

STATE OF WEST VIRGINIA



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

FISCAL YEARS 2022, 2023, and 2024

Compiled by the Legislative Auditor's Office

Budget Division

Introduction

STATE OF WEST VIRGINIA

SPECIAL REVENUE FUNDS

FISCAL YEARS 2022-2024

This book is a compilation of the cash balances in the various state funds other than the general revenue funds, for the fiscal years 2022, 2023, and 2024. The funds include special revenue funds, federal funds, state road funds and lottery funds.

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

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

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

Prepared by the Budget Division, Legislative Auditor’s Office

Charleston, West Virginia

September 2024

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0603 - ADJUTANT GENERAL									
1344	TREASURERS STALE CHECK FUND								
	Cash Control								
1344-999	HB 4746, (12-3-1(B) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		1995-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6052	PAYROLL CLEARING ACCOUNT, GOV CIVIL CONT FUND								
	Cash Control								
6052-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	3,322,251.92	2,050,968.31	(3,464,681.10)	(1,413,712.79)	0.00	1,908,539.13	Governor's Contingency Fund to provide	1995-Special Revenue
	FISCAL YEAR 2023	1,908,539.13	584,807.63	(432,228.09)	152,579.54	0.00	2,061,118.67	for the National Guard members called to	
	FISCAL YEAR 2024	1,873,450.25	1,272,915.20	(1,397,510.71)	(124,595.51)	0.00	1,748,854.74	State active duty, such as natural disasters.	
6057	GENERAL ARMORY GUND								
	Cash Control								
6057-999	(15-6-6A) WV CODE								
	FISCAL YEAR 2022	1,865,952.78	1,242,895.29	(1,251,770.53)	(8,875.24)	0.00	1,857,077.54	Other collections, fees, licenses & income	2000-Special Revenue
	FISCAL YEAR 2023	1,857,077.54	10,501.90	(33,991.95)	(23,490.05)	0.00	1,833,587.49	to fund the National Guard Facilities.	Appropriated
	FISCAL YEAR 2024	1,637,401.12	2,223,613.54	466,474.76	2,690,088.30	0.00	4,327,489.42		
6061	TAG GIFTS, GRANTS AND DONATIONS FUND								
	Cash Control								
6061-999	(15-6-9) WV CODE								
	FISCAL YEAR 2022	1,286,633.11	6,454,844.00	(5,685,458.08)	769,385.92	0.00	2,056,019.03	Gifts & grants for the National Guard	2009-Special Revenue
	FISCAL YEAR 2023	2,056,019.03	449,397.70	(267,537.02)	181,860.68	0.00	2,237,879.71	Facilities.	
	FISCAL YEAR 2024	1,943,578.03	32,948,037.14	(30,046,266.96)	2,901,770.18	0.00	4,845,348.21		
8726	FEDERAL FUNDS								
	Cash Control								
8726-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	1,111,407.78	47,702,497.13	(47,008,516.30)	693,980.83	0.00	1,805,388.61	Federal funds for armory maintenance.	1993-Federal Revenue
	FISCAL YEAR 2023	1,805,388.61	5,306,352.01	(4,618,598.19)	687,753.82	(800.00)	2,492,342.43		Appropriated
	FISCAL YEAR 2024	4,648,984.98	63,629,247.13	(65,726,822.96)	(2,097,575.83)	0.00	2,551,409.15		
8785	WEST VIRGINIA NATIONAL GUARD COUNTERDRUG FORFEITURE FUND								
	Cash Control								
8785-999	FISCAL YEAR 2022	123,106.27	0.00	(5,075.57)	(5,075.57)	0.00	118,030.70		2015-Federal Revenue
	FISCAL YEAR 2023	118,030.70	0.00	(3,344.24)	(3,344.24)	0.00	114,686.46		Appropriated
	FISCAL YEAR 2024	113,231.50	0.00	(14,336.77)	(14,336.77)	0.00	98,894.73		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	(17.93)	(17.93)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	(17.93)	0.00	0.00	0.00	17.93	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	10,216,645.88	100,073,813.01	(96,718,462.64)	3,355,350.37	0.00	13,571,996.25		
0807 - AERONAUTICS COMMISSION									
8275	CONSUMER SALES TAX CRAFT FUEL FUND Cash Control								
8275-999	(11-15-18) WV CODE								
	FISCAL YEAR 2022	0.00	1,231,380.27	(66,620.59)	1,164,759.68	(1,164,759.68)	0.00	Gasoline & special fuel tax to finance	1999-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	school major improvement fund.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						2,073,719.33		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,073,719.33		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
8831	CONSOLIDATED FEDERAL FUNDS-AERONAUTICS COMMISSION Cash Control								
8831-999	CHAPTER 29								
	FISCAL YEAR 2022	0.00	52,500.62	(52,500.62)	0.00	0.00	0.00		2020-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022	(18.46)	0.00	0.00	0.00	18.46	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						0.00		
0325 - AIR QUALITY BOARD									
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0708 - ALCOHOL BEVERAGE CONTROL COMMISSION									
7351	WINE LICENSE SPECIAL FUND								
	Cash Control								
7351-999	(60-8-24 & 28) WV CODE								
	FISCAL YEAR 2022	3,915,888.20	605,150.00	(197,324.65)	407,825.35	0.00	4,323,713.55	Wine sales, distributorship licenses and	1994-Special Revenue
	FISCAL YEAR 2023	4,323,713.55	50.00	(62,260.39)	(62,210.39)	0.00	4,261,503.16	label registration fees for administration	Appropriated
	FISCAL YEAR 2024	4,731,680.88	623,025.00	(125,493.82)	497,531.18	0.00	5,229,212.06		
7352	GENERAL ADMINISTRATIVE FUND								
	Cash Control								
7352-999	(60-3-18) WV CODE								
	FISCAL YEAR 2022	17,342,079.63	132,742,402.20	(133,648,784.29)	(906,382.09)	0.00	16,435,697.54	Receipts from liquor sales for operation	1993-Special Revenue
	FISCAL YEAR 2023	16,435,697.54	10,423,454.58	(10,661,353.37)	(237,898.79)	0.00	16,197,798.75	& administration of Commission.	Appropriated
	FISCAL YEAR 2024	16,585,364.36	138,854,239.59	(137,816,438.21)	1,037,801.38	1,500.00	17,624,665.74		
7356	ALCOHOL BEVERAGE CONTROL ENFORCEMENT FUND								
	Cash Control								
7356-999	(60-7-13) WV CODE								
	FISCAL YEAR 2022	42,186.88	131,450.00	(125,783.18)	5,666.82	0.00	47,853.70	Fees & income for the administration of	1993-Special Revenue
	FISCAL YEAR 2023	47,853.70	4,725.00	(28,107.08)	(23,382.08)	0.00	24,471.62	the Alcohol Beverage Control	
	FISCAL YEAR 2024	53,135.71	393,306.97	(146,262.74)	247,044.23	0.00	300,179.94	Enforcement Fund.	
7357	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
7357-999	(60-2-1) WV CODE								
	FISCAL YEAR 2022	33,318.88	43,500.00	(38,046.75)	5,453.25	0.00	38,772.13	To record receipts and expenditures for	1993-Special Revenue
	FISCAL YEAR 2023	38,772.13	0.00	(438.05)	(438.05)	0.00	38,334.08	grant reimbursement.	
	FISCAL YEAR 2024	47,187.86	90,549.00	(22,352.65)	68,196.35	0.00	115,384.21		
7358	BEER LICENSE OPERATIONS FUND								
	Cash Control								
7358-999	(11-16-10 (D) SB 529 RS 2019) WV CODE								
	FISCAL YEAR 2022	833,078.85	306,900.00	(231,411.18)	75,488.82	0.00	908,567.67		2019-Special Revenue
	FISCAL YEAR 2023	908,567.67	29,500.00	(41,882.32)	(12,382.32)	0.00	896,185.35		
	FISCAL YEAR 2024	759,613.20	311,650.00	(352,844.85)	(41,194.85)	0.00	718,418.35		
7359	WINE AND LIQUOR OPERATIONS FUND								
	Cash Control								
7359-999	(60-2-17A (A) SB 561 RS 2019) WV CODE								
	FISCAL YEAR 2022	537,928.80	235,800.00	(327,965.70)	(92,165.70)	0.00	445,763.10		2019-Special Revenue
	FISCAL YEAR 2023	445,763.10	24,300.00	(38,714.20)	(14,414.20)	0.00	431,348.90		
	FISCAL YEAR 2024	524,962.21	232,100.00	(1,485.00)	230,615.00	0.00	755,577.21		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	22,701,944.22	140,504,870.56	(138,464,877.27)	2,039,993.29	1,500.00	24,743,437.51		
0901 - APPRAISER LICENSING CERTIFICATION BOARD									
8501	OPERATING EXPENSES FUND Cash Control								
8501-999	(30-38-7K) & (30-38-8) WV CODE								
	FISCAL YEAR 2022	1,346,083.00	527,619.24	(658,914.94)	(131,295.70)	0.00	1,214,787.30	Fees for the Board's operation.	1993-Special Revenue
	FISCAL YEAR 2023	1,214,787.30	(14,800.00)	(46,022.25)	(60,822.25)	0.00	1,153,965.05		
	FISCAL YEAR 2024	1,230,028.45	376,055.00	(592,699.93)	(216,644.93)	0.00	1,013,383.52		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,230,028.45	376,055.00	(592,699.93)	(216,644.93)	0.00	1,013,383.52		
0604 - ARMORY BOARD									
6101	ARMORY SYSTEM REVENUE TAG FUND Cash Control								
6101-999	(15-6-10) WV CODE								
	FISCAL YEAR 2022	1,513,987.32	1,738,813.81	(2,597,850.56)	(859,036.75)	0.00	654,950.57	Federal reimbursement, investment income,	1993-Special Revenue
	FISCAL YEAR 2023	654,950.57	0.00	(181,246.26)	(181,246.26)	0.00	473,704.31	rental fees, bonds & state funds to support	
	FISCAL YEAR 2024	225,890.19	2,317,555.00	(848,861.72)	1,468,693.28	0.00	1,694,583.47	operations & upkeep of the Board's facilities,	
								which includes construction of new facilities.	
	FY24 SUBTOTAL	225,890.19	2,317,555.00	(848,861.72)	1,468,693.28	0.00	1,694,583.47		
0933 - ATHLETIC COMMISSION									
7008	STATE ATHLETIC COMMISSION FUND Cash Control								
7008-999	(29-5A-3B) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7009	STATE ATHLETIC COMMISSION FUND								
	Cash Control								
7009-999	(29-5A-3B) WV CODE								
	FISCAL YEAR 2022	59,480.24	33,053.10	(9,806.15)	23,246.95	0.00	82,727.19		2017-Special Revenue
	FISCAL YEAR 2023	82,727.19	2,260.00	(322.95)	1,937.05	0.00	84,664.24		Appropriated
	FISCAL YEAR 2024	88,471.21	32,180.45	(29,488.43)	2,692.02	0.00	91,163.23		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2023-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	88,471.21	32,180.45	(29,488.43)	2,692.02	0.00	91,163.23		
	1500 - ATTORNEY GENERAL								
1506	MEDICAID FRAUD CONTROL FUND								
	Cash Control								
1506-999	(9-7-1 SB 318 RS 2019) WV CODE								
	FISCAL YEAR 2022	2,175,130.70	98,584.52	(375,237.79)	(276,653.27)	0.00	1,898,477.43	Settlements to provide funding for investigation of	2020-Special Revenue
	FISCAL YEAR 2023	1,898,477.43	6,136.08	(50,264.49)	(44,128.41)	0.00	1,854,349.02	Medicaid fraud.	
	FISCAL YEAR 2024	2,429,930.92	485,072.93	(559,378.23)	(74,305.30)	0.00	2,355,625.62		
1507	ANTITRUST ENFORCEMENT FUND								
	Cash Control								
1507-999	(47-18-19) WV CODE								
	FISCAL YEAR 2022	294,885.52	0.00	(10,000.00)	(10,000.00)	0.00	284,885.52	Fines & settlements to pay costs of administering	1996-Special Revenue
	FISCAL YEAR 2023	284,885.52	0.00	0.00	0.00	0.00	284,885.52	antitrust enforcement. All sums in excess of \$250,000	Appropriated
	FISCAL YEAR 2024	217,114.62	538,500.83	(464,230.60)	74,270.23	0.00	291,384.85	will revert to the general revenue fund.	
1509	CONSUMER PROTECTION RECOVERY FUND								
	Cash Control								
1509-999	(46A-7-111) WV CODE								
	FISCAL YEAR 2022	26,308,986.08	2,132,986.04	(8,609,108.65)	(6,476,122.61)	(30,254.84)	19,802,608.63	Civil action recoveries to make civil	1993-Special Revenue
	FISCAL YEAR 2023	19,802,608.63	249,258.23	(386,231.89)	(136,973.66)	(5,413.05)	19,660,221.92	penalty awards to consumers.	
	FISCAL YEAR 2024	20,566,044.42	13,079,847.07	(3,772,589.39)	9,307,257.68	(342,099.94)	29,531,202.16		
1511	PREPAID EXPENSES								
	Cash Control								
1511-999	(5-3-1) WV CODE								
	FISCAL YEAR 2022	4,404.66	0.00	0.00	0.00	0.00	4,404.66	Collections for expenses to be incurred	1993-Special Revenue
	FISCAL YEAR 2023	4,404.66	0.00	0.00	0.00	0.00	4,404.66	at a later time.	
	FISCAL YEAR 2024	4,404.66	0.00	0.00	0.00	0.00	4,404.66		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1513	PRENEED BURIAL CONTRACT REGULATION FUND								
	Cash Control								
1513-999	(47-14-3) WV CODE								
	FISCAL YEAR 2022	291,381.15	151,079.00	(120,944.28)	30,134.72	0.00	321,515.87	Other collections, fees, licenses & income	1993-Special Revenue
	FISCAL YEAR 2023	321,515.87	12,848.00	(9,186.90)	3,661.10	0.00	325,176.97	to fund the Antitrust Act.	Appropriated
	FISCAL YEAR 2024	350,218.01	153,691.00	(129,372.02)	24,318.98	0.00	374,536.99		
1514	PRENEED FUNERAL GUARANTEE FUND								
	Cash Control								
1514-999	(47-14-8) WV CODE								
	FISCAL YEAR 2022	854,978.42	(18,930.06)	0.00	(18,930.06)	76,836.06	912,884.42	Other collections, fees, licenses and	1996-Special Revenue
	FISCAL YEAR 2023	912,884.42	(6,664.53)	0.00	(6,664.53)	9,496.53	915,716.42	investment income to finance the	Appropriated
	FISCAL YEAR 2024	963,884.42	38,256.71	0.00	38,256.71	10,218.29	1,012,359.42	Antitrust Act.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						786,981.08		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						780,316.55		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						833,232.00		
8882	CONSOLIDATED FEDERAL FUNDS								
	Cash Control								
8882-999	(4-11-4) WV CODE								
	FISCAL YEAR 2022	33,452.72	1,139,692.17	(1,126,599.43)	13,092.74	0.00	46,545.46		2020-Federal Appropriated
	FISCAL YEAR 2023	46,545.46	106,196.65	(149,849.64)	(43,652.99)	0.00	2,892.47		
	FISCAL YEAR 2024	0.00	1,665,890.52	(1,647,222.23)	18,668.29	0.00	18,668.29		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	24,531,597.05	15,961,259.06	(6,572,792.47)	9,388,466.59	(331,881.65)	33,588,181.99		
	INVESTMENT BTI FY24 SUBTOTAL						833,232.00		
1200 - AUDITOR'S OFFICE									
1201	PUBLIC SERVICE CORPORATION TAXES FUND								
	Cash Control								
1201-999	(11-6-13 & 18) WV CODE								
	FISCAL YEAR 2022	1,600,169.10	274,579,321.18	(274,770,544.70)	(191,223.52)	0.00	1,408,945.58	Public service property taxes levied and	2006-Special Revenue
	FISCAL YEAR 2023	1,408,945.58	131,110.39	0.00	131,110.39	0.00	1,540,055.97	apportioned by the State Auditor to	
	FISCAL YEAR 2024	1,261,785.02	285,227,621.84	(284,805,523.56)	422,098.28	0.00	1,683,883.30	school districts, counties & municipalities.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1202	DELINQUENT LAND TAX FUND								
	Cash Control								
1202-999	(11-6-23) WV CODE								
	FISCAL YEAR 2022	508,386.96	2,302,115.66	(2,767,641.43)	(465,525.77)	0.00	42,861.19	Delinquent public service property taxes	1993-Special Revenue
	FISCAL YEAR 2023	42,861.19	50,813.08	(57,905.90)	(7,092.82)	0.00	35,768.37	collected and then apportioned by the	
	FISCAL YEAR 2024	304,828.50	15,253,316.70	(13,520,602.63)	1,732,714.07	60,395.06	2,097,937.63	State Auditor.	
1203	PUBLIC UTILITIES TAX LOSS RESTORATION FUND								
	Cash Control								
1203-999	(11-6-27) WV CODE								
	FISCAL YEAR 2022	179,280.00	1,437,644.96	(1,499,552.55)	(61,907.59)	0.00	117,372.41	One percent of the gross receipts deposited	1993-Special Revenue
	FISCAL YEAR 2023	117,372.41	0.00	0.00	0.00	0.00	117,372.41	by the Auditor in the Public Utilities	
	FISCAL YEAR 2024	73,053.05	978,460.17	(999,999.79)	(21,539.62)	40,941.40	92,454.83	operating fund & shall be distributed	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,069.90	quarterly on a proportional basis to	
								counties and municipalities.	
1204	FLOOD CONTROL FUND								
	Cash Control								
1204-999	(20-3-18) WV CODE								
	FISCAL YEAR 2022	36,896.04	170,268.64	(105,536.58)	64,732.06	(31,622.26)	70,005.84	Federal funds & interest for flood control,	1993-Special Revenue
	FISCAL YEAR 2023	70,005.84	11,392.69	0.00	11,392.69	(31.57)	81,366.96	navigation and allied purposes.	
	FISCAL YEAR 2024	83,169.23	205,888.02	(223,907.05)	(18,019.03)	32,821.37	97,971.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						31,647.33		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						31,678.90		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
1205	GRANT RECOVERY FUND								
	Cash Control								
1205-999	(11A-3-36) WV CODE								
	FISCAL YEAR 2024	0.00	8,290.44	0.00	8,290.44	(2,451.48)	5,838.96	All grant funds, whose use is not restricted by law or	2024-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						29,848.08	otherwise appropriated, which are recovered by the	Appropriated
								grantor, or State Auditor, and expired or unexpended	
								grant funds remaining at grant completion or	
								termination, shall be deposited in a special revenue	
								fund, which is hereby created and established in the	
								State Treasury to be known as the Grant Recovery	
								Fund. The moneys in the fund, with all interest or other	
								earnings thereon, shall be expended only upon	
								appropriation by the Legislature.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1206	LAND OPERATING FUND								
	Cash Control								
1206-999	(11A-3-36) WV CODE								
	FISCAL YEAR 2022	1,002,992.69	2,815,189.87	(2,541,300.96)	273,888.91	184.89	1,277,066.49	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
	FISCAL YEAR 2023	1,277,066.49	173,448.07	(224,800.38)	(51,352.31)	0.00	1,225,714.18		
	FISCAL YEAR 2024	1,921,646.57	5,343,933.03	(3,418,508.80)	1,925,424.23	(100.00)	3,846,970.80		
1207	SOCIAL SECURITY CONTRIBUTION FUND								
	Cash Control								
1207-999	(5-7-6) WV CODE								
	FISCAL YEAR 2022	27,859.01	0.00	0.00	0.00	0.00	27,859.01	Contributions, interest & appropriations paid to federal agency in accordance with the federal law.	1993-Special Revenue
	FISCAL YEAR 2023	27,859.01	0.00	0.00	0.00	0.00	27,859.01		
	FISCAL YEAR 2024	27,859.01	0.00	0.00	0.00	0.00	27,859.01		
1208	REVENUE CLEARING FUND								
	Cash Control								
1208-999	(Chapter 20) WV CODE								
	FISCAL YEAR 2022	21,312.83	20,785.02	0.00	20,785.02	0.00	42,097.85	Revenue clearing fund.	2011-Special Revenue
	FISCAL YEAR 2023	42,097.85	(19,511.10)	0.00	(19,511.10)	0.00	22,586.75		
	FISCAL YEAR 2024	492,473.62	(231,885.17)	0.00	(231,885.17)	0.00	260,588.45		
1209	STATE AUDITOR PUBLIC INTEGRITY AND FRAUD FUND								
	Cash Control								
1209-999	(Chapter 20) WV CODE								
	FISCAL YEAR 2023	0.00	2,660.00	0.00	2,660.00	0.00	2,660.00	There is hereby established a special fund in the State Treasury known as the "State Auditor's Public Integrity and Fraud Fund." The fund shall be administered by the State Auditor to enhance fraud detection, prevention, transparency and enforcement efforts for the purposes of carrying out the duties under this article, and 12-4A-3 of this code and shall consist of moneys deposited in the fund pursuant to this subsection, any other funds appropriated by the Legislature, and the interest or other earnings on the moneys in the fund.	2023-Special Revenue
	FISCAL YEAR 2024	3,085.26	1,000.00	(2,548.74)	(1,548.74)	0.00	1,536.52		
1211	REAL ESTATE TIME SHARE FUND								
	Cash Control								
1211-999	(36-9-24 & 25) WV CODE								
	FISCAL YEAR 2022	787,143.43	346,240.05	(532,599.22)	(186,359.17)	0.00	600,784.26	Fees to be used for administration of time sharing division.	1993-Special Revenue
	FISCAL YEAR 2023	600,784.26	0.00	(36,388.14)	(36,388.14)	0.00	564,396.12		
	FISCAL YEAR 2024	753,317.96	275,159.50	(378,072.58)	(102,913.08)	0.00	650,404.88		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1212	NATIONAL FOREST FUND								
	Cash Control								
1212-999	(20-3-17) WV CODE								
	FISCAL YEAR 2022	109,080.85	1,730,858.68	(1,808,794.60)	(77,935.92)	(22,389.28)	8,755.65	Proceeds from national forests for	1993-Special Revenue
	FISCAL YEAR 2023	8,755.65	70.01	0.00	70.01	(70.01)	8,755.65	distribution by State Auditor to counties	
	FISCAL YEAR 2024	1,424,900.91	1,622,198.59	(2,968,413.87)	(1,346,215.28)	(1,317.66)	77,367.97	in which forest is located for schools and	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						22,403.72	roads.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						22,473.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						24,601.85		
1213	EMPLOYEES BOND PURCHASES FUND								
	Cash Control								
1213-999	(12-3-13A) WV CODE								
	FISCAL YEAR 2022	100.00	0.00	0.00	0.00	0.00	100.00	Authorized deductions from state	1993-Special Revenue
	FISCAL YEAR 2023	100.00	0.00	0.00	0.00	0.00	100.00	employees for bond purchase.	
	FISCAL YEAR 2024	100.00	0.00	0.00	0.00	0.00	100.00		
1215	FAMILY PROTECTION SHELTERS FUND								
	Cash Control								
1215-999	(48-1-24 & 48-2C-1) WV CODE								
	FISCAL YEAR 2022	24,465.00	222,145.00	(223,825.00)	(1,680.00)	0.00	22,785.00	Additional marriage & divorce license fees	1993-Special Revenue
	FISCAL YEAR 2023	22,785.00	22,460.00	(22,785.00)	(325.00)	0.00	22,460.00	transferred to fund 5057-640 to build and	
	FISCAL YEAR 2024	5,545.00	239,445.00	(220,390.00)	19,055.00	0.00	24,600.00	maintain local family protection shelters	
								interest on refunds to state due to over-	
								charges by Exxon to be used for energy	
								programs as directed by the court.	
1218	STRIPER WELL NDL 378 FUND								
	Cash Control								
1218-999	(12-2-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Interest, penalties and refunds to the	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	State due to overcharges.	
	FISCAL YEAR 2024	0.00	0.54	0.00	0.54	(0.54)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						16.91		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						16.91		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						17.76		
1224	LOCAL GOVERNMENT PURCHASING CARD EXPENDITURE								
	Cash Control								
1224-999	(6-9-2B) WV CODE								
	FISCAL YEAR 2022	35,000.00	2,668,662.22	(2,549,610.16)	119,052.06	(115,361.89)	38,690.17	Local Government Purchasing Card	2010-Special Revenue
	FISCAL YEAR 2023	38,690.17	694,576.72	(618,925.29)	75,651.43	(227.11)	114,114.49	Expenditure to monitor & promote county	Appropriated
	FISCAL YEAR 2024	73,443.64	2,950,129.27	(3,180,876.99)	(230,747.72)	169,036.27	11,732.19	government use of purchasing card	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						227,745.77	program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						227,972.88		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						85,227.17		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1225	SECURITIES REGULATION FUND								
	Cash Control								
1225-999	(32-4-406) WV CODE								
	FISCAL YEAR 2022	2,980,165.36	5,445,033.70	(4,409,801.79)	1,035,231.91	0.00	4,015,397.27	Twenty percent of all fees collected are	1993-Special Revenue
	FISCAL YEAR 2023	4,015,397.27	230,687.81	(245,831.57)	(15,143.76)	0.00	4,000,253.51	used to administer the Securities Division.	Appropriated
	FISCAL YEAR 2024	4,391,311.10	5,721,244.98	(4,268,553.60)	1,452,691.38	0.00	5,844,002.48	If the fund's ending balance exceeds \$150,000, the excess amount shall be deposited in the general revenue fund.	
1226	INVESTMENT IMBALANCE FUND								
	Cash Control								
1226-999	Chapter 12 WV CODE								
	FISCAL YEAR 2022	(12,612,962.63)	0.00	0.00	0.00	0.00	(12,612,962.63)		2013-Special Revenue
	FISCAL YEAR 2023	(12,612,962.63)	0.00	0.00	0.00	0.00	(12,612,962.63)		
	FISCAL YEAR 2024	(12,612,962.63)	0.00	0.00	0.00	0.00	(12,612,962.63)		
1227	PUBLIC UTILITY TAX ADMINISTRATION FUND								
	Cash Control								
1227-999	(11-6-26) WV CODE								
	FISCAL YEAR 2022	576,741.98	3,924,143.99	(3,765,381.64)	158,762.35	0.00	735,504.33	Three-eighths of one percent of gross	1993-Special Revenue
	FISCAL YEAR 2023	735,504.33	23,327.89	(264,465.53)	(241,137.64)	0.00	494,366.69	receipts from assessment on public service	
	FISCAL YEAR 2024	963,436.14	4,112,374.80	(3,763,602.58)	348,772.22	0.00	1,312,208.36	corporations property taxes for operations of public utilities division with ending balance over \$50,000 to general revenue fund.	
1228	ENFORCEMENT OF GUARDIANSHIP AND CONSERVATORSHIP								
	Cash Control								
1228-999	(44A-2-1D) WV CODE								
	FISCAL YEAR 2022	2,430.00	0.00	0.00	0.00	0.00	2,430.00	Fees to be used for administration of the	1994-Special Revenue
	FISCAL YEAR 2023	2,430.00	0.00	0.00	0.00	0.00	2,430.00	enforcement of guardianship and	
	FISCAL YEAR 2024	2,430.00	0.00	0.00	0.00	0.00	2,430.00	conservatorship act fund.	
1233	TECHNOLOGLY SUPPORT & ACQUISITION								
	Cash Control								
1233-999	(12-3-10C)(B) WV CODE								
	FISCAL YEAR 2022	17.07	0.00	0.00	0.00	0.00	17.07	Other collections & fees to expand the	1995-Special Revenue
	FISCAL YEAR 2023	17.07	0.00	0.00	0.00	0.00	17.07	capabilities of data center, support payroll	Appropriated
	FISCAL YEAR 2024	17.07	0.00	0.00	0.00	0.00	17.07	& WVFIMS application systems.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1234	PURCHASING CARD ADMINISTRATION FUND								
	Cash Control								
1234-999	(12-3-10D) WV CODE								
	FISCAL YEAR 2022	1,446,462.73	8,023,603.72	(6,950,160.08)	1,073,443.64	(265,776.29)	2,254,130.08	Other collections to fund the Purchasing	1999-Special Revenue
	FISCAL YEAR 2023	2,254,130.08	5,817.91	(1,090,532.36)	(1,084,714.45)	(1,051,676.10)	117,739.53	Card Administration Fund.	Appropriated
	FISCAL YEAR 2024	1,486,369.69	6,996,717.74	(7,673,959.25)	(677,241.51)	(162,689.22)	646,438.96		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						5,834,824.17		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						6,886,500.27		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						7,067,489.96		
1235	CHIEF INSPECTORS FUND								
	Cash Control								
1235-999	(6-9-8) WV CODE								
	FISCAL YEAR 2022	315,975.48	2,974,510.89	(3,176,428.07)	(201,917.18)	147,681.99	261,740.29	Statutory transfers, other collections and	1998-Special Revenue
	FISCAL YEAR 2023	261,740.29	313,148.89	(275,418.11)	37,730.78	(1,806.89)	297,664.18	fees to fund the Chief Inspector Fund.	Appropriated
	FISCAL YEAR 2024	299,016.54	3,257,293.32	(3,593,469.41)	(336,176.09)	456,714.60	419,555.05		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,812,137.39		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,813,944.28		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,619,183.62		
1236	MOTOR VEHICLE ADMINISTRATION FUND								
	Cash Control								
1236-999	(11-6G-17) WV CODE								
	FISCAL YEAR 2022	714,454.69	215,365.65	(258,574.82)	(43,209.17)	0.00	671,245.52	One percent of the gross receipts to be deposited into	1999-Special Revenue
	FISCAL YEAR 2023	671,245.52	30.00	(65,337.78)	(65,307.78)	0.00	605,937.74	this fund. The Auditor shall reimburse the Tax & Motor	
	FISCAL YEAR 2024	405,005.04	226,770.63	(595,917.40)	(369,146.77)	0.00	35,858.27	Vehicle Division for expenses incurred. The	
								reimbursement not to exceed 1/3 of the annual	
								deposit. The fund balance to be used by the Auditor's	
								Office to fund the operation of the interstate	
								commerce.	
1237	MOTOR VEHICLE VALOREM FUND								
	Cash Control								
1237-999	(11-6G-12) WV CODE								
	FISCAL YEAR 2022	2,287,434.40	21,053,225.65	(21,461,922.80)	(408,697.15)	4,553.29	1,883,290.54	Ad Valorem & registration fees to be	1999-Special Revenue
	FISCAL YEAR 2023	1,883,290.54	2,117,616.65	0.00	2,117,616.65	(1,900,002.29)	2,100,904.90	delivered to the Auditor's Office. Upon	
	FISCAL YEAR 2024	3,563,542.96	22,982,930.42	(22,666,575.30)	316,355.12	(2,044.47)	3,877,853.61	receipt of funds, the State Auditor transmits	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						2,306.69	within thirty days to several counties.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,902,308.98		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						38,171.08		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1238	EMPLOYEES BOND PURCHASE - I BONDS								
	Cash Control								
1238-999	(12-3-13A) WV CODE								
	FISCAL YEAR 2022	2,981.64	0.00	0.00	0.00	0.00	2,981.64	Deductions from State officials and	1999-Special Revenue
	FISCAL YEAR 2023	2,981.64	0.00	0.00	0.00	0.00	2,981.64	employees to pay taxes & purchase state	
	FISCAL YEAR 2024	2,981.64	0.00	0.00	0.00	0.00	2,981.64	government bonds.	
1239	VFD WORKERS COMP PREMIUM SUBSIDY FUND								
	Cash Control								
1239-999	(12-4-14A & 33-3-33A) WV CODE								
	FISCAL YEAR 2022	166,164.39	(2,588.08)	(437,645.69)	(440,233.77)	274,069.38	0.00	Transfers from WV State Fire Marshall	2014-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	to provide subsidies related to workers	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	comp premiums of VFD' s as authorized	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00	by the legislature.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
1240	STATE AUDITOR-ACCOUNTING FOR INTERCEPTED FUNDS								
	Cash Control								
1240-999	FISCAL YEAR 2022	2,891.28	0.00	0.00	0.00	(2,891.28)	0.00		2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	865.49	0.00	0.00	0.00	(865.49)	0.00		
1242	PRIVATE TRUST COMPANY APPLICATION FUND								
	Cash Control								
1242-999	HB 3272 S31I-1-4(e) WV CODE								
	FISCAL YEAR 2024	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00	This fund is non appropriated for FY2024, but will become an appropriated fund beginning FY 2025.	2024-Special Revenue
1243	INHERITANCE TAX ADMINISTRATIVE FUND								
	Cash Control								
124-999	(s44a-3a-42) WV CODE								
	FISCAL YEAR 2024	0.00	332,251.62	(900.00)	331,351.62	0.00	331,351.62	CONTINUATION OF FUND 7054, BUT WVOASIS FINANCE TEAM/SAO MUTUALL AGREE TO START A NEW FUND	2024-Special Revenue

