash Control (22-15-11H) WV CODE	251,015.66	-153,121.79	97,893.87	Waste disposal fees & penalties for reclamation, clean-up & remedial actions due to improper solid waste disposal.	1993-Special Revenue Appropriated
3333	SOLID WASTE ENFORCIMENT FUND					
3333-999	Cash Control (22-15-11H) WV CODE	9,142,474.48	-195,677.05	8,946,797.43	Solid waste assessment fee & transfers from fund 3332 for expenses in dealing with solid waste enforcement.	1993-Special Revenue Appropriated
3336	AIR POLLUTION CONTROL FUND					
3336-999	Cash Control (22-5-4(17)(E) WV CODE	2,696,268.31	1,796,594.17	4,492,862.48	Permit fees and penalties for operating expenses of Air Quality Control Comm.	1993-Special Revenue Appropriated
3337	GIFTS AND DONATION FUND					
3337-999	Cash Control (22-1-6 & 7) WV CODE	113,754.66	5,039.49	118,794.15	Gifts, donations & administrative penalties for the conservation, improvement and development of water resources in the state.	1993-Special Revenue
3340	ENVIRONMENTAL LABORATORY CERTIFICATION FUND					
3340-999	Cash Control (22-1-15H) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	408,491.00	-384,170.04	24,320.96  872,761.01	Annual certification fee to monitor laboratories conducting waste & waste-water tests & analyses not to exceed an annual program aggregate of \$150,000.	1995-Special Revenue Appropriated
3342	WATER POLLUTION REVOLVING FUND - ADMINISTRATIVE FEES					
3342-999	Cash Control (22C-2-38) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	1,674,978.51	-1,574,978.51	100,000.00  8,415,771.64	Transfers from fund 7250 & interest to administer revolving fund.	1996-Special Revenue
3345	SPECIAL RECLAMATION TAX CLEARING ACCOUNT					
3345-999	Cash Control (22-3-11 ) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	110,963.07	-65,948.95	45,014.12  -203,516.47	Two & three coal tax to assist in funding abandoned mine lands.	1996-Special Revenue
3347	VOLUNTARY REMEDIATION ADMINISTRATIVE FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3347-999	Cash Control (22-2-6 ) WV CODE	649,554.45	-627,415.91	22,138.54	Collections, fees & other income to administer & monitor Voluntary Remediation program.	1997-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,231,381.33		
3349	STREAM RESTORATION FUND					
3349-999	Cash Control (22-11-7A-3D ) WV CODE	1,372,450.53	-1,341,216.46	31,234.07	Fees, collections, other income & investment earnings to ensure surface mine operations will not affect the state's water or wetlands where wildlife habitat exists.	1998-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			8,846,876.57		
3480	COVERED ELECTRONIC DEVICES TAKEBACK FUND					
3480-999	Cash Control (22-15A-25D) WV CODE	196,226.24	-56,916.31	139,309.93	Registration fees & penalties from manufactures of electronic devices for established recycling programs for used electronic devices.	2009-Special Revenue
3482	SPECIAL RECLAMATION WATER TRUST FUND					
3482-999	Cash Control (22-3-11 )(G) WV CODE	1,412,392.20	-1,412,392.20	0.00	Investment earning & coal tonnage fees to be used solely to reasonably ensure that sufficient funds will be available to complete the reclamation, restoration and abatement provisions for permit areas which may be in default at any time.	2011-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			99,976.40		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			72,085,858.25		
3484	HIGHWAY LITTER CONTROL PROGRAM					
3484-999	Cash Control (22-15A-4C) WV CODE	903,809.42	18,059.36	921,868.78	Fees, collections & other income to provide funds for the WV Adopt-A Highway Litter Clean-up.	2005-Special Revenue
3486	LITTER CONTROL FUND					
3486-999	Cash Control (22-15A-4C) WV CODE	85,449.24	-11,778.22	73,671.02	Fees, collections, & other income to assist in costs of collecting roadside litter.	2005-Special Revenue Appropriated
3487	RECYCLING ASSISTANCE FUND					
3487-999	Cash Control (22-15A) WV CODE	2,708,626.00	-363,314.01	2,345,311.99	Fees, collections & other income to administer grants to county & local governments to establish recycling programs.	2005-Special Revenue Appropriated
3488	SHILOH ENVIRONMENTAL AND LANDFILL TRUST					
3488-999	Cash Control (22-3A-1) WV CODE	0.00	0.00	0.00	Litigation, awards & court settlement to administer the Shiloh Environmental and Landfill Trust.	2005-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			294,791.02		
3490	MOUNTAIN TOP REMOVAL					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3490-999	Cash Control (22-3A-7C) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	139,265.03	-54,083.91	85,181.12  2,437,073.48	Fees, collections, other income to enforce the blasting laws & protect the property and citizens of WV.	1999-Special Revenue
3492	BOND POOLING FUND					
3492-999	Cash Control (22-4-22)(C) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	476,581.45	-476,081.45	500.00  1,510,305.45	Other collections, interest income fees & licenses to be used for damage created & abandoned by quarry operations for the state to reclaim.	2001-Special Revenue
3493	QUARRY RECLAMATION FUND					
3493-999	Cash Control (22-4-23)(C) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	14,240.38	-14,140.38	100.00  304,946.39	Interest earned due to bond forfeiture shall be used by the Division for reclamation of abandoned quarries.	2001-Special Revenue
3494	QUARRY INSPECTION AND ENFORCEMENT FUND					
3494-999	Cash Control (22-4-26) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	57,001.22	-55,811.39	1,189.83  104,671.05	Other collections, fees, licenses & interest income to administer the Quarry Inspection & Enforcement Fund.	2001-Special Revenue
8708	CONS FED FUNDS GENERAL ADMINISTRATION FUND					
8708-999	Cash Control (4-11-2) WV CODE	7,700,267.70	-954,813.96	6,745,453.74	Federal funds & interest income to administer & develop energy resources in West Virginia.	1993-Federal Revenue Appropriated
8796	ACID MINE DRAINAGE ABATEMENT & TREATMENT FUND					
8796-999	Cash Control (22-2-4(A)(3)(B) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16 ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16	83,989.27	-43,989.27	40,000.00  3,881,090.68 50,243,518.52	Federal funds, investment earnings and interest for acid mine drainage abatement treatment plans & for administrative and personnel expenses associated with the program.	1993-Federal Revenue
	Subtotal	<u>100,578,452.12</u>	<u>-54,196,316.27</u>	<u>46,382,135.85</u>		
	Investment Subtotal			<u>394,137,105.28</u>		
<b><u>0229 - DEPUTY SHERIFF RETIREMENT SYSTEM</u></b>						
2150	WV DEPUTY SHERIFF RETIREMENT FUND					
2150-999	Cash Control (7-14D-6)(A) WV CODE	<u>81,612.75</u>	<u>-43,722.06</u>	<u>37,890.69</u>	Member & employer contributions, misc. revenue, investment earnings, & reinstatements to disburse annuities,	1998-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			<u>173,079,436.62</u>	withdrawals, loans, scholarships and administrative fees.	
	<b><u>0608 - DIVISION OF CORRECTIONS</u></b>					
6283	DIVISION OF CORRECTIONS LOTTERY FUND					
6283	Cash Control SB 133 - FY 2005 BUDGET BILL SEC 9	1,545,408.52	-311,719.94	1,233,688.58	Capital outlay & maintenance to fund the electrical substation for the Mount Olive Correctional Center & the expansion with Care Haven Facility when the acquisition is finalized.	2008-Excess Lottery Funds
6303	PRISON INDUSTRIES FUND					
6303-999	Cash Control (28-5B-14) WV CODE	2,199,907.42	365,296.07	2,565,203.49	Sales & service income to provide goods & services to other state, county & local governments with excess at the end of each fiscal year over \$1,000,000 going to general revenue fund.	1993-Special Revenue
6306	CORRECTIONS OFFICER TRAINING FUND					
6306-999	Cash Control (25-1-3) WV CODE	146,624.80	17,308.32	163,933.12	Course and training fees to provide for officer training.	1993-Special Revenue
6311	VOCATIONAL EDUCATION ADULT INSTITUTIONS FUND					
6311-999	Cash Control (25-1-3) WV CODE	10,953.93	0.00	10,953.93	Federal funds for equipping & holding vocational education classes at the adult institutions.	1993-Special Revenue
6319	TAX COLLECTIONS FUND					
6319-999	Cash Control (25-1-3) WV CODE	35,561.71	0.00	35,561.71	Tax collections to be remitted to Tax Commissioner.	1993-Special Revenue
6331	ANTHONY CENTER SCHOOL LUNCH PROGRAM					
6331-999	Cash Control (25-1-3 & 25-4-2) WV CODE	8,865.57	-3,479.96	5,385.61	Federal funds for reimbursement for school lunch program at Anthony Center.	1993-Special Revenue
6338	SCHOOL FOR BOY'S - SCHOOL LUNCH PROGRAM FUND					
6338-999	Cash Control (25-1-3 & 28-1-1) WV CODE	1,230.01	0.00	1,230.01	Federal funds for school lunch program.	1993-Special Revenue
6353	HUTTONSVILLE INSURANCE REFUNDS FUND					
6353-999	Cash Control (25-1-3 & 12-2-2)(B)(7) WV CODE	65,619.98	0.00	65,619.98	Funds received from the Board of Risk & Insurance Management for damage to the Huttonsville Correctional Center.	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
6356	HUTTONSVILLE SCHOOL LUNCH PROGRAM FUND					
6356-999	Cash Control (25-1-3 & 28-5A-2) WV CODE	24,601.74	247.95	24,849.69	Federal funds for school lunch program at Huttonsville.	1993-Special Revenue
6362	PAROLEE'S SUPERVISION FEE FUND					
6362-999	Cash Control (62-12-17) WV CODE	2,698,715.11	-189,641.96	2,509,073.15	Parolees & probationers fees to help defray costs of providing parolee's supervision.	1994-Special Revenue Appropriated
6369	FARM SUBSIDY PAYMENTS					
6369-999	Cash Control (25-1-5) WV CODE	15,604.11	0.00	15,604.11	Fees, licenses & income to account for funds received from Pocahontas County Farm service agency for crop acreage base at Denmar Correctional Facility.	1997-Special Revenue
6370	DENMAR INSURANCE REFUND					
6370-999	Cash Control (12-2-2)(B)(7) WV CODE	2,731.77	0.00	2,731.77	To account for funds received from BRIM for damage to the facility.	2013-Special Revenue
6371	STATE INFRASTRUCTURE ASSISTANCE FUND					
6371-999	Cash Control (5-1-18) WV CODE	3,008.67	0.00	3,008.67	Transfers from the Governor's Contingency Fund to repair storm drainage system at Pruntytown Correctional Center.	1993-Special Revenue
6372	MT OLIVE INSURANCE REFUNDS FUND					
6372-999	Cash Control (25-1-3 & 12-2-2)(B)(7) WV CODE	78,075.62	0.00	78,075.62	Other collections, licenses, income & BOR insurance management fund for damage to the Mt. Olive Facility.	1999-Special Revenue
6373	MT OLIVE INSURANCE REFUNDS FUND					
6373-999	Cash Control (25-1-3 & 12-2-2)(B)(7) WV CODE	31,167.05	2,464.93	33,631.98	Other collections, licenses and income to account for funds received from Brim for damage to the facility.	2011-Special Revenue
6374	PRUNTYTOWN INSURANCE REFUNDS FUND					
6374-999	Cash Control (12-2-2)(B)(7)	12,181.15	10,203.58	22,384.73	Other collections, licenses & income to account for funds received from the Board Risk & Insurance Management for damage to the facility.	2010-Special Revenue
6375	CHARLESTON WORK RELEASE INMATE BENEFIT FUND					
6375-999	Cash Control (25-1-3B) WV CODE	53,865.43	-6,803.81	47,061.62	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
6376	BECKLEY WORK RELEASE INMATE BENEFIT FUND					
6376-999	Cash Control (25-1-3B) WV CODE	93,691.37	-10,713.05	82,978.32	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-Special Revenue
6377	HUNTINGTON WORK RELEASE INMATE BENEFIT FUND					
6377-999	Cash Control (25-1-3B) WV CODE	74,310.39	-452.36	73,858.03	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-Special Revenue
6378	ANTHONY CENTER INMATE BENEFIT FUND					
6378-999	Cash Control (25-1-3B) WV CODE	33,479.92	-6,703.08	26,776.84	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-Special Revenue
6379	PRUNTYTOWN CENTER INMATE BENEFIT FUND					
6379-999	Cash Control (25-1-3B) WV CODE	24,834.74	-16,342.30	8,492.44	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-Special Revenue
6380	ST MARYS CENTER INMATE BENEFIT FUND					
6380-999	Cash Control (25-1-3B) WV CODE	177,953.99	-20,942.10	157,011.89	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-Special Revenue
6381	MT OLIVE CENTER INMATE BENEFIT FUND					
6381-999	Cash Control (25-1-3B) WV CODE	89,852.07	-42,094.59	47,757.48	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-Special Revenue
6382	NORTHERN CENTER INMATE BENEFIT FUND					
6382-999	Cash Control (25-1-3B) WV CODE	149,342.66	-45,994.89	103,347.77	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-Special Revenue
6383	HUTTONSVILLE INMATE BENEFIT FUND					
6383-999	Cash Control (25-1-3B) WV CODE	96,003.91	2,275.74	98,279.65	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-Special Revenue
6384	DENMAR INMATE BENEFIT FUND					
6384-999	Cash Control (25-1-3B) WV CODE	99,797.55	10,073.99	109,871.54	Other collections, licenses, income held by the institution for the benefit of	2000-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
					inmates and victims.	
6385	OHIO COUNTY INMATE BENEFIT FUND					
6385-999	Cash Control (25-1-3B) WV CODE	34,752.33	-7,299.13	27,453.20	Other collections, licenses, income held by the institution for the benefit of inmates and victims.	2000-Special Revenue
6387	FLOOD DISASTER MAY 2001					
6387-999	Cash Control (4-11-2) WV CODE	0.30	0.00	0.30	Expense reimbursement - May 2001 flood.	2001-Special Revenue
6388	FLOOD DISASTER, MAY 2002 FEMA					
6388-999	Cash Control (4-11-2) WV CODE	8,578.06	0.00	8,578.06	To account for funds received from FEMA & The WV Office of Emergency Services.	2003-Special Revenue
6389	PAROLE SUPERVISION BENEFIT FUND					
6389-999	Cash Control (62-12-25A) WV CODE	8,437.79	0.00	8,437.79	To account for funds received from any source, including but not limited to, funds donated by the general public or organization, and funds seized from paroles that are forfeited pursuant to the provisions of article 7, chapter 60 of the WV Code.	2003-Special Revenue
6390	ST. MARYS INSURANCE REFUNDS FUND					
6390-999	Cash Control (25-1-3 & 12-2-2)(B)(7) WV CODE	59,651.18	0.00	59,651.18	Funds received from the Board of Risk & Insurance Management for damages to the facility.	2003-Special Revenue
6391	ELECTRONIC MONITORING PROGRAM ACCOUNT					
6391-999	Cash Control (25-1-14) WV CODE	515,346.31	47,045.95	562,392.26	Funds received from offenders on the electronic Monitoring Program in accordance with the WV Code.	2003-Special Revenue
6392	LAKIN CORRECTIONAL FACILITIES INMATE BENEFIT FUND					
6392-999	Cash Control (25-1-3B) WV CODE	206,918.59	-80,591.66	126,326.93	Collections, licenses & other income to administer the inmate benefit funds.	2003-Special Revenue
6396	MARTINSBURG INMATE BENEFIT FUND					
6396-999	Cash Control (25-1-3B) WV CODE	23,897.59	6,354.11	30,251.70	Other collections, fees, license & income for the benefit & welfare of inmates incarcerated in state correctional facilities and for the benefit of victims.	2007-Special Revenue
6397	GIFTS, GRANTS AND DONATIONS					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
6397-999	Cash Control (25-1-3C) WV CODE	406,275.43	142,467.40	548,742.83	Other collections & fees to provide funding for expenses relating to the Division of Corrections.	2007-Special Revenue
6450	DECEMBER 2009 WINTER STORM					
6450-999	Cash Control (4-11-3 & 15-5-13) WV CODE	6,550.51	0.00	6,550.51	To account for funds received from FEMA & THE WV Office of Emergency Services.	2009-Special Revenue
6452	DIVISION OF CORRECTIONS ADDITIONAL OPERATION ACCT					
6452-999	Cash Control SB 156 (25-7-11) WV CODE	1,535,646.29	19,669.09	1,555,315.38	To transfer excess funds from the Correctional Industries Account at the end of any fiscal year to the Division of Correction to offset operational costs.	2013-Special Revenue
6453	PARKERSBURG CORRECTIONAL CENTER INMATE BENEFIT FUND					
6453-999 New	Cash Control SB 178 & (25-1-3B) WV CODE	95,817.56	-4,898.77	90,918.79	This fund is held by institutions for the benefit of inmates incarcerated in state facilities and for benefit of victims.	2013-Special Revenue
6455	SALEM CORRECTIONAL CENTER INMATE BENEFIT FUND					
6455-999	Cash Control SB178-SAO (EW) REQUEST NEW FUND 7/3/13	45,377.52	-30,064.02	15,313.50	Authorizing Insurance Commissioner promulgate legislative rules relating to health plan insurer internal grievance procedure.	2013-Special Revenue
8836	CONSOLIDATED FEDERAL FUNDS					
8836-999	Cash Control 25, 28, 49, 62	59,817.30	1,313.83	61,131.13	Federal funds to provide for the Criminal Alien Assistance Program.	1993-Federal Revenue Appropriated
	Subtotal	<u>10,780,455.95</u>	<u>-153,020.66</u>	<u>10,627,435.29</u>		
<b><u>0432 - DIVISION OF CULTURE AND HISTORY</u></b>						
3530	UNCLASSIFIED EXPENSES FUND					
3530-999	Cash Control (29-1-5 ) WV CODE	996,632.83	-63,608.02	933,024.81	Fees, rentals, gifts, grants, sales, donations & transfers from other agencies to administer funds received by Culture & History.	1993-Special Revenue
3532	VETERANS MEMORIAL FUND					
3532-999	Cash Control (29-11-3 & 29-22A-10) WV CODE	128,001.10	0.00	128,001.10	One percent of net video lottery terminal income to complete the Vet. Memorial.	1993-Special Revenue
3533	GRAVE CREEK MOUND AND MUSEUM OPERATING FUND					
3533-999	Cash Control (MEMORANDUM AGREEMENT IN ACCORDANCE WITH 20-5) WV CODE	29,094.96	7,373.23	36,468.19	Funds received from DNR for operating Grave Creek Mound.	1997-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3534	LOTTERY EDUCATION-CULTURE & HISTORY					
3534-999	Cash Control (29-22-18G) WV CODE	-104,715.21	-225,762.41	-330,477.62		2015-Lottery Funds
3535	GIFTS AND DONATIONS					
3535-999	Cash Control SEC 12 OF HB 2050 BUDGET BILL & (29-1-4) WV CODE	70,406.48	-14,764.94	55,641.54	Gifts & donations to be used for the acquisition & preservation of the historic site.	1998-Special Revenue
3537	GRANTS FOR COMPETITIVE ARTS PROGRAM FUND					
3537-999	Cash Control (29-1-3(6)(D) WV CODE	3,843,241.42	112,847.53	3,956,088.95	Statutory transfers to administer the Division of Culture & History programs.	1999-Special Revenue
3542	PUBLIC RECORDS AND PRESERVATION ACCOUNT					
3542-999	Cash Control (5A-8-15I) WV CODE	134,326.04	-21,529.83	112,796.21	Other collections, investment earnings to administer the Culture and History programs.	2001-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,244,224.02		
8718	CONSOLIDATED FEDERAL FUNDS GEN ADMINISTRATIVE FUND					
8718-999	Cash Control (4-11-2) WV CODE	145.81	257,860.35	258,006.16	Federal funds for statewide arts programs and for the historic preservation.	1993-Federal Revenue Appropriated
	Subtotal	<u>5,097,133.43</u>	<u>52,415.91</u>	<u>5,149,549.34</u>		
	Investment Subtotal			<u>1,244,224.02</u>		
	<b><u>0328 - DIVISION OF ENERGY</u></b>					
3010	ENERGY ASSISTANCE					
3010-999	Cash Control (5B-2F-2) WV CODE	4,142.72	53,003.17	57,145.89	Operating funds transfer to provide grant related to energy assistance.	2009-Special Revenue Appropriated
3011	OFFICE OF COAL FIELD COMMUNITY DEVELOPMENT					
3011-999	Cash Control (5B-2F-2C) WV CODE	2,474,099.50	-75,011.76	2,399,087.74	Mine blasting fees to administer the Coalfield Community Development Office.	2009-Special Revenue Appropriated
3012	GIFTS, GRANTS, & DONATIONS					
3012-999	Cash Control (5B-2F-2A) WV CODE	45,000.00	17,845.42	62,845.42	Grants, gifts, donations.	2014-Special Revenue
8892	CONSOLIDATED FEDERAL FUNDS GEN ADMN FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8892-999	Cash Control (5B-2F-2) WV CODE	310,812.22	-18,210.61	292,601.61	Federal funds to support the Division of Energy's projects.	2006-Federal Revenue Appropriated
	Subtotal	<u>2,834,054.44</u>	<u>-22,373.78</u>	<u>2,811,680.66</u>		
<b>0305 - DIVISION OF FORESTRY</b>						
3081	DIVISION OF FORESTRY FUND					
3081-999	Cash Control (19-1A-3) WV CODE	1,073,924.24	63,390.66	1,137,314.90	Misc. collections, farm sales, publication sales, rentals, timber, seedling sales & used equipment sales to protect, regulate & manage State's forests & woodland areas.	1993-Special Revenue Appropriated
3082	TIMBERLAND OPERATIONS ENFORCEMENT FUND					
3082-999	Cash Control (19-1B-8 & 12) WV CODE	606,115.90	-49,749.02	556,366.88	License fees & civil penalties to achieve sediment control during commercial timber harvesting operations.	1993-Special Revenue Appropriated
3084	SEVERANCE TAX OPERATIONS FUND					
3084-999	Cash Control (11-13A-20A)(C) WV CODE	17.89	0.00	17.89	Severance tax on timber to provide funding for the Forestry Division.	1994-Special Revenue Appropriated
3090	GIFTS, GRANTS & DONATIONS					
3090-999	Cash Control (19-1A-4C) WV CODE	21,724.30	-470.00	21,254.30	Gifts, grants and donations for water quality research.	2005-Special Revenue
3091	OUTDOOR HERITAGE CONSERVATION FUND					
3091-999	Cash Control (5B-2G-8) WV CODE	21,139.71	69,526.88	90,666.59	Other collections, fees licenses and interest to administer the Outdoor Heritage Conservation Fund.	2009-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			2,980,318.45		
8703	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND					
8703-999	Cash Control (4-11-2) WV CODE	288,253.15	310,741.73	598,994.88	Federal funds to carry out investigation & activities to publish reports & maps concerning State's resources.	1993-Federal Revenue Appropriated
	Subtotal	<u>2,011,175.19</u>	<u>393,440.25</u>	<u>2,404,615.44</u>		
	Investment Subtotal			<u>2,980,318.45</u>		
<b>0506 - DIVISION OF HEALTH</b>						
5101	VITAL STATISTICS SERVICES FUND					
5101-999	Cash Control	85,851.79	51,506.82	137,358.61	Fees & federal funds to recover costs	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(16-5-28) WV CODE				performed in research which falls outside of what is considered general public health related VSS Fund.	
5104	DRUG CONTROL AND SYSTEM IMPROVEMENT FUND					
5104-999	Cash Control (16-1-17) WV CODE	10,491.06	-9,608.95	882.11	Federal funds from fund 8803 to computerize and update laboratory equipment.	1993-Special Revenue
5105	LICENSING OF HEARING AID DEALERS FUND					
5105-999	Cash Control (30-26-3) WV CODE	0.00	0.00	0.00	Fees for administration and expenses required by law.	1993-Special Revenue
5107	INDIRECT COST - FEDERAL PROGRAMS FUND					
5107-999	Cash Control (16-1-15) WV CODE	2,406,177.93	-1,248,633.71	1,157,544.22	Reimbursements of federal funds to pay for the administrative costs to the department of all federal grants program.	1993-Special Revenue
5108	PUBLIC EMPLOYEES INSURANCE CLEARING FUND					
5108-999	Cash Control (16-1-10) WV CODE	25,617.72	8,057.48	33,675.20	Clearing fund for Public Employees Insurance Fund.	1993-Special Revenue
5109	UNIFORM HEALTH PROFESSIONALS DATA COLLECTION SYSTEM FUND					
5109-999	Cash Control (16-1-10B) WV CODE	0.00	0.00	0.00	Fees assessed to professional boards by the Bureau of Health for costs incurred in publishing annual data of health professionals.	1993-Special Revenue
5113	WELLHEAD PROTECTION FUND					
5113-999	Cash Control (16-1-15) WV CODE	829,538.85	-422,815.86	406,722.99	Federal funds & grants to prevent water wells from contaminating drinking water.	1993-Special Revenue
5115	ASBESTOS ABATEMENT LICENSURE FUND					
5115-999	Cash Control (16-32-10) WV CODE	257,727.34	3,011.28	260,738.62	Operating permit fees to license, train and enforce laws dealing with asbestos abatement.	1993-Special Revenue
5117	INFECTIOUS MEDICAL WASTE PROGRAM FUND					
5117-999	Cash Control (20-5J-5 & 6) WV CODE	900,432.82	-417,563.45	482,869.37	Operating permit fees to regulate medical waste facilities.	1993-Special Revenue
5118	NURSING HOME LICENSING BOARD FUND					
5118-999	Cash Control (30-25-7) WV CODE	163,554.79	-6,808.41	156,746.38	License fees to pay costs and expenses of the Board.	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
5119	CERTIFICATION OF ICF/SNF FUND					
5119-999	Cash Control (16-20-5) WV CODE	217,681.27	516,432.39	734,113.66	Federal funds for certification of intermediate care and skilled nursing facilities.	1993-Special Revenue
5124	TOBACCO SETTLEMENT EXPENDITURE FUND					
5124-999	Cash Control (16-9B-1) WV CODE	0.00	4,729.11	4,729.11	Statutory transfers to fund public health tobacco education programs and the state run hospitals.	2000-Special Revenue Appropriated
5125	FAMILY PLANNING PROGRAM FUND					
5125-999	Cash Control (16-2B-1) WV CODE	13,147.79	0.00	13,147.79	Federal funds to provide family planning services to title XIX Medicaid patients.	1993-Special Revenue
5131	COMMUNITY BASED FETAL AND INFANT MORTALITY REVIEW FUND					
5131-999	Cash Control (16-1-15) WV CODE	0.00	0.00	0.00	Gifts, grants & donations for fetal & infant mortality review for possible prevention.	1993-Special Revenue
5132	CLAUDE WORTHINGTON BENEDUM FOUNDATION FUND					
5132-999	Cash Control (16-1-15) WV CODE	0.00	0.00	0.00	Gifts, grants & donations to pay for the access Rural Transport Program.	1993-Special Revenue
5137	TRAUMA REGISTRY FUND					
5137-999	Cash Control (18-10A-15) WV CODE	241.05	0.00	241.05	Highway safety grant for various emergency medical services projects as data evaluation and training.	1993-Special Revenue
5139	HEALTH SERVICES FEES FUND					
5139-999	Cash Control (16-1-11) WV CODE	138,617.00	144.69	138,761.69	Health service fees to fund health programs.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			461,495.22		
5144	VITAL STATISTICS FUND					
5144-999	Cash Control (16-5-29D) WV CODE	5,001,246.12	507,153.53	5,508,399.65	\$2.00 of \$5.00 fee for copies & searches of vital statistics records to maintain official depository of birth & death records.	1993-Special Revenue Appropriated
5146	INSURANCE PROPERTY LOSS CLAIMS FUND					
5146-999	Cash Control (16-1-15) WV CODE	691,025.81	19,844.00	710,869.81	Insurance claim refund due to property damage.	1993-Special Revenue
5147	CONSUMER SALES TAX FUND					
5147-999	Cash Control	13,369.16	-1,453.16	11,916.00	Consumer sales tax remitted to Tax	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(11-15-3) WV CODE				Department.	