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
9400	IRREDUCIBLE SCHOOL FUND								
	Cash Control								
9400-999	(Article XII, Sec. 4 & Irreducible School fund amendment to State Cost.) WV CODE								
	FISCAL YEAR 2022	502,264.96	503,912.68	(502,609.38)	1,303.30	(100,356.49)	403,211.77	All monies over \$1,000,000 interest	1996-Special Revenue
	FISCAL YEAR 2023	403,211.77	20,223.72	0.00	20,223.72	(941.80)	422,493.69	from the school fund to be used for the	
	FISCAL YEAR 2024	111,019.62	451,838.65	(454,969.18)	(3,130.53)	6,132.01	114,021.10	support of free schools of the state.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,100,700.91		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,101,642.71		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,013,204.37		
APCA	STATE AUDITOR'S OFFICE PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
APCA	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	FISCAL YEAR 2022	16,666.29	52,264.43	0.00	52,264.43	(20,864.61)	48,066.11		
PCAF	FISCAL YEAR 2023	48,066.11	0.00	0.00	0.00	(6,926.92)	41,139.19	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2024	78,683.09	4,123.61	0.00	4,123.61	(12,206.12)	70,600.58		
PCCL	STATE AUDITOR'S OFFICE P-CARD CLEARING ACCOUNT FUND								
	Cash Control								
PCCL	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	P-Card Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	5,116,923.52	355,969,103.70	(352,736,790.73)	3,232,312.97	584,365.73	8,933,602.22		
	INVESTMENT BTI FY24 SUBTOTAL						9,879,813.79		
0215 - AVIATION DIVISION									
2301	FLEET MANAGEMENT DIVISION FUND								
	Cash Control								
2301-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Rentals & receipts from other state agencies,	2020-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	institutions & departments for operating, repairing &	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	servicing motor vehicles & aircraft used by state agencies.	
2302	AVIATION FUND								
	Cash Control								
2302-999	FISCAL YEAR 2022	285,128.69	1,956,592.00	(1,020,876.13)	935,715.87	0.00	1,220,844.56	Rentals & receipts from other state agencies, instituti-	2020-Special Revenue
	FISCAL YEAR 2023	1,220,844.56	32,294.00	(1,106.42)	31,187.58	0.00	1,252,032.14	ons & departments for operating, repairing & servic-	Appropriated
	FISCAL YEAR 2024	851,336.53	402,118.00	(1,005,957.14)	(603,839.14)	0.00	247,497.39	ing motor vehicles & aircraft used by state agencies.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2020-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	851,336.53	402,118.00	(1,005,957.14)	(603,839.14)	0.00	247,497.39		
0447 - BLUE RIDGE COMMUNITY AND TECHNICAL COLLEGE									
4961	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4961-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	7,242,452.65	7,349,757.73	(7,195,688.54)	154,069.19	0.00	7,396,521.84	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2023	7,396,521.84	253,344.38	(775,831.56)	(522,487.18)	39.00	6,874,073.66	investment earnings, tuition to fund	
	FISCAL YEAR 2024	6,649,053.17	8,689,238.36	(9,508,982.10)	(819,743.74)	0.00	5,829,309.43	education programs.	
4962	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4962-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	456,074.89	342,538.39	(340,608.80)	1,929.59	0.00	458,004.48	Investment earnings, tuition & fees to	2007-Special Revenue
	FISCAL YEAR 2023	458,004.48	15,765.01	(30,347.18)	(14,582.17)	0.00	443,422.31	expend funds for Auxiliary Enterprises.	
	FISCAL YEAR 2024	376,893.84	330,026.06	(456,215.85)	(126,189.79)	0.00	250,704.05		
4963	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4963-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	3,429,674.57	3,422,263.23	(2,564,198.96)	858,064.27	0.00	4,287,738.84	Non-federal grant & investments earnings	2004-Special Revenue
	FISCAL YEAR 2023	4,287,738.84	10,000.00	(403,654.13)	(393,654.13)	0.00	3,894,084.71	to fund non-federal grants & contracts.	
	FISCAL YEAR 2024	2,920,960.24	2,528,504.33	(3,420,751.77)	(892,247.44)	0.00	2,028,712.80		
4964	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4964-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	2,219,196.82	(2,052.86)	(311,159.20)	(313,212.06)	0.00	1,905,984.76	Tuition, fees & investment income to fund	2004-Special Revenue
	FISCAL YEAR 2023	1,905,984.76	0.00	(294.00)	(294.00)	0.00	1,905,690.76	capital improvements & major repairs.	
	FISCAL YEAR 2024	1,609,728.74	53,566.90	(34,517.80)	19,049.10	0.00	1,628,777.84		
8875	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8875-999	(18B-4-4 & 4-11-2) WV CODE								
	FISCAL YEAR 2022	21,194.86	2,997,463.71	(2,996,463.71)	1,000.00	0.00	22,194.86	Federal funds for federal grant & contracts.	2004-Federal Revenue
	FISCAL YEAR 2023	22,194.86	191,504.56	(191,504.56)	0.00		22,194.86		
	FISCAL YEAR 2024	22,194.86	590,384.62	(590,384.62)	0.00	0.00	22,194.86		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	11,578,830.85	12,191,720.27	(14,010,852.14)	(1,819,131.87)	0.00	9,759,698.98		
0482 - BLUEFIELD STATE COLLEGE									
4361	REVENUE CLEARING FUND								
	Cash Control								
4361-999	(18B-10-15) WV CODE								
	FISCAL YEAR 2022	187,063.45	(72,642.94)	0.00	(72,642.94)	0.00	114,420.51	Clearing fund for local collections and	1993-Special Revenue
	FISCAL YEAR 2023	114,420.51	27,293.95	0.00	27,293.95	0.00	141,714.46	earned interest transferred to other line	
	FISCAL YEAR 2024	1,104,115.93	(962,211.54)	0.00	(962,211.54)	0.00	141,904.39	items.	
4371	TUITION AND REQUIRED E AND G FEES FUND								
	Cash Control								
4371-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	1,243,633.95	10,662,971.30	(11,248,528.86)	(585,557.56)	0.00	658,076.39	Tuition, fees & investment income to fund	2004-Special Revenue
	FISCAL YEAR 2023	658,076.39	1,353,302.48	(1,094,407.35)	258,895.13	0.00	916,971.52	faculty promotion and salaries.	
	FISCAL YEAR 2024	512,422.60	11,464,908.05	(11,500,496.67)	(35,588.62)	0.00	476,833.98		
4372	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4372-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	203,072.72	2,098,929.14	(1,969,605.94)	129,323.20	0.00	332,395.92	Tuition, fees & investment income to fund	2004-Special Revenue
	FISCAL YEAR 2023	332,395.92	235,412.40	(216,248.02)	19,164.38	0.00	351,560.30	auxiliary capital fees.	
	FISCAL YEAR 2024	80,947.54	2,992,730.32	(2,989,446.17)	3,284.15	113.76	84,345.45		
4373	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4373-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	308,735.02	1,229,290.96	(1,469,730.73)	(240,439.77)	0.00	68,295.25	Tuition, fees & investment income to fund	2004-Special Revenue
	FISCAL YEAR 2023	68,295.25	11,887.14	0.00	11,887.14	0.00	80,182.39	capital building & land improvements.	
	FISCAL YEAR 2024	3,088,229.54	(852,382.70)	(1,945,784.86)	(2,798,167.56)	(3,600.00)	286,461.98		
4375	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4375-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	279,694.94	2,482,065.29	(1,788,219.08)	693,846.21	0.00	973,541.15	Other collections, fees licenses, &	2004-Special Revenue
	FISCAL YEAR 2023	973,541.15	(156,272.48)	(190,043.62)	(346,316.10)	0.00	627,225.05	investment earnings to fund	
	FISCAL YEAR 2024	234,780.51	4,969,280.15	(584,449.78)	4,384,830.37	0.00	4,619,610.88	administrative and operating costs.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8767	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8767-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	256,671.99	4,841,276.86	(4,556,648.90)	284,627.96	0.00	541,299.95	Federal funds & earned interest to	1993-Federal Revenue
	FISCAL YEAR 2023	541,299.95	860,540.73	(961,441.33)	(100,900.60)	0.00	440,399.35	participate in federal programs.	
	FISCAL YEAR 2024	233,359.47	3,456,078.53	(4,187,516.94)	(731,438.41)	0.00	(498,078.94)		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	5,253,855.59	21,068,402.81	(21,207,694.42)	(139,291.61)	(3,486.24)	5,111,077.74		
	0918 - BOARD OF ACCOUNTANCY								
8552	OPERATING FUND								
	Cash Control								
8552-999	(30-9-3) WV CODE								
	FISCAL YEAR 2022	552,125.26	335,336.63	(332,422.01)	2,914.62	0.00	555,039.88		1993-Special Revenue
	FISCAL YEAR 2023	555,039.88	22,205.00	(44,768.21)	(22,563.21)	0.00	532,476.67		
	FISCAL YEAR 2024	510,849.27	306,094.00	(361,015.24)	(54,921.24)	0.00	455,928.03		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	510,849.27	306,094.00	(361,015.24)	(54,921.24)	0.00	455,928.03		
	0937 - BOARD OF ACUPUNCTURE								
8677	BOARD OF ACUPUNCTURE FUND								
	Cash Control								
8677-999	(30-36-8) WV CODE								
	FISCAL YEAR 2022	16,227.39	13,178.75	(11,412.36)	1,766.39	0.00	17,993.78	License fees for the Board's operation.	1996-Special Revenue
	FISCAL YEAR 2023	17,993.78	960.00	(1,388.90)	(428.90)	0.00	17,564.88		
	FISCAL YEAR 2024	21,248.64	12,312.50	(8,220.32)	4,092.18	0.00	25,340.82		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	21,248.64	12,312.50	(8,220.32)	4,092.18	0.00	25,340.82		
0919 - BOARD OF ARCHITECTS									
8555	OPERATING FUND Cash Control								
8555-999	(30-12-3) WV CODE								
	FISCAL YEAR 2022	295,406.95	157,474.00	(149,181.62)	8,292.38	0.00	303,699.33	1993-Special Revenue	
	FISCAL YEAR 2023	303,699.33	11,500.00	(17,306.05)	(5,806.05)	0.00	297,893.28		
	FISCAL YEAR 2024	293,767.01	162,450.00	(151,968.60)	10,481.40	0.00	304,248.41		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	293,767.01	162,450.00	(151,968.60)	10,481.40	0.00	304,248.41		
0505 - BOARD OF BARBERS AND COSMETOLOGISTS									
5425	LICENSES AND FEES FUND Cash Control								
5425-999	(30-27-14) WV CODE								
	FISCAL YEAR 2022	300,624.35	699,900.26	(631,213.55)	68,686.71	0.00	369,311.06	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
	FISCAL YEAR 2023	369,311.06	58,259.00	(71,425.25)	(13,166.25)	0.00	356,144.81		
	FISCAL YEAR 2024	447,077.69	717,643.02	(622,832.91)	94,810.11	0.00	541,887.80		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	447,077.69	717,643.02	(622,832.91)	94,810.11	0.00	541,887.80		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0908 - BOARD OF CHIROPRACTIC EXAMINERS									
8522	OPERATING FUND								
	Cash Control								
8522-999	(30-16-3) WV CODE								
	FISCAL YEAR 2022	204,601.64	132,400.00	(107,733.13)	24,666.87	0.00	229,268.51	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2023	229,268.51	26,380.00	(12,856.10)	13,523.90	0.00	242,792.41	administer the Board.	
	FISCAL YEAR 2024	196,119.26	100,458.00	(118,740.15)	(18,282.15)	0.00	177,837.11		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	196,119.26	100,458.00	(118,740.15)	(18,282.15)	0.00	177,837.11		
0319 - BOARD OF COAL MINE HEALTH AND SAFETY									
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0904 - BOARD OF COUNSELING									
8510	OPERATING FUND								
	Cash Control								
8510-999	(30-31-5) WV CODE								
	FISCAL YEAR 2022	381,159.98	287,973.71	(182,275.25)	105,698.46	0.00	486,858.44	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2023	486,858.44	33,477.03	(21,350.88)	12,126.15	0.00	498,984.59	administer the Board.	
	FISCAL YEAR 2024	557,130.49	298,961.96	(252,058.26)	46,903.70	0.00	604,034.19		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	557,130.49	298,961.96	(252,058.26)	46,903.70	0.00	604,034.19		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0909 - BOARD OF DENTISTRY									
8525	OPERATING FUND Cash Control (30-4-7) WV CODE								
8525-999	FISCAL YEAR 2022	927,475.34	493,682.50	(358,473.64)	135,208.86	0.00	1,062,684.20	Examination and licenses fee to administer the Board.	1993-Special Revenue
	FISCAL YEAR 2023	1,062,684.20	15,667.50	(39,369.36)	(23,701.86)	0.00	1,038,982.34		
	FISCAL YEAR 2024	1,096,239.02	455,876.52	(423,552.43)	32,324.09	0.00	1,128,563.11		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,096,239.02	455,876.52	(423,552.43)	32,324.09	0.00	1,128,563.11		
0929 - BOARD OF FORESTERS									
8643	OPERATING FUND Cash Control								
8643-999	(30-19-3 & 7) WV CODE								
	FISCAL YEAR 2022	35,269.76	13,060.00	(18,939.06)	(5,879.06)	0.00	29,390.70		1993-Special Revenue
	FISCAL YEAR 2023	29,390.70	3,595.00	(2,717.30)	877.70	0.00	30,268.40		
	FISCAL YEAR 2024	22,236.54	10,525.00	(23,316.24)	(12,791.24)	0.00	9,445.30		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	22,236.54	10,525.00	(23,316.24)	(12,791.24)	0.00	9,445.30		
0902 - BOARD OF FUNERAL SERVICE EXAMINERS									
8504	OPERATING FUND Cash Control								
8504-999	(30-6-6) WV CODE								
	FISCAL YEAR 2022	133,844.31	180,515.00	(155,583.16)	24,931.84	0.00	158,776.15	Examination and licenses fee to administer the Board.	1993-Special Revenue
	FISCAL YEAR 2023	158,776.15	25,825.00	(19,698.93)	6,126.07	0.00	164,902.22		
	FISCAL YEAR 2024	161,974.30	199,920.00	(202,345.87)	(2,425.87)	0.00	159,548.43		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	161,974.30	199,920.00	(202,345.87)	(2,425.87)	0.00	159,548.43		
0948 - BOARD OF HEARING AID DEALERS									
9085	HEARING AID DEALERS FUND								
	Cash Control								
9085-999	FISCAL YEAR 2022	10,388.69	14,680.00	(15,504.78)	(824.78)	0.00	9,563.91		2012-Special Revenue
	FISCAL YEAR 2023	9,563.91	2,360.00	(2,025.95)	334.05	0.00	9,897.96		Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0910 - BOARD OF LANDSCAPE ARCHITECTS									
8528	OPERATING FUND								
	Cash Control								
8528-999	(30-22-5) WV CODE								
	FISCAL YEAR 2022	14,779.98	15,995.00	(15,558.28)	436.72	0.00	15,216.70	License fees for the operation of the	1993-Special Revenue
	FISCAL YEAR 2023	15,216.70	3,815.00	(183.74)	3,631.26	0.00	18,847.96	Board.	
	FISCAL YEAR 2024	11,756.16	16,420.00	(13,494.97)	2,925.03	0.00	14,681.19		
PCAF	Payroll Clearing Account Fund								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2019-SPECIAL REVENUE
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	11,756.16	16,420.00	(13,494.97)	2,925.03	0.00	14,681.19		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0936 - BOARD OF LICENSED DIETITIANS									
8680	BOARD OF DIETITIANS FUND								
	Cash Control								
8680-999	(30-35-5) WV CODE								
	FISCAL YEAR 2022	88,037.60	40,237.00	(36,274.93)	3,962.07	0.00	91,999.67	License fees for the Board's operation.	1996-Special Revenue
	FISCAL YEAR 2023	91,999.67	2,746.00	(3,567.22)	(821.22)	0.00	91,178.45		Appropriated
	FISCAL YEAR 2024	109,142.55	49,753.00	(63,205.81)	(13,452.81)	0.00	95,689.74		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	109,142.55	49,753.00	(63,205.81)	(13,452.81)	0.00	95,689.74		
0906 - BOARD OF LICENSED PRACTICAL NURSES									
8516	LICENSED PRACTICAL NURSES OPERATING FUND								
	Cash Control								
8516-999	(30-7A-5) WV CODE								
	FISCAL YEAR 2022	50.00	0.00	0.00	0.00	0.00	50.00	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2023	50.00	0.00	0.00	0.00	0.00	50.00	administer the Board.	
	FISCAL YEAR 2024	50.00	0.00	0.00	0.00	0.00	50.00		
8517	SPECIAL REVENUE OPERATING ACCOUNT								
	Cash Control								
8517-999	(30-7A-7) WV CODE								
	FISCAL YEAR 2022	594,335.75	185,512.70	(478,229.73)	(292,717.03)	0.00	301,618.72	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2023	301,618.72	125,319.90	(56,187.50)	69,132.40	0.00	370,751.12	administer the Board.	Appropriated
	FISCAL YEAR 2024	549,323.21	480,057.23	(525,565.72)	(45,508.49)	0.00	503,814.72		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	(25.80)	0.00	0.00	0.00	0.00	(25.80)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	(25.80)	0.00	0.00	0.00	0.00	(25.80)		
	FISCAL YEAR 2024	(25.80)	0.00	0.00	0.00	0.00	(25.80)		
	FY24 SUBTOTAL	549,347.41	480,057.23	(525,565.72)	(45,508.49)	0.00	503,838.92		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0915 - BOARD OF MEDICAL IMAGING AND RADIATION THERAPY TECHNICIANS									
8543	OPERATING FUND								
	Cash Control								
8543-999	(30-23-8) WV CODE								
	FISCAL YEAR 2022	464,013.19	231,981.00	(195,599.76)	36,381.24	0.00	500,394.43		1993-Special Revenue
	FISCAL YEAR 2023	500,394.43	18,542.00	(21,810.63)	(3,268.63)	0.00	497,125.80		
	FISCAL YEAR 2024	465,088.21	241,960.00	(221,952.53)	20,007.47	0.00	485,095.68		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	465,088.21	241,960.00	(221,952.53)	20,007.47	0.00	485,095.68		
0945 - BOARD OF MEDICINE									
9070	MEDICAL LICENSING BOARD FUND								
	Cash Control								
9070-999	(30-3-7) WV CODE SB1022								
	FISCAL YEAR 2022	3,983,068.90	2,389,736.88	(2,021,453.18)	368,283.70	0.00	4,351,352.60	Other collections, fees, licenses & income	2010-Special Revenue
	FISCAL YEAR 2023	4,351,352.60	116,290.00	(392,020.16)	(275,730.16)	0.00	4,075,622.44	for the administration of the Board.	Appropriated
	FISCAL YEAR 2024	4,675,371.91	2,726,290.00	(2,168,467.70)	557,822.30	0.00	5,233,194.21		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	4,675,371.91	2,726,290.00	(2,168,467.70)	557,822.30	0.00	5,233,194.21		
0911 - BOARD OF OCCUPATIONAL THERAPISTS									
8531	OPERATING FUND								
	Cash Control								
8531-999	(30-28-5) WV CODE								
	FISCAL YEAR 2022	228,280.50	96,675.00	(101,211.64)	(4,536.64)	0.00	223,743.86	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2023	223,743.86	2,980.00	(7,311.94)	(4,331.94)	0.00	219,411.92	administer the Board.	
	FISCAL YEAR 2024	216,098.10	101,565.00	(90,259.19)	11,305.81	0.00	227,403.91		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	216,098.10	101,565.00	(90,259.19)	11,305.81	0.00	227,403.91		
0912 - BOARD OF OPTOMETRY									
8534	OPERATING FUND								
	Cash Control								
8534-999	(30-8-3) WV CODE								
	FISCAL YEAR 2022	318,416.13	112,441.67	(122,249.70)	(9,808.03)	0.00	308,608.10	Licensing fees for the operation of the	1993-Special Revenue
	FISCAL YEAR 2023	308,608.10	10,100.00	(15,274.63)	(5,174.63)	0.00	303,433.47	Board.	
	FISCAL YEAR 2024	293,953.53	112,533.33	(125,030.39)	(12,497.06)	0.00	281,456.47		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	293,953.53	112,533.33	(125,030.39)	(12,497.06)	0.00	281,456.47		
0913 - BOARD OF PHARMACY									
8537	OPERATING FUND								
	Cash Control								
8537-999	(30-5-9 & 146) WV CODE								
	FISCAL YEAR 2022	5,943,085.83	3,871,102.70	(3,017,652.70)	853,450.00	0.00	6,796,535.83	Licensing fees for the operation of the	1993-Special Revenue
	FISCAL YEAR 2023	6,796,535.83	76,475.00	(318,670.76)	(242,195.76)	0.00	6,554,340.07	Board.	
	FISCAL YEAR 2024	5,722,975.41	5,043,919.04	(4,255,871.63)	788,047.41	0.00	6,511,022.82		
8857	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8857-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	121.83	0.00	0.00	0.00	0.00	121.83	Federal funds to administer the WV	1993-Federal Revenue
	FISCAL YEAR 2023	121.83	0.00	0.00	0.00	0.00	121.83	Board of Pharmacy.	Appropriated
	FISCAL YEAR 2024	121.83	0.00	0.00	0.00	0.00	121.83		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	5,723,097.24	5,043,919.04	(4,255,871.63)	788,047.41	0.00	6,511,144.65		
0922 - BOARD OF PHYSICAL THERAPY									
8603	OPERATING FUND								
	Cash Control								
8603-999	(30-20-5 & 30-24-6) WV CODE								
	FISCAL YEAR 2022	1,020,112.87	245,405.00	(253,136.86)	(7,731.86)	0.00	1,012,381.01		1993-Special Revenue
	FISCAL YEAR 2023	1,012,381.01	4,297.00	(26,497.20)	(22,200.20)	0.00	990,180.81		
	FISCAL YEAR 2024	980,701.28	257,434.00	(311,610.30)	(54,176.30)	0.00	926,524.98		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	980,701.28	257,434.00	(311,610.30)	(54,176.30)	0.00	926,524.98		
0917 - BOARD OF PROFESSIONAL ENGINEERS									
8549	OPERATING FUND								
	Cash Control								
8549-999	(30-13-10) WV CODE								
	FISCAL YEAR 2022	1,580,862.52	956,810.00	(826,772.42)	130,037.58	0.00	1,710,900.10		1993-Special Revenue
	FISCAL YEAR 2023	1,710,900.10	15,705.00	(84,521.59)	(68,816.59)	0.00	1,642,083.51		
	FISCAL YEAR 2024	1,535,332.68	910,134.50	(834,806.09)	75,328.41	0.00	1,610,661.09		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,535,332.68	910,134.50	(834,806.09)	75,328.41	0.00	1,610,661.09		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0903 - BOARD OF PROFESSIONAL SURVEYORS									
8507	OPERATING FUND								
	Cash Control								
8507-999	(30-13A-4 & 30-13A-7) WV CODE								
	FISCAL YEAR 2022	303,765.22	139,190.00	(137,539.30)	1,650.70	0.00	305,415.92	Examination and licenses fee to administer the Board.	1993-Special Revenue
	FISCAL YEAR 2023	305,415.92	20,110.00	(14,383.34)	5,726.66	0.00	311,142.58		
	FISCAL YEAR 2024	265,607.12	110,830.00	(157,350.60)	(46,520.60)	0.00	219,086.52		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	265,607.12	110,830.00	(157,350.60)	(46,520.60)	0.00	219,086.52		
0914 - BOARD OF PSYCHOLOGISTS									
8540	OPERATING FUND								
	Cash Control								
8540-999	(30-21-6) WV CODE								
	FISCAL YEAR 2022	214,291.39	159,762.00	(117,718.86)	42,043.14	0.00	256,334.53		1993-Special Revenue
	FISCAL YEAR 2023	256,334.53	12,680.00	(15,346.31)	(2,666.31)	0.00	253,668.22		
	FISCAL YEAR 2024	256,391.89	150,522.00	(178,975.53)	(28,453.53)	0.00	227,938.36		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	256,391.89	150,522.00	(178,975.53)	(28,453.53)	0.00	227,938.36		
0907 - BOARD OF REGISTERED NURSES									
8520	REGISTERED PROFESSIONAL NURSES								
	Cash Control								
8520-999	(30-7-4) WV CODE								
	FISCAL YEAR 2022	4,026,131.13	1,915,818.00	(1,418,456.18)	497,361.82	0.00	4,523,492.95	Examination and licenses fee to administer the Board.	1996-Special Revenue Appropriated
	FISCAL YEAR 2023	4,523,492.95	32,894.50	(153,853.66)	(120,959.16)	0.00	4,402,533.79		
	FISCAL YEAR 2024	6,150,553.99	588,749.25	(1,699,412.08)	(1,110,662.83)	0.00	5,039,891.16		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8521	DIALYSIS TECHNICIAN FUND								
	Cash Control								
8521-999	(30-7C-8) WV CODE								
	FISCAL YEAR 2022	107,194.95	65,400.00	(33,184.11)	32,215.89	0.00	139,410.84	Fees for the administration, operation &	2006-Special Revenue
	FISCAL YEAR 2023	139,410.84	2,550.00	(4,454.40)	(1,904.40)	0.00	137,506.44	coordination of regulatory activities	
	FISCAL YEAR 2024	133,483.26	55,975.00	(40,023.21)	15,951.79	0.00	149,435.05	benefiting the public.	
9090	WV RESTORE								
	Cash Control								
9090-999	HB# 2689 SECTION #64-9-6								
	FISCAL YEAR 2022	1,693,446.23	485,490.00	(395,868.70)	89,621.30	0.00	1,783,067.53	Fees for services rendered by the Registered	2012-Special Revenue
	FISCAL YEAR 2023	1,783,067.53	0.00	(64,158.67)	(64,158.67)	0.00	1,718,908.86	Professional Nurses Board and supplemental	
	FISCAL YEAR 2024	1,436,923.37	1,540.00	(528,839.08)	(527,299.08)	0.00	909,624.29	renewal fee for the center for nursing.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	7,720,960.62	646,264.25	(2,268,274.37)	(1,622,010.12)	0.00	6,098,950.50		
0935 - BOARD OF RESPIRATORY CARE									
8676	BOARD OF RESPIRATORY CARE FUND								
	Cash Control								
8676-999	(30-34-6) WV CODE								
	FISCAL YEAR 2022	285,512.27	156,195.00	(90,781.62)	65,413.38	0.00	350,925.65	License application and renewal fees to	2007-Special Revenue
	FISCAL YEAR 2023	350,925.65	5,535.00	(8,867.54)	(3,332.54)	0.00	347,593.11	fund the Board.	Appropriated
	FISCAL YEAR 2024	397,858.06	168,680.00	(239,312.28)	(70,632.28)	0.00	327,225.78		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	397,858.06	168,680.00	(239,312.28)	(70,632.28)	0.00	327,225.78		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0218 - BOARD OF RISK AND INSURANCE MANAGEMENT									
2360	STATE SPECIAL INSURANCE FUND								
	Cash Control								
2360-999	(29-12-5) WV CODE								
	FISCAL YEAR 2022	230,747.53	45,129,898.12	(49,196,536.04)	(4,066,637.92)	5,684,328.83	1,848,438.44	State funds, interests & fund transfers from other agencies to pay costs of premiums, claims, and expenses in insuring state agencies.	1993-Special Revenue
	FISCAL YEAR 2023	1,848,438.44	8,606,551.66	(815,585.20)	7,790,966.46	(8,500,678.61)	1,138,726.29		
	FISCAL YEAR 2024	359,797.67	63,132,997.18	(73,262,835.58)	(10,129,838.40)	11,350,946.83	1,580,906.10		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						31,306.41		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						64,453,602.83		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						8,531,985.02		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						64,453,602.83		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						10,447,195.17		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						44,899,444.96		
2361	MINE SUBSIDENCE INSURANCE FUND								
	Cash Control								
2361-999	(33-30-4, 5 & 9) WV CODE								
	FISCAL YEAR 2022	88,571.32	1,278,776.09	(2,369,463.38)	(1,090,687.29)	1,519,220.55	517,104.58	Interest and premiums for insurance coverage against mine subsidence.	1993-Special Revenue
	FISCAL YEAR 2023	517,104.58	103,899.28	(499,008.42)	(395,109.14)	(13,016.73)	108,978.71		
	FISCAL YEAR 2024	21,686.18	8,438,859.86	(2,175,950.15)	6,262,909.71	(6,239,481.61)	45,114.28		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						13,054,586.34		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						67,510,150.60		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						13,067,603.07		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						67,510,150.60		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						8,479,416.62		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						32,335,032.93		
2362	FLOOD TRUST FUND								
	Cash Control								
2362-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	14,420.32	(308,658.62)	(553,628.36)	(862,286.98)	908,658.62	60,791.96	State funds, board of education, local governments, interest, nonprofit corporations & turnpike commission for self-insured losses.	1993-Special Revenue
	FISCAL YEAR 2023	60,791.96	3,446.44	0.00	3,446.44	(3,446.44)	60,791.96		
	FISCAL YEAR 2024	18,058.12	1,377,188.81	(979,013.96)	398,174.85	6,685.68	422,918.65		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						3,456,458.31		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						6,181,941.40		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,459,904.75		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						6,181,941.40		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,786,230.60		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						6,812,873.83		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2363	PUBLIC ENTITY INSURANCE TRUST FUND								
	Cash Control								
2363-999	(29-12-5) WV CODE								
	FISCAL YEAR 2022	506,054.72	31,667,944.57	(39,079,261.80)	(7,411,317.23)	7,495,190.27	589,927.76	State funds, local governments, nonprofit	1993-Special Revenue
	FISCAL YEAR 2023	589,927.76	1,254,777.12	(648,547.42)	606,229.70	(607,746.45)	588,411.01	corporations, turnpike commission and	
	FISCAL YEAR 2024	567,432.53	54,960,655.77	(137,248,088.66)	(82,287,432.89)	82,315,914.12	595,913.76	interest for self-insured losses.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						8,545,496.59		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						44,265,659.85		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						9,153,243.04		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						44,265,659.85		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						11,095,472.46		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						6,060,902.83		
2367	PREMIUM TAX SAVINGS FUND								
	Cash Control								
2367-999	(29-12-13) WV CODE								
	FISCAL YEAR 2022	6,564,812.35	3,045,579.14	0.00	3,045,579.14	0.00	9,610,391.49	Gross premium tax to be expended only	1998-Special Revenue
	FISCAL YEAR 2023	9,610,391.49	0.00	0.00	0.00	0.00	9,610,391.49	with appropriation by the Legislature.	
	FISCAL YEAR 2024	13,205,781.43	4,503,754.48	0.00	4,503,754.48	0.00	17,709,535.91		
2368	MEDICAL LIABILITY FUND								
	Cash Control								
2368-999	(29-12b-10) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Insurance premiums related to Medical	2002-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Practice Insurance to pay claims and	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	related expenses for the program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
2371	PATIENT INJURY COMPENSATION FUND								
	Cash Control								
2371-999	(29-12D-1 & 2) WV CODE								
	FISCAL YEAR 2022	62,274.12	212,502.74	(2,254,976.01)	(2,042,473.27)	1,824,479.26	(155,719.89)	Collections and deposits to administer	2005-Special Revenue
	FISCAL YEAR 2023	(155,719.89)	11.83	0.00	11.83	(11.83)	(155,719.89)	the Patient Injury Compensation Fund.	
	FISCAL YEAR 2024	44,280.11	695.32	0.00	695.32	(695.32)	44,280.11		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						11,849.65		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						11,861.48		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						12,984.49		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	14,217,036.04	132,414,151.42	(213,665,888.35)	(81,251,736.93)	87,433,369.70	20,398,668.81		
	INVESTMENT BTI FY24 SUBTOTAL						31,821,299.34		
	INVESTMENT IMB FY24 SUBTOTAL						90,108,254.55		
	FY24 INVESTMENT SUBTOTAL						121,929,553.89		
	0916 - BOARD OF SANITARIANS								
8546	OPERATING FUND								
	Cash Control								
8546-999	(30-17-7) WV CODE								
	FISCAL YEAR 2022	9,008.79	9,145.00	(10,244.85)	(1,099.85)	0.00	7,908.94		1993-Special Revenue
	FISCAL YEAR 2023	7,908.94	0.00	(1,015.00)	(1,015.00)	0.00	6,893.94		
	FISCAL YEAR 2024	6,755.83	8,450.00	(12,145.81)	(3,695.81)	0.00	3,060.02		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	6,755.83	8,450.00	(12,145.81)	(3,695.81)	0.00	3,060.02		
	0905 - BOARD OF SOCIAL WORK								
8513	OPERATING FUND								
	Cash Control								
8513-999	(30-30-11) WV CODE								
	FISCAL YEAR 2022	413,114.51	233,479.00	(248,618.55)	(15,139.55)	0.00	397,974.96	Examination and licenses fee to	1993-Special Revenue
	FISCAL YEAR 2023	397,974.96	15,045.00	(22,205.51)	(7,160.51)	0.00	390,814.45	administer the Board.	
	FISCAL YEAR 2024	402,443.69	218,963.00	(285,010.53)	(66,047.53)	0.00	336,396.16		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	402,443.69	218,963.00	(285,010.53)	(66,047.53)	0.00	336,396.16		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0930 - BOARD OF SPEECH LANGUAGE PATHOLOGY AND AUDIOLOGY									
8646	OPERATING FUND								
	Cash Control								
8646-999	(30-32-11 & 17) WV CODE								
	FISCAL YEAR 2022	328,749.60	49,853.00	(178,570.65)	(128,717.65)	0.00	200,031.95		1993-Special Revenue
	FISCAL YEAR 2023	200,031.95	3,658.50	(8,564.17)	(4,905.67)	0.00	195,126.28		Appropriated
	FISCAL YEAR 2024	331,723.49	58,246.70	(137,719.23)	(79,472.53)	0.00	252,250.96		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	331,723.49	58,246.70	(137,719.23)	(79,472.53)	0.00	252,250.96		
0950 - BOARD OF TREASURY INVESTMENTS									
9151	BOARD OF TREASURY INVESTMENTS INVESTMENT FUND								
	Cash Control								
9151-999	(12-1-2) WV CODE								
	FISCAL YEAR 2022	73,582,330,250.41	0.00	0.00	0.00	13,762,622,820.80	87,344,953,071.21	Investment services fees to pay for the reason-	2005-Special Revenue
	FISCAL YEAR 2023	87,344,953,071.21	0.00	0.00	0.00	1,100,810,352.62	88,445,763,423.83	able & necessary expenses incurred by the	
	FISCAL YEAR 2024	87,523,177,814.42	0.00	0.00	0.00	14,047,272,837.88	101,570,450,652.30	Treasury Board in rendering its services.	
9152	BOARD OF TREASURY INVESTMENTS FEE FUND								
	Cash Control								
9152-999	(12-6C-19) WV CODE								
	FISCAL YEAR 2022	1,266,991.82	3,935,096.39	(3,892,200.42)	42,895.97	0.00	1,309,887.79	Investment services fees to pay for the	2006-Special Revenue
	FISCAL YEAR 2023	1,309,887.79	100.00	(98,876.96)	(98,776.96)	0.00	1,211,110.83	reasonable & necessary expenses incurred	Appropriated
	FISCAL YEAR 2024	1,419,415.10	5,323,826.15	(4,609,428.97)	714,397.18	0.00	2,133,812.28	by the Treasury Board in rendering its services.	
9153	WV GOVERNMENT MONEY MARKET POOL								
	Cash Control								
9153-999	(12-6C-19) WV CODE								
	FISCAL YEAR 2022	1,106,003,832.96	0.00	0.00	0.00	320,684,741.40	1,426,688,574.36		2015-Special Revenue
	FISCAL YEAR 2023	1,426,688,574.36	0.00	0.00	0.00	14,670,703.66	1,441,359,278.02		
	FISCAL YEAR 2024	1,435,321,604.75	0.00	0.00	0.00	323,315,933.83	1,758,637,538.58		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
9154	WV SHORT TERM BOND POOL FUND								
	Cash Control								
9154-999	(12-6C-19) WV CODE								
	FISCAL YEAR 2022	255,833,974.20	0.00	0.00	0.00	134,216,446.41	390,050,420.61		2015-Special Revenue
	FISCAL YEAR 2023	390,050,420.61	0.00	0.00	0.00	4,190,938.43	394,241,359.04		
	FISCAL YEAR 2024	390,050,420.61	0.00	0.00	0.00	109,289,545.58	499,339,966.19		
9155	PDA POOL FUND								
	Cash Control								
9155-999	(12-6C-19) WV CODE								
	FISCAL YEAR 2022	223,520,797.32	0.00	0.00	0.00	94,803,512.63	318,324,309.95		2015-Special Revenue
	FISCAL YEAR 2023	318,324,309.95	0.00	0.00	0.00	10,989,861.69	329,314,171.64		
	FISCAL YEAR 2024	318,324,309.95	0.00	0.00	0.00	2,517,675.78	320,841,985.73		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2023-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	89,668,293,564.83	5,323,826.15	(4,609,428.97)	714,397.18	14,482,395,993.07	104,151,403,955.08		
0923 - BOARD OF VETERINARY MEDICINE									
8606	OPERATING FUND								
	Cash Control								
8606-999	(30-10-3) WV CODE								
	FISCAL YEAR 2022	609,786.20	280,282.97	(291,058.24)	(10,775.27)	0.00	599,010.93		1993-Special Revenue
	FISCAL YEAR 2023	599,010.93	8,213.10	(32,685.41)	(24,472.31)	0.00	574,538.62		
	FISCAL YEAR 2024	550,036.10	301,167.25	(349,439.89)	(48,272.64)	0.00	501,763.46		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	550,036.10	301,167.25	(349,439.89)	(48,272.64)	0.00	501,763.46		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0493 - BRIDGEVALLEY COMMUNITY AND TECHNICAL COLLEGE									
4985	GIFTS, GRANTS, & DONATIONS (NON-FEDERAL)								
	Cash Control								
4985-999	FISCAL YEAR 2022	3,722,883.35	6,873,081.19	(4,134,402.12)	2,738,679.07	(271.14)	6,461,291.28	2015-Special Revenue	
	FISCAL YEAR 2023	6,461,291.28	58,119.70	(194,280.40)	(136,160.70)	(143.88)	6,324,986.70		
	FISCAL YEAR 2024	4,529,980.80	5,354,059.61	(5,696,335.57)	(342,275.96)	(8,469.22)	4,179,235.62		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						144,304.87		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						144,448.75		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						158,127.09		
4986	TUITION & REQUIRED E&G FUND								
	Cash Control								
4986-999	FISCAL YEAR 2022	3,463,705.21	6,437,631.01	(5,263,625.48)	1,174,005.53	0.00	4,637,710.74	2015-Special Revenue	
	FISCAL YEAR 2023	4,637,710.74	155,539.05	(565,961.51)	(410,422.46)	0.00	4,227,288.28		
	FISCAL YEAR 2024	5,736,177.28	8,900,271.15	(5,374,067.72)	3,526,203.43	0.00	9,262,380.71		
4987	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4987-999	FISCAL YEAR 2022	95,460.33	723,597.99	(668,358.74)	55,239.25	0.00	150,699.58	2015-Special Revenue	
	FISCAL YEAR 2023	150,699.58	846.54	(5,244.90)	(4,398.36)	0.00	146,301.22		
	FISCAL YEAR 2024	198,852.68	811,241.91	(704,717.65)	106,524.26	0.00	305,376.94		
4988	EDUCATION AND GENERAL CAPITOL FEES FUND								
	Cash Control								
4988-999	SB448/HB101(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	103,623.82	695,856.80	(714,475.15)	(18,618.35)	0.00	85,005.47	2015-Special Revenue	
	FISCAL YEAR 2023	85,005.47	0.00	(38,151.67)	(38,151.67)	0.00	46,853.80		
	FISCAL YEAR 2024	175,519.62	1,234,010.63	(730,784.64)	503,225.99	0.00	678,745.61		
8782	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8782-999	FISCAL YEAR 2022	23,724.03	3,026,852.75	(3,000,841.98)	26,010.77	0.00	49,734.80	2015-Federal Revenue	
	FISCAL YEAR 2023	49,734.80	279,231.18	(306,227.15)	(26,995.97)	0.00	22,738.83		
	FISCAL YEAR 2024	23,174.89	594,798.15	(431,280.65)	163,517.50	0.00	186,692.39		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	10,663,705.27	16,894,381.45	(12,937,186.23)	3,957,195.22	(8,469.22)	14,612,431.27		
	FY24 SUBTOTAL BTI INVESTMENT						158,127.09		
0508 - BUREAU OF SENIOR SERVICES									
5405	LOTTERY NET PROFITS FUND								
	Cash Control								
5405-999	(29-22-18J) WV CODE								
	FISCAL YEAR 2022	3,561,247.68	61,606,387.00	(61,018,484.78)	587,902.22	0.00	4,149,149.90	Lottery receipts from fund 7202 for in-	2001-Lottery Revenue
	FISCAL YEAR 2023	4,149,149.90	19,304,023.23	(1,481,237.32)	17,822,785.91	0.00	21,971,935.81	home services for senior citizens.	
	FISCAL YEAR 2024	5,170,468.22	79,478,828.00	(79,949,371.76)	(470,543.76)	0.00	4,699,924.46		
5407	GIFTS AND GRANTS								
	Cash Control								
5407-999	(16-5P-10) WV CODE								
	FISCAL YEAR 2022	953,544.92	2,120,650.00	(2,056,795.80)	63,854.20	0.00	1,017,399.12	Matching funds transfers to administer in-	1993-Special Revenue
	FISCAL YEAR 2023	1,017,399.12	600,000.00	(134,490.13)	465,509.87	0.00	1,482,908.99	home services & care management	
	FISCAL YEAR 2024	850,670.44	2,234,029.00	(2,785,076.92)	(551,047.92)	0.00	299,622.52	programs based on sliding fee scale.	
5409	COMMUNITY BASED SERVICE FUND								
	Cash Control								
5409-999	(29-22C-27A2) WV CODE								
	FISCAL YEAR 2022	5,916,575.10	10,552,000.00	(8,807,108.54)	1,744,891.46	0.00	7,661,466.56	License fees to provide in-home services	2008-Special Revenue
	FISCAL YEAR 2023	7,661,466.56	872,500.00	(2,203,092.64)	(1,330,592.64)	0.00	6,330,873.92	to seniors statewide for lighthouse care,	Appropriated
	FISCAL YEAR 2024	8,013,382.56	10,760,500.00	(14,227,872.93)	(3,467,372.93)	0.00	4,546,009.63	home delivered care transportation and Alzheimer's respite care.	
8724	FEDERAL FUNDS								
	Cash Control								
8724-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	72,187.89	17,512,896.75	(17,545,971.11)	(33,074.36)	0.00	39,113.53	Federal funds to administer & operate	1993-Federal Revenue
	FISCAL YEAR 2023	39,113.53	2,093,260.00	(2,096,755.78)	(3,495.78)	0.00	35,617.75	various programs.	Appropriated
	FISCAL YEAR 2024	44,757.31	12,420,144.00	(12,446,165.12)	(26,021.12)	0.00	18,736.19		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	14,079,278.53	104,893,501.00	(109,408,486.73)	(4,514,985.73)	0.00	9,564,292.80		
0943 -CENTER FOR NURSING									
9010	CENTER FOR NURSING								
	Cash Control								
9010-999	(30-7B-8A) WV CODE								
	FISCAL YEAR 2022	668,507.60	1,144,980.00	(437,907.25)	707,072.75	0.00	1,375,580.35	Other collections, fees, licenses & income	2003-Special Revenue
	FISCAL YEAR 2023	1,375,580.35	0.00	(8,721.12)	(8,721.12)	0.00	1,366,859.23	to address the issue of recruitment and	
	FISCAL YEAR 2024	818,071.18	0.00	2,894,769.10	2,894,769.10	0.00	3,712,840.28	retention of nurses in WV & provide loan	
								and scholarship program.	
	FY24 SUBTOTAL	818,071.18	0.00	2,894,769.10	2,894,769.10	0.00	3,712,840.28		
0230 - CHILDREN'S HEALTH INSURANCE AGENCY									
2154	WV CHILDREN'S HEALTH INSURANCE FUND								
	Cash Control								
2154-999	(5-16B-7) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Investment earnings, statutory transfers	2001-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	& operating fund transfers to provide	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	expansion of health care coverage	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00	to children.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24								
8838	CHILDREN'S HEALTH INSURANCE AGENCY								
	Cash Control								
8838-999	(5-16B) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for the expansion of health	2001-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	care coverage to children.	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL BTI INVESTMENT						0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0942 - COAL HERITAGE HIGHWAY AUTHORITY									
8697	COAL HERITAGE HIGHWAY AUTHORITY FUND								
	Cash Control								
8697-999	(29-28-12) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Investment earnings, non-federal grants,	2004-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	& inter-agency federal payments for the	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	benefit of this agency.	
8861	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8861-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for the operation of the	2003-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	agency.	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0224 - COMMODITIES AND SERVICES FROM THE HANDICAPPED									
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2017-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0483 - CONCORD UNIVERSITY									
4387	PRIVATE GIFTS, GRANTS, & DONATIONS (NON-FEDERAL)								
	Cash Control								
4387-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	310,540.68	5,985,662.57	(4,417,723.07)	1,567,939.50	0.00	1,878,480.18	Gifts, grants, fees, federal funds and	1993-Special Revenue
	FISCAL YEAR 2023	1,878,480.18	0.00	(468,744.79)	(468,744.79)	0.00	1,409,735.39	interest for operation of programs.	
	FISCAL YEAR 2024	267,188.99	12,138,172.23	(6,604,301.02)	5,533,871.21	0.00	5,801,060.20		
4405	REVENUE CLEARING FUND								
	Cash Control								
4405-999	(18B-10-15) WV CODE								
	FISCAL YEAR 2022	212,696.61	(178,276.95)	9,283.00	(168,993.95)	0.00	43,702.66	Revenue clearing fund.	1993-Special Revenue
	FISCAL YEAR 2023	43,702.66	180,602.57	0.00	180,602.57	0.00	224,305.23		
	FISCAL YEAR 2024	273,260.68	81,172.92	0.00	81,172.92	0.00	354,433.60		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4407	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4407-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	2,033,832.92	15,312,132.09	(15,386,559.47)	(74,427.38)	0.00	1,959,405.54	Other collections, fees licenses, & interest	2004-Special Revenue
	FISCAL YEAR 2023	1,959,405.54	136,353.43	(1,582,329.45)	(1,445,976.02)	64.36	513,493.88	on investments used to support Tuition &	
	FISCAL YEAR 2024	367,327.70	16,157,606.05	(16,093,868.39)	63,737.66	5,970.58	437,035.94	Required E & G Fees.	
4408	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
	(18B-10-1B) WV CODE								
4408-999	FISCAL YEAR 2022	755,597.49	8,664,707.57	(8,847,494.44)	(182,786.87)	0.00	572,810.62	Other collections, fees licenses, & interest	2004-Special Revenue
	FISCAL YEAR 2023	572,810.62	42,760.53	(508,614.46)	(465,853.93)	0.00	106,956.69	on investments used to fund Auxiliary	
	FISCAL YEAR 2024	66,651.39	9,432,684.52	(9,090,773.17)	341,911.35	0.00	408,562.74	Capital Fees Fund.	
4409	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4409-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	572,817.26	737,429.76	(883,245.03)	(145,815.27)	0.00	427,001.99	Other collections, fees licenses, & interest	2004-Special Revenue
	FISCAL YEAR 2023	427,001.99	0.00	(40,066.86)	(40,066.86)	0.00	386,935.13	on investments used to fund E & G	
	FISCAL YEAR 2024	290,795.32	1,229,929.74	(1,290,300.82)	(60,371.08)	0.00	230,424.24	Capital fees fund.	
8768	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8768-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	173,354.81	7,145,715.00	(7,202,814.81)	(57,099.81)	0.00	116,255.00	Federal funds & earned interest to	1993-Federal Revenue
	FISCAL YEAR 2023	116,255.00	297,154.86	(310,231.48)	(13,076.62)	0.00	103,178.38	participate in federal programs.	
	FISCAL YEAR 2024	461,101.50	5,488,750.42	(5,846,074.13)	(357,323.71)	397.35	104,175.14		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,726,325.58	44,528,315.88	(38,925,317.53)	5,602,998.35	6,367.93	7,335,691.86		
0203 - CONSOLIDATED PUBLIC RETIREMENT BOARD									
2120	CONSOLIDATED RETIREMENT BOARD EXPENSE FUND								
	Cash Control								
2120-999	(5-10D-2)WV CODE								
	FISCAL YEAR 2022	11,418,504.40	314,606.80	(8,241,616.58)	(7,927,009.78)	0.00	3,491,494.62	Transfers from the various retirement	1993-Special Revenue
	FISCAL YEAR 2023	3,491,494.62	0.00	(928,588.05)	(928,588.05)	500.00	2,563,406.57	systems to administer the consolidated	
	FISCAL YEAR 2024	2,972,808.45	9,037,136.00	(9,948,693.26)	(911,557.26)	0.00	2,061,251.19	retirement board.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	(5F-2-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund	2010-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	2,972,808.45	9,037,136.00	(9,948,693.26)	(911,557.26)	0.00	2,061,251.19		
0420 -COUNCIL FOR COMMUNITY AND TECHNICAL COLLEGE EDUCATION									
4191	GIFTS GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4191-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	3,694,610.39	4,175,312.27	(3,311,401.93)	863,910.34	0.00	4,558,520.73	Other collections, fees licenses, income,	2004-Special Revenue
	FISCAL YEAR 2023	4,558,520.73	452,012.05	(49,912.79)	402,099.26	0.00	4,960,619.99	investment earnings & non-federal grants	
	FISCAL YEAR 2024	6,948,359.66	9,908,484.53	(4,471,092.17)	5,437,392.36	0.00	12,385,752.02	to support higher education at the	
								Community & Technical College level.	
4192	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4192-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	1,189,305.71	613,320.34	(573,208.67)	40,111.67	0.00	1,229,417.38	Investment earnings, tuition & fees to fund	2004-Special Revenue
	FISCAL YEAR 2023	1,229,417.38	142,271.75	(52,351.21)	89,920.54	0.00	1,319,337.92	the Community & Technical College.	
	FISCAL YEAR 2024	1,073,888.78	628,775.58	(569,920.27)	58,855.31	0.00	1,132,744.09		
8874	FEDERAL GRANTS/CONTRACTS FUNDS								
	Cash Control								
8874-999	SB448/HB101 (18B-4-4) WV CODE								
	FISCAL YEAR 2022	57,679.41	406,962.00	(444,137.01)	(37,175.01)	0.00	20,504.40		2020-Federal Revenue
	FISCAL YEAR 2023	20,504.40	39,316.00	(26,224.62)	13,091.38	0.00	33,595.78		
	FISCAL YEAR 2024	30,939.65	2,367,767.89	(2,368,707.54)	(939.65)	0.00	30,000.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	(5F-2-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund	2010-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	8,053,188.09	12,905,028.00	(7,409,719.98)	5,495,308.02	0.00	13,548,496.11		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0939 -COURTHOUSE FACILITIES IMPROVEMENT AUTHORITY									
8685	WV COURTHOUSE FACILITIES IMPROVEMENT FUND								
	Cash Control								
8685-999	(29-26-6A) WV CODE								
	FISCAL YEAR 2022	4,577,013.73	1,575,216.09	(1,570,527.86)	4,688.23	0.00	4,581,701.96	Other collections, fees, licenses, gifts and grants for the operation of the WVC facility.	1997-Special Revenue
	FISCAL YEAR 2023	4,581,701.96	166,248.14	(152,966.91)	13,281.23	0.00	4,594,983.19		
	FISCAL YEAR 2024	5,075,709.65	2,159,881.61	(1,569,296.17)	590,585.44	0.00	5,666,295.09		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	5,075,709.65	2,159,881.61	(1,569,296.17)	590,585.44	0.00	5,666,295.09		
1400 - DEPARTMENT OF AGRICULTURE									
1401	AGRICULTLURE FEES FUND								
	Cash Control								
1401-999	(19-1-4c) WV CODE								
	FISCAL YEAR 2022	4,146,924.81	5,250,824.97	(3,908,551.57)	1,342,273.40	0.00	5,489,198.21	Fees for inspection of milk, fruit, vegetables, feed, seed, livestock and grading for operating expenses.	1997-Special Revenue Appropriated
	FISCAL YEAR 2023	5,489,198.21	303,333.83	(435,816.37)	(132,482.54)	0.00	5,356,715.67		
	FISCAL YEAR 2024	6,500,140.99	5,764,798.08	(3,888,293.22)	1,876,504.86	0.00	8,376,645.85		
1402	INDIRECT COST FUND								
	Cash Control								
1402-999	(19-2B-3) WV CODE								
	FISCAL YEAR 2022	102,798.69	41,924.40	(13,906.48)	28,017.92	0.00	130,816.61	Interest, gifts, grants, State & Federal funds for indirect costs of meat inspection program.	1993-Special Revenue
	FISCAL YEAR 2023	130,816.61	0.00	(41,050.29)	(41,050.29)	0.00	89,766.32		
	FISCAL YEAR 2024	70,997.30	36,267.60	(3,262.64)	33,004.96	0.00	104,002.26		
1403	FARMER'S MARKET OPERATING FUND								
	Cash Control								
1403-999	(19-1-4a, 19-1-3a & 19-2-2) WV CODE								
	FISCAL YEAR 2022	103,638.15	33,000.00	(7,385.51)	25,614.49	0.00	129,252.64	Farm sales and rental fees for operating the farmer's market.	1993-Special Revenue
	FISCAL YEAR 2023	129,252.64	3,000.00	0.00	3,000.00	0.00	132,252.64		
	FISCAL YEAR 2024	147,474.03	33,275.22	(19,289.99)	13,985.23	0.00	161,459.26		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1404	SALE LAB/OFFICE BUILDING-MOORFIELD WV FUND Cash Control								
1404-999	(HB1317, 1981 regular session) WV CODE								
	FISCAL YEAR 2022	3,669.00	2,016.00	0.00	2,016.00	0.00	5,685.00	Land sale & office rentals fees for capital	1993-Special Revenue
	FISCAL YEAR 2023	5,685.00	504.00	0.00	504.00	0.00	6,189.00	improvements at new Agriculture Center,	
	FISCAL YEAR 2024	6,103.00	2,016.00	0.00	2,016.00	0.00	8,119.00	Hardy County.	
1405	RURAL RESOURCES SPECIAL REVENUE FUND Cash Control								
1405-999	(19-1- 4a-19-1-3a & 19-2-3) WV CODE								
	FISCAL YEAR 2022	313,038.62	0.00	(300,851.00)	(300,851.00)	0.00	12,187.62	Grants, sales, rental fees & rent transferred	1993-Special Revenue
	FISCAL YEAR 2023	12,187.62	0.00	0.00	0.00	0.00	12,187.62	from fund 0250 to promote production,	
	FISCAL YEAR 2024	12,187.62	0.00	(1,500.00)	(1,500.00)	0.00	10,687.62	quality & marketing of agriculture products.	
1407	GYPSY MOTH SUPPRESSION FUND Cash Control								
1407-999	(19-1A- 3) WV CODE								
	FISCAL YEAR 2022	682,929.87	4,390.40	22,007.68	26,398.08	0.00	709,327.95	Landowners payments for Gypsy Moth	1993-Special Revenue
	FISCAL YEAR 2023	709,327.95	1,080.00	0.00	1,080.00	0.00	710,407.95	Suppression Program.	
	FISCAL YEAR 2024	706,767.45	394,433.19	(116,546.82)	277,886.37	0.00	984,653.82		
1408	WEST VIRGINIA RURAL REHABILITATION PROGRAM Cash Control								
1408-999	(19-1- 4A) WV CODE								
	FISCAL YEAR 2022	2,724,574.77	66,607.88	(8,392.83)	58,215.05	0.00	2,782,789.82	State funds from fund 0131, farm student	1993-Special Revenue
	FISCAL YEAR 2023	2,782,789.82	4,933.23	214,892.58	219,825.81	0.00	3,002,615.63	loan payments & interest to develop	Appropriated
	FISCAL YEAR 2024	1,704,748.92	92,636.09	192,082.59	284,718.68	0.00	1,989,467.60	enterprises in agriculture commodities.	
1409	GENERAL JOHN MCCAUSLAND MEMORIAL FARM FUND Cash Control								
1409-999	(19-26-2) WV CODE								
	FISCAL YEAR 2022	26,388.94	126,174.65	(76,919.48)	49,255.17	0.00	75,644.11	Farm sales, earned interest & miscellaneous	1993-Special Revenue
	FISCAL YEAR 2023	75,644.11	0.00	(14,023.44)	(14,023.44)	0.00	61,620.67	collections for farm operations, repairs,	Appropriated
	FISCAL YEAR 2024	96,039.84	126,120.85	(123,219.21)	2,901.64	0.00	98,941.48	improvements and perpetual care of the memorial.	
1410	SOIL CONSERVATION OPERATING ACCOUNT FUND Cash Control								
1410-999	(19-21A- 4) WV CODE								
	FISCAL YEAR 2022	536,683.48	824,465.89	(1,223,083.06)	(398,617.17)	0.00	138,066.31	Sales, rental fees, federal funds from 8708,	1993-Special Revenue
	FISCAL YEAR 2023	138,066.31	89,416.37	(23,290.02)	66,126.35	0.00	204,192.66	grants made by land owners to districts &	
	FISCAL YEAR 2024	869,973.62	853,003.23	(997,571.03)	(144,567.80)	0.00	725,405.82	interest to aid in erosion control of their lands, prevention of flood water and sediment damage.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1411	SOIL CONSERVATION SMALL WATERSHED PROGRAM FUND Cash Control								
1411-999	(19-21A- 4 & 17-16A-23) WV CODE								
	FISCAL YEAR 2022	4,743,202.75	216,782.38	(137,501.32)	79,281.06	0.00	4,822,483.81	Transfers from fund 1010, federal funds, rental fees	1993-Special Revenue
	FISCAL YEAR 2023	4,822,483.81	4,000.00	0.00	4,000.00	0.00	4,826,483.81	interest & funds from sale of lands to purchase	
	FISCAL YEAR 2024	4,534,367.43	0.00	161.46	161.46	0.00	4,534,528.89	additional land for watershed use to assist in development of watershed projects.	
1412	FARM OPERATING FUND Cash Control								
1412-999	(19-12A- 6A) WV CODE								
	FISCAL YEAR 2022	1,224,570.69	922,107.04	(1,136,593.38)	(214,486.34)	0.00	1,010,084.35	Transfers from fund 8615, rental fees,	1993-Special Revenue
	FISCAL YEAR 2023	1,010,084.35	264,981.10	(155,523.42)	109,457.68	0.00	1,119,542.03	insurance refunds & farm sales to	Appropriated
	FISCAL YEAR 2024	985,274.93	1,326,302.60	(1,363,765.39)	(37,462.79)	0.00	947,812.14	operate farm fund with all over \$1,500,000 to general revenue fund.	
1413	DEPARTMENT OF AGRICULTURE CAPITAL IMPROVEMENTS FUND CASH CONTROL								
1413-999	(19-1-4E SB323 RS) WV CODE								
	FISCAL YEAR 2022	1,890,828.74	1,224,832.26	(441,488.60)	783,343.66	0.00	2,674,172.40		2019- Special Revenue
	FISCAL YEAR 2023	2,674,172.40	0.00	0.00	0.00	0.00	2,674,172.40		Appropriated
	FISCAL YEAR 2024	3,959,941.36	676,680.54	(262,665.78)	414,014.76	0.00	4,373,956.12		
1415	FLOOD DISASTER JUNE 2016 CASH CONTROL								
1415-999	FISCAL YEAR 2022	842,531.01	26,274.71	(300.77)	25,973.94	0.00	868,504.95		2019-Special Revenue
	FISCAL YEAR 2023	868,504.95	0.00	0.00	0.00	0.00	868,504.95		
	FISCAL YEAR 2024	1,024,245.00	0.00	(79,566.35)	(79,566.35)	0.00	944,678.65		
1423	AGRICULTURE DEVELOPMENT FUND CASH CONTROL								
1423-999	(19-2-12 RS 2021 HB2025) WV CODE								
	FISCAL YEAR 2022	0.00	22,708.49	0.00	22,708.49	0.00	22,708.49	Transfers from fund 8615, rental fees, insurance	2022-Special Revenue
	FISCAL YEAR 2023	22,708.49	15,394.31	0.00	15,394.31	0.00	38,102.80	refunds & farm sales to operate farm fund with all	Appropriated
	FISCAL YEAR 2024	54,042.29	37,809.49	(23,150.00)	14,659.49	0.00	68,701.78	over \$1500,000 to general revenue fund.	
1434	2014 STREAM RESTORATION-GOV CIVIL CONT Cash Control								
1434-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1438	HUTTONSVILLE INSURANCE CLAIM								
	Cash Control								
1438-999	(12-2-2)(B7) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Proceeds from insurance claim.	2009-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
1446	GOVERNMENT DONATED FOOD FUND								
	Cash Control								
1446-999	(19-30-3) WV CODE								
	FISCAL YEAR 2022	2,154,545.06	2,732,418.07	(3,353,304.57)	(620,886.50)	0.00	1,533,658.56	Other collections, fees, licenses & income	2000-Special Revenue
	FISCAL YEAR 2023	1,533,658.56	67,513.96	(132,759.24)	(65,245.28)	0.00	1,468,413.28	to offset operating expenses of the	Appropriated
	FISCAL YEAR 2024	1,814,224.99	1,707,148.46	(388,243.65)	1,318,904.81	0.00	3,133,129.80	government foods program.	
1459	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
1459-999	(19-1-4A) WV CODE								
	FISCAL YEAR 2022	4,172,306.32	204,009.18	(1,072,578.36)	(868,569.18)	0.00	3,303,737.14	Grants, gifts and donations for the	2004-Special Revenue
	FISCAL YEAR 2023	3,303,737.14	18,243.20	(1,098,584.85)	(1,080,341.65)	0.00	2,223,395.49	general expenditures.	
	FISCAL YEAR 2024	1,702,630.14	441,964.83	(507,368.84)	(65,404.01)	0.00	1,637,226.13		
1464	WV FARMLAND PROTECTION FUND								
	Cash Control								
1464-999	(8A-12-17) WV CODE								
	FISCAL YEAR 2022	3,877,540.60	846,082.50	(723,163.88)	122,918.62	0.00	4,000,459.22	Other collections, fees and income to	2009-Special Revenue
	FISCAL YEAR 2023	4,000,459.22	70,368.50	(2,094.82)	68,273.68	0.00	4,068,732.90	to administer WV farmland protection	
	FISCAL YEAR 2024	4,160,163.48	703,514.00	(752,339.23)	(48,825.23)	0.00	4,111,338.25	programs.	
1465	INTEGRATED PREDATION MANAGEMENT FUND								
	Cash Control								
1465-999	(7-7-6E) WV CODE								
	FISCAL YEAR 2022	69,558.84	15,049.80	(16,054.44)	(1,004.64)	0.00	68,554.20	Other collections, fees, licenses and	2006-Special Revenue
	FISCAL YEAR 2023	68,554.20	12.60	(8,263.92)	(8,251.32)	0.00	60,302.88	income to protect agriculture animals	Appropriated
	FISCAL YEAR 2024	75,115.98	14,862.60	(12,585.29)	2,277.31	0.00	77,393.29	from wild predatory animals.	
1478	MARCH 2012 FLOOD EVENT GOV CIVIL CONT FUND								
	Cash Control								
1478-999	(5-1-18 & 19-21A-4) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency fund for March	2013-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	2012 flood disaster.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1481	WV SPAY NEUTER ASSISTANCE FUND Cash Control								
1481-999	FISCAL YEAR 2022	701,144.56	173,315.00	(391,474.71)	(218,159.71)	0.00	482,984.85		2016-Special Revenue
	FISCAL YEAR 2023	482,984.85	0.00	(20,579.25)	(20,579.25)	0.00	462,405.60		Appropriated
	FISCAL YEAR 2024	1,193,065.10	933,910.00	(1,134,204.09)	(200,294.09)	0.00	992,771.01		
1483	VETERANS TO AGRICULTURE PROGRAM Cash Control								
1483-999	FISCAL YEAR 2022	153.97	0.00	(118.01)	(118.01)	0.00	35.96		2018-Special Revenue
	FISCAL YEAR 2023	35.96	0.00	0.00	0.00	0.00	35.96		Appropriated
	FISCAL YEAR 2024	35.96	0.00	0.00	0.00	0.00	35.96		
1484	FFA & FHA CONFERENCE CENTER Cash Control								
1484-999	(18-2-16B) WV CODE								
	FISCAL YEAR 2022	361,505.03	1,040,918.54	(749,146.27)	291,772.27	0.00	653,277.30	Room & board, sales & federal funds for	2016-Special Revenue
	FISCAL YEAR 2023	653,277.30	87,701.62	(162,489.36)	(74,787.74)	0.00	578,489.56	operation of conference center.	Appropriated
	FISCAL YEAR 2024	456,840.89	1,423,162.98	(1,653,674.52)	(230,511.54)	0.00	226,329.35		
8736	FEDERAL FUNDS Cash Control								
8736-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	7,005,323.44	7,409,368.91	(7,287,796.96)	121,571.95	0.00	7,126,895.39	Federal funds for marketing and	1993-Federal Revenue
	FISCAL YEAR 2023	7,126,895.39	963,432.43	541,721.26	1,505,153.69	0.00	8,632,049.08	development of rural resources.	Appropriated
	FISCAL YEAR 2024	8,709,158.40	17,716,253.07	(16,130,051.04)	1,586,202.03	0.00	10,295,360.43		
8737	CONSOLIDATED FED FUNDS MEAT INSPECTION FUND Cash Control								
8737-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	321,163.44	721,762.68	(671,686.06)	50,076.62	0.00	371,240.06	Federal funds for animal disease control,	1993-Federal Revenue
	FISCAL YEAR 2023	371,240.06	167,480.93	(98,771.02)	68,709.91	0.00	439,949.97	pesticide and meat inspection program.	Appropriated
	FISCAL YEAR 2024	272,141.92	570,001.48	(728,758.02)	(158,756.54)	0.00	113,385.38		
8783	SOIL CONSERVATION COMMITTEE - FEDERAL FUND GENERAL ACTIVITIES Cash Control								
8783-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	1,296,402.77	401,375.55	(127,029.08)	274,346.47	0.00	1,570,749.24	Federal funds to maintain the Soil	1996-Federal Revenue
	FISCAL YEAR 2023	1,570,749.24	0.00	(9,272.39)	(9,272.39)	0.00	1,561,476.85	Conservation Program.	Appropriated
	FISCAL YEAR 2024	1,611,829.64	1,405,767.50	(27,564.80)	1,378,202.70	0.00	2,990,032.34		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8896	LAND PROTECTION AUTHORITY FEDERAL FUNDS Cash Control								
8896-999	(8A-12-9E & 8A-12-17B(2) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024	77,920.95 77,920.95 70,130.95	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	77,920.95 77,920.95 70,130.95	Federal funds to protect land and land resources.	2009-Federal Revenue Appropriated
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 41.99 0.00	0.00 41.99 0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FY24 SUBTOTAL	40,737,641.23	34,259,927.81	(28,021,375.86)	6,238,551.95	0.00	46,976,193.18		
0402 - DEPARTMENT OF EDUCATION									
3514	SCHOOL BUILDING AUTHORITY TRANSFER FUND Cash Control								
3514-999	HB 101 (29-22-18) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	SBA Lottery transfers for school construction.	2004-Excess Lottery Revenue
3516	SCHOOL ACCESS SAFETY FUND Cash Control								
3516-999	(18-9F-5) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24	0.00 0.00 0.00 90,212.39 90,212.39 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	 90,212.39 90,212.39 0.00	Grant awards & interest income to fund the School Access Safety Program.	2008-Special Revenue
3517	DEPARTMENT OF EDUCATION EXCESS LOTTERY FUND Cash Control								
3517-999	(PENDING) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024	0.00 0.00 12,000,000.00	0.00 0.00 0.00	0.00 0.00 (12,000,000.00)	0.00 0.00 (12,000,000.00)	0.00 0.00 0.00	0.00 0.00 0.00		2018-Excess Lottery Revenue

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3553	FLOOD DISASTER JUNE 2016-KANAWHA COUNTY Cash Control								
3553-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2017-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3554	FLOOD DISASTER JUNE 2016-NICHOLAS COUNTY Cash Control								
3554-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2017-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3930	DEPARTMENT OF EDUCATION - GIFTS & GRANTS Cash Control								
3930-999	(18-2-29) WV CODE/SECTION 12 OF BUDGET BILL								
	FISCAL YEAR 2022	15,092,665.73	8,802,418.12	(10,714,196.47)	(1,911,778.35)	0.00	13,180,887.38	Other collections, fees, licenses & income	1998-Special Revenue
	FISCAL YEAR 2023	13,180,887.38	2,201,795.08	(1,648,311.30)	553,483.78	0.00	13,734,371.16	to administer the various gifts & grants	
	FISCAL YEAR 2024	14,918,270.38	6,352,857.12	(4,520,893.49)	1,831,963.63	0.00	16,750,234.01	received WV Department of Education. received WV Department of Education.	
3935	STONEWALL JACKSON MEMORIAL FUND Cash Control								
3935-999	(Chapter 151-3)(Acts 1957) WV CODE								
	FISCAL YEAR 2022	19,923.48	0.00	0.00	0.00	0.00	19,923.48	Interest, appropriations, federal funds &	1993-Special Revenue
	FISCAL YEAR 2023	19,923.48	0.00	0.00	0.00	0.00	19,923.48	bequests for scholarships & essay	
	FISCAL YEAR 2024	19,923.48	0.00	0.00	0.00	0.00	19,923.48	contests; no part of principal to be spent.	
3936	STONEWALL JACKSON MEMORIAL INCOME FUND Cash Control								
3936-999	(Chapter 151-3)(Acts 1957) WV CODE								
	FISCAL YEAR 2022	15,650.00	0.00	0.00	0.00	0.00	15,650.00	Income from investments & repayments	1993-Special Revenue
	FISCAL YEAR 2023	15,650.00	0.00	0.00	0.00	0.00	15,650.00	from scholarships; such money to again	
	FISCAL YEAR 2024	15,650.00	0.00	0.00	0.00	0.00	15,650.00	become part of principal of fund.	
3937	STRATEGIC STAFF DEVELOPMENT Cash Control								
3937-999	(18-2-32A) WV CODE								
	FISCAL YEAR 2022	2,702,365.85	502,609.38	(986,535.24)	(483,925.86)	0.00	2,218,439.99	General School Fund to be used by the	1998-Special Revenue
	FISCAL YEAR 2023	2,218,439.99	0.00	(39,300.18)	(39,300.18)	0.00	2,179,139.81	state board to provide staff development	Appropriated
	FISCAL YEAR 2024	2,495,188.56	454,969.18	(949,992.82)	(495,023.64)	0.00	2,000,164.92	in school and counties.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3938	TEACHER CERTIFICATION FEES FUND								
	Cash Control								
3938-999	(18A-3-7) WV CODE								
	FISCAL YEAR 2022	631,252.44	666,650.00	(612,307.11)	54,342.89	0.00	685,595.33	Fees to administer the Teacher's	1993-Special Revenue
	FISCAL YEAR 2023	685,595.33	66,835.00	(83,814.82)	(16,979.82)	0.00	668,615.51	Certification Program.	
	FISCAL YEAR 2024	681,545.35	788,305.00	(818,643.21)	(30,338.21)	0.00	651,207.14		
3939	TEXTBOOK ADOPTION FUND								
	Cash Control								
3939-999	(18-2A-2) WV CODE								
	FISCAL YEAR 2022	52,754.94	0.00	0.00	0.00	0.00	52,754.94	Performance bond deposited by textbook	1993-Special Revenue
	FISCAL YEAR 2023	52,754.94	0.00	0.00	0.00	0.00	52,754.94	bidders to insure execution of contract or	
	FISCAL YEAR 2024	52,754.94	17,000.00	(37,379.08)	(20,379.08)	0.00	32,375.86	bond in relation to textbook adoption.	
3944	CURRICULUM LABORATORY FUND								
	Cash Control								
3944-999	(18-10-5) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds from 8712 & 8714, fees and	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	publication sales for vocational education students	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	to enable them to continue training full time.	
3945	VOCATIONAL CONSOLIDATED ACCOUNTS FUND								
	Cash Control								
3945-999	(18-2B-2) WV CODE								
	FISCAL YEAR 2022	1,823,108.13	5,763,260.30	(5,055,968.25)	707,292.05	0.00	2,530,400.18	Gifts, grants, fees and federal funds for	1993-Special Revenue
	FISCAL YEAR 2023	2,530,400.18	0.00	(1,026,686.46)	(1,026,686.46)	0.00	1,503,713.72	vocational training.	
	FISCAL YEAR 2024	2,198,126.55	18,280,134.10	(6,597,282.49)	11,682,851.61	0.00	13,880,978.16		
3947	PRIVATE INDUSTRY COUNCIL FUND								
	Cash Control								
3947-999	(18-10-5) WV CODE								
	FISCAL YEAR 2022	1,142,105.33	428,608.20	(115,924.57)	312,683.63	0.00	1,454,788.96	Gifts, grants, donations, federal funds &	1993-Special Revenue
	FISCAL YEAR 2023	1,454,788.96	11,097.25	(26,294.84)	(15,197.59)	0.00	1,439,591.37	property forfeiture proceeds for vocational	
	FISCAL YEAR 2024	1,182,911.06	12,689.59	(283,682.74)	(270,993.15)	0.00	911,917.91	education in correctional institution.	
3949	LOCAL SOLUTIONS DROPOUT PREVENTION								
	Cash Control								
3949-999	(18-8B-1-6) WV CODE/SB 228								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfers for the Dropout	2013-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Prevention Program.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3951	LOTTERY PROFITS FUND Cash Control								
3951-999	(29-22-18F & 19-9D-6C) WV CODE								
	FISCAL YEAR 2022	17,155,198.45	14,357,370.00	(11,482,672.22)	2,874,697.78	1,437.50	20,031,333.73	Lottery receipts transfers from fund 7202 for computer equipment installation in elementary classrooms.	2004-Lottery Revenue
	FISCAL YEAR 2023	20,031,333.73	5,214,926.98	(4,073,169.40)	1,141,757.58	(1,437.50)	21,171,653.81		
	FISCAL YEAR 2024	17,650,496.30	14,385,538.00	(16,671,594.55)	(2,286,056.55)	0.00	15,364,439.75		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						3.41		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3.41		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						3.41		
3954	WV FEED TO ACHIEVE Cash Control								
3954-999	FISCAL YEAR 2022	390.00	0.00	0.00	0.00	0.00	390.00		2015-Special Revenue
	FISCAL YEAR 2023	390.00	0.00	0.00	0.00	0.00	390.00		
	FISCAL YEAR 2024	390.00	0.00	0.00	0.00	0.00	390.00		
3959	SCHOOL BUILDING AUTHORITY FUND Cash Control								
3959-999	(18-9D-8) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Funds for administrative expenses.	1993-Special Revenue Appropriated
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3960	FFA-FHA CONFERENCE CENTER FUND Cash Control								
3960-999	(18-2-16) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Room & board, sales & federal funds for operation of conference center.	1993-Special Revenue Appropriated
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3963	LOTTERY NET PROFITS FUND Cash Control								
3963-999	(18-9D-6 & 29-22-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Lottery funds from fund 7202 to pay principal & interest on bonds sold for school building construction.	2004-Lottery Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3966	SCHOOL MAJOR IMPROVEMENT FUND								
	Cash Control								
3966-999	(18-9D-6 & 15) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Consumer sales tax & interest distributed	1995-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	to counties for major improvements to	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	school facilities.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
8712	CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND								
	Cash Control								
8712-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	440,111.08	373,052,393.17	(373,359,788.06)	(307,394.89)	0.00	132,716.19	Federal funds to provide data to the	1993-Federal Revenue
	FISCAL YEAR 2023	132,716.19	31,464,601.28	(30,784,767.36)	679,833.92	0.00	812,550.11	National Center for Education statistics.	Appropriated
	FISCAL YEAR 2024	4,443,878.76	560,693,667.42	(563,853,860.69)	(3,160,193.27)	0.00	1,283,685.49		
8713	CONSOLIDATED FED FUNDS SCHOOL LUNCH PROGRAM FUND								
	Cash Control								
8713-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	152,405.34	206,555,738.72	(205,714,949.01)	840,789.71	0.00	993,195.05	Federal funds to provide child nutrition	1993-Federal Revenue
	FISCAL YEAR 2023	993,195.05	22,030,851.45	(23,033,334.47)	(1,002,483.02)	0.00	(9,287.97)	programs, nutrition information and	Appropriated
	FISCAL YEAR 2024	122,565.75	189,497,915.89	(189,570,534.39)	(72,618.50)	0.00	49,947.25	educational programs.	
8714	CONSOLIDATED FED FUNDS VOC DEV FUND								
	Cash Control								
8714-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	144,761.22	12,819,664.09	(12,916,733.81)	(97,069.72)	0.00	47,691.50	Federal funds to provide vocational	1993-Federal Revenue
	FISCAL YEAR 2023	47,691.50	2,143,669.72	(2,075,237.16)	68,432.56	0.00	116,124.06	education & training programs.	Appropriated
	FISCAL YEAR 2024	624,840.52	13,667,506.14	(14,264,342.32)	(596,836.18)	0.00	28,004.34		
8715	CONSOLIDATED FED FUNDS AID FOR EXCEPTIONA CHILDREN FUND								
	Cash Control								
8715-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	231,202.83	83,617,950.62	(83,735,100.95)	(117,150.33)	0.00	114,052.50	Federal funds to provide educational and	1993-Federal Revenue
	FISCAL YEAR 2023	114,052.50	7,691,745.57	(6,821,647.62)	870,097.95	0.00	984,150.45	related services to preschool, elementary	Appropriated
	FISCAL YEAR 2024	104,961.15	99,380,999.28	(99,513,719.78)	(132,720.50)	0.00	(27,759.35)	and secondary children.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	56,511,502.80	903,531,581.72	(909,081,925.56)	(5,550,343.84)	0.00	50,961,158.96		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						3.41		
0313 - DEPARTMENT OF ENVIRONMENTAL PROTECTION									
3003	DISASTER JANUARY 2014 WATER CRISIS								
	Cash Control								
3003-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3004	ABOVE GROUND STORAGE TANK ADMINISTRATIVE FUND								
	Cash Control								
3004-999	(22-30-12) WV CODE								
	FISCAL YEAR 2022	152,101.83	1,189,337.15	(1,310,422.86)	(121,085.71)	123,040.55	154,056.67		2016-Special Revenue
	FISCAL YEAR 2023	154,056.67	(12,682.47)	(118,877.29)	(131,559.76)	94,594.28	117,091.19		
	FISCAL YEAR 2024	114,520.59	1,184,049.72	(1,667,040.17)	(482,990.45)	488,469.86	120,000.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						2,597,167.33		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,502,573.05		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,021,030.84		
3016	PROTECT OUR WATER FUND								
	Cash Control								
3016-999	(22-30-12) WV CODE								
	FISCAL YEAR 2022	28,149.69	151,647.38	(119,189.14)	32,458.24	(32,201.35)	28,406.58		2016-Special Revenue
	FISCAL YEAR 2023	28,406.58	(2,088.54)	(12,000.08)	(14,088.62)	10,056.55	24,374.51		
	FISCAL YEAR 2024	24,934.54	56,824.99	(117,757.59)	(60,932.60)	61,006.30	25,008.24		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,164,726.25		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,154,669.70		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,025,775.50		
3017	PROTECT OUR WATER FUND								
	Cash Control								
3017-999	(22-30-12) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3023	HAZARDOUS WASTE MANAGEMENT FEE FUND								
	Cash Control								
3023-999	(22-18-22)(C) WV CODE								
	FISCAL YEAR 2022	120,953.89	615,208.69	(624,409.11)	(9,200.42)	11,597.00	123,350.47	Other collections, fees, licenses, income	2004-Special Revenue
	FISCAL YEAR 2023	123,350.47	(5,942.00)	(65,608.32)	(71,550.32)	47,842.31	99,642.46	& investment earnings to provide State	Appropriated
	FISCAL YEAR 2024	99,064.70	762,266.40	(671,634.36)	90,632.04	(103,173.30)	86,523.44	funds for responding to hazardous	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,759,046.46	waste emergencies.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,711,204.15		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,073,635.31		
3024	AIR POLLUTION EDUCATION AND ENVIRONMENT FUND								
	Cash Control								
3024-999	(22-5-4)(A)(11) WV CODE								
	FISCAL YEAR 2022	871,851.10	1,100,676.84	(456,559.74)	644,117.10	0.00	1,515,968.20	Fees, collections & other income to	2005-Special Revenue
	FISCAL YEAR 2023	1,515,968.20	0.00	(32,395.59)	(32,395.59)	0.00	1,483,572.61	provide assurance of compliance with Air	Appropriated
	FISCAL YEAR 2024	391,508.37	828,492.57	(518,639.53)	309,853.04	(312,301.32)	389,060.09	Pollution Control & Federal Clean Air Act.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,113,919.46		
3025	DAM SAFETY REHABILITATION REVOLVING FUND								
	Cash Control								
3025-999	(22-14-19A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer & investment	2009-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	earnings to used solely to make loans to	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	persons who own an interest in deficient	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00	dam to finance engineering design and	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00	other services necessary to correct or	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00	remove such deficiencies.	
3031	FLOOD DISASTER 2016 DR-4273								
	Cash Control								
3031-999	(4-2-11) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3032	DISASTER FUND								
	CASH CONTROL								
3032-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3068	DEPT OF ENV PROT MINING MUTAL INS CO FUND CASH CONTROL								
3068-999	(SB 1 2022) WV CODE FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		2024-Special Revenue
3206	THE DAM SAFETY FUND Cash Control								
3206-999	(22-14-4 & 18) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24	25,050.00 25,725.00 25,100.00	43,168.15 2,983.21 40,512.67	(70,689.85) 0.00 (2,822.57)	(27,521.70) 2,983.21 37,690.10	28,196.70 (3,508.21) (37,715.10)	25,725.00 25,200.00 25,075.00 314,016.86 317,525.07 379,460.76	Application & registration fees, interest or surcharge & civil penalties for reviews, inspection & remedial action to enforce Dam Safety.	1993-Special Revenue
3217	LEAKING UNDERGROUND STORAGE TANK RESPONSE FUND Cash Control								
3217-999	(22-17-21) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24	16,002.58 16,094.73 12,425.00	78,668.41 (26.12) 124,822.30	(102,193.77) (13,241.95) (111,165.74)	(23,525.36) (13,268.07) 13,656.56	23,617.51 8,975.56 (13,486.56)	16,094.73 11,802.22 12,595.00 749,737.87 740,762.31 753,556.37	Annual fees & interest to ensure adequate response to leaking underground tanks.	1993-Special Revenue
3218	UNDERGROUND STORAGE TANK INSURANCE FUND Cash Control								
3218-999	(22-17-10 & 22) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024	2,100,195.90 1,644,775.03 1,203,583.68	0.00 0.00 0.00	(455,420.87) (11,165.06) (197,304.30)	(455,420.87) (11,165.06) (197,304.30)	0.00 0.00 7,421.54	1,644,775.03 1,633,609.97 1,013,700.92	Annual financial responsibility assessment interest & transfer fund 2364 to satisfy financial requirements.	1993-Special Revenue
3220	GROUNDWATER PROTECTION FUND Cash Control								
3220-999	(22-12-9) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24	181,609.64 164,359.83 149,362.90	938,363.58 45,356.85 1,059,491.53	(1,277,546.00) (118,733.24) (1,225,682.18)	(339,182.42) (73,376.39) (166,190.65)	321,932.61 53,875.08 170,851.14	164,359.83 144,858.52 154,023.39 1,535,597.64 1,481,722.56 1,042,524.54	Groundwater protection fees & interest to administer & enforce provisions of Groundwater Protection Act, not to exceed one million dollars per year.	1993-Special Revenue

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3222	GROUNDWATER REMEDIATION FUND								
	Cash Control								
3222-999	(22-12-9 & 10) WV CODE								
	FISCAL YEAR 2022	1,236.78	153,704.14	(48.40)	153,655.74	(153,895.10)	997.42	Groundwater remediation fees not to	1993-Special Revenue
	FISCAL YEAR 2023	997.42	(1,388.74)	0.00	(1,388.74)	1,391.32	1,000.00	exceed \$250,000 in two year period, civil	
	FISCAL YEAR 2024	1,000.00	85,701.74	0.00	85,701.74	(85,701.74)	1,000.00	penalties & interest for clean-up and	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						997,619.37	remedial action resulting from	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						996,228.05	contamination of groundwater or related	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,132,508.27	environment.	
3255	PERFORMANCE BOND MONOGALIA COUNTY LANDFILL FUND								
	Cash Control								
3255-999	(22-15-12 & 22-16-14) WV CODE								
	FISCAL YEAR 2022	0.00	1,276.15	0.00	1,276.15	(1,276.15)	0.00	Performance bond or letter of credit	1993-Special Revenue
	FISCAL YEAR 2023	0.00	677.02	0.00	677.02	(677.02)	0.00	held to meet requirements of law in	
	FISCAL YEAR 2024	0.00	39,851.19	0.00	39,851.19	(39,851.19)	0.00	relation to landfill laws of the state.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						679,013.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						679,690.59		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						744,052.47		
3301	OPERATING PERMIT FEES FUND								
	Cash Control								
3301-999	(22-3-8 & 19 & 22-4-6&11) WV CODE								
	FISCAL YEAR 2022	2,514,984.61	1,439,910.00	(1,225,170.16)	214,739.84	0.00	2,729,724.45	Sales & surface mining & prospecting	1993-Special Revenue
	FISCAL YEAR 2023	2,729,724.45	88,550.00	(109,867.93)	(21,317.93)	0.00	2,708,406.52	permit fees for operating and	
	FISCAL YEAR 2024	2,728,171.53	1,351,225.91	(1,308,940.33)	42,285.58	0.00	2,770,457.11	inspection expenses.	
3304	WIND AND SOLAR DECOMMISSIONING ACCOUNT								
	Cash Control								
3304-999	(22-32-5 (a) SB 492 RS 2021) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2022-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3305	RECLAMATION OF ABANDONED AND DILAPIDATED PROP PROG FUND								
	Cash Control								
3305-999	(22-15A-30(b) RS 2021 SB 368) WV CODE								
	FISCAL YEAR 2022	0.00	10,008,563.85	0.00	10,008,563.85	(9,808,563.85)	200,000.00		2022-Special Revenue
	FISCAL YEAR 2023	200,000.00	9,685.35	(133.88)	9,551.47	(9,466.72)	200,084.75		
	FISCAL YEAR 2024	1,000,000.00	1,391,410.84	(6,976,219.63)	(5,584,808.79)	5,584,808.79	1,000,000.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						9,808,563.85		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						9,818,030.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						21,609,542.87		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3310	OIL AND GAS TRUST DEPOSIT FUND								
	Cash Control								
3310-999	(22-6-12 & 26) WV CODE								
	FISCAL YEAR 2022	0.00	205.99	0.00	205.99	(205.99)	0.00	Cash or collateral securities received in	1993-Special Revenue
	FISCAL YEAR 2023	0.00	109.29	0.00	109.29	(109.29)	0.00	lieu of corporate surety from well from	
	FISCAL YEAR 2024	0.00	6,432.14	0.00	6,432.14	(6,432.14)	0.00	well operators conditioned on full	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						109,594.77	compliance with all laws & regulations.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						109,704.06		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						120,092.37		
3312	SPECIAL RECLAMATION WATER QUALITY FUND								
	Cash Control								
3312-999	(22-3-11) WV CODE								
	FISCAL YEAR 2022	2,770,955.37	26,054,154.97	(26,821,087.75)	(766,932.78)	0.00	2,004,022.59	Coal fees from fund 3321, land sale & gas	1993-Special Revenue
	FISCAL YEAR 2023	2,004,022.59	1,570,000.00	(1,593,706.03)	(23,706.03)	0.00	1,980,316.56	royalties for water quality ground improvements	
	FISCAL YEAR 2024	2,410,299.54	18,925,789.10	(19,753,717.11)	(827,928.01)	0.00	1,582,371.53	not to exceed 25% of the clean-up and	
								remedial action resulting from contamination of	
								groundwater or related environment.	
3317	SPECIAL RECLAMATION ADMINISTRATION FUND								
	Cash Control								
3317-999	(22-3-11 &17) WV CODE								
	FISCAL YEAR 2022	342,076.52	1,800,381.93	(1,979,675.02)	(179,293.09)	0.00	162,783.43	Transfers from fund 3321 for reclamation	1993-Special Revenue
	FISCAL YEAR 2023	162,783.43	172,000.00	(162,518.75)	9,481.25	0.00	172,264.68	administration not to exceed 10% of the	
	FISCAL YEAR 2024	197,606.00	2,185,115.82	(2,256,529.50)	(71,413.68)	0.00	126,192.32	total annual assets of fund 3321 Nov.1985.	
3321	SPECIAL RECLAMATION TRUST FUND								
	Cash Control								
3321-999	(22-3-11 &17) WV CODE								
	FISCAL YEAR 2022	2,272,233.43	11,342,798.40	(28,753,948.61)	(17,411,150.21)	16,189,284.62	1,050,367.84	Bond forfeitures, fines, investment	1993-Special Revenue
	FISCAL YEAR 2023	1,050,367.84	41,690.59	(1,020,874.91)	(979,184.32)	928,735.63	999,919.15	income and special reclamation tax from	Appropriated
	FISCAL YEAR 2024	1,020,628.22	12,339,597.37	(14,640,220.93)	(2,300,623.56)	2,279,995.34	1,000,000.00	fund 7057 for reclamation of lands	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						10,912,229.42	subjected to surface mining operations.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						9,983,493.79		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						7,025,513.21		
3322	OIL AND GAS RECLAMATION TRUST FUND								
	Cash Control								
3322-999	(22-6-29B &32)(22-10-9) WV CODE								
	FISCAL YEAR 2022	785,613.73	1,107,600.00	(796,151.66)	311,448.34	0.00	1,097,062.07	Special reclamation fees, civil penalties,	1993-Special Revenue
	FISCAL YEAR 2023	1,097,062.07	137,450.00	(20,012.34)	117,437.66	0.00	1,214,499.73	bond forfeitures recovery cost from	Appropriated
	FISCAL YEAR 2024	1,443,695.23	1,721,121.12	(178,086.78)	1,543,034.34	0.00	2,986,729.57	preventing waste of gas to be used to plug	
								all abandoned or improperly plugged wells.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3323	OIL AND GAS OPERATING PERMITS FUND								
	Cash Control								
3323-999	(22-6-29A) WV CODE								
	FISCAL YEAR 2022	2,187,307.47	2,993,586.00	(2,059,380.75)	934,205.25	0.00	3,121,512.72	Reclamation & UIC permit fees for	1993-Special Revenue
	FISCAL YEAR 2023	3,121,512.72	238,250.00	(357,397.22)	(119,147.22)	0.00	3,002,365.50	processing applications in relation to	Appropriated
	FISCAL YEAR 2024	2,995,649.17	2,354,450.00	(3,097,816.58)	(743,366.58)	0.00	2,252,282.59	drilling oil & gas wells for carrying out	
								provisions of Chapter 22.	
3324	MINES AND MINERALS RECLAMATIONS OPERATIONS FUND								
	Cash Control								
3324-999	(22-3-32C) WV CODE								
	FISCAL YEAR 2022	360,666.08	2,184,341.89	(2,279,578.88)	(95,236.99)	12,694.00	278,123.09	Two cents per ton coal tax from fund	1993-Special Revenue
	FISCAL YEAR 2023	278,123.09	(1,861.20)	(283,156.40)	(285,017.60)	270,994.51	264,100.00	7057 and interest to carry out statutory	Appropriated
	FISCAL YEAR 2024	265,118.60	1,784,123.31	(2,350,150.73)	(566,027.42)	565,908.82	265,000.00	duties relating to the enforcement of	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						3,387,994.41	environmental regulatory programs	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,116,999.90	for coal industry.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,874,631.75		
3325	LEAKING UNDERGROUND STORAGE TANKS FUND								
	Cash Control								
3325-999	(22-17-20A) WV CODE								
	FISCAL YEAR 2022	52,425.53	260,402.38	(286,876.72)	(26,474.34)	11,517.80	37,468.99	Registration fee, penalties, forfeiture &	1993-Special Revenue
	FISCAL YEAR 2023	37,468.99	4,143.65	(28,965.39)	(24,821.74)	30,520.07	43,167.32	interests to defray costs of administration.	Appropriated
	FISCAL YEAR 2024	45,203.10	278,939.43	(275,683.31)	3,256.12	(2,593.72)	45,865.50		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						393,324.32		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						362,804.25		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						407,427.41		
3326	HAZARDOUS WAST MANAGEMENT FUND								
	Cash Control								
3326-999	(22-18-22) WV CODE								
	FISCAL YEAR 2022	367,987.85	401,526.34	(73,251.17)	328,275.17	0.00	696,263.02	Hazardous waste permit fees for	1993-Special Revenue
	FISCAL YEAR 2023	696,263.02	0.00	(8,334.09)	(8,334.09)	0.00	687,928.93	hazardous waste management throughout	
	FISCAL YEAR 2024	769,603.83	94,888.07	(125,868.00)	(30,979.93)	0.00	738,623.90	the state.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3327	WATER QUALITY MANAGEMENT FUND								
	Cash Control								
3327-999	(22-11-10) WV CODE								
	FISCAL YEAR 2022	1,178,066.49	9,395,949.61	(12,594,502.30)	(3,198,552.69)	3,228,242.28	1,207,756.08	Water pollution control permit fees,	1993-Special Revenue
	FISCAL YEAR 2023	1,207,756.08	431,540.91	(884,544.40)	(453,003.49)	195,685.93	950,438.52	donations, fines & penalties to review	
	FISCAL YEAR 2024	1,883,679.88	15,404,710.21	(12,930,442.99)	2,474,267.22	(3,430,736.27)	927,210.83	applications and activities.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						33,747,689.11		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						7,307,570.09		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						33,552,003.18		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						7,307,570.09		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						33,338,577.49		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						8,314,675.69		
3328	CLOSURE COST ASSISTANCE FUND								
	Cash Control								
3328-999	(22-16-12) WV CODE								
	FISCAL YEAR 2022	667,593.41	6,390,030.96	(11,004,335.24)	(4,614,304.28)	4,620,038.48	673,327.61	Waste disposal fees from 3332 sales &	1993-Special Revenue
	FISCAL YEAR 2023	673,327.61	527,609.83	(253,313.56)	274,296.27	(326,176.89)	621,446.99	interest to provide assistance for the	
	FISCAL YEAR 2024	616,393.35	7,825,265.20	(4,041,523.65)	3,783,741.55	(3,778,863.24)	621,271.66	closure of landfills which are to cease	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						8,002,120.03	operations by closure deadlines.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						7,231,912.34		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						8,328,296.92		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						7,231,912.34		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						11,014,272.05		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						8,228,599.90		
3329	WATER POLLUTION CONTROL REVOLVING FUND								
	Cash Control								
3329-999	(22C-2-3) WV CODE								
	FISCAL YEAR 2022	10,000,000.00	61,922,874.85	(37,734,710.92)	24,188,163.93	(24,188,163.93)	10,000,000.00	Federal & State funds & interest to	1993-Special Revenue
	FISCAL YEAR 2023	10,000,000.00	6,131,940.69	(3,143,128.15)	2,988,812.54	(1,458,399.86)	11,530,412.68	administer, fund & to make loans to local	
	FISCAL YEAR 2024	10,000,000.00	92,550,061.91	(46,235,741.36)	46,314,320.55	(46,314,320.55)	10,000,000.00	government To finance costs of pollution	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						175,122,093.11	control projects.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						176,580,492.97		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						265,201,903.09		
3331	HAZARDOUS WASTE EMERGENCY AND RESPONSE FUND								
	Cash Control								
3331-999	(22-19-3A) WV CODE								
	FISCAL YEAR 2022	88,928.78	815,111.96	(1,046,391.97)	(231,280.01)	216,725.52	74,374.29	Assessment fees, penalties, interest &	1993-Special Revenue
	FISCAL YEAR 2023	74,374.29	80,781.36	(155,907.15)	(75,125.79)	75,423.40	74,671.90	transfers from fund 3332 to provide for	Appropriated
	FISCAL YEAR 2024	72,000.00	1,149,851.42	(683,173.64)	466,677.78	(466,620.10)	72,057.68	planning & response to hazardous	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						506,025.99	waste emergencies.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						430,602.59		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						793,379.31		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3332	SOLID WASTE RECLAMATION & ENVIRONMENTAL RESPONSE FUND Cash Control								
3332-999	(22-15-11H) WV CODE								
	FISCAL YEAR 2022	811,137.17	5,759,698.11	(5,355,579.07)	404,119.04	0.00	1,215,256.21	Waste disposal fees & penalties for	1993-Special Revenue
	FISCAL YEAR 2023	1,215,256.21	97,157.78	(466,784.41)	(369,626.63)	0.00	845,629.58	reclamation, clean-up & remedial actions	Appropriated
	FISCAL YEAR 2024	871,186.54	3,315,995.85	(3,375,676.85)	(59,681.00)	0.00	811,505.54	due to improper solid waste disposal.	
3333	SOLID WASTE ENFORCEMENT FUND Cash Control								
3333-999	(22-15-11H) WV CODE								
	FISCAL YEAR 2022	6,730,587.44	3,181,736.07	(4,434,713.67)	(1,252,977.60)	0.00	5,477,609.84	Solid waste assessment fee & transfers	1993-Special Revenue
	FISCAL YEAR 2023	5,477,609.84	266,140.90	(328,332.63)	(62,191.73)	0.00	5,415,418.11	from fund 3332 for expenses in dealing	Appropriated
	FISCAL YEAR 2024	5,461,670.10	3,298,646.27	(5,289,169.16)	(1,990,522.89)	0.00	3,471,147.21	with solid waste enforcement.	
3334	OIL AND GAS ABANDONED WELL PLUGGING FUND Cash Control								
3334-999	(22-5-4(17)(E)) WV CODE								
	FISCAL YEAR 2022	0.00	1,890,511.58	(51,020.90)	1,839,490.68	0.00	1,839,490.68		2022-Special Revenue
	FISCAL YEAR 2023	1,839,490.68	0.00	(17,060.11)	(17,060.11)	0.00	1,822,430.57		Appropriated
	FISCAL YEAR 2024	2,741,715.80	6,685,946.64	(2,425,815.37)	4,260,131.27	0.00	7,001,847.07		
3336	AIR POLLUTION CONTROL FUND Cash Control								
3336-999	(22-5-4)(17)(E) WV CODE								
	FISCAL YEAR 2022	9,573,345.55	6,433,039.51	(5,790,935.35)	642,104.16	0.00	10,215,449.71	Permit fees and penalties for operating	1993-Special Revenue
	FISCAL YEAR 2023	10,215,449.71	3,945,305.98	(737,213.60)	3,208,092.38	0.00	13,423,542.09	expenses of Air Quality Control Comm.	Appropriated
	FISCAL YEAR 2024	975,399.15	6,880,836.64	(6,621,485.02)	259,351.62	(267,964.39)	966,786.38		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						11,117,283.37		
3337	GIFTS AND DONATION FUND Cash Control								
3337-999	(22-1-6 & 7) WV CODE								
	FISCAL YEAR 2022	296,549.83	120,535.65	(210,464.19)	(89,928.54)	0.00	206,621.29	Gifts, donations & admin penalties	1993-Special Revenue
	FISCAL YEAR 2023	206,621.29	0.00	(4,667.25)	(4,667.25)	0.00	201,954.04	for the conservation, improvement and	
	FISCAL YEAR 2024	181,186.99	72,610.72	(68,884.08)	3,726.64	(300.00)	184,613.63	development of water resources in the state.	
3339	GIFTS AND DONATION FUND Cash Control								
3339-999	(SB561) WV CODE								
	FISCAL YEAR 2024	0.00	2,485,950.49	(1,586,584.02)	899,366.47	(799,366.47)	100,000.00	Formerly BPH5201	2024-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						799,366.47		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3340	ENVIRONMENTAL LABORATORY CERTIFICATION FUND Cash Control								
3340-999	(22-1-15H) WV CODE								
	FISCAL YEAR 2022	47,853.68	264,237.85	(333,142.56)	(68,904.71)	65,553.19	44,502.16	Annual certification fee to monitor	1995-Special Revenue
	FISCAL YEAR 2023	44,502.16	8,365.35	(41,037.71)	(32,672.36)	24,504.20	36,334.00	laboratories conducting waste & waste-	Appropriated
	FISCAL YEAR 2024	33,088.96	315,489.51	(424,393.71)	(108,904.20)	99,683.24	23,868.00	water tests & analyses not to exceed an	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						780,036.08	annual program aggregate of \$150,000.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						755,531.88		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						535,505.12		
3342	WATER POLLUTION REVOLVING FUND - ADMINISTRATIVE FEES Cash Control								
3342-999	(22C-2-38) WV CODE								
	FISCAL YEAR 2022	313,142.35	2,698,880.73	(2,655,170.23)	43,710.50	(47,149.32)	309,977.29	Transfers from fund 7250 & interest to	1996-Special Revenue
	FISCAL YEAR 2023	309,977.29	(45,706.07)	(202,753.84)	(248,459.91)	187,510.63	249,028.01	administer revolving fund.	
	FISCAL YEAR 2024	209,953.47	3,792,011.62	(3,112,582.19)	679,429.43	(639,382.90)	250,000.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						15,011,945.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						14,824,435.10		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						15,991,067.37		
3345	SPECIAL RECLAMATION TAX CLEARING ACCOUNT Cash Control								
3345-999	(22-3-11) WV CODE								
	FISCAL YEAR 2022	155,691.16	(207,261.26)	0.00	(207,261.26)	245,391.16	262,496.99	Two & three cent coal tax to assist in	1996-Special Revenue
	FISCAL YEAR 2023	262,496.99	1,241,724.84	0.00	1,241,724.84	(1,276,019.32)	228,202.51	funding abandoned mine lands.	
	FISCAL YEAR 2024	322,152.67	(626,717.50)	0.00	(626,717.50)	421,038.59	116,473.76		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						2,114,373.29		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,390,392.61		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,232,374.66		
3347	VOLUNTARY REMEDIATION ADMINISTRATIVE FUND Cash Control								
3347-999	(22-2-6) WV CODE								
	FISCAL YEAR 2022	58,875.79	711,443.97	(416,211.51)	295,232.46	(290,146.65)	63,961.60	Collections, fees & other income to	1997-Special Revenue
	FISCAL YEAR 2023	63,961.60	74,037.37	(53,713.01)	20,324.36	(23,412.77)	60,873.19	administer & monitor the Voluntary	
	FISCAL YEAR 2024	55,000.00	758,222.66	(411,369.41)	346,853.25	(330,600.81)	71,252.44	Remediation Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						2,190,658.80		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,214,071.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,727,208.72		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3348	BROWNFIELDS REVOLVING FUND								
	Cash Control								
3348-999	(22-5-4(17)(E)) WV CODE								
	FISCAL YEAR 2022	0.00	13,890.22	(13,890.22)	0.00	0.00	0.00		2022-Special Revenue
	FISCAL YEAR 2023	0.00	245,871.55	(245,871.55)	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	11,464.61	(11,464.61)	0.00	0.00	0.00		
3349	STREAM RESTORATION FUND								
	Cash Control								
3349-999	(22-11-7A-3D) WV CODE								
	FISCAL YEAR 2022	1,500.00	87,171.47	(60,000.00)	27,171.47	(27,171.47)	1,500.00	Fees, collections, other income &	1998-Special Revenue
	FISCAL YEAR 2023	1,500.00	1,491.49	0.00	1,491.49	(1,491.49)	1,500.00	investment earnings to ensure surface	Appropriated
	FISCAL YEAR 2024	1,500.00	523,810.25	0.00	523,810.25	(523,810.25)	1,500.00	mine operations will not affect the	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						4,259,363.74	state's water or wetlands where wildlife	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						4,260,855.23	habitat exists.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						5,028,351.38		
3480	COVERED ELECTRONIC DEVICES TAKEBACK FUND								
	Cash Control								
3480-999	(22-15A-25D) WV CODE								
	FISCAL YEAR 2022	172,842.34	119,858.66	(159,595.19)	(39,736.53)	0.00	133,105.81	Registration fees & penalties from manufactures	2009-Special Revenue
	FISCAL YEAR 2023	133,105.81	0.00	(2,119.74)	(2,119.74)	0.00	130,986.07	of electronic devices for established recycling	
	FISCAL YEAR 2024	119,593.30	55,678.02	(108,717.38)	(53,039.36)	0.00	66,553.94	programs for used electronic devices.	
3482	SPECIAL RECLAMATION WATER TRUST FUND								
	Cash Control								
3482-999	(22-3-11)(G) WV CODE								
	FISCAL YEAR 2022	1,000.00	3,356,365.46	(5,880,000.00)	(2,523,634.54)	2,523,634.54	1,000.00	Investment earning & coal tonnage fees to	2011-Special Revenue
	FISCAL YEAR 2023	1,000.00	(66,216.24)	(1,570,000.00)	(1,636,216.24)	1,636,216.24	1,000.00	be used solely to reasonably ensure that	
	FISCAL YEAR 2024	1,000.00	31,832,145.45	(8,290,000.00)	23,542,145.45	(23,542,145.45)	1,000.00	sufficient funds will be available to	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						23,442,800.93	complete the reclamation, restoration and	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						138,372,453.59	abatement provisions for permit areas	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						21,806,584.69	which may be in default at any time.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						138,372,453.59		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						20,837,945.94		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						157,442,545.78		
3484	HIGHWAY LITTER CONTROL PROGRAM								
	Cash Control								
3484-999	(22-15A-4C) WV CODE								
	FISCAL YEAR 2022	629,071.82	625,000.00	(502,102.02)	122,897.98	0.00	751,969.80	Fees, collections & other income to	2005-Special Revenue
	FISCAL YEAR 2023	751,969.80	0.00	(35,650.45)	(35,650.45)	0.00	716,319.35	provide funds for the WV Adopt-A	
	FISCAL YEAR 2024	786,585.36	500,000.00	(471,345.96)	28,654.04	0.00	815,239.40	Highway Litter Clean-up.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3486	LITTER CONTROL FUND								
	Cash Control								
3486-999	(22-15A-4C) WV CODE								
	FISCAL YEAR 2022	50,373.03	34,403.51	(41,670.00)	(7,266.49)	0.00	43,106.54	Fees, collections, & other income to assist	2005-Special Revenue
	FISCAL YEAR 2023	43,106.54	3,538.10	0.00	3,538.10	0.00	46,644.64	in costs of collection roadside litter.	Appropriated
	FISCAL YEAR 2024	22,655.56	37,689.91	(21,900.00)	15,789.91	0.00	38,445.47		
3487	RECYCLING ASSISTANCE FUND								
	Cash Control								
3487-999	(22-15A) WV CODE								
	FISCAL YEAR 2022	2,295,027.02	2,305,604.75	(2,108,459.87)	197,144.88	0.00	2,492,171.90	Fees, collections & other income to	2005-Special Revenue
	FISCAL YEAR 2023	2,492,171.90	214,747.14	(222,527.64)	(7,780.50)	0.00	2,484,391.40	administer grants to county & local	Appropriated
	FISCAL YEAR 2024	2,241,232.23	2,446,130.67	(2,591,581.17)	(145,450.50)	0.00	2,095,781.73	governments to establish recycling programs.	
3488	SHILOH ENVIRONMENTAL AND LANDFILL TRUST								
	Cash Control								
3488-999	(22-3A-1) WV CODE								
	FISCAL YEAR 2022	200.00	41.86	0.00	41.86	(41.86)	200.00	Litigation, awards & court settlement to	2005-Special Revenue
	FISCAL YEAR 2023	200.00	22.14	0.00	22.14	(22.14)	200.00	administer the Shiloh Environmental and	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Landfill Trust.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						22,174.96		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						22,197.10		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
3490	MOUNTAIN TOP REMOVAL								
	Cash Control								
3490-999	(22-3A-7)(C) WV CODE								
	FISCAL YEAR 2022	99,151.00	403,206.40	(661,488.75)	(258,282.35)	266,634.08	107,502.73	Fees, collections, other income to enforce	1999-Special Revenue
	FISCAL YEAR 2023	107,502.73	41,057.24	(68,194.09)	(27,136.85)	4,264.12	84,630.00	the blasting laws and protect the property	Appropriated
	FISCAL YEAR 2024	80,193.04	559,342.64	(604,888.90)	(45,546.26)	50,453.22	85,100.00	and citizens of WV.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						970,532.87		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						966,268.75		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						744,865.05		
3492	BOND POOLING FUND								
	Cash Control								
3492-999	(22-4-22)(C) WV CODE								
	FISCAL YEAR 2022	500.00	84,200.00	0.00	84,200.00	(35,850.00)	48,850.00	Other collections, interest income fees &	2001-Special Revenue
	FISCAL YEAR 2023	48,850.00	(30,887.50)	0.00	(30,887.50)	(17,462.50)	500.00	licenses to be used for damage created by	
	FISCAL YEAR 2024	3,912.50	80,187.50	0.00	80,187.50	(83,600.00)	500.00	abandoned quarry operations for	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,997,705.45	the state to reclaim.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,015,167.95		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,189,001.88		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3493	QUARRY RECLAMATION FUND								
	Cash Control								
3493-999	(22-4-23)(A) WV CODE								
	FISCAL YEAR 2022	100.00	(14,718.07)	(22.60)	(14,740.67)	14,740.67	100.00	Interest earned due to bond forfeiture	2001-Special Revenue
	FISCAL YEAR 2023	100.00	(6,612.10)	0.00	(6,612.10)	6,612.10	100.00	shall be used by the Division for	
	FISCAL YEAR 2024	100.00	149,525.05	(9.05)	149,516.00	(149,516.00)	100.00	reclamation of abandoned quarries.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						519,567.67		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						512,955.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						746,237.45		
3494	QUARRY INSPECTION AND ENFORCEMENT FUND								
	Cash Control								
3494-999	(22-4-26) WV CODE								
	FISCAL YEAR 2022	1,000.00	9,464.65	(7,412.35)	2,052.30	(2,052.30)	1,000.00	Other collections, fees, licenses & interest	2001-Special Revenue
	FISCAL YEAR 2023	1,000.00	1,152.66	0.00	1,152.66	(1,152.66)	1,000.00	income to administer the Quarry	
	FISCAL YEAR 2024	1,000.00	17,390.69	(8,215.26)	9,175.43	(9,165.73)	1,009.70	Inspection & Enforcement Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						154,165.51		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						155,318.17		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						169,152.57		
8708	CONS FED FUNDS GENERAL ADMINISTRATION FUND								
	Cash Control								
8708-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	7,335,149.80	76,559,811.71	(79,045,396.74)	(2,485,585.03)	0.00	4,849,564.77	Federal funds & interest income to	1993-Federal Revenue
	FISCAL YEAR 2023	4,849,564.77	3,706,251.41	(4,236,296.56)	(530,045.15)	0.00	4,319,519.62	administer & develop energy resources	Appropriated
	FISCAL YEAR 2024	6,592,715.07	139,234,417.44	(116,437,354.56)	22,797,062.88	0.00	29,389,777.95	in West Virginia.	
8796	ACID MINE DRAINAGE ABATEMENT & TREATMENT FUND								
	Cash Control								
8796-999	(22-2-4)(A)(3)(B) WV CODE								
	FISCAL YEAR 2022	40,000.00	(5,427,430.93)	(1,240,191.60)	(6,667,622.53)	6,727,622.53	100,000.00	Federal funds, investment earnings and	1993-Federal Revenue
	FISCAL YEAR 2023	100,000.00	(133,105.61)	(47,211.57)	(180,317.18)	182,209.68	101,892.50	interest for acid mine drainage abatement	
	FISCAL YEAR 2024	300,000.00	13,813,965.29	(5,165,236.65)	8,648,728.64	(7,948,728.64)	1,000,000.00	treatment plans & for administrative and	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						30,378,189.29	personnel expenses associated with the	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						76,856,241.98	program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						30,195,979.61		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						76,856,241.98		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						31,560,578.29		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						87,448,362.69		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	(4.72)	0.00	0.00	0.00	0.00	(4.72)	Payroll Clearing Account Fund.	2015-Special Revenue
	FISCAL YEAR 2023	(4.72)	0.00	0.00	0.00	(564.57)	(569.29)		
	FISCAL YEAR 2024	(4.72)	0.00	0.00	0.00	0.00	(4.72)		
	FY24 SUBTOTAL	48,471,384.25	379,785,735.38	(276,392,834.33)	103,392,901.05	(79,156,739.03)	72,707,546.27		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						446,350,741.34		
	ACCOUNT INVESTMENT IMB FY24 SUBTOTAL						261,434,184.06		
	FY24 INVESTMENT SUBTOTAL						707,784,925.40		
0512 - DEPARTMENT OF HEALTH FACILITIES									
5156	HOSPITAL SERVICES REVENUE ACCOUNT								
	Cash Control								
5156-999	(16-1-13A & 5F-2-1a (d))(1) & (2) HB 2006 RS 2022) WV CODE								
	FISCAL YEAR 2024	0.00	83,092,249.64	(79,793,982.86)	3,298,266.78	0.00	3,298,266.78	Hospital patient care fees & institutional collections for construction & equipping state hospitals & health institutions.	2024-Special Revenue Appropriated
	FY24 SUBTOTAL	0.00	83,092,249.64	(79,793,928.86)	3,298,320.78	0.00	3,298,320.78		
0229 - DEPUTY SHERIFF RETIREMENT SYSTEM									
2150	WV DEPUTY SHERIFF RETIREMENT FUND								
	Cash Control								
2150-999	(7-14D-6)(A) WV CODE								
	FISCAL YEAR 2022	55,691.18	18,279,100.77	(14,306,486.49)	3,972,614.28	(4,086,786.16)	141,519.30	Revenue, investment earnings, and reinstatements to disburse annuities, withdrawal, loans, scholarships and administrative fees.	1998-Special Revenue
	FISCAL YEAR 2023	141,519.30	1,058,129.63	(1,352,058.85)	(293,929.22)	259,271.95	106,862.03		
	FISCAL YEAR 2024	169,938.42	61,517,369.21	(17,179,285.55)	44,338,083.66	(44,287,855.25)	220,166.83		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						308,026,432.76		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						307,646,432.76		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						348,779,221.04		
	FY24 SUBTOTAL	169,938.42	61,517,369.21	(17,179,285.55)	44,338,083.66	(44,287,855.25)	220,166.83		
	ACCOUNT INVESTMENT IMB FY24 SUBTOTAL						348,779,221.04		
0623 - DIVISION OF ADMINISTRATIVE SERVICES									
6386	WV COMMUNITY CORRECTIONS FUND								
	Cash Control								
6386-999	(62-11C-4A) WV CODE								
	FISCAL YEAR 2022	(824,966.03)	1,146,925.67	(1,301,412.40)	(154,486.73)	0.00	(979,452.76)	Other collections, fees, licenses & income to fund WV Community Correction Program.	1995-Special Revenue Appropriated
	FISCAL YEAR 2023	(979,452.76)	83,747.58	(3,620.58)	80,127.00	0.00	(899,325.76)		
	FISCAL YEAR 2024	(1,121,861.45)	1,133,240.89	(884,271.15)	248,969.74	0.00	(872,891.71)		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6801	LAW ENFORCEMENT TRAINING OPERATIONS 90% FUND Cash Control								
6801-999	(30-29-4) WV CODE								
	FISCAL YEAR 2022	1,056,785.93	1,199,412.18	(1,098,271.28)	101,140.90	0.00	1,157,926.83	Tuition, grants and federal funds to	1995-Special Revenue
	FISCAL YEAR 2023	1,157,926.83	88,126.99	0.00	88,126.99	0.00	1,246,053.82	operate training programs.	
	FISCAL YEAR 2024	1,284,577.34	1,261,540.00	(268,297.93)	993,242.07	0.00	2,277,819.41		
6802	LAW ENFORCEMENT TRAINING ADMINISTRATION 10% FUND Cash Control								
6802-999	(30-29-4) WV CODE								
	FISCAL YEAR 2022	152,688.84	157,417.84	(37,733.40)	119,684.44	0.00	272,373.28	Tuition, grants and federal funds for	1995-Special Revenue
	FISCAL YEAR 2023	272,373.28	11,294.47	(8,024.21)	3,270.26	0.00	275,643.54	planning and administering Training Program.	
	FISCAL YEAR 2024	365,864.13	167,279.10	(16,976.50)	150,302.60	0.00	516,166.73		
6804	COURT SECURITY FUND Cash Control								
6804-999	(51-3-14) WV CODE								
	FISCAL YEAR 2022	401,053.97	490,547.24	(693,233.94)	(202,686.70)	0.00	198,367.27	Other collections, fees, licenses, income	1997-Special Revenue
	FISCAL YEAR 2023	198,367.27	37,667.88	(1,955.10)	35,712.78	0.00	234,080.05	& operating fund transfers to dispense	Appropriated
	FISCAL YEAR 2024	172,442.70	536,856.96	(963,379.38)	(426,522.42)	0.00	(254,079.72)	grants to enhance security of WV courts.	
6807	GIFTS, GRANTS & DONATIONS Cash Control								
6807-999	(CHAPTER 15) WV CODE								
	FISCAL YEAR 2024	0.00	14,725,000.00	0.00	14,725,000.00	0.00	14,725,000.00		2024-Special Revenue
6808	CIVIL LEGAL SERVICES FOR LOW INCOME PERSONS Cash Control								
6808-999	(59-1-10B) WV CODE								
	FISCAL YEAR 2022	(384,907.70)	1,447,842.89	(1,042,653.61)	405,189.28	0.00	20,281.58	Operating funds to be used for civil legal	2013-Special Revenue
	FISCAL YEAR 2023	20,281.58	114,677.50	(8,842.89)	105,834.61	0.00	126,116.19	services for low income people.	
	FISCAL YEAR 2024	(1,002,232.87)	1,307,098.40	(659,581.17)	647,517.23	0.00	(354,715.64)		
6810	SECOND CHANCE DRIVER'S LICENSE PROGRAM ACCOUNT Cash Control								
6810-999	(17B-7-8) WV CODE								
	FISCAL YEAR 2022	(4,095.65)	10,068.98	(88,434.69)	(78,365.71)	0.00	(82,461.36)		2017-Special Revenue
	FISCAL YEAR 2023	(82,461.36)	0.00	(573.54)	(573.54)	0.00	(83,034.90)		Appropriated
	FISCAL YEAR 2024	(83,034.90)	0.00	0.00	0.00	0.00	(83,034.90)		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8803	FEDERAL FUNDS OPERATING FUND								
	Cash Control								
8803-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	1,625,350.06	16,227,926.34	(16,701,607.28)	(473,680.94)	(0.09)	1,151,669.03	Federal funds to combat impaired driving	1993-Federal Revenue
	FISCAL YEAR 2023	1,151,669.03	1,121,237.80	(889,493.45)	231,744.35	(0.14)	1,383,413.24	illicit drug trafficking, juvenile delinquency	Appropriated
	FISCAL YEAR 2024	2,044,936.30	12,543,911.99	(13,248,408.51)	(704,496.52)	(8.04)	1,340,431.74	& various other programs to aid victims of	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						2.65	crime & promote motor vehicle safety.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2.79		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						16.29		
M608	DIVISION OF JUSTICE AND COMMUNITY SERVICES								
	Cash Control								
M608-999	(16A-9-2(c)(2)(B) & 12-6D-2 (12)) WV CODE								
	FISCAL YEAR 2022	0.00	541,757.00	0.00	541,757.00	0.00	541,757.00		2022-Special Revenue
	FISCAL YEAR 2023	541,757.00	0.00	0.00	0.00	0.00	541,757.00		
	FISCAL YEAR 2024	799,298.00	258,166.00	0.00	258,166.00	0.00	1,057,464.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	2,459,989.25	31,933,093.34	(16,040,914.64)	15,892,178.70	(8.04)	18,352,159.91		
	INVESTMENT ACCOUNT BTI FY24 SUBTOTAL						16.29		
	0608 - DIVISION OF CORRECTIONS								
6283	DIVISION OF CORRECTIONS LOTTERY FUND								
	Cash Control								
6283-999	(Chapters 25,28,29& 62 & SB133 FY 2005 BUDGET BILL SEC 9) WV CODE								
	FISCAL YEAR 2022	210,967.58	0.00	0.00	0.00	0.00	210,967.58	Capital outlay and maintenance to fund	2008-Excess Lottery
	FISCAL YEAR 2023	210,967.58	0.00	0.00	0.00	0.00	210,967.58	the electrical substation for the Mount Olive	Revenue
	FISCAL YEAR 2024	210,967.58	0.00	0.00	0.00	0.00	210,967.58	Correctional Center and the expansion with	
								Care Haven Facility when the acquisition is finalized.	
6303	PRISON INDUSTRIES FUND								
	Cash Control								
6303-999	(28-5B-14) WV CODE								
	FISCAL YEAR 2022	2,517,965.57	7,701,422.40	(7,896,145.18)	(194,722.78)	0.00	2,323,242.79	Sales and service income to provide goods	1993-Special Revenue
	FISCAL YEAR 2023	2,195,929.89	626,649.81	(639,424.53)	(12,774.72)	0.00	2,183,155.17	& services to other state, county and local	
	FISCAL YEAR 2024	1,926,774.81	10,191,240.31	(9,873,858.97)	317,381.34	0.00	2,244,156.15	governments with excess at the end of year	
								over \$1000,000 going to general revenue fund.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6306	CORRECTIONS OFFICER TRAINING FUND								
	Cash Control								
6306-999	(25-1-3) WV CODE								
	FISCAL YEAR 2022	190,950.31	0.00	115,900.00	115,900.00	0.00	306,850.31	Course and training fees to provide	1993-Special Revenue
	FISCAL YEAR 2023	306,850.31	0.00	0.00	0.00	0.00	306,850.31	for officer training.	
	FISCAL YEAR 2024	334,161.32	0.00	(2,624.80)	(2,624.80)	0.00	331,536.52		
6311	VOCATIONAL EDUCATION ADULT INSTITUTIONS FUND								
	Cash Control								
6311-999	(25-1-3) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for equipping & holding	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	vocational education classes at the	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	adult institutions.	
6319	TAX COLLECTIONS FUND								
	Cash Control								
6319-999	(25-1-3) WV CODE								
	FISCAL YEAR 2022	561.71	0.00	0.00	0.00	0.00	561.71	Tax collections to be remitted to Tax	1993-Special Revenue
	FISCAL YEAR 2023	561.71	0.00	0.00	0.00	0.00	561.71	Commissioner.	
	FISCAL YEAR 2024	561.71	0.00	0.00	0.00	0.00	561.71		
6331	ANTHONY CENTER SCHOOL LUNCH PROGRAM								
	Cash Control								
6331-999	(25-1-3 & 25-4-2) WV CODE								
	FISCAL YEAR 2022	125,394.35	32,708.74	(22,564.64)	10,144.10	0.00	135,538.45	Federal funds for reimbursement for	1993-Special Revenue
	FISCAL YEAR 2023	135,538.45	4,251.70	(1,313.66)	2,938.04	0.00	138,476.49	school lunch program at Anthony Center.	
	FISCAL YEAR 2024	146,466.25	27,245.46	(18,664.73)	8,580.73	0.00	155,046.98		
6338	SCHOOL FOR BOY'S - SCHOOL LUNCH PROGRAM FUND								
	Cash Control								
6338-999	(25-1-3 & 28-1-1) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for school lunch program.	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6353	HUTTONSVILLE INSURANCE REFUNDS FUND								
	Cash Control								
6353-999	(25-1-3 & 12-2-2)(B)(7) WV CODE								
	FISCAL YEAR 2022	65,619.98	0.00	0.00	0.00	0.00	65,619.98	Funds received from the Board of Risk &	1993-Special Revenue
	FISCAL YEAR 2023	65,619.98	0.00	0.00	0.00	0.00	65,619.98	Insurance Management for damage to the	
	FISCAL YEAR 2024	65,619.98	0.00	0.00	0.00	0.00	65,619.98	Huttonsville Correctional Center.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6356	HUTTONSVILLE SCHOOL LUNCH PROGRAM FUND								
	Cash Control								
6356-999	(25-1-3 & 28-5A-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for school lunch program	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	at Huttonsville.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6362	PAROLEE'S SUPERVISION FEE FUND								
	Cash Control								
6362-999	(62-12-17) WV CODE								
	FISCAL YEAR 2022	828,575.97	1,131,574.10	(1,293,661.91)	(162,087.81)	0.00	666,488.16	Parolees and probationers fees to help	1994-Special Revenue
	FISCAL YEAR 2023	666,488.16	89,873.00	(164,662.00)	(74,789.00)	0.00	591,699.16	defray costs of providing parolee's	Appropriated
	FISCAL YEAR 2024	313,857.75	988,009.75	(1,096,933.45)	(108,923.70)	0.00	204,934.05	supervision.	
6369	FARM SUBSIDY PAYMENTS								
	Cash Control								
6369-999	(25-1-5) WV CODE								
	FISCAL YEAR 2022	9,742.11	3,975.00	0.00	3,975.00	0.00	13,717.11	Fees, licenses and income to account for	1997-Special Revenue
	FISCAL YEAR 2023	13,717.11	4,930.00	0.00	4,930.00	0.00	18,647.11	funds received from Pocahontas County	
	FISCAL YEAR 2024	18,647.11	0.00	0.00	0.00	0.00	18,647.11	Farm service agency for crop acreage base	
								at Denmar Correctional Facility.	
6370	DENMAR INSURANCE FUND								
	Cash Control								
6370-999	(12-2-2(B)(7) WV CODE								
	FISCAL YEAR 2022	25,758.65	0.00	0.00	0.00	0.00	25,758.65	Insurance proceeds received for damage	2013-Special Revenue
	FISCAL YEAR 2023	25,758.65	0.00	0.00	0.00	0.00	25,758.65	to facility.	
	FISCAL YEAR 2024	25,758.65	0.00	0.00	0.00	0.00	25,758.65		
6371	STATE INFRASTRUCTURE ASSISTANCE FUND								
	Cash Control								
6371-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Transfers from the Governor's Contingency	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Fund to repair storm drainage system at	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Pruntytown Correctional Center.	
6372	MT OLIVE INSURANCE REFUNDS FUND								
	Cash Control								
6372-999	(25-1-3 & 12-2-2)(B)(7) WV CODE								
	FISCAL YEAR 2022	78,075.62	0.00	0.00	0.00	0.00	78,075.62	Other collections, licenses, income and	1999-Special Revenue
	FISCAL YEAR 2023	78,075.62	0.00	0.00	0.00	0.00	78,075.62	BRIM insurance management fund for	
	FISCAL YEAR 2024	78,075.62	0.00	0.00	0.00	0.00	78,075.62	damage to the Mt. Olive Facility.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6373	NORTHERN INSURANCE REFUNDS								
	Cash Control								
6373-999	(25-1-3 & 12-2-2)(B)(7) WV CODE								
	FISCAL YEAR 2022	83,631.98	0.00	0.00	0.00	0.00	83,631.98	Other collections, licenses, income and	2011-Special Revenue
	FISCAL YEAR 2023	83,631.98	0.00	0.00	0.00	0.00	83,631.98	BRIM insurance management fund for	
	FISCAL YEAR 2024	83,631.98	0.00	0.00	0.00	0.00	83,631.98	damage to the Northern facility.	
6374	PRUNTYTOWN INSURANCE REFUNDS FUND								
	Cash Control								
6374-999	(25-1-3 & 12-2-2)(B)(7) WV CODE								
	FISCAL YEAR 2022	538,245.57	5,555.72	(1,000.00)	4,555.72	0.00	542,801.29	Other collections, licenses, income and	2010-Special Revenue
	FISCAL YEAR 2023	542,801.29	0.00	0.00	0.00	0.00	542,801.29	BRIM insurance management fund for	
	FISCAL YEAR 2024	542,801.29	0.00	0.00	0.00	0.00	542,801.29	damage to the Prunytown facility.	
6375	CHARLESTON WORK RELEASE INMATE BENEFIT FUND								
	Cash Control								
6375-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	42,201.58	10,026.84	(12,191.18)	(2,164.34)	0.00	40,037.24	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2023	40,037.24	1,377.03	(1,075.08)	301.95	0.00	40,339.19	by the institution for the benefit of	
	FISCAL YEAR 2024	45,718.59	25,751.59	(18,085.83)	7,665.76	0.00	53,384.35	inmates and victims.	
6376	BECKLEY WORK RELEASE INMATE BENEFIT FUND								
	Cash Control								
6376-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	27,981.24	4,939.00	(18,111.90)	(13,172.90)	0.00	14,808.34	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2023	14,808.34	72.48	(16.04)	56.44	0.00	14,864.78	by the institution for the benefit of	
	FISCAL YEAR 2024	14,850.56	11,005.85	(23,849.77)	(12,843.92)	0.00	2,006.64	inmates and victims.	
6377	HUNTINGTON WORK RELEASE INMATE BENEFIT FUND								
	Cash Control								
6377-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	72,133.38	0.00	0.00	0.00	0.00	72,133.38	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2023	72,133.38	0.00	0.00	0.00	0.00	72,133.38	by the institution for the benefit of	
	FISCAL YEAR 2024	72,133.38	0.00	0.00	0.00	0.00	72,133.38	inmates and victims.	
6378	ANTHONY CENTER INMATE BENEFIT FUND								
	Cash Control								
6378-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	13,194.58	0.00	(1,023.86)	(1,023.86)	0.00	12,170.72	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2023	12,170.72	0.00	0.00	0.00	0.00	12,170.72	by the institution for the benefit of	
	FISCAL YEAR 2024	12,170.72	0.00	(784.87)	(784.87)	0.00	11,385.85	inmates and victims.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6379	PRUNTYTOWN CENTER INMATE BENEFIT FUND Cash Control								
6379-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	64,996.69	31,492.33	(42,702.83)	(11,210.50)	0.00	53,786.19	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2023	53,786.19	1,043.57	(361.46)	682.11	0.00	54,468.30	by the institution for the benefit of	
	FISCAL YEAR 2024	47,589.87	54,481.95	(33,390.29)	21,091.66	0.00	68,681.53	inmates and victims.	
6380	ST MARYS CENTER INMATE BENEFIT FUND Cash Control								
6380-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	135,798.92	115,198.80	(100,731.29)	14,467.51	0.00	150,266.43	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2023	150,266.43	0.00	(9,716.53)	(9,716.53)	0.00	140,549.90	by the institution for the benefit of	
	FISCAL YEAR 2024	49,739.90	179,846.36	(180,531.04)	(684.68)	0.00	49,055.22	inmates and victims.	
6381	MT OLIVE CENTER INMATE BENEFIT FUND Cash Control								
6381-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	185,728.99	182,392.66	(106,687.30)	75,705.36	0.00	261,434.35	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2023	261,434.35	5,443.51	(2,105.73)	3,337.78	0.00	264,772.13	by the institution for the benefit of	
	FISCAL YEAR 2024	341,598.02	166,313.13	(109,081.37)	57,231.76	0.00	398,829.78	inmates and victims.	
6382	NORTHERN CENTER INMATE BENEFIT FUND Cash Control								
6382-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	111,552.12	50,162.85	(27,346.22)	22,816.63	0.00	134,368.75	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2023	134,368.75	2,498.94	4,617.10	7,116.04	0.00	141,484.79	by the institution for the benefit of	
	FISCAL YEAR 2024	152,711.93	38,218.93	(14,868.34)	23,350.59	0.00	176,062.52	inmates and victims.	
6383	HUTTONSVILLE INMATE BENEFIT FUND Cash Control								
6383-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	214,311.40	12,815.95	46,428.33	59,244.28	0.00	273,555.68	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2023	273,555.68	5,511.47	(1,666.84)	3,844.63	0.00	277,400.31	by the institution for the benefit of	
	FISCAL YEAR 2024	330,283.70	235,619.54	(165,285.73)	70,333.81	0.00	400,617.51	inmates and victims.	
6384	DENMAR INMATE BENEFIT FUND Cash Control								
6384-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	77,458.54	27,054.68	(19,462.50)	7,592.18	0.00	85,050.72	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2023	85,050.72	1,010.60	(1,147.00)	(136.40)	0.00	84,914.32	by the institution for the benefit of	
	FISCAL YEAR 2024	82,080.30	38,381.97	(25,499.59)	12,882.38	0.00	94,962.68	inmates and victims.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6385	OHIO COUNTY INMATE BENEFIT FUND Cash Control								
6385-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	13,272.53	2,098.50	(1,599.56)	498.94	0.00	13,771.47	Other collections, licenses, income held	2000-Special Revenue
	FISCAL YEAR 2023	13,771.47	96.79	0.00	96.79	0.00	13,868.26	by the institution for the benefit of	
	FISCAL YEAR 2024	13,802.31	9,886.16	(7,959.13)	1,927.03	0.00	15,729.34	inmates and victims.	
6387	FLOOD DISASTER MAY 2001 Cash Control								
6387-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.30	0.00	0.00	0.00	0.00	0.30	Expense reimbursement - May 2001 flood.	2001-Special Revenue
	FISCAL YEAR 2023	0.30	0.00	0.00	0.00	0.00	0.30		
	FISCAL YEAR 2024	0.30	0.00	0.00	0.00	0.00	0.30		
6388	FLOOD DISASTER, MAY 2002 FEMA Cash Control								
6388-999	(4-11-2 & 15-5-13)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	To account for funds received from FEMA	2003-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	and the WV Office of Emergency Services	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	for the May 2002 flood.	
6389	PAROLE SUPERVISION BENEFIT FUND Cash Control								
6389-999	(62-12-25A) WV CODE								
	FISCAL YEAR 2022	17,783.29	0.00	0.00	0.00	0.00	17,783.29	To account for funds received from any	2003-Special Revenue
	FISCAL YEAR 2023	17,783.29	0.00	0.00	0.00	0.00	17,783.29	source, including but not limited funds	
	FISCAL YEAR 2024	17,783.29	0.00	0.00	0.00	0.00	17,783.29	donated by the general public or organization	
								and funds seized from parolees that are	
								forfeited pursuant to the provisions of	
								article 7, chapter 60 of the WV Code.	
6390	ST. MARYS INSURANCE REFUNDS FUND Cash Control								
6390-999	(25-1-3 & 12-2-2)(B)(7) WV CODE								
	FISCAL YEAR 2022	65,814.22	36,293.00	0.00	36,293.00	0.00	102,107.22	Funds received from the Board of Risk &	2003-Special Revenue
	FISCAL YEAR 2023	102,107.22	0.00	0.00	0.00	0.00	102,107.22	Insurance Management for damages	
	FISCAL YEAR 2024	129,657.91	0.00	0.00	0.00	0.00	129,657.91	to the facility.	
6391	ELECTRONIC MONITORING PROGRAM ACCOUNT Cash Control								
6391-999	(25-1-14) WV CODE								
	FISCAL YEAR 2022	41,730.21	108,120.86	(51,935.92)	56,184.94	0.00	97,915.15	Funds received from offenders on the	2003-Special Revenue
	FISCAL YEAR 2023	97,915.15	5,955.28	(8,658.48)	(2,703.20)	0.00	95,211.95	electronic Monitoring Program in	
	FISCAL YEAR 2024	73,787.49	73,971.56	(24,303.60)	49,667.96	0.00	123,455.45	accordance with the WV Code.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6392	LAKIN CORRECTIONAL FACILITIES INMATE BENEFIT FUND Cash Control								
6392-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	118,409.85	126,367.93	(79,326.71)	47,041.22	0.00	165,451.07	Collections, licenses and other income to	2003-Special Revenue
	FISCAL YEAR 2023	165,451.07	4,677.33	(395.01)	4,282.32	0.00	169,733.39	administer the inmate benefit funds.	
	FISCAL YEAR 2024	178,176.66	129,522.75	(110,555.46)	18,967.29	0.00	197,143.95		
6396	MARTINSBURG INMATE BENEFIT FUND Cash Control								
6396-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	35,923.37	6,678.24	0.00	6,678.24	0.00	42,601.61	Other collections, fees, license and income	2007-Special Revenue
	FISCAL YEAR 2023	42,601.61	215.87	0.00	215.87	0.00	42,817.48	for the benefit and welfare of inmates	
	FISCAL YEAR 2024	51,011.88	19,684.92	0.00	19,684.92	0.00	70,696.80	incarcerated in state correctional facilities and for the benefit of victims.	
6397	GIFTS, GRANTS AND DONATIONS Cash Control								
6397-999	(25-1-3C)WV CODE								
	FISCAL YEAR 2022	1,070,102.10	1,949,641.92	(1,452,423.63)	497,218.29	0.00	1,567,320.39	Other collections and fees to provide	2007-Special Revenue
	FISCAL YEAR 2023	1,567,320.39	0.00	31,155.95	31,155.95	0.00	1,598,476.34	funding for expenses relating to the	
	FISCAL YEAR 2024	2,555,649.17	3,489,065.41	(2,901,986.48)	587,078.93	0.00	3,142,728.10	Division of Corrections.	
6401	JUVENILE DETENTION SCHOOL LUNCH PROGRAM CASH CONTROL								
6401-999	(4-11-3) WV CODE								
	FISCAL YEAR 2022	530,029.64	329,172.54	(248,620.77)	80,551.77	0.00	610,581.41		2019-Special Revenue
	FISCAL YEAR 2023	610,581.41	46,485.75	(26,549.61)	19,936.14	0.00	630,517.55		
	FISCAL YEAR 2024	911,683.50	379,338.51	(468,185.38)	(88,846.87)	0.00	822,836.63		
6403	DAVIS CENTER NATIONAL SCHOOL LUNCH PROGRAM CASH CONTROL								
6403-999	(4-11-3) WV CODE								
	FISCAL YEAR 2022	3,155.76	0.00	1,877.12	1,877.12	0.00	5,032.88		2019-Special Revenue
	FISCAL YEAR 2023	5,032.88	0.00	(2,564.89)	(2,564.89)	0.00	2,467.99		
	FISCAL YEAR 2024	1,400.82	0.00	5,013.82	5,013.82	0.00	6,414.64		
6407	DJS GIFTS GRANTS & DONATIONS CASH CONTROL								
6407-999	(49-5E-1) WV CODE								
	FISCAL YEAR 2022	11,260.19	0.00	0.00	0.00	0.00	11,260.19		2019-Special Revenue
	FISCAL YEAR 2023	11,260.19	0.00	0.00	0.00	0.00	11,260.19		
	FISCAL YEAR 2024	11,260.19	0.00	0.00	0.00	0.00	11,260.19		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6408	JUVENILE SERVICES STATUS OFFENDER FUND CASH CONTROL								
6408-999	(HB 2569, 49-5B-5A) WV CODE								
	FISCAL YEAR 2022	1,363,373.57	244,711.76	2,467.67	247,179.43	0.00	1,610,553.00		2019-Special Revenue
	FISCAL YEAR 2023	1,610,553.00	0.00	27.20	27.20	0.00	1,610,580.20		
	FISCAL YEAR 2024	990,719.04	391,482.00	(850,893.87)	(459,411.87)	0.00	531,307.17		
6409	GENE SPADARO JUVENILE CENTER RESIDENT BENEFIT FUND CASH CONTROL								
6409-999	(49-5E-6B) WV CODE								
	FISCAL YEAR 2022	485.21	0.00	0.00	0.00	0.00	485.21		2019-Special Revenue
	FISCAL YEAR 2023	485.21	0.00	0.00	0.00	0.00	485.21		
	FISCAL YEAR 2024	1,081.55	0.00	1,696.67	1,696.67	0.00	2,778.22		
6412	DONALD R KUHN CENTER JUVENILE BEN FUND CASH CONTROL								
6412-999	FISCAL YEAR 2022	13,413.29	0.00	0.00	0.00	0.00	13,413.29		2019-Special Revenue
	FISCAL YEAR 2023	13,413.29	0.00	0.00	0.00	0.00	13,413.29		
	FISCAL YEAR 2024	14,266.74	3,442.75	0.00	3,442.75	0.00	17,709.49		
6413	SAM PERDUE JC BENEFIT FUND CASH CONTROL								
6413-999	FISCAL YEAR 2022	5,746.03	3,103.46	(2,915.83)	187.63	0.00	5,933.66		2019-Special Revenue
	FISCAL YEAR 2023	5,933.66	249.40	0.00	249.40	0.00	6,183.06		
	FISCAL YEAR 2024	6,214.12	1,183.31	(69.99)	1,113.32	0.00	7,327.44		
6414	RUBENSTEIN CENTER JUVENILE BENEFIT FUND CASH CONTROL								
6414-999	FISCAL YEAR 2022	44,966.24	13,504.96	(8,724.62)	4,780.34	0.00	49,746.58		2019-Special Revenue
	FISCAL YEAR 2023	49,746.58	677.09	(48.23)	628.86	0.00	50,375.44		
	FISCAL YEAR 2024	56,786.70	9,962.23	(11,211.34)	(1,249.11)	0.00	55,537.59		
6415	DIVISION OF CORRECTIONS AND REHABILITATION SURPLUS PROPERTY Cash Control								
6415-999	15A-3-14a WV CODE								
	FISCAL YEAR 2022	20,184.40	23,961.37	0.00	23,961.37	0.00	44,145.77		2020-Special Revenue
	FISCAL YEAR 2023	44,145.77	744.70	0.00	744.70	0.00	44,890.47		
	FISCAL YEAR 2024	99,348.39	22,120.44	0.00	22,120.44	0.00	121,468.83		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6450	DECEMBER 2009 WINTER STORM Cash Control								
6450-999	(4-11-3 &15-5-13) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds allocated to state and local	2010-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	entities to pay administrative expenses.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6452	DIVISION OF CORRECTIONS ADDITIONAL OPERATIONS FUND Cash Control								
6452-999	(25-7-11) WV CODE								
	FISCAL YEAR 2022	10,229,723.42	27,833,000.45	(16,174,909.63)	11,658,090.82	0.00	21,887,814.24	To transfer excess funds from the	2013-Special Revenue
	FISCAL YEAR 2023	21,887,814.24	147,903.44	(3,302,054.54)	(3,154,151.10)	0.00	18,733,663.14	Correctional Industries Account at the end	
	FISCAL YEAR 2024	14,820,594.94	2,402,877.82	(14,375,266.62)	(11,972,388.80)	0.00	2,848,206.14	of any fiscal year to offset operational costs.	
6453	PARKERSBURG CORRECTIONAL CENTER INMATE FUND Cash Control								
6453-999	(25-1-3B) WV CODE								
	FISCAL YEAR 2022	56,412.79	29,820.77	(38,528.07)	(8,707.30)	0.00	47,705.49	This fund is held by correctional institutions	2013-Special Revenue
	FISCAL YEAR 2023	47,705.49	914.16	(2,925.22)	(2,011.06)	0.00	45,694.43	for the benefit of inmates incarcerated in	
	FISCAL YEAR 2024	40,103.51	43,452.09	(39,425.65)	4,026.44	0.00	44,129.95	state facilities and for the benefit of victims.	
6455	SALEM CORRECTIONAL CENTER INMATE BENEFIT FUND Cash Control								
6455-999	SB178-SAO (EW) REQUEST NEW FUND 7/3/13								
	FISCAL YEAR 2022	36,181.41	37,982.42	(41,429.49)	(3,447.07)	0.00	32,734.34	Authorizing Insurance Commissioner	2013-Special Revenue
	FISCAL YEAR 2023	32,734.34	760.83	(1,654.04)	(893.21)	0.00	31,841.13	promulgate legislative rules relating to health	
	FISCAL YEAR 2024	39,599.91	55,019.33	(36,562.50)	18,456.83	0.00	58,056.74	plan insurer internal grievance procedure.	
6458	TIGER MORTON JUVENILE CENTER BENEFITS FUND Cash Control								
6458-999	(15a-4-10) WV CODE								
	FISCAL YEAR 2024	0.00	3,395.29	0.00	3,395.29	0.00	3,395.29	BENEFITS FUND	2024-Special Revenue
6459	LORRIE YEAGER JUVENILE CENTER BENEFITS FUND Cash Control								
6459-999	(15a-4-10) WV CODE								
	FISCAL YEAR 2024	0.00	4,984.91	0.00	4,984.91	0.00	4,984.91		2024-Special Revenue
6460	ROBERT SHELL JUVENILE CENTER BENEFITS FUND Cash Control								
6460-999	(15a-4-10) WV CODE								
	FISCAL YEAR 2024	0.00	1,959.75	0.00	1,959.75	0.00	1,959.75		2024-Special Revenue

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6461	VICKI DOUGLAS JUVENILE CENTER BENEFITS FUND Cash Control								
6461-999	(15a-4-10) WV CODE FISCAL YEAR 2024	0.00	999.10	0.00	999.10	0.00	999.10		2024-Special Revenue
6462	CHICK BUCKBEE JUVENILE CENTER BENEFITS FUND Cash Control								
6462-999	(15a-4-10) WV CODE FISCAL YEAR 2024	578.16	1,260.89	0.00	1,260.89	0.00	1,839.05		2024-Special Revenue
6675	REGIONAL JAIL & CORRECTIONAL FACILITY AUTHORITY FD Cash Control								
6675-999	(31-20-10) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24	717,257.57 4,813,275.40 667,627.06	5,078,940.13 377,918.36 6,253,509.93	(960,715.30) (228,617.90) (936,294.65)	4,118,224.83 149,300.46 5,317,215.28	(22,207.00) (11,781.19) (4,135,413.96)	4,813,275.40 4,950,794.67 1,849,428.38 11,815,479.97 11,827,261.16 23,951,355.89		2019-Special Revenue Appropriated
6678	REGIONAL JAILS OPERATING CASH CONTROL ACCOUNT Cash Control								
6678-999	(31-20-10) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23 ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24	9,307,594.07 8,159,007.99 5,083,865.18	124,069,928.65 9,613,127.77 108,369,705.38	(111,183,463.62) (10,707,468.13) (122,504,855.15)	12,886,465.03 (1,094,340.36) (14,135,149.77)	(22,034,811.91) (23,908.80) 13,102,193.13	8,159,247.19 7,040,758.83 4,050,908.54 23,978,324.45 24,002,233.25 3,127,836.74		2019-Federal Revenue Appropriated
8836	CONSOLIDATED FEDERAL FUNDS Cash Control								
8836-999	(4-11-2 &25-1-3) & 25, 28, 49, & 62 WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024	62,331.13 62,331.13 62,331.13	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	62,331.13 62,331.13 62,331.13	Federal funds to provide for the Criminal Alien Assistance Program.	1993-Federal Revenue Appropriated

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022	(892.22)	0.00	0.00	0.00	117.33	(774.89)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	(774.89)	0.00	0.00	0.00	1.62	(773.27)		
	FISCAL YEAR 2024	(763.27)	0.00	0.00	0.00	(10.00)	(773.27)		
	FY24 SUBTOTAL	30,722,767.70	133,622,939.37	(153,824,318.11)	(20,201,378.74)	8,966,769.17	19,488,158.13		
	INVESTMENT BTI FY24 SUBTOTAL						27,079,192.63		
0432 - DIVISION OF CULTURE AND HISTORY									
3530	UNCLASSIFIED EXPENSES FUND Cash Control								
3530-999	(29-1-5) WV CODE								
	FISCAL YEAR 2022	51,157.77	874,380.95	(713,961.30)	160,419.65	5,000.00	216,577.42	Fees, rentals, gifts, grants, sales, donations	1993-Special Revenue
	FISCAL YEAR 2023	216,577.42	10,204.65	(179,279.71)	(169,075.06)	(4,060.00)	43,442.36	& transfers from other agencies to administer	
	FISCAL YEAR 2024	48,941.93	1,546,776.66	(1,145,954.79)	400,821.87	(67.57)	449,696.23	funds received by Culture & History.	
3532	VETERANS MEMORIAL FUND Cash Control								
3532-999	(29-11-3 & 29-22A-10) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	One percent of net video lottery terminal	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	income to complete the Vet. Memorial.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3533	GRAVE CREEK MOUND AND MUSEUM OPERATING FUND Cash Control								
3533-999	(Memorandum Agreement in accordance with 20-5) WV CODE								
	FISCAL YEAR 2022	139,110.99	94,159.39	(40,219.35)	53,940.04	0.00	193,051.03	Funds received from DNR for operating	1997-Special Revenue
	FISCAL YEAR 2023	193,051.03	0.00	(3,472.64)	(3,472.64)	0.00	189,578.39	Grave Creek Mound.	
	FISCAL YEAR 2024	202,477.34	75,115.69	(95,830.63)	(20,714.94)	0.00	181,762.40		
3534	LOTTERY EDUCATION-CULTURE & HISTORY Cash Control								
3534-999	(29-22-18-G) WV CODE								
	FISCAL YEAR 2022	9,050,460.33	4,263,526.57	(3,857,633.31)	405,893.26	2,635.43	9,458,989.02		2015-Lottery Revenue
	FISCAL YEAR 2023	9,458,989.02	1,549,936.96	(282,779.17)	1,267,157.79	810.34	10,726,957.15		
	FISCAL YEAR 2024	12,664,542.97	4,289,367.37	(7,327,344.00)	(3,037,976.63)	(5,952.37)	9,620,613.97		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						118,282.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						117,472.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						125,979.59		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3535	GIFTS AND DONATIONS Cash Control								
3535-999	(29-1-4) WV CODE/SEC. 12 OF HB 2050 (BUDGET BILL)								
	FISCAL YEAR 2022	196,823.50	91,510.32	(104,318.76)	(12,808.44)	0.00	184,015.06	Gifts and donations to be used for the	1998-Special Revenue
	FISCAL YEAR 2023	184,015.06	3,645.88	(15,273.37)	(11,627.49)	0.00	172,387.57	acquisition & preservation of the historic	
	FISCAL YEAR 2024	136,753.94	94,793.99	(129,908.14)	(35,114.15)	0.00	101,639.79	site.	
3537	GRANTS FOR COMPETITIVE ARTS PROGRAM FUND Cash Control								
3537-999	(29-1-3)(6)(D) WV CODE								
	FISCAL YEAR 2022	153,340.32	1,250,535.00	(1,329,209.99)	(78,674.99)	0.00	74,665.33	Statutory transfers to administer the	1999-Special Revenue
	FISCAL YEAR 2023	74,665.33	0.00	81,009.86	81,009.86	0.00	155,675.19	Division of Culture & History Programs.	
	FISCAL YEAR 2024	42,401.75	4,128,171.00	(1,377,383.51)	2,750,787.49	0.00	2,793,189.24		
3542	PUBLIC RECORDS AND PRESERVATION ACCOUNT Cash Control								
3542-999	(5A-8-15)(I) WV CODE								
	FISCAL YEAR 2022	155,527.54	670,190.39	(545,012.71)	125,177.68	17,432.57	298,137.79	Other collections, investment earnings	2001-Special Revenue
	FISCAL YEAR 2023	298,137.79	52,953.15	(70,966.26)	(18,013.11)	5,418.15	285,542.83	to administer the Culture and History	Appropriated
	FISCAL YEAR 2024	436,494.96	675,054.77	(587,213.27)	87,841.50	(31,588.57)	492,747.89	Programs.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						648,255.88		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						642,837.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						686,633.70		
3550	VIDEO PRODUCTION SERVICES FUND Cash Control								
3550-999	(10-1-18) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	(1,473.51)	(1,473.51)	0.00	(1,473.51)	Fees, rentals & transfers from other agencies to	2023-Special Revenue
	FISCAL YEAR 2024	(3,266.74)	5,747.50	(2,832.28)	2,915.22	0.00	(351.52)	provide video services for state agencies.	
3559	LOTTERY EDUCATION-LIBRARY COMMISSION Cash Control								
3559-999	(29-22-18(G)) WV CODE								
	FISCAL YEAR 2023	0.00	4,177,814.62	(42,441.96)	4,135,372.66	0.00	4,135,372.66	Fees, rentals & transfers from other agencies to	2023-Lottery Revenue
	FISCAL YEAR 2024	456,268.43	11,513,700.00	(10,615,293.29)	898,406.71	0.00	1,354,675.14	provide video services for state agencies.	
3562	GIFTS, GRANTS & DONATIONS Cash Control								
3562-999	(12-2-2(B)(4)) WV CODE								
	FISCAL YEAR 2024	(119,955.78)	0.00	112,386.00	112,386.00	1,334.00	(6,235.78)	Transfers to administer the Library Commission.	2024-Special Revenue