5151	BEHAVIORAL HEALTH CLEARING FUND					
5151-999	Cash Control (16-1-10A) WV CODE	0.00	0.00	0.00	Clearing fund for behavioral health.	1993-Special Revenue
5152	RESPIRE AND REHABILITATION FUND					
5152-999	Cash Control (16-1-10A) WV CODE	49,805.21	0.00	49,805.21	Grants from 5066 to provide alternative home & community based services to mentally retarded & developmentally disabled who would otherwise would have to be institutionalized.	1993-Special Revenue
5156	HOSPITAL SERVICES REVENUE FUND					
5156-999	Cash Control (16-1-13A) WV CODE	34,311,012.79	-18,512,674.49	15,798,338.30	Hospital patient care fees & institutional collections for construction & equipping state hospitals & health institutions.	1993-Special Revenue Appropriated
5157	COMPREHENSIVE SCHOOL HEALTH FUND					
5157-999	Cash Control (16-1-15) WV CODE	20,130.44	0.00	20,130.44	Contract with Board of Education to assist school health programs.	1993-Special Revenue
5161	SPECIAL EDUCATION TITLE I FUND					
5161-999	Cash Control (16-1-10A) WV CODE	0.00	0.00	0.00	Federal funds for educationally deprived handicapped & delinquent children.	1993-Special Revenue
5163	LABORATORY SERVICES FUND					
5163-999	Cash Control (16-1-15) WV CODE	510,254.20	96,193.36	606,447.56	Laboratory service fees to assist other health programs by providing tests for those program clients.	1993-Special Revenue Appropriated
5172	HEALTH FACILITIES LICENSING FUND					
5172-999	Cash Control (16-1-11B) WV CODE	115,402.92	170,406.47	285,809.39	License fees for licensing, inspection and accreditation of hospitals and similar institution in state.	1993-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			135,764.01		
5178	PUBLIC HEALTH LAW FUND					
5178-999	Cash Control (16-1-7) WV CODE	4,030,441.43	697,839.75	4,728,281.18	Fines & penalties assessed against health facilities licensure and certification rules and regulations.	1993-Special Revenue
5182	PEIA WELLNESS PROGRAM CONTRACT FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
5182-999	Cash Control (16-1-15) WV CODE	27,269.13	0.00	27,269.13	Transfers from fund 2180 to fund a wellness program for employees in the Charleston area.	1993-Special Revenue
5183	HEPATITIS B VACCINE FUND					
5183-999	Cash Control (16-1-15 & 16-3-1) WV CODE	21,468.43	-14,585.62	6,882.81	Collections, fees & other income to administer vaccine & hemophilia blood products.	1993-Special Revenue Appropriated
5184	RURAL HEALTH NETWORKING PROJECT FUND					
5184-999	Cash Control (16-1-15) WV CODE	0.00	0.00	0.00	Robert Wood Johnson foundation funds supporting a one year planning activity to develop three rural health demonstration projects.	1994-Special Revenue
5186	HIV TESTING FUND					
5186-999	Cash Control (16-3C-2 & 8) SB 423 WV CODE	8,298.60	116.71	8,415.31	Court funds to facilitate the performance of HIV related testing & counseling.	1994-Special Revenue
5187	FARMERS MARKET - WIC FUND					
5187-999	Cash Control (4-11-3) WV CODE	17,184.08	0.00	17,184.08	Federal grants & matching state funds to administer Farmer's Markets expenses.	1994-Special Revenue
5193	HIV/TB ACTIVITIES FOR SUBSTANCE ABUSE POPULATION FUND					
5193-999	Cash Control (16-3C-2 & 16-25-2) WV CODE	418.14	0.00	418.14	Federal funds from 8793 for tuberculosis screening, identification & treatment and HIV outreach, counseling and testing.	1996-Special Revenue
5195	ENVIRONMENTAL LEAD SOURCE ASSESSMENTS					
5195-999	Cash Control (16-3A-2) WV CODE	13,407.96	0.00	13,407.96	Other collections, fees, license & income to assess lead contamination in children's homes.	1996-Special Revenue
5197	BREAST & CERVICAL CANCER DIAGNOSTIC TREATMENT					
5197-999	Cash Control (16-33-7) WV CODE	1,217,766.60	322,752.38	1,540,518.98	Operating funds transfer to provide financial assistance for the medical care of indigent patients for diagnostic and treatment services for breast and cervical cancer.	1997-Special Revenue
5201	DRINKING WATER TREAT REVOL - ADMINISTRATIVE EXPENSE					
5201-999	Cash Control (16-13C-3F) WV CODE	602,659.87	-587,667.74	14,992.13	Statutory transfers to administer the Drinking Water Treatment Program.	1997-Special Revenue
5203	EMERGENCY MEDICAL SERVICES OPERATIONS					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
5203-999	Cash Control (16-4C-6B)WV CODE	220,035.79	-77,691.08	142,344.71	Other collections, fees, licenses & income for the operation of emergency medical services.	1998-Special Revenue
5204	LEAD ABATEMENT					
5204-999	Cash Control (16-35-12) WV CODE	57,146.19	1,356.01	58,502.20	Other collections, fees, licenses & income to fund the accreditation of lead training providers, certification of examiners & notifications of Lead Abatement Projects.	1998-Special Revenue Appropriated
5205	EMERGENCY MEDICAL SERVICES LICENSURE FUND					
5205-999	Cash Control (16-4C-6B) WV CODE	54,582.40	148,563.30	203,145.70	Other collections, fees, licenses & income to provide for the licensure of emergency medical services agencies.	1998-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			97,647.01		
5207	GIFTS, GRANTS AND DONATIONS					
5207-999	Cash Control (SB150, SECTION 11) WV CODE	712,299.37	-488,294.65	224,004.72	Gifts, donations & bequests to provide services for the Sharpe Hospital.	1999-Special Revenue
5208	RADON LICENSURE					
5208-999	Cash Control (16-34-10) WV CODE	60,702.82	7,000.00	67,702.82	Other collections, fees, licenses & income to fund the licensure of radon mitigators, testers, contractors & laboratories.	2000-Special Revenue
5214	WEST VIRGINIA BIRTH TO THREE FUND					
5214-999	Cash Control (16-5K-6) WV CODE	1,373,475.65	-655,814.22	717,661.43	Operating funds transfers to provide early intervention services for children (Birth to Three) who are developmentally delayed.	2003-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,597.80		
5218	TOBACCO CONTROL SPECIAL FUND					
5218-999	Cash Control (16-9D-9E)WV CODE	91,715.18	-50,000.00	41,715.18	Fines and penalties imposed by the Tax Department on tobacco manufacturers in violation of Code (16-9D-9)(e)	2011-Special Revenue Appropriated
5219	DIVISION OF HEALTH CENTRAL OFFICE LOTTERY FUND					
5219-999	Cash Control (SB 133 FY 2005 BUDGET BILL SEC 9) WV CODE	464,704.17	0.00	464,704.17	Statutory transfers for the renovation/ furnishing of the Office of the Chief Medical Examiner.	2004-Excess Lottery Funds
5224	HEALTHY LIFESTYLES FUND					
5224-999	Cash Control (5-1E-5) WV CODE	30,046.63	28,520.38	58,567.01	Other collections, fees, licenses, income, operating fund transfers & non-federal grants for the operation of the Office of	2006-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			90,300.26	Healthy Lifestyles.	
5225	VITAL STATISTICS IMPROVEMENT FUND					
5225-999	Cash Control (16-5-29E) WV CODE	142,289.81	164,225.81	306,515.62	Departmental fees for improvement of the Vital Statistics Program within the Public Health Division of Vital Statistics.	2007-Special Revenue
5226	ANTIVIRAL VACCINE GOVERNOR'S CIVIL CONTINGENCY FUND					
5226-99	Cash Control (5-1-18) WV CODE	10,000.05	0.00	10,000.05	Statutory transfers from the Governor's Contingency fund to purchase antiviral vaccine.	2007-Special Revenue
5228	DHHR SAFETY AND TREATMENT FUND					
5228-999	Cash Control (17C-5A-3D) WV CODE	764,989.51	-87,692.77	677,296.74	Statutory transfer from Motor Vehicles fees fund 8223 (HB 4167) & Departmental fees to administer the comprehensive safety and treatment program.	2010-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,425,294.74		
5229	FLOOD DISASTER, MARCH 22, 2012, CRISIS COUNCELING					
5229-999	Cash Control (5-1-18E) WV CODE	0.00	0.00	0.00	Other Collections and operating funds transfer for antiviral vaccine.	2012-Special Revenue
8723	MEDICAL SERVICES - FEDERAL FUNDS					
8723-999	Cash Control (4-11-2) WV CODE	1,042,132.69	-38,155.84	1,003,976.85	Federal funds to administer & implement health programs throughout WV.	2006-Federal Revenue
8740	CONSOLIDATED FED FUNDS MATRNL/CHILD CARE EARLY PERIOD SCRNL FUND					
8740-999	Cash Control (16-2B-1) WV CODE	264,818.92	259,471.78	524,290.70	Federal funds for early periodic screening to reduce infant mortality.	1993-Special Revenue
8750	FED BLOCK GRANTS MATERNAL/CHILD HEALTH PROGRAM FUND					
8750-999	Cash Control (4-11-2) WV CODE	-159,697.14	152,068.78	-7,628.36	Federal funds to provide healthcare and services to women & children to reduce infant mortality & morbidity.	1993-Federal Revenue Block Grant
8753	FEDERAL BLOCK GRANTS PREVENTIVE HEALTH FUND					
8753-999	Cash Control (4-11-2) WV CODE	408.75	-218.42	190.33	Federal funds for health promotion and disease prevention.	1993-Federal Revenue Block Grant
8793	SUBSTANCE ABUSE PREVENTION & TREATMENT - FEDERAL BLOCK GRANT					
8793-999	Cash Control (4-11-2) WV CODE	22,781.50	-22,758.67	22.83	Federal funds for substance abuse prevention & treatment programs.	1993-Federal Revenue Block Grant
8794	COMMUNITY MENTAL HEALTH SERVICES FUND - FEDERAL BLOCK GRANT					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8794-999	Cash Control (4-11-2) WV CODE	47,550.42	-47,639.54	-89.12	Federal funds for community mental health service programs.	1993-Federal Revenue Block Grant
8802	PUBLIC HEALTH - FEDERAL FUNDS					
8802-999	Cash Control (4-11-2) WV CODE	6,322,943.90	-857,114.64	5,465,829.26	Federal funds for various state public health programs.	1993-Federal Revenue Appropriated
8824	DIVISION OF HEALTH, SAFE DRINKING WATER FOR FY 99					
8824-999	Cash Control	0.00	0.00	0.00	Federal funds, earned interest & fees to participate in federal programs.	1993-Federal Revenue Appropriated
	Subtotal	<u>63,223,166.91</u>	<u>-20,387,797.19</u>	<u>42,835,369.72</u>		
	Investment Subtotal			<u>2,212,099.04</u>		
	<b>0803 - DIVISION OF HIGHWAYS</b>					
8301	WINTER STORM DISASTER-MARCH 2015 FEMA					
8301-999	Cash Control (4-11-2) WV CODE	0.00	5,573,574.01	5,573,574.01		2016-Special Revenue
8303	SPRING FLOODING APRIL 8 11 2015 FEMA					
8303-999	Cash Control (4-11-2) WV CODE	0.00	49,708.77	49,708.77		2016-Special Revenue
8304	SPRING FLOODING APRIL 3 5 11 2015 FEMA					
8304-999	Cash Control (4-11-2) WV CODE	0.00	986,754.60	986,754.60		2016-Special Revenue
8305	SPRING FLOODING APRIL 13 15 2015 FEMA					
8319-999	Cash Control (4-11-2) WV CODE	0.00	1,084,450.84	1,084,450.84		2016-Special Revenue
8306	SUMMER FLOODING JULY 10-14-2015-FEMA					
8306-999	Cash Control (4-11-2) WV CODE	0.00	6,731,644.28	6,731,644.28		2016-Special Revenue
8319	A JAMES MANCHIN FUND					
8319-999	Cash Control	4,019,265.79	-1,721,842.01	2,297,423.78	Five dollars special fee on vehicle titles & interest on investments to provide funding for the remediation of waste tires.	1993-Special Revenue Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8330	COAL RESOURCE TRANSPORTATION FUND					
8330-999	Cash Control	4,178,874.38	-201,462.09	3,977,412.29	Coal tonnage fees, other registration fees (axle fee special permit) shall be used for construction, maintenance & repair of public highways & bridges over which substantial quantities of coal are transported.	2003-Special Revenue
8342	FLOOD DISASTER MAY 2009 -FEMA 1838					
8342-999	Cash Control (4-11-2) WV CODE	18,197.64	0.00	18,197.64	Operating fund transfer to account for funds provided by FEMA to repair food damage.	
8343	FLOOD DISASTER MAY 2009 -FEMA 1838					
8343-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Operating fund transfer to account for funds provided by FEMA to repair food damage.	
8345	WINTER STORM DAMAGE FEB 2010 FEMA 1903					
8345-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	FEMA funds for severe snow storm.	2010-Special Revenue
8346	FLOOD DISASTER JUNE 2010 FEMA 1918					
8346-999	Cash Control (4-11-2) WV CODE	34,744.19	-34,744.19	0.00	FEMA funds for federal disaster declaration	2010-Special Revenue
8347	SUMMER STORM DISASTER - JUNE 2012 FEMA					
8347-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds for summer storm disaster	2012-Special Revenue
8348	WINTER STORM - OCTOBER 2012 -FEMA 4093					
8348-999	Cash Control (4-11-2) WV CODE	48,014.10	-48,014.10	0.00	Operating fund transfer to account for funds provided by FEMA to repair flood damage.	2012-Special Revenue
8349	FLOOD DISASTER - JUNE 2013 - FEMA					
8349-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds for flood disaster.	2013-Special Revenue
8350	WATER CHEMICAL SPILL - JANUARY 2014 - FEMA					
8350-999	Cash Control	0.00	178,178.18	178,178.18		2016-Special Revenue
8351	GAS FIELD HIGHWAY REPAIR/DRILLING WASTE STUDY FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8351-999	Cash Control (22-15-11 3(I) WV CODE	359,450.68	194,448.17	553,898.85	Federal funds for flood disaster.	2013-Special Revenue
8711	FLOOD DISASTER MAY 2009 - FHWA					
8711-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds for flood disaster May 2009.	2009-Special Revenue
8758	FLOOD DISASTER JUNE 2010 FHWA					
8758-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds for flood disaster June 2010.	2010-Special Revenue
8784	FLOOD DISASTER - FEBRUARY 2012 FEMA					
8784-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds for flood disaster February 2012.	2012-Special Revenue
8784	FLOOD DISASTER - FEBRUARY 2012 - FEMA					
8784-999	Cash Control (4-11-2) WV CODE	311,766.84	-311,766.84	0.00	Federal funds for flood disaster	2013-Special Revenue
8788	FLOOD DISASTER - MARCH 2012 - FEMA					
8788-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds for flood disaster	2013-Special Revenue
8786	FLOOD DISASTER - FEBRUARY 2012 FHWA					
8786-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds for flood disaster February 2012	2012-Special Revenue
8788	FLOOD DISASTER - MARCH 2012 FEMA					
8788-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds for flood disaster March 2012	2012-Special Revenue
9017	DIVISION OF HIGHWAYS					
9017-999	Cash Control (17 & 17C) WV CODE	-674,482,687.58	-650,357,883.42	-1,324,840,571.00	Federal funds for flood disaster March 2012.	2012-State Road Fund
	ACCOUNT INVESTMENT BALANCE AS OF 06-30-16			-18,528,650.39		
9040	INDUSTRIAL ACCESS ROAD FUND					
9040-999	Cash Control (17-3A-1) WV CODE	3,452,331.80	2,082,898.60	5,535,230.40	Transfers to fund and construct industrial access roads.	1993-Special Revenue
9399	HIGHWAY TAX FUND ROLL UP					
9399-999	Cash Control	0.00	0.00	0.00	Gasoline, motor carrier taxes, license,	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(11-14-15, 11-14A-13, 11-15-18, 17-3-1 ) WV CODE (Article VI, Section 52 WV Constitution)				registration fees, privilege tax, highway litter control funds, outdoor advertising fees, salvage yard fees, miscellaneous, departmental collections, sales, investments interests and federal funds to be deposited into the State Road Fund or the appropriate sub-fund as provided by law.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF-999	Cash Control	0.00	1,664.65	1,664.65		2016-Special Revenue
	Subtotal	<u>-662,060,042.16</u>	<u>-635,792,390.55</u>	<u>-1,297,852,432.71</u>		
	Investment Subtotal			<u>-18,528,650.39</u>		
<b><u>0511 - DIVISION OF HUMAN SERVICES</u></b>						
5050	NATIONAL SCHOOL LUNCH PROGRAM FUND					
5050-999	Cash Control (25-1-3 & 26-1-2) WV CODE	92,488.48	-63,078.94	29,409.54	Federal funds for breakfast and lunches at WV children's home.	1993-Special Revenue
5052	HEARING IMPAIRED FUND					
5052-999	Cash Control (5-14-10) WV CODE	75,756.15	284.61	76,040.76	Gifts, grants & donations for the Hearing Impaired Commission.	1993-Special Revenue
5054	SPECIAL COUNTY GENERAL RELIEF FUND					
5054-999	Cash Control (9-4-4 & 9-5-10) WV CODE	0.00	0.00	0.00	Federal, state & county funds for care and assistance to indigent persons within the various counties.	1993-Special Revenue
5055	INDIVIDUAL AND FAMILY GRANT PROGRAM FUND					
5055-999	Cash Control (9-2-3) WV CODE	0.00	0.00	0.00	Federal & state funds to provide grants to individuals affected by natural disasters.	1993-Special Revenue
5057	DOMESTIC VIOLENCE FUND					
5057-999	Cash Control (48-1-24 & 48-26-6) WV CODE	631,193.38	-4,774.64	626,418.74	Marriage license, divorce fees & transfers from fund 1215 for domestic violence services.	1993-Special Revenue
5065	HUMAN SERVICES PERSONAL SERVICES FUND					
5065-999	Cash Control (9-2-4 & 9-3-5) WV CODE	117,845.42	-115,661.38	2,184.04	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
5070	TRIP FUND					
5070-999	Cash Control (9-2-4 & 9-3-5) WV CODE	0.00	0.00	0.00	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-Special Revenue
5071	WV CHILDREN'S HEALTH INSURANCE FUND					
5071-999	Cash Control (5-16B-7) WV CODE	0.00	202,320.54	202,320.54		2016-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			6,344,518.55		
5072	EMPLOYEE BENEFIT FUND					
5072-999	Cash Control (9-2-4 & 9-3-5)WV CODE	0.00	0.00	0.00	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-Special Revenue
5074	SERVICES TO CHILDREN & ADULTS FUND					
5074-999	Cash Control (9-2-4 & 9-3-5) WV CODE	1,266,006.05	-1,220,084.31	45,921.74	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-Special Revenue
5075	SUPPORT ENFORCEMENT PROGRAM FUND					
5075-999	Cash Control (9-2-4 & 9-3-5) WV CODE	0.00	0.00	0.00	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-Special Revenue
5077	FOOD STAMP EMPLOYMENT PROGRAM FUND					
5077-999	Cash Control (9-2-4 & 9-3-5) WV CODE	70,935.31	22,670.90	93,606.21	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-Special Revenue
5081	LOW INCOME ENERGY ASSISTANCE PROGRAM FUND					
5081-999	Cash Control (9-2-4 & 9-3-5) WV CODE	368,433.97	10.00	368,443.97	Federal, state funds, fees & donated funds for operation & administration of programs.	1993-Special Revenue
5084	MEDICAL SERVICES PROGRAM FUND					
5084-999	Cash Control (9-4-2 & 11-26-5) WV CODE	28,206,794.03	-5,490,995.67	22,715,798.36	Loan, hospital assessments, tax on providers, federal grants-in-aid & state appropriations for medical services to recipient of specified classes of welfare assistance.	1993-Special Revenue
5090	MEDICAID STATE SHARE FUND					
5090-999	Cash Control (11-27-32) WV CODE	853,686.36	3,866,454.47	4,720,140.83	Provider taxes paid by the various health care providers to be transferred to the medical services fund with allowances for administration of Medicaid State Share.	1993-Special Revenue Appropriated
5094	CHILD ENFORCEMENT FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
5094-999	Cash Control (48-19-107) WV CODE	-155,889.09	257,167.72	101,278.63	Transfers, other collections, fees, licenses & income to administer the Child Support Enforcement Fund.	1996-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			3,516,998.85		
5096	CHILD CARE SERVICES					
5096-999	Cash Control (48-2-24) WV CODE	1,986,257.71	-1,940,125.06	46,132.65	Federal and state funds to administer Child Care Services.	1996-Special Revenue
5141	MEDICAID FRAUD CONTROL FUND					
5141-999	Cash Control (9-7-1) WV CODE	2,561,302.10	-173,440.14	2,387,861.96	Settlements to provide funding for investigation of Medicaid fraud.	1993-Special Revenue
5185	MEDICAL SERVICES TRUST FUND					
5185-999	Cash Control (9-4A-2A) WV CODE	12,725,495.98	1,351,810.51	14,077,306.49	Transfers from hospital services revenue fund, interest on investments & repayment from medical services program fund for payment of backlogged billings from providers of Medicaid services & for future services to federally mandated population groups in conjunction with federal health care reform.	1994-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,259,403.47		
5360	WELFARE REFORM (TANF)					
5360-999	Cash Control (9-2-3) WV CODE	892,935.79	-563,330.90	329,604.89	Transfers from funds to fund the Temporary Assistance Program for needy families expenditures.	1997-Special Revenue
5362	HUMAN SERVICES ADMINISTRATION EXPENSES FUND					
5362-999	Cash Control (5-11-18) WV CODE	432,430.91	2,120,279.64	2,552,710.55	Other collections, fees, licenses, income & transfers for current expenses, repairs and alterations of equipment.	1997-Special Revenue
5365	DIVISION OF HUMAN SERVICES LOTTERY FUND					
5365-999	Cash Control FY 2013 BUDGET BILL	154,977.00	-154,977.00	0.00	State excess lottery funds.	2014-Excess Lottery Funds
5368	MARRIAGE EDUCATION TRUST FUND					
5368-999	Cash Control (29-20-4) WV CODE	0.00	0.00	0.00	To collect fees from marital license to provide premarital education course.	2013-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			0.00		
5369	JUNE 29, 2012 WIND STORM					
5369-999	Cash Control	0.00	0.00	0.00	Funds to assist with wind storm disaster relief.	2012-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	DR 4071					
5450	WOMEN'S COMMISSION OPERATING FUND					
5450-999	Cash Control (29-20-4) WV CODE	33,604.02	-864.80	32,739.22	Gifts, donations and registration fees to fund various projects of the Commissions.	1993-Special Revenue
5454	JAMES "TIGER" MORTON CATASTROPHIC ILLNESS FUND					
5454-999	Cash Control (16-5Q-1) WV CODE	1,521,061.72	-39,385.88	1,481,675.84	Statutory transfers, gifts & donations to provide source of economic assistance to the citizens of West Virginia facing catastrophic illness.	2000-Special Revenue Appropriated
5455	DOMESTIC VIOLENCE LEGAL SERVICES FUND					
5455-999	Cash Control (48-26-603) WV CODE	51,603.24	85,427.74	137,030.98	Statutory transfers from fund 0117 to pay for legal services for domestic violence victims.	1999-Special Revenue Appropriated
5467	WV WORKS SEPARATE STATE COLLEGE PROGRAM					
5467-999	Cash Control (9-9-21A) WV CODE	898,566.05	96,604.88	995,170.93	Statutory transfers to pay for WV Works separate State College Program.	2008-Special Revenue Appropriated
5468	WV WORKS SEPARATE STATE TWO PARENT FAMILIES PROGRAM					
5468-999	Cash Control (9-9-21A) WV CODE	1,838,094.79	899,045.66	2,737,140.45	Statutory transfers from unclassified 2008 surplus & social services to pay for State only Two Parent Families Program.	2008-Special Revenue Appropriated
5469	CHILDREN'S TRUST FUND					
5469-999	Cash Control (49-6C-1) WV CODE	318,492.78	-111,706.07	206,786.71	Statutory transfers, investment earnings, other collections, fees, licenses, income, gifts & donations to provide for the receipt & disbursement of funds in the Children's Trust Fund.	2008-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			347,061.28		
5473	BEHAVIORAL MENTAL HEALTH SERVICES FUND					
5473-999	Cash Control (9-2-9c) WV CODE	0.00	0.00	0.00	Statutory transfers, investment earnings & settlement funds from Eli Lilly & company.	2011-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			0.00		
5490	MARRIAGE EDUCATION FUND					
5490-999	Cash Control (48-2-702) WV CODE	29,730.00	62,610.00	92,340.00	Fees collected and expenditures made according to applicable code provisions.	2013-Special Revenue
	ACCOUNT INVESTMENT BALANCE AS OF 06-30-16			84,864.25		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8722	FEDERAL FUNDS					
8722-999	Cash Control (4-11-2) WV CODE	1,252,571.61	-887,571.74	364,999.87	Federal funds to administer & operate Human Services Programs.	1993-Federal Revenue Appropriated
8755	ENERGY ASSISTANCE - FEDERAL BLOCK GRANT					
8755-999	Cash Control (4-11-2) WV CODE	0.00	-2,779,244.71	-2,779,244.71	Federal funds to provide energy assistance to low income households.	1993-Federal Revenue Block Grant
8757	SOCIAL SERVICES - FEDERAL BLOCK GRANT					
8757-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds to achieve employment, self-care & family stability.	1993-Federal Revenue Block Grant
8816	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)					
8816-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal Block Grant to administer temporary assistance for The Needy Families Program.	1993-Federal Revenue Block Grant
8817	CHILD CARE & DEVELOPMENT					
8817-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00		1993-Federal Revenue Block Grant
	Subtotal	<u>56,224,373.76</u>	<u>-4,580,554.57</u>	<u>51,643,819.19</u>		
	Investment Subtotal			<u>11,552,846.4</u>		
<b><u>0620 - DIVISION OF JUSTICE AND COMMUNITY SERVICES</u></b>						
6386	WV COMMUNITY CORRECTIONS FUND					
6386-999	Cash Control (62-11C-4A) WV CODE	2,172,222.40	-452,766.14	1,719,456.26	Other collections, fees, licenses & income to fund WV Community Correction Program	1995-Special Revenue Appropriated
6801	LAW ENFORCEMENT TRAINING OPERATIONS 90% FUND					
6801-999	Cash Control (30-29-4) WV CODE	1,152,589.47	-257,778.33	894,811.14	Tuition, grants and federal funds to operate training programs.	1995-Special Revenue
6802	LAW ENFORCEMENT TRAINING ADMINISTRATION 10% FUND					
6802-999	Cash Control (30-29-4) WV CODE	892.38	1,014.30	1,906.68	Tuition, grants and federal funds to operate training programs.	1995-Special Revenue
6804	COURT SECURITY FUND					
6804-999	Cash Control (51-3-14) WV CODE	1,124,072.76	-355,968.31	768,104.45	Other collections, fees, licenses, income & operating fund transfers to dispense grants to enhance security of WV courts.	1997-Special Revenue Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
6807	GIFTS, GRANTS AND DONATIONS					
6807-999	Cash Control (CHAPTER 15 WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	87,990.96	50,886.86	138,877.82	IGTs from the Governor's Highway Safety Program for the Highway Safety Program.	2008-Special Revenue
				78,342.72		
6808	CIVIL LEGAL SERVICES FOR LOW INCOME PERSONS					
6808-999	Cash Control (59-1-10B) WV CODE	2,273,423.14	1,033,488.90	3,306,912.04	Operating funds to be used for Civil Legal Services for Low Income people.	2013-Special Revenue
6809	DIVISION OF JUSTICE AND COMMUNITY SERVICES-EXCESS LOTTERY					
6809-999	Cash Control SB 2003 2ND SS 2014	0.00	0.00	0.00		2015-Excess Lottery
8803	FEDERAL FUNDS OPERATING FUND					
8803-999	Cash Control (4-11-2) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	117,237.52	-108,857.59	8,379.93	Federal funds to combat impaired driving, illicit drug trafficking, juvenile delinquency & various other programs to aid victims of crime & promote motor vehicle safety.	1993-Federal Revenue Appropriated
				0.00		
8829	JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT					
8829-999	Cash Control (4-11-6(2)) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	10,632.95	-9,065.24	1,567.71	US Dept. of Justice to administer the Federal Block Grant Program.	1993-Federal Revenue Block Grant
				6,752.12		
	Subtotal	<u>6,939,061.58</u>	<u>-99,045.55</u>	<u>6,840,016.03</u>		
	Investment Subtotal			<u>85,094.84</u>		
<b><u>0621 - JUVENILE SERVICES</u></b>						
6401	JUVENILE DETENTION SCHOOL LUNCH PROGRAM					
6401-999	Cash Control (4-11-3) WV CODE	183,608.72	1,107.33	184,716.05	Inter-agency federal payments to participate in the Juvenile Detention School Lunch Program.	1998-Special Revenue
6402	INDUSTRIAL HOME FOR YOUTH SCHOOL LUNCH PROGRAM					
6402-999	Cash Control (4-11-3) WV CODE	0.00	0.00	0.00	Inter-agency federal payments to participate in the Juvenile Detention School Lunch Program.	1998-Special Revenue
6403	DAVIS CENTER NATIONAL SCHOOL LUNCH PROGRAM					
6403-999	Cash Control	43,373.58	-24,340.18	19,033.40	Inter-agency federal payments to	1998-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(4-11-3) WV CODE				participate in the Juvenile Detention School Lunch Program.	
6407	DJS GIFTS GRANTS & DONATIONS					
6407-999	Cash Control (49-5E-1) WV CODE	0.00	5,414.37	5,414.37	Inter-agency federal payments to participate in the Juvenile Detention	1998-Special Revenue
6408	JUVENILE SERVICES STATUS OFFENDER FUND					
6408-999	Cash Control (49-5B-5A) WV CODE	291,987.66	89,048.05	381,035.71	Revenues from DHHR for the monitoring of funds reimbursed to the Division of Juvenile Services for Housing Status Offenders.	2010-Special Revenue
6409	GENE SPADARO JUVENILE CENTER RESIDENT BENEFIT FUND					
6409-999	Cash Control (49-5E-6B) WV CODE	213.14	272.07	485.21		2015-Special Revenue
6412	DONALD R KUHN CENTER RESIDENT BENEFIT FUND					
6412-999	Cash Control	4,871.55	-493.25	4,378.30		2010-Special Revenue
6413	SAM PERDUE JC BENEFIT FUND					
6413-999	Cash Control	9,666.93	-463.67	9,203.26		2015-Special Revenue
6414	RUBENSTEIN CENTER JUVENILE BENEFIT FUND					
6414-999	Cash Control HB 4437	11,482.84	1,533.46	13,016.30	Donated funds for the commissary	2014-Special Revenue
	Subtotal	<u>545,204.42</u>	<u>72,078.18</u>	<u>617,282.60</u>		
<b><u>0308 - DIVISION OF LABOR</u></b>						
3180	WAGE PAYMENT/COLLECTION ACT-ESCROW FUND					
3180-999	Cash Control (21-5-14) WV CODE	282,930.95	-483.75	282,447.20	Bonds, cash or securities held to insure payment of wage & fringe benefits to employees by employer.	1993-Special Revenue
3181	WAGE PAYMENT BOND ASSURANCE INVESTMENT FUND					
3181-999	Cash Control (21-5-14) WV CODE	4,836,466.73	-416,739.52	4,419,727.21	Wage bond cashier checks & interest to be invested to insure wage payments.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			2,600,219.97		
3182	BOILER INSPECTION FEES FUND					
3182-999	Cash Control	271,961.91	27,572.97	299,534.88	Federal & State funds, fees & interest for	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(21-3-7) WV CODE				processing inspection reports from insurance companies & commissioning insurance company boiler inspectors.	
3187	CONTRACTOR LICENSING BOARD FUND					
3187-999	Cash Control (21-11-17)(A) WV CODE	1,844,138.51	564,129.19	2,408,267.70	License fees to insure that all persons performing contracting work are duly licensed.	1993-Special Revenue Appropriated
3188	ELEVATOR SAFETY FUND					
3188-999	Cash Control (21-3C-11)(C) WV CODE	717,786.09	39,946.42	757,732.51	Examination & inspection fees to implement & enforce elevator safety act.	1993-Special Revenue Appropriated
3190	MANUFACTURED HOUSING TRUST RECOVERY FUND					
3190-999	Cash Control (21-9-9 & 12) WV CODE	58,675.00	23,225.00	81,900.00	Recoveries, interest & transfer from fund 3185 to administer & enforce claims of manufactured housing and safety standards act.	1996-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,492,592.30		
3191	CRANE OPERATOR CERTIFICATION FUND					
3191-999	Cash Control (21-3D) WV CODE	513,744.86	72,409.83	586,154.69	Other collections, fees, licenses & income to administer & enforce the Crane Operators Certification Act.	1998-Special Revenue Appropriated
3192	AMUSEMENT RIDES/AMUSEMENT ATTRACTION SAFETY FUND					
3192-999	Cash Control (21-10-4)(C) WV CODE	253,602.50	28,579.90	282,182.40	Other collections, fees, licenses & income permit fees to administer the inspection & safe operation of amusement rides in the State of WV.	1999-Special Revenue Appropriated
3194	OCCUPATIONAL SAFETY AND HEALTH FUND					
3194-999	Cash Control (21-3-21) WV CODE	0.05	0.00	0.05	Other collections, gifts, grants & income to administer the Occupational Safety and Health Program.	2005-Special Revenue
3195	STATE MANUFACTURED HOUSING ADMINISTRATION FUND					
3195-999	Cash Control (21-9-2) WV CODE	291,450.47	48,366.94	339,817.41	Other collections, gifts, grants & income to administer, regulate & enforce the program of manufactured housing & HUD in the State of WV as required by WV Code.	2007-Special Revenue Appropriated
3196	WEIGHT AND MEASURES FUND					
3196-999	Cash Control (47-1-20) WV CODE	203,389.88	-173,484.00	29,905.88	Other collections, fees, licenses & income to operate & maintain a state measurement laboratory certified & approved by NIST.	2007-Special Revenue Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3197	SUPERVISION OF PLUMBING WORK FUND					
3197-999	Cash Control (21-14-9)WV CODE	996,178.30	-133,257.02	862,921.28	Other collections, fees, licenses and income to enforce the Plumbers Licensing Act mandated by code.	2010-Special Revenue
8706	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND					
8706-999	Cash Control (4-11-2) WV CODE	52,592.53	29,835.43	82,427.96	Federal funds to enforce & administer labor laws, health & safety programs.	1993-Federal Revenue Appropriated
	Subtotal	<u>10,322,917.78</u>	<u>110,101.39</u>	<u>10,433,019.17</u>		
	Investment Subtotal			<u>4,092,812.27</u>		
<b><u>0314 - DIVISION OF MINER'S HEALTH, SAFETY AND TRAINING</u></b>						
3350	TEST FEES FUND					
3350-999	Cash Control (22A-1-4 & 22C-7-3) WV CODE	1,094,569.60	1,099.24	1,095,668.84	Examination fees to administer & sell accompanying study materials and related publications for tests.	1993-Special Revenue
3354	GENERAL ADM - OPERATING PERMIT FEE					
3354-999	Cash Control (22A-2-63H) WV CODE	1,784,555.52	89,566.69	1,874,122.21	Operating permit fee funds transfers to ensure that permanently closed or abandoned mines are properly sealed.	1998-Special Revenue
3355	MINERS HEALTH SAFETY & TRAINING FUND					
3355-999	Cash Control (22A-1-21)(F)(1) & HB 2050 FY 2004 WV CODE	11,900,733.65	-174,366.08	11,726,367.57	All civil penalty assessments collected for the administration of Miner's Health Safety & Training Fund.	2003-Special Revenue Appropriated
8709	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND					
8709-999	Cash Control (4-11-2) WV CODE	1,118,550.86	-439,073.40	679,477.46	Federal funds to provide for the health & safety training & certification of coal miners.	1993-Federal Revenue Appropriated
	Subtotal	<u>15,898,409.63</u>	<u>-522,773.55</u>	<u>15,375,636.08</u>		
<b><u>0802 - DIVISION OF MOTOR VEHICLES</u></b>						
8207	INTERNATIONAL REGISTRATION PLAN/PRORATED REGISTRATION FUND					
8207-999	Cash Control (17A-2-10C) WV CODE	4,114,720.37	-1,106,362.41	3,008,357.96	Truck registration taxes apportioned to the various states that participate in the international registration plan.	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8212	MOTORCYCLE SAFETY FUND					
8212-999	Cash Control (17B-1D-7) WV CODE	455,098.16	-68,207.69	386,890.47	Motorcycle endorsement fees, motorcycle only licenses fee & one-half of safety fee to administer the education program.	1993-Special Revenue
8220	DEALERS RECOVERY FUND					
8220-999	Cash Control (17A-6-2A) WV CODE	2,834,372.85	199,068.00	3,033,440.85	Other collections, fees, licenses & income to pay privilege tax & liens on vehicles sold by dealership who file bankruptcy before the state receives its money.	2000-Special Revenue Appropriated
8223	MOTOR VEHICLE FEES FUND					
8223-999	Cash Control (17A-2-21) WV CODE	6,654,404.85	659,169.14	7,313,573.99	Transfers, witness & docket fees, other collections, fees, licenses & income to administer the DMV Division.	2008-Special Revenue Appropriated
8787	FEDERAL FUNDS					
8787-999	Cash Control (4-11-2) WV CODE	0.00	1,217.08	1,217.08	Federal funds to implement commercial drivers license program.	2008-Federal Revenue Appropriated
9007	DIVISION OF MOTOR VEHICLES					
9007-999	Cash Control	270,045,361.38	257,744,588.93	527,789,950.31	Federal funds to implement commercial drivers license program.	2008-State Road Fund
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF-999	Cash Control	0.00	-51.32	-51.32		2016-Special Revenue
	Subtotal	<u>284,103,957.61</u>	<u>257,429,421.73</u>	<u>541,533,379.34</u>		
<b><u>0310 - DIVISION OF NATURAL RESOURCES</u></b>						
3015	SANDY DR4093 OCT 2012					
3015-999	Cash Control (4-11-2) WV CODE	565,765.15	-393,491.97	172,273.18	Funds from FEMA Disaster Assistance.	2013-Special Revenue
3200	LICENSE FUND - WILDLIFE RESOURCES					
3200-999	Cash Control (20-2-34) WV CODE	1,224,353.87	-367,074.83	857,279.04	Hunting & fishing licenses, interest, gifts, & fee collections appropriated for operating expense.	1993-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			7,820,960.38		
3202	GAME, FISH AND AQUATIC LIFE FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3202-999	Cash Control (22-11-25) WV CODE	38,669.37	-45.65	38,623.72	Gifts & civil liability funds received from loss of game fish or aquatic life .	1993-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			534,882.12		
3203	NONGAME FUND					
3203-999	Cash Control (20-2A-3) WV CODE	126,160.33	-43,686.53	82,473.80	Gifts, grants & tax refunds to enhance & perpetuate nongame wildlife programs in the State.	1993-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			906,104.82		
3204	LAW ENFORCEMENT PROGRAM FUND					
3204-999	Cash Control (20-1-13 & 20-2-23A) WV CODE	300,095.35	-96,441.88	203,653.47	Reinstatement fees, white water rafting license, 50% of motor boat license, interest, funds from 3332 & 3333, confiscated property & pistol license fees for law enforcement & safety programs.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			3,833,164.91		
3205	PLANNING AND DEVELOPMENT DIVISION FUND					
3205-999	Cash Control (20-1A-3)(3)(C) WV CODE	5,813,138.26	753,330.03	6,566,468.29	Rental fees from land use such as utility, right-of-way dredging operations, land sales & exchanges for land activities on State owned land.	1993-Special Revenue Appropriated
3208	LAW ENFORCEMENT CONTRACTS					
3208-999	Cash Control (20-7-1E) WV CODE	11,758.53	0.00	11,758.53	Other collections, fees, licenses & income to compensate conservation officers by virtue of contracts with other governmental entities.	1999-Special Revenue
3224	WILDLIFE ENDOWMENT FUND					
3224-999	Cash Control (20-2B-1 THRU 8) WV CODE	12,684.50	7,642.00	20,326.50	Lifetime hunting & fishing licenses, gifts, interest & donations to conserve and manage wildlife resources in WV.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			54,974,137.04		
3227	GAME AND FISH RECREATION FUND					
3227-999	Cash Control (20-1-7 & 20-2-34) WV CODE	544,021.25	-65,294.19	478,727.06	License fees, rental income & gifts for advancement of game & fish recreation.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			25,577,019.82		
3228	BEAR DAMAGE FUND					
3228-999	Cash Control (20-2-44B) WV CODE	64,750.86	-31,261.77	33,489.09	Investment income & bear damage hunting stamp to pay claims resulting from damage caused by bears & expenses	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			291,496.42	of hunting, capturing & removing them.	
3229	WILDLIFE RESOURCES CONTRACT FUND					
3229-999	Cash Control (20-2-34) WV CODE	36,746.68	61,441.87	98,188.55	License fees, rental income, data sales & transfers from 8708 to conduct wildlife studies.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			637,197.80		
3231	MIGRATORY WATERFOWL STAMP FUND					
3231-999	Cash Control (20-2-63) WV CODE	2,894.61	-2,797.27	97.34	Stamp fees, interest & wildlife resources to purchase land and conservation of migratory waterfowl & other wildlife.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			29,471.96		
3232	CONSERVATION STAMP FUND					
3232-999	Cash Control (20-2B-9) WV CODE	279,142.54	-173,158.57	105,983.97	License fees, interest & gifts for land purchases or leases benefiting wildlife.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			3,369,142.92		
3233	TROUT STAMP FUND					
3233-999	Cash Control (20-2-46C) WV CODE	140,999.72	-90,738.60	50,261.12	Statewide trout stamp, interest and reimbursement from 2281 for vehicle purchase for state trout hatchery production.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,189,708.73		
3237	GIFTS, GRANTS, BEQUESTS AND DONATIONS FUND					
3237-999	Cash Control (20-1-7) WV CODE	52,614.49	3,460.31	56,074.80	State funds from fund 01105, gifts and donations used as specified by donors.	1993-Special Revenue
3239	LANDS MINERALS AND SPECIAL PROJECTS FUND					
3239-999	Cash Control (20-1-7) WV CODE	245,166.26	-33,883.34	211,282.92	Land use income for lands, minerals and special projects.	1993-Special Revenue
3245	PAYROLL CLEARING FUND					
3245-999	Cash Control (Chapter 20)	3,775.10	2,676.00	6,451.10	Payroll clearing fund.	2010-Special Revenue
3247	LAW ENFORCEMENT & SPORTS EDUCATION STAMPS					
3247-999	Cash Control (20-2B-10 ART VI SEC 55) WV CODE	89,699.97	-49,505.19	40,194.78	Other collections, interest income, gifts & operating funds transfer to fund Law Enforcement & Sport Education Stamp Program.	2001-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			395,325.67		
3248	MAGAZINE SALES AND SUBSCRIPTIONS					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3248-999	Cash Control (20-1-11) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	28,616.13	16,478.04	45,094.17  534,722.64	Revenue from sales, subscriptions and gifts to pay for expenses of magazine publication.	1993-Special Revenue
3251	CLEARING ACCOUNT EQUIPMENT CHARGES FUND					
3251-999	Cash Control (20-1A-3) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	226,758.66	56,562.05	283,320.71	License fees, rentals & leases to pay communications radio operators and for repairs and alterations.	1993-Special Revenue
3253	WHITEWATER STUDY AND IMPROVEMENT FUND					
3253-999	Cash Control (20-2-23a & b) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	9,419.11	13,557.38	22,976.49  66,385.67	Special study & assessment fee & interest to administer, regulate & promote study of the whitewater industry.	1993-Special Revenue Appropriated
3259	CLASS A - 1 SMALL ARMS HUNTING LICENSE					
3259-999	Cash Control (20-11-40B ART IV SEC 55) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	40,657.00	3,511.47	44,168.47  628,275.84	Other collections, interest income, gifts & fund transfer to be used solely for law enforcement purposes.	2001-Special Revenue
3260	IMPROVEMENTS TO DEPARTMENT FACILITIES FUND					
3260-999	Cash Control (20-5-2) WV CODE	0.00	0.00	0.00	Operating transfer, fees, licenses & other collections for improvements to State parks, forests & recreation areas.	2007-Special Revenue
3261	WATTERS SMITH MEMORIAL STATE PARK FUND					
3261-999	Cash Control (20-5-2) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	26,882.57	39,090.00	65,972.57  400,779.28	Interest on investments for building repairs & alterations at Watters Smith State Park.	1995-Special Revenue
3264	DECOY ANIMALS ASSESSMENT FEE					
3264-999	Cash Control (20-2-5E) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	1,000.00	0	1,000.00  7,591.64	Civil penalty shall be collected by the court to be used for the purchase & repair of decoy animals & purchase of equipment for use with decoy animals and law enforcement.	2001-Special Revenue
3265	STATE PARK OPERATING FUND					
3265-999	Cash Control (20-5-2) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	1,531,087.37	389,793.56	1,920,880.93  9,667,946.57	Rentals, gifts, grants, federal funds, concession sales & transfers fund 3065 to manage the State's Park and recreation System.	1995-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3267	LOTTERY NET PROFITS FUND					
3267-999	Cash Control (29-22-18K) WV CODE	2,538,280.02	-560,919.18	1,977,360.84	Lottery receipts from funds 7202 & 3067 to promote tourism & for the operation and maintenance of State parks, forests and recreation areas.	2004-Lottery Funds
3274	CANAAN VALLEY MAINTENANCE FUND					
3274-999	Cash Control (20-5-2) WV CODE	18,597.86	0.00	18,597.86	Guest services balance on maintenance fund for building repairs & alterations at Canaan Valley.	1995-Special Revenue
3277	STATE PARK IMPROVEMENT FUND					
3277-999	Cash Control (29-22-18A) WV CODE	11,651,564.80	1,189,743.69	12,841,308.49	Statutory transfers to improve State Parks throughout WV recreation areas.	2004-Excess Lottery Funds
3282	FLOOD DISASTER - NOVEMBER 2003					
3282-999	Cash Control (4-11-2) WV CODE	11,247.30	-11,247.30	0.00	Operating fund transfer to account for funds provided by FEMA to repair flood damage for DNR State Parks and recreation areas.	2004-Special Revenue
3284	FLOOD DISASTER - SEPTEMBER 2004					
3284-999	Cash Control (4-11-2) WV CODE	1,678.44	-1,678.44	0.00	Operating fund transfer to account for funds provided by FEMA to repair flood damage for DNR State Parks and recreation areas.	2004-Special Revenue
3292	COYOTE MANAGEMENT FUND					
3292-999	Cash Control (20-2-33B(B) WV CODE	612.68	-237	375.68	Other collections, fees licenses, hunting & fishing licenses to fund the Coyote Management Program.	2007-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			7,733.89		
3293	FLOOD DISASTER - JUNE 2008					
3293-999	Cash Control (4-11-2) WV CODE	3,745.61	-3,745.61	0.00	Federal funds for the June 2008 flood disaster.	2009-Special Revenue
3295	FLOOD DISASTER - MARCH 2010					
3295-999	Cash Control (4-11-2) WV CODE	3208.13	-3,208.13	0.00	Federal funds for the March 2010 flood disaster.	2010-Special Revenue
3296	FLOOD DISASTER - DECEMBER 2009					
3296-999	Cash Control (4-11-2) WV CODE	1,683.25	-1,683.25	0.00	Federal funds for the December 2009 flood disaster.	2009-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3297	FLOOD DISASTER - FEB & MAR 2012					
3297-999	Cash Control (4-11-2) WV CODE	68,600.32	-68,600.32	0.00	Federal funds for the FEB & MAR 2012 flood disaster.	2012-Special Revenue
3298	FLOOD DISASTER MARCH 2012 DR4061					
3298-999	Cash Control (4-11-2) WV CODE	1,937.64	-1,937.64	0.00	Funds from FEMA Disaster Assistance.	2012-Special Revenue
3299	FLOOD DISASTER - JULY 2012					
3299-999	Cash Control (4-11-2) WV CODE	117,542.45	-117,542.45	0.00	Federal funds for the July 2012 flood disaster.	2012-Special Revenue
8707	DNR CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND					
8707-999	Cash Control (4-11-2) WV CODE	1,371,439.53	-409,863.03	961,576.50	Federal funds & interest income to administer programs that protect and preserve the State's natural resources.	1993-Federal Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			8,565,901.17		
	Subtotal	<u>27,206,995.71</u>	<u>9,244.26</u>	<u>27,216,239.97</u>		
	Investment Subtotal			<u>119,437,949.29</u>		
<b><u>0222 - DIVISION OF PERSONNEL</u></b>						
2440	DIVISION OF PERSONNEL FUND					
2440-999	Cash Control (29-6-23) WV CODE	3,723,581.30	358,056.09	4,081,637.39	Fees billings & transfers from state agencies for operation of Personnel Division.	1993-Special Revenue Appropriated
2442	SPECIAL PROJECTS FUND					
2442-999	Cash Control (29-6-23) WV CODE	154.45	0.00	154.45	State funds from fund 0105 for special projects in relation to personnel services.	1993-Special Revenue
2443	CIVIL SERVICE TRANSCRIBING SERVICES FUND					
2443-999	Cash Control (29-6-23) WV CODE	404.23	0.00	404.23	State funds from fund 0105 to keep current with grievances & appeals of commission decisions to higher courts.	1993-Special Revenue
2444	CIVIL SERVICE EMERGENCY EMPLOYMENT FUND					
2444-999	Cash Control (29-6-23) WV CODE	264.96	0.00	264.96	State funds from account 1220-04 for emergency employment.	1993-Special Revenue
	Subtotal	<u>3,724,404.94</u>	<u>358,056.09</u>	<u>4,082,461.03</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0622 - DIVISION OF PROTECTIVE SERVICES</u></b>						
6425	SECURITY ENFORCEMENT FUND					
6425-999	Cash Control (15-2D-7) HB201 WV CODE	0.00	0.00	0.00		2016-Special Revenue
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF-999	Cash Control	0.00	0.00	-864.27		2016-Special Revenue
		<u>0.00</u>	<u>0.00</u>	<u>-864.27</u>		
<b><u>0805 - DIVISION OF PUBLIC TRANSIT</u></b>						
8451	PUBLIC TRANSIT SECTIONS 3 AND 18 FUND					
8451-999	Cash Control (17-16C-3) WV CODE	551,111.75	-12,948.76	538,162.99	Local funds collected to match federal funds to purchase capital equipment.	2004-Special Revenue
8452	URBAN MASS TRANSPORTATION SECTION 16 B (2) FUND					
8452-999	Cash Control (17-16C-3) WV CODE	166,745.21	-41,208.64	125,536.57	Local funds collected to match federal funds to purchase vehicles for non-profit organization for transporting the elderly and handicapped.	1993-Special Revenue
8745	PUBLIC TRANSIT CONSOLIDATED FEDERAL FUNDS					
8745-999	Cash Control (4-11-2) WV CODE	315,816.79	-49,383.28	266,433.51	Federal funds for administering programs relating to public transportation.	2004-Federal Revenue Appropriated
	Subtotal	<u>1,033,673.75</u>	<u>-103,540.68</u>	<u>930,133.07</u>		
<b><u>0932- DIVISION OF REHABILITATION SERVICES</u></b>						
1344	TREASURERS STALE CHECK FUND					
1344-999	Cash Control (12-3-1B) WV CODE	0.00	0.00	0.00		2015-Special Revenue
8654	GIFTS AND DONATIONS FUND					
8654-999	Cash Control (18-10A-7) WV CODE	25,267.53	100.00	25,367.53	Gifts and donations for rehabilitation services.	1993-Special Revenue
8656	REHABILITATION STUDENT UNION FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8656-999	Cash Control (18-10B-9) WV CODE	9,517.89	0.00	9,517.89	Student union receipts to operate the facility.	1993-Special Revenue
8663	REHABILITATION STUDENT VENDING PROGRAM FUND					
8663-999	Cash Control (18-10G-5A) WV CODE	0.00	748,532.94	748,532.94		2016-Special Revenue
8664	REHABILITATION CENTER SPECIAL FUND					
8664-999	Cash Control (18-10A-6A) WV CODE	939,909.75	-307,072.95	632,836.80	Federal funds, insurance proceeds and collections to develop 5 year plan for the Rehabilitation Center.	1993-Special Revenue Appropriated
8665	TECH RELATED REVOLVING FOR INDIVIDUALS WITH DISABILITIES					
8665-999	Cash Control (29-24-7) WV CODE	62,019.54	339.40	62,358.94	Other collections, fees, licenses & income to make loans for technology related assistance to qualified individuals.	1993-Special Revenue
8734	CONSOLIDATED FEDERAL ADMINISTRATIVE FUND					
8734-999	Cash Control (4-11-2) WV CODE	5,808,924.00	-1,200,953.54	4,607,970.46	Federal funds and matching grants to provide basic rehabilitation services for disabled citizens on a statewide basis.	1998-Federal Revenue Appropriated
8890	DISABILITY DETERMINATION SERVICES					
8890-999	Cash Control (4-11-5 & 18-10A-5) WV CODE	524,995.62	647,293.05	1,172,288.67	Federal funds for the benefit of the SSI Administration to fund disability determination services.	1993-Federal Revenue Appropriated
	Subtotal	<u>7,370,634.33</u>	<u>-111,761.10</u>	<u>7,258,873.23</u>		
<b><u>0304 - DIVISION OF TOURISM</u></b>						
3064	DEPARTMENTAL COLLECTIONS-MISC. FUND					
3064-999	Cash Control (20-5-2) WV CODE	104,125.66	25,058.94	129,184.60	Rental fees & transfers from funds 3267, 3317 & 9018 to promote tourism and telemarketing costs.	1993-Special Revenue
3067	WV DEVELOPMENT OFFICE LOTTERY FUND					
3067-999	Cash Control (29-22-18K) WV CODE	3,341,148.64	608,136.83	3,949,285.47	Lottery receipts from fund 7202 to promote tourism & for the operation & maintenance of State parks, forests and recreation areas.	2004-Lottery Funds
3072	TOURISM PROMOTION FUND					
3072-999	Cash Control (5B-2-12) WV CODE	6,063,218.09	2,845,780.66	8,908,998.75	Video lottery net terminal receipts to be used for direct advertising in WV.	1994-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3078	COURTESY PATROL FUND					
3078-999	Cash Control (5B-2-12A) WV CODE	174,839.13	-174,839.13	0.00	Operating fund transfer from 3072 Tourism Promotion Fund to fund the Courtesy Patrol Program & provide assistance to motorists on the state's roads.	2008-Special Revenue
	Subtotal	<u>9,683,331.52</u>	<u>3,304,137.30</u>	<u>12,987,468.82</u>		
<b><u>0303 - DIVISION OF FINANCIAL INSTITUTIONS</u></b>						
3041	ASSESSMENT AND EXAMINATION FUND					
3041-999	Cash Control (31A-2-8) WV CODE	1,176,038.76	44,177.96	1,220,216.72	Assessments & examination fees to pay costs & expenses of banking department, collections in excess of 20% of appropriations to go to the general revenue fund.	1993-Special Revenue Appropriated
3043	SETTLEMENT ESCROW ACCOUNT					
3043-999	Cash Control (31A-2-4 & 31-17-4) WV CODE	52,945.38	0.00	52,945.38	To refund bond surety payment from court orders.	2003-Special Revenue
3044	CONSUMER EDUCATION FUND					
3044-999	Cash Control (31A-2-4) SB#337 WV CODE	115,664.12	24,030.00	139,694.12	Use funds from penalties to financial education on financial issues.	2013-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			108,616.47		
	Subtotal	<u>1,344,648.26</u>	<u>68,207.96</u>	<u>1,412,856.22</u>		
	Investment Subtotal			<u>108,616.47</u>		
<b><u>0492 - EASTERN WV COMMUNITY &amp; TECHNICAL COLLEGE</u></b>						
4820	REVENUE CLEARING FUND					
4820-999	Cash Control SB#653 & (18B-10-15) WV CODE	323.03	-323.03	0.00		2015-Special Revenue
4825	TUITION & REQUIRED E & G FEES FUND					
4825-999	Cash Control SB448/HB101 (18B-10-18) WV CODE	1,489,720.59	-290,814.41	1,198,906.18	Tuition and fees to fund operation of educational & general fees fund.	2004-Special Revenue
4826	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4826-999	Cash Control SB448/HB101 (18B-10-18) WV CODE	666,132.36	36,759.76	702,892.12	Other collections, fees, licenses and investment earnings to provide funding for auxiliary and auxiliary capital fees fund.	2004-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
4827	EDUCATION & GENERAL CAPITAL FEES FUND					
4827-999	Cash Control SB448/HB101 (18B-10-1B) WV CODE	245,338.31	22,970.25	268,308.56	Tuition & fees to fund the operation of educational & general capital fees fund.	2004-Special Revenue
4829	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4829-999	Cash Control SB448/HB101 (18B-4-4) WV CODE	316,588.99	308,504.17	625,093.16	Non-federal grants, gifts & investment earnings to fund expenses related to state, local & private expenditures.	2004-Special Revenue
8840	FEDERAL GRANTS/CONTRACTS FUND					
8840-999	Cash Control SB#653 (18B-4-4) WV CODE	160,809.37	-3,463.60	157,345.77		2015-Federal Revenue
	Subtotal	<u>2,878,912.65</u>	<u>73,633.14</u>	<u>2,952,545.79</u>		
<b><u>0944 - ECONOMIC DEVELOPMENT AUTHORITY</u></b>						
9060	WVAJDC CASH CLEARING FUND					
9060-999	Cash Control (31-15-3A) WV CODE	8,329,929.70	-2,731,816.32	5,598,113.38	Other collections, fees, licenses & income for the misc. boards and commission.	2005-Special Revenue
9061	INDUSTRIAL DEVELOPMENT LOANS					
9061-999	Cash Control (31-15-7) WV CODE	6,830,225.09	-3,685,985.21	3,144,239.88	Other collections, fees, licenses & interest income for the operation of the WV Economic Development Authority.	2006-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			63,988,512.82		
9063	WVEDA CREDIT INSURANCE					
9063-999	Cash Control (31-15-8 & 17-16A-23B) WV CODE	0.00	0.00	0.00	Other collections, fees, licenses & interest income for the WVEDA DEBT Insurance fund.	2006-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			9,317,685.11		
9065	ECONOMIC DEVELOPMENT AUTHORITY PROJECT					
9065-999	Cash Control (29-22-18A)(D)(2) WV CODE	0.00	0.00	0.00	Excess lottery revenue to fun the EDA projects.	2006-Excess Lottery Funds
9066	ECONOMIC DEVELOPMENT AUTHORITY PROJECT BRIDGE LOAN FUND					
9066-999	Cash Control (29-22-18A(13) WV CODE	1,361,384.62	-1,361,384.62	0.00	Other collections, fees, license & interest income for the EDP Bridge Loan Fund.	2008-Special Revenue Appropriated
9067	CACAPON AND BEACH FORK ST PKS LOTTERY REV SERCICE					
9067-999	Cash Control (31-15-16B(2) AND 29-22-18E) WV CODE	1,400,000.00	0.00	1,400,000.00	Amounts deposited in the fund shall be pledged to the repayment of principal,	2014-Excess Lottery Funds

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	Subtotal	<u>17,921,539.41</u>	<u>-7,779,186.15</u>	<u>10,142,353.26</u>	interest, and redemption premium, if any, on any revenue bonds or refunding revenue bonds.	
	Investment Subtotal			<u>73,306,197.93</u>		
<b><u>0439 - EDUCATIONAL BROADCASTING AUTHORITY</u></b>						
3575	STATEWIDE SERVICES FUND					
3575-999	Cash Control (10-5-4) WV CODE	433,557.10	-261,834.94	171,722.16	Federal and state funds and rental income to provide construction and equipping of educational radio stations statewide.	1993-Special Revenue
3576	RADIO NETWORK FUND					
3576-999	Cash Control (10-5-4) WV CODE	82,630.84	47,668.20	130,299.04		2015-Special Revenue
3630	OPERATING EXPENSES					
3630-999	Cash Control (10-5-4) WV CODE	337,002.17	-87,391.16	249,611.01		2015-Special Revenue
8721	CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND					
8721-999	Cash Control (4-11-2) WV CODE	237,007.91	-39,904.24	197,103.67	Federal funds for equipping and building radio and TV facilities.	1993-Federal Revenue Appropriated
	Subtotal	<u>1,090,198.02</u>	<u>-341,462.14</u>	<u>748,735.88</u>		
<b><u>0234 - EMERGENCY MEDICAL SERVICE RETIREMENT SYSTEM</u></b>						
2615	EMERGENCY MEDICAL SERVICE RETIREMENT SYSTEM					
2615-999	Cash Control (16-5V-1 & 16-5V-7A) WV CODE	12,325.82	11,485.50	23,811.32	All monies paid into & accumulated in the fund, except amount designated by the board for payment of benefits as provided by law.	2008-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			59,038,522.11		
	Subtotal	<u>12,325.82</u>	<u>11,485.50</u>	<u>23,811.32</u>		
	Investment Subtotal			<u>59,038,522.11</u>		
<b><u>0947 - ENTERPRISE RESOURCE PLANNING BOARD</u></b>						
9080	ENTERPRISE RESOURCE PLANNING SYSTEM					
9080-999	Cash Control HB3204 & (12-6D-5) WV CODE	<u>12,668,304.70</u>	<u>-8,782,600.58</u>	<u>3,885,704.12</u>	Departmental fees and statutory transfers to fund the ERP expenditures.	2012-Special Revenue Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0311 - ENVIRONMENTAL QUALITY BOARD</u></b>						
3275	SPECIAL REVENUE OPERATING FUND					
3275-999	Cash Control (22B-3-1) WV CODE	40,653.16	-2,051.61	38,601.55	Transfers from funds 3220 & 3325 to pay expenses of the EQ Board.	1993-Special Revenue
<b><u>0220 - ETHICS COMMISSION</u></b>						
2303	FINES AND REIMBURSEMENTS					
2303-999	Cash Control (6B-2-4R(1)(E) & 6B-1-6) WV CODE	31,190.00	19,524.11	50,714.11		2015-Special Revenue
2400	LOBBYIST REGISTRATION FEE FUND					
2400-999	Cash Control (6B-3-3) WV CODE	42.37	0.00	42.37	Registration fee to defray costs of preparing information booklet on lobbyists.	1993-Special Revenue
	Subtotal	31,232.37	19,524.11	50,756.48		
<b><u>0484 - FAIRMONT STATE UNIVERSITY</u></b>						
4446	PAYROLL CLEARING FUND					
4446-999	Cash Control (12-3-12A) WV CODE	2,041,367.76	44,832.42	2,086,200.18	Payroll clearing fund.	1993-Special Revenue
4447	REVENUE CLEARING FUND					
4447-999	Cash Control (18B-10-15) WV CODE	504,965.62	-29,559.07	475,406.55	Clearing fund for local revenue & earned interest transfers to other line items.	1993-Special Revenue
4490	TUITION & REQUIRED E & G FEES FUND					
4490-999	Cash Control (18B-10-1B) WV CODE	11,669,483.03	-1,203,924.28	10,465,558.75	Other collections, fees, licenses & investment earnings to increase faculty salaries.	2004-Special Revenue
4491	AUXILIARY & REQUIRED E & G FEES FUND					
4491-999	Cash Control (18B-10-1B) WV CODE	10,519,074.98	840,715.62	11,359,790.60	Other collections, fees, licenses & investment earnings to increase faculty salaries.	2004-Special Revenue
4492	EDUCATION & GENERAL CAPITAL FEES FUND					
4492-999	Cash Control (18B-10-1B) WV CODE	6,912,983.87	-533,910.89	6,379,072.98	Other collections, fees, licenses & investment earnings to fund capital projects.	2004-Special Revenue
4495	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
4495-999	Cash Control (18B-4-4) WV CODE	982,410.22	21,665.70	1,004,075.92	Gifts & interest to be used for local and state projects.	2004-Special Revenue
8769	FEDERAL GRANTS/CONTRACTS FUND					
8769-999	Cash Control (18B-4-4) WV CODE	498,549.08	-38,616.16	459,932.92	Gifts & earned interest to participate in federal programs.	1993-Federal Revenue
8891	FEDERAL GRANTS/CONTRACTS FUND PIERPONT					
8891-999	Cash Control (18B-4-4) WV CODE	4.70	0.00	4.70		2016-Federal Revenue
	Subtotal	<u>33,128,839.26</u>	<u>-898,796.66</u>	<u>32,230,042.60</u>		
<b><u>0209 - FINANCE DIVISION</u></b>						
2029	SINGLE AUDIT SERVICES FUND					
2029-999	Cash Control (5A-2-24) WV CODE	<u>700,234.72</u>	<u>27,294.23</u>	<u>728,547.93</u>	Transfers from various agencies to pay for single audit.	1993-Special Revenue
<b><u>0619 - FIRE COMMISSION</u></b>						
6152	FIRE MARSHALL FEES FUND					
6152-999	Cash Control (29-3-12B(C) WV CODE	7,120,482.92	899,739.47	8,020,222.39	Fees for blasting, inspection & electrician licenses for the operation of Fire Commission	1993-Special Revenue Appropriated
6160	GIFTS, GRANTS AND DONATIONS					
6160-999	Cash Control (29-3) WV CODE	196,837.86	10,350.00	207,187.86	Gifts, donations & grants to further the agency's efforts in fire prevention.	2002-Special Revenue
	Subtotal	<u>7,317,320.78</u>	<u>910,089.47</u>	<u>8,227,410.25</u>		
<b><u>0211 - GENERAL SERVICES DIVISION</u></b>						
2240	PARKING LOTS OPERATING FUND					
2240-999	Cash Control (5A-4-5) WV CODE	551,973.00	-163,745.77	388,227.23	Parking fees, rentals, tickets & sale of DMV property for maintenance & ground improvements of parking facilities.	1993-Special Revenue
2241	STATE BUILDING COMMISSION					
2241-999	Cash Control (5-6-5) WV CODE	3,786,152.80	-339,622.74	3,446,530.06	Rentals, craft crew charges & lease receipts to maintain capitol complex and operating expenses.	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
2243	BOND FORFEITURE FUND					
2243-999	Cash Control (5-6-5) WV CODE	1,240.00	0.00	1,240.00	Interest earned due to bond forfeiture.	1993-Special Revenue
2249	DEBT SERVICE REGIONAL JAIL AUTHORITY 1990-A FUND					
2249-999	Cash Control (5-6-8 & 31-20-5M) WV CODE	2,763.94	0.00	2,763.94	Rental expense transferred from fund 6675 to pay debt service and interest expense on bonds.	1993-Special Revenue
2250	ASBESTOS LITIGATION RECOVERY FUND					
2250-999	Cash Control (5-6-5A) WV CODE	86,284.56	-31,511.00	54,773.56	State funds, fines, penalties & interest on investments used to further asbestos litigation. State funds to be repaid after three fiscal years.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			858,634.26		
2252	EDUCATION, ARTS, SCIENCE, TOURISM DEBT SERVICE FUND					
2252-999	Cash Control (5-6-11A(C) WV CODE	2,440.48	916.40	3,356.88	Transfer Lottery funds to pay debt service bonds.	2002-Lottery Funds
2255	PARKING GARAGE FUND					
2255-999	Cash Control (29-22A-10(C) & 5A-4-5E WV CODE	589,680.55	129,370.05	719,050.60	Statutory transfers to construct the parking garage on the capitol complex.	1999-Special Revenue
2257	CAPITOL DOME AND CAPITOL IMPROVEMENTS FUND					
2257-999	Cash Control (5A-4-2C & 29-22A-10C)(9) WV CODE	13,953,020.22	-2,080,833.91	11,872,186.31	Statutory transfers to restore the State Capitol Complex.	1999-Special Revenue
2258	MORRIS SQUARE PROPERTY FUND					
2258-999	Cash Control SB# 501, 2000 REGULAR SESSION	0.15	0.00	0.15	Money obtained from the sale of Morris Square property, to be used for improvements and renovations of the state capitol complex.	2000-Special Revenue
2461	CAPITOL COMPLEX PARKING GARAGE FUND					
2461-999	Cash Control SB 197 (5A-4-5A) WV CODE	871,512.39	255,249.00	1,126,761.39	Transfers of Lottery funds for the Capitol Complex Parking Garage.	2004-Special Revenue
2462	CAPITOL RENOVATION AND IMPROVEMENT FUND					
2462-999	Cash Control (5A-4-6) WV CODE	9,912,963.96	367,257.59	10,280,221.55	Transfers of Lottery funds for the Capitol renovation and improvement.	2004-Special Revenue
2463	GOVERNORS MANSION FUND					
2463-999	Cash Control	2,880.00	0.00	2,880.00	Monies shall be expended by the director	2005-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	SB 1001 5A-4-2 (D) WV CODE				for enhancement of the Governor's mansion.	