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8611	GIFTS GRANTS AND DONATION FUND								
	Cash Control								
8611-999	(29-27-5(9)) WV CODE								
	FISCAL YEAR 2023	0.00	42,266.83	(24,763.68)	17,503.15	0.00	17,503.15	Fees, rentals & transfers from other agencies to provide video services for state agencies.	2023-Special Revenue
	FISCAL YEAR 2024	6,737.67	208,700.60	(233,190.89)	(24,490.29)	0.00	(17,752.62)		
8718	CONSOL FED FUNDS GEN ADMINISTRATIVE FUND								
	Cash Control								
8718-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	(35,565.24)	192,243.35	(76,734.33)	115,509.02	0.00	79,943.78		2023-Federal Revenue Appropriated
	FISCAL YEAR 2024	180,917.90	1,770,085.00	(1,694,149.24)	75,935.76	0.00	256,853.66		
8720	CONSOL FED FUNDS GEN ADMINISTRATIVE FUND								
	Cash Control								
8720-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	(170,720.15)	(170,720.15)	0.00	(170,720.15)		2023-Federal Revenue Appropriated
	FISCAL YEAR 2024	(659,609.54)	468,508.27	(2,079,448.52)	(1,610,940.25)	1,508,860.30	(761,689.49)		
8841	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8841-999	(18A-3A & 4-11-3) WV CODE								
	FISCAL YEAR 2022	403,814.93	3,451,903.54	(3,822,942.97)	(371,039.43)	0.00	32,775.50		2019-Federal Revenue Appropriated
	FISCAL YEAR 2023	32,775.50	298,194.46	(364,884.23)	(66,689.77)	32,791.43	(1,122.84)		
	FISCAL YEAR 2024	48,396.37	6,058,157.91	(5,986,463.34)	71,694.57	0.00	120,090.94		
8869	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8869-999	(29-27-5(9)) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	(19,304.97)	(19,304.97)	0.00	(19,304.97)	Fees, rentals & transfers from other agencies to provide video services for state agencies.	2023-Special Revenue
	FISCAL YEAR 2024	(76,428.06)	256,394.23	(310,421.53)	(54,027.30)	0.00	(130,455.36)		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	13,364,673.14	31,090,572.99	(31,473,047.43)	(382,474.44)	1,472,585.79	14,454,784.49		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						812,613.29		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0606 - DIVISION OF EMERGENCY MANAGEMENT									
6007	COUNTY FIRE PROTECTION FUND								
	Cash Control								
6007-999	(7-5B-1(a)) WV CODE								
	FISCAL YEAR 2024	0.00	6,000,000.00	(3,000,000.00)	3,000,000.00	0.00	3,000,000.00		2024-Special Revenue
6008	ALL COUNTY FIRE PROTECTION FUND								
	Cash Control								
6008-999	(7-5B-2(a)) WV CODE								
	FISCAL YEAR 2024	0.00	6,000,000.00	(3,000,000.00)	3,000,000.00	0.00	3,000,000.00		2024-Special Revenue
6202	APRIL 2015 SEVERE STORM DR 4219								
	Cash Control								
6202-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	824.53	0.00	0.00	0.00	0.00	824.53		2016-Special Revenue
	FISCAL YEAR 2023	824.53	0.00	0.00	0.00	0.00	824.53		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6203	APRIL 2015 SEVERE STORM DR 4220								
	Cash Control								
6203-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6204	APRIL 2015 SEVERE STORM DR 4221								
	Cash Control								
6204-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	1,717.46	(1,717.46)	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6205	APRIL 2015 SEVERE STORM DR 4236								
	Cash Control								
6205-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	3,175.48	79,951.09	(79,951.09)	0.00	0.00	3,175.48		2016-Special Revenue
	FISCAL YEAR 2023	3,175.48	0.00	0.00	0.00	0.00	3,175.48		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6206	FLOOD DISASTER JUNE 2016								
	Cash Control								
6206-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	2,766,397.01	7,463,436.01	(7,464,977.93)	(1,541.92)	0.00	2,764,855.09		2017-Special Revenue
	FISCAL YEAR 2023	2,764,855.09	375,804.09	(375,804.09)	0.00	0.00	2,764,855.09		
	FISCAL YEAR 2024	450,245.31	(5,401,950.86)	4,963,558.13	(438,392.73)	0.00	11,852.58		
6207	STATEWIDE INTEROPERABLE RADIO NETWORK ACCOUNT								
	Cash Control								
6207-999	(15-14-9(A)) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6208	STATEWIDE INTEROPERABLE RADIO NETWORK ACCOUNT								
	Cash Control								
6208-999	(15-14-9(A)) WV CODE								
	FISCAL YEAR 2022	4,928.88	58,211.66	(56,170.40)	2,041.26	0.00	6,970.14		2019-Special Revenue
	FISCAL YEAR 2023	6,970.14	3,799.32	(1,560.80)	2,238.52	0.00	9,208.66		
	FISCAL YEAR 2024	5,519.92	150,322.43	(61,430.92)	88,891.51	(91,541.69)	2,869.74		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						91,541.69		
6209	FLOOD DISASTER JULY 2017 NORTHERN WV FLOOD								
	Cash Control								
6209-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	(393,447.15)	393,447.15	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	(14,900.07)	14,900.07	0.00	0.00	0.00		
6210	DISASTER FUNDS STATE								
	Cash Control								
6210-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	3,756.32	439,086.52	(439,086.52)	0.00	0.00	3,756.32		2019-Special Revenue
	FISCAL YEAR 2023	3,756.32	(12,793.38)	12,793.38	0.00	0.00	3,756.32		
	FISCAL YEAR 2024	3,756.32	465,148.22	(455,997.92)	9,150.30	0.00	12,906.62		
6225	DECEMBER 18 2009 STORM FEMA								
	Cash Control								
6225-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2010-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6226	MARCH 2010 FLOODING Cash Control								
6226-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse 25% share of	2010-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	reimbursement to local entities for disaster expenses	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and DHSEM expenses for disaster response & recovery.	
6227	JUNE 2010 DR FLOOD DISASTER - GOV CONT FUND Cash Control								
6227-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse 25% share of	
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	reimbursement to local entities for disaster expenses	2010-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and DHSEM expenses for disaster response & recovery.	
6228	FEB 2010 DR 1918 WINTER STORM - GOV CONT FUND Cash Control								
6228-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse 25% share of	2012-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	reimbursement to local entities for disaster expenses	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and DHSEM expenses for disaster response & recovery.	
6229	MARCH 2012 DR FLOOD DISASTER - GOV CONT FUND Cash Control								
6229-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse 25% share of	2012-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	reimbursement to local entities for disaster expenses	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and DHSEM expenses for disaster response & recovery.	
6230	JUNE 29, 2012 WIND STORM GOV CONT FUND Cash Control								
6230-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse 25% share of	2013-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	reimbursement to local entities for disaster expenses	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and DHSEM expenses for disaster response & recovery.	
6231	HURRICANE SANDY GOV CONT FUND Cash Control								
6231-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse 25% share of	2013-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	reimbursement to local entities for disaster expenses	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and DHSEM expenses for disaster response & recovery.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6232	DR 4132 F1000 - CONT FUND								
	Cash Control								
6232-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6233	WV AM WATER EMER								
	Cash Control								
6233-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6234	FLOOD DISASTER MARCH 2015								
	(5-1-18) WV CODE								
6234-999	Cash Control								
	FISCAL YEAR 2022	230,185.90	(1,914.44)	1,752.69	(161.75)	0.00	230,024.15		2016-Special Revenue
	FISCAL YEAR 2023	230,024.15	0.00	0.00	0.00	0.00	230,024.15		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6251	FEBRUARY 5 2010 WINTER STORM								
	Cash Control								
6251-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to disburse	2010-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	25% share of reimbursement to local	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	entities for disaster expenses and DHSEM	
								expenses for disaster response and recovery.	
6252	FLOOD INSURANCE TAX FUND - HOMELAND SECURITY								
	Cash Control								
6252-999	(5-1-18) WV CODE								
	FISCAL YEAR 2024	0.00	500,000.00	(89,021.21)	410,978.79	0.00	410,978.79		2024-Special Revenue
6254	RIGHT TO KNOW ACT								
	Cash Control								
6254-999	(15A-5-5 &6) WV CODE								
	FISCAL YEAR 2022	525,417.39	144,589.12	(168,327.04)	(23,737.92)	0.00	501,679.47	Filing fees to perform administrative	1993-Special Revenue
	FISCAL YEAR 2023	501,679.47	150.00	(10,378.58)	(10,228.58)	0.00	491,450.89	duties of emergency response commission.	
	FISCAL YEAR 2024	424,570.64	143,858.00	61,953.92	205,811.92	0.00	630,382.56		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6267	GIFTS, GRANTS AND DONATIONS Cash Control								
6267-999	(5-1-18 & 15-5-4C)(1) WV CODE								
	FISCAL YEAR 2022	917,919.04	2,826,084.25	(524,647.31)	2,301,436.94	0.00	3,219,355.98	Governor's Contingency Fund to pay (75%)	2001-Special Revenue
	FISCAL YEAR 2023	3,219,355.98	0.00	(101,048.79)	(101,048.79)	0.00	3,118,307.19	of reimbursement to state and local	
	FISCAL YEAR 2024	316,352.18	2,141,701.84	(593,299.77)	1,548,402.07	0.00	1,864,754.25	government for expenses/damages incurred in the May/July 2001 flood.	
6295	WV INTEROPERABLE RADIO PROJECT Cash Control								
6295-999	SB 728 & (24-6-6B)(B)WV CODE								
	FISCAL YEAR 2022	13,039,121.11	2,768,520.70	(4,621,680.68)	(1,853,159.98)	0.00	11,185,961.13	WV Public Service Commission's special	2007-Special Revenue
	FISCAL YEAR 2023	11,185,961.13	243,808.57	(2,332.29)	241,476.28	(18,220.96)	11,409,216.45	fund to be used solely for the construction,	Appropriated
	FISCAL YEAR 2024	8,800,921.05	3,032,527.65	(5,315,334.53)	(2,282,806.88)	0.00	6,518,114.17	maintenance and upgrades of the WV Interoperable Radio Project.	
6296	FLOOD DISASTER, APRIL 2007 - GOV CONT FUND Cash Control								
6296-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to pay the	2007-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	State's 25% share of reimbursement to state and	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	local entities for expenses incurred by disaster.	
6297	FLOOD DISASTER, JUNE 2008 - GOV CONT FUND Cash Control								
6297-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to pay the	2009-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	State's 25% share of reimbursement to state	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and local entities for expenses incurred by disaster.	
6298	FLOOD DISASTER, MAY 2009 - GOV CONT FUND Cash Control								
6298-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to pay the	2009-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	State's 25% share of reimbursement to state	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and local entities for expenses incurred by disaster.	
6299	DECEMBER 18, 2009 STORM Cash Control								
6299-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Governor's Contingency Fund to pay the	2009-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	State's 25% share of reimbursement to state	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and local entities for expenses incurred by disaster.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8320	FLOOD DISASTER JULY 2017 NORTHERN WV FLOOD Cash Control								
8320-999	FISCAL YEAR 2022	0.00	4,674,005.89	(4,672,591.66)	1,414.23	0.00	1,414.23		2018-Federal Revenue
	FISCAL YEAR 2023	1,414.23	0.00	0.00	0.00	0.00	1,414.23		
	FISCAL YEAR 2024	1,414.23	164,430.50	(164,430.52)	(0.02)	0.00	1,414.21		
8710	MAY 9, 2009 FLOOD Cash Control								
8710-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for flood relief.	2009-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8727	CONSOLIDATED FEDERAL FUNDS Cash Control								
8727-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	88,383.53	8,624,205.68	(7,496,836.60)	1,127,369.08	0.00	1,215,752.61	Federal funds to provide emergency	1993-Federal Revenue
	FISCAL YEAR 2023	1,215,752.61	874,525.54	(556,507.96)	318,017.58	0.00	1,533,770.19	services planning and preparedness	Appropriated
	FISCAL YEAR 2024	584,918.67	9,197,061.76	(9,930,416.99)	(733,355.23)	0.00	(148,436.56)	throughout West Virginia.	
8729	FLOOD DISASTER MARCH 2015 Cash Control								
8729-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	(58,256.99)	58,256.99	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8730	MARCH 2010 FLOODING FEDERAL Cash Control								
8730-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds to provide emergency	2010-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	services planning and preparedness	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	throughout West Virginia.	
8731	FEBRUARY 2010 WINTER STORM Cash Control								
8731-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds relating to the Feb 2010 storm.	2010-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8732	JUNE 2010 DR 1918 FLOOD DISASTER								
	Cash Control								
8732-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	FEMA funds relating to the June 2010 flood.	2010-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8747	JUNE 29 2012 WIND STORM								
	Cash Control								
8747-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds relating to the June 2012 storm.	2012-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8777	DR 4059 FEB 2012 WINTER STORM								
	Cash Control								
8777-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	45,503.00	0.00	0.00	0.00	0.00	45,503.00	FEMA funds relating to the Feb 2012 storm.	2012-Federal Revenue
	FISCAL YEAR 2023	45,503.00	0.00	0.00	0.00	0.00	45,503.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8779	MARCH 15, 2012 FLOOD								
	Cash Control								
8779-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	3,238.19	0.00	0.00	0.00	0.00	3,238.19	FEMA funds relating to the Mar 2012 flood.	2012-Federal Revenue
	FISCAL YEAR 2023	3,238.19	0.00	0.00	0.00	0.00	3,238.19		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8791	DR 4093 HURRICANE SANDY								
	Cash Control								
8791-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	FEMA funds relating to hurricane Sandy.	2013-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8798	DR4132 FLOOD								
	Cash Control								
8798-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	FEMA funds relating to DR 4132 flood.	2013-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8801	DISASTER FUNDS FED								
	Cash Control								
8801-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	38,844,255.02	(37,554,602.02)	1,289,653.00	0.00	1,289,653.00	2019-Federal Revenue	
	FISCAL YEAR 2023	1,289,653.00	506,138.87	(1,795,791.87)	(1,289,653.00)	0.00	0.00		
	FISCAL YEAR 2024	352,928.51	37,979,559.08	(38,292,317.86)	(312,758.78)	0.00	40,169.73		
8804	WV AM WATER EMERGENCY								
	Cash Control								
8804-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	2015-Federal Revenue	
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8809	FLOOD DISASTER, JUNE 2016								
	Cash Control								
8809-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	131,238.78	54,304,992.14	(54,276,676.11)	28,316.03	0.00	159,554.81	2017-Federal Revenue	
	FISCAL YEAR 2023	159,554.81	3,701,086.88	(3,779,675.78)	(78,588.90)	0.00	80,965.91	Appropriated	
	FISCAL YEAR 2024	11,224.20	54,049,061.46	(54,060,285.66)	(11,224.20)	0.00	0.00		
8909	APRIL 2015 SEVERE STORMS DR4236								
	Cash Control								
8909-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	2017-Federal Revenue	
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8909	APRIL 2015 SEVERE STORMS DR4236								
	Cash Control								
8909-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	261,650.02	(261,650.02)	0.00	0.00	0.00	2017-Federal Revenue	
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8910	APRIL 2015 SEVERE STORMS DR4221								
	Cash Control								
8910-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	2017-Federal Revenue	
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Appropriated	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8910	APRIL 2015 SEVERE STORMS DR4221								
	Cash Control								
8910-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	6,874.62	(6,874.62)	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8911	APRIL 2015 SEVERE STORMS DR4220								
	Cash Control								
8911-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8911	APRIL 2015 SEVERE STORMS DR4220								
	Cash Control								
8911-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8912	APRIL 2015 SEVERE STORMS DR4219								
	Cash Control								
8912-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	(50,487.55)	(151,674.53)	202,162.08	50,487.55	0.00	(0.00)		2017-Federal Revenue
	FISCAL YEAR 2023	(0.00)	0.00	0.00	0.00	0.00	(0.00)		
	FISCAL YEAR 2024	(0.00)	0.00	0.00	0.00	0.00	(0.00)		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	10,951,851.03	114,406,820.01	(109,922,123.26)	4,484,696.75	(91,541.69)	15,345,006.09		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						91,541.69		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0305 - DIVISION OF FORESTRY									
3081	DIVISION OF FORESTRY FUND								
	Cash Control								
3081-999	(19-1A-3) WV CODE								
	FISCAL YEAR 2022	1,596,210.92	511,337.02	(606,847.57)	(95,510.55)	0.00	1,500,700.37	Misc. collections, farm sales, publication	1993-Special Revenue
	FISCAL YEAR 2023	1,500,700.37	3,267.00	(93,999.16)	(90,732.16)	0.00	1,409,968.21	sales, rentals, timber, seedling sales &	Appropriated
	FISCAL YEAR 2024	1,575,698.94	225,831.86	(13,374.03)	212,457.83	0.00	1,788,156.77	used equipment sales to protect, regulate and manage State's forests and woodland areas.	
3082	TIMBERLAND OPERATIONS ENFORCEMENT FUND								
	Cash Control								
3082-999	(19-1B-8 & 12) WV CODE								
	FISCAL YEAR 2022	280,039.11	153,110.25	(172,098.35)	(18,988.10)	0.00	261,051.01	License fees and civil penalties to achieve	1993-Special Revenue
	FISCAL YEAR 2023	261,051.01	17,865.00	(17,247.20)	617.80	0.00	261,668.81	sediment control during commercial	Appropriated
	FISCAL YEAR 2024	270,465.83	131,973.52	(160,623.00)	(28,649.48)	0.00	241,816.35	timber harvesting operations.	
3084	SEVERANCE TAX OPERATIONS FUND								
	Cash Control								
3084-999	(11-13A-20A)(C) WV CODE								
	FISCAL YEAR 2022	677,729.99	16,534.69	(360,508.26)	(343,973.57)	0.00	333,756.42	Severance tax on timber to provide	1994-Special Revenue
	FISCAL YEAR 2023	333,756.42	0.00	0.00	0.00	0.00	333,756.42	funding for the Forestry Division.	Appropriated
	FISCAL YEAR 2024	282,614.23	24,406.34	(71,370.78)	(46,964.44)	0.00	235,649.79		
3090	GIFTS, GRANTS & DONATIONS								
	Cash Control								
3090-999	(19-1A-4C) WV CODE								
	FISCAL YEAR 2022	340,375.30	58,034.29	(17,979.57)	40,054.72	0.00	380,430.02	Gifts, grants and donations for water	2005-Special Revenue
	FISCAL YEAR 2023	380,430.02	49,731.29	(95.21)	49,636.08	0.00	430,066.10	quality research.	
	FISCAL YEAR 2024	464,697.49	93,723.27	(45,579.81)	48,143.46	0.00	512,840.95		
3091	OUTDOOR HERITAGE CONSERVATION FUND								
	Cash Control								
3091-999	(5B-2G-8) WV CODE								
	FISCAL YEAR 2022	351,977.17	849,240.43	(450,192.00)	399,048.43	(153,157.63)	597,867.97	Other collections, fees licenses and	2009-Special Revenue
	FISCAL YEAR 2023	597,867.97	72,109.31	0.00	72,109.31	(1,740.81)	668,236.47	interest to administer the Outdoor	
	FISCAL YEAR 2024	990,785.24	748,627.62	(742,874.78)	5,752.84	(45,293.62)	951,244.46	Heritage Conservation Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,745,856.55		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,747,597.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						845,664.90		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8703	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND								
	Cash Control								
8703-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	394,662.84	887,711.49	(811,608.14)	76,103.35	0.00	470,766.19	Federal funds to carry out investigation and	1993-Federal Revenue
	FISCAL YEAR 2023	470,766.19	0.00	(76,403.89)	(76,403.89)	0.00	394,362.30	activities to publish reports & maps	Appropriated
	FISCAL YEAR 2024	439,945.85	1,521,519.75	(1,695,648.22)	(174,128.47)	0.00	265,817.38	concerning State's resources.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
PCAF	Cash Control								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	4,024,207.58	2,746,082.36	(2,729,470.62)	16,611.74	(45,293.62)	3,995,525.70		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						845,664.90		
0506 - DIVISION OF HEALTH									
5049	EMERGENCY MEDICAL SERVICES SALARY ENHANCEMENT FUND								
	Cash Control								
5049-999	(SB737 16-4C-25; Fund was put in BB changing to SAPR fund class. When not in BB SPEC is correct.) WV CODE								
	FISCAL YEAR 2024	0.00	10,000,000.00	(9,999,999.75)	0.25	0.00	0.25		2024-Special Revenue
									Appropriated
5101	VITAL STATISTICS SERVICES FUND								
	Cash Control								
5101-999	(16-5-28) WV CODE								
	FISCAL YEAR 2022	326,070.20	25,655.00	(6,793.57)	18,861.43	0.00	344,931.63	Fees and federal funds to recover costs	1993-Special Revenue
	FISCAL YEAR 2023	344,931.63	0.00	(1,752.27)	(1,752.27)	0.00	343,179.36	performed in research which falls outside	
	FISCAL YEAR 2024	341,468.53	0.00	(65,146.77)	(65,146.77)	0.00	276,321.76	of what is considered general public	
								health related VSS. Fund.	
5104	DRUG CONTROL AND SYSTEM IMPROVEMENT FUND								
	Cash Control								
5104-999	(16-1-17) WV CODE								
	FISCAL YEAR 2022	882.11	0.00	0.00	0.00	0.00	882.11	Federal funds from fund 8803 to computerize	1993-Special Revenue
	FISCAL YEAR 2023	882.11	0.00	0.00	0.00	0.00	882.11	and update laboratory equipment.	
	FISCAL YEAR 2024	882.11	0.00	0.00	0.00	0.00	882.11		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5107	INDIRECT COST - FEDERAL PROGRAMS FUND Cash Control								
5107-999	(16-1-15 thru 17) WV CODE								
	FISCAL YEAR 2022	1,176,239.59	43.00	1,782,095.93	1,782,138.93	0.00	2,958,378.52	Reimbursements of federal funds to pay	1993-Special Revenue
	FISCAL YEAR 2023	2,958,378.52	0.00	(878,675.58)	(878,675.58)	0.00	2,079,702.94	for the administrative costs to the	
	FISCAL YEAR 2024	1,140,663.64	0.00	103,087.85	103,087.85	0.00	1,243,751.49	department of all federal grants program.	
5108	PUBLIC EMPLOYEES INSURANCE CLEARING FUND Cash Control								
5108-999	(16-1-10) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Clearing fund for Public Employees	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Insurance Fund.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
5109	UNIFORM HEALTH PROFESSIONALS DATA COLLECTION SYSTEM FUND Cash Control								
5109-999	(16-1-10B) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Assessments of professional boards to pay	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	costs of bureau of health to publish annual	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	data on health professionals in state.	
5111	RYAN BROWN ADDICTION PREVENTION AND RECOVERY FUND Cash Control								
5111-999	(16-53-2) WV CODE								
	FISCAL YEAR 2022	2,092,755.84	4,559.58	(4,963,201.70)	(4,958,642.12)	2,995,440.42	129,554.14		
	FISCAL YEAR 2023	129,554.14	1,536.93	(18,547.00)	(17,010.07)	(1,536.93)	111,007.14		
	FISCAL YEAR 2024	378,367.80	95,630.82	(375,796.54)	(280,165.72)	(55,830.82)	42,371.26		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,541,372.19		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,542,909.12		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,042,403.07		
5112	DHHR SPECIAL REVENUE TRUST ACCOUNT Cash Control								
5112-999	(16-53-2) WV CODE								
	FISCAL YEAR 2022	7,485,451.94	1,500,000.00	(3,060,588.35)	(1,560,588.35)	0.00	5,924,863.59	Created via court order Boone County	
	FISCAL YEAR 2023	5,924,863.59	0.00	0.00	0.00	0.00	5,924,863.59	Circuit Court civil action no. 12-C-141	
	FISCAL YEAR 2024	6,607,188.32	1,500,000.00	(779,939.00)	720,061.00	0.00	7,327,249.32	AmerisourceBergen Drug Company; and	
								12-C-140 Cardinal Health.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5113	WELLHEAD PROTECTION FUND Cash Control								
5113-999	(16-1-15) WV CODE								
	FISCAL YEAR 2022	477,942.01	80,391.15	(83,324.35)	(2,933.20)	0.00	475,008.81	Federal funds and grants to prevent water	1993-Special Revenue
	FISCAL YEAR 2023	475,008.81	0.00	0.00	0.00	0.00	475,008.81	wells from contaminating drinking water.	
	FISCAL YEAR 2024	427,456.45	40,000.00	(51,438.82)	(11,438.82)	0.00	416,017.63		
5115	ASBESTOS ABATEMENT LICENSURE FUND Cash Control								
5115-999	(16-32-10) WV CODE								
	FISCAL YEAR 2022	401,678.34	232,205.00	(305,294.98)	(73,089.98)	0.00	328,588.36	Operating permit fees to license, train and	1993-Special Revenue
	FISCAL YEAR 2023	328,588.36	14,200.00	(24,961.41)	(10,761.41)	0.00	317,826.95	enforce laws dealing with asbestos	
	FISCAL YEAR 2024	64,563.68	166,680.00	(155,965.22)	10,714.78	0.00	75,278.46	abatement.	
5117	INFECTIOUS MEDICAL WASTE PROGRAM FUND Cash Control								
5117-999	(20-5J-5 & 6) WV CODE								
	FISCAL YEAR 2022	845,654.36	188,342.89	(182,857.32)	5,485.57	0.00	851,139.93	Operating permit fees to regulate	1993-Special Revenue
	FISCAL YEAR 2023	851,139.93	4,000.00	(18,809.29)	(14,809.29)	0.00	836,330.64	medical waste facilities.	
	FISCAL YEAR 2024	866,234.69	207,568.13	(238,599.05)	(31,030.92)	0.00	835,203.77		
5118	NURSING HOME LICENSING BOARD FUND Cash Control								
5118-999	(30-25-7) WV CODE								
	FISCAL YEAR 2022	102,871.33	96,700.00	(102,702.82)	(6,002.82)	0.00	96,868.51	License fees to pay costs and expenses of	1993-Special Revenue
	FISCAL YEAR 2023	96,868.51	5,200.00	(9,807.17)	(4,607.17)	0.00	92,261.34	the Board.	
	FISCAL YEAR 2024	69,850.16	86,150.00	(111,484.20)	(25,334.20)	0.00	44,515.96		
5119	CERTIFICATION OF ICF/SNF FUND Cash Control								
5119-999	(16-20-5) WV CODE								
	FISCAL YEAR 2022	3,131,652.07	873,328.00	(2,401,413.42)	(1,528,085.42)	0.00	1,603,566.65	Federal funds for certification of	1993-Special Revenue
	FISCAL YEAR 2023	1,603,566.65	0.00	(388,045.57)	(388,045.57)	0.00	1,215,521.08	intermediate care and skilled nursing	
	FISCAL YEAR 2024	3,060,391.72	2,826,495.19	(2,642,350.73)	184,144.46	0.00	3,244,536.18	facilities.	
5120	RARE DISEASE ADVISORY COUNCIL FUND Cash Control								
5120-999	(SB 269 RS 2020 16-5AA-6) WV CODE								
	FISCAL YEAR 2022	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00		2022-Special Revenue
	FISCAL YEAR 2023	1,000.00	0.00	0.00	0.00	0.00	1,000.00		
	FISCAL YEAR 2024	1,000.00	0.00	0.00	0.00	0.00	1,000.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5124	TOBACCO SETTLEMENT EXPENDITURE FUND								
	Cash Control								
5124-999	(16-9B-1) WV CODE								
	FISCAL YEAR 2022	4,729.11	0.00	0.00	0.00	0.00	4,729.11	Statutory transfers to fund public health	2000-Special Revenue
	FISCAL YEAR 2023	4,729.11	0.00	0.00	0.00	0.00	4,729.11	tobacco education programs and the	Appropriated
	FISCAL YEAR 2024	4,729.11	0.00	0.00	0.00	0.00	4,729.11	state run hospitals.	
5125	FAMILY PLANNING PROGRAM FUND								
	Cash Control								
5125-999	(16-2B-1) WV CODE								
	FISCAL YEAR 2022	13,147.79	0.00	0.00	0.00	0.00	13,147.79	Federal funds to provide family planning	1993-Special Revenue
	FISCAL YEAR 2023	13,147.79	0.00	0.00	0.00	0.00	13,147.79	services to title XIX Medicaid patients.	
	FISCAL YEAR 2024	13,147.79	0.00	0.00	0.00	0.00	13,147.79		
5131	COMMUNITY BASED FETAL AND INFANT MORTALITY REVIEW FUND								
	Cash Control								
5131-999	(16-1-15) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Gifts, grants and donations for fetal and	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	infant mortality review for possible	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	prevention.	
5132	CLAUDE WORTHINGTON BENEDUM FOUNDATION FUND								
	Cash Control								
5132-999	(16-1-15) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Gifts, grants and donations to pay for the	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	access Rural Transport Program.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
5137	TRAUMA REGISTRY FUND								
	Cash Control								
	(18-10A-15) WV CODE								
5137-999	FISCAL YEAR 2022	241.05	0.00	0.00	0.00	0.00	241.05	Highway safety grant for various emergency	1993-Special Revenue
	FISCAL YEAR 2023	241.05	0.00	0.00	0.00	0.00	241.05	medical services projects as data	
	FISCAL YEAR 2024	241.05	0.00	0.00	0.00	0.00	241.05	evaluation and training.	
5139	HEALTH SERVICES FEES FUND								
	Cash Control								
5139-999	(16-1-11) WV CODE								
	FISCAL YEAR 2022	314,678.56	1,777,656.13	(1,509,301.59)	268,354.54	(1,119.01)	581,914.09	Health service fees to fund health	1993-Special Revenue
	FISCAL YEAR 2023	581,914.09	176,545.58	(98,247.88)	78,297.70	(593.67)	659,618.12	programs.	
	FISCAL YEAR 2024	526,624.21	1,995,697.18	(2,741,409.22)	(745,712.04)	285,726.17	66,638.34		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						595,385.16		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						595,978.83		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						125,399.49		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5144	VITAL STATISTICS FUND								
	Cash Control								
5144-999	(16-5-29D)WV CODE								
	FISCAL YEAR 2022	6,212,084.65	1,724,927.27	(1,703,255.59)	21,671.68	0.00	6,233,756.33	\$2.00 of \$5.00 fee for copies & searches of	1993-Special Revenue
	FISCAL YEAR 2023	6,233,756.33	151,810.19	(103,379.13)	48,431.06	0.00	6,282,187.39	vital statistics records to maintain official	Appropriated
	FISCAL YEAR 2024	5,653,645.41	1,867,794.28	(2,169,829.26)	(302,034.98)	0.00	5,351,610.43	depository of birth & death records.	
5146	INSURANCE PROPERTY LOSS CLAIMS FUND								
	Cash Control								
5146-999	(16-1-15) WV CODE								
	FISCAL YEAR 2022	91,659.49	31,429.14	(67,089.52)	(35,660.38)	0.00	55,999.11	Insurance claim refund due to property	1993-Special Revenue
	FISCAL YEAR 2023	55,999.11	0.00	0.00	0.00	0.00	55,999.11	damage.	
	FISCAL YEAR 2024	63,454.62	0.00	(63,454.62)	(63,454.62)	0.00	0.00		
5147	CONSUMER SALES TAX FUND								
	Cash Control								
5147-999	(11-15-3) WV CODE								
	FISCAL YEAR 2022	55,875.26	15,286.70	0.00	15,286.70	0.00	71,161.96	Consumer sales tax remitted to Tax	1993-Special Revenue
	FISCAL YEAR 2023	71,161.96	(327.35)	0.00	(327.35)	0.00	70,834.61	Department.	
	FISCAL YEAR 2024	82,351.46	1,385.63	0.00	1,385.63	0.00	83,737.09		
5151	BEHAVIORAL HEALTH CLEARING FUND								
	Cash Control								
5151-999	(16-1-10A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Clearing fund for behavioral health.	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
5152	RESPIRE AND REHABILITATION FUND								
	Cash Control								
5152-999	(16-1-10A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Grants from 5066 to provide alternative	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	home and community based services to	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	mentally retarded & developmentally disabled	
								who would otherwise have to institutionalized.	
5156	HOSPITAL SERVICES REVENUE FUND								
	Cash Control								
5156-999	(16-1-13A) WV CODE								
	FISCAL YEAR 2022	8,568,599.22	82,385,426.58	(75,266,701.64)	7,118,724.94	0.00	15,687,324.16	Hospital patient care fees and institutional	1993-Special Revenue
	FISCAL YEAR 2023	15,687,324.16	2,068,174.59	(4,243,861.72)	(2,175,687.13)	56,259.15	13,567,896.18	collections for construction and equipping	Appropriated
	FISCAL YEAR 2024	1,355,768.93	14,261.48	(3,917,227.75)	(3,902,966.27)	0.00	(2,547,197.34)	state hospitals & health institutions.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5157	COMPREHENSIVE SCHOOL HEALTH FUND								
	Cash Control								
5157-999	(16-1-15) WV CODE								
	FISCAL YEAR 2022	20,130.44	0.00	0.00	0.00	0.00	20,130.44	Contract with Board of Education to assist	1993-Special Revenue
	FISCAL YEAR 2023	20,130.44	0.00	0.00	0.00	0.00	20,130.44	school health programs.	
	FISCAL YEAR 2024	20,130.44	0.00	0.00	0.00	0.00	20,130.44		
5161	SPECIAL EDUCATION TITLE I FUND								
	Cash Control								
5161-999	(16-1-10A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for educationally deprived	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	handicapped and delinquent children.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
5163	LABORATORY SERVICES FUND								
	Cash Control								
5163-999	(16-1-15) WV CODE								
	FISCAL YEAR 2022	1,608,243.33	2,974,229.02	(3,745,408.73)	(771,179.71)	0.00	837,063.62	Laboratory service fees to assist other	1993-Special Revenue
	FISCAL YEAR 2023	837,063.62	243,785.80	(259,054.40)	(15,268.60)	0.00	821,795.02	health programs by providing tests for	Appropriated
	FISCAL YEAR 2024	1,018,847.29	4,018,739.58	(3,266,188.74)	752,550.84	0.00	1,771,398.13	those program clients.	
5172	HEALTH FACILITIES LICENSING FUND								
	Cash Control								
5172-999	(16-1-10B) WV CODE								
	FISCAL YEAR 2022	145,021.79	430,833.06	(426,330.59)	4,502.47	(74.62)	149,449.64	License fees for licensing, inspection and	1993-Special Revenue
	FISCAL YEAR 2023	149,449.64	60,361.46	(45,353.17)	15,008.29	(39.62)	164,418.31	accreditation of hospitals and similar	Appropriated
	FISCAL YEAR 2024	416,359.25	620,986.11	(410,939.73)	210,046.38	(2,331.68)	624,073.95	institution in state.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						39,726.37		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						39,765.99		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						43,532.13		
5178	PUBLIC HEALTH LAW FUND								
	Cash Control								
5178-999	(16-1-7) WV CODE								
	FISCAL YEAR 2022	10,745,724.56	591,940.49	(9,463.20)	582,477.29	0.00	11,328,201.85	Fines and penalties assessed against health	1993-Special Revenue
	FISCAL YEAR 2023	11,328,201.85	0.00	0.00	0.00	0.00	11,328,201.85	facilities licensure and certification rules	
	FISCAL YEAR 2024	11,891,098.85	1,094,271.82	1,466.44	1,095,738.26	0.00	12,986,837.11	and regulations.	
5182	PEIA WELLNESS PROGRAM CONTRACT FUND								
	Cash Control								
5182-999	(16-1-15) WV CODE								
	FISCAL YEAR 2022	27,269.13	0.00	0.00	0.00	0.00	27,269.13	Transfers from fund 2180 to fund a wellness	1993-Special Revenue
	FISCAL YEAR 2023	27,269.13	0.00	0.00	0.00	0.00	27,269.13	program for employees in the Charleston area.	
	FISCAL YEAR 2024	27,269.13	0.00	0.00	0.00	0.00	27,269.13		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5183	HEPATITIS B VACCINE FUND Cash Control								
5183-999	(16-1-15 & 16-3-1)WV CODE								
	FISCAL YEAR 2022	45.81	0.00	0.00	0.00	0.00	45.81	Collections, fees and other income to	1993-Special Revenue
	FISCAL YEAR 2023	45.81	0.00	0.00	0.00	0.00	45.81	administer vaccine and hemophilia	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	blood products.	
5184	RURAL HEALTH NETWORKING PROJECT FUND Cash Control								
5184-999	(16-1-15) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Robert Wood Johnson foundation funds to support	1994-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	for one year the planning activities to develop	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	three rural health demonstration projects.	
5186	HIV TESTING FUND Cash Control								
5186-999	SB 423 & (16-3C-2 & 8) WV CODE								
	FISCAL YEAR 2022	9,308.22	92.00	0.00	92.00	0.00	9,400.22	Court funds to facilitate the performance of	1994-Special Revenue
	FISCAL YEAR 2023	9,400.22	20.00	0.00	20.00	0.00	9,420.22	HIV related testing and counseling.	
	FISCAL YEAR 2024	9,472.22	8.89	0.00	8.89	0.00	9,481.11		
5187	FARMERS MARKET - WIC FUND Cash Control								
5187-999	(4-11-3) WV CODE								
	FISCAL YEAR 2022	17,184.08	0.00	0.00	0.00	0.00	17,184.08	Federal grants and matching state funds to	1994-Special Revenue
	FISCAL YEAR 2023	17,184.08	0.00	0.00	0.00	0.00	17,184.08	administer Farmer's Markets expenses.	
	FISCAL YEAR 2024	17,184.08	0.00	0.00	0.00	0.00	17,184.08		
5193	HIV/TB ACTIVITIES FOR SUBSTANCE ABUSE POPULATION FUND Cash Control								
5193-999	(16-3C-2 & 16-25-2) WV CODE								
	FISCAL YEAR 2022	418.14	0.00	0.00	0.00	0.00	418.14	Federal funds from 8793 for tuberculosis	1996-Special Revenue
	FISCAL YEAR 2023	418.14	0.00	0.00	0.00	0.00	418.14	screening, identification and treatment and	
	FISCAL YEAR 2024	418.14	0.00	0.00	0.00	0.00	418.14	HIV outreach, counseling and testing.	
5195	ENVIRONMENTAL LEAD SOURCE ASSESSMENTS Cash Control								
5195-999	(16-3A-2) WV CODE								
	FISCAL YEAR 2022	13,407.96	0.00	0.00	0.00	0.00	13,407.96	Other collections, fees, license and income to	1996-Special Revenue
	FISCAL YEAR 2023	13,407.96	0.00	0.00	0.00	0.00	13,407.96	assess lead contamination in children's homes.	
	FISCAL YEAR 2024	13,407.96	0.00	0.00	0.00	0.00	13,407.96		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5197	BREAST & CERVICAL CANCER DIAGNOSTIC TREATMENT Cash Control								
5197-999	(16-33-7) WV CODE								
	FISCAL YEAR 2022	103,165.74	0.00	(34,299.13)	(34,299.13)	0.00	68,866.61	Operating funds transfer to provide financial assistance	1997-Special Revenue
	FISCAL YEAR 2023	68,866.61	0.00	(4,230.54)	(4,230.54)	0.00	64,636.07	for the medical care of indigent patients for diagnostic	
	FISCAL YEAR 2024	58,907.46	0.00	(7,622.52)	(7,622.52)	0.00	51,284.94	and treatment services for breast and cervical cancer.	
5201	DRINKING WATER TREAT REVOL - ADMINISTRATIVE EXPENSE Cash Control								
5201-999	(16-13C-3F) WV CODE								
	FISCAL YEAR 2022	811,957.00	2,974,430.15	(2,971,441.53)	2,988.62	0.00	814,945.62	Statutory transfers to administer the	1997-Special Revenue
	FISCAL YEAR 2023	814,945.62	104,028.56	(556,953.73)	(452,925.17)	0.00	362,020.45	Drinking Water Treatment Program.	
	FISCAL YEAR 2024	1,271,998.76	0.00	(1,271,998.76)	(1,271,998.76)	0.00	0.00		
5203	EMERGENCY MEDICAL SERVICES OPERATIONS Cash Control								
5203-999	(16-4C-6B)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Other collections, fees, licenses and income	1998-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	for the operation of the Emergency Medical	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Services and the Communication System.	
5204	LEAD ABATEMENT Cash Control								
5204-999	(16-35-12) WV CODE								
	FISCAL YEAR 2022	99,541.45	6,150.00	(19,047.10)	(12,897.10)	0.00	86,644.35	Other collections, fees, licenses and income to	1998-Special Revenue
	FISCAL YEAR 2023	86,644.35	0.00	0.00	0.00	0.00	86,644.35	fund the accreditation of lead training	Appropriated
	FISCAL YEAR 2024	88,244.98	1,420.00	(4,062.46)	(2,642.46)	0.00	85,602.52	providers, certification of examiners and	
								notifications of Lead Abatement Projects.	
5205	EMERGENCY MEDICAL SERVICES LICENSURE FUND Cash Control								
5205-999	(16-4C-6B)WV CODE								
	FISCAL YEAR 2022	206,825.18	383,486.82	(364,084.99)	19,401.83	(120.82)	226,106.19	Other collections, fees, licenses and income	1998-Special Revenue
	FISCAL YEAR 2023	226,106.19	19,598.55	(53,432.38)	(33,833.83)	(64.05)	192,208.31	to provide for the licensure of emergency	
	FISCAL YEAR 2024	136,000.08	329,079.33	(356,936.42)	(27,857.09)	21,667.67	129,810.66	medical services agencies.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						64,281.55		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						44,932.26		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5207	GIFTS, GRANTS AND DONATIONS Cash Control								
5207-999	(SB150, Section 11) WV CODE								
	FISCAL YEAR 2022	1,444,487.13	16,185,945.58	(15,010,131.10)	1,175,814.48	0.00	2,620,301.61	Gifts, donations and bequests to provide services for the Sharpe Hospital.	1999-Special Revenue
	FISCAL YEAR 2023	2,620,301.61	63,974.00	(208,527.16)	(144,553.16)	0.00	2,475,748.45		
	FISCAL YEAR 2024	2,513,296.59	2,779,819.96	(2,550,264.81)	229,555.15	0.00	2,742,851.74		
5208	RADON LICENSURE Cash Control								
5208-999	(16-34-10) WV CODE								
	FISCAL YEAR 2022	7,925.47	9,652.25	(17,036.37)	(7,384.12)	0.00	541.35	Other collections, fees, licenses and income to fund the licensure of radon mitigators, testers, contractors and laboratories.	2000-Special Revenue
	FISCAL YEAR 2023	541.35	200.00	(717.75)	(517.75)	0.00	23.60		
	FISCAL YEAR 2024	7,992.80	9,500.00	(5,414.80)	4,085.20	0.00	12,078.00		
5214	WEST VIRGINIA BIRTH TO THREE FUND Cash Control								
5214-999	(16-5K-6) WV CODE								
	FISCAL YEAR 2022	2,740,919.80	30,443,790.49	(33,071,182.47)	(2,627,391.98)	1,994.61	115,522.43	Operating funds transfers to provide early intervention services for children (Birth to Three) who are developmentally delayed.	2003-Special Revenue Appropriated
	FISCAL YEAR 2023	115,522.43	3,244,077.57	(1,728,564.23)	1,515,513.34	(1,257.00)	1,629,778.77		
	FISCAL YEAR 2024	979,555.49	34,799,612.07	(36,762,396.88)	(1,962,784.81)	1,341,817.06	358,587.74		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,314,830.65		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,316,141.65		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						21,786.60		
5218	TOBACCO CONTROL SPECIAL FUND Cash Control								
5218-999	(16-9D-9E) WV CODE								
	FISCAL YEAR 2022	161,263.68	0.00	0.00	0.00	0.00	161,263.68	Fines and penalties imposed by the Tax Department on those tobacco manufacturers for violation of Chapter 16.	2004-Special Revenue Appropriated
	FISCAL YEAR 2023	161,263.68	0.00	0.00	0.00	0.00	161,263.68		
	FISCAL YEAR 2024	159,017.43	191.50	0.00	191.50	0.00	159,208.93		
5219	DIVISION OF HEALTH CENTRAL OFFICE LOTTERY FUND Cash Control								
5219-999	(SB 133) WV CODE								
	FISCAL YEAR 2022	14,704.17	0.00	0.00	0.00	0.00	14,704.17	Statutory transfers for the renovation/ furnishing of the Office of the Chief Medical Examiner.	2004-Excess Lottery Revenue
	FISCAL YEAR 2023	14,704.17	0.00	0.00	0.00	0.00	14,704.17		
	FISCAL YEAR 2024	14,704.17	0.00	0.00	0.00	0.00	14,704.17		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5224	HEALTHY LIFESTYLES FUND								
	Cash Control								
5224-999	(5-1E-5) WV CODE								
	FISCAL YEAR 2022	499.06	79.43	0.00	79.43	(79.43)	499.06	Other collections, fees, licenses, income,	2006-Special Revenue
	FISCAL YEAR 2023	499.06	42.13	0.00	42.13	(42.13)	499.06	operating fund transfers and non-federal	
	FISCAL YEAR 2024	268.06	2,480.06	0.00	2,480.06	(2,480.06)	268.06	grants for the operation of the Office of	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						42,257.05	Healthy Lifestyles.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						42,299.18		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						46,304.85		
5225	VITAL STATISTICS IMPROVEMENT FUND								
	Cash Control								
5225-999	(16-5-29E) WV CODE								
	FISCAL YEAR 2022	1,084,624.32	170,700.56	(28,597.45)	142,103.11	0.00	1,226,727.43	Departmental fees for improvement of the	2007-Special Revenue
	FISCAL YEAR 2023	1,226,727.43	5,885.63	(405.30)	5,480.33	0.00	1,232,207.76	Vital Statistics Program within the Public	
	FISCAL YEAR 2024	1,368,137.59	76,738.31	(146,410.69)	(69,672.38)	0.00	1,298,465.21	Health division of Vital Statistics.	
5226	ANTIVIRAL VACCINE GOVERNOR'S CIVIL CONTINGENCY FUND								
	Cash Control								
5226-99	(5-1-18) WV CODE								
	FISCAL YEAR 2022	10,000.05	0.00	0.00	0.00	0.00	10,000.05	Statutory transfers from the Governor's	2007-Special Revenue
	FISCAL YEAR 2023	10,000.05	0.00	0.00	0.00	0.00	10,000.05	Contingency fund to purchase antiviral	
	FISCAL YEAR 2024	10,000.05	0.00	0.00	0.00	0.00	10,000.05	vaccine.	
5228	DHHR SAFETY AND TREATMENT FUND								
	Cash Control								
5228-999	(17C-5A-3D)								
	FISCAL YEAR 2022	825.00	0.28	(825.00)	(824.72)	(0.28)	(0.00)	Statutory transfer from Motor Vehicles	2010-Special Revenue
	FISCAL YEAR 2023	(0.00)	0.00	0.00	0.00	0.00	(0.00)	fees fund 8223 (HB 4167) and departmental	
	FISCAL YEAR 2024	(0.00)	0.00	0.00	0.00	0.00	(0.00)	fees to administer the comprehensive	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.28	safety and treatment program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.28		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.28		
5230	FLOOD DISASTER, JUNE 2016 DR 4273 CRISIS COUNSELING								
	Cash Control								
	DR-4273								
5230-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Other Collections and operating funds	2017-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	transfer for antiviral vaccine.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5231	DISASTER FUNDS STATE Cash Control								
5231-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	4,371,052.51	8,555,736.90	(12,926,789.29)	(4,371,052.39)	0.00	0.12	All other disasters for state funds will use this fund	2021-Special Revenue
	FISCAL YEAR 2023	0.12	0.00	0.00	0.00	0.00	0.12	and var sub funds.	
	FISCAL YEAR 2024	0.12	7,313,871.95	(7,313,871.95)	0.00	0.00	0.12		
5420	MEDICAL CANNABIS CONTROL FUND Cash Control								
5420-999	(16A-9-2) WV CODE								
	FISCAL YEAR 2022	3,029,760.07	542,675.00	(1,354,392.00)	(811,717.00)	0.00	2,218,043.07		2020-Special Revenue
	FISCAL YEAR 2023	2,218,043.07	72,858.49	0.00	72,858.49	100.00	2,291,001.56		Appropriated
	FISCAL YEAR 2024	3,121,145.79	1,674,349.33	(516,333.00)	1,158,016.33	(50.00)	4,279,112.12		
8723	MEDICAL SERVICES - FEDERAL FUNDS Cash Control								
8723-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	237,471.72	53,775,521.89	(52,250,357.67)	1,525,164.22	0.00	1,762,635.94	Federal funds to administer and implement	2006-Federal Revenue
	FISCAL YEAR 2023	1,762,635.94	1,258,706.67	(1,281,660.57)	(22,953.90)	0.00	1,739,682.04	health programs throughout WV.	Appropriated
	FISCAL YEAR 2024	2,179,667.35	68,400,949.21	(67,751,479.41)	649,469.80	0.00	2,829,137.15		
8740	CONSOLIDATED FED FUNDS MATRNL/CHILD CARE EARLY PERIOD SCRNL FUND Cash Control								
8740-999	(16-2B-1) WV CODE								
	FISCAL YEAR 2022	834,854.85	1,674,575.25	(1,079,529.98)	595,045.27	0.00	1,429,900.12	Federal funds for early periodic screening	1993-Special Revenue
	FISCAL YEAR 2023	1,429,900.12	0.00	(115,225.06)	(115,225.06)	0.00	1,314,675.06	to reduce infant mortality.	
	FISCAL YEAR 2024	1,378,497.73	29,471.41	(1,127,184.75)	(1,097,713.34)	0.00	280,784.39		
8750	FED BLOCK GRANTS MATERNAL/CHILD HEALTH PROGRAM FUND Cash Control								
8750-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	42,300.87	5,961,139.33	(5,945,935.89)	15,203.44	0.00	57,504.31	Federal funds to provide healthcare and	1993-Federal Revenue
	FISCAL YEAR 2023	57,504.31	746,886.21	(446,323.70)	300,562.51	0.00	358,066.82	services to women and children to reduce	Block Grant
	FISCAL YEAR 2024	(4,144.39)	6,647,190.65	(6,541,823.45)	105,367.20	0.00	101,222.81	infant mortality and morbidity.	
8753	FEDERAL BLOCK GRANTS PREVENTIVE HEALTH FUND Cash Control								
8753-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	10,588.54	1,137,391.60	(1,103,216.14)	34,175.46	0.00	44,764.00	Federal funds for health promotion and	1993-Federal Revenue
	FISCAL YEAR 2023	44,764.00	12,359.60	(43,854.56)	(31,494.96)	0.00	13,269.04	disease prevention.	Block Grant
	FISCAL YEAR 2024	11,215.00	1,025,897.79	(968,796.13)	57,101.66	0.00	68,316.66		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8793	SUBSTANCE ABUSE PREVENTION & TREATMENT - FEDERAL BLOCK GRANT								
	Cash Control								
8793-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	88,605.06	6,714,617.88	(6,756,959.73)	(42,341.85)	0.00	46,263.21	Federal funds for substance abuse	1993-Federal Revenue
	FISCAL YEAR 2023	46,263.21	550,358.66	(418,622.67)	131,735.99	0.00	177,999.20	prevention and treatment programs.	Block Grant
	FISCAL YEAR 2024	341,546.40	10,606,328.54	(10,701,294.11)	(94,965.57)	(37,362.83)	209,218.00		
8794	COMMUNITY MENTAL HEALTH SERVICES FUND - FEDERAL BLOCK GRANT								
	Cash Control								
8794-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	116,979.09	3,960,148.91	(4,053,421.34)	(93,272.43)	0.00	23,706.66	Federal funds for community mental	1993-Federal Revenue
	FISCAL YEAR 2023	23,706.66	107,635.89	(3,342.55)	104,293.34	0.00	128,000.00	health service programs.	Block Grant
	FISCAL YEAR 2024	139,173.40	8,594,332.52	(8,458,663.88)	135,668.64	0.00	274,842.04		
8802	PUBLIC HEALTH - FEDERAL FUNDS								
	Cash Control								
8802-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	759,901.90	209,714,361.25	(204,949,066.16)	4,765,295.09	0.00	5,525,196.99	Federal funds for various state public	1993-Federal Revenue
	FISCAL YEAR 2023	5,525,196.99	9,136,937.34	(8,074,350.78)	1,062,586.56	9,000.00	6,596,783.55	health programs.	Appropriated
	FISCAL YEAR 2024	6,210,919.43	128,793,055.70	(129,735,373.45)	(942,317.75)	206.98	5,268,808.66		
8824	DIVISION OF HEALTH, SAFE DRINKING WATER FOR FY 99								
	Cash Control								
8824-999	(16-1-9A, 16-13C-3) WV CODE								
	FISCAL YEAR 2022	554,468.59	15,699,038.52	(16,253,507.11)	(554,468.59)	0.00	0.00	Federal funds, earned interest and fees to	1993-Federal Revenue
	FISCAL YEAR 2023	0.00	1,713,717.56	(1,713,717.56)	0.00	0.00	0.00	participate in federal programs.	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
M506	FIGHT SUBSTANCE ABUSE FUND								
	Cash Control								
M506-999	(60A-9-8 & 16A-9-2(c)(2)(B) & 12-6D-2 (12)) WV CODE								
	FISCAL YEAR 2022	0.00	677,196.00	0.00	677,196.00	0.00	677,196.00		2022-Special Revenue
	FISCAL YEAR 2023	677,196.00	0.00	0.00	0.00	0.00	677,196.00		Appropriated
	FISCAL YEAR 2024	799,298.00	305,051.51	0.00	305,051.51	0.00	1,104,349.51		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	700.41	0.00	0.00	0.00	(18.46)	681.95	Payroll Clearing Account Fund.	2017-Special Revenue
	FISCAL YEAR 2023	681.95	0.00	0.00	0.00	0.00	681.95		
	FISCAL YEAR 2024	672.72	0.00	0.00	0.00	9.23	681.95		
	FY24 SUBTOTAL	54,858,332.05	295,925,008.95	(301,105,142.58)	(5,180,133.63)	1,551,371.72	51,229,570.14		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						1,324,358.68		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0803 - DIVISION OF HIGHWAYS									
8301	WINTER STORM DISASTER-MARCH 2015 FEMA Cash Control								
8301-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	3,034,467.99	(60,159.68)	(2,974,308.31)	(3,034,467.99)	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8303	SPRING FLOODING APRIL 8 11 2015 FEMA Cash Control								
8303-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8304	SPRING FLOODING APRIL 3 5 11 2015 FEMA Cash Control								
8304-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	96,459.73	(216,020.59)	119,560.86	(96,459.73)	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8305	SPRING FLOODING APRIL 13 15 2015 FEMA Cash Control								
8319-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8306	SUMMER FLOODING JULY 10-14-2015-FEMA Cash Control								
8306-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	21,999.65	341,601.11	(363,600.76)	(21,999.65)	0.00	(0.00)		2016-Special Revenue
	FISCAL YEAR 2023	(0.00)	0.00	0.00	0.00	0.00	(0.00)		
	FISCAL YEAR 2024	(0.00)	0.00	0.00	0.00	0.00	(0.00)		
8307	FLOOD DISASTER JUNE 2016 FEMA Cash Control								
8307-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	3,641,293.01	(3,641,293.01)	0.00	0.00	0.00		2017-Special Revenue
	FISCAL YEAR 2023	0.00	94,285.71	0.00	94,285.71	0.00	94,285.71		
	FISCAL YEAR 2024	5,124,481.18	525,857.35	(5,124,481.18)	(4,598,623.83)	0.00	525,857.35		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8319	A JAMES MANCHIN FUND Cash Control								
8319-999	(17-24-6) WV CODE								
	FISCAL YEAR 2022	4,360,017.95	2,116,684.00	(1,922,854.57)	193,829.43	0.00	4,553,847.38	Five dollars special fee on vehicle titles and	1993-Special Revenue
	FISCAL YEAR 2023	4,553,847.38	187,825.00	0.00	187,825.00	0.00	4,741,672.38	interest on investments to provide funding	Appropriated
	FISCAL YEAR 2024	4,638,631.52	2,520,169.94	(2,100,435.69)	419,734.25	0.00	5,058,365.77	for the remediation of waste tires.	
8321	FLOOD DISASTER JULY 2017 FEMA Cash Control								
8321-999	FISCAL YEAR 2022	0.00	3,421,749.49	(3,421,749.49)	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8330	COAL RESOURCE TRANSPORTATION FUND Cash Control								
8330-999	(17C-17A-13B) WV CODE								
	FISCAL YEAR 2022	895,365.26	2,119,712.30	14,814.67	2,134,526.97	0.00	3,029,892.23	Coal tonnage fees, other registration fees	2003-Special Revenue
	FISCAL YEAR 2023	3,029,892.23	189,703.05	0.00	189,703.05	0.00	3,219,595.28	(axle fee special permit) shall be used for	
	FISCAL YEAR 2024	5,404,769.06	2,552,706.33	(12,157.11)	2,540,549.22	50,000.00	7,995,318.28	construction, maintenance and repair of	