	Subtotal	<u>29,760,912.05</u>	<u>-1,862,920.38</u>	<u>27,897,991.67</u>		
	Investment Subtotal			<u>858,634.26</u>		
<b><u>0306 - GEOLOGICAL AND ECONOMIC SURVEY</u></b>						
3100	SPECIAL REVENUE OPERATING FUND					
3100-999	Cash Control (29-2-4) WV CODE	567,830.16	-26,635.07	541,195.09	Dept. fees & rental income charged for geological & analytical reports to defray costs incurred providing these services.	1993-Special Revenue Appropriated
3101	PUBLICATION SALES FUND					
3101-999	Cash Control (29-2-7) WV CODE	170,989.66	-2,356.96	168,632.70	Sales of publications and sale of maps to pay cost of printing and distribution.	1993-Special Revenue
3105	ADVANCED FUNDING CONTRACTUAL REIMBURSEMENT					
3105-999	Cash Control (29-2-5) WV CODE	191,076.97	11,669.80	202,746.77	Advanced funding for federal cooperative agreements to be made from consolidated federal funds account upon receipt of payment from federal grantors.	1993-Special Revenue
8704	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND					
8704-999	Cash Control (4-11-2) WV CODE	31,888.10	7,074.69	38,962.79	Federal funds to investigate activities & to publish State Natural Resources reports and maps.	1993-Federal Revenue Appropriated
	Subtotal	<u>961,784.89</u>	<u>-10,247.54</u>	<u>951,537.35</u>		
<b><u>0485 - GLENVILLE STATE COLLEGE</u></b>						
4482	REVENUE CLEARING FUND					
4482-999	Cash Control (18B-10-15) WV CODE	178,298.16	-151,407.75	26,890.41	Clearing fund for local revenue & interest transfers to other line items.	1993-Special Revenue
4496	TUITION & REQUIRED E & G FEES FUND					
4496-999	Cash Control (18B-10-1B) WV CODE	142,081.32	50,758.85	192,840.17	Transfers & investment earnings to fund institutional operating expenses & support off-campus course offerings.	2004-Special Revenue
4497	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4497-999	Cash Control (18B-10-1B) WV CODE	28,021.14	108,565.57	136,586.71	Other collections, fees licenses, and investment earnings to provide funding to dormitory facilities for students.	2004-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
4498	EDUCATION & GENERAL CAPITAL FEES FUND					
4498-999	Cash Control (18B-10-1B) WV CODE	108,420.50	-14,730.35	93,690.15	Tuition, fees & investment to fund capital projects.	2004-Special Revenue
4499	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4499-999	Cash Control (18B-4-4) WV CODE	172,136.98	44,608.09	216,745.07	Operating fund transfer, gifts, donations & investment earnings to administer financial aid, scholarship and state grants programs.	2004-Special Revenue
8770	FEDERAL GRANTS/CONTRACTS FUND					
8770-999	Cash Control (18B-4-4) WV CODE	26,076.80	162,058.16	188,134.96	Federal funds & interest to participate in federal programs.	1993-Federal Revenue
	Subtotal	<u>655,034.90</u>	<u>199,852.57</u>	<u>854,887.47</u>		
<b><u>0100 - GOVERNOR'S OFFICE</u></b>						
1012	RURAL DEVELOPMENT COUNCIL					
1012-999	Cash Control (5-26-5) WV CODE	449.01	0.00	449.01	Collections, fees, gifts, grants & state funds to support the rural development council	1993-Special Revenue
1024	GIFTS, GRANTS, DONATIONS & OTHER SPECIAL PROJECTS					
1024-999	Cash Control (5-1-8 & 15-5-13) WV CODE	8,287.44	0.00	8,287.44	Fees, licenses & income to fund Governor's office special projects.	1997-Special Revenue
1029	GIFTS, GRANTS, DONATIONS					
1029-999	Cash Control (SECT 12 OF BUDGET BILL)	0.00	50.00	50.00	Grants, gifts, and donations.	2014-Special Revenue
1032	GOVERNOR'S SUMMIT ON WV'S FUTURE					
1032-999	Cash Control (SECT 12 OF HB 2050)	0.13	0.00	0.13	Non-Federal grants to provide for special projects coordination and the Governor's Summit on WV's future.	1998-Special Revenue
1033	DHHR/EEO AA COMPLIANCE					
1033-999	Cash Control (9-2-6(4) WV CODE	6,203.61	-2,066.08	4,137.53	Non-Federal grants to provide for EEO training and support.	1998-Special Revenue
1036	AMERICORPS PROMISE FELLOW MATCH - GOV. CIVIL CONT.					
1036-999	Cash Control (5-18-1) WV CODE	2,344.46	0.00	2,344.46	To draw federal grant funds for various activities relating to children & families.	2001-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
1046	GOVERNOR'S OFFICE LOTTERY FUND					
1046-999	Cash Control (SB133, Section 9) WV CODE	110,684.62	-30,058.50	80,626.12	Appropriations from surplus accrued for publication of papers & transition expenses.	2004-Excess Lottery Funds
1053	FLOOD DISASTER - April 2007					
1053-999	Cash Control (5-1-18 & 15-5-13) WV CODE	0.00	0.00	0.00	Operating fund transfer to account for funds provided by FEMA to repair flood damage during April 2007.	2007-Special Revenue
1055	GOVS CONTINGENCY FUND - JUNE 2008 FLOOD					
1055-999	Cash Control (5-1-18 & 15-5-13) WV CODE	0.00	0.00	0.00	FEMA reimbursement for June 2008 flood.	2008-Special Revenue
1057	GOVS CONTINGENCY FUND - MAY 2009 FLOOD					
1057-999	Cash Control (4-11-2) WV CODE	38,532.38	0.00	38,532.38	FEMA reimbursement for June 2009 flood.	2009-Special Revenue
1058	MINORITY AFFAIRS FUND					
1058-999	Cash Control HB 4015 WV CODE	91,470.04	-184.82	91,285.22	Promote Minority Program through receipt of gifts, grants & donations.	2013-Special Revenue Appropriated
1059	GOVS CONTINGENCY FUND - December 2009 FLOOD					
1059-999	Cash Control (5-1-18 & 15-5-13) WV CODE	0.00	1.00	1.00	FEMA reimbursement for December 2009 flood.	2010-Special Revenue
1060	GOVS CONTINGENCY FUND - March 2010 FLOOD					
1060-999	Cash Control (5-1-18 & 15-5-13) WV CODE	0.00	0.00	0.00	FEMA reimbursement for March 2010 flood.	2011-Special Revenue
1061	GOVS CONTINGENCY FUND - December 2009 FLOOD					
1061-999	Cash Control (5-1-18 & 15-5-13) WV CODE	0.00	0.00	0.00	FEMA reimbursement for February 2010 flood.	2011-Special Revenue
1062	GOVS CONTINGENCY FUND - December 2009 FLOOD					
1062-999	Cash Control (5-1-18 & 15-5-13) WV CODE	0.00	0.00	0.00	FEMA reimbursement for June 2010 flood.	2011-Special Revenue
8701	AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009					
8701-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	To distribute Stimulus Grants.	2010-Appropriated
8717	ARRA NTIA BROADBAND INFRASTRUCTURE GRANT FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8717-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal grant monies for expansion of broadband infrastructure technology	2013 - Federal Revenue Appropriated
	Subtotal	<u>257,971.69</u>	<u>-32,258.40</u>	<u>225,713.29</u>		
<b><u>0507 - HEALTH CARE AUTHORITY</u></b>						
5375	HEALTH CARE COST REVIEW AUTHORITY FUND					
5375-999	Cash Control (16-29B-8) WV CODE	7,199,372.35	-5,898,216.50	1,301,155.85	Hospital assessments and expenses of the Board in regulation of hospitals.	1993-Special Revenue Appropriated
5376	CERTIFICATE OF NEED PROGRAM FUND					
5376-999	Cash Control (16-2D-5) WV CODE	2,472,771.31	-377,759.10	2,095,012.21	Filing fees to determine if new institution- al health service is needed.	1993-Special Revenue
5380	WV HEALTH INFORMATION NETWORK ACCOUNT					
5380-999	Cash Control (16-29G-4A) WV CODE	4,962,019.46	-1,667,820.43	3,294,199.03	Statutory transfers from fund 5375 and operating funds transfers from fund 5379 to fund the operations of the WV Health Information Network.	2008-Special Revenue Appropriated
5382	WV HEALTH CARE AUTHORITY REVOLVING LOAN FUND					
5382-999	Cash Control (16-29I-1) WV CODE	0.00	0.00	0.00	Statutory transfers from fund 5375 to fund loans made under the WV Revolving Loan Fund.	2009-Special Revenue Appropriated
8851	CONSOLIDATED FEDERAL FUNDS					
8851-999	Cash Control (4-11-2) WV CODE	996,615.66	0.00	996,615.66	Federal HRSA grant funds to be used for the state planning grants initiative to develop health care coverage options for the insured.	1993-Federal Revenue Appropriated
	Subtotal	<u>15,630,778.78</u>	<u>-7,943,796.03</u>	<u>7,686,982.75</u>		
<b><u>0441 - HEPC - ADMINISTRATION</u></b>						
4295	LOTTERY EDUCATION - HEPC					
4295-999	Cash Control (29-22-18A) WV CODE	0.00	0.00	0.00	Statutory transfers to fund higher education improvement fund.	2004-Excess Lottery Funds
4296	PROMISE SCHOLARSHIP FUND					
4296-999	Cash Control (18C-7-7) WV CODE	2,358,259.72	390,133.00	2,748,392.72	Statutory transfers, interest income to fund the Promise Scholarship Program.	2001-Special Revenue
4297	HIGHER EDUCATION IMPROVEMENT FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
4297-999	Cash Control (29-22-18C) WV CODE	0.00	0.00	0.00	Statutory transfers to fund higher education improvement fund.	2004-Excess Lottery Funds
4921	HEPC ADMINISTRATION - HERF					
4921-999	Cash Control (653, 18B-1A-5, 18B-1B-4C & 18B-10-2) WV CODE	1,420,300.92	-468,645.49	951,655.43	Higher education resource fee & interest for central office general expenditures.	2001-Special Revenue
4922	UNDERWOOD/SMITH SCHOLARSHIP PROGRAM FUND					
4922-999	Cash Control (653, 18B-1A-5, 18B-1B-4C & 18C-4-1) WV CODE	574,060.86	163,277.35	737,338.21	Investment earnings fund to be administered by the senior administrator solely for granting scholarships to prospective teachers in accordance to Code.	2001-Special Revenue
4925	LOTTERY EDUCATION - HEPC					
4925-999	Cash Control (653, 18B-1A-5, 18B-1B-4C & 29-22-18G) WV CODE	388,777.40	-199,999.11	188,778.29		2015-Lottery Funds
4927	GIFTS GRANTS & DONATION (NON FEDERAL)					
4927-999	Cash Control (18B-4-4) WV CODE	1,441,469.66	-256,363.68	1,185,105.98	Other collections, fees licenses & interest income to provide funding for HEPC.	2004-Special Revenue
4928	WV ENG SCIENCE & TECH SCHOLARSHIP PROGRAM					
4928-999	Cash Control (18C-6-1C) & HB2695 WV CODE	597,195.61	290,380.29	887,575.90	Other collections, fees licenses & interest income to provide funding for WV ESTS Program.	2004-Special Revenue
4929	WV GEAR UP SCHOLARSHIP FUND					
4929-999	Cash Control (18B) WV CODE	3,052.08	-3,052.08	0.00	Other collections, fees licenses & interest income to provide funding for WV Gear Up Scholarship Program.	2004-Special Revenue
4930	STATE GIFTS, GRANTS AND CONTRACTS FUND					
4930-999	Cash Control (18B-4-4) WV CODE	301,670.55	-139,068.41	162,602.14	Other collections, fees licenses & interest income to provide funding for HEPC.	2004-Special Revenue
4931	RESEARCH CHALLENGE FUND					
4931-999	Cash Control (18B-1B-10A) WV CODE	1,979,491.66	286,509.12	2,266,000.78	Statutory transfers to fund the Research Challenge fund.	2004-Special Revenue
4932	HIGHER EDUCATION POLICY COMMISSION - ADMIN CONTROL ACCOUNT					
4932-999	Cash Control (Chapter 18, SB1011) WV CODE	6,002,857.66	-3,279,005.27	2,723,852.39	Statutory transfers to receive & disburse State Excess Lottery net profits to support higher education.	2008-Excess Lottery Funds

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
4933	HIGHER EDUCATION GRANT FUND					
4933-999	Cash Control (18C-5-3B) WV CODE	2,855,794.20	1,433,006.51	4,288,800.71	Statutory transfers, investment earnings to administer the Higher Ed. Grant Fund.	2007-Special Revenue
4934	WEST VIRGINIA RESEARCH TRUST FUND					
4934-999	Cash Control (18B-18-3) WV CODE	155,952.56	-65,934.00	90,018.56	Statutory transfers to fund the WV Research Trust Fund.	2008-Special Revenue
4935	ENERGY AND WATER SAVINGS REVOLVING LOAN FUND					
4935-999	Cash Control (18C-5-11) WV CODE	4,302,301.03	252,413.66	4,554,714.69	To administer the Energy and Water Saving Loan Fund.	2009-Special Revenue
4936	ERMA BYRD HIGHER EDUCATION CENTER GOVERNOR'S CONTINGENCY FUND					
4936-999	Cash Control (5-1-18) WV CODE	0.04	0.00	0.04	To receive & disburse statutory transfers for the Erma Byrd Higher Ed. Fund from the Governor's Contingency Fund.	2009-Special Revenue
8839	FEDERAL GRANTS/CONTRACTS FUND					
	Cash Control (653, 18B-1A-5, 18B-1B-4C & 18B-4-4) WV CODE	187,915.22	-180,333.24	7,581.98	Earned interest, grants, fees & federal funds for various higher Ed. Programs.	1993-Federal Revenue
	Subtotal	<u>22,569,099.17</u>	<u>-1,776,681.35</u>	<u>20,792,417.82</u>		
<b><u>0477 - HEPC - HEALTH SCIENCES</u></b>						
4942	HEALTH SCIENCES SCHOLARSHIP FUND					
4942-999	Cash Control (18C-3-1) WV CODE	<u>963,611.29</u>	<u>48,562.80</u>	<u>1,012,174.09</u>	State funds, transfers from fund 4002 and interest from investments to provide loans & scholarships to students enrolled in health who will practice in underserved areas after completing their studies.	2001-Special Revenue
<b><u>0442 - HEPC - SYSTEM</u></b>						
4901	HIGHER EDUCATION RESOURCE FEES FUNS					
4901-999	Cash Control (653, 18B-1A-5, 18B-1B-4C & 18B-10-2) WV CODE	3,598,423.27	97,279.04	3,695,702.31	Higher education resource fee & interest for administration & general expenditures.	2001-Special Revenue
4902	REGISTRATION FEE CAPITAL IMPROVEMENT FUND					
4902-999	Cash Control (653, 18B-1A-5, 18B-1B-4C & 18B-10-8) WV CODE	231,042.33	-231,042.33	0.00	Registration fees, investments & interest to finance construction projects.	2001-Special Revenue Appropriated

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
4903	TUITION FEE CAPITAL IMPROVEMENT FUND					
4903-999	Cash Control (653, 18B-1A-5, 18B-1B-4C & 18B-12B-2) WV CODE	10,350,531.59	525,102.71	10,875,634.30	Tuition fees and interest to finance construction projects.	2001-Special Revenue Appropriated
4904	PURCHASE OF INVESTMENTS FUND					
4904-999	Cash Control (653, 18B-1A-5 & 18B-1B-4C) WV CODE	-270,577,896.66	17,696,018.90	-252,881,877.76	Earned interest, grants & fees for the purchase of investments fund.	Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			252,943,511.86		
4906	TUITION FEE REVENUE BOND CONSTRUCTION FUND					
4906-999	Cash Control (653, 18B-1A-5, 18B-1B-4C & 18B-12B-1) WV CODE	251,558.18	731.81	252,289.99	Tuition fees and interest to finance construction projects.	2001-Special Revenue Appropriated
4908	COMMUNITY AND TECHNICAL COLLEGE IMPROVEMENT FUND LTY					
4908-999	Cash Control (18B-10-8K) WV CODE	853,496.78	-81,567.36	771,929.42	Debt service fund. Transfers to higher education from the lottery established by SB 682 in 2008 regular session.	2009-Lottery Funds
	Subtotal	<u>-255,292,844.51</u>	<u>18,006,522.77</u>	<u>-237,286,321.74</u>		
	Investment Subtotal			<u>252,943,511.86</u>		
<b><u>0606 - HOMELAND SECURITY AND EMERGENCY MANAGEMENT</u></b>						
6202	APRIL 2015 SEVERE STORM DR 4219					
6202-999	Cash Control (5-1-18) WV CODE	0.00	2,709.71	2,709.71		2016-Special Revenue
6203	APRIL 2015 SEVERE STORM DR 4220					
6203-999	Cash Control (5-1-18) WV CODE	0.00	0.00	0.00		2016-Special Revenue
6205	APRIL 2015 SEVERE STORM DR 4236					
6205-999	Cash Control (5-1-18) WV CODE	0.00	10,877.66	10,877.66		2016-Special Revenue
6225	DECEMBER 18 2009 STORM FEMA					
6225-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal reimbursement for Emergency services.	2010-Federal Revenue
6226	MARCH 2010 FLOODING					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
6226-999	Cash Control (5-1-18) WV CODE	118,270.02	-115,882.91	2,387.11	Governor's Contingency Fund to disburse 25% share of reimbursement to local entities for disaster expenses and DHSEM expenses for disaster response & recovery.	2010-Special Revenue
6227	JUNE 2010 DR 1918 FLOOD DISASTER - GOV CONT FUND					
6227-999	Cash Control (5-1-18) WV CODE	844,323.29	-725,948.95	118,374.34	Governor's Contingency Fund to disburse 25% share of reimbursement to local entities for disaster expenses and DHSEM expenses for disaster response & recovery.	2010-Special Revenue
6228	FEB 2010 DR 1918 WINTER STORM - GOV CONT FUND					
6228-999	Cash Control (5-1-18) WV CODE	633,091.35	-573,159.54	59,931.81	Governor's Contingency Fund to disburse 25% share of reimbursement to local entities for disaster expenses and DHSEM expenses for disaster response & recovery.	2012-Special Revenue
6229	MARCH 2012 DR 1918 FLOOD DISASTER - GOV CONT FUND					
6229-999	Cash Control (5-1-18) WV CODE	111,574.24	103,179.36	214,753.60	Governor's Contingency Fund to disburse 25% share of reimbursement to local entities for disaster expenses and DHSEM expenses for disaster response & recovery.	2012-Special Revenue
6230	MARCH 2012 FLOOD DISASTER - GOV CONT FUND					
6230-999	Cash Control (5-1-18) WV CODE	0.00	1,009,368.66	1,009,368.66	Governor's Contingency Fund to disburse 25% share of reimbursement to local entities for disaster expenses and DHSEM expenses for disaster response & recovery.	2012-Special Revenue
6231	DR4093 HURRICANE SANDY - GOV CONT FUND					
6231-999	Cash Control (5-1-18) WV CODE	31,012.09	599,509.55	630,521.64	Governor's Contingency Fund to disburse 25% share of reimbursement to local entities for disaster expenses and DHSEM expenses for disaster response & recovery.	2012-Special Revenue
6232	DR 4132 F1000 - CONT FUND					
6232-999	Cash Control	0.00	346,497.66	346,497.66		2016-Special Revenue
6233	WV AM WATER EMER					
6233-999	Cash Control	0.00	103,402.29	103,402.29		2016-Special Revenue
6234	FLOOD DISASTER MARCH 2015					
6234-999	Cash Control (5-1-18) WV CODE	0.00	991,321.05	991,321.05		2016-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
6251	FEBRUARY 5 2010 WINTER STORM					
6251-999	Cash Control (5-1-18) WV CODE	408,523.04	-349,366.16	59,156.88	Governor's Contingency Fund to disburse 25% share of reimbursement to local entities for disaster expenses and DHSEM expenses for disaster response & recovery.	2010-Special Revenue
6254	RIGHT TO KNOW ACT					
6254-999	Cash Control (15-5A-2 &6) WV CODE	670,798.60	9,340.59	680,139.19	Filing fees to perform administrative duties of emergency response commission.	1993-Special Revenue
6267	GIFTS, GRANTS AND DONATIONS					
6267-999	Cash Control (15-5-4C)(1) WV CODE	144,572.58	8,424.84	152,997.42	Governor's Contingency Fund to pay (75%) of reimbursement to state and local government for expenses/damages incurred in the May/July 2001 flood.	2001-Special Revenue
6295	WV INTEROPERABLE RADIO PROJECT					
6295-999	Cash Control (24-6-6b)(b) & SB 728 WV CODE	4,481,488.64	-72,181.63	4,409,307.01	WV Public Service Commission's special fund to be used solely for the construction, maintenance and upgrades of the WV Interoperable Radio Project.	2007-Special Revenue Appropriated
6296	FLOOD DISASTER, APRIL 2007 - GOV CONT FUND					
6296-999	Cash Control (5-1-18) WV CODE	0.00	0.00	0.00	Governor's Contingency Fund to pay the State's 25% share of reimbursement to state & local entities for expenses incurred by a disaster.	2007-Special Revenue
6297	FLOOD DISASTER, JUNE 2008 - GOV CONT FUND					
6297-999	Cash Control (5-1-18) WV CODE	124,799.14	-124,799.14	0.00	Governor's Contingency Fund to pay the State's 25% share of reimbursement to state & local entities for expenses incurred by a disaster.	2009-Special Revenue
6298	FLOOD DISASTER, MAY 2009 - GOV CONT FUND					
6298-999	Cash Control (5-1-18) WV CODE	146,900.21	-146,900.21	0.00	Governor's Contingency Fund to pay the State's 25% share of reimbursement to state & local entities for expenses incurred by a disaster.	2009-Special Revenue
6299	DECEMBER 18 2009 WINTER STORM					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
6299-999	Cash Control (5-1-18) WV CODE	167,559.15	-167,559.15	0.00	Governor's Contingency Fund to pay the State's 25% share of reimbursement to state & local entities for expenses incurred by a disaster.	2009-Special Revenue
8710	MAY 9 2009 FLOOD					
8710-999	Cash Control (4-11-2) WV CODE	0.00	55,792.11	55,792.11	Federal funds relating to the May 9, 2009 flood.	2010-Federal Revenue
8727	FEDERAL FUNDS					
8727-999	Cash Control (4-11-2) WV CODE	157,381.30	5,942.65	163,323.95	Federal funds to provide emergency services planning and preparedness throughout West Virginia.	1993-Federal Revenue Appropriated
8730	MARCH 2010 FLOODING FEDERAL					
8730-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds to provide emergency services planning and preparedness throughout West Virginia.	2010-Federal Revenue
8731	FEBRUARY 2010 WINTER STORM					
8731-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds relating to the Feb 2010 storm	2010-Federal Revenue
8732	JUNE 2010 DR 1918 FLOOD DISASTER					
8732-999	Cash Control (4-11-12) WV CODE	0.00	0.00	0.00	FEMA funds relating to the June 2010 flood.	2010-Federal Revenue
8747	JUNE 29 2012 WIND STORM					
8747-999	Cash Control (4-11-12) WV CODE	0.00	0.00	0.00	Federal funds relating to the June 2012 storm.	2012-Federal Revenue
8777	DR 4059 FEB 2012 WINTER STORM					
8777-999	Cash Control (4-11-12) WV CODE	0.00	0.00	0.00	FEMA funds relating to the Feb 2012 storm.	2012-Federal Revenue
8779	2014 - NonAppropriated					
8779-999	Cash Control (4-11-12) WV CODE	0.00	0.00	0.00	FEMA funds relating to the Mar 2012 flood.	2012-Federal Revenue
8791	DR 4093 HURRICANE SANDY					
8791-999	Cash Control (4-11-12) WV CODE	0.00	0.00	0.00	FEMA funds relating to hurricane Sandy.	2013-Federal Revenue
8798	DR4132 FLOOD					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8798-999	Cash Control (4-11-12) WV CODE	0.00	0.00	0.00	FEMA funds relating to DR 4132 flood.	2013-Federal Revenue
8804	FLOOD DISASTER, JANUARY 1996					
8804-999	Cash Control (4-11-2) WV CODE	0.00	338,272.97	338,272.97		2016-Federal Revenue
8808	FLOOD DISASTER, JANUARY 1996					
8808-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds relating to the Jan 1996 flood.	1996-Federal Revenue
8897	DR 1769 June 2008 Flood					
8897-999	Cash Control DR 1769	0.00	0.00	0.00	Federal funds relating to the June 2008 flood	2008-Federal Revenue
	Subtotal	<u>8,040,293.65</u>	<u>1,308,841.41</u>	<u>9,349,135.06</u>		
<b><u>0509 - HOSPITAL FINANCE AUTHORITY</u></b>						
5475	HOSPITAL FINANCE AUTHORITY FUND					
5475-999	Cash Control (16-29A-5 & 9) WV CODE	<u>691,911.39</u>	<u>-76,332.90</u>	<u>615,578.49</u>	Fees and charges in connection with financial programs to lower the cost of capital for hospitals.	1993-Special Revenue Appropriated
<b><u>2200 - HOUSE OF DELEGATES</u></b>						
1715	PEIB ESCROW FUND					
1715-999	Cash Control (5-16-23) WV CODE	<u>50,197.19</u>	<u>8,098.67</u>	<u>58,295.86</u>	Members' contributions transferred to the Insurance Board for coverage.	1993-Special Revenue
<b><u>0510 - HUMAN RIGHTS</u></b>						
5352	HUMAN RIGHTS SUMMIT - GOVERNOR'S CIVIL CONTINGENCY FUND					
5352-999	Cash Control SEC 11, SB 105 WV CODE	112.66	0.00	112.66	Governor's Contingency Fund to assist Human Rights Summit expenses.	1999-Special Revenue
5353	GIFTS, GRANTS AND DONATIONS					
5353-999	Cash Control STATE BUDGET BILL SECTION II WV CODE	1,375.43	-702.35	673.08	Gifts, grants & donations for the Human Rights Commission.	1999-Special Revenue
8725	FEDERAL FUNDS					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8725-999	Cash Control (4-11-2) WV CODE	320,600.44	-246,512.42	74,088.02	Federal funds to resolve discrimination complaints on housing.	1993-Federal Revenue Appropriated
	Subtotal	<u>322,088.53</u>	<u>-247,214.77</u>	<u>74,873.76</u>		
<b><u>0210 - INFORMATION SERVICES AND COMMUNICATIONS</u></b>						
2032	POSTAGE FUND					
2032-999	Cash Control (5A-7-10) WV CODE	729,845.67	-179,406.28	550,439.39	Transfers from other agencies to pay their postage.	1993-Special Revenue
2220	I. S. & C. REVOLVING FUND					
2220-999	Cash Control (5A-7-10) WV CODE	1,216,406.91	3,407,313.87	4,623,720.78	Receipts from computer time charges, telecommunications & central mail receipts from agencies for support of information services.	1993-Special Revenue Appropriated
2222	TELECOMMUNICATIONS SERVICES PAYMENT & RESERVE FUND					
2222-999	Cash Control (5A-7-4A) WV CODE	1,993,240.57	1,339,795.88	3,333,036.45	Other collections, fees licenses, and income for telecommunications services payment and reserve fund.	1997-Special Revenue
2223	GIFTS, GRANTS & DONATIONS					
2223	Cash control (5A-7-10) WV CODE	0.00	0.00	0.00	Other collections, fees, license & income to provide payment for legitimate uncontested invoices for telecommunication services to the providers within ninety days of receipt of invoice.	2011-Special Revenue
	Subtotal	<u>3,939,493.15</u>	<u>4,567,703.47</u>	<u>8,507,196.62</u>		
<b><u>0704 - INSURANCE COMMISSIONER</u></b>						
7150	EXAMINATION REVOLVING FUND					
7150-999	Cash Control (33-2-9(O) WV CODE	4,660,285.36	-2,624,602.48	2,035,682.88	Examination fees to pay expenses of administering examinations	1993-Special Revenue Appropriated
7151	CONSUMER ADVOCATE FUND					
7151-999	Cash Control (33-2-18) WV CODE	40,000.00	480.93	40,480.93	Transfers from fund 7152 to pay expenses of Consumer Advocate Program.	1993-Special Revenue Appropriated
7152	INSURANCE COMMISSION FUND					
7152-999	Cash Control (33-3-13B) WV CODE	38,204,768.82	-13,266,909.09	24,937,859.73	Insurance fees for operation of this agency.	1993-Special Revenue Appropriated
7155	MUNICIPAL PENSION & PROTECTION 1% FIRE AND GAS TAX FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
7155-999	Cash Control (33-3-14D & 33-12-16A) WV CODE	46,061.51	13,045.07	59,106.58	Insurance tax transferred to fund 1309 to be distributed to municipal policemen's & firemen's pension & relief funds & volunteer & part-time volunteer fire companies and departments.	1993-Special Revenue
7157	ESCROW COLLECTIONS & INVESTMENTS FUND					
7157-999	Cash Control (ESCROW FUND) WV CODE	16,373.10	-12,488.00	3,885.10	Escrow Account.	1993-Special Revenue
7158	FIRE PROTECTION FUND					
7158-999	Cash Control (33-3-33)WV CODE	26,748.78	11,606.48	38,355.26	Fifty percent of 1% surcharge on fire and casualty insurance transferred to fund 1315 to be disbursed to each volunteer fire company or department.	1993-Special Revenue
7161	WV HEALTH INSURANCE PLAN FUND					
7161-999	Cash Control (33-48-7A) WV CODE	100,629.01	-71,010.42	29,618.59	Other collections, fees, licenses & income for the operation of the WV Health Insurance Plan.	2005-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			-17.85		
7162	WORKERS COMPENSATION OLD FUND					
7162-999	Cash Control (23-2C-6)(A)WV CODE	5,401,356.64	1,351,133.15	6,752,489.79	Investment earnings, statutory transfers, employer premium contributions, fees, licenses & income for bankruptcy recoveries, employer premium recoveries to pay all claims & associated administrative expenses for claims with date of injury on or before June 30, 2005.	2005-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			1,277,969,692.04		
7163	WORKERS COMPENSATION UNINSURED EMPLOYERS FUND					
7163-999	Cash Control (23-2C-6A) WV CODE	1,105,973.49	-54,781.60	1,051,191.89	Other collections, fees, licenses, income & investment earnings to pay claims of injured employees of uninsured employers & seek retribution from those employers.	2005-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			10,943,586.78		
7164	SELF INSURED EMPLOYER GUARANTY RISK POOL					
7164-999	Cash Control (23-2C-6A) WV CODE	64,267.27	113,997.13	178,264.40	Other collections, fees, licenses, income & investment earnings to pay claims for bankrupt & default self-insured employees with date of injury on, or after 7-1-2004.	2005-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			33,478,561.90		
7165	SELF INSURED EMPLOYER SECURITY RISK POOL					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
7165-999	Cash Control (23-2C-6A) WV CODE  ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16	50,919.54	185,370.00	236,289.54  53,734,734.19	Other collections, fees, licenses, income & investment earnings for liabilities of self-insured employers who default on their claims after the termination of Workers' Compensation Commission.	2009-Special Revenue Appropriated
7168	UNFAIR CLAIMS SETTLEMENT PRACTICE TRUST FUND					
7168-999	Cash Control (33-11-4B) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	0.00	0.00	0.00  3,523,367.54	Other collections, fees, licenses, income to compensate claimants of unfair claims settlements.	2005-Special Revenue
7169	WORKERS COMPENSATION DEBT REDUCTION FUND					
7169-999	Cash Control (23-20-5) WV CODE	0.00	0.00	0.00	Statutory transfers for the reduction of old fund liabilities of the WC Commission through the issuance of revenue bonds.	2005-Special Revenue
7170	COAL WORKERS PNEUMOCONIOSIS FUND				The Insurance Commissioner shall collect any unpaid premium and deposit it in this fund.	
7170-999	Cash Control (23-4B-2) WV CODE  ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16	51,147.67	170,375.88	221,523.55  248,960,772.23	The WV Investment Board may invest any surplus, reserve, or other monies belonging to the Coal Workers' Pneumoconiosis Fund in accordance with WV 12-6.	2006-Special Revenue
7171	THE CLOSED ESTATE FUND ACCOUNT					
7171-999	Cash Control (33-10-38) WV CODE	89,523.66	0.00	89,523.66	To deposit any remaining assets reserved for administrative expenses incurred in the closing of the estate that may not practically or economically be distributed to claimants	2010-Special Revenue
7173	STATE ENTITIES WOTKERS' COMPENSATION PROGRAM FUND					
7173-999	Cash Control (33-2-21A)(E)1 WV CODE	23,022,112.45	-4,055,095.28	18,967,017.17	To provide a means of managing workers' compensation coverage for persons directly employed by the State of West Virginia.	2011-Special Revenue
8883	CONSOLIDATED FEDERAL FUNDS					
8883-999	Cash Control PER E WAGNER 11/10/04 Subtotal	0.00	0.00	0.00	Federal Grant.	2014-Federal Revenue Appropriated
	Investment Subtotal			1,628,610,696.83		
<b><u>2300 - JOINT EXPENSES</u></b>						
1702	COMMISSION ON SPECIAL INVESTIGATION FUND					
1702-999	Cash Control	16,317.53	-1,840.00	14,477.53	Gifts and grants for the Commission's	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(4-5-4) WV CODE				expenses.	
1731	CRIME VICTIMS COMPENSATION FUND					
1731-999	Cash Control (14-2A-4) WV CODE	245,341.87	123,635.68	368,977.55	Interest, court costs, filing fees and subrogation rights receipts to pay claims to victims of crime & operating expenses.	1993-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,524,735.11		
1732	TAX REDUCTION & FED FUNDING INCREASED COMPLIANCE					
1732-999	Cash Control (HB4664, 1996 SESSION) WV CODE	0.00	0.00	0.00	Reserve fund for the Tax Reductions and Unfunded mandates.	1996-Special Revenue Appropriated
1736	JOINT EXPENSES LOTTERY FUND					
	Cash Control (FY 2007 BUDGET BILL) WV CODE	0.00	0.00	0.00	Excess lottery revenue.	2006-Special Revenue Appropriated
8738	CRIME VICTIMS COMPENSATION FUND-CONSOLIDATED FED FUNDS-FUND					
8738-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal funds to fund the Crime Victims Compensation Fund.	1993-Federal Revenue Appropriated
	Subtotal	<u>261,659.40</u>	<u>121,795.68</u>	<u>383,455.08</u>		
	Investment Subtotal			<u>1,524,735.11</u>		
<b><u>0206 - JUDGES RETIREMENT SYSTEM</u></b>						
2140	JUDGES RETIREMENT SYSTEM FUND					
2140-999	Cash Control (5-10D-1 & 51-9-3) WV CODE	0.00	15,522.48	15,522.48	Contribution, interest & appropriations for payment of retirement benefits to eligible judges.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-15			168,568,237.61		
	Subtotal	<u>0.00</u>	<u>15,522.48</u>	<u>15,522.48</u>		
	Investment Subtotal			<u>168,568,237.61</u>		
<b><u>0433 - LIBRARY COMMISSION</u></b>						
3550	VIDEO PRODUCTION SERVICES FUND					
3550-999	Cash Control (10-1-18) WV CODE	10,423.85	443.09	10,866.94	Fees, rentals & transfers from other agencies to provide video services for state agencies.	1993-Special Revenue
3552	ALCOHOL AND DRUG ABUSE GRANT FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3552-999	Cash Control (10-1-18) WV CODE	110,209.93	0.00	110,209.93	Federal funds from fund 8793 for alcohol & drug abuse programs for the young.	1993-Special Revenue
3559	LOTTERY EDUCATION-LIBRARY COMMISSION					
3559-999	Cash Control 29-22-18(G) WV Code	-56,550.36	-87,214.65	-143,765.01		2015-Lottery Funds
3562	GIFTS, GRANTS & DONATIONS					
3562-999	Cash Control (10-1-18 & 12-2-2B(4) WV CODE	297,103.62	2,371.00	299,474.62	Transfers to administer the Library Commission.	2001-Special Revenue
8720	CONSOLIDATED FED FUNDS GEN ADMINISTRATIVE FUND					
8720-999	Cash Control (4-11-2) WV CODE	210,824.65	244,673.48	455,498.13	Federal funds for statewide arts programming & historic preservation.	1993-Federal Revenue Appropriated
	Subtotal	<u>572,011.69</u>	<u>160,272.92</u>	<u>732,284.61</u>		
<b><u>0705 - LOTTERY COMMISSION</u></b>						
7200	OPERATING AND EXPENSE FUND					
7200-999	Cash Control (29-22-18) WV CODE	20,342,580.67	-12,974,437.35	7,368,143.32	Transfers from fund 7202, license fees and rental income for operating Lottery Commission's expenses.	1993-Special Revenue
7202	REVENUE AND TRANSFERS FUND					
7202-999	Cash Control (19-22-18) WV CODE	765,795.42	-748,121.08	17,674.34	Collections from concessions, games, operating permit fees & interest for operation of State Lottery.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			19,268,740.69		
7203	VIDEO LOTTERY INCOME FUND					
7203-999	Cash Control (29-22A-10) WV CODE	6,933,006.81	-5,983,729.13	949,277.68	Video lottery receipts & interest after allowance for administration shall be distributed as provided by (29-22A-10&10a).	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			16,946,696.50		
7204	COMPULSIVE GAMBLING TREATMENT					
7204-999	Cash Control (29-22A-19) WV CODE	0.00	0.00	0.00	Other collections, fees, licenses & income to provide funding for the Compulsive Gambling Treatment Fund.	1994-Special Revenue
7205	STATE EXCESS LOTTERY REVENUE FUND					
7205-999	Cash Control (29-22-18A) WV CODE	0.00	0.00	0.00	Gifts, grants, interests & donations shall be disbursed in the manner provided by	1999-Lottery Funds

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			49,857,898.92	this section.	
7206	GENERAL PURPOSE ACCOUNT					
7206-999	Cash Control (29-22-18A)(C)WV CODE	0.00	0.00	0.00	Statutory transfers to the general revenue fund.	2002-Excess Lottery Funds
7207	REFUNDABLE CREDIT FUND					
7207-999	Cash Control (29-22-18A) WV CODE	0.00	0.00	0.00	Statutory transfers to provide reimbursement for the refundable credit.	2008-Excess Lottery Funds
7208	EXCESS CENTER CONSTRUCTION FUND					
7208-999	Cash Control (29-22-18A) WV CODE	0.00	0.00	0.00	To transfer money to the general revenue fund & Capitol Complex Capital outlay fund.	2008-Excess Lottery Funds
7209	REVENUE CENTER CONSTRUCTION FUND					
7209-999	Cash Control (29-22C-18L(1) WV CODE	1,130,200.45	-1,130,200.45	0.00	Lottery transfers to be used by the State Lottery Commission to construct a new State Office Building.	2006-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-15			0.00		
7210	WV LOTTERY RACETRACK LOTTERY TABLE GAMES FUND					
7210-999	Cash Control (29-22C-27) WV CODE	0.00	0.00	0.00	To receive all tax collected und Chapter 29, Article 22C. Table Games shall be an interest bearing account.	2009-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			2,980.86		
7211	HUMAN RESOURCE BENEFIT FUND					
7211-999	Cash Control (29-25-22A(A) WV CODE	17,173.38	-17,173.38	0.00	Investment earnings, other collections, fees, licenses & income for the Historic Resort Hotel to reimburse employees' fringe benefits.	2010-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			98,625.63		
7212	HISTORIC RESORT HOTEL FUND					
7212-999	Cash Control (29-25-22A(A) WV CODE	41,115.12	-41,115.12	0.00	Investment earnings, other collections, fees, licenses & income to pay expenses related to the Historic Resort Hotel.	2010-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			181,239.32		
7213	LOTTERY COMM DISTRIBUTIONS TO STATUTORY FUNDS AND PURPOSES					
7213-999	Cash Control SB 2003 2ND SS 2014	0.00	0.00	0.00	Investment earnings, other collections, fees, licenses & income to pay expenses related to the Historic Resort Hotel.	2010-Excess Lottery Funds
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			0.00		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	Subtotal	29,229,871.85	-20,894,776.51	8,335,095.34		
	Investment Subtotal			86,356,181.92		
<b>0471 - MARSHALL UNIVERSITY</b>						
4267	LOTTERY EDUCATION-MARSHALL UNIVERSITY					
4267-999	Cash Control 29-22-18 (G)	-122,633.30	-17,187.84	-139,821.14		2015-Lottery Funds
4270	MARSHALL UNIVERSITY LAND SALE ACCOUNT					
4270-999	Cash Control (18B-14-5) WV CODE	0.00	0.00	0.00	Proceeds from sale of land for purchase of additional real property, technology or for capital improvement.	2009-Special Revenue
4872	GOVERNING IN 21ST CENTURY GOV. CIVIL. CONT.					
4872-999	Cash Control (5-1-18) WV CODE	25,000.00	0.00	25,000.00	Governor's Civil Contingency funds for educational projects.	2005-Special Revenue
4890	TUITION & REQUIRED E & G FEES FUND					
4890-999	Cash Control (18B-10-1B) WV CODE	15,561,299.22	4,245,584.18	19,806,883.40	Other collections, fees tuition & interest on investments to fund required E & G fees fund.	2004-Special Revenue
4891	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4891-999	Cash Control (18B-10-1B) WV CODE	6,479,542.31	2,890,954.66	9,370,496.97	Other collections, fees, tuitions & interest on investments to fund auxiliary capital fees expenditure.	2004-Special Revenue
4892	EDUCATION & GENERAL CAPITAL FEES FUND					
4892-999	Cash Control (18B-10-1B) WV CODE	10,059,547.61	353,519.00	10,413,066.61	Other collections, fees licenses and tuition to fund general operating and capital expenses of education & general capital fees.	2004-Special Revenue
4893	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4893-999	Cash Control (18B-4-4) WV CODE	1,465,837.25	4,217,437.63	5,683,274.88	Non-federal grants, gifts & donations to fund expenditures in accordance with agreements with outside funding sources.	2004-Special Revenue
4894	MEDICAL SCHOOL - TUITION & REQUIRED E & G FEES FUND					
4894-999	Cash Control (18B-10-1B) WV CODE	11,479,211.95	594,682.71	12,073,894.66	Other collections, tuition & fees to fund general operating expenses of tuition and required educational and general fees.	2004-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
4895	MED SCHOOL -GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4895-999	Cash Control (18B-4-4) WV CODE	2,692,299.05	1,018,838.10	3,711,137.15	Other collections, non-federal grants, gifts & donations to fund expenditures in accordance with funding arrangement with outside funding sources.	2004-Special Revenue
4896	LOTTERY EDUCATION - MEDICAL SCHOOL MARSHALL					
4896-999	Cash Control (29-22-18G) WV CODE	-47,391.84	-83,134.48	-130,526.32		2015-Lottery Funds
8764	FEDERAL GRANT/CONTRACTS FUND					
8764-999	Cash Control (18B-4-4) WV CODE	760,663.30	139,426.47	900,089.77	Federal funds and earned interest to participate in federal programs.	2004-Federal Revenue
	Subtotal	<u>48,353,375.55</u>	<u>13,360,120.43</u>	<u>61,713,495.98</u>		
<b><u>0938 - MASSAGE THERAPY LICENSURE BOARD</u></b>						
8671	MASSAGE THERAPISTS BOARD FUND					
8671-999	Cash Control (30-37-5) WV CODE	<u>174,797.01</u>	<u>24,833.03</u>	<u>199,630.04</u>	License fees and Civil Contingency Fund loan to administer the MT Board.	1997-Special Revenue Appropriated
<b><u>0444 - MOUNTWEST COMMUNITY &amp; TECHNICAL COLLEGE</u></b>						
4862	GIFTS, GRANTS, AND DONATIONS (NON- FEDERAL)					
4862-999	Cash Control (18B-3C-8, 18B-4-4) WV CODE	1,730,713.19	-1,233,992.35	496,720.84	Non-federal grants to provide for funding arrangements with outside funding sources.	2004-Special Revenue
4865	TUITION & REQUIRED FEES FUND					
4865-999	Cash Control (18B-10-1B) WV CODE	1,574,803.54	3,295,907.22	4,870,710.76	Lottery Bond Proceeds, other collections, fees, licenses, income & tuition fees to fund general operating expenses.	2004-Special Revenue
4868	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4868-999	Cash Control (18B-10-1B) WV CODE	115,169.33	130,322.87	245,492.20	Tuition and fees to finance auxiliary capital fees expenditures.	2004-Special Revenue
4869	EDUCATION & GENERAL FEES FUND					
4869-999	Cash Control (18B-10-1B) WV CODE	433,256.11	247,951.35	681,207.46	Tuition & fees to fund educational & general capital expenditure.	2004-Special Revenue
8895	FEDERAL GRANTS/CONTRACTS FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8895-999	Cash Control (18B-4-4) WV CODE	696,667.53	-29,292.38	667,375.15	Federal grants to fund expenditures in accordance with funding agreements with outside funding sources.	2008-Federal Revenue
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF-999	Cash Control	0.00	-4,845.41	-4,845.41		2016-Special Revenue
	Subtotal	<u>4,550,609.70</u>	<u>2,406,051.30</u>	<u>6,956,661.00</u>		
<b><u>0706 - MUNICIPAL BOND COMMISSION</u></b>						
7250	STATE SINKING OPERATING ACCOUNT FUND					
7250-999	Cash Control (13-3-1) WV CODE	2,937,938.78	14,138,855.65	17,076,794.43	State Account Sinking Operating Fund.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			166,158,376.95		
7251	STATE SINKING SPECIAL INVESTMENT ACCOUNT FUND					
7251-999	Cash Control (13-3-1) WV CODE	1,418.79	-130.45	1,288.34	State Sinking Special Investment Fund.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			5,037,400.37		
7253	MUNICIPAL BOND COMMISSION FUND					
7253-999	Cash Control (13-3-9) WV CODE	410,895.13	55,480.81	466,375.94	Fees and service charges for the operation of the Commission.	1993-Special Revenue Appropriated
	Subtotal	<u>3,350,252.70</u>	<u>14,194,206.01</u>	<u>17,544,458.71</u>		
	Investment Subtotal			<u>171,195,777.32</u>		
<b><u>0946 - MUNICIPAL PENSION OVERSIGHT BOARD</u></b>						
9076	WV MUNICIPAL PENSION SECURITY FUND					
9076-999	Cash Control (8-22-18B(B) WV CODE	<u>13,481.43</u>	<u>4,395.69</u>	<u>17,877.12</u>	Investments earnings & statutory transfers to provide for the operations of the WV Pension Oversight Board.	2012-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			<u>28,563,484.19</u>		
<b><u>0235 - MUNICIPAL POLICE OFFICERS &amp; FIREFIGHTERS RETIREMENT SYSTEM</u></b>						
2390	MUNICIPAL POLICE OFFICERS & FIREFIGHTERS RET FUND					
2390-999	Cash Control (8-22A-7) WV CODE	3,634.85	-1,635.19	1,999.66	Retirement system for retirement of certain police officers and firefighters.	2010-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			2,970,306.28		
	Subtotal	<u>3,634.85</u>	<u>-1,635.19</u>	<u>1,999.66</u>		
	Investment Subtotal			<u>2,970,306.28</u>		
	<b><u>0941 - NATIONAL COAL HERITAGE AREA AUTHORITY</u></b>					
8611	GIFTS GRANTS AND DONATION FUND					
8611-999	Cash Control (29-27-5(9) WV CODE	68,862.51	305,871.25	68,862.51		1997-Special Revenue
8869	CONSOLIDATED FEDERAL FUNDS					
8869-999	Cash Control (29-27-5(9) WV CODE	38,981.14	56,781.50	95,762.64		1997-Federal Revenue Appropriated
	Subtotal	<u>107,843.65</u>	<u>362,652.75</u>	<u>470,496.40</u>		
	<b><u>0445 - NEW RIVER COMMUNITY &amp; TECHNICAL COLLEGE</u></b>					
4876	TUITION & REQUIRED E & G FEES FUND					
4876-999	Cash Control (18B-10-1B) WV CODE	123,722.59	-88,596.00	35,126.59	Tuition & fees to fund educational and general administration expenses.	2004-Special Revenue
4877	EDUCATION & GENERAL CAPITAL FEES FUND					
4877-999	Cash Control (18B-10-1B) WV CODE	1,636.00	-1,635.75	0.25	Tuition & fees to fund educational and general administration expenses.	2004-Special Revenue
4878	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4878-999	Cash Control (18B-4-4) WV CODE	443,367.78	-129,338.86	314,028.92	Other collections, fees licenses & income to provide for Vocational education and aquaculture program.	2004-Special Revenue
4879	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4879-999	Cash Control (18B-10-15) WV CODE	0.00	0.00	0.00	Auxiliary tuition, fees & investment earnings to fund bookstore operation.	2004-Special Revenue
4880	REVENUE CLEARING FUND					
4880-999	Cash Control (18B-10-15) WV CODE	6,512.22	-5,603.60	908.62	Revenue clearing fund.	2004-Special Revenue
4881	PAYROLL CLEARING FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
4881-999	Cash Control (12-3-12A) WV CODE	0.00	0.00	0.00	Payroll clearing fund.	2005-Special Revenue
8872	FEDERAL GRANTS/CONTRACTS FUND					
8872-999	Cash Control (18B-4-4) WV CODE	50,558.26	37,745.63	88,303.89	Federal funds to fund Federal Work-study.	2008-Federal Revenue
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF-999	Cash Control	0.00	-497.73	-497.73		2016-Special Revenue
	Subtotal	<u>625,796.85</u>	<u>-187,926.31</u>	<u>437,870.54</u>		
<b><u>0808 - OFFICE OF ADMINISTRATIVE HEARINGS</u></b>						
9027	OFFICE OF ADMINISTRATIVE HEARINGS FUND					
9027-999	Cash Control (17C-5C-1) WV CODE	<u>-1,669,281.36</u>	<u>-1,631,980.99</u>	<u>-3,301,262.35</u>	Gasoline & special fuel tax to finance school major improvement fund.	1999-State Road Fund
<b><u>0709 - OFFICE OF TAX APPEALS</u></b>						
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF-999	Cash Control	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		2016-Special Revenue
<b><u>0231 - OFFICE OF TECHNOLOGY</u></b>						
2531	OFFICE OF TECHNOLOGY					
2531-999	Cash Control (5a-6-4) WV CODE	<u>25,521.72</u>	<u>16,926.24</u>	<u>42,447.96</u>	Misc. collections to administer the day to day operations of the office of technology as set forth in WV Code.	2005-Special Revenue Appropriated
<b><u>0315 - OIL AND GAS CONSERVATION COMMISSION</u></b>						
3371	OIL AND GAS LEASE ANNUAL TAX FUND					
3371-999	Cash Control (22C-9-13) WV CODE	<u>1,065,721.96</u>	<u>-24,659.93</u>	<u>1,041,062.03</u>	Special conservation tax for administrative expenses of commission in carrying out provisions of article 9, Chapter 22C.	1993-Special Revenue Appropriated
<b><u>0809 - PARKWAYS AUTHORITY</u></b>						
9403	PARKWAYS AUTHORITY HIGHWAY FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
9403-999	Cash Control	5,783,986.19	498,665.03	6,282,651.22		2015-Quasi-Government-Class
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF-999	Cash Control	0.00	-461.91	-461.91		2016-Special Revenue
	Subtotal	<u>5,783,986.19</u>	<u>498,203.12</u>	<u>6,282,189.31</u>		
<b><u>0605 - PAROLE BOARD</u></b>						
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF-999	Cash Control	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		2016-Special Revenue
<b><u>0446 - PIERPONT COMMUNITY &amp; TECHNICAL COLLEGE</u></b>						
4831	TUITION & REQUIRED E & G FEES FUND					
4831-999	Cash Control (18B-10-1B)	2,418,055.75	782,391.54	3,200,447.29	Tuition, fees, licenses & income, contracts & prior year expiring funds to be used in implementing section 18-22-2-3 and to augment faculty services.	2010-Special Revenue
4832	REVENUE CLEARING FUND					
4832-999	Cash Control SB448/HB101 (18B-10-15) WV CODE	0.00	0.00	0.00	Fees collected to administer camps, tutoring, clinics, programs, educational rentals, conferences, workshops, and motor pools.	2014-Special Revenue
4833	GIFTS, GRANTS & DONATIONS (NON FEDERAL)					
4833-999	Cash Control SB448/HB101 (18B-4-4) WV CODE	1,464,103.84	-444,477.86	1,019,625.98	Gifts, interest & Inter-Agency federal payments to administer the federal programs.	2010-Special Revenue
4834	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4834-999	Cash Control SB448/HB101 (18C-10-1B)	7,431.33	-4,147.44	3,283.89	Tuition, fees, room & board, licenses , other collections & income to provide for the auxiliary functions of the college.	2010-Special Revenue
4835	EDUCATION & GENERAL CAPITAL FEES FUND					
4835-999	Cash Control SB448/HB101 (18C-10-1B)	506,142.78	-87,668.30	418,474.48	Tuition & fees to support college functions.	2010-Special Revenue
4836	PAYROLL CLEARING FUND					
4836-999	Cash Control SB448/HB101 (12-3-12A)	665,222.55	8,933.77	674,156.32	Payroll Clearing Fund.	2010-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8842	FEDERAL GRANTS/CONTRACTS FUND					
8842-999	Cash Control (18B-4-4)	22,320.03	21,478.03	43,798.06	Miscellaneous federal revenue & prior year expiring funds to provide for all federal programs.	2010-Federal Revenue
	Subtotal	<u>5,083,276.28</u>	<u>276,509.74</u>	<u>5,359,786.02</u>		
<b><u>0228 - PROSECUTING ATTORNEY'S INSTITUTE</u></b>						
2520	WV PROSECUTING ATTORNEY'S INSTITUTE FUND					
2520-999	Cash Control (7-4-6) WV CODE	116.25	0.00	116.25	Prosecution premiums to provide research & training for prosecutors, their staff & other criminal justice personnel.	1996-Special Revenue
2521	WV PROSECUTING ATTORNEY'S INSTITUTE FUND					
2521-999	Cash Control (7-4-6) WV CODE	37,699.11	47,221.91	84,921.02	Prosecution premiums to provide research & training for prosecutors, their staff & other criminal justice personnel.	1996-Special Revenue Appropriated
2522	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
2522-999	Cash Control (7-4-6) WV CODE	91,392.26	-51,106.53	40,285.73	Gifts, grants and donations.	2006-Special Revenue
8834	CONSOLIDATED FEDERAL FUNDS					
8834-999	Cash Control (4-11-3) WV CODE	1.50	0.00	1.50	Federal grant in partnership with Department of Justice for high intensity drug trafficking areas; drug education and prosecution program.	1996-Federal Revenue Appropriated
	Subtotal	<u>129,209.12</u>	<u>-3,884.62</u>	<u>125,324.50</u>		
<b><u>0221 - PUBLIC DEFENDERS SERVICES</u></b>						
2420	CRIMINAL LAW RESEARCH CENTER FUND					
2420-999	Cash Control (29-21-7) WV CODE	48,015.20	13,707.16	61,722.36	Educational fees & revenue from sales of services & materials to support the research center.	1993-Special Revenue
2421	PUBLIC DEFENDERS CONSUMER SALES TAX FUND					
2421-999	Cash Control SB1015 (11-15-3) WV CODE	0.00	0.00	0.00	Monies appropriated from the lottery to pay for legal counsel fees for indigent.	2009-Special Revenue
	Subtotal	<u>48,015.20</u>	<u>13,707.16</u>	<u>61,722.36</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>0219 - PUBLIC EMPLOYEES GRIEVANCE BOARD</u></b>						
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF-999	Cash Control	0.00	0.00	0.00		2016-Special Revenue
<b><u>0225 - PUBLIC EMPLOYEES INSURANCE AGENCY</u></b>						
2180	BASIC INSURANCE PREMIUM FUND					
2180-999	Cash Control (5-16-18) WV CODE	4,451,551.81	1,071,631.95	5,523,183.76	Loan, interest, contributions and appropriations to pay health insurance claims and benefit expenses.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-30,532,180.24		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			178,877,448.21		
2181	ADMINISTRATIVE EXPENSE FUND					
2181-999	Cash Control (5-16-20) WV CODE	347,293.84	64,749.50	412,043.34	Interest, appropriations & collections for administrative expenses.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-738,552.89		
2182	OPTIONAL LIFE INSURANCE PREMIUM FUND					
2182-999	Cash Control (5-16-7) WV CODE	3,872.39	912,083.81	915,956.20	Interest & contributions from employees to pay for optional life insurance.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			3,088,976.81		
	Subtotal	<u>4,802,718.04</u>	<u>2,048,465.26</u>	<u>6,851,183.30</u>		
	Investment Subtotal			<u>150,695,691.89</u>		
<b><u>0205 - PUBLIC EMPLOYEES RETIREMENT SYSTEM</u></b>						
2501	PERS INCOME FUND					
2501-999	Cash Control (5-10D-1 & 5-10-36) WV CODE	0.00	2,627,840.37	2,627,840.37	Transfers from investment earnings and retirement reserve fund to be transferred to retirement board expense fund and to the board of investments.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			5,634,109,098.10		
2505	PERS RETIREMENT RESERVE FUND					
2505-999	Cash Control (5-10D-1 & 5-10-35) WV CODE	4,214.29	-4,214.29	0.00	Transfers from employers accumulation fund & excess of members deposit fund to pay annuity payments to state and non-state retirees.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			0.00		
2509	PERS MEMBER DEPOSIT FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
2509-999	Cash Control (5-10D-5 & 5-10-29) WV CODE  ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16	165,653.51	-161,191.15	4,462.36	Members contributions & reinstatements from state & nonstate employees and interest transferred to fund 2505.	1993-Special Revenue
				0.00		
2510	PERS EMPLOYERS ACCUMULATION FUND					
2510-999	Cash Control (5-10D-1 & 5-10-31) WV CODE  ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16	515,365.30	-501,978.35	13,386.95	Employers contributions for state and nonstate employees transferred to fund 2505.	1993-Special Revenue
				0.00		
	Subtotal	<u>685,233.10</u>	<u>1,960,456.58</u>	<u>2,645,689.68</u>		
	Investment Subtotal			<u>5,634,109,098.10</u>		
<b><u>0806 - PUBLIC PORT AUTHORITY</u></b>						
8252	GIFTS, GRANTS AND DONATIONS					
8252-999	Cash Control (17-16B-6B)(3) WV CODE  ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16	0.00	0.01	0.01	Donations by Northfork Southern Railroad to be used for the planning, development & or construction of intermodal facility located at Prichard.	2007-Special Revenue
				0.00		
8254	SPECIAL RAILROAD AND INTERMODAL ENHANCEMENT FUND					
8254-999	Cash Control (17-16B-7A & 11-24-43A) WV CODE	8,131,518.52	-5,816,950.29	2,314,568.23	Statutory transfers to construction, reconstruction, maintenance and repair of railways.	2007-Special Revenue Appropriated
8830	CONSOLIDATED FEDERAL FUNDS PUBLIC PORT AUTHORITY					
8830-999	Cash Control CHAPTER 17 WV CODE  Subtotal	556,285.69	0.00	556,285.69	Federal funds to support the Regional Airport Project.	2008-Federal Revenue Appropriated
		<u>8,687,804.21</u>	<u>-5,816,950.28</u>	<u>2,870,853.93</u>		
	Investment Subtotal			<u>0.00</u>		
<b><u>0207 - PUBLIC SAFETY RETIREMENT SYSTEM</u></b>						
2160	DEATH, DISABILITY AND RETIREMENT SYSTEM					
2160-999	Cash Control (5-10D-1 & 15-2-26) WV CODE  ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16	1,510.00	-1,510.00	0.00	Contributions by member, interest on investments, state matching, fees & sales used for payments of death disability & retirement benefits.	1993-Special Revenue
				0.00		
2161	DEATH, DISABILITY AND RETIREMENT BENEFIT FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
2161-999	Cash Control (5-10D-1 & 15-2-26) WV CODE  ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16	0.00	0.00	0.00	Transfers from fund 2160-999 and interest on investments to be used for payment of award.	1993-Special Revenue
2162	WV STATE POLICE RETIREMENT FUND					
2162-999	Cash Control (5-10D-1 & 15-2A-4) WV CODE  ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16	0.00	0.00	0.00	Members & employers contributions, interest on investments for annuity benefits, withdrawals & investments.	1995-Special Revenue
	Subtotal	<u>1,510.00</u>	<u>-1,510.00</u>	<u>0.00</u>		
	Investment Subtotal			<u>0.00</u>		
<b><u>0926 - PUBLIC SERVICE COMMISSION</u></b>						
8623	PUBLIC SERVICE COMMISSION FUND					
8623-999	Cash Control (24-3-6) WV CODE	10,599,616.07	-2,440,380.92	8,159,235.15	License fees on public utilities, fees for certification of papers and records for the operation of this agency.	1993-Special Revenue Appropriated
8624	PUBLIC SERVICE COMMISSION PIPELINE SAFETY FUND					
8624-999	Cash Control (24B-5-3B) WV CODE	327,513.66	85,816.54	413,330.20	Federal reimbursement & license fees for the operation of Gas Pipeline Division.	1993-Special Revenue Appropriated
8625	MOTOR CARRIER DIVISION FUND					
8625-999	Cash Control (24A-6-6) WV CODE	1,950,776.37	224,705.90	2,175,482.27	Federal reimbursement & special assessment annual fees for the operation of this division.	1993-Special Revenue Appropriated
8626	MOTOR CARRIER OUT OF STATE LICENSES FUND					
8626-999	Cash Control (24A-6A-5) WV CODE	71,403.56	-599.15	70,804.41	Fees for regulation of out of state motor carriers.	1993-Special Revenue
8627	CONSUMER ADVOCATE FUND					
8627-999	Cash Control (24-1-1F(2) WV CODE	528,868.52	323,750.31	852,618.83	Fees transferred from fund 8623 to intervene as a party on behalf of residential customers of utility service.	1993-Special Revenue Appropriated
8629	MOTOR CARRIER - LAW ENFORCEMENT INVESTIGATIVE FUND					
8629-999	Cash Control (60A-7-707) WV CODE	0.00	0.00	0.00	Proceeds from the sale of forfeited property seized by PSC investigation.	1993-Special Revenue
8630	WIRELESS ENHANCED 911 FEES					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8630-999	Cash Control (24-6-6B) WV CODE	7,020,726.77	-204,963.79	6,815,762.98	911 fees to be disbursed by the PSC to counties based on percentage.	1994-Special Revenue
8631	CABLE FUND					
8631-999	Cash Control (24D-1-25A) WV CODE	125,910.40	-14,906.49	111,003.91	Other collections, fees & licenses to administer the Cable Television System Act.	1993-Special Revenue
8632	ENHANCED 911 WIRELESS TOWER ACCESS ASSISTANCE FUND					
8632-999	Cash Control (24-6-6B(B)) WV CODE	846,379.62	-417,901.91	428,477.71	Other collections, fees, licenses & income to provide loans & grants in support of the enhanced wireless tower access program as set forth in 2005 HB3208.	1999-Special Revenue
8633	GIFTS, GRANTS AND DONATIONS					
8633-999	Cash Control (4-11-2) WV CODE	101,855.80	0.00	101,855.80	Other collections, fees, licenses & income to expend non-federal grant, gifts, grants and donations.	2006-Special Revenue
8743	CONSOLIDATED FEDERAL FUNDS MOTOR CARRIER DIVISION FUND					
8743-999	Cash Control (4-11-2) WV CODE	6,474,604.32	1,216,415.88	7,691,020.20	Federal funds for regulation of motor carriers.	2006-Federal Revenue Appropriated
8744	CONSOLIDATED FEDERAL FUNDS GAS PIPELINE FUND					
8744-999	Cash Control (4-11-2) WV CODE	613,072.87	489,936.80	1,103,009.67	Federal funds to monitor gas pipeline safety regulations.	1993-Federal Revenue Appropriated
8914	PUBLIC SERVICE COMMISSION WEIGHT ENFORCEMENT FUND					
8914-999	Cash Control (17C-17B 4C)	10.00	0.00	10.00	Fund transfers to administer the coal resource transportation road permitting program & otherwise enforce the provisions of The WV code, Chapter 24 relating to the weight of coal trucks.	1993-Special Revenue
	Subtotal	<u>28,660,737.96</u>	<u>-738,126.83</u>	<u>27,922,611.13</u>		
<b><u>0213 - PURCHASING DIVISION</u></b>						
2031	DOH-PROCUREMENT REIMBURSEMENT FUND					
2031-999	Cash Control (17-2A-13) WV CODE	223,420.43	257,658.56	481,078.99	Reimbursements from highways to pay procurement expenses.	1993-Special Revenue
2034	LOCAL GOVERNMENT REIMBURSEMENT FUND					
2034-999	Cash Control (5A-3-8) WV CODE	1,329.74	0.00	1,329.74	Local government reimbursements and sales of copies of products & services available for office & communication	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
					equipment.	