								public highways and bridges over which	
								substantial quantities of coal are transported.	
8342	FLOOD DISASTER MAY 2009- FEMA 1838 Cash Control								
8342-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer to account for funds	2013-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	provided by FEMA to repair flood damage.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8343	WINTER STORM DISASTER DEC 2009-FEMA 1881 Cash Control								
8343-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer to account for funds	2013-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	provided by FEMA to repair flood damage.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8346	FLOOD DISASTER JUNE 2010 FEMA 1918 Cash Control								
8346-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	FEMA funds for federal disaster declaration.	2010-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8347	SUMMER STORM DISASTER - JUNE 2012 FEMA Cash Control								
8347-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for summer storm disaster.	2012-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8348	WINTER STORM - OCTOBER 2012 -FEMA 4093 Cash Control								
8348-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer to account for	2012-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	funds provided by FEMA to repair flood	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	damage.	
8349	FLOOD DISASTER - JUNE 2013 - FEMA Cash Control								
8349-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for flood disaster.	2013-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8350	WATER CHEMICAL SPILL - JANUARY 2014 - FEMA Cash Control								
8350-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8351	GAS FIELD HIGHWAY REPAIR/DRILLING WASTE STUDY FUND Cash Control								
8351-999	(22-15-11-3J) WV CODE								
	FISCAL YEAR 2022	1,760,168.32	286,963.26	0.00	286,963.26	0.00	2,047,131.58		2015-Special Revenue
	FISCAL YEAR 2023	2,047,131.58	32,659.41	0.00	32,659.41	0.00	2,079,790.99		
	FISCAL YEAR 2024	2,388,764.05	285,864.43	0.00	285,864.43	0.00	2,674,628.48		
8784	FLOOD DISASTER - FEBRUARY 2012 FEMA Cash Control								
8784-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for flood disaster February	2012-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	2012.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8788	FLOOD DISASTER - MARCH 2012 - FEMA Cash Control								
8788-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for flood disaster.	2013-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8806	FEBRUARY FLOOD DISASTER FEMA Cash Control								
8806-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8812	DISASTER FUND STATE FEMA Cash Control								
8812-999	FISCAL YEAR 2022	0.00	345,481.82	(344,397.04)	1,084.78	0.00	1,084.78		2019-Special Revenue
	FISCAL YEAR 2023	1,084.78	748,954.72	0.00	748,954.72	0.00	750,039.50		
	FISCAL YEAR 2024	12,074,371.64	6,909,557.59	(12,073,286.86)	(5,163,729.27)	0.00	6,910,642.37		
9017	DIVISION OF HIGHWAYS Cash Control								
9017-999	(17, 17C) WV CODE								
	FISCAL YEAR 2022	(5,111,795,451.82)	488,123,457.20	(1,348,407,820.41)	(860,284,363.21)	41,722,247.72	(5,917,857,567.31)		2015-State Road Fund
	FISCAL YEAR 2023	(5,917,861,213.96)	45,073,191.73	(135,885,654.11)	(90,812,462.38)	17,938,881.10	(5,990,734,795.24)		
	FISCAL YEAR 2024	(6,779,935,618.46)	1,221,025,450.03	(1,848,621,444.03)	(627,595,994.00)	(202,955,248.48)	(7,610,486,860.94)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						110,660,728.64		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						93,494,112.01		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						363,760,421.57		
9030	TRANSPORTATION BONDS SERIES 2016A Cash Control								
9030-999	(17 & 17C) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2017-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
9031	TRANSPORTATION BONDS SERIES 2017A Cash Control								
9031-999	FISCAL YEAR 2022	7.71	13,740.30	(1,129,312.77)	(1,115,572.47)	1,115,667.67	102.91		2018-Special Revenue
	FISCAL YEAR 2023	102.91	7,003.23	(448,294.80)	(441,291.57)	442,175.77	987.11		
	FISCAL YEAR 2024	1,003,439.23	0.00	(687,253.74)	(687,253.74)	0.00	316,185.49		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						6,959,570.39		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						6,517,394.62		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
9032	TRANSPORTATION BONDS SERIES 2018A Cash Control								
9032-999	FISCAL YEAR 2022	14,632.68	346,716.07	(250,568,087.57)	(250,221,371.50)	250,130,497.61	(3,696.41)		2018-Special Revenue
	FISCAL YEAR 2023	(3,696.41)	128,771.57	(12,443,964.99)	(12,315,193.42)	12,318,371.43	(518.40)		
	FISCAL YEAR 2024	(568.49)	3,552,681.35	(21,779,822.31)	(18,227,140.96)	18,225,816.21	(1,893.24)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						126,037,722.14		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						113,719,350.71		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						54,007,207.78		
9033	GARVEE TRANSPORTATION BONDS SERIES 2018A Cash Control								
9033-999	FISCAL YEAR 2022	2,464.39	16,153.22	(235,853.91)	(219,700.69)	217,261.75	25.45		2019-Special Revenue
	FISCAL YEAR 2023	25.45	8,458.79	0.00	8,458.79	(7,958.79)	525.45		
	FISCAL YEAR 2024	25.22	357,267.43	(3,296.78)	353,970.65	(353,995.65)	0.22		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						8,469,718.69		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						8,477,677.48		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						6,681,588.23		
9034	STATE ROAD CONSTRUCTION ACCOUNT Cash Control								
9034-999	(17-16A-11) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						109,886,840.16		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						109,886,840.16		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						109,886,840.16		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
9034	STATE ROAD CONSTRUCTION ACCOUNT Cash Control								
9034-999	(17-16A-11) WV CODE								
	FISCAL YEAR 2022	(24.17)	91,988.58	(18,245,904.71)	(18,153,916.13)	18,153,943.90	3.60		2021-State Road Fund
	FISCAL YEAR 2023	3.60	38,568.53	(69,891.77)	(31,323.24)	31,320.47	0.83		
	FISCAL YEAR 2024	(31.19)	1,707,100.48	(3,047,396.38)	(1,340,295.90)	1,340,397.56	70.47		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						(71,284,930.40)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						(71,316,250.87)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						(79,246,505.67)		
9035	ROADS TO PROSPERITY GO BOND DEBT SERVICE FUND ISSUE 2 & 3 Cash Control								
9035-999	FISCAL YEAR 2022	536.85	1,178,289.87	(67,814,765.50)	(66,636,475.63)	66,637,969.00	2,034.96		2020-Special Revenue
	FISCAL YEAR 2023	2,034.96	603,020.14	(10,388,661.23)	(9,785,641.09)	9,785,626.86	2,020.73		
	FISCAL YEAR 2024	(3,683.55)	26,605,085.75	(127,307,809.48)	(100,702,723.73)	100,702,848.38	(3,558.90)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						602,270,936.50		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						592,485,309.64		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						429,753,420.75		
9036	ROADS TO PROSPERITY GO BOND DEBT SERVICE FUND ISSUE 4 Cash Control								
9036-999	FISCAL YEAR 2022	0.00	489,884.19	(1,537,163.34)	(1,047,279.15)	1,047,405.51	126.36		2021-Special Revenue
	FISCAL YEAR 2023	126.36	260,808.47	(1,072,958.02)	(812,149.55)	812,049.53	26.34		
	FISCAL YEAR 2024	(4,627.55)	12,796,326.95	(53,706,472.87)	(40,910,145.92)	40,910,942.35	(3,831.12)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						261,463,119.49		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						260,651,069.96		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						207,372,701.60		
9037	STATE ROAD CONSTRUCTION ACCOUNT SERIES 2021 Cash Control								
9037-999	(17-16A-11 (a)) WV CODE								
	FISCAL YEAR 2022	0.00	777,630.35	(3,428,731.40)	(2,651,101.05)	2,655,598.71	4,497.66		2021-State Road Fund
	FISCAL YEAR 2023	4,497.66	419,141.82	(1,966,654.30)	(1,547,512.48)	1,536,605.33	(6,409.49)		
	FISCAL YEAR 2024	(12,306.13)	20,993,495.87	(79,151,410.15)	(58,157,914.28)	58,159,146.73	(11,073.68)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						420,225,899.89		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						418,689,294.56		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						343,067,543.10		
9040	INDUSTRIAL ACCESS ROAD FUND Cash Control								
9040-999	(17-3A-1) WV CODE								
	FISCAL YEAR 2022	3,536,613.66	3,000,000.00	(1,473,866.99)	1,526,133.01	0.00	5,062,746.67	Transfers to fund and construct industrial	1993-Special Revenue
	FISCAL YEAR 2023	5,062,746.67	0.00	(51,423.47)	(51,423.47)	0.00	5,011,323.20	access roads.	
	FISCAL YEAR 2024	6,982,062.75	3,000,000.00	(2,647,161.14)	352,838.86	0.00	7,334,901.61		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	1,509.06	0.00	0.00	0.00	(837.24)	671.82	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	(254.79)	0.00	0.00	0.00	837.24	582.45		
	FISCAL YEAR 2024	612.45	0.00	0.00	0.00	(30.00)	582.45		
	FY24 SUBTOTAL	(6,742,339,678.27)	1,302,831,563.50	(2,156,262,427.72)	(853,430,864.22)	16,079,877.10	(7,579,690,665.39)		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						1,435,283,217.52		
0511 - DIVISION OF HUMAN SERVICES									
1344	TREASURERS STALE CHECK FUND								
	Cash Control								
1344-999	(25-3-1(B) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
5050	NATIONAL SCHOOL LUNCH PROGRAM FUND								
	Cash Control								
5050-999	(25-1-3 & 26-1-2) WV CODE								
	FISCAL YEAR 2022	8,621.71	26,835.12	(13,020.89)	13,814.23	0.00	22,435.94	Federal funds for breakfast and lunches	1993-Special Revenue
	FISCAL YEAR 2023	22,435.94	3,072.25	(1,553.52)	1,518.73	0.00	23,954.67	at WV children's home.	
	FISCAL YEAR 2024	39,149.19	18,043.27	(31,664.93)	(13,621.66)	0.00	25,527.53		
5052	HEARING IMPAIRED FUND								
	Cash Control								
5052-999	(5-14-10) WV CODE								
	FISCAL YEAR 2022	67,932.63	700.00	(2,633.66)	(1,933.66)	0.00	65,998.97	Gifts, grants & donations for the	1993-Special Revenue
	FISCAL YEAR 2023	65,998.97	50.00	(1,110.52)	(1,060.52)	0.00	64,938.45	Hearing Impaired Commission.	
	FISCAL YEAR 2024	63,597.49	425.00	(2,365.91)	(1,940.91)	0.00	61,656.58		
5054	SPECIAL COUNTY GENERAL RELIEF FUND								
	Cash Control								
5054-999	(9-4-4 & 9-5-10) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal, state & county funds for care and	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	assistance to indigent persons within	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	the various counties.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5055	INDIVIDUAL AND FAMILY GRANT PROGRAM FUND								
	Cash Control								
5055-999	(9-2-3) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal & state funds to provide grants to	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	individuals affected by natural disasters.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
5057	DOMESTIC VIOLENCE FUND								
	Cash Control								
5057-999	(48-1-24 & 48-26-6) WV CODE								
	FISCAL YEAR 2022	360,369.03	388,235.00	(495,419.16)	(107,184.16)	0.00	253,184.87	Marriage license, divorce fees & transfers	1993-Special Revenue
	FISCAL YEAR 2023	253,184.87	35,785.00	(120.34)	35,664.66	0.00	288,849.53	from fund 1215 for domestic violence	
	FISCAL YEAR 2024	276,356.75	372,753.78	(647,254.32)	(274,500.54)	0.00	1,856.21	services.	
5065	HUMAN SERVICES PERSONAL SERVICES FUND								
	Cash Control								
5065-999	(9-2-4 & 9-3-5) WV CODE								
	FISCAL YEAR 2022	6,795,193.39	143,262,492.51	(143,802,916.01)	(540,423.50)	0.00	6,254,769.89	Federal, state funds, fees & donated funds	1993-Special Revenue
	FISCAL YEAR 2023	6,254,769.89	12,055,819.00	(17,766,558.93)	(5,710,739.93)	0.00	544,029.96	for operation & administration of programs.	
	FISCAL YEAR 2024	1,429,396.37	189,969,424.85	(190,953,202.97)	(983,778.12)	0.00	445,618.25		
5070	TRIP FUND								
	Cash Control								
5070-999	(9-2-4 & 9-3-5) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal, state funds, fees & donated funds	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	for operation & administration of programs.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
5071	WV CHILDREN'S HEALTH INSURANCE FUND								
	Cash Control								
5071-999	(5-16B-7) WV CODE								
	FISCAL YEAR 2022	3,612,939.70	53,517,619.66	(53,930,526.33)	(412,906.67)	100,340.48	3,300,373.51		2016-Special Revenue
	FISCAL YEAR 2023	3,300,373.51	3,194,769.06	(3,782,975.42)	(588,206.36)	31,201.63	2,743,368.78		
	FISCAL YEAR 2024	1,637,869.80	76,574,156.73	(78,696,515.62)	(2,122,358.89)	1,323,540.52	839,051.43		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						3,698,882.69		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,667,681.06		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,416,747.60		
5072	EMPLOYEE BENEFIT FUND								
	Cash Control								
5072-999	(9-2-4 & 9-3-5) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal, state funds, fees & donated funds	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	for operation & administration of programs.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5074	SERVICES TO CHILDREN & ADULTS FUND								
	Cash Control								
5074-999	(9-2-4 & 9-3-5) WV CODE								
	FISCAL YEAR 2022	802,025.05	417,238,310.31	(368,709,377.92)	48,528,932.39	125,373.03	49,456,330.47	Federal, state funds, fees & donated funds	1993-Special Revenue
	FISCAL YEAR 2023	49,456,330.47	14,369,694.00	(28,141,916.22)	(13,772,222.22)	53,732.43	35,737,840.68	for operation & administration of programs.	
	FISCAL YEAR 2024	78,887,758.11	374,824,320.32	(452,727,215.93)	(77,902,895.61)	(218,064.00)	766,798.50		
5077	FOOD STAMP EMPLOYMENT PROGRAM FUND								
	Cash Control								
5077-999	(9-2-4 & 9-3-5) WV CODE								
	FISCAL YEAR 2022	69,206.54	5,266,901.35	(5,042,744.04)	224,157.31	25.00	293,388.85	Federal, state funds, fees & donated funds	1993-Special Revenue
	FISCAL YEAR 2023	293,388.85	0.00	(55,595.86)	(55,595.86)	0.00	237,792.99	for operation & administration of programs.	
	FISCAL YEAR 2024	198,431.31	2,873,333.73	(2,439,368.80)	433,964.93	0.00	632,396.24		
5081	LOW INCOME ENERGY ASSISTANCE PROGRAM FUND								
	Cash Control								
5081-999	(9-2-4 & 9-3-5) WV CODE								
	FISCAL YEAR 2022	364,644.08	44,791,087.72	(45,005,139.95)	(214,052.23)	2,103.37	152,695.22	Federal, state funds, fees & donated funds	1993-Special Revenue
	FISCAL YEAR 2023	152,695.22	4,861,221.65	(4,634,448.28)	226,773.37	317.09	379,785.68	for operation & administration of programs.	
	FISCAL YEAR 2024	330,895.48	33,450,238.32	(31,126,129.97)	2,324,108.35	(1,235.41)	2,653,768.42		
5084	MEDICAL SERVICES PROGRAM FUND								
	Cash Control								
5084-999	(9-4-2 & 11-26-5 & 16-29C-3) WV CODE								
	FISCAL YEAR 2022	139,436,683.03	5,115,836,789.91	(5,173,765,893.68)	(57,929,103.77)	0.00	81,507,579.26	Loan, hospital assessments, tax on	1993-Special Revenue
	FISCAL YEAR 2023	81,507,579.26	342,525,140.46	(355,588,049.36)	(13,062,908.90)	0.00	68,444,670.36	providers, federal grants-in-aid and and state	
	FISCAL YEAR 2024	127,247,384.31	4,982,415,182.74	(5,057,962,921.38)	(75,547,738.64)	0.00	51,699,645.67	appropriations for medical services to	
								recipient of specified classes of assistance.	
5090	MEDICAID STATE SHARE FUND								
	Cash Control								
5090-999	(11-27-32) WV CODE								
	FISCAL YEAR 2022	179,672,895.15	325,580,654.97	(257,679,359.00)	67,901,295.97	0.00	247,574,191.12	Provider taxes paid by the various health	1993-Special Revenue
	FISCAL YEAR 2023	247,574,191.12	23,883,522.59	0.00	23,883,522.59	0.00	271,457,713.71	care providers to be transferred to the	Appropriated
	FISCAL YEAR 2024	302,711,407.95	381,874,331.18	(393,854,061.00)	(11,979,729.82)	0.00	290,731,678.13	medical services fund with allowances	
								for administration of Medicaid State Share.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5094	CHILD ENFORCEMENT FUND								
	Cash Control								
5094-999	(48A-2-18) WV CODE								
	FISCAL YEAR 2022	990,525.30	32,780,007.39	(26,354,640.44)	6,425,366.95	(8,948.48)	7,406,943.77	Transfers, other collections, fees, licenses	1996-Special Revenue
	FISCAL YEAR 2023	7,406,943.77	883,588.59	(2,836,402.79)	(1,952,814.20)	(6,629.59)	5,447,499.98	and income to administer the Child Support	Appropriated
	FISCAL YEAR 2024	2,001,026.95	28,362,600.44	(29,193,269.38)	(830,668.94)	(390,222.23)	780,135.78	Enforcement Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						6,648,882.78		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						6,655,512.37		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						7,285,742.09		
5096	CHILD CARE SERVICES								
	Cash Control								
5096-999	(48-2-24) WV CODE								
	FISCAL YEAR 2022	276,791.05	225,571,819.70	(225,362,608.19)	209,211.51	21,117.00	507,119.56	Federal and state funds to administer	1996-Special Revenue
	FISCAL YEAR 2023	507,119.56	18,364,845.00	(18,557,554.93)	(192,709.93)	12,057.50	326,467.13	Child Care Services.	
	FISCAL YEAR 2024	237,517.30	136,098,689.53	(132,522,634.18)	3,576,055.35	0.00	3,813,572.65		
5110	DHHR CRIMINAL BACKGROUND ADMINISTRATION ACCOUNT								
	Cash Control								
5110-999	(16-46-8) WV CODE								
	FISCAL YEAR 2022	2,501,611.79	813,515.25	(526,346.33)	287,168.92	0.00	2,788,780.71		2017-Special Revenue
	FISCAL YEAR 2023	2,788,780.71	55,305.00	(60,301.85)	(4,996.85)	0.00	2,783,783.86		
	FISCAL YEAR 2024	3,021,540.22	1,129,217.00	(607,158.04)	522,058.96	0.00	3,543,599.18		
5141	MEDICAID FRAUD CONTROL FUND								
	Cash Control								
5141-999	(9-7-1) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Settlements to provide funding for	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	investigation of Medicaid fraud.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
5185	MEDICAL SERVICES TRUST FUND								
	Cash Control								
5185-999	(9-4A-2A) WV CODE								
	FISCAL YEAR 2022	3,517,181.00	34,794,098.76	(25,000,301.62)	9,793,797.14	(6,510,978.14)	6,800,000.00	Transfers from hospital services revenue	1994-Special Revenue
	FISCAL YEAR 2023	6,800,000.00	11,757.53	0.00	11,757.53	(11,757.53)	6,800,000.00	fund, interest on investments & repayment	Appropriated
	FISCAL YEAR 2024	26,843,559.51	33,876,757.04	(55,686,674.00)	(21,809,916.96)	(692,054.04)	4,341,588.51	from medical services program fund for	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						11,791,706.86	payment of backlogged billings from providers	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						11,803,464.39	of Medicaid services & for future services to	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						12,921,167.87	federally mandated population groups in	
								conjunction with federal healthcare reform.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5360	WELFARE REFORM (TANF) Cash Control								
5360-999	(9-2-3) WV CODE								
	FISCAL YEAR 2022	537,246.26	67,866,725.39	(66,807,196.59)	1,059,528.80	6,123.90	1,602,898.96	Transfers from funds to fund the	1997-Special Revenue
	FISCAL YEAR 2023	1,602,898.96	13,151,532.00	(13,415,464.65)	(263,932.65)	1,831.19	1,340,797.50	Temporary Assistance Program for Needy	
	FISCAL YEAR 2024	458,702.54	59,934,915.62	(60,094,469.35)	(159,553.73)	0.00	299,148.81	Families expenditures.	
5362	HUMAN SERVICES ADMINISTRATION EXPENSES FUND Cash Control								
5362-999	(5-11-18) WV CODE								
	FISCAL YEAR 2022	3,569,662.07	242,415,864.25	(237,064,934.86)	5,350,929.39	145.00	8,920,736.46	Other collections, fees, licenses, income	1997-Special Revenue
	FISCAL YEAR 2023	8,920,736.46	15,623,545.16	(20,511,371.37)	(4,887,826.21)	562.33	4,033,472.58	& transfers for current expenses, repairs	
	FISCAL YEAR 2024	516,459.11	296,869,413.31	(295,539,532.37)	1,329,880.94	(409.27)	1,845,930.78	and alterations of equipment.	
5365	DIVISION OF HUMAN SERVICES LOTTERY FUND Cash Control								
5365-999	FISCAL YEAR 2022	0.00	33,302,960.00	(33,302,960.00)	0.00	0.00	0.00	State excess lottery funds.	2014-Excess Lottery
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Revenue
	FISCAL YEAR 2024	0.00	77,716,750.00	(77,716,750.00)	0.00	0.00	0.00		
5450	WOMEN'S COMMISSION OPERATING FUND Cash Control								
5450-999	(29-20-4) WV CODE								
	FISCAL YEAR 2022	4,243.17	76.00	(1,500.00)	(1,424.00)	0.00	2,819.17	Gifts, donations and registration fees to	1993-Special Revenue
	FISCAL YEAR 2023	2,819.17	500.00	0.00	500.00	0.00	3,319.17	fund various projects of the Commissions.	
	FISCAL YEAR 2024	7,247.98	0.00	0.00	0.00	0.00	7,247.98		
5454	JAMES "TIGER" MORTON CATASTROPHIC ILLNESS FUND Cash Control								
5454-999	(16-5Q-1) WV CODE								
	FISCAL YEAR 2022	203,485.35	15,208.00	(21,064.22)	(5,856.22)	0.00	197,629.13	Statutory transfers, gifts and donations to	2000-Special Revenue
	FISCAL YEAR 2023	197,629.13	2,897.00	(1,569.50)	1,327.50	0.00	198,956.63	provide source of economic assistance to	Appropriated
	FISCAL YEAR 2024	151,786.95	421,072.00	(139,988.28)	281,083.72	0.00	432,870.67	the citizens of West Virginia facing	
								catastrophic illness.	
5455	DOMESTIC VIOLENCE LEGAL SERVINCES FUND Cash Control								
5455-999	(48-26-603) WV CODE								
	FISCAL YEAR 2022	72,313.43	733,491.72	(726,399.40)	7,092.32	0.00	79,405.75	Statutory transfers from fund 0117 to pay	1999-Special Revenue
	FISCAL YEAR 2023	79,405.75	49,461.89	0.00	49,461.89	0.00	128,867.64	for legal services for domestic violence	Appropriated
	FISCAL YEAR 2024	410,154.79	737,335.38	(764,378.51)	(27,043.13)	0.00	383,111.66	victims.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5467	WV WORKS SEPARATE STATE COLLEGE PROGRAM Cash Control								
5467-999	(9-9-21A) WV CODE								
	FISCAL YEAR 2022	598,603.10	0.00	(361,855.65)	(361,855.65)	0.00	236,747.45	Statutory transfers to pay for WV Works	2008-Special Revenue
	FISCAL YEAR 2023	236,747.45	0.00	0.00	0.00	0.00	236,747.45	Separate State College Program.	Appropriated
	FISCAL YEAR 2024	32,193.46	415,000.00	(427,973.94)	(12,973.94)	0.00	19,219.52		
5468	WV WORKS SEPARATE STATE TWO PARENT FAMILIES PROGRAM Cash Control								
5468-999	(9-9-22A) WV CODE								
	FISCAL YEAR 2022	1,048,560.89	135,000.00	(1,120,276.53)	(985,276.53)	0.00	63,284.36	Statutory transfers from unclassified 2008	2008-Special Revenue
	FISCAL YEAR 2023	63,284.36	110,000.00	(89,345.69)	20,654.31	0.00	83,938.67	surplus and social services to pay for State	Appropriated
	FISCAL YEAR 2024	224,306.59	1,120,000.00	(1,044,606.34)	75,393.66	0.00	299,700.25	only Two Parent Families Program.	
5469	CHILDREN'S TRUST FUND Cash Control								
5469-999	(49-6C-1) WV CODE								
	FISCAL YEAR 2022	158,273.91	274,473.83	(363,562.35)	(89,088.52)	(142.15)	69,043.24	Statutory transfers, investment earnings,	2008-Special Revenue
	FISCAL YEAR 2023	69,043.24	16,861.07	(361.00)	16,500.07	(107.28)	85,436.03	other collections, fees, licenses, income,	
	FISCAL YEAR 2024	14,117.11	272,975.93	(305,579.98)	(32,604.05)	55,590.41	37,103.47	gifts & donations to provide for the receipt	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						143,456.06	& disbursement of funds in the Children's	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						143,563.34	Trust Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						62,242.56		
5490	MARRIAGE EDUCATION FUND Cash Control								
5490-999	(48-2-702) WV CODE								
	FISCAL YEAR 2022	109,870.00	105,368.77	0.00	105,368.77	(68.77)	215,170.00	Fees collected and expenditures made	2013-Special Revenue
	FISCAL YEAR 2023	215,170.00	11,066.50	0.00	11,066.50	(36.50)	226,200.00	according to applicable code provisions.	Appropriated
	FISCAL YEAR 2024	321,265.00	108,967.34	0.00	108,967.34	(2,147.34)	428,085.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						36,587.85		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						36,624.35		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						40,092.09		
8722	FEDERAL FUNDS Cash Control								
8722-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	365,083.69	4,739,794,197.41	(4,739,794,197.41)	0.00	0.00	365,083.69	Federal funds to administer & operate	1993-Federal Revenue
	FISCAL YEAR 2023	365,083.69	329,416,286.65	(329,416,286.65)	0.00	0.00	365,083.69	Human Services Programs.	Appropriated
	FISCAL YEAR 2024	365,083.69	4,479,307,564.44	(4,479,307,564.44)	0.00	0.00	365,083.69		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8755	ENERGY ASSISTANCE - FEDERAL BLOCK GRANT								
	Cash Control								
8755-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	45,767,699.73	(45,767,699.73)	0.00	0.00	0.00	Federal funds to provide energy assistance	1993-Federal Revenue
	FISCAL YEAR 2023	0.00	4,861,221.65	(4,861,221.65)	0.00	0.00	0.00	to low income households.	Block Grant
	FISCAL YEAR 2024	0.00	38,766,224.06	(38,766,224.06)	0.00	0.00	0.00		
8757	SOCIAL SERVICES FUND - FEDERAL BLOCK GRANT								
	Cash Control								
8757-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	5,750,000.00	(5,750,000.00)	0.00	0.00	0.00		1993-Federal Revenue
	FISCAL YEAR 2023	0.00	400,000.00	(400,000.00)	0.00	0.00	0.00		Block Grant
	FISCAL YEAR 2024	0.00	7,872,937.07	(7,872,937.07)	0.00	0.00	0.00		
8816	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)								
	Cash Control								
8816-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	102,957,748.52	(102,957,748.52)	0.00	0.00	0.00	Federal Block Grant to administer temporary	1993-Federal Revenue
	FISCAL YEAR 2023	0.00	12,850,000.00	(12,850,000.00)	0.00	0.00	0.00	assistance for The Needy Families Program.	Block Grant
	FISCAL YEAR 2024	0.00	114,665,728.67	(114,665,728.67)	0.00	0.00	0.00		
8817	CHILD CARE & DEVELOPMENT								
	Cash Control								
8817-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	200,398,685.16	(200,398,685.16)	0.00	0.00	0.00		1993-Federal Revenue
	FISCAL YEAR 2023	0.00	17,831,400.00	(17,831,400.00)	0.00	0.00	0.00		Block Grant
	FISCAL YEAR 2024	0.00	94,715,600.94	(94,715,600.94)	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	333.58	0.00	0.00	0.00	(51.97)	281.61	Payroll Clearing Account Fund.	2017-Special Revenue
	FISCAL YEAR 2023	281.61	0.00	0.00	0.00	0.00	281.61		
	FISCAL YEAR 2024	(429.64)	0.00	0.00	0.00	711.25	281.61		
	FY24 SUBTOTAL	547,426,778.32	11,414,763,958.69	(11,597,811,770.38)	(183,047,811.69)	75,709.89	364,454,676.52		
	INVESTMENT ACCOUNT BTI FY24 SUBTOTAL						22,725,992.21		
0620 - DIVISION OF JUSTICE AND COMMUNITY SERVICES									
6386	WV COMMUNITY CORRECTIONS FUND								
	Cash Control								
6386-999	(62-11C-4A) WV CODE								
	FISCAL YEAR 2022	2,530,955.83	0.00	0.00	0.00	0.00	2,530,955.83	Other collections, fees, licenses & income	1995-Special Revenue
	FISCAL YEAR 2023	2,530,955.83	0.00	0.00	0.00	0.00	2,530,955.83	to fund WV Community Correction Program.	Appropriated
	FISCAL YEAR 2024	2,530,955.83	0.00	0.00	0.00	0.00	2,530,955.83		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6801	LAW ENFORCEMENT TRAINING OPERATIONS 90% FUND Cash Control								
6801-999	(30-29-4) WV CODE								
	FISCAL YEAR 2022	412,867.37	0.00	0.00	0.00	0.00	412,867.37	Tuition, grants and federal funds to	1995-Special Revenue
	FISCAL YEAR 2023	412,867.37	0.00	0.00	0.00	0.00	412,867.37	operate training programs.	
	FISCAL YEAR 2024	412,867.37	0.00	0.00	0.00	0.00	412,867.37		
6802	LAW ENFORCEMENT TRAINING ADMINISTRATION 10% FUND Cash Control								
6802-999	(30-29-4) WV CODE								
	FISCAL YEAR 2022	38,657.75	0.00	0.00	0.00	0.00	38,657.75	Tuition, grants and federal funds for	1995-Special Revenue
	FISCAL YEAR 2023	38,657.75	0.00	0.00	0.00	0.00	38,657.75	planning and administering Training Program.	
	FISCAL YEAR 2024	38,657.75	0.00	0.00	0.00	0.00	38,657.75		
6804	COURT SECURITY FUND Cash Control								
6804-999	(51-3-14) WV CODE								
	FISCAL YEAR 2022	659,748.21	0.00	0.00	0.00	0.00	659,748.21	Other collections, fees, licenses, income	1997-Special Revenue
	FISCAL YEAR 2023	659,748.21	0.00	0.00	0.00	0.00	659,748.21	& operating fund transfers to dispense	Appropriated
	FISCAL YEAR 2024	659,748.21	0.00	0.00	0.00	0.00	659,748.21	grants to enhance security of WV courts.	
6807	GIFTS, GRANTS AND DONATIONS Cash Control								
6807-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	IGTs from the Governor's Highway Safety	2008-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Program for the Highway Safety Program.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
6808	CIVIL LEGAL SERVICES FOR LOW INCOME PERSONS Cash Control								
6808-999	(59-1-10B) WV CODE								
	FISCAL YEAR 2022	1,624,579.41	0.00	0.00	0.00	0.00	1,624,579.41	Operating funds to be used for civil legal	2013-Special Revenue
	FISCAL YEAR 2023	1,624,579.41	0.00	0.00	0.00	0.00	1,624,579.41	services for low income people.	
	FISCAL YEAR 2024	1,624,579.41	0.00	0.00	0.00	0.00	1,624,579.41		
6809	DIVISION OF JUSTICE AND COMMUNITY SERVICES-EXCESS LOTTERY Cash Control								
6809-999	SB 2003 2ND SS 2014								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2013-Excess Lottery
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6810	SECOND CHANCE DRIVER'S LICENSE PROGRAM ACCOUNT Cash Control								
6810-999	(17B-7-8) WV CODE								
	FISCAL YEAR 2022	83,071.59	0.00	0.00	0.00	0.00	83,071.59		2017-Special Revenue
	FISCAL YEAR 2023	83,071.59	0.00	0.00	0.00	0.00	83,071.59		Appropriated
	FISCAL YEAR 2024	83,071.59	0.00	0.00	0.00	0.00	83,071.59		
8803	FEDERAL FUNDS OPERATING FUND Cash Control								
8803-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	(1,165,863.45)	0.00	0.00	0.00	0.00	(1,165,863.45)	Federal funds to combat impaired driving	1993-Federal Revenue
	FISCAL YEAR 2023	(1,165,863.45)	0.00	0.00	0.00	0.00	(1,165,863.45)	illicit drug trafficking, juvenile delinquency	Appropriated
	FISCAL YEAR 2024	(1,155,163.45)	0.00	0.00	0.00	0.00	(1,155,163.45)	& various other programs to aid victims of	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						150.75	crime & promote motor vehicle safety.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						150.75		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						150.75		
8829	JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT Cash Control								
8829-999	(4-11-6(2)) WV CODE								
	FISCAL YEAR 2022	708.42	0.00	0.00	0.00	0.00	708.42	US Dept. of Justice to administer the	1993-Federal Revenue
	FISCAL YEAR 2023	708.42	0.00	0.00	0.00	0.00	708.42	Federal Block Grant Program.	Block Grant
	FISCAL YEAR 2024	708.42	0.00	0.00	0.00	0.00	708.42		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	4,195,425.13	0.00	0.00	0.00	0.00	4,195,425.13		
	INVESTMENT ACCOUNT BTI FY24 SUBTOTAL						150.75		
0621 - DIVISION OF JUVENILE SERVICES									
6401	JUVENILE DETENTION SCHOOL LUNCH PROGRAM Cash Control								
6401-999	(49-5B-4 & 4-11-3 & 4-11-5) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Inter-agency federal payments to	1998-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	participate in the Juvenile Detention.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6403	DAVIS CENTER NATIONAL SCHOOL LUNCH PROGRAM Cash Control								
6403-999	(49-5B-4 & 4-11-3 & 4-11-5) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Inter-agency federal payments to	1998-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	participate in the Juvenile Detention	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	School Lunch Program.	
6407	DJS GIFTS GRANTS & DONATIONS Cash Control								
6407-999	(49-5E-1) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Inter-agency federal payments to	1998-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	participate in the Juvenile Detention	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6408	JUVENILE SERVICES SATUS OFFENDER FUND Cash Control								
6408-999	(49-5B-5A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Revenues from DHHR for the monitoring of	2010-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	funds reimbursed to the Division of Juvenile	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Services for Housing Status Offenders.	
6409	GENE SPADARO JUVENILE CENTER RESIDENT BENEFIT FUND Cash Control								
6409-999	(49-5E-6B) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6412	DONALD R KUHN CENTER JUVENILE BENEFIT FUND Cash Control								
6412-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6413	DONALD R KUHN CENTER JUVENILE BENEFIT FUND Cash Control								
6413-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3182	BOILER INSPECTION FEES FUND								
	Cash Control								
3182-999	(21-3-7) WV CODE								
	FISCAL YEAR 2022	(303,165.67)	0.00	0.00	0.00	0.00	(303,165.67)	Federal and State funds, fees and interest for	2018-Special Revenue
	FISCAL YEAR 2023	(303,165.67)	0.00	0.00	0.00	0.00	(303,165.67)	processing inspection reports from	Appropriated
	FISCAL YEAR 2024	(303,165.67)	0.00	0.00	0.00	0.00	(303,165.67)	insurance companies and commissioning insurance company boiler inspectors.	
3182	BOILER INSPECTION FEES FUND								
	Cash Control								
3182-999	(21-3-7) WV CODE								
	FISCAL YEAR 2022	303,165.67	0.00	0.00	0.00	0.00	303,165.67	Federal and State funds, fees and interest for	1993-Special Revenue
	FISCAL YEAR 2023	303,165.67	0.00	0.00	0.00	0.00	303,165.67	processing inspection reports from	
	FISCAL YEAR 2024	303,165.67	0.00	0.00	0.00	0.00	303,165.67	insurance companies and commissioning insurance company boiler inspectors.	
3186	HVAC FUND								
	Cash Control								
3186-999	(21-16-10) WV CODE								
	FISCAL YEAR 2022	880,006.68	349,305.00	(343,687.61)	5,617.39	0.00	885,624.07		2018-Special Revenue
	FISCAL YEAR 2023	885,624.07	18,715.00	(72,602.93)	(53,887.93)	0.00	831,736.14		Appropriated
	FISCAL YEAR 2024	939,788.94	334,587.50	(221,946.07)	112,641.43	0.00	1,052,430.37		
3187	CONTRACTOR LICENSING BOARD FUND								
	Cash Control								
3187-999	(21-11-17)(A) WV CODE								
	FISCAL YEAR 2022	919,680.89	100,920.00	0.00	100,920.00	0.00	1,020,600.89	License fees to ensure that all persons	1993-Special Revenue
	FISCAL YEAR 2023	1,020,600.89	0.00	0.00	0.00	0.00	1,020,600.89	performing contracting work are duly	Appropriated
	FISCAL YEAR 2024	1,020,600.89	0.00	0.00	0.00	0.00	1,020,600.89	licensed.	
3188	ELEVATOR SAFETY FUND								
	Cash Control								
3188-999	(21-3C-11)(C) WV CODE								
	FISCAL YEAR 2022	1,329,517.63	457,839.00	(355,172.56)	102,666.44	0.00	1,432,184.07	Examination & inspection fees to	1993-Special Revenue
	FISCAL YEAR 2023	1,432,184.07	29,410.00	(40,843.03)	(11,433.03)	0.00	1,420,751.04	implement & enforce elevator safety act.	Appropriated
	FISCAL YEAR 2024	1,477,759.63	438,522.00	(363,887.15)	74,634.85	0.00	1,552,394.48		
3189	BOILER INSPECTION FEES FUND								
	Cash Control								
3189-999	(21-3-7) WV CODE								
	FISCAL YEAR 2022	402,231.79	60,209.64	(84,871.23)	(24,661.59)	0.00	377,570.20	Federal and State funds, fees and interest for	2018-Special Revenue
	FISCAL YEAR 2023	377,570.20	2,705.00	(9,834.27)	(7,129.27)	0.00	370,440.93	processing inspection reports from	Appropriated
	FISCAL YEAR 2024	342,925.65	44,014.26	(47,733.16)	(3,718.90)	0.00	339,206.75	insurance companies and commissioning	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3190	MANUFACTURED HOUSING TRUST RECOVERY FUND Cash Control								
3190-999	(21-9-9 & 12) WV CODE								
	FISCAL YEAR 2022	14,656.66	20,797.03	0.00	20,797.03	(3,122.03)	32,331.66	Recoveries, interest and transfer from fund	1996-Special Revenue
	FISCAL YEAR 2023	32,331.66	6,331.27	0.00	6,331.27	(1,656.27)	37,006.66	3185 to administer and enforce claims of	
	FISCAL YEAR 2024	67,601.41	144,857.68	0.00	144,857.68	(97,489.93)	114,969.16	manufactured housing and safety	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,661,102.09	standards act.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,662,758.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,820,209.67		
3191	CRANE OPERATOR CERTIFICATION FUND Cash Control								
3191-999	(21-3D) WV CODE								
	FISCAL YEAR 2022	768,205.99	0.00	(103,305.68)	(103,305.68)	0.00	664,900.31	Other collections, fees, licenses and income	1998-Special Revenue
	FISCAL YEAR 2023	664,900.31	0.00	(12,111.29)	(12,111.29)	0.00	652,789.02	to administer and enforce the Crane	Appropriated
	FISCAL YEAR 2024	565,473.61	0.00	(102,945.07)	(102,945.07)	0.00	462,528.54	Operators Certification Act.	
3192	AMUSEMENT RIDES/AMUSEMENT ATTRACTION SAFETY FUND Cash Control								
3192-999	(21-10-4)(C) WV CODE								
	FISCAL YEAR 2022	347,304.32	89,005.00	(102,243.62)	(13,238.62)	0.00	334,065.70	Other collections, fees, licenses and income	1999-Special Revenue
	FISCAL YEAR 2023	334,065.70	11,875.00	(12,460.88)	(585.88)	0.00	333,479.82	permit fees to administer the inspection	Appropriated
	FISCAL YEAR 2024	336,996.62	112,175.00	(122,943.68)	(10,768.68)	0.00	326,227.94	and safe operation of amusement rides in WV.	
3194	OCCUPATIONAL SAFETY AND HEALTH FUND Cash Control								
3194-999	(21-3-21) WV CODE								
	FISCAL YEAR 2022	0.05	0.00	0.00	0.00	0.00	0.05	Other collections, gifts, grants and income	2005-Special Revenue
	FISCAL YEAR 2023	0.05	0.00	0.00	0.00	0.00	0.05	to administer the Occupational Safety	
	FISCAL YEAR 2024	0.05	0.00	0.00	0.00	0.00	0.05	and Health Program.	
3195	STATE MANUFACTURED HOUSING ADMINISTRATION FUND Cash Control								
3195-999	(21-5-9(G) WV CODE								
	FISCAL YEAR 2022	401,591.32	103,301.03	(129,336.91)	(26,035.88)	0.00	375,555.44	Other collections, gifts, grants and income	2007-Special Revenue
	FISCAL YEAR 2023	375,555.44	1,994.00	(13,580.85)	(11,586.85)	0.00	363,968.59	to administer, regulate and enforce the	Appropriated
	FISCAL YEAR 2024	355,603.60	115,075.67	(122,603.36)	(7,527.69)	0.00	348,075.91	program of manufactured housing & HUD	
								in the State of WV as required by WV Code.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3196	WEIGHT AND MEASURES FUND								
	Cash Control								
3196-999	(47-1-20) WV CODE								
	FISCAL YEAR 2022	287,831.55	92,507.82	(88,288.18)	4,219.64	0.00	292,051.19	Other collections, fees, licenses and income	2007-Special Revenue
	FISCAL YEAR 2023	292,051.19	2,205.00	(6,050.14)	(3,845.14)	0.00	288,206.05	to operate and maintain a state measurement	Appropriated
	FISCAL YEAR 2024	172,606.32	71,326.22	(12,567.22)	58,759.00	0.00	231,365.32	laboratory certified & approved by NIST.	
3197	SUPERVISION OF PLUMBING WORK FUND								
	Cash Control								
3197-999	(21-14-9) WV CODE								
	FISCAL YEAR 2022	335,338.74	394,468.00	(295,013.84)	99,454.16	0.00	434,792.90	Collections, fees, licenses and income to	2010-Special Revenue
	FISCAL YEAR 2023	434,792.90	17,375.00	(33,052.64)	(15,677.64)	0.00	419,115.26	enforce the Plumbers Licensing Act as	
	FISCAL YEAR 2024	463,436.29	374,738.50	(322,479.57)	52,258.93	0.00	515,695.22	mandated by code.	
3198	BEDDING AND UPHOLSTERY FUND								
	Cash Control								
3198-999	(47-1(A)-14) WV CODE								
	FISCAL YEAR 2022	1,252,433.29	398,010.00	(154,975.25)	243,034.75	0.00	1,495,468.04		2018-Special Revenue
	FISCAL YEAR 2023	1,495,468.04	26,590.00	(13,853.72)	12,736.28	0.00	1,508,204.32		Appropriated
	FISCAL YEAR 2024	1,690,225.87	358,595.03	(240,525.01)	118,070.02	0.00	1,808,295.89		
3199	PSYCHOPHYSIOLOGICAL EXAMINERS FUND								
	Cash Control								
3199-999	(21-5-(C)(e) WV CODE								
	FISCAL YEAR 2022	10,302.96	3,143.25	(634.91)	2,508.34	0.00	12,811.30		2018-Special Revenue
	FISCAL YEAR 2023	12,811.30	600.00	(75.00)	525.00	0.00	13,336.30		Appropriated
	FISCAL YEAR 2024	14,780.80	3,134.00	(504.98)	2,629.02	0.00	17,409.82		
8706	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND								
	Cash Control								
8706-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	13,269.86	482,028.35	(433,552.76)	48,475.59	0.00	61,745.45	Federal funds to enforce and administer	1993-Federal Revenue
	FISCAL YEAR 2023	61,745.45	89,230.07	(48,901.18)	40,328.89	0.00	102,074.34	labor laws, health and safety programs.	Appropriated
	FISCAL YEAR 2024	93,634.83	509,390.20	(464,750.76)	44,639.44	0.00	138,274.27		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	8,145,065.28	2,409,553.36	(2,038,083.19)	371,470.17	(106,378.46)	8,410,156.99		
	INVESTMENT ACCOUNT BTI FY24 SUBTOTAL						1,877,050.11		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0314 - DIVISION OF MINER'S HEALTH, SAFETY AND TRAINING									
3350	TEST FEES FUND								
	Cash Control								
3350-999	(22A-1-4 & 22C-7-3) WV CODE								
	FISCAL YEAR 2022	994,587.41	106,299.51	(345,218.72)	(238,919.21)	0.00	755,668.20	Examination fees to administer and sell	1993-Special Revenue
	FISCAL YEAR 2023	755,668.20	11,477.95	(31,044.89)	(19,566.94)	0.00	736,101.26	accompanying study materials and	
	FISCAL YEAR 2024	630,529.26	159,974.25	(404,792.24)	(244,817.99)	0.00	385,711.27	related publications for tests.	
3354	GENERAL ADM - OPERATING PERMIT FEE								
	Cash Control								
3354-999	(22A-2-63H) WV CODE								
	FISCAL YEAR 2022	1,670,085.73	159,133.00	(19,375.55)	139,757.45	0.00	1,809,843.18	Operating permit fee funds transfers to	1998-Special Revenue
	FISCAL YEAR 2023	1,809,843.18	2,250.00	0.00	2,250.00	0.00	1,812,093.18	ensure that permanently closed or	
	FISCAL YEAR 2024	1,261,752.15	139,325.00	(591,203.50)	(451,878.50)	0.00	809,873.65	abandoned mines are properly sealed.	
3355	MINERS HEALTH SAFETY & TRAINING FUND								
	Cash Control								
3355-999	(22A-1-21)(f)(1) WV CODE &HB 2050, FY 2004								
	FISCAL YEAR 2022	1,751,939.87	1,314,505.82	(2,209,002.23)	(894,496.41)	0.00	857,443.46	All civil penalty assessments collected for	2003-Special Revenue
	FISCAL YEAR 2023	857,443.46	36,049.60	(269,622.20)	(233,572.60)	0.00	623,870.86	the administration of Miner's Health	Appropriated
	FISCAL YEAR 2024	401,103.78	2,020,297.80	(1,898,577.39)	121,720.41	0.00	522,824.19	Safety & Training Fund.	
8709	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND								
	Cash Control								
8709-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	303,292.19	1,049,769.00	(234,612.28)	815,156.72	0.00	1,118,448.91	Federal funds to provide for the health and	1993-Federal Revenue
	FISCAL YEAR 2023	1,118,448.91	0.00	(53,038.94)	(53,038.94)	0.00	1,065,409.97	safety training and certification of coal miners.	Appropriated
	FISCAL YEAR 2024	1,017,428.90	516,841.00	(625,673.36)	(108,832.36)	0.00	908,596.54		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	3,310,814.09	2,836,438.05	(3,520,246.49)	(683,808.44)	0.00	2,627,005.65		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0802 - DIVISION OF MOTOR VEHICLES									
8207	INTERNATIONAL REGISTRATION PLAN/PRORATED REGISTRATION FUND								
	Cash Control								
8207-999	(17A-2-10C) WV CODE								
	FISCAL YEAR 2022	2,143,075.13	(170,912.83)	0.00	(170,912.83)	0.00	1,972,162.30	Truck registration taxes apportioned to the	1993-Special Revenue
	FISCAL YEAR 2023	1,972,162.30	(998,830.85)	0.00	(998,830.85)	0.00	973,331.45	various states that participate in the	
	FISCAL YEAR 2024	2,434,952.52	528,605.99	0.00	528,605.99	0.00	2,963,558.51	international registration plan.	
8212	MOTORCYCLE SAFETY FUND								
	Cash Control								
8212-999	(17B-1D-7) WV CODE								
	FISCAL YEAR 2022	640,721.95	498,666.75	(234,516.40)	264,150.35	0.00	904,872.30	Motorcycle endorsement fees, motorcycle	1993-Special Revenue
	FISCAL YEAR 2023	904,872.30	25,848.00	(11,381.50)	14,466.50	0.00	919,338.80	only licenses fee and one-half of safety fee	
	FISCAL YEAR 2024	1,068,248.10	426,384.63	(252,308.88)	174,075.75	0.00	1,242,323.85	to administer the education program.	
8220	DEALERS RECOVERY FUND								
	Cash Control								
8220-999	(17A-6-2A) WV CODE								
	FISCAL YEAR 2022	3,112,347.58	17,678.19	0.00	17,678.19	0.00	3,130,025.77	Other collections, fees, licenses & income	2000-Special Revenue
	FISCAL YEAR 2023	3,130,025.77	9,825.00	0.00	9,825.00	0.00	3,139,850.77	to pay privilege tax & liens on vehicles	Appropriated
	FISCAL YEAR 2024	3,154,070.77	36,075.00	0.00	36,075.00	0.00	3,190,145.77	sold by dealership who file bankruptcy	
								before the state receives its money.	
8221	DIVISION OF MOTOR VEHICLES SAFETY AND TREATMENT FUND								
	Cash Control								
8221-999	(17C-5A-3 (D) SB90 2019 RS) WV CODE								
	FISCAL YEAR 2022	2,478,924.44	349,480.00	(499,618.43)	(150,138.43)	0.00	2,328,786.01		2019-Special Revenue
	FISCAL YEAR 2023	2,328,786.01	27,000.00	(101,005.42)	(74,005.42)	0.00	2,254,780.59		
	FISCAL YEAR 2024	2,087,466.24	350,768.44	(462,692.35)	(111,923.91)	(1,704,018.44)	271,523.89		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,704,018.44		
8223	MOTOR VEHICLE FEES FUND								
	Cash Control								
8223-999	(17A-2-21) WV CODE								
	FISCAL YEAR 2022	9,086,320.77	5,297,631.96	(5,346,383.50)	(48,751.54)	0.00	9,037,569.23	Transfers, witness and docket fees, other	2008-Special Revenue
	FISCAL YEAR 2023	9,037,569.23	408,481.05	(545,983.56)	(137,502.51)	0.00	8,900,066.72	collections, fees, licenses & income to	Appropriated
	FISCAL YEAR 2024	8,751,718.17	5,551,340.08	(5,056,527.34)	494,812.74	0.00	9,246,530.91	administer the DMV Division.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8787	FEDERAL FUNDS								
	Cash Control								
8787-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	5,573,153.93	(5,573,153.58)	0.35	0.00	0.35	Federal funds to implement commercial	2008-Federal Revenue
	FISCAL YEAR 2023	0.35	286,601.24	(286,601.24)	0.00	0.00	0.35	drivers license program.	Appropriated
	FISCAL YEAR 2024	0.35	5,882,153.01	(5,882,152.83)	0.18	0.00	0.53		
9007	DIVISION OF MOTOR VEHICLES								
	Cash Control								
9007-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	2,258,724,713.78	440,441,444.18	(48,934,679.40)	391,506,764.78	0.00	2,650,231,478.56		2008-State Road Fund
	FISCAL YEAR 2023	2,650,231,478.56	38,635,535.20	(5,102,728.51)	33,532,806.69	0.00	2,683,764,285.25		
	FISCAL YEAR 2024	3,061,375,005.24	450,199,706.72	(55,816,103.66)	394,383,603.06	0.00	3,455,758,608.30		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	(940.08)	0.00	0.00	0.00	0.00	(940.08)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	(940.08)	0.00	0.00	0.00	0.00	(940.08)		
	FISCAL YEAR 2024	(940.08)	0.00	0.00	0.00	0.00	(940.08)		
	FY24 SUBTOTAL	3,078,870,521.31	462,975,033.87	(67,469,785.06)	395,505,248.81	(1,704,018.44)	3,472,671,751.68		
	INVESTMENT ACCOUNT BTI FY24 SUBTOTAL						1,704,018.44		
0310 - DIVISION OF NATURAL RESOURCES									
3015	SANDY DR4093 OCT 2012								
	Cash Control								
3015-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	170,794.02	0.00	(15,248.88)	(15,248.88)	0.00	155,545.14	Funds from FEMA Disaster Assistance.	2013-Special Revenue
	FISCAL YEAR 2023	155,545.14	0.00	0.00	0.00	0.00	155,545.14		
	FISCAL YEAR 2024	130,751.58	0.00	0.00	0.00	0.00	130,751.58		
3200	LICENSE FUND - WILDLIFE RESOURCES								
	Cash Control								
3200-999	(20-2-34) WV CODE								
	FISCAL YEAR 2022	4,320,643.56	12,597,837.97	(11,773,435.78)	824,402.19	(4,254,902.48)	890,143.27	Hunting & fishing licenses, interest, gifts,	1993-Special Revenue
	FISCAL YEAR 2023	890,143.27	738,439.18	(1,547,757.80)	(809,318.62)	585,661.53	666,486.18	& fee collections appropriated for	Appropriated
	FISCAL YEAR 2024	537,138.08	17,074,519.52	(14,959,172.54)	2,115,346.98	(1,215,641.51)	1,436,843.55	operating expense.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						13,773,907.72		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						13,188,246.19		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						15,249,721.29		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3202	GAME, FISH AND AQUATIC LIFE FUND								
	Cash Control								
3202-999	(22-11-25) WV CODE								
	FISCAL YEAR 2022	20,851.63	2,769.84	(38,464.65)	(35,694.81)	18,000.40	3,157.22	Gifts & civil liability funds received from	1993-Special Revenue
	FISCAL YEAR 2023	3,157.22	518.75	(2,627.41)	(2,108.66)	(518.75)	529.81	loss of game fish or aquatic life to	Appropriated
	FISCAL YEAR 2024	212.44	28,394.15	(20,200.16)	8,193.99	(3,394.15)	5,012.28	restock waters.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						520,273.19		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						520,791.94		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						517,534.81		
3203	NONGAME FUND								
	Cash Control								
3203-999	(20-2A-3) WV CODE								
	FISCAL YEAR 2022	169,355.60	621,218.97	(496,586.04)	124,632.93	(223,024.40)	70,964.13	Gifts, grants & tax refunds to enhance &	1993-Special Revenue
	FISCAL YEAR 2023	70,964.13	107,412.93	(39,634.72)	67,778.21	(1,640.63)	137,101.71	perpetuate nongame wildlife programs	Appropriated
	FISCAL YEAR 2024	57,289.13	701,846.17	(661,645.92)	40,200.25	13.16	97,502.54	in the State.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,645,400.07		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,647,040.70		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,618,550.79		
3204	LAW ENFORCEMENT PROGRAM FUND								
	Cash Control								
3204-999	(20-1-13 & 20-2-23A) WV CODE								
	FISCAL YEAR 2022	800,545.20	1,345,256.00	(1,240,621.77)	104,634.23	305,979.49	1,211,158.92	Reinstatement fees, white water rafting	1993-Special Revenue
	FISCAL YEAR 2023	1,211,158.92	87,924.77	(234,220.68)	(146,295.91)	(904,609.44)	160,253.57	license, 50% of motor boat license,	
	FISCAL YEAR 2024	258,195.45	4,362,878.81	(4,006,920.34)	355,958.47	(401,248.30)	212,905.62	interest, funds from 3332 and 3333,	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						4,585,630.30	confiscated property and pistol license fees	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						5,490,239.74	for law enforcement and safety programs.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						15,701,976.44		
3205	PLANNING AND DEVELOPMENT DIVISION FUND								
	Cash Control								
3205-999	(20-1A-3)(3)(C) WV CODE								
	FISCAL YEAR 2022	7,575,112.30	1,278,857.32	(1,067,853.86)	211,003.46	0.00	7,786,115.76	Rental fees from land use such as utility,	1993-Special Revenue
	FISCAL YEAR 2023	7,786,115.76	124,226.35	(35,127.65)	89,098.70	0.00	7,875,214.46	right-of-way dredging operations, land	Appropriated
	FISCAL YEAR 2024	6,935,130.72	1,945,391.26	(575,100.02)	1,370,291.24	0.00	8,305,421.96	sales and exchanges for land activities on	
								state owned land.	
3207	FLOOD DISASTER JUNE 2016 DR 4273								
	Cash Control								
3207-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	237,159.72	0.00	0.00	0.00	0.00	237,159.72	Application and registration fees, interest or right-	2016-Special Revenue
	FISCAL YEAR 2023	237,159.72	0.00	0.00	0.00	0.00	237,159.72	of-surcharge and civil penalties for reviews, inspection	
	FISCAL YEAR 2024	237,159.72	0.00	0.00	0.00	0.00	237,159.72	and remedial action to enforce dam safety.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3208	LAW ENFORCEMENT CONTRACTS								
	Cash Control								
3208-999	(20-7-1E) WV CODE								
	FISCAL YEAR 2022	5,890.00	0.00	(125.10)	(125.10)	0.00	5,764.90	Other collections, fees, licenses and income	1999-Special Revenue
	FISCAL YEAR 2023	5,764.90	0.00	0.00	0.00	0.00	5,764.90	to compensate conservation officers by	
	FISCAL YEAR 2024	5,619.25	0.00	0.00	0.00	0.00	5,619.25	virtue of contracts with other	
								governmental entities.	
3210	DISASTER FUND DNR								
	Cash Control								
3210-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	24,571.58	0.00	24,571.58	0.00	24,571.58		2022-Special Revenue
	FISCAL YEAR 2023	24,571.58	0.00	0.00	0.00	0.00	24,571.58		
	FISCAL YEAR 2024	24,571.58	0.00	0.00	0.00	0.00	24,571.58		
3211	WEST VIRGINIA PARKS AND RECREATION ENDOEMENT FUND								
	Cash Control								
3211-999	(20-5A-1) WV CODE								
	FISCAL YEAR 2022	218,758.87	9,453,579.32	(3.00)	9,453,576.32	(8,991,199.17)	681,136.02		2020-Special Revenue
	FISCAL YEAR 2023	681,136.02	936,652.48	0.00	936,652.48	(1,600,000.73)	17,787.77		Appropriated
	FISCAL YEAR 2024	3,699,244.59	12,633,852.73	(128,168.00)	12,505,684.73	(12,764,756.89)	3,440,172.43		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						751.77		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						15,456,198.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						752.50		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						17,056,198.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						46,692,787.23		
3212	LAW-ENFORCEMENT INVESTIGATION FUND								
	Cash Control								
3212-999	(60A-7-706(2)) WV CODE								
	FISCAL YEAR 2024	0.00	5,314.50	0.00	5,314.50	0.00	5,314.50		2024-Special Revenue
3213	WEST VIRGINIA UNIVERSITY RIFLE TEAM PROGRAM FUND								
	Cash Control								
3213-999	(SB 2008) WV CODE								
	FISCAL YEAR 2024	10,121.65	(2,921.08)	0.00	(2,921.08)	0.00	7,200.57		2024-Special Revenue

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3224	WILDLIFE ENDOWMENT FUND								
	Cash Control								
3224-999	(20-2B-1 thru 8) WV CODE								
	FISCAL YEAR 2022	2.00	3,760,207.58	(2,279,668.00)	1,480,539.58	(1,370,670.25)	109,871.33	Lifetime hunting and fishing licenses, gifts,	1993-Special Revenue
	FISCAL YEAR 2023	109,871.33	0.00	0.00	0.00	(109,871.00)	0.33	interest and donations to conserve and	
	FISCAL YEAR 2024	105,041.31	11,332,941.45	(7,289,056.00)	4,043,885.45	(4,031,410.35)	117,516.41	manage wildlife resources in WV.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						77,330,598.14		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						77,440,469.14		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						73,990,625.24		
3227	GAME AND FISH RECREATION FUND								
	Cash Control								
3227-999	(20-1-7 & 20-2-34) WV CODE								
	FISCAL YEAR 2022	384,648.30	11,367,725.34	(14,590,450.47)	(3,222,725.13)	1,920,717.99	1,101,981.69	License fees, rental income and gifts for	1993-Special Revenue
	FISCAL YEAR 2023	1,101,981.69	710,196.57	(200,931.05)	509,265.52	(31,670.27)	1,579,576.94	advancement of game and fish recreation.	
	FISCAL YEAR 2024	254,541.06	10,304,198.24	(9,734,859.21)	569,339.03	118,969.60	942,849.69		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						31,762,375.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						31,794,045.50		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						26,263,578.39		
3228	BEAR DAMAGE FUND								
	Cash Control								
3228-999	(20-2-44B) WV CODE								
	FISCAL YEAR 2022	66,294.95	269,574.93	(157,812.57)	111,762.36	(132,132.95)	45,924.36	Investment income and bear damage	1993-Special Revenue
	FISCAL YEAR 2023	45,924.36	856.97	(540.50)	316.47	(25,856.97)	20,383.86	hunting stamp to pay claims resulting	
	FISCAL YEAR 2024	15,490.10	319,735.24	(313,517.00)	6,218.24	(252.44)	21,455.90	from damage caused by bears & expenses	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						859,464.54	of hunting, capturing and removing them.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						885,321.51		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						903,687.57		
3229	WILDLIFE RESOURCES CONTRACT FUND								
	Cash Control								
3229-999	(20-2-34) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	License fees, rental income, data sales and	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	transfers from 8708 to conduct	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	wildlife studies.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3231	MIGRATORY WATERFOWL STAMP FUND								
	Cash Control								
3231-999	(20-2-63) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Stamp fees, interest and wildlife resources	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	to purchase land and conservation of	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	migratory waterfowl and other wildlife.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
3232	CONSERVATION STAMP FUND								
	Cash Control								
3232-999	(20-2B-9) WV CODE								
	FISCAL YEAR 2022	446,867.99	1,289,354.79	(1,326,804.42)	(37,449.63)	(256,744.79)	152,673.57	License fees, interest and gifts for land	1993-Special Revenue
	FISCAL YEAR 2023	152,673.57	3,609.05	(21,467.37)	(17,858.32)	(3,609.05)	131,206.20	purchases or leases benefiting wildlife.	
	FISCAL YEAR 2024	250,916.75	1,495,387.55	(1,183,371.72)	312,015.83	(410,582.05)	152,350.53		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						3,619,551.40		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,623,160.45		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						3,322,207.83		
3233	TROUT STAMP FUND								
	Cash Control								
3233-999	(20-2-46C) WV CODE								
	FISCAL YEAR 2022	682,493.49	1,366,152.35	(1,408,119.59)	(41,967.24)	(350,398.35)	290,127.90	Statewide trout stamp, interest and	1993-Special Revenue
	FISCAL YEAR 2023	290,127.90	344.70	(187,640.01)	(187,295.31)	(344.70)	102,487.89	reimbursement from 2281 for vehicle	
	FISCAL YEAR 2024	201,417.16	1,575,480.04	(1,790,622.67)	(215,142.63)	212,449.96	198,724.49	purchase for state trout hatchery	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						482,732.24	production.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						483,076.94		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,732,479.31		
3237	GIFTS, GRANTS, BEQUESTS AND DONATIONS FUND								
	Cash Control								
3237-999	(20-1-7) WV CODE								
	FISCAL YEAR 2022	64,926.12	38,882.90	(35,802.42)	3,080.48	0.00	68,006.60	State funds from fund 0105, gifts and	1993-Special Revenue
	FISCAL YEAR 2023	68,006.60	734.00	(30,443.84)	(29,709.84)	0.00	38,296.76	donations used as specified by donors.	
	FISCAL YEAR 2024	94,266.67	53,359.73	(92,566.05)	(39,206.32)	0.00	55,060.35		
3239	LANDS MINERALS AND SPECIAL PROJECTS FUND								
	Cash Control								
3239-999	(20-1-7) WV CODE								
	FISCAL YEAR 2022	975,981.00	52,993.30	(119,676.50)	(66,683.20)	0.00	909,297.80	Land use income for lands, minerals and	1993-Special Revenue
	FISCAL YEAR 2023	909,297.80	2,070.50	(1,582.09)	488.41	0.00	909,786.21	special projects.	
	FISCAL YEAR 2024	990,226.26	1,755,905.23	(2,022,202.87)	(266,297.64)	0.00	723,928.62		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3245	PAYROLL CLEARING FUND								
	Cash Control								
3245-999	(Chapter 20) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Fund.	2010-Special Revenue
	FISCAL YEAR 2023	12,067.80	0.00	0.00	0.00	0.00	12,067.80		
	FISCAL YEAR 2024	12,067.80	0.00	0.00	0.00	0.00	12,067.80		
3247	LAW ENFORCEMENT & SPORTS EDUCATION STAMPS								
	Cash Control								
3247-999	(20-2B-10) WV CODE								
	FISCAL YEAR 2022	104,993.26	425,021.55	(393,399.71)	31,621.84	(50,506.55)	86,108.55	Other collections, interest income, gifts and	2001-Special Revenue
	FISCAL YEAR 2023	86,108.55	279.45	(62,767.94)	(62,488.49)	(279.45)	23,340.61	operating funds transfer to fund Law	
	FISCAL YEAR 2024	118,021.19	451,085.79	(105,193.52)	345,892.27	(373,390.29)	90,523.17	Enforcement and Sport Education Stamp	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						297,685.99	Program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						297,965.44		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						523,379.63		
3248	MAGAZINE SALES AND SUBSCRIPTIONS								
	Cash Control								
3248-999	(20-1-11) WV CODE								
	FISCAL YEAR 2022	84,941.32	317,815.54	(262,925.16)	54,890.38	(101,497.60)	38,334.10	Revenue from sales, subscriptions and	1993-Special Revenue
	FISCAL YEAR 2023	38,334.10	14,924.10	(81,432.29)	(66,508.19)	59,175.98	31,001.89	gifts to pay for expenses of magazine	
	FISCAL YEAR 2024	43,033.14	329,613.81	(384,392.20)	(54,778.39)	44,880.59	33,135.34	publication.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						852,528.15		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						793,352.17		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						706,074.59		
3251	CLEARING ACCOUNT EQUIPMENT CHARGES FUND								
	Cash Control								
3251-999	(20-1A-3) WV CODE								
	FISCAL YEAR 2022	317,823.58	11,440.00	(743.34)	10,696.66	0.00	328,520.24	License fees, rentals and leases to pay	1993-Special Revenue
	FISCAL YEAR 2023	328,520.24	880.00	0.00	880.00	0.00	329,400.24	communications radio operators and	
	FISCAL YEAR 2024	305,883.94	10,560.00	(3,472.57)	7,087.43	0.00	312,971.37	for repairs and alterations.	
3253	WHITEWATER STUDY AND IMPROVEMENT FUND								
	Cash Control								
3253-999	(20-2-23B) WV CODE								
	FISCAL YEAR 2022	9,935.80	58,008.31	(45,662.22)	12,346.09	(219.26)	22,062.63	Special study and assessment fee and interest	1993-Special Revenue
	FISCAL YEAR 2023	22,062.63	3,078.75	(8,264.88)	(5,186.13)	(116.35)	16,760.15	to administer, regulate and promote study	Appropriated
	FISCAL YEAR 2024	330.80	55,297.10	(59,775.12)	(4,478.02)	7,374.35	3,227.13	of the whitewater industry.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						116,698.87		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						116,815.22		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						125,333.88		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3259	CLASS A - 1 SMALL ARMS HUNTING LICENSE								
	Cash Control								
3259-999	(20-2-40B) WV CODE								
	FISCAL YEAR 2022	109,055.96	52,194.90	(174.94)	52,019.96	(141,853.90)	19,222.02	Other collections, interest income, gifts	2001-Special Revenue
	FISCAL YEAR 2023	19,222.02	1,034.74	0.00	1,034.74	(1,034.74)	19,222.02	and fund transfer to be used solely for	
	FISCAL YEAR 2024	3,335.02	119,827.00	(321.20)	119,505.80	(120,212.00)	2,628.82	law enforcement purposes.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,037,757.77		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,038,792.51		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,267,559.57		
3260	IMPROVEMENTS TO DEPARTMENT FACILITIES FUND								
	Cash Control								
3260-999	(20-5-2) WV CODE								
	FISCAL YEAR 2024	0.00	10,000,000.00	0.00	10,000,000.00	0.00	10,000,000.00	Operating transfer, fees, licenses & other collections	2024-Special Revenue
								for improvements to State parks, forests & recreation	
								areas.	
3261	WATTERS SMITH MEMORIAL STATE PARK FUND								
	Cash Control								
3261-999	(20-5-2) WV CODE								
	FISCAL YEAR 2022	104,000.90	460,453.74	(101,498.71)	358,955.03	(451,335.09)	11,620.84	Interest on investments for building	1995-Special Revenue
	FISCAL YEAR 2023	11,620.84	10,694.57	0.00	10,694.57	(880.13)	21,435.28	repairs and alterations at Watters Smith	
	FISCAL YEAR 2024	24,587.70	2,338,374.66	(104,711.49)	2,233,663.17	(2,246,179.46)	12,071.41	State Park.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,160,359.26		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,161,239.39		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						4,280,365.10		
3264	DECOY ANIMALS ASSESSMENT FEE								
	Cash Control								
3264-999	(20-2-5E) WV CODE								
	FISCAL YEAR 2022	1,022.44	210.37	0.00	210.37	(10.37)	1,222.44	Civil penalty shall be collected by the	2001-Special Revenue
	FISCAL YEAR 2023	1,222.44	5.49	0.00	5.49	(5.49)	1,222.44	court to be used for the purchase and repair	
	FISCAL YEAR 2024	522.44	478.97	0.00	478.97	(378.97)	622.44	of decoy animals and purchase of	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						5,488.92	equipment for use with decoy animals	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						5,494.41	and law enforcement.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						7,078.22		
3265	STATE PARK OPERATING FUND								
	Cash Control								
3265-999	(20-5-2) WV CODE								
	FISCAL YEAR 2022	5,383,917.72	37,581,821.06	(33,229,182.23)	4,352,638.83	(6,536,032.60)	3,205,523.95	Rentals, gifts, grants, federal funds,	1995-Special Revenue
	FISCAL YEAR 2023	3,205,523.95	5,202,445.71	(4,091,320.90)	1,111,124.81	(3,018,113.26)	1,298,535.50	concession sales and transfers fund 3065 to	
	FISCAL YEAR 2024	1,486,635.93	44,335,288.46	(41,905,524.43)	2,429,764.03	(2,836,903.02)	1,079,496.94	manage the State's Park and recreation	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						19,514,966.27	System.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						22,533,079.53		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						23,505,893.65		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3267	LOTTERY NET PROFITS FUND								
	Cash Control								
3267-999	(29-22-18K) WV CODE								
	FISCAL YEAR 2022	2,383,949.83	3,443,151.00	(2,950,491.08)	492,659.92	0.00	2,876,609.75	Lottery receipts from funds 7202 and 3067 to promote	2004-Lottery Revenue
	FISCAL YEAR 2023	2,876,609.75	1,303,162.33	(329,690.39)	973,471.94	0.00	3,850,081.69	tourism and for the operation and maintenance of	
	FISCAL YEAR 2024	3,046,110.71	3,780,030.00	(3,715,252.22)	64,777.78	0.00	3,110,888.49	State parks, forests and recreation areas.	
3274	CANAAN VALLEY MAINTENANCE FUND								
	Cash Control								
3274-999	(20-5-2) WV CODE								
	FISCAL YEAR 2022	10,918.84	0.00	(8,120.00)	(8,120.00)	0.00	2,798.84	Guest services balance on maintenance	1995-Special Revenue
	FISCAL YEAR 2023	2,798.84	0.00	0.00	0.00	0.00	2,798.84	fund for building repairs and alterations	
	FISCAL YEAR 2024	2,798.84	0.00	0.00	0.00	0.00	2,798.84	at Canaan Valley.	
3277	STATE PARK IMPROVEMENT FUND								
	Cash Control								
3277-999	(29-22-18A) WV CODE								
	FISCAL YEAR 2022	10,081,408.62	1,532,564.63	(2,108,320.74)	(575,756.11)	0.00	9,505,652.51	Statutory transfers to improve State Parks	2004-Excess Lottery
	FISCAL YEAR 2023	9,505,652.51	0.00	(659,887.27)	(659,887.27)	0.00	8,845,765.24	throughout WV recreation areas.	Revenue
	FISCAL YEAR 2024	4,103,496.62	1,519,383.05	(1,336,369.30)	183,013.75	0.00	4,286,510.37		
3282	FLOOD DISASTER - NOVEMBER 2003								
	Cash Control								
3282-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer to account for	2004-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	funds provided by FEMA to repair flood	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	damage for DNR State Parks and recreation areas.	
3284	FLOOD DISASTER - SEPTEMBER 2004								
	Cash Control								
3284-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer to account for	2004-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	funds provided by FEMA to repair flood	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	damage for DNR State Parks and recreation areas.	
3292	COYOTE MANAGEMENT FUND								
	Cash Control								
3292-999	(20-2-33B)B WV CODE								
	FISCAL YEAR 2022	8,396.40	6,879.53	0.00	6,879.53	(6,031.15)	9,244.78	Other collections, fees licenses, hunting and	2007-Special Revenue
	FISCAL YEAR 2023	9,244.78	18.21	0.00	18.21	(18.21)	9,244.78	fishing licenses to fund the Coyote	
	FISCAL YEAR 2024	556.98	5,529.67	0.00	5,529.67	(4,402.75)	1,683.90	Management Program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						18,262.13		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						18,280.34		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						37,146.71		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3293	FLOOD DISASTER - JUNE 2008 Cash Control								
3293-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for the June 2008 flood	2009-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	disaster.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3295	FLOOD DISASTER - MAY 2009 Cash Control								
3295-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for the March 2010 flood	2010-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	disaster.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3296	FLOOD DISASTER - DECEMBER 2009 Cash Control								
3296-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for the December 2009 flood	2010-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	disaster.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3297	FLOOD DISASTER - FEB-MAR 2012 DR4059 Cash Control								
3297-999	SB# 4-11-2								
	FISCAL YEAR 2022	0.94	0.00	0.00	0.00	0.00	0.94	Federal funds for the March 2012 flood	2012-Special Revenue
	FISCAL YEAR 2023	0.94	0.00	0.00	0.00	0.00	0.94	disaster.	
	FISCAL YEAR 2024	0.94	0.00	0.00	0.00	0.00	0.94		
3298	FLOOD DISASTER MARCH 2012 DR4061 Cash Control								
3298-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Funds from FEMA Disaster Assistance.	2012-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3299	JUNE 2012 STORM Cash Control								
3299-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for the June 2012 storm	2013-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	disaster.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8707	DNR CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND								
	Cash Control								
8707-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	2,112,075.58	8,940,696.65	(11,938,316.42)	(2,997,619.77)	1,293,037.06	407,492.87	Federal funds and interest income to	1993-Federal Revenue
	FISCAL YEAR 2023	407,492.87	1,027,538.10	(1,668,481.03)	(640,942.93)	496,850.27	263,400.21	administer programs that protect and	Appropriated
	FISCAL YEAR 2024	1,024,753.61	13,521,692.35	(11,985,101.88)	1,536,590.47	(1,459,715.20)	1,101,628.88	preserve the State's natural resources.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						3,158,869.34		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,662,019.07		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						5,427,378.23		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	(38.25)	0.00	0.00	0.00	(383.89)	(422.14)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	(422.14)	0.00	0.00	0.00	383.89	(38.25)		
	FISCAL YEAR 2024	(38.25)	0.00	0.00	0.00	0.00	(38.25)		
	FY24 SUBTOTAL	23,979,430.91	140,053,444.40	(102,377,516.43)	37,675,927.97	(25,484,779.72)	36,170,579.16		
	INVESTMENT ACCOUNT BTI FY24 SUBTOTAL						101,189,946.01		
	INVESTMENT ACCOUNT IMB FY24 SUBTOTAL						120,683,412.47		
	FY24 INVESTMENT SUBTOTAL						221,873,358.48		
	0222 - DIVISION OF PERSONNEL								
2440	DIVISION OF PERSONNEL FUND								
	Cash Control								
2440-999	(29-6-23) WV CODE								
	FISCAL YEAR 2022	419,488.29	4,279,435.66	(4,081,119.55)	198,316.11	0.00	617,804.40	Fees, billings and transfers from state	1993-Special Revenue
	FISCAL YEAR 2023	617,804.40	469,034.43	(213,866.10)	255,168.33	0.00	872,972.73	agencies for operation of Personnel	Appropriated
	FISCAL YEAR 2024	1,107,615.29	3,452,971.05	(3,789,210.40)	(336,239.35)	0.00	771,375.94	Division.	
2442	SPECIAL PROJECTS FUND								
	Cash Control								
2442-999	(29-6-23) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	State funds from fund 0105 for special	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	projects in relation to personnel services.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
2443	CIVIL SERVICE TRANSCRIBING SERVICES FUND								
	Cash Control								
2443-999	(29-6-23) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	State funds from fund 0105 to keep	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	current with grievances and appeals of	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	commission decisions to higher courts.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2444	CIVIL SERVICE EMERGENCY EMPLOYMENT FUND Cash Control								
2444-999	(29-6-23) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	State funds from account 1220-04 for emergency employment.	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,107,615.29	3,452,971.05	(3,789,210.40)	(336,239.35)	0.00	771,375.94		
0622 - DIVISION OF PROTECTIVE SERVICES									
6425	SECURITY ENFORCEMENT FUND Cash Control								
2440-999	(HB#201) & (15-2D-7) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00		
	FISCAL YEAR 2024	1,146,475.97	0.00	(708,099.95)	(708,099.95)	0.00	438,376.02		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,146,475.97	0.00	(708,099.95)	(708,099.95)	0.00	438,376.02		
0805 - DIVISION OF PUBLIC TRANSIT									
8451	PUBLIC TRANSIT SECTIONS 3 AND 18 FUND Cash Control								
8451-999	(17-16C-3) WV CODE								
	FISCAL YEAR 2022	1,240,068.32	160,984.99	(471,607.12)	(310,622.13)	0.00	929,446.19	Local funds collected to match federal funds to purchase capital equipment.	2004-Special Revenue
	FISCAL YEAR 2023	929,446.19	0.00	0.00	0.00	0.00	929,446.19		
	FISCAL YEAR 2024	929,446.19	0.00	0.00	0.00	(929,446.19)	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8452	URBAN MASS TRANSPORTATION SECTION 16 B (2) FUND								
	Cash Control								
8452-999	(17-16C-3) WV CODE								
	FISCAL YEAR 2022	110,277.95	10,484.00	(60,998.90)	(50,514.90)	0.00	59,763.05	Local funds collected to match federal funds	1993-Special Revenue
	FISCAL YEAR 2023	59,763.05	0.00	0.00	0.00	0.00	59,763.05	to purchase vehicles for non-profit organization	
	FISCAL YEAR 2024	59,763.05	0.00	0.00	0.00	(59,763.05)	0.00	for transporting the elderly and handicapped.	
8745	PUBLIC TRANSIT CONSOLIDATED FEDERAL FUNDS								
	Cash Control								
8745-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	254,901.48	15,868,440.00	(15,869,893.14)	(1,453.14)	0.00	253,448.34	Federal funds for administering programs	2004-Federal Revenue
	FISCAL YEAR 2023	253,448.34	0.00	(1,224,895.15)	(1,224,895.15)	0.00	(971,446.81)	relating to public transportation.	Appropriated
	FISCAL YEAR 2024	(971,446.81)	0.00	0.00	0.00	971,446.81	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	(36.92)	0.00	0.00	0.00	36.92	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	17,762.43	0.00	0.00	0.00	(17,762.43)	0.00		
0932- DIVISION OF REHABILITATION SERVICES									
1344	TREASURERS STALE CHECK FUND								
	Cash Control								
1344-999	(12-3-1B) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8654	GIFTS AND DONATIONS FUND								
	Cash Control								
8654-999	(18-10A-7) WV CODE								
	FISCAL YEAR 2022	20,517.53	0.00	(27.26)	(27.26)	0.00	20,490.27	Gifts and donations for rehabilitation	1993-Special Revenue
	FISCAL YEAR 2023	20,490.27	0.00	0.00	0.00	0.00	20,490.27	services.	
	FISCAL YEAR 2024	20,490.27	0.00	0.00	0.00	0.00	20,490.27		
8656	REHABILITATION STUDENT UNION FUND								
	Cash Control								
8656-999	(18-10B-9) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Student union receipts to operate the	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	facility.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8663	REHABILITATION STUDENT VENDING PROGRAM FUND								
	Cash Control								
8663-999	(18-10G-5A) WV CODE								
	FISCAL YEAR 2022	84,485.12	393,985.71	(136,751.21)	257,234.50	0.00	341,719.62		2016-Special Revenue
	FISCAL YEAR 2023	341,719.62	85,263.03	(80,056.56)	5,206.47	0.00	346,926.09		
	FISCAL YEAR 2024	1,074,562.82	2,375,010.36	(1,658,254.27)	716,756.09	0.00	1,791,318.91		
8664	REHABILITATION CENTER SPECIAL FUND								
	Cash Control								
8664-999	(18-10A-6A) WV CODE								
	FISCAL YEAR 2022	179,271.66	361,015.39	(388,067.99)	(27,052.60)	(2,149.22)	151,172.64	Federal funds, insurance proceeds and	1993-Special Revenue
	FISCAL YEAR 2023	151,172.64	0.00	(6,521.39)	(6,521.39)	(585.40)	144,065.85	collections to develop 5 year plan for	Appropriated
	FISCAL YEAR 2024	139,090.91	405,467.33	(646,874.14)	(241,406.81)	205,008.89	71,761.92	the Rehabilitation Center.	
8665	TECH RELATED REVOLVING FUND FOR INDIVIDUALS WITH DISABILITIES								
	Cash Control								
8665-999	(29-24-7) WV CODE								
	FISCAL YEAR 2022	56,788.40	1,230.27	0.00	1,230.27	0.00	58,018.67	Other collections, fees, licenses and income	1993-Special Revenue
	FISCAL YEAR 2023	58,018.67	100.00	0.00	100.00	0.00	58,118.67	to make loans for technology related	
	FISCAL YEAR 2024	55,568.67	228.00	0.00	228.00	0.00	55,796.67	assistance to qualified individuals.	
8734	CONSOLIDATED FEDERAL ADMINISTRATIVE FUND								
	Cash Control								
8734-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	4,675,661.85	31,450,926.42	(31,898,672.05)	(447,745.63)	(89,623.24)	4,174,683.29	Federal funds and matching grants to	1998-Federal Revenue
	FISCAL YEAR 2023	4,174,683.29	3,255,513.45	(5,183,528.74)	(1,928,015.29)	206.00	2,246,724.00	provide basic rehabilitation services for	Appropriated
	FISCAL YEAR 2024	4,692,424.70	47,887,885.94	(44,562,037.54)	3,325,848.40	(3,612,692.68)	6,080,363.24	disabled citizens on a statewide basis.	
8890	DISABILITY DETERMINATION SERVICES								
	Cash Control								
8890-999	(18, 4-11-5 & 18-10A-5) WV CODE								
	FISCAL YEAR 2022	504,335.96	16,991,207.29	(17,055,901.27)	(64,693.98)	0.00	439,641.98	Federal funds for the benefit of the SSI	1993-Federal Revenue
	FISCAL YEAR 2023	439,641.98	862,135.19	(1,110,394.31)	(248,259.12)	0.00	191,382.86	Administration to fund disability	Appropriated
	FISCAL YEAR 2024	449,840.34	21,389,715.60	(21,652,865.57)	(263,149.97)	(3,376.67)	183,313.70	determination services.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	6,431,977.71	72,058,307.23	(68,520,031.52)	3,538,275.71	(3,411,060.46)	8,203,044.71		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0303 - DIVISION OF FINANCIAL INSTITUTIONS									
3041	ASSESSMENT AND EXAMINATION FUND								
	Cash Control								
3041-999	(31A-2-8) WV CODE								
	FISCAL YEAR 2022	2,626,992.69	5,042,657.20	(2,465,720.95)	2,576,936.25	(413.00)	5,203,515.94	Assessments and examination fees to pay	1993-Special Revenue
	FISCAL YEAR 2023	5,203,515.94	583,031.78	(299,419.58)	283,612.20	0.00	5,487,128.14	costs and expenses of banking department,	Appropriated
	FISCAL YEAR 2024	2,596,900.51	4,379,966.64	(5,026,499.74)	(646,533.10)	(596.50)	1,949,770.91	collections in excess of 20% of appropriations to go to the general revenue fund.	
3043	SETTLEMENT ESCROW ACCOUNT								
	Cash Control								
3043-999	(31A-2-4 & 31-17-4) WV CODE								
	FISCAL YEAR 2022	52,945.38	0.00	0.00	0.00	0.00	52,945.38	To refund bond in surety payment from	2003-Special Revenue
	FISCAL YEAR 2023	52,945.38	0.00	0.00	0.00	0.00	52,945.38	court orders.	
	FISCAL YEAR 2024	52,945.38	0.00	0.00	0.00	0.00	52,945.38		
3044	CONSUMER EDUCATION FUND								
	Cash Control								
3044-999	SB 337								
	FISCAL YEAR 2022	180,770.82	12,884.79	0.00	12,884.79	(218.45)	193,437.16	Fees and assessment to fund consumer	2013-Special Revenue
	FISCAL YEAR 2023	193,437.16	115.88	0.00	115.88	(115.88)	193,437.16	banking education program.	
	FISCAL YEAR 2024	206,837.16	8,021.54	0.00	8,021.54	(6,821.54)	208,037.16		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						116,229.94		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						116,345.82		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						127,362.49		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	2,856,683.05	4,387,988.18	(5,026,499.74)	(638,511.56)	(7,418.04)	2,210,753.45		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						127,362.49		
0492 -EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE									
4820	REVENUE CLEARING FUND								
	Cash Control								
4820-999	SB653 & (18-10-15) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4825	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4825-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	1,212,368.92	811,665.45	(729,915.51)	81,749.94	0.00	1,294,118.86	Tuition and fees to fund operation of	2004-Special Revenue
	FISCAL YEAR 2023	1,294,118.86	2,774.54	(37,622.48)	(34,847.94)	0.00	1,259,270.92	educational and general fees fund.	
	FISCAL YEAR 2024	1,625,525.61	1,046,912.31	(771,208.53)	275,703.78	0.00	1,901,229.39		
4826	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4826-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	932,760.60	344,069.91	(411,442.55)	(67,372.64)	0.00	865,387.96	Other collections, fees licenses and investment	2004-Special Revenue
	FISCAL YEAR 2023	865,387.96	6,476.61	(17,432.03)	(10,955.42)	0.00	854,432.54	earnings to provide funding for auxiliary and	
	FISCAL YEAR 2024	898,920.22	482,182.48	(445,699.83)	36,482.65	0.00	935,402.87	auxiliary capital fees fund.	
4827	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4827-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	258,501.24	39,102.76	(49,329.62)	(10,226.86)	0.00	248,274.38	Tuition and fees to fund the operation of	2004-Special Revenue
	FISCAL YEAR 2023	248,274.38	204.79	0.00	204.79	0.00	248,479.17	educational and general capital fees fund.	
	FISCAL YEAR 2024	275,588.93	64,313.85	(10,913.79)	53,400.06	0.00	328,988.99		
4829	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4829-999	SB653 & (18B-4-4) WV CODE								
	FISCAL YEAR 2022	18,778.70	1,327,452.49	(833,643.44)	493,809.05	0.00	512,587.75	Non-federal grants, gifts and investment	2004-Special Revenue
	FISCAL YEAR 2023	512,587.75	46,163.00	(90,648.30)	(44,485.30)	0.00	468,102.45	earnings to fund expenses related to	
	FISCAL YEAR 2024	273,405.27	1,654,590.90	(1,479,659.70)	174,931.20	0.00	448,336.47	state, local and private expenditures.	
8840	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8840-999	SB653 & (18B-4-4) WV CODE								
	FISCAL YEAR 2022	810,415.45	5,609.60	(739,187.10)	(733,577.50)	0.00	76,837.95		2015-Federal Revenue
	FISCAL YEAR 2023	76,837.95	0.00	(43,897.40)	(43,897.40)	0.00	32,940.55		
	FISCAL YEAR 2024	109,169.21	430,077.15	(453,736.16)	(23,659.01)	0.00	85,510.20		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	3,182,609.24	3,678,076.69	(3,161,218.01)	516,858.68	0.00	3,699,467.92		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0944 - ECONOMIC DEVELOPMENT AUTHORITY									
8880	CARES ACT RECOVERY ASSISTANCE Cash Control								
8880-999	(4-11-5 & 4-11-6(3)) WV CODE								
	FISCAL YEAR 2022	54,607.57	9,472,197.53	(9,187,060.14)	285,137.39	0.00	339,744.96		2021-Federal Revenue
	FISCAL YEAR 2023	339,744.96	1,429,903.53	(1,403,168.18)	26,735.35	0.00	366,480.31		
	FISCAL YEAR 2024	2,184,021.76	3,095,340.03	(699,697.31)	2,395,642.72	0.00	4,579,664.48		
9060	WVAJDC CASH CLEARING FUND Cash Control								
9060-999	(31-15-3A) WV CODE								
	FISCAL YEAR 2022	7,440,759.98	32,709,842.92	(25,959,682.55)	6,750,160.37	(10,034,615.75)	4,156,304.60	Other collections, fees, licenses and income	2005-Special Revenue
	FISCAL YEAR 2023	4,156,304.60	1,635,186.00	(885,695.62)	749,490.38	(20,633.77)	4,885,161.21	for the misc. boards and commission.	
	FISCAL YEAR 2024	1,203,261.13	39,217,508.68	(4,574,680.82)	34,642,827.86	(35,137,056.54)	709,032.45		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						20,693,777.88		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						20,714,411.65		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						77,926,567.20		
9061	INDUSTRIAL DEVELOPMENT LOANS Cash Control								
9061-999	(31-15-7) WV CODE								
	FISCAL YEAR 2022	5,340,152.88	12,474,721.48	(13,720,355.74)	(1,245,634.26)	341,037.82	4,435,556.44	Other collections, fees, licenses and interest	2006-Special Revenue
	FISCAL YEAR 2023	4,435,556.44	506,686.01	1,166,664.16	1,673,350.17	139,742.46	6,248,649.07	income for the operation of the WV	
	FISCAL YEAR 2024	1,510,343.33	27,401,469.35	(41,719,919.96)	(14,318,450.61)	13,751,353.39	943,246.11	Economic Development Authority.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						49,078,550.66		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						48,938,808.20		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						31,526,860.20		
9063	WVEDA CREDIT INSURANCE Cash Control								
9063-999	(31-15-8 & 17-16A-23B) WV CODE								
	FISCAL YEAR 2022	0.00	9,810,242.37	(43,685.40)	9,766,556.97	(9,766,556.97)	0.00		2006-Special Revenue
	FISCAL YEAR 2023	0.00	16,037.16	(2,414.79)	13,622.37	(13,622.37)	0.00		
	FISCAL YEAR 2024	0.00	56,536,249.83	(470,852.09)	56,065,397.74	(55,915,747.74)	149,650.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						16,088,190.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						16,101,812.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						80,551,434.75		
9065	ECONOMIC DEVELOPMENT AUTHORITY PROJECT Cash Control								
9065-999	(29-22-18A)(D)(2) WV CODE								
	FISCAL YEAR 2022	0.00	18,986,058.00	(18,986,058.00)	0.00	0.00	0.00	Excess lottery revenue to fun the EDA	2006-Excess Lottery
	FISCAL YEAR 2023	0.00	1,898,498.20	(1,898,498.20)	0.00	0.00	0.00	projects.	Revenue
	FISCAL YEAR 2024	0.00	18,989,883.00	(18,989,883.00)	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
9066	ECONOMIC DEVELOPMENT AUTHORITY PROJECT BRIDGE LOAN FUND								
	Cash Control								
9066-999	(29-22-18A)(13) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Other collections, fees, license and interest	2008-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	income for the EDP Bridge Loan Fund.	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
9067	CACAPON AND BEACH FORK ST PKS LOTTERY REV SERCICE								
	Cash Control								
9067-999	(31-15-16B(2) & 29-22-18E) WV CODE								
	WV CODE								
	FISCAL YEAR 2022	8,596.91	2,029,500.00	(2,029,500.00)	0.00	0.00	8,596.91	Amounts deposited in the fund shall be	2014-Excess Lottery
	FISCAL YEAR 2023	8,596.91	202,800.00	(202,800.00)	0.00	0.00	8,596.91	pledged to the repayment of principal, interest	Revenue
	FISCAL YEAR 2024	8,596.91	2,029,250.00	(2,029,250.00)	0.00	0.00	8,596.91	and redemption premium, if any, on any	
								revenue bonds or refunding revenue bonds.	
9068	STATE PARKS LOTTERY REVENUE DEBT SERVICE FUND								
	Cash Control								
9068-999	(31-15-16d(2)) WV CODE								
	FISCAL YEAR 2022	4,250.00	4,393,000.00	(4,393,000.00)	0.00	0.00	4,250.00		
	FISCAL YEAR 2023	4,250.00	439,000.00	(439,000.00)	0.00	0.00	4,250.00		2020-Excess Lottery
	FISCAL YEAR 2024	4,250.00	4,392,500.00	(4,392,500.00)	0.00	0.00	4,250.00		Revenue
9069	WV JOBS INVESTMENT TRUST								
	Cash Control								
9069-999	(original SB729 but later SB 2001 - changed from SAPR to SPEC on SB 2001 2nd session pg 6, lines 10-1) WV CODE								
	FISCAL YEAR 2024	0.00	56,693,346.13	(212,845,991.17)	(156,152,645.04)	156,152,645.04	0.00	Original SB729 but later SB 2001 - changed from	2024-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						910,778,613.72	SAPR to SPEC on SB 2001 2nd session pg 6, lines 10-1.	
9071	ECONOMIC DEVELOPMENT PROJECT FUND								
	Cash Control								
9071-999	(12-7-4 & 12-6D-2 (12)) WV CODE								
	FISCAL YEAR 2022	0.00	60,000.00	0.00	60,000.00	0.00	60,000.00		2022-Special Revenue
	FISCAL YEAR 2023	60,000.00	50,000.00	(56,702.20)	(6,702.20)	0.00	53,297.80		
	FISCAL YEAR 2024	661,313.79	1,671,612.51	(4,594,123.26)	(2,922,510.75)	2,474,408.77	213,211.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						4,589,491.69		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	5,571,786.92	210,027,159.53	(290,316,897.61)	(80,289,738.08)	81,325,602.92	6,607,651.76		
	INVESTMENT ACCOUNT BTI FY24 SUBTOTAL						1,105,372,967.56		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0439 - EDUCATIONAL BROADCASTING AUTHORITY									
3575	STATEWIDE SERVICES FUND								
	Cash Control								
3575-999	(10-5-4)WV CODE								
	FISCAL YEAR 2022	1,254,210.81	2,498,688.00	(406,189.87)	2,092,498.13	0.00	3,346,708.94	Federal, state funds and rental income to provide construction and equipping of educational radio stations for statewide services.	1993-Special Revenue
	FISCAL YEAR 2023	3,346,708.94	56,832.67	0.00	56,832.67	0.00	3,403,541.61		
	FISCAL YEAR 2024	4,040,472.49	686,004.76	(1,276,510.87)	(590,506.11)	0.00	3,449,966.38		
3576	RADIO NETWORK FUND								
	Cash Control								
3576-999	(10-5-4)WV CODE								
	FISCAL YEAR 2022	433,825.91	1,449,731.50	(1,390,172.62)	59,558.88	0.00	493,384.79	State funds and transfers from fund 3575 for public radio.	2015-Special Revenue
	FISCAL YEAR 2023	493,384.79	29,471.47	(98,079.76)	(68,608.29)	0.00	424,776.50		
	FISCAL YEAR 2024	1,192,923.77	585,817.89	(1,720,433.19)	(1,134,615.30)	0.00	58,308.47		
3587	LOTTERY EDUCATION-EDUCATIONAL BROADCASTING AUTHORITY								
	Cash Control								
3587-999	(29-22-18(G) WV CODE								
	FISCAL YEAR 2022	4,897,972.85	0.00	(699,985.25)	(699,985.25)	0.00	4,197,987.60		2019-Lottery Revenue
	FISCAL YEAR 2023	4,197,987.60	0.00	(7,055.00)	(7,055.00)	0.00	4,190,932.60		
	FISCAL YEAR 2024	3,568,582.51	0.00	(393,090.86)	(393,090.86)	0.00	3,175,491.65		
3630	OPERATING EXPENSES								
	Cash Control								
3630-999	(10-5-4)WV CODE								
	FISCAL YEAR 2022	1,383,240.61	1,256,029.70	(1,715,794.48)	(459,764.78)	0.00	923,475.83	State funds, rental income and transfers from funds 3575 and 4105 for operation of WSWP-TV.	2015-Special Revenue
	FISCAL YEAR 2023	923,475.83	16,092.57	(103,203.44)	(87,110.87)	0.00	836,364.96		
	FISCAL YEAR 2024	300,494.32	1,346,955.46	(1,300,560.06)	46,395.40	0.00	346,889.72		
8721	CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND								
	Cash Control								
8721-999	(4-11-2)WV CODE								
	FISCAL YEAR 2022	300,685.95	0.00	(154,752.73)	(154,752.73)	0.00	145,933.22	Federal funds for equipping and building radio and TV facilities.	1993-Federal Revenue Appropriated
	FISCAL YEAR 2023	145,933.22	0.00	0.00	0.00	0.00	145,933.22		
	FISCAL YEAR 2024	145,933.22	0.00	0.00	0.00	0.00	145,933.22		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	9,248,406.31	2,618,778.11	(4,690,594.98)	(2,071,816.87)	0.00	7,176,589.44		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0234 - EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM									
2615	EMERGENCY MEDICAL SERVICE RETIREMENT SYSTEM								
	Cash Control								
2615-999	(16-5V-1)(16-5V-7)A WV CODE								
	FISCAL YEAR 2022	9,844.07	7,932,846.98	(4,651,745.04)	3,281,101.94	(3,255,884.71)	65,061.30	All monies paid into and accumulated in the fund, except amount designated by the board for payment of benefits as provided by law.	2008-Special Revenue
	FISCAL YEAR 2023	65,061.30	529,934.57	(506,666.84)	23,267.73	(31,430.96)	56,898.07		
	FISCAL YEAR 2024	101,351.53	26,135,849.01	(5,610,420.25)	20,525,428.76	(20,540,945.47)	85,834.82		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						118,031,199.64		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						118,006,199.64		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						141,269,066.71		
	FY24 SUBTOTAL	101,351.53	26,135,849.01	(5,610,420.25)	20,525,428.76	(20,540,945.47)	85,834.82		
	INVESTMENT ACCOUNT IMB FY24 SUBTOTAL						141,269,066.71		
0947 - ENTERPRISE RESOURCE PLANNING BOARD									
9080	ENTERPRIZE RESOURCE PLANNING SYSTEM								
	Cash Control								
9080-999	(12-6D-5) WV CODE								
	FISCAL YEAR 2022	12,421,188.13	14,768,465.02	(10,438,161.04)	4,330,303.98	0.00	16,751,492.11	Departmental fees and statutory transfers to fund ERP expenditures.	2012-Special Revenue Appropriated
	FISCAL YEAR 2023	16,751,492.11	473,211.21	(1,543,611.14)	(1,070,399.93)	0.00	15,681,092.18		
	FISCAL YEAR 2024	18,719,730.34	16,620,519.92	(12,464,901.76)	4,155,618.16	0.00	22,875,348.50		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	18,719,730.34	16,620,519.92	(12,464,901.76)	4,155,618.16	0.00	22,875,348.50		
0311 - ENVIRONMENTAL QUALITY BOARD									
3275	SPECIAL REVENUE OPERATING FUND								
	Cash Control								
3275-999	(22B-3-1) WV CODE								
	FISCAL YEAR 2022	58,834.91	0.00	(21,834.69)	(21,834.69)	0.00	37,000.22	Transfers from funds 3220 and 3325 to pay expenses of the EQ Board.	1993-Special Revenue
	FISCAL YEAR 2023	37,000.22	0.00	(2,428.40)	(2,428.40)	0.00	34,571.82		
	FISCAL YEAR 2024	51,177.77	25,674.00	(24,507.47)	1,166.53	0.00	52,344.30		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	51,177.77	25,674.00	(24,507.47)	1,166.53	0.00	52,344.30		
0220 - ETHICS COMMISSION									
2303	LOBBYIST REGISTRATION FEE FUND								
	Cash Control								
2303-999	(6B-2-4(R)(1)(e)& (6B-1-6) WV CODE								
	FISCAL YEAR 2022	34,730.32	1,500.00	(2,395.00)	(895.00)	0.00	33,835.32		2015-Special Revenue
	FISCAL YEAR 2023	33,835.32	0.00	0.00	0.00	0.00	33,835.32		
	FISCAL YEAR 2024	46,635.32	3,000.00	0.00	3,000.00	0.00	49,635.32		
2400	LOBBYIST REGISTRATION FEE FUND								
	Cash Control								
2400-999	(6B-3-3) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Registration fee to defray costs of preparing	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	information booklet on lobbyists.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	46,635.32	3,000.00	0.00	3,000.00	0.00	49,635.32		
0484 - FAIRMONT UNIVERSITY									
4446	PAYROLL CLEARING FUND								
	Cash Control								
4446-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2022	2,713,223.35	0.00	(1,355,658.00)	(1,355,658.00)	0.00	1,357,565.35	Payroll clearing fund.	1993-Special Revenue
	FISCAL YEAR 2023	1,357,565.35	0.00	0.00	0.00	0.00	1,357,565.35		
	FISCAL YEAR 2024	1,025,888.64	0.00	59,475.61	59,475.61	0.00	1,085,364.25		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4447	REVENUE CLEARING FUND								
	Cash Control								
4447-999	(18B-10-15) WV CODE								
	FISCAL YEAR 2022	688,843.30	(22,640,138.80)	0.00	(22,640,138.80)	22,552,369.19	601,073.69	Clearing fund for local revenue and earned	1993-Special Revenue
	FISCAL YEAR 2023	601,073.69	(876,370.04)	0.00	(876,370.04)	988,247.67	712,951.32	interest transfers to other line items.	
	FISCAL YEAR 2024	700,508.82	(30,071,649.93)	0.00	(30,071,649.93)	30,068,043.91	696,902.80		
4490	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4490-999	(18B-10-3 & 18B-10-1B) WV CODE								
	FISCAL YEAR 2022	21,628,920.54	26,419,737.64	(20,626,759.93)	5,792,977.71	0.00	27,421,898.25	Other collections, fees, licenses and investment	2004-Special Revenue
	FISCAL YEAR 2023	27,421,898.25	723,468.29	(2,271,559.02)	(1,548,090.73)	0.00	25,873,807.52	earnings to increase faculty salaries.	
	FISCAL YEAR 2024	25,046,834.57	29,848,794.97	(27,765,434.62)	2,083,360.35	0.00	27,130,194.92		
4491	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4491-999	(18B-10-3 & 18B-10-1B) WV CODE								
	FISCAL YEAR 2022	9,817,201.13	17,892,378.36	(17,494,145.65)	398,232.71	13,972.56	10,229,406.40	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2023	10,229,406.40	264,175.51	(633,589.86)	(369,414.35)	0.00	9,859,992.05	investment earnings to fund the college	
	FISCAL YEAR 2024	11,475,657.95	19,999,645.28	(20,431,736.34)	(432,091.06)	26,787.37	11,070,354.26	dormitories and payment of debt and	
								other operating expenses.	
4492	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4492-999	(18B-10-3 & 18B-10-1B) WV CODE								
	FISCAL YEAR 2022	6,382,934.18	5,658,322.30	(5,786,228.91)	(127,906.61)	0.00	6,255,027.57	Other collections, fees, licenses and investment	2004-Special Revenue
	FISCAL YEAR 2023	6,255,027.57	60,428.72	(55,116.61)	5,312.11	0.00	6,260,339.68	earnings to fund capital projects.	
	FISCAL YEAR 2024	10,010,939.82	8,302,841.81	(4,672,396.35)	3,630,445.46	0.00	13,641,385.28		
4495	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4495-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	693,740.93	8,615,212.96	(6,917,717.14)	1,697,495.82	0.00	2,391,236.75	Gifts and interest to be used for local and	2004-Special Revenue
	FISCAL YEAR 2023	2,391,236.75	45,699.00	(261,370.49)	(215,671.49)	0.00	2,175,565.26	state projects.	
	FISCAL YEAR 2024	1,428,166.80	10,435,217.48	(8,059,069.32)	2,376,148.16	0.00	3,804,314.96		
8769	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8769-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	450,293.40	4,470,521.56	(4,524,499.81)	(53,978.25)	683.32	396,998.47	Gifts and earned interest to participate in	1993-Federal Revenue
	FISCAL YEAR 2023	396,998.47	195,712.00	(190,396.75)	5,315.25	0.00	402,313.72	federal programs.	
	FISCAL YEAR 2024	419,132.88	1,694,599.85	(1,724,110.22)	(29,510.37)	0.00	389,622.51		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8891	FEDERAL GRANTS/CONTRACTS FUND PIERPONT								
	Cash Control								
8891-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	4.70	0.00	0.00	0.00	0.00	4.70		2016-Federal Revenue
	FISCAL YEAR 2023	4.70	0.00	0.00	0.00	0.00	4.70		
	FISCAL YEAR 2024	4.70	0.00	0.00	0.00	0.00	4.70		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	76.00	0.00	0.00	0.00	0.00	76.00		2016-Special Revenue
	FISCAL YEAR 2023	76.00	0.00	0.00	0.00	0.00	76.00		
	FISCAL YEAR 2024	76.00	0.00	0.00	0.00	0.00	76.00		
	FY24 SUBTOTAL	50,107,210.18	40,209,449.46	(62,593,271.24)	(22,383,821.78)	30,094,831.28	57,818,219.68		
	0209 -FINANCE DIVISION								
2020	SHARED SERVICES SECTION FUND								
	Cash Control								
2020-999	(5A-2B-4) WV CODE								
	FISCAL YEAR 2022	26,600.64	1,129,282.00	(1,015,163.71)	114,118.29	0.00	140,718.93	Federal funds for emergency planning.	2019-Special Revenue
	FISCAL YEAR 2023	140,718.93	114,795.25	(60,776.65)	54,018.60	0.00	194,737.53		Appropriated
	FISCAL YEAR 2024	231,680.03	1,049,613.18	(1,090,007.53)	(40,394.35)	0.00	191,285.68		
2029	SINGLE AUDIT SERVICES FUND								
	Cash Control								
2029-999	(5A-2-24)WV CODE								
	FISCAL YEAR 2022	1,204,120.95	2,782,658.32	(3,475,617.61)	(692,959.29)	0.00	511,161.66	Transfers from various agencies to pay	1993-Special Revenue
	FISCAL YEAR 2023	511,161.66	780,067.57	(141,114.92)	638,952.65	0.00	1,150,114.31	for single audit.	
	FISCAL YEAR 2024	1,030,797.56	4,304,408.78	(4,221,213.52)	83,195.26	0.00	1,113,992.82		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	(1,003.70)	(1,003.70)		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,262,477.59	5,354,021.96	(5,311,221.05)	42,800.91	0.00	1,305,278.50		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0619 - FIRE COMMISSION									
6152	FIRE MARSHALL FEES FUND								
	Cash Control								
6152-999	(29-3-12B(C) & 29-3B-10) WV CODE								
	FISCAL YEAR 2022	10,464,825.87	4,538,635.04	(3,862,648.84)	675,986.20	0.00	11,140,812.07	Fees for blasting, inspection and electrician	1993-Special Revenue
	FISCAL YEAR 2023	11,140,812.07	205,306.00	(468,531.35)	(263,225.35)	0.00	10,877,586.72	licenses for the operation of Fire Commission	Appropriated
	FISCAL YEAR 2024	11,913,532.04	5,916,277.62	(4,522,141.28)	1,394,136.34	0.00	13,307,668.38	in administering State laws.	
6160	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
6160-999	(29-3) WV CODE								
	FISCAL YEAR 2022	253,313.48	9,500.00	(8,366.62)	1,133.38	0.00	254,446.86	Gifts, donations and grants to further the	2002-Special Revenue
	FISCAL YEAR 2023	254,446.86	32,000.00	0.00	32,000.00	0.00	286,446.86	Agency's efforts in fire prevention.	
	FISCAL YEAR 2024	244,700.70	6,500.00	(38,103.00)	(31,603.00)	0.00	213,097.70		
6161	FIRE SERVICE EQUIPMENT AND TRAINING FUND								
	Cash Control								
6161-999	(29-3-5F(a)) WV CODE								
	FISCAL YEAR 2022	1,413,459.77	36,784.25	(714,611.00)	(677,826.75)	0.00	735,633.02		2020-Special Revenue
	FISCAL YEAR 2023	735,633.02	11,766.38	0.00	11,766.38	0.00	747,399.40		
	FISCAL YEAR 2024	141,165.52	248,428.31	0.00	248,428.31	0.00	389,593.83		
M619	STATE FIRE COMMISSION-MEDICAL CANNABIS								
	Cash Control								
M619-999	(16A-9-2(c)(2)(B) & 12-6D-2 (12)) WV CODE								
	FISCAL YEAR 2022	0.00	50.00	0.00	50.00	0.00	50.00		2022-Special Revenue
	FISCAL YEAR 2023	50.00	0.00	0.00	0.00	0.00	50.00		
	FISCAL YEAR 2024	7,731.00	170.00	0.00	170.00	0.00	7,901.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24SUBTOTAL	12,307,129.26	6,171,375.93	(4,560,244.28)	1,611,131.65	0.00	13,918,260.91		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0216 - FLEET MANAGEMENT DIVISION									
2301	FLEET MANAGEMENT DIVISION FUND								
	Cash Control								
2301-999	(HB 4015, 5A-12-4) WV CODE								
	FISCAL YEAR 2022	2,200,460.16	10,990,868.45	(10,740,276.23)	250,592.22	0.00	2,451,052.38	Rentals & receipts from other state agencies,	2019-Special Revenue
	FISCAL YEAR 2023	2,451,052.38	906,235.09	(879,588.60)	26,646.49	0.00	2,477,698.87	institutions & departments for operating,	Appropriated
	FISCAL YEAR 2024	2,621,771.38	7,042,762.96	(6,962,564.91)	80,198.05	0.00	2,701,969.43	repairing & servicing motor vehicles & aircraft used by state agencies.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	2,621,771.38	7,042,762.96	(6,962,564.91)	80,198.05	0.00	2,701,969.43		
0211 - GENERAL SERVICES DIVISION									
2240	PARKING LOTS OPERATING FUND								
	Cash Control								
2240-999	(5A-4-5)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Parking fees, rentals, tickets and sale of	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	DMV property for maintenance and ground	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	improvements of parking facilities.	
2241	STATE BUILDING COMMISSION								
	Cash Control								
2241-999	(5-6-5)WV CODE								
	FISCAL YEAR 2022	2,699,263.72	19,795,169.74	(20,526,157.22)	(730,987.48)	0.00	1,968,276.24	Rentals, craft crew charges and lease	1993-Special Revenue
	FISCAL YEAR 2023	1,968,276.24	432,405.55	(2,015,787.48)	(1,583,381.93)	0.00	384,894.31	receipts to maintain capitol complex	
	FISCAL YEAR 2024	2,307,072.80	24,889,529.44	(23,871,033.98)	1,018,495.46	0.00	3,325,568.26	and operating expenses.	
2243	BOND FORFEITURE FUND								
	Cash Control								
2243-999	(5-6-5)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Interest earned due to bond forfeiture.	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2249	DEBT SERVICE REGIONAL JAIL AUTHORITY 1990-A FUND								
	Cash Control								
2249-999	(5-6-8 & 31-20-5)WV CODE								
	FISCAL YEAR 2022	1,463.93	0.00	(700.00)	(700.00)	0.00	763.93	Rental expense transferred from fund	1993-Special Revenue
	FISCAL YEAR 2023	763.93	0.00	0.00	0.00	0.00	763.93	6675 to pay debt service and interest	
	FISCAL YEAR 2024	763.93	0.00	0.00	0.00	0.00	763.93	expense on bonds.	
2250	ASBESTOS LITIGATION RECOVERY FUND								
	Cash Control								
2250-999	(5-6-5a)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	State funds, fines, penalties and interest on	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	investments used to further asbestos litigation.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	State funds to be repaid after three fiscal	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00	years.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
2252	EDUCATION, ARTS, SCIENCE, TOURISM DEBT SERVICE FUND								
	Cash Control								
2252-999	(5-6-11 A (C) WV CODE								
	FISCAL YEAR 2022	10,494.55	9,995,150.00	(9,997,675.00)	(2,525.00)	0.00	7,969.55	Transfer Lottery Funds to pay debt	2002-Lottery Revenue
	FISCAL YEAR 2023	7,969.55	999,540.00	0.00	999,540.00	0.00	1,007,509.55	service bonds.	
	FISCAL YEAR 2024	6,382.02	9,994,650.00	(9,995,589.47)	(939.47)	0.00	5,442.55		
2255	PARKING GARAGE FUND								
	Cash Control								
2255-999	(29-22A-10)(C)(9)WV CODE								
	FISCAL YEAR 2022	134,661.02	500,000.00	(388,860.65)	111,139.35	0.00	245,800.37	Statutory transfers to construct the	1999-Special Revenue
	FISCAL YEAR 2023	245,800.37	0.00	(32,153.05)	(32,153.05)	0.00	213,647.32	parking garage on the capitol complex.	
	FISCAL YEAR 2024	314,573.36	500,000.00	(337,417.73)	162,582.27	0.00	477,155.63		
2257	CAPITOL DOME AND CAPITOL IMPROVEMENTS FUND								
	Cash Control								
2257-999	(5A-4-2C& 29-22A-10C)(9)WV CODE								
	FISCAL YEAR 2022	2,924,965.91	1,996,256.00	(2,379,668.09)	(383,412.09)	0.00	2,541,553.82	Statutory transfers to restore the State	1999-Special Revenue
	FISCAL YEAR 2023	2,541,553.82	0.00	(92,968.25)	(92,968.25)	0.00	2,448,585.57	Capitol Complex.	
	FISCAL YEAR 2024	4,023,572.24	1,796,256.00	(1,026,220.64)	770,035.36	0.00	4,793,607.60		
2258	MORRIS SQUARE PROPERTY FUND								
	Cash Control								
2258-999	SB# 501, 2000 REGULAR SESSION								
	FISCAL YEAR 2022	0.15	0.00	0.00	0.00	0.00	0.15	Money obtained from the sale of Morris	2000-Special Revenue
	FISCAL YEAR 2023	0.15	0.00	0.00	0.00	0.00	0.15	Square property, to be used for	
	FISCAL YEAR 2024	0.15	0.00	0.00	0.00	0.00	0.15	improvements and renovations of the state	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2461	CAPITOL COMPLEX PARKING GARAGE FUND Cash Control								
2461-999	SB 197 (5A-4-5(A) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024	931,799.15 1,148,277.15 1,364,755.15	216,478.00 0.00 216,478.00	0.00 0.00 0.00	216,478.00 0.00 216,478.00	0.00 0.00 0.00	1,148,277.15 1,148,277.15 1,581,233.15	Transfers of Lottery funds for the Capitol Complex Parking Garage.	2004-Special Revenue
2462	CAPITOL RENOVATION AND IMPROVEMENT FUND Cash Control								
2462-999	(5A-4-6) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024	10,516,360.19 13,975,916.20 15,846,633.96	2,381,252.00 0.00 2,381,252.00	1,078,304.01 0.00 (10,544,202.49)	3,459,556.01 0.00 (8,162,950.49)	0.00 0.00 0.00	13,975,916.20 13,975,916.20 7,683,683.47	Transfers of Lottery funds for the Capitol renovation and improvement.	2004-Special Revenue
2463	GOVERNORS MANSION FUND Cash Control								
2463-999	SB 1001 5A-4-2 (D) FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	Monies shall be expended by the director for enhancement of the Governor's mansion.	2005-Special Revenue
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FY24 SUBTOTAL INVESTMENT ACCOUNT BTI FY24 SUBTOTAL	23,863,753.61	39,778,165.44	(45,774,464.31)	(5,996,298.87)	0.00	17,867,454.74 0.00		
0306 - GEOLOGICAL AND ECONOMIC SURVEY									
3100	SPECIAL REVENUE OPERATING FUND Cash Control								
3100-999	(29-2-4) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024	401,920.02 388,525.98 381,570.18	5,170.28 0.00 10,493.09	(18,564.32) 0.00 (12,281.79)	(13,394.04) 0.00 (1,788.70)	0.00 0.00 0.00	388,525.98 388,525.98 379,781.48	Dept. fees and rental income charged for geological and analytical analyses to defray costs incurred services.	1993-Special Revenue Appropriated
3101	PUBLICATION SALES FUND Cash Control								
3101-999	(29-2-7) WV CODE FISCAL YEAR 2022 FISCAL YEAR 2023 FISCAL YEAR 2024	175,822.44 176,873.06 180,710.60	4,127.19 242.16 4,173.27	(3,076.57) 0.00 (47,158.59)	1,050.62 242.16 (42,985.32)	0.00 0.00 0.00	176,873.06 177,115.22 137,725.28	Sales of publications and sale of maps to pay cost of printing and distribution.	1993-Special Revenue