2039	SEMINARS AND CLASSES FUND					
2039-999	Cash Control (5A-3-3 & 4) WV CODE	12,794.65	18,231.53	31,026.18	Registration fees to conduct seminars & classes on rules, regulations and legal issues.	1995-Special Revenue
2263	VENDOR FEE FUND					
2263-999	Cash Control (5A-3-9A) WV CODE	690,433.77	-66,084.62	624,349.15	To receive funds transferred from the Purchasing Card Administration fund.	2011-Special Revenue Appropriated
2264	PURCHASING IMPROVEMENT FUND					
2264-999	Cash Control (5A-3-58) WV CODE	3,032,529.12	-1,113,246.75	1,919,282.37	To receive funds transferred from the Purchasing Card Administration fund.	2011-Special Revenue Appropriated
	Subtotal	<u>3,960,507.71</u>	<u>-903,441.28</u>	<u>3,057,066.43</u>		
	<b><u>0707 - RACING COMMISSION</u></b>					
7300	MEDICAL EXPENSES & TRANSFERS FUND					
7300-999	Cash Control (19-23-14) WV CODE	73,900.00	32,199.00	106,099.00	Permits, registration fees, fines for expenses of hospitalization, medical care, funeral expenses resulting from injuries received by permit holder with all \$5,000 transferred to general revenue fund.	1993-Special Revenue Appropriated
7301	UNREDEEMED PARIMUTUEL TICKETS FUND					
7301-999	Cash Control (19-23-13) WV CODE	990,590.07	-979,396.02	11,194.05	Unredeemed tickets to continue race days at tracks & for educational & promotional activities with thoroughbred development fund.	1993-Special Revenue
7302	ADMINSTRATION AND PROMOTIONAL SPECIAL REV OPER FUND					
7302-999	Cash Control (19-23-13B) WV CODE	1,022.47	0.00	1,022.47	Five percent of required deposits from commission & pari-mutuel pools to administer & promote thoroughbred development program.	2010-Special Revenue
7304	ADMINSTRATION AND PROMOTIONAL FUND					
7304-999	Cash Control (19-23-13B) WV CODE	177,298.42	19,341.42	196,639.84	Five percent of required deposits from commission & pari-mutuel pools to administer & promote thoroughbred development program.	1993-Special Revenue Appropriated
7305	GENERAL ADMINISTRATION FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
7305-999	Cash Control (19-23-11) WV CODE	395,332.15	796,860.62	1,192,192.77	License & pari-mutuel pools taxes to fund racing commission expenses with excess over appropriation to general revenue fund.	1993-Special Revenue Appropriated
7307	ADMINISTRATION, PROMOTION & EDUCATION - GREYHOUND RACING FUND					
7307-999	Cash Control (19-23-10) WV CODE	1,849,909.49	-497,751.21	1,352,158.28	Ten percent of deposits into the greyhound breeding development fund to administer and promote the greyhound development program.	1993-Special Revenue Appropriated
7308	RACING COMMISSION LOTTERY FUND					
7308-999	Cash Control SB 213 FY 2011 BUDGET BILL	1,020,000.00	760,000.00	1,780,000.00	State Excess Lottery Funds.	2011-Excess Lottery Funds
	Subtotal	<u>4,508,052.60</u>	<u>131,253.81</u>	<u>4,639,306.41</u>		
<b><u>0927 - REAL ESTATE COMMISSION</u></b>						
8635	REAL ESTATE COMMISSION FUND					
8635-999	Cash Control (30-40-3-9A) WV CODE	<u>1,266,958.17</u>	<u>98,358.70</u>	<u>1,365,316.87</u>	Real estate brokers & sales persons' fees for operation & expenses of Commission.	1993-Special Revenue Appropriated
<b><u>0233- REAL ESTATE DIVISION</u></b>						
2395	PUBLIC LAND CORPORATION FUND					
2395-999	Cash Control (5A-11-3)(10)(B)	66,985.00	46,961.77	113,946.77		2015-Special Revenue
2396	PUBLIC LAND CORPORATION FUND					
2396-999	Cash Control (5A-10-3A)(B)	0.00	40,000.00	40,000.00		2016-Special Revenue
	Subtotal	<u>66,985.00</u>	<u>86,961.77</u>	<u>153,946.77</u>		
<b><u>0615 - REGIONAL JAIL AND CORRECTIONAL FACILITY AUTHORITY</u></b>						
6650	EASTERN REGIONAL - JAIL AND CORRECTIONAL FACILITIES					
6650-99	Cash Control (31-20-10) WV CODE	0.00	0.00	0.00	Transfers from funds 6678 & 8803 & grants for operation of Eastern Regional Jail.	1993-Special Revenue
6652	SOUTH WESTERN REGIONAL JAIL OPERATIONS FUND					
6652-999	Cash Control (31-20-10) WV CODE	0.00	0.00	0.00	Institutional collections to operate the South Western Regional Jail.	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
6654	NOTHERN REGIONAL JAIL OPERATIONS FUND					
6654-999	Cash Control (31-20-10) WV CODE	0.00	0.00	0.00	Transfers from funds 6678 & 8803 for the operation of Northern Regional Jail.	1993-Special Revenue
6656	SOUTH CENTRAL REGIONAL JAIL OPERATIONS FUND					
6656-999	Cash Control (31-20-10) WV CODE	0.00	0.00	0.00	Transfers from funds 6678 & 8803 for the operation South Central Regional Jail.	1993-Special Revenue
6658	CENTRAL REGIONAL JAIL OPERATIONS FUND					
6658-999	Cash Control (31-20-10) WV CODE	0.00	0.00	0.00	Transfers from funds 6678 & 8803 for the operation of Central Regional Jail.	1993-Special Revenue
6663	SOUTHERN REGIONAL JAIL OPERATIONS FUND					
6663-999	Cash Control (31-20-10) WV CODE	0.00	0.00	0.00	Transfers to fund the operation of Southern Regional Jail.	1993-Special Revenue
6665	WESTERN REGIONAL JAIL OPERATIONS FUND					
6665-999	Cash Control (31-20-10) WV CODE	0.00	0.00	0.00	Transfers to fund the operation of Western Regional Jail.	1993-Special Revenue
6667	NORTH CENTRAL REGIONAL JAIL OPERATIONS FUND					
6667-999	Cash Control (31-20-10) WV CODE	0.00	0.00	0.00	Transfers to fund the operation of North Central Regional Jail.	1993-Special Revenue
6669	NORTH CENTRAL REGIONAL JAIL OPERATIONS FUND					
6669-999	Cash Control (31-20-10) WV CODE	0.00	0.00	0.00	Transfers to fund the operation of Tygart Valley Regional Jail.	1993-Special Revenue
6675	REGIONAL JAIL AND CORRECTIONAL FACILITY AUTHORITY FUND					
6675-999	Cash Control (31-20-10) WV CODE	1,260,070.81	-517,333.54	742,737.27	Investments, criminal costs, filing fees, interest & inmate costs to develop regional jail system in WV.	1993-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			11,324,138.10		
6676	REGIONAL JAIL AND CORRECTIONAL FACILITY DEVELOPMENT FUND					
6676-999	Cash Control (31-20-10) WV CODE	0.00	0.00	0.00	Transfers & investment earnings to administer the Regional Jail and Correctional Facilities.	1994-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			0.00		
6678	REGIONAL JAILS OPERATING CASH CONTROL ACCOUNT					
6678-999	Cash Control	5,524,193.04	1,248,230.39	6,772,423.43	Statewide per diem rate of \$35 & interest	1995-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(31-20-10) WV CODE				transfers to the operating funds of the various regional jails for their operation.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			21,037,383.57		
6691	REGIONAL JAILS MAINTENANCE FUND					
6691-999	Cash Control (31-20-10) WV CODE	0.00	0.00	0.00	Operating funds transfers & investment earnings to provide for the maintenance at regional jail facilities.	1999-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			0.00		
6692	POTOMAC HIGHLANDS REGIONAL JAIL OPERATIONS FUND					
6692-999	Cash Control (31-20-10) WV CODE	0.00	0.00	0.00	Regional Jail per diem to administer the Potomac Highlands Regional Jail.	1999-Special Revenue
	Subtotal	<u>6,784,263.85</u>	<u>730,896.85</u>	<u>7,515,160.70</u>		
	Investment Subtotal			<u>32,361,521.67</u>		
<b><u>0232 - RETIREE HEALTH BENEFIT TRUST FUND</u></b>						
2541	OPEB BENEFIT CONTRIBUTION ACCUMULATION FUND					
2541-999	Cash Control (5-16D-2) WV CODE	91,238.46	669,548.10	760,786.56	Retired employee premium contributions, employer premium contributions, other collections, federal grant-Medicare part D & other post-employment benefit employer contributions to account for health & basic life insurance premium.	2006-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			83,328,382.25		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			611,815,880.33		
8759	OPEB BENEFIT CONTRIBUTION ACCUMULATION FUND					
8759-999	Cash Control (5-16D-2) WV CODE	0.00	0.00	0.00	To collect and invest federal funding until such time as to pay retiree expenditures.	2012-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			0.00		
	Subtotal	<u>91,238.46</u>	<u>669,548.10</u>	<u>760,786.56</u>		
	Investment Subtotal			<u>695,144,262.58</u>		
<b><u>0201 - SECRETARY OF ADMINISTRATION</u></b>						
2025	OFFICE OF EMERGENCY PLANNING FUND					
2025-999	Cash Control (5A-1-2) WV CODE	11.66	0.00	11.66	Federal funds for emergency planning.	1993-Special Revenue
2028	C & P REFUNDS FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
2028-999	Cash Control (5A-4-2) WV CODE	699.39	0.00	699.39	Miscellaneous receipts for C & P refunds.	1993-Special Revenue
2041	WEST VIRGINIA TOBACCO SETTLEMENT FUND					
2041-999	Cash Control (4-11A-1) WV CODE	0.00	0.00	0.00	Court settlement revenues and investment earnings to ensure the treatment of tobacco related illnesses.	2000-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1.81		
2044	EMPLOYEE PENSION & HEALTH CARE BENEFIT FUND					
2044-999	Cash Control (18-7A-39) WV CODE	0.00	0.00	0.00	Funds used to pay unfunded health care benefits or unfunded pension benefits, or transferred into Pension Liability Redemption Fund.	2014-Special Revenue Appropriated
2045	STATE EMPLOYEE SICK LEAVE FUND					
2045-999	Cash Control (5-5-6E) WV CODE	642,449.04	-92,507.64	549,941.40	Funds used to pay employees for sick leave that has not been utilized monies have been appropriated by the legislature.	2009-Special Revenue
2046	GIFTS, GRANTS & DONATIONS					
2046-999	Cash Control (Chapter 5A) WV CODE	87,996.98	0.00	87,996.98	Donations to develop and fund the WV project with PEW financial analysis	2009-Special Revenue
	Subtotal	<u>731,157.07</u>	<u>-92,507.64</u>	<u>638,649.43</u>		
	Investment Subtotal			<u>1.81</u>		
<b>0327 - SECRETARY OF COMMERCE</b>						
3006	ECONOMIC OPPORTUNITY LOW INCOME ENERGY ASSISTANCE					
3006-999	Cash Control EXECUTIVE ORDER 4-12 OLD FUND 1016	12,439.62	-12,439.62	0.00	Energy assistance for persons and families with low income.	2011-Special Revenue
3007	ECONOMIC OPPORTUNITY LOW INCOME DOW-LIEAP-WX FUND					
3007-999	Cash Control EXECUTIVE ORDER 4-12 OLD FUND 1017	699,520.47	482,887.91	1,182,408.38	Energy assistance for persons and families with low income.	2011-Special Revenue
3008	SPECIAL WEATHERIZATION PROJECTS					
3008-999	Cash Control EXECUTIVE ORDER 4-12 OLD FUND 1027	2,229,297.24	157,264.64	2,386,561.88	For special weatherization Projects.	2011 -Non- Appropriated
3009	GIFTS GRANTS & DONATIONS					
3009-999	Cash Control	15,604.29	240,294.82	255,899.11	Operating funds transfer to provide grant	2011-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	EXECUTIVE ORDER 4-12 OLD FUND 1029				related to energy assistance.	
8780	OFFICE OF ECONOMIC OPPORTUNITY CONS FED FUNDS					
8780-999	Cash Control EXECUTIVE ORDER 4-12 OLD FUND 8797	26,671.85	-17,213.92	9,457.93	To administer and pass-through various federal grants.	2011-Federal Revenue Appropriated
8781	OFFICE OF ECONOMIC OPPORTUNITY SERV BLOCK GRANT					
8781-999	Cash Control EXECUTIVE ORDER 4-12	10,206.04	-7,942.85	2,263.19	Operating funds transfer to provide grant related to energy assistance.	2009-Federal Revenue Block Grant
	Subtotal	<u>2,993,739.51</u>	<u>842,850.98</u>	<u>3,836,590.49</u>		
<b><u>0431 - SECRETARY OF EDUCATION AND THE ARTS</u></b>						
3506	CENTER FOR PROFESSIONAL DEVELOPMENT FUND					
3506	Cash Control (18A-3A-1E) WV CODE	703,043.39	-19,236.00	683,807.39	Other registration fees from educators to administer the Center for Professional Development Programs.	1998-Special Revenue
3508	LOTTERY EDUCATION - SEC OF EDUCATION & THE ARTS					
3508-999	Cash Control (29-22-18G WV CODE)	917,266.68	1,312,952.86	2,230,219.54		2015-Lottery Funds
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			5,805,693.43		
3509	RURAL AGING CONFERENCE - GOVERNOR'S CONTINGENCY FUND					
3509	Cash Control (5-1-18) WV CODE	0.18	0.00	0.18	Statutory transfers to administer the Rural Aging Program.	1999-Special Revenue
4012	GIFTS, GRANTS & DONATIONS					
4012-999	Cash Control (5F-2-2) WV CODE	465,426.17	-18,473.43	446,952.74	Gifts, donations, & non-federal grants for projects within the Department of Ed.	2002 -NonAppropriated
8841	CONSOLIDATED FEDERAL FUND					
8841-999	Cash Control (18A-3A & 4-11-3) WV CODE	28,323.73	-9,898.15	18,425.58	Federal funds supplemented for expenditure during FY 2001.	2001-Federal Revenue Appropriated
	Subtotal	<u>2,114,060.15</u>	<u>1,265,345.28</u>	<u>3,379,405.43</u>		
	Investment Subtotal			<u>5,805,693.43</u>		
<b><u>0601 - SECRETARY OF MILITARY AFFAIRS AND PUBLIC SAFETY</u></b>						
6003	LAW ENFORCEMENT, SAFETY & EMERGENCY WKR FUNERAL FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
6003-999	Cash Control ARICLE 11, SEC (15-11-1) WV CODE	16,494.99	24,000.00	40,494.99	Transfers to fund the Law Enforcement & Emergency Worker Funeral Program.	2001-Special Revenue Appropriated
6004	GIFTS GRANTS & DONATIONS					
6004-999	Cash Control	0.00	0.00	0.00	New Homeland Security positions	2005-Special Revenue
6005	SECRETARY OF MILITARY AFFAIRS AND PUBLIC LOTTERY FUND					
6005-999	Cash Control (Chapter 5F, SB 1011) WV CODE	0.00	0.00	0.00	Excess lottery revenue to fund interoperable communications.	2008-Excess Lottery Funds
8876	CONSOLIDATED FEDERAL FUNDS					
8876-999	Cash Control (4-11) WV CODE	50,048.04	12,569.14	62,617.18	Federal funds to provide for the Homeland Security Program.	2008-Federal Revenue Appropriated
	Subtotal	<u>66,543.03</u>	<u>36,569.14</u>	<u>103,112.17</u>		
<b><u>0701 - SECRETARY OF REVENUE</u></b>						
0603	REVENUE SHORTFALL RESERVE FUND - TRANSFER					
0603-999	Cash Control (11B-2-20) WV CODE	0.00	-6,417,315.96	-6,417,315.96		2015-Special Revenue
0604	REVENUE RESERVE FUND - CASH FLOW TRANSFER					
0604-999	Cash Control (11B-2-20) WV CODE	0.00	0.00	0.00		2015-Special Revenue
7005	REVENUE SHORTFALL RESERVE FUND PART A					
7005-999	Cash Control (11B-2-20) WV CODE	0.00	60,000,000.00	60,000,000.00	The revenue shortfall reserve fund shall be funded continuously from surplus revenues up to aggregate amount not to exceed 13% of the total appropriations from the state fund, general revenue for the just ended fiscal year.	1999-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			34,512.14		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			334,794,369.18		
7006	REVENUE SHORTFALL RESERVE FUND PART B					
7006-999	Cash Control (11B-2-20F) HB4015 WV CODE	0.00	0.00	0.00	Moneys transferred from the WV Tobacco Settlement Medical Trust Fund pursuant to the provisions of Chapter 4-11-2 of this code, Part B shall be made available to the WV Investment Management Board for management & investment of the monies in accordance with Chapter 12-6.	2004-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			392,028,269.06		
7007	STATE DEBT REDUCTION FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
7007-999	Cash Control HB 2718 & (29-22C-27) WV CODE	5,649,140.19	5,000,000.00	10,649,140.19	Statutory transfers for the other post employment contribution accumulation fund.	2008-Special Revenue Appropriated
	Subtotal	<u>5,649,140.19</u>	<u>58,582,684.04</u>	<u>64,231,824.23</u>		
	Investment Subtotal			<u>726,857,150.38</u>		
<b><u>1600 - SECRETARY OF STATE</u></b>						
1601	FILING FEES FUND					
1601-999	Cash Control (3-5-8) WV CODE	0.01	371,483.00	371,483.01	Interest & fees paid by candidates running for office in primary elections to be distributed to the counties.	2001-Special Revenue
1606	MOTOR VOTER REGISTRATION FUND					
1606-999	Cash Control (3-2-22A & 17B-2-8) WV CODE	553,041.83	-460,048.81	92,993.02	Fifty cents of license fee to register voters when renewing drivers license.	1998-Special Revenue
1608	PREPAID FEES & SERVICES FUND					
1608-999	Cash Control (5-2-1) WV CODE	80,267.60	-5,431.60	74,836.00	Prepaid fees to be used to pay for future services performed by the SOS' Office.	1993-Special Revenue
1612	SERVICE FEES AND COLLECTIONS ACCOUNT					
1612-999	Cash Control (59-1-2F) WV CODE	496,168.19	4,615.81	500,784.00	Other collections & fees for the operation of the SOS' Office.	1995-Special Revenue Appropriated
1613	MARRIAGE CELEBRANTS REGISTRATION FEE ADMIN FUND					
1613-999	Cash Control (48-2-402D) WV CODE	212,165.22	28,874.00	241,039.22	Other collections, fees, license & income to establish a central registry of persons authorized to celebrate marriage in this State.	2001-Special Revenue
1615	COUNTY ASSISTANCE VOTING EQUIPMENT FUND					
1615-999	Cash Control (3-1-48) WV CODE	0.00	17,580.84	17,580.84	County assistance voting fund for non- interest loans to counties to obtain, modify or replace voting equipment necessary for casting and counting votes.	2003-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			2,829,221.86		
1617	GENERAL ADMINISTRATIVE FEES ACCOUNT					
1617-999	Cash Control (59-1-2H(1) WV CODE	3,387,602.67	-342,868.12	3,044,734.55	Service fees and collections to administer the Secretary of State Office.	2010-Special Revenue Appropriated
8854	CONSOLIDATED FEDERAL FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8854-999	Cash Control (3-1-48) WV CODE	992.80	25,472.44	26,465.24	Consolidated federal fund to administer the Help America Vote Act of 2002 in accordance with the provision of 42USC.	2002-Federal Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,342,262.03		
	Subtotal	<u>4,730,238.32</u>	<u>-360,322.44</u>	<u>4,369,915.88</u>		
	Investment Subtotal			<u>4,171,483.89</u>		
<b><u>2100 - SENATE</u></b>						
1701	PEIB ESCROW FUND					
1701-999	Cash Control (5-16-23) WV CODE	<u>44,337.43</u>	<u>9,683.69</u>	<u>54,021.12</u>	Members' contributions transferred to the Insurance Board for coverage.	1993-Special Revenue
<b><u>0486 - SHEPHERD UNIVERSITY</u></b>						
4532	TUITION & REQUIRED E & G FEES FUND					
4532-999	Cash Control (18B-10-1B) WV CODE	6,296,372.52	-1,635,742.75	4,660,629.77	Other collections, fees licenses and investment earnings to provide funding for educational & general expenditures.	2004-Special Revenue
4533	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4533-999	Cash Control (18B-10-1B) WV CODE	7,454,241.13	-4,890.44	7,449,350.69	Other collections, fees licenses and investment earnings to provide funding for auxiliary enterprises.	2004-Special Revenue
4534	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4534-999	Cash Control (18B-4-4) WV CODE	1,524,862.73	-51,980.42	1,472,882.31	Non-federal grants & investment earnings to finance non-federal grants & contracts.	2004-Special Revenue
4535	EDUCATION & GENERAL CAPITAL FEES FUND					
4535-999	Cash Control (18B-10-1B) WV CODE	1,368,619.82	532,758.09	1,901,377.91	Tuition, fees & interest for capital improvements and major repairs.	2004-Special Revenue
8771	FEDERAL PROGRAMS FUND					
8771-999	Cash Control (18B-4-4) WV CODE	89,204.14	-57,464.88	31,739.26	Federal funds and earned interest to participate in federal programs.	1993-Federal Revenue
	Subtotal	<u>16,733,300.34</u>	<u>-1,217,320.40</u>	<u>15,515,979.94</u>		
<b><u>0312 - SOLID WASTE MANAGEMENT BOARD</u></b>						
3285	RESERVE BOND FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3285-999	Cash Control (22C-4-12, 13, 14, 15 & 16) WV CODE	200,000.00	0.00	200,000.00	Reserve bond fund.	2007-Special Revenue
3287	FACILITIES OPERATING EXPENSE FUND					
3287-999	Cash Control (22C-1-5) WV CODE	1,827,889.79	266,603.99	2,094,493.78	For the administration of loans by the Solid Waste Management Board to Solid Waste Authorities on revolving basis.	1993-Special Revenue
3288	PLANNING FUND					
3288-999	Cash Control (22C-3-6(12) & 22C-3-8(1) WV CODE	3,419,488.50	159,750.93	3,579,239.43	Transfers from fund 3332 for solid waste planning.	1993-Special Revenue Appropriated
	Subtotal	<u>5,447,378.29</u>	<u>426,354.92</u>	<u>5,873,733.21</u>		
<b><u>0487 - SOUTHERN WV COMMUNITY AND TECHNICAL COLLEGE</u></b>						
4677	PAYROLL CLEARING FUND					
4677-999	Cash Control (12-3-12A) WV CODE	334,319.77	-330,709.05	3,610.72	Payroll clearing fund.	1993-Special Revenue
4678	REVENUE CLEARING FUND					
4678-999	Cash Control (18B-10-15) WV CODE	671.06	0.00	671.06	Clearing fund for local revenue & interest transfers to other line items.	1993-Special Revenue
4680	TUITION & REQUIRED E & G FEES FUND					
4680-999	Cash Control (18B-10-1B) WV CODE	2,919,085.51	2,108,141.78	5,027,227.29	Other collections, fees licenses, & investment earnings to provide funding for general operating expenses.	2004-Special Revenue
4681	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4681-999	Cash Control (18B-10-1B) WV CODE	1,251,731.68	-532,352.85	719,378.83	Other collections, fees, licenses, & investment earnings to provide funding for auxiliary enterprises.	2004-Special Revenue
4682	EDUCATION & GENERAL CAPITAL FEES FUND					
4682-999	Cash Control (18B-10-1B) WV CODE	831,151.66	-41,626.08	789,525.58	Tuition, fees and interest for capital repairs and alterations.	2004-Special Revenue
4683	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4683-999	Cash Control (18B-4-4) WV CODE	2,311,853.52	-270,238.06	2,041,615.46	Other collections, fees licenses, & investment earnings to provide funding for state, local and private projects.	2004-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8772	FEDERAL GRANTS/CONTRACTS FUND					
8772	Cash Control (18B-4-4) WV CODE	30,961.77	150,826.47	181,788.24	Federal funds, earned interest and tuition and fees to participate in federal programs.	1993-Federal Revenue
	Subtotal	<u>7,679,774.97</u>	<u>1,084,042.21</u>	<u>8,763,817.18</u>		
<b><u>0703 - STATE BUDGET OFFICE</u></b>						
7400	PUBLIC EMPLOYEES INSURANCE RESERVE FUND					
7400-999	Cash Control (11B-2-15A) WV CODE	3,420,792.00	-3,420,792.00	0.00	Moneys transferred annually from agencies equal to one percent of annualized expenditures for filled full-time equivalents from appropriate funds as of April 1, & will be transferred on May 31.	2004-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			4,533,586.65	These monies shall be held in reserve fund & appropriated by the legislature.	