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3105	ADVANCED FUNDING CONTRACTUAL REIMBURSEMENT Cash Control								
3105-999	(29-2-5) WV CODE								
	FISCAL YEAR 2022	201,555.02	61,523.29	(57,432.39)	4,090.90	0.00	205,645.92	Advanced funding for federal cooperative	1993-Special Revenue
	FISCAL YEAR 2023	205,645.92	0.00	0.00	0.00	0.00	205,645.92	agreements to be made from consolidated	
	FISCAL YEAR 2024	222,359.18	124,436.13	(130,854.94)	(6,418.81)	0.00	215,940.37	federal funds account upon receipt of	
								payment from federal grantors.	
8704	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND Cash Control								
8704-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	6,119.94	240,201.33	(234,180.30)	6,021.03	0.00	12,140.97	Federal funds to investigate activities and	1993-Federal Revenue
	FISCAL YEAR 2023	12,140.97	0.00	(1,261.36)	(1,261.36)	0.00	10,879.61	to publish State Natural Resources	Appropriated
	FISCAL YEAR 2024	28,623.77	265,897.93	(266,956.90)	(1,058.97)	0.00	27,564.80	reports and maps.	
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	813,263.73	405,000.42	(457,252.22)	(52,251.80)	0.00	761,011.93		
0485 - GLENVILLE STATE COLLEGE									
4482	REVENUE CLEARING FUND Cash Control								
4482-999	(18B-10-15) WV CODE								
	FISCAL YEAR 2022	62,491.48	(44,533.71)	0.00	(44,533.71)	0.00	17,957.77	Clearing fund for local revenue and interest	1993-Special Revenue
	FISCAL YEAR 2023	17,957.77	27,181.71	0.00	27,181.71	0.00	45,139.48	transfers to other line items.	
	FISCAL YEAR 2024	39,825.24	(20,918.42)	0.00	(20,918.42)	0.00	18,906.82		
4496	TUITION & REQUIRED E & G FEES FUND Cash Control								
4496-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	592,587.99	13,231,492.76	(13,406,557.70)	(175,064.94)	0.00	417,523.05	Transfers and investment earnings to fund	2004-Special Revenue
	FISCAL YEAR 2023	417,523.05	737,435.42	(959,119.13)	(221,683.71)	0.00	195,839.34	institutional operating expenses and	
	FISCAL YEAR 2024	114,414.94	15,527,152.21	(14,867,469.07)	659,683.14	0.00	774,098.08	support off-campus course offerings.	
4497	AUXILIARY & AUXILIARY CAPITAL FEES FUND Cash Control								
4497-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	50,010.35	4,787,389.62	(4,593,961.70)	193,427.92	0.00	243,438.27	Other collections, fees licenses, and	2004-Special Revenue
	FISCAL YEAR 2023	243,438.27	122,327.56	(360,540.64)	(238,213.08)	0.00	5,225.19	investment earnings to provide funding to	
	FISCAL YEAR 2024	362,862.69	4,227,307.15	(4,106,393.10)	120,914.05	2,607.76	486,384.50	dormitory facilities for students.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4498	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4498-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	1,000,336.69	0.00	(42,870.57)	(42,870.57)	0.00	957,466.12	Tuition, fees and investment to fund	2004-Special Revenue
	FISCAL YEAR 2023	957,466.12	0.00	(139,240.40)	(139,240.40)	0.00	818,225.72	capital projects.	
	FISCAL YEAR 2024	94,571.90	1,535,000.00	(437,339.62)	1,097,660.38	0.00	1,192,232.28		
4499	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4499-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	138,597.62	2,936,791.85	(1,820,256.27)	1,116,535.58	0.00	1,255,133.20	Operating fund transfer, gifts, donations and	2004-Special Revenue
	FISCAL YEAR 2023	1,255,133.20	(493,216.31)	(9,664.07)	(502,880.38)	0.00	752,252.82	investment earnings to administer	
	FISCAL YEAR 2024	231,203.72	3,088,366.36	(3,255,901.98)	(167,535.62)	0.00	63,668.10	financial aid, scholarship and state	
								grants programs.	
8770	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8770-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	(49,932.23)	3,992,174.77	(1,780,276.08)	2,211,898.69	0.00	2,161,966.46	Federal funds and interest to participate	1993-Federal Revenue
	FISCAL YEAR 2023	2,161,966.46	102,106.12	(419,731.98)	(317,625.86)	0.00	1,844,340.60	in federal programs.	
	FISCAL YEAR 2024	134,790.97	1,097,644.30	(1,126,685.10)	(29,040.80)	0.00	105,750.17		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	977,669.46	25,454,551.60	(23,793,788.87)	1,660,762.73	2,607.76	2,641,039.95		
	0100 - GOVERNORS OFFICE								
1012	RURAL DEVELOPMENT COUNCIL								
	Cash Control								
1012-999	(5-26-5) WV CODE								
	FISCAL YEAR 2022	449.01	0.00	0.00	0.00	0.00	449.01	Collections, fees, gifts, grants and state	1993-Special Revenue
	FISCAL YEAR 2023	449.01	0.00	0.00	0.00	0.00	449.01	funds to support the rural development	
	FISCAL YEAR 2024	449.01	0.00	0.00	0.00	0.00	449.01	council.	
1024	GIFTS, GRANTS, DONATIONS & OTHER SPECIAL PROJECTS								
	Cash Control								
1024-999	(5-1-88 & 15-3-13) WV CODE								
	FISCAL YEAR 2022	8,287.44	0.00	0.00	0.00	0.00	8,287.44	Fees, licenses and income to fund	1997-Special Revenue
	FISCAL YEAR 2023	8,287.44	0.00	0.00	0.00	0.00	8,287.44	Governor's office special projects.	
	FISCAL YEAR 2024	8,287.44	0.00	0.00	0.00	0.00	8,287.44		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1029	GIFTS, GRANTS, DONATIONS								
	Cash Control								
1029-999	(SECT 12 OF BUDGET BILL)								
	FISCAL YEAR 2022	50.00	17,000.00	(17,000.00)	0.00	0.00	50.00	Grants, gifts, and donations.	2014-Special Revenue
	FISCAL YEAR 2023	50.00	15,000.00	(15,000.00)	0.00	0.00	50.00		
	FISCAL YEAR 2024	17,844,660.78	1,149,799.46	(1,405,843.75)	(256,044.29)	0.00	17,588,616.49		
1032	GOVERNOR'S SUMMIT ON WV'S FUTURE								
	Cash Control								
1032-999	(SECT 12 OF HB 2050)								
	FISCAL YEAR 2022	0.13	0.00	0.00	0.00	0.00	0.13	Non-Federal grants to provide for	1998-Special Revenue
	FISCAL YEAR 2023	0.13	0.00	0.00	0.00	0.00	0.13	special projects coordination and	
	FISCAL YEAR 2024	0.13	0.00	0.00	0.00	0.00	0.13	the Governor's Summit on WV's future.	
1033	DHHR/EEO AA COMPLIANCE								
	Cash Control								
1033-999	(9-2-6)4 WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Non-federal grants to provide for EEO	1998-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	training and support.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
1036	AMERICORPS PROMISE FELLOW MATCH - GOV. CIVIL CONT.								
	Cash Control								
1036-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	2,344.46	0.00	0.00	0.00	0.00	2,344.46	To draw federal grant funds for various	2001-Special Revenue
	FISCAL YEAR 2023	2,344.46	0.00	0.00	0.00	0.00	2,344.46	activities relating to children & families.	
	FISCAL YEAR 2024	2,344.46	0.00	0.00	0.00	0.00	2,344.46		
1044	FLOOD DISASTER JUNE 2016								
	Cash Control								
1044-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	6,115.86	0.00	0.00	0.00	0.00	6,115.86		2017-Special Revenue
	FISCAL YEAR 2023	6,115.86	0.00	0.00	0.00	0.00	6,115.86		
	FISCAL YEAR 2024	6,115.86	0.00	0.00	0.00	0.00	6,115.86		
1046	GOVERNOR'S OFFICE LOTTERY FUND								
	Cash Control								
1046-999	(SB133, Section 9 of Budget Bill)								
	FISCAL YEAR 2022	65,575.11	0.00	0.00	0.00	0.00	65,575.11	Appropriations from surplus accrued for	2004-Excess Lottery
	FISCAL YEAR 2023	65,575.11	0.00	0.00	0.00	0.00	65,575.11	publication of Papers and transition	Revenue
	FISCAL YEAR 2024	65,575.11	0.00	0.00	0.00	0.00	65,575.11	Expenses.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1055	FLOOD DISASTER - JUNE 2008 Cash Control								
1055-999	(5-1-18 &15-5-13) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer to account for	2008-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	funds provided by FEMA to repair flood	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	damage during April 2008.	
1057	FLOOD DISASTER - JUNE 2008 Cash Control								
1057-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	38,532.38	0.00	0.00	0.00	0.00	38,532.38	Operating fund transfer to account for	2009-Special Revenue
	FISCAL YEAR 2023	38,532.38	0.00	0.00	0.00	0.00	38,532.38	funds provided by FEMA to repair flood	
	FISCAL YEAR 2024	38,532.38	0.00	0.00	0.00	0.00	38,532.38	damage during June 2008.	
1058	MINORITY AFFAIRS FUND Cash Control								
1058-999	(HB 4015)								
	FISCAL YEAR 2022	210,219.63	396,801.00	(212,913.50)	183,887.50	0.00	394,107.13	Promote minority programs through receipt	2013-Special Revenue
	FISCAL YEAR 2023	394,107.13	401,072.47	(16,272.15)	384,800.32	0.00	778,907.45	of gifts, grants and donations.	Appropriated
	FISCAL YEAR 2024	622,454.31	397,751.00	(287,536.46)	110,214.54	0.00	732,668.85		
1059	FLOOD DISASTER - DECEMBER 2009 Cash Control								
1059-999	(5-1-18 & 15-5-13) WV CODE								
	FISCAL YEAR 2022	1.00	0.00	0.00	0.00	0.00	1.00	Operating fund transfer to account for	2010-Special Revenue
	FISCAL YEAR 2023	1.00	0.00	0.00	0.00	0.00	1.00	funds provided by FEMA to repair flood	
	FISCAL YEAR 2024	1.00	0.00	0.00	0.00	0.00	1.00	damage during December 2009.	
1060	MARCH 2010 FLOOD - CONTINGENT FUND Cash Control								
1060-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	FEMA reimbursement for March 2010 flood.	2011-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
1061	GOVS CONTINGENCY FUND - December 2009 FLOOD Cash Control								
1061-999	(5-1-18 &15-5-13) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	FEMA reimbursement for February 2010	2011-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	flood.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1062	GOVS CONTINGENCY FUND - December 2009 FLOOD Cash Control								
1062-999	(5-1-18 &15-5-13) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	FEMA reimbursement for June 2010	2011-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	flood.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
1067	FEBRUARY 2012 WINTER STORM Cash Control								
1067-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2012-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8700	CORONAVIRUS AID,RELIEF & ECONOMIC SECURITY ACT Cash Control								
8700-999	FISCAL YEAR 2022	143,541,911.25	(3,962,494.36)	(568,367,020.93)	(572,329,515.29)	437,565,297.72	8,777,693.68		
	FISCAL YEAR 2023	8,777,693.68	686,850.78	(768,130.78)	(81,280.00)	0.00	8,696,413.68		
	FISCAL YEAR 2024	857,799.46	5,041,724.95	(5,899,524.41)	(857,799.46)	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
8717	ARRA NTIA BROADBRAND Cash Control								
8717-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal grant monies for expansion of	2013-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	broadband infrastructure technology.	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8742	ARRA NTIA BROADBRAND Cash Control								
8742-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2017-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8822	CORONAVIRUS STATE FISCAL RECOVERY PASS THROUGH Cash Control								
8822-999	FISCAL YEAR 2022	78,700,888.89	81,245,407.00	(156,725,277.95)	(75,479,870.95)	0.00	3,221,017.94		2021-Federal Revenue
	FISCAL YEAR 2023	3,221,017.94	0.00	0.00	0.00	0.00	3,221,017.94		
	FISCAL YEAR 2024	3,204,819.27	0.00	(3,204,819.27)	(3,204,819.27)	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8823	CORONAVIRUS STATE FISCAL RECOVERY FUND Cash Control								
8823-999	FISCAL YEAR 2022	41,001.47	678,577,837.64	(665,000,000.00)	13,577,837.64	(13,576,953.57)	41,885.54		2021-Federal Revenue
	FISCAL YEAR 2023	41,885.54	689,317.26	0.00	689,317.26	(689,317.26)	41,885.54		Appropriated
	FISCAL YEAR 2024	0.00	1,504,972.10	0.00	1,504,972.10	(1,504,088.02)	884.08		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						691,321,947.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						692,011,264.83		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						28,079,788.25		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	22,651,039.21	8,094,247.51	(10,797,723.89)	(2,703,476.38)	(1,504,088.02)	18,443,474.81		
	INVESTMENT ACCOUNT BTI FY24 SUBTOTAL						28,079,788.25		
0507 - HEALTH CARE AUTHORITY FUND									
5375	HEALTH CARE COST REVIEW AUTHORITY FUND Cash Control								
5375-999	(16-29B-8) WV CODE								
	FISCAL YEAR 2022	4,551,674.03	164,203.46	(2,733,943.48)	(2,569,740.02)	0.00	1,981,934.01	Hospital assessments for expenses of	1993-Special Revenue
	FISCAL YEAR 2023	1,981,934.01	0.00	(13,945.11)	(13,945.11)	0.00	1,967,988.90	Board and regulation of hospitals.	Appropriated
	FISCAL YEAR 2024	1,588,164.08	0.00	(493,134.18)	(493,134.18)	0.00	1,095,029.90		
5376	CERTIFICATE OF NEED PROGRAM FUND Cash Control								
5376-999	(16-2D-5) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Filing fees to determine if new institution-	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	al health service is needed.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
5377	CERTIFICATE OF NEED PROGRAM FUND Cash Control								
5377-999	(16-2D-5) WV CODE								
	FISCAL YEAR 2022	1,902,125.04	399,425.00	(406,031.72)	(6,606.72)	0.00	1,895,518.32	Filing fees to determine if new institution-	2018-Special Revenue
	FISCAL YEAR 2023	1,895,518.32	26,700.00	(50,284.83)	(23,584.83)	0.00	1,871,933.49	al health service is needed.	Appropriated
	FISCAL YEAR 2024	1,925,945.17	282,800.00	(347,890.75)	(65,090.75)	0.00	1,860,854.42		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
5380	WV HEALTH INFORMATION NETWORK ACCOUNT								
	Cash Control								
5380-999	(16-29G-4A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfers from fund 5375 and	2008-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	operating funds transfers from fund 5379	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	to fund the operations of the WV	
								Health Information Network.	
5382	WV HEALTH CARE AUTHORITY REVOLVING LOAN FUND								
	Cash Control								
5382-999	(16-29I-4) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfers from fund 5375 to fund	2009-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	loans made under the WV Revolving	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Loan Fund.	
8851	CONSOLIDATED FEDERAL FUNDS								
	Cash Control								
8851-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal HRSA grant funds to be used for	1993-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	the state planning grants initiative to	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	for the insured.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	3,514,109.25	282,800.00	(841,024.93)	(558,224.93)	0.00	2,955,884.32		
0441 - HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION									
4295	LOTTERY EDUCATION - HEPC								
	Cash Control								
4295-999	(29-22-18A) WV CODE								
	FISCAL YEAR 2022	0.00	29,000,000.00	(29,000,000.00)	0.00	0.00	0.00	Statutory transfers to fund higher	2004-Excess Lottery
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	education improvement fund.	Revenue
	FISCAL YEAR 2024	0.00	29,000,000.00	(29,000,000.00)	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4296	PROMISE SCHOLARSHIP FUND								
	Cash Control								
4296-999	(18C-7-7) WV CODE								
	FISCAL YEAR 2022	4,018,485.12	47,506,121.11	(43,462,380.44)	4,043,740.67	0.00	8,062,225.79	Statutory transfers, interest income to fund the Promise Scholarship Program.	2001-Special Revenue
	FISCAL YEAR 2023	8,062,225.79	0.00	(114,780.64)	(114,780.64)	0.00	7,947,445.15		
	FISCAL YEAR 2024	12,785,912.36	48,092,471.97	(44,083,850.39)	4,008,621.58	0.00	16,794,533.94		
4297	HIGHER EDUCATION IMPROVEMENT FUND								
	Cash Control								
4297-999	(29-22-18C) WV CODE								
	FISCAL YEAR 2022	0.00	15,000,000.00	(15,000,000.00)	0.00	0.00	0.00	Statutory transfers to fund higher education improvement fund.	2004-Excess Lottery Revenue
	FISCAL YEAR 2023	0.00	1,500,000.00	(1,500,000.00)	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	15,000,000.00	(15,000,000.00)	0.00	0.00	0.00		
4921	HEPC ADMINISTRATION - HERF								
	Cash Control								
4921-999	(18B-10-2 & 18B-1B-4C & 18B-1A-5) WV CODE								
	FISCAL YEAR 2022	787,412.16	17,793.05	(63,552.83)	(45,759.78)	0.00	741,652.38	Higher education resource fee and interest for central office general expenditures.	2001-Special Revenue
	FISCAL YEAR 2023	741,652.38	0.00	(4,667.36)	(4,667.36)	0.00	736,985.02		
	FISCAL YEAR 2024	725,333.83	24,794.37	(219,580.18)	(194,785.81)	0.00	530,548.02		
4922	UNDERWOOD/SMITH SCHOLARSHIP PROGRAM FUND								
	Cash Control								
4922-999	(18B-1A-5 & 18B-1B-4C & 18C-4-1) WV CODE								
	FISCAL YEAR 2022	1,522,127.83	629,560.28	(779,628.00)	(150,067.72)	0.00	1,372,060.11	Investment earnings fund to be administered by the senior administrator solely for granting scholarships to prospective teachers in accordance to Code.	2001-Special Revenue
	FISCAL YEAR 2023	1,372,060.11	345,592.00	(3,726.28)	341,865.72	0.00	1,713,925.83		
	FISCAL YEAR 2024	1,096,738.46	668,074.39	(1,081,419.61)	(413,345.22)	0.00	683,393.24		
4925	LOTTERY EDUCATION - HEPC								
	Cash Control								
4925-999	(18B-1A-5 & 18B-1B-4C & 22-22-18G) WV CODE								
	FISCAL YEAR 2022	(212,809.18)	3,018,744.00	(2,874,113.05)	144,630.95	0.00	(68,178.23)		2015 -Lottery Revenue
	FISCAL YEAR 2023	(68,178.23)	1,096,971.98	(290,586.86)	806,385.12	0.00	738,206.89		
	FISCAL YEAR 2024	(405,445.44)	3,027,142.00	(2,993,044.19)	34,097.81	0.00	(371,347.63)		
4927	GIFTS GRANTS & DONATION (NON FEDERAL)								
	Cash Control								
4927-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	1,048,855.70	125,206.15	(29,477.78)	95,728.37	0.00	1,144,584.07	Other collections, fees licenses and interest income to provide funding for HEPC.	2004-Special Revenue
	FISCAL YEAR 2023	1,144,584.07	500.00	(71,985.32)	(71,485.32)	0.00	1,073,098.75		
	FISCAL YEAR 2024	1,578,542.26	389,252.92	1,920.15	391,173.07	0.00	1,969,715.33		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4928	WV ENG SCIENCE & TECH SCHOLARSHIP PROGRAM								
	Cash Control								
4928-999	(18C-6-1C) HB2695WV CODE								
	FISCAL YEAR 2022	1,232,238.38	455,458.97	(447,074.60)	8,384.37	0.00	1,240,622.75	Other collections, fees licenses and interest	2004-Special Revenue
	FISCAL YEAR 2023	1,240,622.75	249,057.00	35,298.40	284,355.40	0.00	1,524,978.15	income to provide funding for WV	
	FISCAL YEAR 2024	1,259,925.67	506,523.05	(415,500.94)	91,022.11	0.00	1,350,947.78	ESTS Program.	
4929	WV GEAR UP SCHOLARSHIP FUND								
	Cash Control								
4929-999	(18B) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Other collections, fees licenses and interest	2004-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	income to provide funding for WV Gear Up	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Scholarship Program.	
4930	STATE GIFTS, GRANTS AND CONTRACTS FUND								
	Cash Control								
4930-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	159,312.91	48,068,285.55	(19,882,172.44)	28,186,113.11	0.00	28,345,426.02	Other collections, fees licenses and interest	2004-Special Revenue
	FISCAL YEAR 2023	28,345,426.02	50,500.00	(2,769,557.84)	(2,719,057.84)	0.00	25,626,368.18	income to provide funding for HEPC.	
	FISCAL YEAR 2024	2,019,195.45	43,427,268.42	(42,871,143.11)	556,125.31	0.00	2,575,320.76		
4931	RESEARCH CHALLENGE FUND								
	Cash Control								
4931-999	(18B-1B-10)(A) WV CODE								
	FISCAL YEAR 2022	2,870,480.47	1,731,820.00	(2,403,798.14)	(671,978.14)	0.00	2,198,502.33	Statutory transfers to fund the Research	2004-Special Revenue
	FISCAL YEAR 2023	2,198,502.33	0.00	(160,262.40)	(160,262.40)	0.00	2,038,239.93	Challenge fund.	
	FISCAL YEAR 2024	2,215,337.76	1,731,820.00	(2,152,981.32)	(421,161.32)	0.00	1,794,176.44		
4932	HIGHER EDUCATION POLICY COMMISSION - ADMIN CONTROL ACCOUNT								
	Cash Control								
4932-999	(Chapter 18B, SB1011)WV CODE								
	FISCAL YEAR 2022	111,323.40	0.00	0.00	0.00	0.00	111,323.40	Statutory transfers to receive and disburse	2008-Excess Lottery
	FISCAL YEAR 2023	111,323.40	0.00	0.00	0.00	0.00	111,323.40	State Excess Lottery net profits to	Revenue
	FISCAL YEAR 2024	111,323.40	0.00	0.00	0.00	0.00	111,323.40	support higher education.	
4933	HIGHER EDUCATION GRANT FUND								
	Cash Control								
4933-999	(18C-5-3)B WV CODE								
	FISCAL YEAR 2022	14,529,041.20	40,631,211.51	(38,703,670.61)	1,927,540.90	0.00	16,456,582.10	Statutory transfers, investment earnings	2007-Special Revenue
	FISCAL YEAR 2023	16,456,582.10	0.00	(100,051.17)	(100,051.17)	0.00	16,356,530.93	to administer the Higher Ed. Grant Fund.	
	FISCAL YEAR 2024	19,195,921.05	81,617,896.42	(44,475,776.64)	37,142,119.78	0.00	56,338,040.83		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4934	WEST VIRGINIA RESEARCH TRUST FUND								
	Cash Control								
4934-999	(18B-18A-3) WV CODE								
	FISCAL YEAR 2022	45,018.56	0.00	0.00	0.00	0.00	45,018.56	Statutory transfers to fund the WV	2008-Special Revenue
	FISCAL YEAR 2023	45,018.56	0.00	0.00	0.00	0.00	45,018.56	Research Trust Fund.	
	FISCAL YEAR 2024	45,018.56	0.00	0.00	0.00	0.00	45,018.56		
4935	ENERGY AND WATER SAVINGS REVOLVING LOAN FUND								
	Cash Control								
4935-999	(18B-5-11) WV CODE								
	FISCAL YEAR 2022	1,939,668.58	589,834.80	(825,000.00)	(235,165.20)	0.00	1,704,503.38	To administer the Energy and Water	2009-Special Revenue
	FISCAL YEAR 2023	1,704,503.38	0.00	25,000.00	25,000.00	0.00	1,729,503.38	Saving Loan Fund.	
	FISCAL YEAR 2024	1,005,848.43	481,362.56	410,000.00	891,362.56	0.00	1,897,210.99		
4936	ERMA BYRD HIGHER EDUCATION CENTER GOVERNOR'S CONTINGENCY FUND								
	Cash Control								
4936-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.04	0.00	0.00	0.00	0.00	0.04	To receive and disburse statutory transfers	2009-Special Revenue
	FISCAL YEAR 2023	0.04	0.00	0.00	0.00	0.00	0.04	for the Erma Byrd Higher Ed. Fund from	
	FISCAL YEAR 2024	0.04	0.00	0.00	0.00	0.00	0.04	the Governor's Contingency Fund.	
8839	FEDERAL PROGRAMS FUND								
	Cash Control								
8839-999	(18B-1A-5, 18B-1B-4C & 18B-4-4) WV CODE								
	FISCAL YEAR 2022	403,279.50	3,621,334.30	(3,588,455.01)	32,879.29	0.00	436,158.79	Earned interest, grants, fees and federal	1993-Federal Revenue
	FISCAL YEAR 2023	436,158.79	784,921.00	(698,536.59)	86,384.41	0.00	522,543.20	funds for various higher Ed. Programs.	
	FISCAL YEAR 2024	529,824.48	7,161,976.56	(7,684,068.99)	(522,092.43)	0.00	7,732.05		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	42,163,476.31	231,128,582.66	(189,565,445.22)	41,563,137.44	0.00	83,726,613.75		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0477 - HIGHER EDUCATION POLICY COMMISSION - HEALTH SCIENCES									
4942	HEALTH SCIENCES SCHOLARSHIP FUND								
	Cash Control								
4942-999	(18C-3-1) WV CODE								
	FISCAL YEAR 2022	477,832.82	346.04	(137,342.51)	(136,996.47)	0.00	340,836.35	State funds, transfers from fund 4002 and interest from investments to provide loans and scholarships to students enrolled in served areas after completion of studies.	2001-Special Revenue
	FISCAL YEAR 2023	340,836.35	0.00	237.00	237.00	0.00	341,073.35		
	FISCAL YEAR 2024	294,196.70	10,196.39	(165,805.39)	(155,609.00)	0.00	138,587.70		
	FY24 SUBTOTAL	294,196.70	10,196.39	(165,805.39)	(155,609.00)	0.00	138,587.70		
0442 - HIGHER EDUCATION POLICY COMMISSION - SYSTEM									
4901	HIGHER EDUCATION RESOURCE FEES FUNS								
	Cash Control								
4901-999	(18B-1A-5, 18B-1B-4C & 18B-10-2)								
	(18B-10-2)WV CODE								
	FISCAL YEAR 2022	5,986,175.96	368,721.96	(366,956.20)	1,765.76	0.00	5,987,941.72	Higher education resource fee and interest for administration and general expenditures.	2001-Special Revenue
	FISCAL YEAR 2023	5,987,941.72	0.00	(23,558.88)	(23,558.88)	0.00	5,964,382.84		
	FISCAL YEAR 2024	5,760,281.59	401,008.24	(916,290.61)	(515,282.37)	0.00	5,244,999.22		
4902	REGISTRATION FEE CAPITAL IMPROVEMENT FUND								
	Cash Control								
4902-999	(18B-1A-5, 18B-1B-4C & 18B-10-8) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Registration fees, investments and interest to finance construction projects.	2001-Special Revenue Appropriated
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
4903	TUITION FEE CAPITAL IMPROVEMENT FUND								
	Cash Control								
4903-999	(18B-1A-5, 18B-1B-4C & 18-12B-2) WV CODE								
	FISCAL YEAR 2022	12,286,833.21	28,079,939.86	(27,896,089.10)	183,850.76	0.00	12,470,683.97	Tuition fees and interest to finance construction projects.	2001-Special Revenue Appropriated
	FISCAL YEAR 2023	12,470,683.97	1,500,000.00	(76,757.91)	1,423,242.09	0.00	13,893,926.06		
	FISCAL YEAR 2024	12,606,689.35	28,587,172.88	(27,842,274.30)	744,898.58	0.00	13,351,587.93		
4904	PURCHASE OF INVESTMENTS FUND								
	Cash Control								
4904-999	(18B-1A-5 & 18B-1B-4C) WV CODE								
	FISCAL YEAR 2022	(270,537,206.42)	0.00	0.00	0.00	(324,067.74)	(270,861,274.16)	Earned interest, grants and fees for the purchase of investments fund.	2001-Special Revenue
	FISCAL YEAR 2023	(270,861,274.16)	210,003.12	0.00	210,003.12	(210,003.12)	(270,861,274.16)		
	FISCAL YEAR 2024	(280,731,953.52)	40,090.41	0.00	40,090.41	(15,827,710.23)	(296,519,573.34)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						270,861,274.16		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						271,071,277.28		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						296,560,652.44		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4906	TUITION FEE REVENUE BOND CONSTRUCTION FUND Cash Control								
4906-999	(18-12B-1, 18B-3-3, 18B-1A-5 & 18B-4C) WV CODE								
	FISCAL YEAR 2022	2,849.72	2.39	0.00	2.39	0.00	2,852.11	Tuition fees and interest to finance	2001-Special Revenue
	FISCAL YEAR 2023	2,852.11	0.00	0.00	0.00	0.00	2,852.11	construction projects.	Appropriated
	FISCAL YEAR 2024	2,330.38	46.72	(2,364.41)	(2,317.69)	0.00	12.69		
4908	COMMUNITY AND TECHNICAL COLLEGE IMPROVEMENT FUND LTY Cash Control								
4908-999	(18B-10-8 & 29-22-18) WV CODE								
	FISCAL YEAR 2022	1,149,307.28	4,994,500.00	(4,994,500.00)	0.00	0.00	1,149,307.28	Debt service fund. Transfers to higher	2009-Lottery Revenue
	FISCAL YEAR 2023	1,149,307.28	499,075.00	0.00	499,075.00	0.00	1,648,382.28	education from the lottery established by	
	FISCAL YEAR 2024	1,129,362.28	4,997,000.00	(5,035,645.83)	(38,645.83)	0.00	1,090,716.45	SB 682 in 2008 regular session.	
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	(261,233,289.92)	34,025,318.25	(33,796,575.15)	228,743.10	(15,827,710.23)	(276,832,257.05)		
	INVESTMENT ACCOUNT BTI FY24 SUBTOTAL						296,560,652.44		
0509 - HOSPITAL FINANCE AUTHORITY									
5475	HOSPITAL FINANCE AUTHORITY FUND Cash Control								
5475-999	(16-29A-5 & 9) WV CODE								
	FISCAL YEAR 2022	307,326.59	0.00	(104,322.05)	(104,322.05)	0.00	203,004.54	Fees and charges in connection with	1993-Special Revenue
	FISCAL YEAR 2023	203,004.54	0.00	(1,746.81)	(1,746.81)	0.00	201,257.73	financial programs to lower the cost of	Appropriated
	FISCAL YEAR 2024	334,043.03	87,900.36	(30,092.13)	57,808.23	0.00	391,851.26	capital for hospitals.	
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	334,043.03	87,900.36	(30,092.13)	57,808.23	0.00	391,851.26		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2200 - HOUSE OF DELEGATES									
1715	PEIB ESCROW FUND								
	Cash Control								
1715-999	(5-16-23) WV CODE								
	FISCAL YEAR 2022	16,337.42	0.00	(1,151.30)	(1,151.30)	0.00	15,186.12	Members' contributions transferred to the Insurance Board for coverage.	1993-Special Revenue
	FISCAL YEAR 2023	15,186.12	0.00	545.00	545.00	0.00	15,731.12		
	FISCAL YEAR 2024	25,065.56	2,782.09	(2,996.35)	(214.26)	0.00	24,851.30		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	(9.23)	0.00	0.00	0.00	9.23	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	25,065.56	2,782.09	(2,996.35)	(214.26)	0.00	24,851.30		
0510 - HUMAN RIGHTS									
5352	HUMAN RIGHTS SUMMIT - GOVERNOR'S CIVIL CONTINGENCY FUND								
	Cash Control								
5352-999	SEC 11, SB 105 & (5-1-18 &5-11-16) WV CODE								
	FISCAL YEAR 2022	112.66	0.00	0.00	0.00	0.00	112.66	Governor's Contingency Fund to assist Human Rights Summit expenses.	1999-Special Revenue
	FISCAL YEAR 2023	112.66	0.00	0.00	0.00	0.00	112.66		
	FISCAL YEAR 2024	112.66	0.00	0.00	0.00	0.00	112.66		
5353	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
5353-999	STATE BUDGET BILL SECTION II & (4-11-2)WV CODE								
	FISCAL YEAR 2022	3,190.82	1,645.69	(975.96)	669.73	0.00	3,190.82	Gifts, grants & donations for the Human Rights Commission.	1999-Special Revenue
	FISCAL YEAR 2023	3,860.55	0.00	0.00	0.00	0.00	3,860.55		
	FISCAL YEAR 2024	4,136.99	3,877.50	(5,074.81)	(1,197.31)	0.00	2,939.68		
8725	FEDERAL FUNDS								
	Cash Control								
8725-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	577,262.47	196,459.72	(130,201.23)	66,258.49	0.00	643,520.96	Federal funds to resolve discrimination complaints on housing.	1993-Federal Revenue Appropriated
	FISCAL YEAR 2023	643,520.96	3,000.00	98,000.83	101,000.83	0.00	744,521.79		
	FISCAL YEAR 2024	720,023.20	216,231.96	(460,063.92)	(243,831.96)	0.00	476,191.24		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	724,272.85	220,109.46	(465,138.73)	(245,029.27)	0.00	479,243.58		
0210 - INFORMATION SERVICES AND COMMUNICATIONS									
2032	POSTAGE FUND								
	Cash Control								
2032-999	(5A-7-10)WV CODE								
	FISCAL YEAR 2022	765,853.08	6,858,118.29	(6,686,729.62)	171,388.67	0.00	937,241.75	Transfers from other agencies to pay	1993-Special Revenue
	FISCAL YEAR 2023	937,241.75	688,691.19	(429,166.62)	259,524.57	0.00	1,196,766.32	their postage.	
	FISCAL YEAR 2024	805,038.51	6,946,342.32	(7,337,927.26)	(391,584.94)	0.00	413,453.57		
2220	I. S. &C. REVOLVING FUND								
	Cash Control								
2220-999	(5A-7-10)WV CODE								
	FISCAL YEAR 2022	3,475,472.37	33,754,549.82	(30,151,152.18)	3,603,397.64	0.00	7,078,870.01	Receipts from computer time charges,	1993-Special Revenue
	FISCAL YEAR 2023	7,078,870.01	2,722,867.52	(1,525,993.35)	1,196,874.17	0.00	8,275,744.18	telecommunications and central mail	Appropriated
	FISCAL YEAR 2024	2,017,814.05	51,782,747.71	(50,387,420.71)	1,395,327.00	0.00	3,413,141.05	receipts from agencies for support of information services.	
2222	TELECOMMUNICATIONS SERVICES PAYMENT & RESERVE FUND								
	Cash Control								
2222-999	(5A-7-10)WV CODE & SB 700								
	FISCAL YEAR 2022	1,020,916.55	15,441,115.42	(15,403,604.82)	37,510.60	0.00	1,058,427.15	Other collections, fees licenses, and	1997-Special Revenue
	FISCAL YEAR 2023	1,058,427.15	750,900.33	(1,216,119.69)	(465,219.36)	0.00	593,207.79	income for telecommunications services	
	FISCAL YEAR 2024	2,425,898.30	14,145,842.56	(15,786,684.36)	(1,640,841.80)	0.00	785,056.50	payment and reserve fund.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	5,248,750.86	72,874,932.59	(73,512,032.33)	(637,099.74)	0.00	4,611,651.12		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0704 - INSURANCE COMMISSIONER									
7150	EXAMINATION REVOLVING FUND								
	Cash Control								
7150-999	(33-2-90) WV CODE								
	FISCAL YEAR 2022	2,551,348.98	1,042,300.00	(1,271,719.97)	(229,419.97)	0.00	2,321,929.01	Examination fees to pay examinations	1993-Special Revenue
	FISCAL YEAR 2023	2,321,929.01	193,200.00	(66,427.57)	126,772.43	0.00	2,448,701.44	expenses.	Appropriated
	FISCAL YEAR 2024	2,145,960.56	952,700.00	(1,602,315.63)	(649,615.63)	0.00	1,496,344.93		
7151	CONSUMER ADVOCATE FUND								
	Cash Control								
7151-999	(33-2-16 & 18)WV CODE								
	FISCAL YEAR 2022	45,199.63	370,000.00	(393,435.45)	(23,435.45)	0.00	21,764.18	Transfers from fund 7152 to pay expenses	1993-Special Revenue
	FISCAL YEAR 2023	21,764.18	30,000.00	(33,788.57)	(3,788.57)	0.00	17,975.61	of Consumer Advocate Program.	Appropriated
	FISCAL YEAR 2024	31,077.74	330,000.00	(325,346.36)	4,653.64	0.00	35,731.38		
7152	INSURANCE COMMISSION FUND								
	Cash Control								
7152-999	(33-3-13B) WV CODE								
	FISCAL YEAR 2022	17,117,965.24	38,560,992.14	(19,987,640.18)	18,573,351.96	0.00	35,691,317.20	Insurance fees for operation of this agency.	1993-Special Revenue
	FISCAL YEAR 2023	35,691,317.20	6,338,761.54	(2,564,861.26)	3,773,900.28	0.00	39,465,217.48		Appropriated
	FISCAL YEAR 2024	33,732,338.69	38,416,831.97	(20,679,094.64)	17,737,737.33	0.00	51,470,076.02		
7153	INSURANCE FRAUD PREVENTION FUND								
	Cash Control								
7153-999	(33-3-13B) WV CODE								
	FISCAL YEAR 2022	0.00	7,241.52	0.00	7,241.52	0.00	7,241.52		2022-Special Revenue
	FISCAL YEAR 2023	7,241.52	0.00	0.00	0.00	0.00	7,241.52		Appropriated
	FISCAL YEAR 2024	7,241.52	2,486.60	0.00	2,486.60	0.00	9,728.12		
7155	MUNICIPAL PENSION & PROTECTION 1% FIRE AND GAS TAX FUND								
	Cash Control								
7155-999	(33-3-14D & 33-12-16A) WV CODE								
	FISCAL YEAR 2022	49,426.46	32,985,428.18	(32,980,195.64)	5,232.54	0.00	54,659.00	Insurance tax transferred to fund 1309 to	1993-Special Revenue
	FISCAL YEAR 2023	54,659.00	7,751,912.69	0.00	7,751,912.69	0.00	7,806,571.69	be distributed to municipal policemen's	
	FISCAL YEAR 2024	197,203.05	38,163,430.31	(38,288,565.24)	(125,134.93)	0.00	72,068.12	and firemen's pension and relief funds and	
								volunteer and part-time volunteer fire	
								companies and departments.	
7156	BAIL BONDSMEN CASH SECURITY FUND								
	Cash Control								
7156-999	(RS21 HB 2758 & Title 114 Leg Rule Section 114-103-9 Cash Securities Held in Trust) WV CODE								
	FISCAL YEAR 2024	25,000.00	85,000.00	0.00	85,000.00	0.00	110,000.00		2024-Special Revenue