	Subtotal	<u>3,420,792.00</u>	<u>-3,420,792.00</u>	<u>0.00</u>		
	Investment Subtotal			<u>4,533,586.65</u>		
<b><u>1601 - STATE ELECTION COMMISSION</u></b>						
1690	SUPREME COURT PUBLIC CAMPAIGN FINANCING					
1690-999	Cash Control (3-12-5) HB4130 WV CODE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	Gifts, grants and donations to provide public financing for the election campaigns of certified candidates. All moneys collected shall be administered by the State Election Commission. Expenditures may be made from the fund only by the purpose set forth in this article & Chapter 12-3-1.	2010-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			<u>522,484.84</u>		
<b><u>0804 - STATE RAIL AUTHORITY</u></b>						
8401	SOUTH BRANCH VALLEY RAILROAD FUND					
8401-999	Cash Control (29-18-16) WV CODE	1,484.00	8,516.00	10,000.00	Freight revenue, interest & investment for operation of South Branch Railroad.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			5,268,058.06		
8407	WEST VIRGINIA CENTRAL RAILROAD					
8407-999	Cash Control (29-18-16) WV CODE	0.00	0.00	0.00	Revenue collections from the right-of-way agreement on the West Virginia Central Railroad.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			979,053.88		
8733	CONS FEDERAL FUNDS RR MAIN AUTHORITY FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
8733-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Collect funds from a Federal Railroad Administration grant a WV State & High Rail Plan.	
	Subtotal	<u>1,484.00</u>	<u>8,516.00</u>	<u>10,000.00</u>		
	Investment Subtotal			<u>6,247,111.94</u>		
<b><u>2400 - SUPREME COURT</u></b>						
1757	PARENTAL EDUCATION FUND					
1757-999	Cash Control (48-9-104) WV CODE	22,419.97	113,016.92	135,436.89	Fees to pay for parental education classes, cost of materials and for hiring teachers.	1998-Special Revenue
1759	PARENT EDUCATION AND MEDIATION FUND					
1759-999	Cash Control (48-9-604) WV CODE	487,474.38	436,887.83	924,362.21	Fees to pay for parental education classes, cost of materials and for hiring teachers.	1998-Special Revenue
1761	MAGISTRATE COURT SURPLUS ACCOUNT					
1761-999	Cash Control (50-3-4B(2)) WV CODE	86,794.56	-41,330.30	45,464.26	Funds shall be disbursed to each county magistrate court fund that generates less than \$15,000 per magistrate per year & any remaining funds in the surplus account shall be deposited by the Treasurer into the State's general revenue fund.	2001-Special Revenue
1762	GIFTS, GRANTS AND DONATIONS					
1762-999	Cash Control (49-1-1) WV CODE	0.00	0.00	0.00	Clearing account for remittance of funds from Criminal Justice Service for grant expenses.	2009-Special Revenue
1763	FAMILY COURT FUND					
1763-999	Cash Control (51-2A-22) WV CODE	88,227.10	(88,030.16)	196.94	Account for the deposit of funds in collected within the family court system and shall be used solely for the administrative costs associated with the duties imposed upon the Supreme Court of Appeals by the WV code pertaining to the family court system.	2009-Special Revenue Appropriated
1764	ENFORCEMENT OF GUARDIANSHIP/CONSERVATORSHIP ACT FD					
1764-999	Cash Control (44A-2-1G) WV CODE	177,728.93	22,645.00	200,373.93	Other collections, fees, licenses and income to enforce the guardianship/conservatorship act.	2010-Special Revenue
1765	ACCESS TO JUSTICE					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
1765-999	Cash Control (59-1-13) WV CODE	58,600.00	-5,200.00	53,400.00	Other collections, fees, licenses and income to provide grants to the federally designated provider of civil legal services of low income.	2012-Special Revenue
8867	CONSOLIDATED FEDERAL FUNDS					
8867-999	Cash Control (4-11-2) WV CODE	0.00	0.00	0.00	Federal grants conduit.	2002-Federal Revenue Appropriated
	Subtotal	<u>921,244.94</u>	<u>437,989.29</u>	<u>1,359,234.23</u>		
<b><u>0214 - SURPLUS PROPERTY</u></b>						
2280	SALES OF FEDERAL SURPLUS PROPERTY FUND					
2280-999	Cash Control (5A-3-46) WV CODE	162,999.42	78,221.97	241,221.39	Fees & charges for acquisition, warehousing & distribution of surplus property in accordance with federal regulations.	1993-Special Revenue
2281	SALES OF STATE SURPLUS PROPERTY FUND					
2281-999	Cash Control (5A-3-45) WV CODE	2,953,392.52	-497,071.22	2,456,321.30	Auctions salvage fees & receipts from sale of state property & transfers from fund 2280 for purchasing new equipment	1993-Special Revenue
	Subtotal	<u>3,116,391.94</u>	<u>-418,849.25</u>	<u>2,697,542.69</u>		
<b><u>0702 - TAX DIVISION</u></b>						
7050	ADDITIONAL TAX-ADMINISTRATION FUND					
7050-999	Cash Control (11-13A-6) WV CODE	51,560.33	-24,093.72	27,466.61	Revenue from coal severance tax for administration of program, not to exceed \$35000 annually.	1993-Special Revenue
7052	OIL & GAS COUNTY REVNUUE FUND ADMINISTRATION					
7052-999	Cash Control (11-13A-5A) WV CODE	65,422.48	-17,183.69	48,238.79	Severance tax for the administration of the oil and gas severance tax.	1993-Special Revenue
7053	COUNTY TAX FUND					
7053-999	Cash Control (11-1A-21) WV CODE	2,103,346.76	-483,276.46	1,620,070.30	County commission funds to pay costs of central assessment computer system.	1997-Special Revenue
7054	INHERITANCE TAX-ADMINISTRATION FUND					
7054-999	Cash Control (44-3A-42) WV CODE	168,792.12	12,957.50	181,749.62	Fiduciary fees used to defray costs of administering estate tax.	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
7057	SURFACE MINING RECLAMATION FUND					
7057-999	Cash Control (22-3-11 & 32) WV CODE	4,887.21	0.00	4,887.21	Three cents & two cents per ton tax on coal transfers to funds 3321 & 3324 respectively to carry out reclamation of lands and environmental regulatory programs.	1993-Special Revenue
7059	TRANSIENT VENDOR FUND					
7059-999	Cash Control (11-12-21) WV CODE	89,641.04	500.00	90,141.04	Surety bonds to ensure compliance with the law by transient vendors.	1993-Special Revenue
7064	SALES OF TAX MAPS FUND					
7064-999	Cash Control (11-1C-4) WV CODE	16,558.59	-1,778.25	14,780.34	Receipts from sale of tax maps to defray costs & transfer remaining funds to county assessors.	1993-Special Revenue
7066	TAX COLLECTION AGENCY CLEARING FUND					
7066-999	Cash Control (11-10-11) WV CODE	43,981.46	-8,826.60	35,154.86	Collection of delinquent taxes by collection agencies.	1993-Special Revenue
7068	ADMINISTRATION OF SEIZED WELLS FUND					
7068-999	Cash Control (11-10-13) WV CODE	1,029.07	0.00	1,029.07	Taxes remitted from fund 4159 to administer seizure of wells.	1993-Special Revenue
7071	CEMETERY COMPANY REGISTRATION FUND					
7071-999	Cash Control (35-5B-2) WV CODE	70,969.39	-1,854.88	69,114.51	Registration fees & changes fees to be used by secretary of Tax & Revenue to ensure compliance of preneed cemetery companies.	1993-Special Revenue Appropriated
7072	MEDICAID STATE SHARE ADMINISTRATION FUND					
7072-999	Cash Control (11-27-32A) WV CODE	95,569.89	13,241.80	108,811.69	Transfers from Medicaid state share fund for administration & collection of tax.	1993-Special Revenue
7073	SPECIAL AUDIT & INVESTIGATIVE UNIT FUND					
7073-999	Cash Control CHAPTER 11 WV CODE	150,347.12	-1,027.99	149,319.13	Charitable bingo, raffle, raffle boards and game fees to support compliance by the Tax Commissioner not to exceed \$500,000 annually with all over \$75,000 at years end to general revenue fund.	1994-Special Revenue Appropriated
7074	TAX ADMINISTRATION SERVICES FUND					
7074-999	Cash Control (11-10-27(D) WV CODE	0.00	227,955.63	227,955.63		2016-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
7075	INTERNATIONAL FUEL TAX AGREEMENT CLEARING FUND					
7075-999	Cash Control (11-14B-11) WV CODE	1,202,428.31	571,720.16	1,774,148.47	International fuel tax to be transferred to State Road Fund after refunds and reconciliation to members of agreement.	1994-Special Revenue
7076	OUT OF STATE COMPLIANCE ACCOUNT					
7076-999	Cash Control (11-1-4A) WV CODE	27,819.03	0.00	27,819.03		2015-Special Revenue
7077	SOLID WASTE FEE CLEARING FUND					
7077-999	Cash Control (22C-4-30) WV CODE	2,594,717.56	-343,265.72	2,251,451.84	Fee Clearing Fund.	1996-Special Revenue
7079	TELEMARKETER REGISTRATION FUND					
7079-999	Cash Control (46A-6E-301B) WV CODE	91,825.00	13,100.00	104,925.00	Severance tax, statutory transfers, other collections, fees, licenses & income for administration of the registration requirements.	2008-Special Revenue
7083	MOTOR FUEL GENERAL TAX ADMINISTRATION FUND					
7083-999	Cash Control (11-14C-47) WV CODE	4,010,086.26	-1,352,234.81	2,657,851.45	The Tax Commissioner is authorized to retain one half of one percent of the tax collected pursuant to the provisions this article to be expensed for the general administration of taxes imposed by this chapter.	2005-Special Revenue
7084	TAX AMNESTY FUND					
7084-999	Cash Control (11-10D-10) WV CODE	31,099.73	0.00	31,099.73	Tax & applicable interest collected under the Tax Amnesty Program shall be deposited into the general revenue fund.	2004-Special Revenue
7086	SPECIAL DISTRICT EXCISE TAX ADMINISTRATION FUND					
7086-999	Cash Control (11-10-11A) WV CODE	0.00	0.00	0.00	Other collections, fees, licenses & income for the administration of Special District Excise Tax.	2005-Special Revenue
7087	WINE TAX ADMINISTRATION FUND					
7087-999	Cash Control (60-8-24) WV CODE	42,100.87	-15,935.37	26,165.50	Other collections, fees, licenses & income to administer the Wine License Program.	2006-Special Revenue Appropriated
7088	TAX OFFSET FEE ADMINISTRATION FUND					
7088-999	Cash Control	289,382.95	-229,527.00	59,855.95	Other collections, fees, licenses & income	2007-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(11-10-11)(2) WV CODE				to be expended by the Tax Commissioner for the general administration of taxation.	
7090	CENTAX CLEARING ACCOUNT					
7090-999	Cash Control (11-14c-48) WV CODE	436,139.16	-133,488.87	302,650.29	Centex Clearing Account.	2009-Special Revenue
7092	REDCD CIGARETTE IGNITION PROPENSITY STANDARD & FIRE PREV ACT FUND					
7092-999	Cash Control (47-25-9 & 47-25-4F) WV CODE	143,000.00	65,349.00	208,349.00	All moneys collected as civil penalties under section 6 of this article shall be deposited & divided between the State Fire Marshal & the State Tax Commissioner to support fire safety & prevention programs & the Tax Department enforcement activities.	2009-Special Revenue Appropriated
7093	MUNICIPAL FINES & FEES COLLECTION FUND					
7093-999	Cash Control (8-10-2B(D))	238,342.78	74,342.00	312,684.78	Severance tax, statutory transfers, other collections, fees, licenses & income and other taxes divided between the State Fire Marshal & the State Tax Commissioner to support fire safety & prevention programs & the Tax Department enforcement activities.	2011-Special Revenue
7094	TAX DEPT MUNICIPAL SALES & USE TAX FUND					
7094-999	Cash Control (8-13C-6) WV CODE	0.00	0.00	0.00	The Tax Commissioner may retain from collections a fee not to exceed the lesser of the cost of the service provided or one percent of the amount of taxes imposed pursuant to this article that are collected by the Tax Commissioner during any fiscal year.	2012-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			0.00		
7097	COAL COUNTY REALLOCATED SEVERANCE TAX FUND					
7097-999	Cash Control (11-13A-6A) WV CODE	0.00	0.00	0.00		2015-Special Revenue
7098	LOCAL SALES TAX & EXCISE TAX ADMINISTRATION FUND					
7098-999	Cash Control HB #105	0.00	0.00	0.00		2014-Special Revenue
7099	LOCAL SALES TAX & EXCISE TAX ADMINISTRATION FUND					
7099-999	Cash Control HB #105	1,348,482.61	435,133.07	1,783,615.68		2014-Special Revenue Appropriated
9001	GASOLINE TAX DIVISION FUND					
9001-999	Cash Control	433,146,352.34	394,589,656.78	827,736,009.12		2015-State Road Fund

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	Subtotal	<u>446,463,882.06</u>	<u>393,391,462.58</u>	<u>839,855,344.64</u>		
	<b><u>0208 - TEACHERS DEFINED CONTRIBUTION PLAN</u></b>					
2190	MEMBER CONTRIBUTION FUND					
2190-999	Cash Control (5-10D-1 & 18-7A-18) WV CODE	61,053.09	1,050,598.83	1,111,651.92	Contributions of members; members withdrawing or dying before retirement paid from this fund; loan account is also handled in this fund.	1993-Special Revenue
2191	EMPLOYERS CONTRIBUTION FUND					
2191-999	Cash Control (5-10D-1 & 18-7A-18) WV CODE	370,500.25	-370,500.25	0.00	Contributions of employers through state appropriations transferred to benefit members' retirement fund.	1993-Special Revenue
2192	SUSPENSION ACCOUNT					
2192-999	Cash Control (18-7B-11) WV CODE	4,877,802.84	-523,959.23	4,353,843.61	To receive forfeited contribution from terminated accounts.	1999-Special Revenue
	Subtotal	<u>5,309,356.18</u>	<u>156,139.35</u>	<u>5,465,495.53</u>		
	<b><u>0204 - TEACHERS RETIREMENT SYSTEM</u></b>					
2600	TEACHERS ACCUMULATION FUND					
2600-999	Cash Control (5-10D-1) WV CODE	627,555.20	-511,527.34	116,027.86	Contribution of members; members withdrawing or dying before retirement handled in this fund.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			6,543,684,969.62		
2601	EMPLOYERS ACCUMULATION FUND					
2601-999	Cash Control (18-7A-18 & 5-10D-1) WV CODE	346,585.50	-346,585.50	0.00	Contributions of employers through state appropriations transferred to benefit fund upon members' retirement.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			0.00		
2602	BENEFIT FUND					
2602-999	Cash Control (18-7A-18 & 5-10D-1) WV CODE	9,838.40	-9,838.40	0.00	Appropriations and contributions transferred from funds 2600 and 2601 for annuity payments.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			0.00		
2603	EXPENSE FUND					
2603-999	Cash Control	0.00	0.00	0.00	Appropriations, contributions, transfers	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(18-7A-18 & 5-10D-1) WV CODE				from reserve fund, plus earned interest on loans to members used for administrative expenses.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			0.00		
2604	RESERVE FUND					
2604-999	Cash Control (18-7A-18 & 5-10D-1) WV CODE	0.00	0.00	0.00	Gifts, bequests & accumulated monies from other investments to protect liabilities of retirement system.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			0.00		
2606	SCHOOL AID FORMULA FUNDS HOLDING ACCOUNT FUND					
2606-999	Cash Control (18-7A-18 & 5-10D-1) WV CODE	20,000,000.00	-20,000,000.00	0.00	Transfers from fund 0317-019 to pay employers share of teacher's retirement.	1994-Special Revenue
2607	TEACHERS EMPLOYERS CONTRIBUTION COLLECTION ACCT					
2607-999	Cash Control (18-7A-18C)	0.00	0.00	0.00	Transfer from fund 2606 for School Aid Money and Employer contributions.	2005-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			0.00		
	Subtotal	<u>20,983,979.10</u>	<u>-20,867,951.24</u>	<u>116,027.86</u>		
	Investment Subtotal			<u>6,543,684,969.62</u>		
	<b><u>0215 - TRAVEL MANAGEMENT</u></b>					
2300	TRAVEL MANAGEMENT OFFICE FUND					
2300-999	Cash Control (5A-3-49 & 52) WV CODE	0.00	0.00	0.00	Rentals & receipts from other state agencies, institutions & departments for operating, repairing & servicing motor vehicles & aircraft used by state agencies.	1993-Special Revenue
2301	FLEET MANAGEMENT OFFICE FUND					
2301-999	Cash Control (5A-3-49 & 52) WV CODE	1,329,625.94	511,583.26	1,841,209.20	Rentals & receipts from other state agencies, institutions & departments for operating, repairing & servicing motor vehicles & aircraft used by state agencies.	2012-Special Revenue Appropriated
2302	FLEET MANAGEMENT OFFICE FUND					
2302-999	Cash Control (5A-3-49 & 52) WV CODE	1,396,890.69	208,663.41	1,605,554.10	Rentals & receipts from other state agencies, institutions & departments for operating, repairing & servicing motor vehicles & aircraft used by state agencies.	2012-Special Revenue Appropriated
	Subtotal	<u>2,726,516.63</u>	<u>720,246.67</u>	<u>3,446,763.30</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
<b><u>1300 - TREASURERS OFFICE</u></b>						
1301	COLLEGE PREPAID TUITION & SAVINGS PROGRAM ADMINISTRATION ACCOUNT					
1301-999	Cash Control (18-30-8) WV CODE	2,103,340.95	155,849.02	2,259,189.97	Other collections, fees, licenses & income to provide for the funding of the Pre-paid Tuition Trust Fund.	1993-Special Revenue Appropriated
1302	REWRITTEN/LOST CHECKS FUND					
1302-999	Cash Control (12-3-1) WV CODE	6,015.23	328.72	6,343.95	Reissuing of six-month checks.	1993-Special Revenue
1304	FOREIGN CHECK FEES CLEARING FUND					
1304-999	Cash Control (12-3-1) WV CODE	0.00	0.00	0.00	Clearing fund for Foreign Check fees.	1993-Special Revenue
1307	LIQUOR MUNICIPAL TAX FUND					
1307-999	Cash Control (60-3A-21) WV CODE	0.00	0.00	0.00	Tax on liquor sales for payments to municipalities and counties.	1993-Special Revenue
1309	MUN PEN/PROTECT FD 1 DISTRIBUTION FUND					
1309-999	Cash Control (33-3-14D & 33-12-16A) WV CODE	0.00	0.00	0.00	To provide additional revenue for police, fire fighters, and teacher pensions.	2014-Special Revenue
1311	COUNTY COAL REVENUE FUND 75% FUND					
1311-999	Cash Control (11-13A-6) WV CODE	0.00	0.00	0.00	Coal severance tax of which 75% is redistributed only to coal.	1993-Special Revenue
1312	COUNTY AND MUNICIPAL FUND 25% FUND					
1312-999	Cash Control (11-13A-6) WV CODE	0.00	0.00	0.00	Coal severance tax of which 25% is redistributed to all counties regardless of coal production.	1993-Special Revenue
1313	SPECIAL INCOME TAX REFUND RESERVE FUND					
1313-999	Cash Control (11-21-93) WV CODE	8,000,000.00	-3,000,000.00	5,000,000.00	Personal income tax held to make refunds.	1993-Special Revenue
1315	FIRE PROTECTION DISTRIBUTION FUND					
1315-999	Cash Control (33-3-33) WV CODE	5,014,206.03	-132,224.91	4,881,981.12	Transfers from fund 7158 & investments to be distributed to each volunteer fire company or department.	1993-Special Revenue
1317	ALL COUNTIES AND MUNICIPALITIES REVENUE FUND - 25%					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
1317-999	Cash Control (11-13A-5A) WV CODE	0.00	0.00	0.00	Two percent oil & gas severance tax is distributed to all non-producing counties and municipalities.	1994-Special Revenue
1318	OIL & GAS PRODUCING COUNTY REVENUE FUND - 75%					
1318-999	Cash Control (11-13A-5A) WV CODE	0.00	0.00	0.00	Seventy-five percent oil & gas severance tax is distributed to only oil & gas producing counties.	1997-Special Revenue
1321	FEDERAL CASH MANAGEMENT - ADMINISTRATION FUND					
1321-999	Cash Control (12-1-12B(D) WV CODE	0.00	0.00	0.00	Statutory transfers to pay federal cash management administrative expenses.	1997-Special Revenue
1322	BANKING SERVICE EXPENSE FUND					
1322-999	Cash Control (12-1-13C) WV CODE	4,037,562.87	925,091.37	4,962,654.24	Statutory transfers to pay State Banking Service expenses.	1997-Special Revenue
1323	FEDERAL CASH MANAGEMENT INTEREST FUND					
1323-999	Cash Control (12-6-1) WV CODE	0.00	7,888.00	7,888.00	Statutory transfers to pay federal government interest income due.	1997-Special Revenue
1324	ABANDONED PROPERTY CLAIMS TRUST FUND					
1324-999	Cash Control (36-8-13A & B) WV CODE	32,668,456.25	-12,185,995.76	20,482,460.49	The administrator shall retain at least \$100,000 of the forfeiture property proceeds to fund abandoned property claims trust fund & the balance shall be deposited in the general revenue.	1997-Special Revenue
1326	PREPAID TUITION TRUST FUND					
1326-999	Cash Control (18-30-6A) WV CODE	0.00	0.00	0.00	Other collections, fees, licenses & income to fund the Prepaid Tuition Trust Fund Administration Account.	1998-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			55,660,533.55		
1329	TECHNOLOGY SUPPORT & ACQISITION					
1329-999	Cash Control (12-3-10C(B) WV CODE	55,792.31	-13,808.26	41,984.05	Statutory transfers to fund technology projects in the State Treasure's Office.	1998-Special Revenue Appropriated
1330	STATE LOAN POOL FUND					
1330-999	Cash Control (12-6-9E) WV CODE	-125,795,010.30	1,157,000.00	-124,638,010.30	Loans from pools established in the consolidated fund will assist in producing the needed capital to assist business and industrial development.	1999-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			124,638,010.30		
1331	INSURANCE TAX FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
1331-999	Cash Control (33-3-14B) WV CODE	0.00	867.00	867.00	Insurance premium tax transfers to fund municipal policemen's pension, firemen's pension, relief funds and the teachers retirement system.	1998-Special Revenue
1333	SAFE ROAD BOND DEBT SERVICE FUND					
1333-999	Cash Control (17-26-3) WV CODE	0.00	0.00	0.00	Statutory transfers to pay bonds' interest or to pay off retiring bonds.	1996-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-2,224,132.08		
1336	VOLUNTEER FIRE DEPARTMENT AUDIT ACCOUNT					
1336-999	Cash Control (12-4-14C) WV CODE	189,506.22	-364.45	189,141.77	The Legislative Auditor's Office may assign employees to perform audits of the disbursement of funds or grants to volunteer fire departments.	1999-Special Revenue
1338	VETERANS' LOTTERY FUND					
1338-999	Cash Control (29-22-9A(D) WV CODE	0.00	0.00	0.00	Veterans benefit game, interest earnings, gifts & grants to be deposited in the consolidated investment pool.	2000-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			1,241,846.59		
1339	WASTE COAL - PRODUCING COUNTIES FUND					
1339-999	Cash Control (11-3A-3D(F)(1) WV CODE	1,108,837.92	-326,656.09	782,181.83	Funds to administer the waste coal projects.	2001-Special Revenue
1340	W COMPENSATION ABANDONED PROPERTY ACCOUNT					
1340-999	Cash Control (23-3-4) WV CODE	309,363.87	275,888.34	585,252.21	Ninety days after the State Treasurer has advertised the accounts & paid claims, he shall remit the balance of the funds to the Workers' Compensation Fund.	2002-Special Revenue
1341	PREPAID TUITION TRUST ESCROW ACCOUNT					
1341-999	Cash Control (18-30-6)(I)(2) WV CODE	0.00	0.00	0.00	Statutory transfers & interest earnings to guarantee payment of prepaid tuition plan contracts issued by the WV College Prepaid Tuition & Savings Program Board.	2002-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			19,743,394.08		
1342	UNCLAIMED PROPERTY TRUST FUND					
1342-999	Cash Control (36-8-13C) WV CODE	0.00	0.00	0.00	Re-establishing abandoned property claims fund.	2014-Special Revenue
1343	FLOOD INSURANCE TAX FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
1343-999	Cash Control (33-3-14D) WV CODE	402,704.20	72,008.00	474,712.20	Statutory transfers to provide grants to political subdivisions for flood plain management issues with the advice of	2004-Special Revenue
1344	TREASURER'S STALE CHECK FUND					
1344-999	Cash Control (12-3-1B) WV CODE	-22,686.91	0.00	-22,686.91		2016-Special Revenue
1345	TREASURER'S ELECTRONIC COMMERCE FUND					
1345-999	Cash Control (12-3A-6B) WV CODE	2,556,696.09	83,214.90	2,639,910.99	Revenue collections from spending units to cover banking expenses incurred by the Treasurer on behalf of spending units.	2004-Special Revenue
1346	TREASURER'S SAFEKEEPING FUND					
1346-999	Cash Control (12-5-5B) WV CODE	17,490.56	-17,490.56	0.00	Litigation, awards, court settlements and investment earnings for the protection, handling of cash securities and to provide escrow services to state agencies.	2004-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			7,982,777.58		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			43,648,737.39		
1347	ECONOMIC OPPORTUNITY DEVELOPMENT FUND					
1347-999	Cash Control (7-22-8) WV CODE	1,050,519.88	-865,209.58	185,310.30	Gifts, bequests, transfers, donations or appropriation received from any governmental entity and any appropriation by the Legislature for this purpose.	2004-Special Revenue
	ACCOUNT INVESTMENT WITH BTI BALANCE AS OF 06-30-16			1,314,479.93		
1349	REGIONAL JAIL OPERATIONS PARTIAL REIMBURSEMENT FUND					
1349-999	Cash Control (31-20-10B(A-F) WV CODE	3,408,411.01	-727,239.22	2,681,171.79	Fees collected & deposited in the State Treasury & within ninety days of the first day of July 2006 & annually thereafter. Each participant shall receive its reimbursement from this fund.	2005-Special Revenue
1350	DEFFERED COMPENSATION ADMINISTRATION ACCOUNT					
1350-999	Cash Control (5-10B-11) WV CODE	200,365.89	20,085.40	220,451.29	Other collections, fees and licenses income to administer deferred compensation fund.	2006-Special Revenue
1355	DEFFERED COMPENSATION MATCHING FUND					
1355-999	Cash Control (5-10B-10A) WV CODE	0.00	0.00	0.00	Statutory transfers to administer the WV Deferred Compensation Matching Program established by the legislature.	2008-Special Revenue
1358	MUNICIPAL SALES & SERVICE TAX & USE TAX FUND					
1358-999	Cash Control (8-13C-7) WV CODE	0.00	0.00	0.00		2011-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
1359	EXCEPTIONAL ITEMS FUND					
1359-999	Cash Control (12-4-11) WV CODE	87,955.89	-53,711.26	34,244.63	To administer the Exceptional Item Fund.	2012-Special Revenue
1360	COALBED METHANE GAS DISTRIB FUND COUNTY COMM					
1360-999	Cash Control (11-13A-20A(E) WV CODE	0.00	0.00	0.00	County Comm distribution.	2012-Special Revenue
1364	GIFTS, GRANTS, AND DONATIONS					
1364-999	Cash Control (112-2-2(B) WV CODE	0.00	8,971.75	8,971.75		2016-Special Revenue
8692	CONSOLIDATED FUND - STATE ACCOUNT					
8692-999	Cash Control (12-6-8) WV CODE	-1,288,320,641.99	118,722,140.07	-1,169,598,501.92	Special investment fund to be managed by the Board & designated as the Consolidated Fund.	2008-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			599,892,735.52		
8693	CONSOLIDATED FUND - STATE ACCOUNT					
8693-999	Cash Control (12-6-8) WV CODE	5,142,160.34	0.00	5,142,160.34	Special investment fund to be managed by the Board & designated as the Consolidated Fund.	2012-Special Revenue
8694	LOCAL GOVERNMENT INVESTMENT FUND					
8694-999	Cash Control (12-6-8) WV CODE	1,921.35	-905.85	1,015.50	Moneys held in the various funds and accounts administered by the Board shall be invested as permitted by this article & subject to the restrictions contained in said article.	1997-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			106,359,541.72		
9156	WVIMB INVESTMENT POOL FUND					
9156-999	Cash Control (12-6C-19) WV CODE	16,363,982,996.41	772,595,210.25	17,136,578,206.66		2015-Special Revenue
9406	TREASURER'S OFFICE BANK TRANSFER FUND					
9406-999	Cash Control	1,151.25	0.00	1,151.25		2015-Special Revenue
	Subtotal	<u>15,016,207,115.32</u>	<u>876,700,936.88</u>	<u>15,892,908,052.20</u>		
	Investment Subtotal			<u>958,257,924.58</u>		
<b><u>0613 - VETERANS' AFFAIRS</u></b>						
6701	JOHN F. "JACK BENNETT" FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
6701-999	Cash Control (29-22A-10C(9) WV CODE	183.39	0.00	183.39	One percent of the net terminal income to provide funding for the placement of markers for the graves of veterans in perpetual cemeteries in the state.	1998-Special Revenue
6702	WV VETERANS' NURSING HOME					
6702-999	Cash Control (29-22-9A)(D) & HB4553 WV CODE	32.35	0.00	32.35	To fund the new Veterans' Nursing Home.	2002-Special Revenue
6703	VETERANS' FACILITIES SUPPORT FUND					
6703-999	Cash Control (9A-1-11) HB4553 WV CODE	812,279.46	-520,402.00	291,877.46	Donations to provide funding for the WV Veterans' Nursing Home.	2003-Special Revenue Appropriated
6704	VETERANS' NURSING HOME DEBT SERVICE FUND					
6704-999	Cash Control (29-22-9A(E) WV CODE	109.58	0.00	109.58	Veterans' Nursing Home's debt service fund to pay the debt service on the bonds sold for the construction of WVVNH.	2007-Special Revenue
6705	VETERANS' CEMETERY FUND					
6705-999	Cash Control (9A-11-1A) & SB505 WV CODE	12,018.08	0.00	12,018.08	Excess revenue from the Veterans' instant lottery scratch-off game , investment earnings, gifts & donations to pay for the construction of the new WV Veterans'.	2010-Special Revenue
6706	VETERANS' CEMETERY DONATIONS					
6706-999	Cash Control (9A-11-1A) & SB505 WV CODE	55,428.18	16,475.46	71,903.64	To receive donations & disburse funds for the operation of the WV Veterans Cemetery.	2013-Special Revenue
6707	GOVERNOR'S CONTINGENCY TRANSFER - VETERANS' TRANSP					
6707-999	Cash Control 2013 GOVERNOR'S LETTER	0.00	0.00	0.00	Expenses associated with Veteran' s Van Driving Program.	2013-Special Revenue
8858-999	Cash Control (4-11-2) WV CODE	7,850,723.25	529,603.58	8,380,326.83	Federal funds to assist with the operation of the WV Veterans Home.	1993-Federal Revenue Appropriated
	Subtotal	<u>8,730,774.29</u>	<u>25,677.04</u>	<u>8,756,451.33</u>		
<b>0618 - VETERANS' HOME</b>						
6750	VETERANS' HOME CONTRIBUTIONS FUND					
6750-999	Cash Control (9A-2-2) WV CODE	23,550.38	-6,141.94	17,408.44	Contributions, donations and meal sales for food, clothing and recreation for the Veterans' Home residents.	1993-Special Revenue
6754	VETERANS' HOME OPERATING FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
6754-999	Cash Control (9A-2-2) WV CODE	1,056,490.47	-253,304.26	803,186.21	Residents contributions for operating the Veterans' Home.	1993-Special Revenue Appropriated
8728	FEDERAL FUNDS					
8728-999	Cash Control (4-11-2) WV CODE	1,334,379.21	-197,874.40	1,136,504.81	Federal funds to maintain and operate the Veterans' Home.	1993-Federal Revenue Appropriated
	Subtotal	<u>2,414,420.06</u>	<u>-457,320.60</u>	<u>1,957,099.46</u>		
<b><u>0316 - WATER DEVELOPMENT AUTHORITY</u></b>						
3381	ADMINISTRATION OF LOAN AUTHORITY					
3381-999	Cash Control (22C-1-7) WV CODE	260,810.66	-98,044.32	162,766.34	One percent service charge to enforce & collect service charges & pay costs involved.	1993-Special Revenue
3384	WEST VIRGINIA INFRASTRUCTURE FUND					
3384-999	Cash Control (31-15A-9 & 16)	0.00	0.00	0.00	Statutory Transfer (Gross Terminal Video Proceeds) to disburse funds in accordance with Chapter 31-15A-9.	
3385	WV INFRASTRUCTURE GENERAL OBLIGATION DEBT SERVICE FUND					
3385-999	Cash Control (31-15B-3 & 4) WV CODE	0.00	0.00	0.00	Accrued interest from fund 3384 to pay bond sale costs with remainder to be invested.	1996-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-22,498,862.87		
3386	WV DRINKING WATER TREATMENT REVOLVING FUND					
3386-999	Cash Control (16-13C-3A) WV CODE	0.00	0.00	0.00	Other collections, fees, licenses & income to provide loans & grants to eligible projects for public water system development.	1997-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			17,851,378.82		
3387	DRINKING WATER TREATMENT REVOLVING ADMINISTRATIVE EXPENSE					
3387-999	Cash Control (16-13C-3F) WV CODE	0.00	0.00	0.00	Other collections, fees, licenses & income to provide for the administration of the Safe Drinking Water Act.	1997-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			4,629,789.14		
3390	WEST VIRGINIA INFRASTRUCTURE TRANSFER FUND					
3390-999	Cash Control (31-15A-9) & HB 101 WV CODE	0.00	0.00	0.00	Infrastructure revenue, grants, gifts, contributions, or other revenue receipts & disbursements of funds in accordance with Chapter 31-15A & B.	2005-Excess Lotter Funds

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3802	DRINKING WATER TREATMENT REVOLVING SETTLEMENT					
3802-999	Cash Control (16-13C-3) WV CODE	0.00	0.00	0.00	Infrastructure general obligation bonds to provide grants & loans to fund infrastructure projects.	1998-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			371,535.99		
	Subtotal	<u>260,810.66</u>	<u>-98,044.32</u>	<u>162,766.34</u>		
	Investment Subtotal			<u>353,841.08</u>		
<b><u>0488 - WEST LIBERTY UNIVERSITY</u></b>						
4561	REVENUE CLEARING FUND					
4561-999	Cash Control (18B-10-15) WV CODE	100,513.93	233,343.72	333,857.65	Clearing fund for local revenue & earned interest transferred to other line items.	1993-Special Revenue
4562	TUITION & REQUIRED E & G FEES FUND					
4562-999	Cash Control (18B-10-1B) WV CODE	1,588,464.76	260,424.34	1,848,889.10	Other collections, fees licenses, & investment earnings to provide funding for tuition and required educational and general fees.	2004-Special Revenue
4563	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4563-999	Cash Control (18B-10-1B) WV CODE	2,350,406.52	-1,238,308.28	1,112,098.24	Other collections, fees licenses, and investment earnings to provide funding for auxiliary enterprises.	2004-Special Revenue
4564	EDUCATION & GENERAL CAPITAL FEES FUND					
4564-999	Cash Control (18B-10-1B) WV CODE	1,429,058.04	402,634.68	1,831,692.72	Tuition, fees & investment earnings to fund expenses related to educational and general capital fees.	2004-Special Revenue
4565	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4565-999	Cash Control (18B-4-4) WV CODE	723,594.30	94,199.29	817,793.59	Non-federal grants, investment earnings, tuition and fees to fund general operating expenses.	2004-Special Revenue
8773	FEDERAL GRANTS/CONTRACTS FUND					
8773-999	Cash Control (18B-4-4) WV CODE	187,452.51	13,101.65	200,554.16	Federal funds and earned interest to participate in federal programs.	1993-Federal Revenue
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF-999	Cash Control	0.00	875.32	875.32		2016-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	Subtotal	6,379,490.06	-233,729.28	6,145,760.78		
<b><u>0921 - WEST VIRGINIA BOARD OF OSTEOPATHIC MEDICINE</u></b>						
8600	OPERATING FUND					
8600-999	Cash Control (30-14-3) WV CODE	479,890.11	-4,614.87	475,275.24	Licensing fees for the operation of the Board.	1993-Special Revenue
<b><u>0307 - WEST VIRGINIA DEVELOPMENT OFFICE</u></b>						
3002	MARKETING AND COMMUNICATIONS OPERATING FUND					
3002-999	Cash Control (5B-1-1A) WV CODE	662,584.28	-39,589.58	622,994.70	Other collections, fees, licenses and income to provide services in marketing & communications to other agencies in the Department of Commerce.	2009-Special Revenue Appropriated
3157	NEIGHBORHOOD INVESTMENT (CAP) FUND					
3157-999	Cash Control (11-13J-4B) WV CODE	591,816.08	63,656.82	655,472.90	3% project certification fee collected by WV Development Office to help indigent, economically disadvantaged citizens or organizations.	1997-Special Revenue
3160	GIFTS, GRANTS & DONATIONS					
3160-999	Cash Control SECTION 11-SB 150 (BUDGET BILL)	2,597,766.13	-1,184,610.77	1,413,155.36	Gifts, grants & donations to fund welfare to work program between small businesses willing to hire welfare recipients.	1999-Special Revenue
3163	GRANTS ADMINISTRATION-GOV CIVIL CONTINGENCY FUND					
3163-999	Cash Control (5-1-18) WV CODE	10,000.00	-10,000.00	0.00	To administer grants to units of government with funds from the Governor Civil Contingency Fund.	2000-Special Revenue
3165	SYNTHETIC FUEL COUNTY FUND					
3165-999	Cash Control (11-3-2)(F)(E)2 WV CODE	268,407.39	-17,615.98	250,791.41	Special revenue fund to receive and disburse monies to synthetic fuel producing counties for infrastructure and economic development purposes. facilities.	2002-Special Revenue
3170	WV DEVELOPMENT OFFICE LOTTERY FUND					
3170-999	Cash Control (SB 125, FY 2007 BUDGET BILL SEC 9) WV CODE	3,867,548.01	-30,000.00	3,837,548.01	Lottery surplus appropriation to Connectivity Research & Development shall be used by the Division for the coordinated development of technical	2007-Excess Lottery Funds

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
					infrastructure in areas where expanded resources & technical infrastructure may be required pursuant to provision of WV Code (5A-6-4).	
3171	DEVELOPMENT OFFICE PROMOTION FUND					
3171-999	Cash Control (5B-2-3B) WV CODE	8,870,822.28	-1,106,662.90	7,764,159.38	Video Lottery to provide funding for the WV Development Office.	2004-Special Revenue
3174	BROADBAND DEPLOYMENT FUND					
3174-999	Cash Control (31-15C-5) WV CODE	2,119,905.18	-644,263.51	1,475,641.67	To promote broadband expansion in WV.	2009-Special Revenue Appropriated
3175	MAY JUNE 2010 FLOOD DISASTER - GOV CIVIL CONT FUND					
3175-999	Cash Control (5-1-18) WV CODE	500,000.00	-500,000.00	0.00	To provide funding for May-June 2010 Flood disaster.	2010-Special Revenue
8705	CONS FEDERAL FUNDS GENERAL OPERATING FUND					
8705-999	Cash Control (4-11-2) WV CODE	1,165,662.01	124,032.28	1,289,694.29	Federal funds to provide for community & industrial development in WV.	1993-Federal Revenue Appropriated
8746	FEDERAL BLOCK GRANT COMMUNITY DEVELOPMENT FUND					
8746-999	Cash Control (4-11-2) WV CODE	176,619.86	-31,535.51	145,084.35	Federal block grant to assist small cities in community development projects.	1993-Federal Revenue Block Grant
	Subtotal	<u>20,831,131.22</u>	<u>-3,376,589.15</u>	<u>17,454,542.07</u>		
<b><u>0495 - WEST VIRGINIA NETWORK FOR EDUCATIONAL TELECOMPUTING</u></b>						
4780	REVENUE OPERATING ACCOUNT FUND					
4780-999	Cash Control (18B-4-2)WV CODE	4,120,495.00	1,216,067.53	5,336,562.53	Equipment sales, services & billing to network schools, interest & federal funds for educational telecomputing.	1993-Special Revenue
8915	CONS FEDERAL FUND OPERATING FUND					
8915-999	Cash Control (4-11-6) WV CODE	0.00	45,636.52	45,636.52		2016-Federal Revenue
	Subtotal	<u>4,120,495.00</u>	<u>1,261,704.05</u>	<u>5,382,199.05</u>		
<b><u>0489 - WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE</u></b>						
4720	PAYROLL CLEARING FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
4720-999	Cash Control (12-3-12A) WV CODE	0.00	0.00	0.00	Payroll Clearing Account.	1993-Special Revenue
4721	REVENUE CLEARING FUND					
4721-999	Cash Control (18B-10-15) WV CODE	48,288.41	42,281.25	90,569.66	Revenue Clearing Account.	1993-Special Revenue
4726	TUITION & REQUIRED E & G FEES FUND					
4726-999	Cash Control (18B-10-1B) WV CODE	8,227,144.40	208,080.16	8,435,224.56	Tuition, fees and interest for payroll and general operating expenses.	2004-Special Revenue
4727	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4727-999	Cash Control (18B-10-1B) WV CODE	920,000.60	160,547.22	1,080,547.82	Tuition and fees to fund auxiliary and auxiliary capital fees fund.	2004-Special Revenue
4728	EDUCATION & GENERAL CAPITAL FEES FUND					
4728-999	Cash Control (18B-10-1B) WV CODE	2,723,973.85	612,727.97	3,336,701.82	Operating fund transfer for major projects and capital improvements.	2004-Special Revenue
4731	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4731-999	Cash Control (18B-4-4) WV CODE	4,381,793.85	-107,713.05	4,274,080.80	Non-federal grants to provide for educational supplies, equipment and general operating expenses.	2004-Special Revenue
4732	WV NORTHERN COMMUNITY COLLEGE LAND SALE ACCOUNT					
4732-999	Cash Control (18B-14-5) WV CODE	0.00	0.00	0.00	To receive and disburse funds from the sale of real estate.	2009-Special Revenue
8774	FEDERAL GRANTS/CONTRACTS FUND					
8774-999	Cash Control (18B-4-4) WV CODE	9,448.50	7,185.08	16,633.58	Tuition, fees and earned interest to participate in federal programs.	1993-Federal Revenue
	Subtotal	<u>16,310,649.61</u>	<u>923,108.63</u>	<u>17,233,758.24</u>		
<b><u>0476 - WEST VIRGINIA SCHOOL OF OSTEOPATHIC MEDICINE</u></b>						
4082	TUITION & REQUIRED E & G FEES FUND					
4082-999	Cash Control (18B-10-1B) WV CODE	30,524,302.70	-10,620,348.46	19,903,954.24	Collections, fees and other income to support the academic & administrative operations.	1993-Special Revenue
4083	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4083-999	Cash Control	172,602.46	5,851.36	178,453.82	Collections, fees and other income to	1993-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(18B-10-1B) WV CODE				support the auxiliary functions of the school.	
4084	EDUCATION & GENERAL CAPITAL FEES FUND					
4084-999	Cash Control (18B-10-1B) WV CODE	2,927,961.91	314,884.20	3,242,846.11	Other collections, fees licenses and income and interest to fund the capital and operations of the school.	1993-Special Revenue
4085	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4085-999	Cash Control (18B-4-4) WV CODE	921,109.92	-44,124.90	876,985.02	Non-Federal grants to provide for state, local and private expenditures.	1993-Special Revenue
8766	FEDERAL GRANTS/CONTRACTS FUND					
8766-999	Cash Control (28B-2-5) WV CODE	28,601.75	-12,645.01	15,956.74	Federal funds, earned interest and tuition & fees to participate in federal programs.	1993-Federal Revenue
	Subtotal	<u>34,574,578.74</u>	<u>-10,356,382.81</u>	<u>24,218,195.93</u>		
<b><u>0403 - WEST VIRGINIA SCHOOLS FOR THE DEAF AND BLIND</u></b>						
3975	INDIGENT CLOTHING FUND					
3975-999	Cash Control (18-17-3) WV CODE	79.66	0.00	79.66	Reimbursements from counties for clothing for indigent students.	1993-Special Revenue
3976	LAND FUND					
3976-999	Cash Control (18-17-3) WV CODE	231,724.33	0.00	231,724.33	Proceeds from sale of land for maintenance and improvement of school.	1993-Special Revenue
3977	FARM AND SHOP SALES FUND					
3977-999	Cash Control (18-17-1) WV CODE	7,078.54	0.00	7,078.54	Sale of shop products & game receipts for operation of school.	1993-Special Revenue
3978	FEDERAL FUNDS MATCHING REIMBURSEMENT FUND					
3978-999	Cash Control (18-17-1) WV CODE	72,273.87	89,008.24	161,282.11	Federal & state funds for reimbursements for meals served to students at deaf and blind school.	1993-Special Revenue
3979	GIFTS, BEQUESTS, GRANTS AND ENDOWMENT FUND					
3979-999	Cash Control (18-17-5) WV CODE	556,520.79	-60,547.10	495,973.69	Gifts, donations & endowments used for scholarships, loans & research and educational equipment.	1993-Special Revenue
3980	UNDERACHIEVING STUDENTS PROGRAM FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
3980-999	Cash Control (18-17-5) WV CODE	95,760.80	-15,329.48	80,431.32	Federal funds for special instruction to students at risk & for handicapped students	1993-Special Revenue
3981	VOCATIONAL EDUCATION FUND					
3981-999	Cash Control (18-17-1) WV CODE	28,257.89	-7,786.59	20,471.30	Federal & state funds & fees to match state expenditures for vocational education.	1993-Special Revenue
3984	SPECIAL EDUCATION FUND					
3984-999	Cash Control (18-17-5) WV CODE	0.04	0.00	0.04	Federal & state funds for implementation & operation of special education programs for multi-handicapped students.	1993-Special Revenue
3985	SERVICE TO COUNTY BOARD OF EDUCATION FUND					
3985-999	Cash Control (18-17-1) WV CODE	253,691.27	-3,135.88	250,555.39	Federal funds from fund 8715 & state fund 0314 to be distributed by state personnel & administrative expenses to promote programs for the visually impaired students in county schools.	1993-Special Revenue
3986	MEDICAID PROGRAM FUND					
3986-999	Cash Control (18-17-1) WV CODE	5,936.07	9,238.47	15,174.54	To receive & account for funds from Medicaid & the school building authority to upgrade elevator standards and to to repair roof.	1993-Special Revenue
3987	PAYROLL CLEARING FUND					
3987-999	Cash Control (18-17-1) WV CODE	0.00	0.00	0.00		2015-Special Revenue
3988	FACULTY SENATE SCHOOL FOR THE BLIND FUND					
3988-999	Cash Control (18-17-2) WV CODE	13,564.41	-10,687.83	2,876.58	State funds from fund 0320 to fund Faculty Senate at deaf & blind school.	1993-Special Revenue
3989	FACULTY SENATE SCHOOL FOR ADVANCED DEAF FUND					
3989-999	Cash Control (18-5A-5 & 18-17-2) WV CODE	13,561.89	-5,931.58	7,630.31	State funds from fund 0320 to fund faculty senate for advanced deaf at school.	1993-Special Revenue
3990	FACULTY SENATE SCHOOL FOR ELEMENTARY DEAF FUND					
3990-999	Cash Control (18-5A-5 & 18-17-2) WV CODE	11,691.84	-7,347.78	4,344.06	State funds from fund 0320 to fund faculty senate for elementary deaf at school.	1993-Special Revenue
	Subtotal	<u>1,290,141.40</u>	<u>-12,519.53</u>	<u>1,277,621.87</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
<b>0612 - WEST VIRGINIA STATE POLICE</b>						
6501	MOTOR VEHICLE INSPECTION FUND					
6501-999	Cash Control (17C-16-5) WV CODE	1,778,570.41	-259,251.13	1,519,319.28	Inspection sticker fees to administer program. Inspection Sticker Program with excess collections not needed for repairs and alterations of barracks and operating expenses shall go to the State Road Fund.	1993-Special Revenue Appropriated
6502	MISCELLANEOUS NONFEDERAL GRANTS FUND					
6502-999	Cash Control (15-2-12) WV CODE	1,665,940.10	-1,187,941.44	477,998.66	Insurance claims, gifts, grants, donations and federal funds for Law Enforcement Programs.	1993-Special Revenue
6503	STATE POLICE 100TH ANNIVERSARY FUND					
6503-999	Cash Control (15-2-3(B) WV CODE	0.00	700.00	700.00	Insurance claims, gifts, grants, donations and federal funds for Law Enforcement	1993-Special Revenue
6504	CRIMINAL INVESTIGATION FUND					
6504-999	Cash Control (15-2-24) WV CODE	0.00	0.00	0.00	Interest & fund from US Dept. of Justice asset forfeiture program for criminal investigations.	2016-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			337,193.72		
6505	DRUNK DRIVING COMMISSION GRANTS FUND					
6505-999	Cash Control (15-2-40 & 11-15-16) WV CODE	337,736.72	1,885,797.77	2,223,534.49	Transfers from fund 6513 for commission to develop & maintain programs to prevent drunk driving.	1993-Special Revenue
6506	FORFEITED PROPERTY INVESTIGATION FUND					
6506-999	Cash Control (60A-7-706 & 707) WV CODE	385,785.15	-169,250.60	216,534.55	Interest & funds received under the state asset forfeiture law to pay costs of investigations & purchase of equipment.	1993-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			901,345.54		
6508	CONTRACT SERVICES PAYMENTS FUND					
6508-999	Cash Control (15-2-18) WV CODE	146,242.63	77,530.22	223,772.85	Funds received as a result of performing contract law enforcement services.	1993-Special Revenue
6513	DRUNK DRIVING PREVENTION FUND					
6513-999	Cash Control (11-15-16 & 60-7-11) WV CODE	4,562,308.74	-1,652,412.85	2,909,895.89	Consumer sales tax & refunds paid by private clubs for programs to prevent drunk driving.	1993-Special Revenue Appropriated
6516	SURPLUS REAL PROPERTY PROCEEDS FUND					

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
6516-399	Cash Control (15-2-12J) WV CODE	3,863.31	0.00	3,863.31	Proceeds from the sale surplus property to purchase additional real property and to make repairs to or construction of detachment offices or other facilities required by the Public Safety Division.	1993-Special Revenue Appropriated
6518	ASSET FORFEITURES - US TREASURY					
6518-999	Cash Control (15-10-4) WV CODE	273,368.21	-40,779.19	232,589.02	Dept. of Treasury funds from asset forfeiture program & interest for law enforcement purposes.	1995-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			2,412.01		
6519	STATE POLICE - SURPLUS TRANSFER ACCOUNT FUND					
6519-999	Cash Control (15-2-12K) WV CODE	561,656.77	34,130.83	595,787.60	Transfers from fund 2281 to reimburse the Department for vehicles sold to auction.	1995-Special Revenue Appropriated
6527	CENTRAL ABUSE REGISTRY FUND					
6527-999	Cash Control (15-26-6) WV CODE	717,824.66	-20,399.80	697,424.86	Other collections, fees, licenses & income to administer the Central Abuse Registry Program.	1997-Special Revenue Appropriated
6528	SUBROGATION PROCEEDS FUND					
6528-999	Cash Control (15-2-10E) WV CODE	77,074.98	-14,971.01	62,103.97	Insurance reimbursements to be used solely for payment of hospital service, illness, injury or death to any sworn members when performing official duties.	1997-Special Revenue
6529	MISSING CHILDREN ADVISORY COUNCIL FUND					
6529-999	Cash Control (49-9-17B) WV CODE	4,006.06	-2,817.53	1,188.53	Gifts, donations, non-federal grants, other collections, fees, licenses & income to provide funding for the missing Children Information Act.	1998-Special Revenue
6531	SEIZED ASSETS HOLDING ACCOUNT					
6531-999	Cash Control (60A-7-704D(4) & 12-2-2 WV CODE	172,200.13	-48,433.05	123,767.08	Other collections, fees, income and investment earnings to fund and maintain the Seized Assets Holding Program.	1999-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			26,780.84		
6532	BAIL BOND ENFORCER ACCOUNT					
6532-999	Cash Control (51-10A-2F)(2)WV CODE	9,584.96	410.00	9,994.96	Other collections, fees, licenses & income to fund the Bail Bond Enforcer Program.	2001-Special Revenue Appropriated
6543	WV STATE POLICE DNA DATABASE ACCOUNT					
6543-999	Cash Control	112,731.68	44,519.11	157,250.79	To account for revenue collected and costs	2013-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(15-2B-15) WV CODE				associated with collecting DNA samples from convicted persons.	
6544	WEST VIRGINIA STATE POLICE DNA DATABASE ACCOUNT					
6544-999	Cash Control (15-2E-4) WV CODE	36,229.39	-13,532.06	22,697.33	To account for the receipt and disbursement of funds derived from the operation of the WV State Police.	2012-Special Revenue Appropriated
8741	FEDERAL FUNDS					
8741-999	Cash Control (4-11-2) WV CODE	849,156.93	115,969.99	965,126.92	Federal funds for accident reporting system & marijuana eradication program.	1993-Federal Revenue Appropriated
	Subtotal	<u>11,694,280.83</u>	<u>-1,250,730.74</u>	<u>10,443,550.09</u>		
	Investment Subtotal			<u>1,267,732.11</u>		
<b><u>0490 - WEST VIRGINIA STATE UNIVERSITY</u></b>						
4603	PAYROLL CLEARING FUND					
4603-999	Cash Control (12-3-12A) WV CODE	3,193.06	-3,193.06	0.00	Payroll Clearing Fund.	1993-Special Revenue
4604	REVENUE CLEARING FUND					
4604-999	Cash Control (18B-10-15) WV CODE	98,995.10	170,670.23	269,665.33	Clearing fund for local revenue & earned interest transfers to other line items.	1993-Special Revenue
4611	TUITION & REQUIRED E & G FEES FUND					
4611-999	Cash Control (18B-10-1B) WV CODE	1,202,379.98	-824,078.12	378,301.86	Other collections, fees licenses & interest income to finance educational and general operating expenses.	2004-Special Revenue
4612	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4612-999	Cash Control (18B-10-1B) WV CODE	632,428.41	-599,312.03	33,116.38	Other collections, fees licenses & interest income to finance auxiliary operating expenses.	2004-Special Revenue
4613	EDUCATION & GENERAL CAPITAL FEES FUND					
4613-999	Cash Control (18B-10-1B) WV CODE	208,790.58	439,043.46	647,834.04	Other collections, fees licenses & interest income to finance capital repairs and alterations.	2004-Special Revenue
4614	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4614-999	Cash Control (18B-4-4) WV CODE	462,697.34	24,618.44	487,315.78	Other collections, fees licenses & interest income to finance educational and	2004-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
					general operating expenses.	
8775	FEDERAL GRANTS/CONTRACTS FUND					
8775-999	Cash Control (18B-4-4) WV CODE	133,063.31	57,925.74	190,989.05	Federal funds, earned interest, tuition & fees to participate in federal programs.	1993-Federal Revenue
	Subtotal	<u>2,741,547.78</u>	<u>-734,325.34</u>	<u>2,007,222.44</u>		
<b><u>0463 - WEST VIRGINIA UNIVERSITY</u></b>						
4170	PAYROLL CLEARING FUND					
4170-999	Cash Control (12-3-12A) WV CODE	475,015.79	86,083.22	561,099.01	Payroll clearing fund.	1993-Special Revenue
4179	MEDICAL CENTER - EDUCATIONAL PROGRAMS FUND					
4179-999	Cash Control (18-11-4D & 11-19-2) WV CODE	596,230.98	-82,876.54	513,354.44	Rentals, appropriations, interest on investments, tuition, fees & soft drinks tax to provide educational programs at WVU medical school.	1993-Special Revenue Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			218,116.07		
4185	LOTTERY EDUCATION-WEST VIRGINIA UNIVERSITY					
4185-999	Cash Control (29-22-18G) WV CODE	-202,773.57	-1,315,921.85	-1,518,695.42	Lottery Funds.	Lottery Funds
4187	TUITION & REQUIRED E & G FEES FUND					
4187-999	Cash Control (18B-10-1B) WV CODE	21,717,550.10	1,845,232.67	23,562,782.77	Other collections, fees licenses and investment earnings to fund all tuition & required educational & general fees.	2004-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-138,606,000.00		
4188	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4188-999	Cash Control (18B-10-1B) WV CODE	10,983,111.21	-5,228,634.75	5,754,476.46	Other collections, fees licenses and investment earnings to fund all auxiliary and auxiliary capital fees.	2004-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-15,596,000.00		
4189	EDUCATION & GENERAL CAPITAL FEES FUND					
4189-999	Cash Control (18B-10-1B) WV CODE	899,174.99	-792,349.24	106,825.75	Other collections, fees licenses and investment earnings to fund all required and general capital fees.	2004-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			3,023,561.82		
4195	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4195-999	Cash Control	885,959.79	-54,590.14	831,369.65	Other collections, fees licenses and investment earnings to fund state, local	2004-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
	(18B-4-4) WV CODE				& private grants, gifts and contracts.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-81,892.71		
4196	SPECIAL INSTITUTIONAL CAPITAL FEE					
4196-999	Cash Control (HB101) WV CODE	273,356.97	(22,329.16)	251,027.81	Tuition, fees & investment income for repayment of WVU issued revenue bond.	2005-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-146,000.00		
8761	FEDERAL GRANTS/CONTRACTS FUND					
8761-999	Cash Control (18B-4-4) WV CODE	460,706.04	22,722.73	483,428.77	Federal funds to account for all federal grants and contracts activity.	2004-Federal Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-16			-835,587.81		
	Subtotal	<u>36,088,332.30</u>	<u>-5,542,663.06</u>	<u>30,545,669.24</u>		
	Investment Subtotal			<u>-152,023,802.63</u>		
<b><u>0464 - WEST VIRGINIA UNIVERSITY AT PARKERSBURG</u></b>						
4309	BOOKSTORE FUND					
4309-999	Cash Control (18B-10-1B) WV CODE	197,449.62	-1,122.49	196,327.13	Earned interest & receipts for sales of books & stationery used to replenish stock & for operating expenses.	1993-Special Revenue
4318	TUITION & REQUIRED E & G FEES FUND					
4318-999	Cash Control (18B-10-1B) WV CODE	9,193,367.85	3,354,940.64	12,548,308.49	Tuition, fees & investment income to fund tuition and required E & G fees.	2004-Special Revenue
4319	EDUCATION & GENERAL CAPITAL FEES FUND					
4319-999	Cash Control (18B-10-1B) WV CODE	1,051,793.59	-456,833.49	594,960.10	Tuition, fees & investment income to fund educational & general capital fees.	2004-Special Revenue
4320	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4320-999	Cash Control (18B-4-4) WV CODE	2,037,623.73	-1,180,839.17	856,784.56	Non-federal grants & investment earnings to fund state, local & private grants, gifts and contracts.	2004-Special Revenue
4321	PAYROLL CLEARING FUND					
4321-999	Cash Control (12-3-12A) WV CODE	20,636.28	417.38	21,053.66	Payroll clearing fund.	2004-Special Revenue

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
4322	WVUP LAND SALE ACCOUNT					
4322-999	Cash Control (18B-19-10) WV CODE	0.00	531,490.00	531,490.00	Proceeds from sale of land for purchase of additional real property, technology or for capital improvement.	2016-Special Revenue Appropriated
8762	FEDERAL GRANTS/CONTRACTS FUND					
8762-999	Cash Control (18B-4-4) WV CODE	48,867.70	-7,553.68	41,314.02	Federal funds & earned interest to participate in federal programs.	1993-Federal Revenue
	Subtotal	<u>12,549,738.77</u>	<u>2,240,499.19</u>	<u>14,790,237.96</u>		
<b><u>0323 - WORKFORCE WEST VIRGINIA</u></b>						
3450	ADMINISTRATION AND SERVICE FUND					
3450-999	Cash Control (21A-9-1) WV CODE	1,218,522.10	-841,454.27	426,377.40	Interest & federal funds for operating expenses & to provide jobs for unemployed.	1993-Federal Revenue
3451	INTEREST ON EMPLOYERS DELINQUENT CONTRIBUTIONS FUND					
3451-999	Cash Control (21A-9-5A) WV CODE	-998,886.99	1,000,999.64	2,112.65	Interest on delinquent payments & penalty charges for refunds & contingent expenses.	1993-Special Revenue
8749	WORKFORCE INVESTMENT ACT					
8749-999	Cash Control (4-11-12) WV CODE	1,629,791.45	-951,181.86	677,996.66	Federal funds to be used by the Bureau for Workforce Investment programs.	2009-Federal Revenue Block Grant
8835	CONSOLIDATED FEDERAL FUNDS					
8835-999	Cash Control (21A-2-2) WV CODE	26,241.85	210,675.07	236,916.92	Federal funds to be used by the Bureau of Employment Programs for the specific purpose of administration of State Unemployment Insurance Program or to administer the Workforce Investment Act.	1993-Federal Revenue Appropriated
PCAF	PAYROLL CLEARING ACCOUNT FUND					
PCAF	Cash Control	0.00	0.00	0.00		2016-Special Revenue
	Subtotal	<u>1,875,668.41</u>	<u>-580,961.42</u>	<u>1,343,403.63</u>		
<b><u>0236 - WV PUBLIC SAFETY DEATH DIS &amp; RETIREMENT SYS PLAN A</u></b>						
2392	WV PUBLIC SAFETY DEATH DIS & RETIREMENT PLAN A					
2392-999	Cash Control	<u>0.00</u>	<u>578,759,718.20</u>	<u>168,477.35</u>		2016-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			<u>583,489,654.47</u>		

FUND ACCT. NO	ORG NUMBER SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE 7/1/2015	NET ACTIVITY FY 2016	BUDGETARY CASH BALANCE 6/30/2016	SOURCE AND USE	YEAR FUND ESTABLISHED
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**0237 - WV STATE POLICE RETIREMENT SYSTEM PLAN B**

2393	WV STATE POLICE RETIREMENT SYSTEM PLAN B					
2393-999	Cash Control	<u>0.00</u>	<u>137,749,809.14</u>	<u>154,906.30</u>		2016-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-16			<u>138,518,623.82</u>		

**0940 - WV STATEWIDE ADDRESSING AND MAPPING**

8698	WV STATEWIDE ADDRESSING AND MAPPING FUND					
8698-999	Cash Control (24E-1-5A) WV CODE	<u>1,280.78</u>	<u>0.00</u>	<u>1,280.78</u>	Special funds to be used specifically for the WV Statewide Addressing and Mapping Board.	1997-Special Revenue