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7157	ESCROW COLLECTIONS & INVESTMENTS FUND Cash Control								
7157-999	(ESCROW FUND) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Escrow Account.	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
7158	FIRE PROTECTION FUND Cash Control								
7158-999	(33-3-33) WV CODE								
	FISCAL YEAR 2022	5,669.73	15,297,811.46	(15,266,880.19)	30,931.27	0.00	36,601.00	Fifty percent of 1% surcharge on fire and	1993-Special Revenue
	FISCAL YEAR 2023	36,601.00	3,275,353.93	0.00	3,275,353.93	0.00	3,311,954.93	casualty insurance transferred to fund	
	FISCAL YEAR 2024	83,761.89	29,217,551.44	(29,256,742.35)	(39,190.91)	0.00	44,570.98	1315 to be disbursed to each volunteer fire company or department.	
7161	WV HEALTH INSURANCE PLAN FUND Cash Control								
7161-999	(33-48-7A) & SB 3005 WV CODE								
	FISCAL YEAR 2022	29,618.59	0.00	0.00	0.00	0.00	29,618.59	For the operation of the WV Health	Special Revenue
	FISCAL YEAR 2023	29,618.59	0.00	0.00	0.00	0.00	29,618.59	Insurance Plan.	
	FISCAL YEAR 2024	29,618.59	0.00	0.00	0.00	0.00	29,618.59		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						0.00		
7162	WORKERS COMPENSATION OLD FUND Cash Control								
7162-999	(23-2C-6A)WV CODE								
	FISCAL YEAR 2022	140,582.74	(52,429,280.23)	(108,906,311.30)	(161,335,591.53)	161,729,066.71	534,057.92	Investment earnings, statutory transfers,	2005-Special Revenue
	FISCAL YEAR 2023	534,057.92	182.36	(8,657,416.10)	(8,657,233.74)	8,641,000.00	517,824.18	employer premium contributions, fees,	Appropriated
	FISCAL YEAR 2024	186,189.62	86,635,134.22	(91,268,253.55)	(4,633,119.33)	5,008,060.70	561,130.99	licenses and income for bankruptcy	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						918,722,450.99	recoveries, employer premium recoveries	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						910,081,450.99	to pay all claims and associated administrative	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						829,597,623.96	expenses for claims with date of injury on or before June 30, 2005.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7163	WORKERS COMPENSATION UNINSURED EMPLOYERS FUND Cash Control								
7163-999	(23-2C-6A) WV CODE								
	FISCAL YEAR 2022	17,864.55	(487,635.22)	(161,829.38)	(649,464.60)	657,854.97	26,254.92	Other collections, fees, licenses, income	2005-Special Revenue
	FISCAL YEAR 2023	26,254.92	27,185.79	(13,329.17)	13,856.62	(11,000.00)	29,111.54	and investment earnings to pay claims of	Appropriated
	FISCAL YEAR 2024	27,723.85	2,287,611.91	(245,210.64)	2,042,401.27	(2,049,817.61)	20,307.51	injured employees of uninsured employers	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						16,169,039.37	and seek retribution from those employers.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						16,180,039.37		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						18,490,283.48		
7164	SELF INSURED EMPLOYER GUARANTY RISK POOL Cash Control								
7164-999	(23-2C-6A) WV CODE								
	FISCAL YEAR 2022	96,490.82	(1,874,585.46)	(596,968.20)	(2,471,553.66)	2,472,585.46	97,522.62	Other collections, fees, licenses, income	2005-Special Revenue
	FISCAL YEAR 2023	97,522.62	5,000.00	(47,569.71)	(42,569.71)	43,000.00	97,952.91	and investment earnings to pay claims for	Appropriated
	FISCAL YEAR 2024	105,551.41	4,155,676.28	(554,483.28)	3,601,193.00	(3,606,002.28)	100,742.13	bankrupt and default self-insured employees	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						37,090,419.71	with date of injury on or after 7-1-2004.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						37,047,419.71		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						39,926,145.72		
7165	SELF INSURED EMPLOYER SECURITY RISK POOL Cash Control								
7165-999	(23-2C-6A) WV CODE								
	FISCAL YEAR 2022	90,108.20	(2,592,280.77)	(2,799,483.22)	(5,391,763.99)	5,402,280.77	100,624.98	Other collections, fees, licenses, income	2009-Special Revenue
	FISCAL YEAR 2023	100,624.98	0.00	(240,934.81)	(240,934.81)	250,000.00	109,690.17	& investment earnings for liabilities of	Appropriated
	FISCAL YEAR 2024	100,724.98	5,220,844.51	(2,456,972.08)	2,763,872.43	(2,756,844.51)	107,752.90	self-insured employers who default on	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						50,504,463.19	their claims after the termination of	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						50,254,463.19	Workers' Compensation Commission.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						50,322,522.37		
7168	UNFAIR CLAIMS SETTLEMENT PRACTICE TRUST FUND Cash Control								
7168-999	(33-11-4B) WV CODE								
	FISCAL YEAR 2022	0.00	1,057.42	0.00	1,057.42	(1,057.42)	0.00	Other collections, fees, licenses, income	2005-Special Revenue
	FISCAL YEAR 2023	0.00	561.01	0.00	561.01	(561.01)	0.00	to compensate claimants of unfair	
	FISCAL YEAR 2024	0.00	33,021.94	0.00	33,021.94	(33,021.94)	0.00	claims settlements.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						562,650.52		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						563,211.53		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						616,543.15		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7169	WORKERS COMPENSATION DEBT REDUCTION FUND Cash Control								
7169-999	(23-20-5) WV CODE								
	FISCAL YEAR 2022	5,037,845.54	(291,470.04)	(15.00)	(291,485.04)	0.00	4,746,360.50	Statutory transfers for the reduction of old	2005-Special Revenue
	FISCAL YEAR 2023	4,746,360.50	(80,923.73)	0.00	(80,923.73)	0.00	4,665,436.77	fund liabilities of the WC Commission	
	FISCAL YEAR 2024	3,074,870.27	(99,071.40)	0.00	(99,071.40)	0.00	2,975,798.87	through the issuance of revenue bonds.	
7170	COAL WORKERS PNEUNOCONIOSIS FUND Cash Control								
7170-999	(23-4B-2) WV CODE								
	FISCAL YEAR 2022	253,343.64	(11,131,323.20)	(19,550,112.35)	(30,681,435.55)	30,678,323.20	250,231.29	The WV Investment Board may invest any	2006-Special Revenue
	FISCAL YEAR 2023	250,231.29	0.00	(1,448,691.35)	(1,448,691.35)	1,468,000.00	269,539.94	surplus, reserve, or other monies belonging to	
	FISCAL YEAR 2024	255,808.80	20,658,280.62	(16,657,381.22)	4,000,899.40	(4,006,280.62)	250,427.58	the Coal Workers' Pneumoconiosis Fund in	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						215,681,495.25	accordance with WV 12-6.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						214,213,495.25		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						200,234,877.81		
7171	THE CLOSED ESTATE FUND ACCOUNT Cash Control								
7171-999	(33-10-38) WV CODE								
	FISCAL YEAR 2022	89,523.26	0.00	0.00	0.00	0.00	89,523.26	To deposit any remaining assets reserved	2010-Special Revenue
	FISCAL YEAR 2023	89,523.66	0.00	0.00	0.00	0.00	89,523.66	for administrative expenses incurred in	
	FISCAL YEAR 2024	89,523.66	0.00	0.00	0.00	0.00	89,523.66	closing of estate that may not be economically	
								distributed to claimants in a segregated acct.	
7173	STATE ENTITIES WORKERS' COMPENSATION PROGRAM FUND Cash Control								
7173-999	(33-2-21A)(E)1 WV CODE								
	FISCAL YEAR 2022	2,104,543.32	18,577,929.51	(19,349,923.00)	(771,993.49)	(21,126.51)	1,311,423.32	To provide a means of managing workers'	2011-Special Revenue
	FISCAL YEAR 2023	1,311,423.32	5,550,331.88	0.00	5,550,331.88	(11,207.89)	6,850,547.31	compensation coverage for persons directly	
	FISCAL YEAR 2024	1,127,388.31	18,835,811.23	(16,560,474.00)	2,275,337.23	(303,723.23)	3,099,002.31	employed by the State of West Virginia.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						11,240,488.92		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						11,251,696.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						5,633,248.83		
8883	CONSOLIDATED FEDERAL FUNDS Cash Control								
8883-999	PER E WAGNER 11/10/04								
	FISCAL YEAR 2022	0.00	563,192.01	(563,192.01)	0.00	0.00	0.00		2014-Federal Revenue
	FISCAL YEAR 2023	0.00	46,316.23	(46,316.23)	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2024	0.00	16,538.00	(16,538.00)	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	(382.11)	(382.11)		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	41,219,982.94	244,911,847.63	(217,911,376.99)	27,000,470.64	(7,747,629.49)	60,472,824.09		
	INVESTMENT ACCOUNT BTI FY24 SUBTOTAL						6,249,791.98		
	INVESTMENT ACCOUNT IMB FY24 SUBTOTAL						1,138,571,453.34		
	FY24 INVESTMENT TOTAL						1,144,821,245.32		
	2300 - JOINT EXPENSES								
1702	COMMISSION ON SPECIAL INVESTIGATION FUND								
	Cash Control								
1702-999	(4-5-4) WV CODE								
	FISCAL YEAR 2022	7,293.01	0.00	(1,090.00)	(1,090.00)	0.00	6,203.01	Gifts and grants for the commission's	1993-Special Revenue
	FISCAL YEAR 2023	6,203.01	0.00	0.00	0.00	0.00	6,203.01	expenses.	
	FISCAL YEAR 2024	5,164.09	0.00	(2,582.20)	(2,582.20)	0.00	2,581.89		
1731	CRIME VICTIMS COMPENSATION FUND								
	Cash Control								
1731-999	(14-2A-4 & 62-5-10) WV CODE								
	FISCAL YEAR 2022	327,195.69	860,524.50	(482,715.07)	377,809.43	(360,140.00)	344,865.12	Interest, court costs, filing fees and	1993-Special Revenue
	FISCAL YEAR 2023	344,865.12	19,699.40	(105,922.01)	(86,222.61)	51,850.27	310,492.78	subrogation rights receipts to pay claims to	Appropriated
	FISCAL YEAR 2024	290,243.30	1,357,306.26	(939,857.14)	417,449.12	(169,143.34)	538,549.08	victims of crime and operating expenses.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						6,571,877.27		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						6,520,027.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						6,789,632.99		
8738	CRIME VICTIMS COMPENSATION FUND-CONSOLIDATED FED FUNDS-FUND								
	Cash Control								
8738-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	887,000.00	(887,000.00)	0.00	0.00	0.00	Federal funds to fund the Crime Victims	1993-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Compensation Fund.	Appropriated
	FISCAL YEAR 2024	0.00	315,500.00	(315,500.00)	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	295,407.39	1,672,806.26	(1,257,939.34)	414,866.92	(169,143.34)	541,130.97		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						6,789,632.99		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0206 - JUDGES RETIREMENT SYSTEM									
2140	JUDGES RETIREMENT SYSTEM FUND								
	Cash Control								
2140-999	(5-10D-1 & 51-9-3)WV CODE								
	FISCAL YEAR 2022	(8,831.03)	5,077,075.70	(4,464,842.22)	612,233.48	(609,243.51)	19,158.94	Contribution, interest and appropriations for payment of retirement benefits to eligible judges.	1993-Special Revenue
	FISCAL YEAR 2023	19,158.94	299,536.65	(394,448.49)	(94,911.84)	107,414.00	31,661.10		
	FISCAL YEAR 2024	62,747.46	35,135,799.05	(4,968,649.05)	30,167,150.00	(30,178,298.27)	51,599.19		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						272,336,777.99		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						272,176,777.99		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						299,093,637.48		
	FY24 SUBTOTAL	62,747.46	35,135,799.05	(4,968,649.05)	30,167,150.00	(30,178,298.27)	51,599.19		
	ACCOUNT INVWESTMENT IMB FY24 SUBTOTAL						299,093,637.48		
0433 - LIBRARY COMMISSION									
3550	VIDEO PRODUCTION SERVICES FUND								
	Cash Control								
3550-999	(10-1-18) WV CODE								
	FISCAL YEAR 2022	10,178.28	375.00	(3,743.82)	(3,368.82)	0.00	6,809.46	Fees, rentals and transfers from other agencies to provide video services for state agencies.	1993-Special Revenue
	FISCAL YEAR 2023	6,809.46	0.00	0.00	0.00	0.00	6,809.46		
	FISCAL YEAR 2024	6,809.46	0.00	0.00	0.00	0.00	6,809.46		
3552	ALCOHOL AND DRUG ABUSE GRANT FUND								
	Cash Control								
3552-999	(10-1-18) WV CODE								
	FISCAL YEAR 2022	110,209.93	0.00	0.00	0.00	0.00	110,209.93	Federal funds from fund 8793 for alcohol and drug abuse programs for the young.	1993-Special Revenue
	FISCAL YEAR 2023	110,209.93	0.00	0.00	0.00	0.00	110,209.93		
	FISCAL YEAR 2024	110,209.93	0.00	0.00	0.00	0.00	110,209.93		
3559	LOTTERY EDUCATION-LIBRARY								
	Cash Control								
3559-999	(29-22-18(G) WV CODE								
	FISCAL YEAR 2022	(400,244.87)	11,513,700.00	(10,977,576.73)	536,123.27	0.00	135,878.40		2015-Lottery Revenue
	FISCAL YEAR 2023	135,878.40	0.00	(111,686.10)	(111,686.10)	0.00	24,192.30		
	FISCAL YEAR 2024	24,192.30	0.00	0.00	0.00	0.00	24,192.30		
3562	GIFTS, GRANTS & DONATIONS								
	Cash Control								
3562-999	(10-1-18)&(12-2-2(B))(4) WV CODE								
	FISCAL YEAR 2022	692,967.36	220,414.66	(112,066.46)	108,348.20	0.00	801,315.56	Transfers to administer the Library Commission.	2001-Special Revenue
	FISCAL YEAR 2023	801,315.56	0.00	0.00	0.00	0.00	801,315.56		
	FISCAL YEAR 2024	801,315.56	0.00	0.00	0.00	0.00	801,315.56		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8720	CONSOLIDATED FED FUNDS GEN ADMINISTRATIVE FUND								
	Cash Control								
8720-999	(4-11-2)WV CODE								
	FISCAL YEAR 2022	1,241,182.80	2,197,833.19	(2,673,059.47)	(475,226.28)	0.00	765,956.52	Federal funds for statewide arts	1993-Federal Revenue
	FISCAL YEAR 2023	765,956.52	0.00	(3,214.39)	(3,214.39)	0.00	762,742.13	programming and historic preservation.	Appropriated
	FISCAL YEAR 2024	762,742.13	0.00	0.00	0.00	0.00	762,742.13		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,705,269.38	0.00	0.00	0.00	0.00	1,705,269.38		
0705 - LOTTERY COMMISSION									
7200	OPERATING AND EXPENSE FUND								
	Cash Control								
7200-999	(29-22-18) WV CODE								
	FISCAL YEAR 2022	24,941,103.92	42,951,338.15	(43,217,110.82)	(265,772.67)	0.00	24,675,331.25	Transfers from fund 7202, license fees and	1993-Special Revenue
	FISCAL YEAR 2023	24,675,331.25	90,984.23	(6,360,541.19)	(6,269,556.96)	0.00	18,405,774.29	rental income for operating Lottery	
	FISCAL YEAR 2024	13,800,265.14	46,284,766.74	(55,876,991.31)	(9,592,224.57)	0.00	4,208,040.57	Commission's expenses.	
7202	REVENUE AND TRANSFERS FUND								
	Cash Control								
7202-999	(29-22-18) WV CODE								
	FISCAL YEAR 2022	54,851.08	100,856,340.65	(85,993,259.16)	14,863,081.49	(16,767,620.31)	46,956.42	Collections from concessions, games,	1993-Special Revenue
	FISCAL YEAR 2023	46,956.42	7,798,165.04	(17,740,198.12)	(9,942,033.08)	9,941,716.69	46,640.03	operating permit fees and interest for	
	FISCAL YEAR 2024	33,957.37	117,152,663.87	(116,283,890.28)	868,773.59	(874,565.41)	28,165.55	operation of State Lottery.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						49,953,941.92		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						40,012,225.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						51,804,716.06		
7203	VIDEO LOTTERY INCOME FUND								
	Cash Control								
7203-999	(29-22A-10) WV CODE								
	FISCAL YEAR 2022	918,278.39	273,425,551.32	(225,214,646.51)	48,210,904.81	(54,517,043.47)	678,904.55	Video lottery receipts and interest after	1993-Special Revenue
	FISCAL YEAR 2023	678,904.55	22,969,717.06	(28,621,611.40)	(5,651,894.34)	5,914,886.98	941,897.19	allowance for administration shall be	
	FISCAL YEAR 2024	896,385.04	273,513,249.97	(301,079,019.77)	(27,565,769.80)	27,600,327.86	930,943.10	distributed as provided by (29-22A-10&10a).	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						98,299,633.08		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						92,384,746.10		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						90,377,231.35		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7204	COMPULSIVE GAMBLING TREATMENT Cash Control								
7204-999	(29-22A-19) WV CODE								
	FISCAL YEAR 2022	0.00	1,343,336.73	(1,343,336.73)	0.00	0.00	0.00	Other collections, fees, licenses and income	1994-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	to provide funding for the Compulsive	
	FISCAL YEAR 2024	0.00	1,432,450.03	(1,432,450.03)	0.00	0.00	0.00	Gambling Treatment Fund.	
7205	STATE EXCESS LOTTERY REVENUE FUND Cash Control								
7205-999	(29-22-18A) WV CODE								
	FISCAL YEAR 2022	500.00	0.00	0.00	0.00	0.00	500.00	Gifts, grants, interests and donations shall be	1999-Lottery Revenue
	FISCAL YEAR 2023	500.00	0.00	0.00	0.00	0.00	500.00	disbursed in the manner provided by	
	FISCAL YEAR 2024	500.00	0.00	0.00	0.00	0.00	500.00	this section.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						31,339,219.49		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						31,339,219.49		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						31,339,219.49		
7205	STATE EXCESS LOTTERY REVENUE FUND Cash Control								
7205-999	(29-22-18A) WV CODE								
	FISCAL YEAR 2022	1,000.00	261,221,722.35	(248,407,016.34)	12,814,706.01	(44,748,285.20)	0.00		2019-Lottery Revenue
	FISCAL YEAR 2023	0.00	20,066,431.02	(3,916,058.06)	16,150,372.96	(16,135,622.96)	14,750.00		
	FISCAL YEAR 2024	(250.00)	261,242,194.90	(286,032,570.23)	(24,790,375.33)	24,790,125.33	(500.00)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						56,858,566.84		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						72,994,189.80		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						29,931,464.80		
7206	GENERAL PURPOSE ACCOUNT Cash Control								
7206-999	(29-22-18A)(C) WV CODE								
	FISCAL YEAR 2022	0.00	65,000,000.00	(65,000,000.00)	0.00	0.00	0.00	Statutory transfers to the general	2002-Excess Lottery
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	revenue fund.	Revenue
	FISCAL YEAR 2024	0.00	65,000,000.00	(65,000,000.00)	0.00	0.00	0.00		
7207	REFUNDABLE CREDIT FUND Cash Control								
7207-999	(29-22-18A) WV CODE								
	FISCAL YEAR 2022	0.00	9,008,646.00	(9,008,646.00)	0.00	0.00	0.00	Statutory transfers to provide reimbursement	2008-Excess Lottery
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	for the refundable credit.	Revenue
	FISCAL YEAR 2024	0.00	10,000,000.00	(10,000,000.00)	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7208	EXCESS CENTER CONSTRUCTION FUND Cash Control								
7208-999	(29-22-18A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	To transfer money to the general revenue	2008-Excess Lottery
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	fund and Capitol Complex Capital outlay fund.	Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
7209	REVENUE CENTER CONSTRUCTION FUND Cash Control								
7209-999	(29-22-18)(L)(1) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Lottery Commission to construct a new	Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	State Office Building subject to the	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	provisions of subdivision (2) of this subsection.	
7210	WV LOTTERY RACETRACK LOTTERY TABLE GAMES FUND Cash Control								
7210-999	(29-22C-27) WV CODE								
	FISCAL YEAR 2022	575,942.60	36,445,915.18	(33,911,013.24)	2,534,901.94	(2,575,475.61)	607,128.93	To receive all tax collected and Chapter 29,	2009-Special Revenue
	FISCAL YEAR 2023	607,128.93	2,660,869.98	(1,308,545.98)	1,352,324.00	(1,958,822.72)	630.21	Article 22C. Table Games shall be an	
	FISCAL YEAR 2024	100.00	33,144,121.54	(34,188,520.69)	(1,044,399.15)	1,044,399.15	100.00	interest bearing account.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						5,236,980.87		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						7,195,803.59		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						4,916,700.28		
7211	HUMAN RESOURCE BENEFIT FUND Cash Control								
7211-999	(29-25-22A) WV CODE								
	FISCAL YEAR 2022	0.00	(8,269.10)	0.00	(8,269.10)	(13,349.33)	12,366.65	Investment earnings, other collections,	2010-Special Revenue
	FISCAL YEAR 2023	12,366.65	(142,090.73)	0.00	(142,090.73)	129,724.08	0.00	fees, licenses & income for the Historic	
	FISCAL YEAR 2024	0.00	(46,537.83)	0.00	(46,537.83)	46,537.83	0.00	Resort Hotel to reimburse employees'	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						202,783.29	fringe benefits.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						73,059.21		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						40,104.73		
7212	HISTORIC RESORT HOTEL FUND Cash Control								
7212-999	(29-25-22A) WV CODE								
	FISCAL YEAR 2022	0.00	4,196,727.03	(3,751,612.00)	445,115.03	(452,479.38)	74,199.90	Investment earnings, other collections,	2010-Special Revenue
	FISCAL YEAR 2023	74,199.90	207,363.40	(68,457.75)	138,905.65	(213,105.55)	0.00	fees, licenses and income to pay expenses	
	FISCAL YEAR 2024	0.00	3,274,550.75	(3,617,683.69)	(343,132.94)	343,232.94	100.00	related to the Historic Resort Hotel.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,341,279.26		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,554,384.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,070,876.24		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7213	LOTTERY COMM DISTRIBUTIONS TO STATUTORY FUNDS AND PURPOSES Cash Control								
7213-999	SB 2003 2ND SS 2014								
	FISCAL YEAR 2022	0.00	61,022,040.00	(61,022,040.00)	0.00	0.00	0.00		2015-Excess Lottery
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Revenue
	FISCAL YEAR 2024	0.00	61,022,040.00	(61,022,040.00)	0.00	0.00	0.00		
7214	WEST VIRGINIA LOTTERY SPORTS WAGERING FUND Cash Control								
7214-999	(29-22D-17) WV CODE								
	FISCAL YEAR 2022	86,251.73	4,736,633.63	(4,342,221.22)	394,412.41	(453,320.00)	56,970.68		2019-Special Revenue
	FISCAL YEAR 2023	56,970.68	189,077.36	(513,609.00)	(324,531.64)	267,660.96	100.00		
	FISCAL YEAR 2024	1,200.00	6,222,639.93	(5,853,647.54)	368,992.39	(370,192.39)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,214,104.19		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						946,443.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,527,780.01		
7215	WEST VIRGINIA LOTTERY INTERACTIVE WAGERING FUND Cash Control								
7215-999	(29-22E-17(a)) WV CODE								
	FISCAL YEAR 2022	73,793.33	14,407,829.45	(11,373,743.33)	3,034,086.12	(2,982,541.65)	267,113.68		2020-Special Revenue
	FISCAL YEAR 2023	267,113.68	1,187,306.48	(1,835,126.00)	(647,819.52)	390,705.84	10,000.00		
	FISCAL YEAR 2024	1,600.00	31,540,194.43	(29,231,174.56)	2,309,019.87	(2,310,319.87)	300.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						5,964,252.20		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						5,573,546.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						11,085,651.98		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	(683.77)	(683.77)		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	14,733,757.55	909,782,334.33	(969,617,988.10)	(59,835,653.77)	50,269,545.44	5,167,649.22		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						222,093,744.94		
0471 - MARSHALL UNIVERSITY									
4267	LOTTERY EDUCATION-MARSHALL UNIVERSITY Cash Control								
4267-999	(29-22-18G) WV CODE								
	FISCAL YEAR 2022	(139,821.14)	0.00	0.00	0.00	0.00	(139,821.14)		2009-Lottery Revenue
	FISCAL YEAR 2023	(139,821.14)	0.00	0.00	0.00	0.00	(139,821.14)		
	FISCAL YEAR 2024	(139,821.14)	0.00	0.00	0.00	0.00	(139,821.14)		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4871	SCHOOL OF MEDICINE AT MARSHALL UNIVERSITY Cash Control								
4871-999	(SB 533 RS2022 33-3-14e(b)) WV CODE								
	FISCAL YEAR 2023	0.00	1,375,000.00	0.00	1,375,000.00	0.00	1,375,000.00		2023-Special Revenue
	FISCAL YEAR 2024	0.00	5,500,000.00	(5,500,000.00)	0.00	0.00	0.00		Appropriated
4872	GOVERNING IN 21ST CENTURY GOV. CIVIL. CONT. Cash Control								
4872-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	25,000.00	0.00	0.00	0.00	0.00	25,000.00	Governor's Civil Contingency funds for	2005-Special Revenue
	FISCAL YEAR 2023	25,000.00	0.00	0.00	0.00	0.00	25,000.00	educational projects.	
	FISCAL YEAR 2024	25,000.00	0.00	0.00	0.00	0.00	25,000.00		
4890	TUITION & REQUIRED E & G FEES FUND Cash Control								
4890-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	10,201,838.13	86,264,945.18	(90,948,096.13)	(4,683,150.95)	72,694.71	5,591,381.89	Other collections, fees tuition and interest	2004-Special Revenue
	FISCAL YEAR 2023	5,591,381.89	6,104,862.11	(8,015,523.46)	(1,910,661.35)	7,959.42	3,688,679.96	on investments to fund required E & G	
	FISCAL YEAR 2024	1,093,332.06	103,530,481.27	(100,340,508.18)	3,189,973.09	3,868.01	4,287,173.16	fees fund.	
4891	AUXILIARY & AUXILIARY CAPITAL FEES FUND Cash Control								
4891-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	7,469,904.36	45,835,364.68	(47,802,442.37)	(1,967,077.69)	0.00	5,502,826.67	Other collections, fees, tuitions and interest	2004-Special Revenue
	FISCAL YEAR 2023	5,502,826.67	1,222,337.92	(4,210,613.46)	(2,988,275.54)	0.00	2,514,551.13	on investments to fund auxiliary capital	
	FISCAL YEAR 2024	3,801,437.48	53,512,147.89	(54,421,557.04)	(909,409.15)	0.00	2,892,028.33	fees expenditure.	
4892	EDUCATION & GENERAL CAPITAL FEES FUND Cash Control								
4892-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	4,503,177.54	3,163,024.09	(4,978,429.50)	(1,815,405.41)	0.00	2,687,772.13	Other collections, fees licenses and tuition to	2004-Special Revenue
	FISCAL YEAR 2023	2,687,772.13	150,653.60	(213,665.81)	(63,012.21)	0.00	2,624,759.92	fund general operating and capital expenses of	
	FISCAL YEAR 2024	1,650,001.30	7,777,376.72	(5,259,186.99)	2,518,189.73	0.00	4,168,191.03	education and general capital fees.	
4893	GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4893-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	9,944,621.21	9,067,114.61	(8,188,247.23)	878,867.38	0.00	10,823,488.59	Non-federal grants, gifts and donations to	2004-Special Revenue
	FISCAL YEAR 2023	10,823,488.59	427,893.50	311,355.41	739,248.91	0.00	11,562,737.50	fund expenditures in accordance with	
	FISCAL YEAR 2024	2,976,581.93	8,506,503.13	(7,476,271.93)	1,030,231.20	2,400.00	4,009,213.13	agreements with outside funding sources.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4894	MEDICAL SCHOOL - TUITION & REQUIRED E & G FEES FUND Cash Control								
4894-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	20,415,743.75	9,916,890.71	(15,347,793.00)	(5,430,902.29)	0.00	14,984,841.46	Other collections, tuition and fees to fund	2004-Special Revenue
	FISCAL YEAR 2023	14,984,841.46	965,407.55	(4,249,682.71)	(3,284,275.16)	0.00	11,700,566.30	general operating expenses of tuition and	
	FISCAL YEAR 2024	3,524,762.05	20,296,402.22	(12,679,827.49)	7,616,574.73	3,600.00	11,144,936.78	required educational and general fees.	
4895	MED SCHOOL -GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4895-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	7,202,260.78	24,763,979.32	(25,833,434.81)	(1,069,455.49)	0.00	6,132,805.29	Other collections, non-federal grants,	2004-Special Revenue
	FISCAL YEAR 2023	6,132,805.29	1,478,834.01	(1,888,637.90)	(409,803.89)	0.00	5,723,001.40	gifts and donations to fund expenditures	
	FISCAL YEAR 2024	7,906,497.41	23,833,005.49	(27,322,750.27)	(3,489,744.78)	0.00	4,416,752.63	in accordance with funding arrangement with outside funding sources.	
4896	LOTTERY EDUCATION - MEDICAL SCHOOL MARSHALL Cash Control								
4896-999	(29-22-18G) WV CODE								
	FISCAL YEAR 2022	2,464.67	598,436.00	(495,937.42)	102,498.58	0.00	104,963.25		2015-Lottery Revenue
	FISCAL YEAR 2023	104,963.25	220,986.17	(55,648.00)	165,338.17	0.00	270,301.42		
	FISCAL YEAR 2024	239,099.80	621,228.00	(430,415.44)	190,812.56	0.00	429,912.36		
8764	FEDERAL GRANT/CONTRACTS FUND Cash Control								
8764-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	941,103.97	14,876,439.26	(14,785,479.25)	90,960.01	0.00	1,032,063.98	Federal funds and earned interest to	2004-Federal Revenue
	FISCAL YEAR 2023	1,032,063.98	9,068.39	(14,685.46)	(5,617.07)	0.00	1,026,446.91	participate in federal programs.	
	FISCAL YEAR 2024	1,218,448.25	891,517.64	(1,749,728.85)	(858,211.21)	0.00	360,237.04		
	FY24 SUBTOTAL	22,295,339.14	224,468,662.36	(215,180,246.19)	9,288,416.17	9,868.01	31,593,623.32		
0938 - MASSAGE THERAPY LICENSURE BOARD									
8671	MASSAGE THERAPISTS BOARD FUND Cash Control								
8671-999	(30-37-5) WV CODE								
	FISCAL YEAR 2022	180,488.77	138,245.00	(140,793.27)	(2,548.27)	0.00	177,940.50	License fees and Civil Contingency Fund	1997-Special Revenue
	FISCAL YEAR 2023	177,940.50	8,920.00	(18,964.14)	(10,044.14)	0.00	167,896.36	loan to administer the MT Board.	Appropriated
	FISCAL YEAR 2024	143,516.65	138,005.00	(130,398.00)	7,607.00	0.00	151,123.65		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	143,516.65	138,005.00	(130,398.00)	7,607.00	0.00	151,123.65		
0444 - MOUNTWEST COMMUNITY AND TECHNICAL COLLEGE									
4862	GIFTS, GRANTS, AND DONATIONS (NON- FEDERAL)								
	Cash Control								
4862-999	(18B-3C-8 & 18B-4-4) WV CODE								
	FISCAL YEAR 2022	2,090,156.30	3,347,007.73	(1,874,987.72)	1,472,020.01	0.00	3,562,176.31	Non-federal grants to provide for funding	2004-Special Revenue
	FISCAL YEAR 2023	3,562,176.31	77,706.55	(188,391.63)	(110,685.08)	0.00	3,451,491.23	arrangements with outside funding sources.	
	FISCAL YEAR 2024	3,652,641.26	5,449,684.74	(4,447,510.96)	1,002,173.78	0.00	4,654,815.04		
4865	TUITION & REQUIRED FEES FUND								
	Cash Control								
4865-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	8,044,258.01	2,973,767.30	(3,323,418.43)	(349,651.13)	0.00	7,694,606.88	Lottery Bond Proceeds, other collections,	2004-Special Revenue
	FISCAL YEAR 2023	7,694,606.88	35,207.94	(413,053.65)	(377,845.71)	0.00	7,316,761.17	fees, licenses, income and tuition fees to	
	FISCAL YEAR 2024	9,648,839.78	5,904,700.45	(4,230,342.54)	1,674,357.91	34.00	11,323,231.69	fund general operating expenses.	
4868	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4868-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	900,027.59	331,249.32	(527,449.42)	(196,200.10)	0.00	703,827.49	Tuition and fees to finance auxiliary	2004-Special Revenue
	FISCAL YEAR 2023	703,827.49	7,714.79	970.16	8,684.95	0.00	712,512.44	capital fees expenditures.	
	FISCAL YEAR 2024	664,597.34	421,336.93	(441,257.89)	(19,920.96)	0.00	644,676.38		
4869	EDUCATION & GENERAL FEES FUND								
	Cash Control								
4869-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	812,167.60	325,111.18	(359,237.62)	(34,126.44)	0.00	778,041.16	Tuition and fees to fund educational and	2004-Special Revenue
	FISCAL YEAR 2023	778,041.16	4,959.40	(1,920.73)	3,038.67	0.00	781,079.83	general capital expenditure.	
	FISCAL YEAR 2024	1,161,953.30	414,567.48	(198,973.96)	215,593.52	0.00	1,377,546.82		
8895	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8895-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	1,653,194.51	1,139,489.13	(1,031,787.98)	107,701.15	0.00	1,760,895.66	Federal grants to fund expenditures in	2008-Federal Revenue
	FISCAL YEAR 2023	1,760,895.66	0.00	(6,037.96)	(6,037.96)	0.00	1,754,857.70	accordance with funding agreements with	
	FISCAL YEAR 2024	1,763,716.76	595,125.21	(657,411.21)	(62,286.00)	0.00	1,701,430.76	outside funding sources.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	16,891,748.44	12,785,414.81	(9,975,496.56)	2,809,918.25	34.00	19,701,700.69		
0706 - MUNICIPAL BOND COMMISSION									
7250	STATE SINKING OPERATING ACCOUNT FUND								
	Cash Control								
7250-999	(13-3-1) WV CODE								
	FISCAL YEAR 2022	2,602,423.77	172,415,721.67	(269,950,830.22)	(97,535,108.55)	91,360,941.95	3,063,257.17	State Account Sinking Operating Fund.	1993-Special Revenue
	FISCAL YEAR 2023	3,063,257.17	11,464,237.16	(2,926,231.11)	8,538,006.05	(8,668,574.55)	2,932,688.67		
	FISCAL YEAR 2024	3,171,537.62	195,480,927.82	(224,492,512.51)	(29,011,584.69)	29,821,506.90	3,981,459.83		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						212,118,771.77		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						221,467,852.62		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						193,799,892.57		
7251	STATE SINKING SPECIAL INVESTMENT ACCOUNT FUND								
	Cash Control								
7251-999	(13-3-1) WV CODE								
	FISCAL YEAR 2022	556.73	(4,933,262.78)	(10.00)	(4,933,272.78)	2,292,799.96	7,083.91	State Sinking Special Investment Fund.	1993-Special Revenue
	FISCAL YEAR 2023	7,083.91	(1,244,114.32)	0.00	(1,244,114.32)	1,237,881.48	851.07		
	FISCAL YEAR 2024	6,440.77	(7,136,675.44)	(260.00)	(7,136,935.44)	7,131,466.90	972.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						8,182,157.66		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						6,944,276.18		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						14,695,960.73		
7253	MUNICIPAL BOND COMMISSION FUND								
	Cash Control								
7253-999	(13-3-5a & 9) WV CODE								
	FISCAL YEAR 2022	517,826.25	316,678.32	(295,098.89)	21,579.43	0.00	539,405.68	Fees and service charges for the	1993-Special Revenue
	FISCAL YEAR 2023	539,405.68	5,583.32	(31,516.30)	(25,932.98)	0.00	513,472.70	operation of the Commission.	Appropriated
	FISCAL YEAR 2024	506,088.01	315,496.44	(340,657.23)	(25,160.79)	0.00	480,927.22		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	3,684,066.40	188,659,748.82	(224,833,429.74)	(36,173,680.92)	36,952,973.80	4,463,359.28		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						208,495,853.30		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0946 - MUNICIPAL PENSION OVERSIGHT BOARD									
9076	WV MUNICIPAL PENSION SECURITY FUND								
	Cash Control								
9076-999	(8-22-18B)(B) WV CODE								
	FISCAL YEAR 2022	76,358.49	21,185,554.33	(20,274,761.42)	910,792.91	(951,039.67)	36,111.73	Investments earnings and Statutory transfers to fund the ERP expenditures.	2012-Special Revenue
	FISCAL YEAR 2023	36,111.73	(64,638.31)	(511,405.70)	(576,044.01)	610,124.54	70,192.26		
	FISCAL YEAR 2024	41,036.69	26,748,304.84	(21,152,785.70)	5,595,519.14	(5,558,342.10)	78,213.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						30,595,117.56		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						29,984,993.02		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						41,335,553.61		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	41,036.69	26,748,304.84	(21,152,785.70)	5,595,519.14	(5,558,342.10)	78,213.73		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						41,335,553.61		
0235 - MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM									
2390	MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS RETIREMENT FUND								
	Cash Control								
2390-999	(8-22A-7) WV CODE								
	FISCAL YEAR 2022	7,972.69	5,419,093.04	(347,621.60)	5,071,471.44	(5,288,301.10)	41,143.03	Retirement system for retirement of certain police officers and firefighters.	2010-Special Revenue
	FISCAL YEAR 2023	41,143.03	486,323.42	(33,862.60)	452,460.82	(360,699.42)	132,904.43		
	FISCAL YEAR 2024	147,578.04	12,681,667.54	(520,765.88)	12,160,901.66	(12,015,731.00)	292,748.70		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						28,103,189.83		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						28,463,189.83		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						45,767,865.81		
	FY24 SUBTOTAL	147,578.04	12,681,667.54	(520,765.88)	12,160,901.66	(12,015,731.00)	292,748.70		
	ACCOUNT INVESTMENT IMB FY24 SUBTOTAL						45,767,865.81		
0941 - NATIONAL COAL HERITAGE AREA AUTHORITY									
8611	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
8611-999	(29-27-5)(9) WV CODE								
	FISCAL YEAR 2022	9,525.95	365,498.79	(244,115.41)	121,383.38	0.00	130,909.33	2002-Special Revenue	
	FISCAL YEAR 2023	130,909.33	0.00	0.00	0.00	0.00	130,909.33		
	FISCAL YEAR 2024	130,909.33	0.00	0.00	0.00	0.00	130,909.33		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8869	CONSOLIDATED FEDERAL FUNDS								
	Cash Control								
8869-999	(29-27-5)(9) WV CODE								
	FISCAL YEAR 2022	127,378.32	329,702.30	(286,304.01)	43,398.29	0.00	170,776.61		2009-Federal Revenue
	FISCAL YEAR 2023	170,776.61	0.00	(115.33)	(115.33)	0.00	170,661.28		Appropriated
	FISCAL YEAR 2024	170,661.28	0.00	0.00	0.00	0.00	170,661.28		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	301,570.61	0.00	0.00	0.00	0.00	301,570.61		
	0445 - NEW RIVER COMMUNITY AND TECHNICAL COLLEGE								
4821	NEW RIVER CTC LAND SALE ACCOUNT								
	Cash Control								
4821-999	(18B-19-10) WV CODE & Legislative Rule 133-12 under Higher Education Policy Commission								
	FISCAL YEAR 2022	611,800.00	0.00	(14,762.48)	(14,762.48)	0.00	597,037.52		2021-Special Revenue
	FISCAL YEAR 2023	597,037.52	0.00	0.00	0.00	0.00	597,037.52		
	FISCAL YEAR 2024	597,037.52	0.00	0.00	0.00	0.00	597,037.52		
4876	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4876-999	(18B-10-1A & 18B-10-1B) WV CODE								
	FISCAL YEAR 2022	625,178.65	4,535,868.60	(4,086,418.12)	449,450.48	0.00	1,074,629.13	Tuition and fees to fund educational and	2004-Special Revenue
	FISCAL YEAR 2023	1,074,629.13	43,737.89	(449,005.29)	(405,267.40)	0.00	669,361.73	general administration expenses.	
	FISCAL YEAR 2024	450,000.29	7,292,387.66	(5,563,133.98)	1,729,253.68	0.00	2,179,253.97		
4877	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4877-999	(18B-10-1A & 18B-10-1B) WV CODE								
	FISCAL YEAR 2022	3,096.33	215,219.00	(216,615.23)	(1,396.23)	0.00	1,700.10		2004-Special Revenue
	FISCAL YEAR 2023	1,700.10	54,000.00	(16,655.83)	37,344.17	0.00	39,044.27		
	FISCAL YEAR 2024	4,570.64	211,049.00	(172,692.13)	38,356.87	0.00	42,927.51		
4878	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4878-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	3,494,055.28	1,214,844.17	(1,465,971.55)	(251,127.38)	0.00	3,242,927.90	Other collections, fees licenses and income	2004-Special Revenue
	FISCAL YEAR 2023	3,242,927.90	90,277.00	(165,820.47)	(75,543.47)	0.00	3,167,384.43	to provide for Vocational education and	
	FISCAL YEAR 2024	3,415,486.06	1,374,523.37	(2,552,731.96)	(1,178,208.59)	0.00	2,237,277.47	aquaculture program.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4880	REVENUE CLEARING FUND								
	Cash Control								
4880-999	(18B-10-15 & 12-3-12A) WV CODE								
	FISCAL YEAR 2022	0.00	3,794.35	0.00	3,794.35	0.00	3,794.35	Revenue clearing fund.	2004-Special Revenue
	FISCAL YEAR 2023	3,794.35	0.00	0.00	0.00	0.00	3,794.35		
	FISCAL YEAR 2024	121,064.67	(121,064.67)	0.00	(121,064.67)	0.00	0.00		
4881	PAYROLL CLEARING FUND								
	Cash Control								
4881-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll clearing fund.	2005-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8872	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8872-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	35,529.65	1,429,076.47	(1,403,981.69)	25,094.78	0.00	60,624.43	Federal funds to fund Federal Work study.	2008-Federal Revenue
	FISCAL YEAR 2023	60,624.43	0.00	(23,029.17)	(23,029.17)	0.00	37,595.26		
	FISCAL YEAR 2024	82,190.56	0.00	(21,196.77)	(21,196.77)	0.00	60,993.79		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	4,670,349.74	8,756,895.36	(8,309,754.84)	447,140.52	0.00	5,117,490.26		
0808 - OFFICE OF ADMINISTRATIVE HEARINGS									
9027	OFFICE OF ADMINISTRATIVE HEARINGS FUND								
	Cash Control								
9027-999	(17C-5C-1) WV CODE								
	FISCAL YEAR 2022	(10,184,891.67)	0.00	(60,641.42)	(60,641.42)	0.00	(10,245,533.09)		2015-State Road Fund
	FISCAL YEAR 2023	(10,245,533.09)	0.00	0.00	0.00	0.00	(10,245,533.09)		
	FISCAL YEAR 2024	(10,245,533.09)	0.00	0.00	0.00	0.00	(10,245,533.09)		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	(10,245,533.09)	0.00	0.00	0.00	0.00	(10,245,533.09)		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0328 - OFFICE OF ENERGY									
3010	ENERGY ASSISTANCE								
	Cash Control								
3010-999	(5B-2F-2) WV CODE								
	FISCAL YEAR 2022	7,210.11	0.00	0.00	0.00	0.00	7,210.11	Operating funds transfer to provide grant related to energy assistance.	2009-Special Revenue Appropriated
	FISCAL YEAR 2023	7,210.11	0.00	0.00	0.00	0.00	7,210.11		
	FISCAL YEAR 2024	7,210.11	0.00	0.00	0.00	0.00	7,210.11		
3011	OFFICE OF COAL FIELD COMMUNITY DEVELOPMENT								
	Cash Control								
3011-999	(5B-2F-2)C WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Mine blasting fees to administer the Coalfield Community Development Office.	2009-Special Revenue Appropriated
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3012	GIFTS, GRANTS, & DONATIONS								
	Cash Control								
3012-999	(5B-2F-2A) WV CODE								
	FISCAL YEAR 2022	44,611.84	0.00	0.00	0.00	0.00	44,611.84	Grants, gifts, donations.	2014-Special Revenue
	FISCAL YEAR 2023	44,611.84	0.00	0.00	0.00	0.00	44,611.84		
	FISCAL YEAR 2024	44,611.84	0.00	0.00	0.00	0.00	44,611.84		
8892	CONSOLIDATED FEDERAL FUNDS GEN ADMN FUND								
	Cash Control								
8892-999	(5B-2F-2) WV CODE								
	FISCAL YEAR 2022	346,255.48	537,518.15	(775,875.70)	(238,357.55)	0.00	107,897.93	Federal funds to support the Division of Energy's Projects.	2006-Federal Revenue Appropriated
	FISCAL YEAR 2023	107,897.93	0.00	3,184.25	3,184.25	0.00	111,082.18		
	FISCAL YEAR 2024	111,082.18	0.00	0.00	0.00	0.00	111,082.18		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	162,904.13	0.00	0.00	0.00	0.00	162,904.13		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0709 - OFFICE OF TAX APPEALS									
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0231 - OFFICE OF TECHNOLOGY									
2531	OFFICE OF TECHNOLOGY								
	Cash Control								
2531-999	(5A-6-4) WV CODE								
	FISCAL YEAR 2022	20,567.70	2,400,000.00	(184,251.79)	2,215,748.21	0.00	2,236,315.91	Misc. collections to administer the day to	2005-Special Revenue
	FISCAL YEAR 2023	2,236,315.91	0.00	(215,866.68)	(215,866.68)	0.00	2,020,449.23	day operations of the office of technology	Appropriated
	FISCAL YEAR 2024	1,608,881.33	901,112.69	(1,754,771.51)	(853,658.82)	0.00	755,222.51	as set forth in WV Code.	
2532	OFFICE OF TECHNOLOGY EXCESS LOTTERY FUND								
	Cash Control								
2532-999	(SB125 FY 2007 BUDGET BILL SEC 9) WV CODE								
	FISCAL YEAR 2022	9,706,479.62	0.00	(1,907,021.47)	(1,907,021.47)	0.00	7,799,458.15		2019-Excess Lottery
	FISCAL YEAR 2023	7,799,458.15	0.00	(1,674,463.16)	(1,674,463.16)	0.00	6,124,994.99		Revenue
	FISCAL YEAR 2024	2,577,532.98	0.00	316,849.73	316,849.73	0.00	2,894,382.71		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	4,186,414.31	901,112.69	(1,437,921.78)	(536,809.09)	0.00	3,649,605.22		
0315 - OIL AND GAS CONSERVATION COMMISSION									
3371	OIL AND GAS LEASE ANNUAL TAX FUND								
	Cash Control								
3371-999	(22C-9-13) WV CODE								
	FISCAL YEAR 2022	1,201,327.92	223,304.78	(114,676.35)	108,628.43	0.00	1,309,956.35	Special conservation tax for administrative	1993-Special Revenue
	FISCAL YEAR 2023	1,309,956.35	207,415.55	(14,733.12)	192,682.43	0.00	1,502,638.78	expenses of commission in carrying out	Appropriated
	FISCAL YEAR 2024	1,279,802.32	258,579.51	(350,812.92)	(92,233.41)	0.00	1,187,568.91	provisions of article 9, Chapter 22C.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,279,802.32	258,579.51	(350,812.92)	(92,233.41)	0.00	1,187,568.91		
0605 - PAROLE BOARD									
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0446 - PIERPONT COMMUNITY AND TECHNICAL COLLEGE									
4831	TUITION AND REQUIRED E AND G FEES FUND								
	Cash Control								
4831-999	(18B-10-1A & 18B-10-1B) WV CODE								
	FISCAL YEAR 2022	4,689,899.93	7,020,772.76	(5,060,530.03)	1,960,242.73	200,000.00	6,850,142.66	Tuition & fees to fund educational and	2010-Special Revenue
	FISCAL YEAR 2023	6,850,142.66	38,849.82	(367,885.47)	(329,035.65)	287.00	6,521,394.01	general administration expenses.	
	FISCAL YEAR 2024	8,009,560.82	7,043,582.81	(5,889,563.98)	1,154,018.83	(1,206.53)	9,162,373.12		
4832	REVENUE CLEARING FUND								
	Cash Control								
4832-999	SB448, HB101 & (18B-10-15) WV CODE								
	FISCAL YEAR 2022	22,472.54	1,662,486.44	0.00	1,662,486.44	(1,621,315.84)	63,643.14	Fees collected to administer camps, tutoring,	2014-Special Revenue
	FISCAL YEAR 2023	63,643.14	37,332.74	0.00	37,332.74	2,600.88	103,576.76	clinics, programs, educational rentals,	
	FISCAL YEAR 2024	12,061.18	1,257,294.26	0.00	1,257,294.26	(1,268,580.44)	775.00	conferences, workshops, and motor pools.	
4833	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4833-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	696,756.84	5,865,112.22	(5,277,357.71)	587,754.51	0.00	1,284,511.35		2010-Special Revenue
	FISCAL YEAR 2023	1,284,511.35	102,708.00	(53,334.20)	49,373.80	0.00	1,333,885.15		
	FISCAL YEAR 2024	1,058,201.01	3,814,463.94	(3,539,310.64)	275,153.30	0.00	1,333,354.31		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4834	AUXILIARY & AUXILIARY CAPITAL FEES FUND Cash Control								
4834-999	(18B-10-1A & 18B-10-1B) WV CODE								
	FISCAL YEAR 2022	3,603.47	790,008.93	(430,731.06)	359,277.87	0.00	362,881.34	Auxiliary tuition, fees and investment	2010-Special Revenue
	FISCAL YEAR 2023	362,881.34	1,676.70	(3,426.85)	(1,750.15)	0.00	361,131.19	earnings to fund bookstore operation.	
	FISCAL YEAR 2024	110,260.90	159,831.06	(82,918.25)	76,912.81	0.00	187,173.71		
4835	EDUCATION & GENERAL CAPITAL FEES FUND Cash Control								
4835-999	(18B-10-1A & 18B-10-1B) WV CODE								
	FISCAL YEAR 2022	865,788.19	6,380,223.72	(4,441,166.65)	1,939,057.07	0.00	2,804,845.26	Tuition and fees to fund educational and	2010-Special Revenue
	FISCAL YEAR 2023	2,804,845.26	419.48	(21,202.60)	(20,783.12)	0.00	2,784,062.14	general administration expenses.	
	FISCAL YEAR 2024	1,464,245.71	848,568.01	(1,040,985.22)	(192,417.21)	0.00	1,271,828.50		
4836	PAYROLL CLEARING FUND Cash Control								
4836-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2022	891,679.08	0.00	(65,907.84)	(65,907.84)	0.00	825,771.24	Payroll clearing fund.	2010-Special Revenue
	FISCAL YEAR 2023	825,771.24	0.00	0.00	0.00	0.00	825,771.24		
	FISCAL YEAR 2024	730,146.98	0.00	40,042.06	40,042.06	0.00	770,189.04		
8842	FEDERAL GRANTS/CONTRACTS FUND Cash Control								
8842-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	124,967.73	2,367,855.57	(2,483,220.70)	(115,365.13)	0.00	9,602.60	Federal funds to fund Federal Work study.	2010-Federal Revenue
	FISCAL YEAR 2023	9,602.60	0.00	(2,931.83)	(2,931.83)	0.00	6,670.77		
	FISCAL YEAR 2024	95,845.80	43,105.47	(43,418.69)	(313.22)	0.00	95,532.58		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	22.27	0.00	0.00	0.00	0.00	22.27		2016-Special Revenue
	FISCAL YEAR 2023	22.27	0.00	0.00	0.00	0.00	22.27		
	FISCAL YEAR 2024	22.27	0.00	0.00	0.00	0.00	22.27		
	FY24 SUBTOTAL	11,480,344.67	13,166,845.55	(10,556,154.72)	2,610,690.83	(1,269,786.97)	12,821,248.53		
0228 -PROSECUTING ATTORNEY'S INSTITUTE									
2520	WV PROSECUTING ATTORNEY'S INSTITUTE FUND Cash Control								
2520-999	(7-4-6) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Prosecution premiums to provide	1996-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	research and training for prosecutors, their	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	staff and other criminal justice personnel.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2521	WV PROSECUTING ATTORNEY'S INSTITUTE FUND								
	Cash Control								
2521-999	(7-4-6) WV CODE								
	FISCAL YEAR 2022	353,025.05	331,054.60	(396,284.02)	(65,229.42)	0.00	287,795.63	Prosecution premiums to provide	1996-Special Revenue
	FISCAL YEAR 2023	287,795.63	178,229.17	(11,421.67)	166,807.50	0.00	454,603.13	research and training for prosecutors, their	Appropriated
	FISCAL YEAR 2024	261,966.24	263,409.60	(274,566.97)	(11,157.37)	0.00	250,808.87	staff and other criminal justice personnel.	
2522	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
2522-999	(7-4-6) WV CODE								
	FISCAL YEAR 2022	7,876.00	92,265.05	(74,482.15)	17,782.90	0.00	25,658.90	Gifts, grants and donations.	2006-Special Revenue
	FISCAL YEAR 2023	25,658.90	0.00	(9,906.49)	(9,906.49)	0.00	15,752.41		
	FISCAL YEAR 2024	34,193.61	121,581.59	(89,169.23)	32,412.36	0.00	66,605.97		
8834	CONSOLIDATED FEDERAL FUNDS								
	Cash Control								
8834-999	(4-11-3) WV CODE								
	FISCAL YEAR 2022	1.50	0.00	0.00	0.00	0.00	1.50	Federal grant in partnership with Department	1996-Federal Revenue
	FISCAL YEAR 2023	1.50	0.00	0.00	0.00	0.00	1.50	of Justice for high intensity drug trafficking	Appropriated
	FISCAL YEAR 2024	1.50	0.00	0.00	0.00	0.00	1.50	area drug education and prosecution program.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	296,161.35	384,991.19	(363,736.20)	21,254.99	0.00	317,416.34		
0221 - PUBLIC DEFENDER SERVICES									
2420	Cash Control								
	(29-21-7) WV CODE								
2420-999	FISCAL YEAR 2022	38,238.50	7,453,842.25	(1,003,731.04)	6,450,111.21	0.00	6,488,349.71	Educational fees and revenue from sales	1993-Special Revenue
	FISCAL YEAR 2023	6,488,349.71	300.00	(67,840.58)	(67,540.58)	0.00	6,420,809.13	of services and materials to support	
	FISCAL YEAR 2024	7,163,905.25	2,327,132.00	(638,606.34)	1,688,525.66	0.00	8,852,430.91	the research center.	
2421	PUBLIC DEFENDERS CONSUMER SALES TAX FUND								
	Cash Control								
2421-999	(11-15-3) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Monies appropriated from the lottery	2009-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	to pay for legal counsel fees for indigent.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	7,163,905.25	2,327,132.00	(638,606.34)	1,688,525.66	0.00	8,852,430.91		
0219 - PUBLIC EMPLOYEES GRIEVANCE BOARD									
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0225 - PUBLIC EMPLOYEES INSURANCE AGENCY									
2180	BASIC INSURANCE PREMIUM FUND								
	Cash Control								
2180-999	(5-16-18) WV CODE								
	FISCAL YEAR 2022	8,507,302.34	682,905,482.22	(789,185,402.77)	(106,279,920.55)	104,475,928.08	6,703,309.87	Loan, interest, contributions and	1993-Special Revenue
	FISCAL YEAR 2023	6,703,309.87	57,451,309.73	(42,701,120.97)	14,750,188.76	(5,006,116.00)	16,447,382.63	appropriations to pay health insurance	
	FISCAL YEAR 2024	3,220,764.42	949,248,294.58	(939,657,376.92)	9,590,917.66	19,564,488.40	32,376,170.48	claims and benefit expenses.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						30,292,276.29		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						140,052,308.22		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						35,328,337.41		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						140,052,308.22		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,429,235.45		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						147,315,448.56		
2181	ADMINISTRATIVE EXPENSE FUND								
	Cash Control								
2181-999	(5-16-20) WV CODE								
	FISCAL YEAR 2022	161,077.19	3,815,054.27	(5,312,803.60)	(1,497,749.33)	611,518.00	174,845.86	Interest, appropriations and collections	1993-Special Revenue
	FISCAL YEAR 2023	174,845.86	758,942.51	(650,040.07)	108,902.44	496,643.31	780,391.61	for administrative expenses.	
	FISCAL YEAR 2024	305,794.31	4,056,434.69	(4,923,919.68)	(867,484.99)	586,188.78	24,498.10		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						3,280,560.91		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,783,917.60		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						4,515,213.96		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2182	OPTIONAL LIFE INSURANCE PREMIUM FUND Cash Control								
2182-999	(5-16-7) WV CODE								
	FISCAL YEAR 2022	579,483.89	9,120,772.32	(10,003,398.82)	(882,626.50)	841,956.67	538,814.06	Interest and contributions from employees	
	FISCAL YEAR 2023	538,814.06	685,124.41	0.00	685,124.41	(4,094.54)	1,219,843.93	to pay for optional life insurance.	1993-Special Revenue
	FISCAL YEAR 2024	207,874.50	9,398,054.04	(9,861,791.85)	(463,737.81)	368,863.22	112,999.91		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						4,106,444.88		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						4,110,539.42		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,248.18		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	3,734,433.23	962,702,783.31	(954,443,088.45)	8,259,694.86	20,519,540.40	32,513,668.49		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						6,946,697.59		
	ACCOUNT INVESTMENT IMB FY24 SUBTOTAL						147,315,448.56		
	FY24 INVESTMENT SUBTOTAL						154,262,146.15		
0205 - PUBLIC EMPLOYEES RETIREMENT SYSTEM									
2501	PERS INCOME FUND Cash Control								
2501-999	(5-10D-1 & 5-10-36)WV CODE								
	FISCAL YEAR 2022	(5,330,494.79)	365,609,671.35	(467,709,037.18)	(102,099,365.83)	94,936,012.78	(5,238,847.84)	Transfers from investment earnings and	1993-Special Revenue
	FISCAL YEAR 2023	(5,238,847.84)	25,953,695.18	(40,255,246.01)	(14,301,550.83)	20,811,382.04	1,270,983.37	retirement reserve fund to be transferred	
	FISCAL YEAR 2024	1,415,649.12	1,395,338,967.02	(511,454,375.23)	883,884,591.79	(883,495,824.66)	1,804,416.25	to retirement board expense fund	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						8,407,426,166.83	and to the board of investments.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						8,383,626,166.83		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						8,974,617,338.67		
2505	PERS RETIREMENT RESERVE FUND Cash Control								
2505-999	(5-10D-1 & 5-10-35)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Transfers from employers accumulation fund and	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	excess of members deposit fund to pay annuity	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	payments to state and non-state retirees.	
2509	PERS MEMBER DEPOSIT FUND Cash Control								
2509-999	(5-10D-5 & 5-10-29)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Members contributions and reinstatements	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	from state and nonstate employees and	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	interest transferred to fund 2505.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2510	PERS EMPLOYERS ACCUMULATION FUND								
	Cash Control								
2510-999	(5-10D-1 & 5-10-31)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Employers contributions for state and	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	nonstate employees transferred to	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	fund 2505.	
	FY24 SUBTOTAL	1,415,649.12	1,395,338,967.02	(511,454,375.23)	883,884,591.79	(883,495,824.66)	1,804,416.25		
	ACCOUNT INVESTMENT IMB FY24 SUBTOTAL						8,974,617,338.67		
	0806 - PUBLIC PORT AUTHORITY								
8252	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
8252-999	(17-16B-6B)(3) WV CODE								
	FISCAL YEAR 2022	0.01	0.00	0.00	0.00	0.00	0.01	Donations by Northfork Southern Railroad to be	2007-Special Revenue
	FISCAL YEAR 2023	0.01	0.00	0.00	0.00	0.00	0.01	used for the planning, development and or constr-	
	FISCAL YEAR 2024	0.01	0.00	0.00	0.00	(0.01)	0.00	uction of intermodal facility located at Prichard.	
8254	SPECIAL RAILROAD AND INTERMODAL ENHANCEMENT FUND								
	Cash Control								
8254-999	(17-16B-7A & 11-24-43A) WV CODE								
	FISCAL YEAR 2022	2,207.21	30,000.00	(29,503.93)	496.07	0.00	2,703.28	Statutory transfers to construction,	2007-Special Revenue
	FISCAL YEAR 2023	2,703.28	0.00	0.00	0.00	0.00	2,703.28	reconstruction, maintenance and	Appropriated
	FISCAL YEAR 2024	2,703.28	0.00	0.00	0.00	(2,703.28)	0.00	repair of railways.	
8830	CONSOLIDATED FEDERAL FUNDS PUBLIC PORT AUTHORITY								
	Cash Control								
8830-999	CHAPTER 17 WV CODE								
	FISCAL YEAR 2022	451,762.59	0.00	0.00	0.00	0.00	451,762.59	Federal funds to support the Regional	2008-Federal Revenue
	FISCAL YEAR 2023	451,742.69	0.00	0.00	0.00	0.00	451,742.69	Airport Project.	Appropriated
	FISCAL YEAR 2024	451,742.69	0.00	0.00	0.00	(451,742.69)	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	454,445.98	0.00	0.00	0.00	(454,445.98)	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0207 - PUBLIC SAFETY RETIREMENT SYSTEM									
2160	DEATH, DISABILITY AND RETIREMENT SYSTEM								
	Cash Control								
2160-999	(5-10D-1 & 15-2-26)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Contributions by member, interest on investments,	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	state matching, fees and sales used for payments of	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	death, disability and retirement benefits.	
2161	DEATH, DISABILITY AND RETIREMENT BENEFIT FUND								
	Cash Control								
2161-999	(5-10D-1 & 15-2-26)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Transfers from fund 2160-999 and interest	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	on investments to be used for payment	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	of award.	
2162	WV STATE POLICE RETIREMENT FUND								
	Cash Control								
2162-999	(5-10D-1 & 15-2A-4)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Members and employers contributions,	1995-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	interest on investments for annuity	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	benefits, withdrawals and investments.	
	FY24 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0926 - PUBLIC SERVICE COMMISSION									
8208	PUBLIC SAFETY FEE								
	Cash Control								
8208-999	(24-6-6b) WV CODE								
	FISCAL YEAR 2024	0.00	389,341.53	0.00	389,341.53	0.00	389,341.53	benefits, withdrawals and investments.	2024-Special Revenue
8623	PUBLIC SERVICE COMMISSION FUND								
	Cash Control								
8623-999	(24-1-5 & 24-3-6) WV CODE								
	FISCAL YEAR 2022	6,950,274.63	18,320,754.10	(16,619,814.60)	1,700,939.50	534.60	8,651,748.73	License fees on public utilities, fees for	1993-Special Revenue
	FISCAL YEAR 2023	8,651,748.73	5,829,268.85	(1,916,610.09)	3,912,658.76	0.00	12,564,407.49	certification of papers and records for the	Appropriated
	FISCAL YEAR 2024	13,098,841.47	14,143,992.35	(18,807,430.56)	(4,663,438.21)	845.25	8,436,248.51	operation of this agency.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8624	PUBLIC SERVICE COMMISSION PIPELINE SAFETY FUND Cash Control								
8624-999	(24B-5-3B) WV CODE								
	FISCAL YEAR 2022	753,335.36	367,074.05	(248,920.30)	118,153.75	0.00	871,489.11	Federal reimbursement and license fees for	1993-Special Revenue
	FISCAL YEAR 2023	871,489.11	43,759.81	(26,605.77)	17,154.04	0.00	888,643.15	the operation of Gas Pipeline Division.	Appropriated
	FISCAL YEAR 2024	897,115.92	449,171.44	(316,796.81)	132,374.63	0.00	1,029,490.55		
8625	MOTOR CARRIER DIVISION FUND Cash Control								
8625-999	(25A-6-6) WV CODE								
	FISCAL YEAR 2022	5,522,808.16	2,315,968.31	(1,400,757.41)	915,210.90	0.00	6,438,019.06	Federal reimbursement and special assessment	1993-Special Revenue
	FISCAL YEAR 2023	6,438,019.06	70,027.05	(188,193.06)	(118,166.01)	0.00	6,319,853.05	annual fees for the operation of	Appropriated
	FISCAL YEAR 2024	7,055,611.18	2,281,258.13	(1,790,409.65)	490,848.48	0.00	7,546,459.66	this Division.	
8626	MOTOR CARRIER OUT OF STATE LICENSES FUND Cash Control								
8626-999	(25A-6A-5) WV CODE								
	FISCAL YEAR 2022	119,543.97	(17,646.00)	0.00	(17,646.00)	0.00	101,897.97	Fees for regulation of out of state	1993-Special Revenue
	FISCAL YEAR 2023	101,897.97	2,648.00	0.00	2,648.00	0.00	104,545.97	motor carriers.	
	FISCAL YEAR 2024	104,936.97	26,186.00	0.00	26,186.00	0.00	131,122.97		
8627	CONSUMER ADVOCATE FUND Cash Control								
8627-999	(24-1-1F(2) & 24-3-6) WV CODE								
	FISCAL YEAR 2022	608,385.33	1,000,000.00	(925,054.16)	74,945.84	0.00	683,331.17	Fees transferred from fund 8623 to	1993-Special Revenue
	FISCAL YEAR 2023	683,331.17	0.00	(73,841.00)	(73,841.00)	83,125.00	692,615.17	intervene as a party on behalf of	Appropriated
	FISCAL YEAR 2024	323,905.98	1,000,000.00	(1,032,941.34)	(32,941.34)	0.00	290,964.64	residential customers of utility service.	
8630	WIRELESS ENHANCED 911 FEES Cash Control								
8630-999	(24-6-6B) WV CODE								
	FISCAL YEAR 2022	9,697,712.16	392,269.07	0.00	392,269.07	0.00	10,089,981.23	911 fees to be disbursed by the PSC to	1994-Special Revenue
	FISCAL YEAR 2023	10,089,981.23	(532,089.02)	0.00	(532,089.02)	0.00	9,557,892.21	counties based on percentage.	
	FISCAL YEAR 2024	10,399,651.76	320,999.68	0.00	320,999.68	0.00	10,720,651.44		
8631	CABLE FUND Cash Control								
8631-999	(24D-1-25A) WV CODE								
	FISCAL YEAR 2022	180,452.58	41,580.64	(80,158.27)	(38,577.63)	0.00	141,874.95	Other collections, fees and licenses to	1993-Special Revenue
	FISCAL YEAR 2023	141,874.95	135.44	(10,099.49)	(9,964.05)	0.00	131,910.90	administer the Cable Television System Act.	
	FISCAL YEAR 2024	95,314.86	36,300.88	(70,131.34)	(33,830.46)	0.00	61,484.40		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8632	ENHANCED 911 WIRELESS TOWER ACCESS ASSISTANCE FUND								
	Cash Control								
8632-999	(24-6-6B(B) WV CODE								
	FISCAL YEAR 2022	384,352.19	1,165,722.46	(994,997.00)	170,725.46	0.00	555,077.65	Other collections, fees, licenses and income	1999-Special Revenue
	FISCAL YEAR 2023	555,077.65	101,056.24	0.00	101,056.24	0.00	656,133.89	to provide loans and grants in support of the	
	FISCAL YEAR 2024	650,247.69	1,371,500.92	(1,349,382.75)	22,118.17	0.00	672,365.86	enhanced wireless tower access program	
								as set forth in 2005 HB3208.	
8633	GIFTS, GRANTS AND DONATIONS								
	Cash Control								
8633-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	101,855.80	0.00	0.00	0.00	0.00	101,855.80	Other collections, fees, licenses and income	2006-Special Revenue
	FISCAL YEAR 2023	101,855.80	0.00	0.00	0.00	0.00	101,855.80	to expend non-federal grant, gifts, grants	
	FISCAL YEAR 2024	101,855.80	0.00	0.00	0.00	0.00	101,855.80	and donations.	
8743	CONSOLIDATED FEDERAL FUNDS MOTOR CARRIER DIVISION FUND								
	Cash Control								
8743-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	12,313,110.05	2,328,012.95	(882,142.52)	1,445,870.43	0.00	13,758,980.48	Federal funds for regulation of motor	2006-Federal Revenue
	FISCAL YEAR 2023	13,758,980.48	796,303.97	(178,494.72)	617,809.25	0.00	14,376,789.73	carriers.	Appropriated
	FISCAL YEAR 2024	5,155,426.39	2,906,648.17	(2,161,000.71)	745,647.46	(368.98)	5,900,704.87		
8744	CONSOLIDATED FEDERAL FUNDS GAS PIPELINE FUND								
	Cash Control								
8744-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	1,523,701.03	498,407.00	(467,522.20)	30,884.80	0.00	1,554,585.83	Federal funds to monitor gas pipeline	1993-Federal Revenue
	FISCAL YEAR 2023	1,554,585.83	0.00	(58,249.86)	(58,249.86)	0.00	1,496,335.97	safety regulations.	Appropriated
	FISCAL YEAR 2024	1,508,090.08	487,917.00	(619,970.17)	(132,053.17)	0.00	1,376,036.91		
8914	PUBLIC SERVICE COMMISSION WEIGHT ENFORCEMENT FUND								
	Cash Control								
8914-999	(583 17C - 17B 4(C) WV CODE								
	FISCAL YEAR 2022	10.00	0.00	0.00	0.00	0.00	10.00	Fund transfers to administer the coal resource trans-	1993-Special Revenue
	FISCAL YEAR 2023	10.00	0.00	0.00	0.00	0.00	10.00	portation road permitting program and otherwise	
	FISCAL YEAR 2024	10.00	0.00	0.00	0.00	0.00	10.00	enforce the provisions of the WV Code, Chapter 24	
								relating to the weight of coal trucks.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	39,391,008.10	23,413,316.10	(26,148,063.33)	(2,734,747.23)	476.27	36,656,737.14		
0213 - PURCHASING DIVISION									
2031	DOH-PROCUREMENT REIMBURSEMENT FUND								
	Cash Control								
2031-999	(17-2A-13) WV CODE								
	FISCAL YEAR 2022	1,227,544.43	600,000.00	(415,685.10)	184,314.90	0.00	1,411,859.33	Reimbursements from highways to pay	1993-Special Revenue
	FISCAL YEAR 2023	1,411,859.33	34,000.00	(52,724.08)	(18,724.08)	0.00	1,393,135.25	procurement expenses.	
	FISCAL YEAR 2024	1,438,891.92	516,500.00	(427,734.17)	88,765.83	0.00	1,527,657.75		
2034	LOCAL GOVERNMENT REIMBURSEMENT FUND								
	Cash Control								
2034-999	(5A-3-8) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Local government reimbursements and sales of	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	copies of products and services available for	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	office and communication equipment.	
2039	SEMINARS AND CLASSES FUND								
	Cash Control								
2039-999	(5A-3-3 & 4) WV CODE								
	FISCAL YEAR 2022	32,115.68	23,775.00	0.00	23,775.00	0.00	55,890.68	Registration fees to conduct seminars and	1995-Special Revenue
	FISCAL YEAR 2023	55,890.68	7,875.00	0.00	7,875.00	0.00	63,765.68	classes on rules, regulations and legal issues.	
	FISCAL YEAR 2024	66,540.68	41,025.00	0.00	41,025.00	0.00	107,565.68		
2263	PURCHASING IMPROVEMENT FUND								
	Cash Control								
2263-999	(5A-3-9)(A) WV CODE								
	FISCAL YEAR 2022	96,625.96	397,212.17	(356,671.39)	40,540.78	0.00	137,166.74	To receive funds transferred from the	2011-Special Revenue
	FISCAL YEAR 2023	137,166.74	23,750.00	(13,618.89)	10,131.11	0.00	147,297.85	Purchasing Card Administration Fund.	Appropriated
	FISCAL YEAR 2024	276,653.86	461,465.00	(266,659.27)	194,805.73	0.00	471,459.59		
2264	PURCHASING IMPROVEMENT FUND								
	Cash Control								
2264-999	(5A-3-58) WV CODE								
	FISCAL YEAR 2022	2,254,106.91	580,463.37	(1,176,125.75)	(595,662.38)	0.00	1,658,444.53	To receive funds transferred from the	2011-Special Revenue
	FISCAL YEAR 2023	1,658,444.53	209,345.60	(37,827.77)	171,517.83	0.00	1,829,962.36	Purchasing Card Administration Fund.	Appropriated
	FISCAL YEAR 2024	1,681,708.24	645,393.94	(1,263,298.42)	(617,904.48)	0.00	1,063,803.76		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	3,463,794.70	1,664,383.94	(1,957,691.86)	(293,307.92)	0.00	3,170,486.78		
	0707 - RACING COMMISSION								
7300	MEDICAL EXPENSES & TRANSFERS FUND								
	Cash Control								
7300-999	(19-23-14) WV CODE								
	FISCAL YEAR 2022	115,774.12	74,230.00	(54,494.14)	19,735.86	0.00	135,509.98	Permits, registration fees, fines for expenses	1993-Special Revenue
	FISCAL YEAR 2023	135,509.98	6,050.00	(7,839.32)	(1,789.32)	0.00	133,720.66	of hospitalization, medical care, funerals,	Appropriated
	FISCAL YEAR 2024	145,791.19	64,650.00	(94,917.87)	(30,267.87)	0.00	115,523.32	resulting from injuries received by permit holder	
								with excess transferred to general revenue fund.	
7301	UNREDEEMED PARI-MUTUEL TICKETS FUND (SB737)								
	Cash Control								
7301-999	(19-23-13) WV CODE								
	FISCAL YEAR 2022	24,601.66	1,121,469.00	(1,123,013.33)	(1,544.33)	0.00	23,057.33	Unredeemed tickets to continue race days	1993-Special Revenue
	FISCAL YEAR 2023	23,057.33	980,000.00	0.00	980,000.00	0.00	1,003,057.33	at tracks & for educational and promotional	
	FISCAL YEAR 2024	23,066.48	1,125,000.00	(1,121,531.44)	3,468.56	0.00	26,535.04	activities with thoroughbred development fund.	
7302	ADMINSTRATION AND PROMOTIONAL FUND								
	Cash Control								
7302-999	(19-23-13B) WV CODE								
	FISCAL YEAR 2022	1,022.47	0.00	0.00	0.00	0.00	1,022.47	Five percent of required deposits from	2010-Special Revenue
	FISCAL YEAR 2023	1,022.47	0.00	0.00	0.00	0.00	1,022.47	commission and pari-mutuel pools to	
	FISCAL YEAR 2024	1,022.47	0.00	0.00	0.00	0.00	1,022.47	administer and promote thoroughbred	
								development program.	
7304	ADMINSTRATION AND PROMOTIONAL FUND								
	Cash Control								
7304-999	(19-23-13B) WV CODE								
	FISCAL YEAR 2022	69,942.08	237,352.22	(288,561.52)	(51,209.30)	0.00	18,732.78	Five percent of required deposits from	1993-Special Revenue
	FISCAL YEAR 2023	18,732.78	21,541.92	(29,337.04)	(7,795.12)	0.00	10,937.66	commission and pari-mutuel pools to administer	Appropriated
	FISCAL YEAR 2024	20,936.76	248,170.64	(225,444.99)	22,725.65	0.00	43,662.41	and promote thoroughbred development program.	
7305	GENERAL ADMINISTRATION FUND								
	Cash Control								
7305-999	(19-23-11) WV CODE								
	FISCAL YEAR 2022	324,034.81	2,751,097.26	(2,343,014.38)	408,082.88	0.00	732,117.69	License and pari-mutuel pools taxes to fund	1993-Special Revenue
	FISCAL YEAR 2023	732,117.69	116,371.61	(263,375.79)	(147,004.18)	0.00	585,113.51	racing commission expenses with excess	Appropriated
	FISCAL YEAR 2024	994,823.23	2,489,842.78	(2,546,380.31)	(56,537.53)	0.00	938,285.70	over appropriation to general revenue fund.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7307	ADMINISTRATION, PROMOTION & EDUCATION - GREYHOUND RACING FUND								
	Cash Control								
7307-999	(19-23-10) WV CODE								
	FISCAL YEAR 2022	43,873.88	348,812.68	(222,485.35)	126,327.33	0.00	170,201.21	Ten percent of deposits into the greyhound	1993-Special Revenue
	FISCAL YEAR 2023	170,201.21	25,925.54	(24,497.86)	1,427.68	0.00	171,628.89	breeding development fund to administer	Appropriated
	FISCAL YEAR 2024	292,768.36	342,102.30	(226,303.26)	115,799.04	0.00	408,567.40	and promote the greyhound development program.	
7308	RACING COMMISSION LOTTERY FUND								
	Cash Control								
7308-999	SB 213 FY 2011 BUDGET BILL								
	HB 2014								
	FISCAL YEAR 2022	2,000,000.00	2,800,000.00	(2,800,000.00)	0.00	0.00	2,000,000.00	State Excess Lottery Funds.	2011-Excess Lottery
	FISCAL YEAR 2023	2,000,000.00	0.00	(2,000,000.00)	(2,000,000.00)	0.00	0.00		Revenue
	FISCAL YEAR 2024	2,000,000.00	2,800,000.00	(2,800,000.00)	0.00	0.00	2,000,000.00		
7309	ADVANCE DEPOSIT WAGERING ACCOUNT								
	Cash Control								
7309-999	19-23-12e(i) WV CODE								
	FISCAL YEAR 2024	766,073.21	233,306.17	0.00	233,306.17	0.00	999,379.38		2024-Special Revenue
									Appropriated
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	4,244,481.70	7,303,071.89	(7,014,577.87)	288,494.02	0.00	4,532,975.72		
0927 - REAL ESTATE COMMISSION									
8635	REAL ESTATE COMMISSION FUND								
	Cash Control								
8635-999	(30-40-3-9)(A) WV CODE								
	FISCAL YEAR 2022	1,312,128.66	741,570.88	(837,856.14)	(96,285.26)	0.00	1,215,843.40	Real estate brokers and sales persons' fees	1993-Special Revenue
	FISCAL YEAR 2023	1,215,843.40	54,103.00	(78,119.73)	(24,016.73)	0.00	1,191,826.67	for operation and expenses of Commission.	Appropriated
	FISCAL YEAR 2024	1,200,872.12	762,799.50	(789,343.04)	(26,543.54)	0.00	1,174,328.58		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,200,872.12	762,799.50	(789,343.04)	(26,543.54)	0.00	1,174,328.58		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0233 - REAL ESTATE DIVISION									
2395	PUBLIC LAND CORPORATION FUND								
	Cash Control								
2395-999	(5A-11-3(10))(B) WV CODE								
	FISCAL YEAR 2022	10,041.00	0.00	(10,001.43)	(10,001.43)	0.00	39.57		2015-Special Revenue
	FISCAL YEAR 2023	39.57	3,000.00	0.00	3,000.00	0.00	3,039.57		
	FISCAL YEAR 2024	2,922.26	0.00	0.00	0.00	0.00	2,922.26		
2396	PUBLIC LAND CORPORATION FUND								
	Cash Control								
2396-999	(5A-10-3A)(B)								
	FISCAL YEAR 2022	238,692.28	548,851.31	(480,888.21)	67,963.10	0.00	306,655.38		
	FISCAL YEAR 2023	306,655.38	42,972.97	(52,618.21)	(9,645.24)	0.00	297,010.14		
	FISCAL YEAR 2024	272,842.50	556,713.63	(593,860.32)	(37,146.69)	0.00	235,695.81		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	275,764.76	556,713.63	(593,860.32)	(37,146.69)	0.00	238,618.07		
0615- REGIONAL JAIL AND CORRECTIONAL FACILITY AUTHORITY									
6675	REGIONAL JAIL AND CORRECTIONAL FACILITY AUTHORITY FUND								
	Cash Control								
6675-999	(31-20-10, 50-3-4A, 8-11-1A & 59-1-28A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Investments, criminal costs, filing fees,	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Investments, criminal costs, filing fees,	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	interest and inmate costs to develop	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00	regional jail system in WV.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
6678	REGIONAL JAILS OPERATING CASH CONTROL ACCOUNT								
	Cash Control								
6678-999	(31-20-10) WV CODE								
	FISCAL YEAR 2022	(1,038.11)	0.00	0.00	0.00	0.00	(1,038.11)	Statewide per diem rate of \$35 and interest	1995-Special Revenue
	FISCAL YEAR 2023	(1,038.11)	0.00	0.00	0.00	0.00	(1,038.11)	transfers to the operating funds of the	
	FISCAL YEAR 2024	(1,038.11)	0.00	0.00	0.00	0.00	(1,038.11)	various regional jails for their operation.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	400.70	0.00	0.00	0.00	0.00	400.70	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	400.70	0.00	0.00	0.00	0.00	400.70		
	FISCAL YEAR 2024	400.70	0.00	0.00	0.00	0.00	400.70		
	FY24 SUBTOTAL	(637.41)	0.00	0.00	0.00	0.00	(637.41)		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						0.00		
0232 -RETIREE HEALTH BENEFIT TRUST FUND									
2541	OPEB BENEFIT CONTRIBUTION ACCUMULATION FUND Cash Control								
2541-999	(5-16D-2) WV CODE								
	FISCAL YEAR 2022	5,787,887.84	229,800,757.39	(168,354,141.61)	61,446,615.78	(50,349,508.71)	16,884,994.91	Retired employee premium contributions,	2006-Special Revenue
	FISCAL YEAR 2023	16,884,994.91	12,734,425.69	(4,839,051.46)	7,895,374.23	(88,433.86)	24,691,935.28	employer premium contributions, other	
	FISCAL YEAR 2024	4,699,074.13	368,059,598.36	(176,245,927.24)	191,813,671.12	(189,964,793.29)	6,547,951.96	collections, federal grant-Medicare part D	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						88,691,068.59	and other post-employment benefit	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						1,583,936,503.06	employer contributions to account for	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						88,779,502.45	health and basic life insurance premium.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						1,583,936,503.06		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						18,877,320.11		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						1,924,451,226.48		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	4,699,074.13	368,059,598.36	(176,245,927.24)	191,813,671.12	(189,964,793.29)	6,547,951.96		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						18,877,320.11		
	ACCOUNT INVESTMENT IMB FY24 SUBTOTAL						1,924,451,226.48		
	FY24 INVESTMENT SUBTOTAL						1,943,328,546.59		
0404 - SCHOOL BUILDING AUTHORITY									
3514	SCHOOL BUILDING AUTHORITY TRANSFER FUND Cash Control								
3514-999	HB 101 (29-22-18) WV CODE								
	FISCAL YEAR 2022	0.55	18,986,946.00	(18,986,946.35)	(0.35)	0.00	0.20	SBA Lottery transfers for school construction.	2021-Excess Lottery
	FISCAL YEAR 2023	0.20	1,896,647.68	(1,896,597.68)	50.00	0.00	50.20		Revenue
	FISCAL YEAR 2024	0.00	18,964,976.82	(18,962,693.20)	2,283.62	0.00	2,283.62		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3516	SCHOOL ACCESS SAFETY FUND								
	Cash Control								
3516-999	(18-9F-5) WV CODE								
	FISCAL YEAR 2022	0.00	169.86	0.00	169.86	(169.86)	0.00	Grant awards & interest income to fund the School	2022-Special Revenue
	FISCAL YEAR 2023	0.00	90.12	0.00	90.12	(90.12)	0.00	Access Safety Program.	
	FISCAL YEAR 2024	0.00	5,304.45	0.00	5,304.45	(5,304.45)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						169.86		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						259.98		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						99,039.29		
3553	FLOOD DISASTER JUNE 2016-KANAWHA COUNTY								
	Cash Control								
3553-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.03	38,812,321.48	(38,812,321.66)	(0.18)	0.00	(0.15)		2021-Special Revenue
	FISCAL YEAR 2023	(0.15)	1,817,605.69	(7,279.20)	1,810,326.49	0.00	1,810,326.34		
	FISCAL YEAR 2024	(0.11)	24,154,614.64	(24,154,614.60)	0.04	0.00	(0.07)		
3554	FLOOD DISASTER JUNE 2016-NICHOLAS COUNTY								
	Cash Control								
3554-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	0.00	9,065,583.71	(9,065,583.67)	0.04	0.00	0.04		2021-Special Revenue
	FISCAL YEAR 2023	0.04	1,950,881.86	(77,108.00)	1,873,773.86	0.00	1,873,773.90		
	FISCAL YEAR 2024	0.05	13,988,850.66	(13,988,850.60)	0.06	0.00	0.11		
3952	SCHOOL CONSTRUCTION FUND-SBA								
	Cash Control								
3952-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	34,487,318.93	54,573,780.83	(34,751,175.82)	19,822,605.01	0.00	54,309,923.94		2021-Special Revenue
	FISCAL YEAR 2023	54,309,923.94	17,430,815.86	(8,257,437.38)	9,173,378.48	0.00	63,483,302.42		Appropriated
	FISCAL YEAR 2024	13,484,955.07	271,337,576.25	(124,043,618.32)	147,293,957.93	(157,472,893.26)	3,306,019.74		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						243,777,250.34		
3959	SCHOOL BUILDING AUTHORITY FUND								
	Cash Control								
3959-999	(18-9D-8) WV CODE								
	FISCAL YEAR 2022	837,459.74	1,371,182.00	(1,161,423.43)	209,758.57	0.00	1,047,218.31	Interest earnings on debt service reserve funds for	2021-Special Revenue
	FISCAL YEAR 2023	1,047,218.31	1,371,182.00	(174,914.61)	1,196,267.39	0.00	2,243,485.70	administrative expenses.	Appropriated
	FISCAL YEAR 2024	1,060,249.77	1,371,182.00	(1,266,625.47)	104,556.53	0.00	1,164,806.30		
3963	SCHOOL BUILDING DEBT SERVICE FUND								
	Cash Control								
3963-999	(29-22-18(F) & 18-9D-6(B)) WV CODE								
	FISCAL YEAR 2022	7,529.00	18,000,000.00	(17,999,999.50)	0.50	0.00	7,529.50	Lottery funds from fund 7202 to pay principal &	2021-Lottery Revenue
	FISCAL YEAR 2023	7,529.50	1,800,000.00	(1,522,071.25)	277,928.75	0.00	285,458.25	interest on bonds sold for school building construction.	
	FISCAL YEAR 2024	7,529.50	18,000,000.00	(17,999,999.50)	0.50	0.00	7,530.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3966	SCHOOL MAJOR IMPROVEMENT FUND								
	Cash Control								
3966-999	(18-9D-6, 15) WV CODE								
	FISCAL YEAR 2022	5,537,289.90	5,003,471.82	(5,001,156.35)	2,315.47	(3,467.85)	5,536,137.52	Consumer sales tax & interest distributed to counties for major improvements to school facilities.	2021-Special Revenue
	FISCAL YEAR 2023	5,536,137.52	418,506.77	(670,842.29)	(252,335.52)	(1,839.77)	5,281,962.23		
	FISCAL YEAR 2024	2,138,228.51	16,810,526.36	(6,279,996.09)	10,530,530.27	(427,757.36)	12,241,001.42		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,845,109.04		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,846,948.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						8,341,310.20		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2021-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	16,690,962.79	364,633,031.18	(206,696,397.78)	157,936,633.40	(157,905,955.07)	16,721,641.12		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						252,217,599.83		
0201 - SECRETARY OF ADMINISTRATION									
2025	OFFICE OF EMERGENCY PLANNING FUND								
	Cash Control								
2025-999	(5A-1-2)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Federal funds for emergency planning.	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
2028	C & P REFUNDS FUND								
	Cash Control								
2028-999	(5A-4-2)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Miscellaneous receipts for C & P refunds.	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
2041	WEST VIRGINIA TOBACCO SETTLEMENT FUND								
	Cash Control								
2041-999	(4-11A-1)WV CODE								
	FISCAL YEAR 2022	60,950.00	65,216,545.49	(65,277,495.49)	(60,950.00)	0.00	0.00	Court settlement revenues and investment earnings to ensure the treatment of tobacco related illnesses.	2000-Special Revenue Appropriated
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	53,091,102.94	(53,091,102.94)	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1.81		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1.81		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2044	EMPLOYEE PENSION & HEALTH CARE BENEFIT FUND								
	Cash Control								
2044-999	(18-7A-39) WV CODE								
	FISCAL YEAR 2022	33,028,000.00	34,747,000.00	(67,775,000.00)	(33,028,000.00)	0.00	0.00	Funds used to pay unfunded health care	2014-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	benefits or unfunded pension benefits, or	Appropriated
	FISCAL YEAR 2024	0.00	37,543,000.00	(37,543,000.00)	0.00	0.00	0.00	transferred into Pension Liability Redemption Fund.	
2045	STATE EMPLOYEE SICK LEAVE FUND								
	Cash Control								
2045-999	(5-5-6)E WV CODE & SB 476								
	FISCAL YEAR 2022	34,606.96	0.00	0.00	0.00	0.00	34,606.96	Funds used to pay employees for sick	2009-Special Revenue
	FISCAL YEAR 2023	34,606.96	0.00	0.00	0.00	0.00	34,606.96	leave that has not been utilized monies	
	FISCAL YEAR 2024	34,606.96	0.00	0.00	0.00	0.00	34,606.96	have been appropriated by the legislature.	
2046	GIFTS, GRANTS & DONATIONS								
	Cash Control								
2046-999	(5A-2-2)WV CODE								
	FISCAL YEAR 2022	7,996.98	0.00	0.00	0.00	0.00	7,996.98	Donations to develop and fund the	2009-Special Revenue
	FISCAL YEAR 2023	7,996.98	0.00	0.00	0.00	0.00	7,996.98	WV project with PEW financial analysis	
	FISCAL YEAR 2024	7,996.98	0.00	0.00	0.00	0.00	7,996.98	of WV.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	42,603.94	90,634,102.94	(90,634,102.94)	0.00	0.00	42,603.94		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						1.81		
0327 - SECRETARY OF COMMERCE									
3002	MARKETING AND COMMUNICATIONS OPERATING FUND								
	Cash Control								
3002-999	SB 393, (5B-1-1A) WV CODE								
	FISCAL YEAR 2022	0.00	1,153,717.89	(1,404,054.38)	(250,336.49)	0.00	(250,336.49)	Other collections, fees, licenses and income to provide	2022-Special Revenue
	FISCAL YEAR 2023	(250,336.49)	587,680.66	(126,314.18)	461,366.48	0.00	211,029.99	services in marketing & communications to other	Appropriated
	FISCAL YEAR 2024	640,418.12	612,596.67	(1,619,113.10)	(1,006,516.43)	0.00	(366,098.31)	agencies in the Department of Commerce.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3006	ECONOMIC OPPORTUNITY LOW INCOME ENERGY ASSESTANCE Cash Control								
3006-999	EXECUTIVE ORDER (4-12) WV CODE OLD FUND 1016								
	FISCAL YEAR 2022	732,786.06	0.00	0.00	0.00	0.00	732,786.06	Energy assistance for persons and families	2011-Special Revenue
	FISCAL YEAR 2023	732,786.06	0.00	0.00	0.00	0.00	732,786.06	with low income.	
	FISCAL YEAR 2024	732,786.06	0.00	0.00	0.00	0.00	732,786.06		
3007	ECONOMIC OPPORTUNITY LOW INCOME DOW-LEAP-WX FUND Cash Control								
3007-999	EXECUTIVE ORDER (4-12) WV CODE OLD FUND 1017								
	FISCAL YEAR 2022	1,417,797.75	0.00	0.00	0.00	0.00	1,417,797.75	Energy assistance for persons and families	2011-Special Revenue
	FISCAL YEAR 2023	1,417,797.75	0.00	0.00	0.00	0.00	1,417,797.75	with low income.	
	FISCAL YEAR 2024	1,417,797.75	0.00	0.00	0.00	0.00	1,417,797.75		
3008	SPECIAL WEATHERIZATION PROJECTS Cash Control								
3008-999	EXECUTIVE ORDER (4-12) WV CODE OLD FUND 1027								
	FISCAL YEAR 2022	2,108,311.40	0.00	0.00	0.00	0.00	2,108,311.40	For Special weatherization Projects.	2011-Special Revenue
	FISCAL YEAR 2023	2,108,311.40	0.00	0.00	0.00	0.00	2,108,311.40		
	FISCAL YEAR 2024	2,108,311.40	0.00	0.00	0.00	0.00	2,108,311.40		
3009	GIFTS, GRANTS & DONATIONS Cash Control								
3009-999	EXECUTIVE ORDER (4-12) WV CODE OLD FUND 1029								
	FISCAL YEAR 2022	255,899.11	0.00	0.00	0.00	0.00	255,899.11		
	FISCAL YEAR 2023	255,899.11	0.00	0.00	0.00	0.00	255,899.11	Operating funds to provide grant related	2011-Special Revenue
	FISCAL YEAR 2024	255,899.11	0.00	0.00	0.00	0.00	255,899.11	to energy assistance.	
3013	BROADBAND ENHANCEMENT FUND Cash Control								
3013-999	(31-15C-5) WV CODE								
	FISCAL YEAR 2022	1,255,086.36	500,000.00	(839,971.57)	(339,971.57)	0.00	915,114.79		2017-Special Revenue
	FISCAL YEAR 2023	915,114.79	0.00	(3,907.25)	(3,907.25)	0.00	911,207.54		Appropriated
	FISCAL YEAR 2024	911,207.54	0.00	0.00	0.00	0.00	911,207.54		
8780	OFFICE OF ECONOMIC OPPORTUNITY FUNDS Cash Control								
8780-999	EXECUTIVE ORDER (4-12) WV CODE OLD FUND 8797								
	FISCAL YEAR 2022	2,615.53	0.00	0.00	0.00	0.00	2,615.53	To administer funds transfer to provide grant	2011-Federal Revenue
	FISCAL YEAR 2023	2,615.53	0.00	0.00	0.00	0.00	2,615.53	related to energy assistance.	Appropriated
	FISCAL YEAR 2024	2,615.53	0.00	0.00	0.00	0.00	2,615.53		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8781	OFFICE OF ECONOMIC OPPORTUNITY FUNDS Cash Control								
8781-999	EXECUTIVE ORDER (4-12) WV CODE								
	FISCAL YEAR 2022	4,284.83	0.00	0.00	0.00	0.00	4,284.83	Operating funds transfer to provide grant related to energy assistance.	2011-Federal Revenue Block Grant
	FISCAL YEAR 2023	4,284.83	0.00	0.00	0.00	0.00	4,284.83		
	FISCAL YEAR 2024	4,284.83	0.00	0.00	0.00	0.00	4,284.83		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	6,073,320.34	612,596.67	(1,619,113.10)	(1,006,516.43)	0.00	5,066,803.91		
0601 - SECRETARY OF DEPARTMENT OF HOMELAND AND SECURITY MANAGEMENT									
6003	LAW ENFORCEMENT, SAFETY & EMERGENCY WKR FUNERAL FUND Cash Control								
6003-999	(15-11-1)(SB 100) WV CODE								
	FISCAL YEAR 2022	133,539.99	32,000.00	(32,000.00)	0.00	0.00	133,539.99	Transfers to fund the Law Enforcement & Emergency Worker Funeral Program.	2001-Special Revenue Appropriated
	FISCAL YEAR 2023	133,539.99	32,000.00	0.00	32,000.00	0.00	165,539.99		
	FISCAL YEAR 2024	127,809.30	32,000.00	(8,000.00)	24,000.00	0.00	151,809.30		
6004	GIFTS GRANTS & DONATIONS Cash Control								
6004-999	FISCAL YEAR 2024	1,000.00	1,000.00	0.00	1,000.00	0.00	2,000.00		2024-Special Revenue
8876	CONSOLIDATED FEDERAL FUNDS Cash Control								
8876-999	(4-11) WV CODE								
	FISCAL YEAR 2022	26,790.72	0.00	0.00	0.00	0.00	26,790.72	Federal funds to provide for the Homeland Security Program.	2008-Federal Revenue Appropriated
	FISCAL YEAR 2023	26,790.72	0.00	0.00	0.00	0.00	26,790.72		
	FISCAL YEAR 2024	26,790.72	0.00	0.00	0.00	0.00	26,790.72		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	155,600.02	33,000.00	(8,000.00)	25,000.00	0.00	180,600.02		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0431 - SECRETARY OF EDUCATION AND THE ARTS									
3506	CENTER FOR PROFESSIONAL DEVELOPMENT FUND								
	Cash Control								
3506-999	(18A-3A-1E) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Other registration fees from educators to	1998-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	administer the Center for Professional	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Development Programs.	
3508	LOTTERY EDUCATION - SEC OF EDUCATION & THE ARTS								
	Cash Control								
3508-999	(29-22-18(G) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		1998-Lottery Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
3509	RURAL AGING CONFERENCE - GOVERNOR'S CONTINGENCY FUND								
	Cash Control								
3509-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.18	0.00	0.00	0.00	0.00	0.18	Statutory transfers to administer the	1999-Special Revenue
	FISCAL YEAR 2023	0.18	0.00	0.00	0.00	0.00	0.18	Rural Aging Program.	
	FISCAL YEAR 2024	0.18	0.00	0.00	0.00	0.00	0.18		
4012	GIFTS, GRANTS & DONATIONS								
	Cash Control								
4012-999	(5F-2-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Gifts, donations, & non-federal grants for	2002-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	projects within the Department of Ed.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
8841	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8841-999	(19A-3A & 4-11-3) WV CODE								
	FISCAL YEAR 2022	31,129.21	0.00	0.00	0.00	0.00	31,129.21	Federal funds supplemented for	2001-Federal Revenue
	FISCAL YEAR 2023	31,129.21	0.00	0.00	0.00	0.00	31,129.21	expenditure during FY 2001.	Appropriated
	FISCAL YEAR 2024	31,139.21	0.00	0.00	0.00	0.00	31,139.21		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	31,139.39	0.00	0.00	0.00	0.00	31,139.39		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						0.00		
0501 - SECRETARY OF HEALTH AND HUMAN RESOURCES									
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00		
0701 - SECRETARY OF REVENUE									
0603	REVENUE SHORTFALL RESERVE FUND - TRANSFER								
	Cash Control								
0603-999	(11B-2-20) WV CODE								
	FISCAL YEAR 2022	(109,325,170.70)	0.00	(15,401,416.45)	(15,401,416.45)	0.00	(124,726,587.15)		2015-Special Revenue
	FISCAL YEAR 2023	(124,726,587.15)	0.00	0.00	0.00	0.00	(124,726,587.15)		
	FISCAL YEAR 2024	(124,726,587.15)	0.00	(231,584,774.65)	(231,584,774.65)	0.00	(356,311,361.80)		
0604	REVENUE RESERVE FUND - CASH FLOW TRANSFER								
	Cash Control								
0604-999	(11B-2-20) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2023	0.00	69,500,000.00	0.00	69,500,000.00	0.00	69,500,000.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7005	REVENUE SHORTFALL RESERVE FUND PART A Cash Control								
7005-999	(11B-2-20) WV CODE								
	FISCAL YEAR 2022	118,500,000.00	(2,899,002.89)	0.00	(2,899,002.89)	(46,100,997.11)	69,500,000.00		
	FISCAL YEAR 2023	69,500,000.00	96,854.18	(69,500,000.00)	(69,403,145.82)	(96,854.18)	0.00	The revenue shortfall reserve fund shall be	1999-Special Revenue
	FISCAL YEAR 2024	70,000,000.00	270,891,956.66	0.00	270,891,956.66	(262,391,956.66)	78,500,000.00	funded continuously from surplus revenues	Appropriated
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						30,670,500.22	up to aggregate amount not to exceed 5%	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						338,593,549.77	fund, general revenue for the just ended	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						30,767,354.40	fiscal year.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						338,593,549.77		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						22,435,317.45		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						605,124,510.79		
7006	REVENUE SHORTFALL RESERVE FUND PART B Cash Control								
7006-999	(11B-2-20F) & HB4015 WV CODE								
	FISCAL YEAR 2022	0.00	(35,493,603.10)	0.00	(35,493,603.10)	35,493,603.10	0.00	Moneys transferred from the WV Tobacco	2004-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Settlement Medical Trust Fund pursuant	Appropriated
	FISCAL YEAR 2024	0.00	41,942,244.34	0.00	41,942,244.34	(41,942,244.34)	0.00	to the provisions of Chapter 4-11-2 of this	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						517,987,748.03	code, Part B shall be made available to the	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						517,987,748.03	WV Investment Management Board for	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						550,104,765.71	management & investment of the monies	
								in accordance with Chapter 12-6.	
7007	STATE DEBT REDUCTION FUND Cash Control								
7007-999	(Chapter 29-22C-27) & HB2718 WV CODE								
	FISCAL YEAR 2022	1,748,409.21	20,000,000.00	(20,000,000.00)	0.00	0.00	1,748,409.21	Statutory transfers for the other post	2008-Special Revenue
	FISCAL YEAR 2023	1,748,409.21	0.00	0.00	0.00	0.00	1,748,409.21	employment contribution accumulation	Appropriated
	FISCAL YEAR 2024	1,748,409.21	20,000,000.00	(20,000,000.00)	0.00	0.00	1,748,409.21	fund.	
7010	HOME RULE BOARD OPERATIONS FUND Cash Control								
7010-999	(8-1-5A (4)) WV CODE								
	FISCAL YEAR 2022	146,639.68	110,000.00	(81.30)	109,918.70	0.00	256,558.38		2019-Special Revenue
	FISCAL YEAR 2023	256,558.38	0.00	0.00	0.00	0.00	256,558.38		Appropriated
	FISCAL YEAR 2024	256,558.38	0.00	0.00	0.00	0.00	256,558.38		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	(52,721,619.56)	332,834,201.00	(251,584,774.65)	81,249,426.35	(304,334,201.00)	(275,806,394.21)		
	ACCOUNT INVESTMENT BTI FY 24 SUBTOTAL						22,435,317.45		
	ACCOUNT INVESTMENT IMB FY24 SUBTOTAL						1,155,229,276.50		
	FY24 INVESTMENT SUBTOTAL						1,177,664,593.95		
	1600 - SECRETARY OF STATE								
1601	FILING FEES FUND Cash Control								
1601-999	(3-5-8) WV CODE								
	FISCAL YEAR 2022	8,054.01	78,918.40	0.00	78,918.40	0.00	86,972.41	Interest and fees paid by candidates running	2001-Special Revenue
	FISCAL YEAR 2023	86,972.41	2,240.00	0.00	2,240.00	0.00	89,212.41	for office in primary elections to be	
	FISCAL YEAR 2024	8,948.28	385,538.76	0.00	385,538.76	0.00	394,487.04	distributed to the counties	
1606	MOTOR VOTER REGISTRATION FUND Cash Control								
1606-999	(3-2-22a & 17B-2-8) WV CODE								
	FISCAL YEAR 2022	50,448.66	145,197.82	(166,374.50)	(21,176.68)	0.00	29,271.98	Fifty cents of license fee to register voters	1998-Special Revenue
	FISCAL YEAR 2023	29,271.98	3,813.00	(29,637.98)	(25,824.98)	0.00	3,447.00	when renewing drivers license.	
	FISCAL YEAR 2024	2,008.64	2.00	0.00	2.00	0.00	2,010.64		
1608	PREPAID FEES & SERVICES FUND Cash Control								
1608-999	(5-2-1) WV CODE								
	FISCAL YEAR 2022	128,804.00	9,599.00	0.00	9,599.00	0.00	138,403.00	Prepaid fees to be used to pay for future	1993-Special Revenue
	FISCAL YEAR 2023	138,403.00	(760.00)	0.00	(760.00)	0.00	137,643.00	services performed by the SOS' Office.	
	FISCAL YEAR 2024	137,397.00	8,095.00	0.00	8,095.00	0.00	145,492.00		
1612	SERVICE FEES AND COLLECTIONS ACCOUNT Cash Control								
1612-999	(59-1-2F) WV CODE								
	FISCAL YEAR 2022	792,931.22	995,536.15	(1,248,482.30)	(252,946.15)	0.00	539,985.07	Other collections and fees for the operation	1995-Special Revenue
	FISCAL YEAR 2023	539,985.07	88,231.50	(110,145.01)	(21,913.51)	0.00	518,071.56	of the SOS' Office.	Appropriated
	FISCAL YEAR 2024	469,697.25	888,498.75	(961,358.61)	(72,859.86)	0.00	396,837.39		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1613	MARRIAGE CELEBRANTS REGISTRATION FEE ADMIN FUND								
	Cash Control								
1613-999	(48-2-402D) WV CODE								
	FISCAL YEAR 2022	59,078.22	12,675.00	0.00	12,675.00	0.00	71,753.22	Other collections, fees, license and income	2001-Special Revenue
	FISCAL YEAR 2023	71,753.22	875.00	0.00	875.00	0.00	72,628.22	to establish a central registry of persons	
	FISCAL YEAR 2024	82,400.22	10,185.00	0.00	10,185.00	0.00	92,585.22	authorized to celebrate marriage in this state.	
1615	COUNTY ASSISTANCE VOTING EQUIPMENT FUND								
	Cash Control								
1615-999	(3-1-48) WV CODE								
	FISCAL YEAR 2022	44,932.17	4,037.36	0.00	4,037.36	(37.36)	48,932.17	County assistance voting fund for non-	2003-Special Revenue
	FISCAL YEAR 2023	48,932.17	19.80	0.00	19.80	(19.80)	48,932.17	interest loans to counties to obtain, modify	
	FISCAL YEAR 2024	51,932.17	3,165.32	0.00	3,165.32	(1,165.32)	53,932.17	or replace voting equipment necessary	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						19,855.43	for casting and counting votes.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						19,875.23		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						21,757.56		
1617	GENERAL ADMINISTRATIVE FEES ACCOUNT								
	Cash Control								
1617-999	(59-1-2H(1) WV CODE								
	FISCAL YEAR 2022	4,617,204.91	5,562,438.75	(5,183,184.66)	379,254.09	0.00	4,996,459.00	Service fees and collections to administer	2010-Special Revenue
	FISCAL YEAR 2023	4,996,459.00	678,179.20	(803,817.04)	(125,637.84)	0.00	4,870,821.16	the Secretary of State Office.	Appropriated
	FISCAL YEAR 2024	5,222,199.29	5,823,495.99	(5,611,754.91)	211,741.08	0.00	5,433,940.37		
1618	SPECIAL ELECTIONS 2011 - CIVIL CONT FUND								
	Cash Control								
1618-999	SB 342 (2011 REGULAR SESSION)								
	FISCAL YEAR 2022	122,126.79	0.00	0.00	0.00	0.00	122,126.79		2018-Special Revenue
	FISCAL YEAR 2023	122,126.79	0.00	0.00	0.00	0.00	122,126.79		
	FISCAL YEAR 2024	122,126.79	0.00	0.00	0.00	0.00	122,126.79		
8854	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8854-999	(3-1-48) WV CODE								
	FISCAL YEAR 2022	111,315.45	33,700.35	(293,647.92)	(259,947.57)	162,298.74	13,666.62	Consolidated federal fund to administer	2002-Federal Revenue
	FISCAL YEAR 2023	13,666.62	5,267.00	(1,100.00)	4,167.00	(2,993.18)	14,840.44	the Help America Vote Act of 2002 in	Appropriated
	FISCAL YEAR 2024	428,227.41	1,042,001.69	(747,868.96)	294,132.73	(696,111.86)	26,248.28	accordance with the provision of 42USC.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						2,998,607.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,001,600.91		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,134,303.89		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
M160	MEDICAL CANNIBIS OPERATING FUND								
	Cash Control								
M160-999	(12-6D-2 (12)) WV CODE								
	FISCAL YEAR 2022	950.00	2,435.00	0.00	2,435.00	0.00	3,385.00		2021-Special Revenue
	FISCAL YEAR 2023	3,385.00	75.00	0.00	75.00	0.00	3,460.00		
	FISCAL YEAR 2024	5,025.00	325.00	0.00	325.00	0.00	5,350.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	6,529,962.05	8,161,307.51	(7,320,982.48)	840,325.03	(697,277.18)	6,673,009.90		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						1,156,061.45		
2100 - SENATE									
1701	PEIB ESCROW FUND								
	Cash Control								
1701-999	(5-16-23) WV CODE								
	FISCAL YEAR 2022	9,805.29	0.00	0.00	0.00	0.00	9,805.29	Members' contributions transferred to the	1993-Special Revenue
	FISCAL YEAR 2023	9,805.29	0.00	0.00	0.00	0.00	9,805.29	Insurance Board for coverage.	
	FISCAL YEAR 2024	9,805.29	0.00	0.00	0.00	0.00	9,805.29		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	9,805.29	0.00	0.00	0.00	0.00	9,805.29		
0486 - SHEPHERD UNIVERSITY									
4532	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4532-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	2,848,046.70	20,740,065.31	(21,165,807.45)	(425,742.14)	0.00	2,422,304.56	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2023	2,422,304.56	1,356,639.93	(2,247,801.76)	(891,161.83)	0.00	1,531,142.73	investment earnings to provide funding	
	FISCAL YEAR 2024	2,273,912.22	21,865,606.29	(21,211,441.12)	654,165.17	2,767.59	2,930,844.98	for educational and general expenditures.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4533	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4533-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	1,807,437.82	10,817,638.17	(12,304,464.95)	(1,486,826.78)	0.00	320,611.04	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2023	320,611.04	705,252.34	(753,458.16)	(48,205.82)	0.00	272,405.22	investment earnings to provide funding	
	FISCAL YEAR 2024	68,461.49	13,446,705.63	(13,080,231.39)	366,474.24	0.00	434,935.73	for auxiliary enterprises.	
4534	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4534-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	738,291.37	2,327,851.48	(1,325,527.71)	1,002,323.77	0.00	1,740,615.14	Non-federal grants and investment earnings	2004-Special Revenue
	FISCAL YEAR 2023	1,740,615.14	23,989.86	(181,158.82)	(157,168.96)	0.00	1,583,446.18	to finance non-federal grants and contracts.	
	FISCAL YEAR 2024	560,052.80	4,933,278.78	(2,630,399.09)	2,302,879.69	0.00	2,862,932.49		
4535	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4535-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	4,246,561.12	2,676,984.29	(1,977,337.08)	699,647.21	0.00	4,946,208.33	Tuition, fees and interest for capital	2004-Special Revenue
	FISCAL YEAR 2023	4,946,208.33	44,505.37	(5,887.50)	38,617.87	0.00	4,984,826.20	improvements and major repairs.	
	FISCAL YEAR 2024	4,121,734.25	1,757,881.15	(1,312,378.87)	445,502.28	0.00	4,567,236.53		
8771	FEDERAL PROGRAMS FUND								
	Cash Control								
8771-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	129,654.00	1,438,870.32	(1,570,266.54)	(131,396.22)	0.00	(1,742.22)	Federal funds and earned interest to	1993-Federal Revenue
	FISCAL YEAR 2023	(1,742.22)	0.00	(94,214.07)	(94,214.07)	0.00	(95,956.29)	participate in federal programs.	
	FISCAL YEAR 2024	1,083,471.73	3,648,034.04	(4,410,400.39)	(762,366.35)	7,800.00	328,905.38		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	8,107,632.49	45,651,505.89	(42,644,850.86)	3,006,655.03	10,567.59	11,124,855.11		
0312 - SOLID WASTE MANAGEMENT BOARD									
3285	RESERVE BOND FUND								
	Cash Control								
3285-999	(22C-4-12, 13,14,15&16) WV CODE								
	FISCAL YEAR 2022	200,000.00	0.00	0.00	0.00	0.00	200,000.00	Reserve bond fund.	2007-Special Revenue
	FISCAL YEAR 2023	200,000.00	0.00	0.00	0.00	0.00	200,000.00		
	FISCAL YEAR 2024	200,000.00	0.00	0.00	0.00	0.00	200,000.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3287	FACILITIES OPERATING EXPENSE FUND								
	Cash Control								
3287-999	(22C-1-5) WV CODE								
	FISCAL YEAR 2022	2,166,062.10	0.00	147,532.03	147,532.03	0.00	2,313,594.13	For the administration of loans by the	1993-Special Revenue
	FISCAL YEAR 2023	2,313,594.13	0.00	6,341.51	6,341.51	0.00	2,319,935.64	Solid Waste Management Board to Solid	
	FISCAL YEAR 2024	2,389,692.25	0.00	76,098.12	76,098.12	0.00	2,465,790.37	Waste Authorities on revolving basis.	
3288	PLANNING FUND								
	Cash Control								
3288-999	(22C-3-6(12) & 22C-3-8)1 WV CODE								
	FISCAL YEAR 2022	3,273,414.42	2,652,330.76	(2,553,648.45)	98,682.31	0.00	3,372,096.73	Transfers from fund 3332 for solid	1993-Special Revenue
	FISCAL YEAR 2023	3,372,096.73	222,848.23	(147,795.09)	75,053.14	0.00	3,447,149.87	waste planning.	Appropriated
	FISCAL YEAR 2024	3,553,056.12	2,737,002.09	(2,599,670.91)	137,331.18	0.00	3,690,387.30		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	6,142,748.37	2,737,002.09	(2,523,572.79)	213,429.30	0.00	6,356,177.67		
0487 - SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE									
4677	PAYROLL CLEARING FUND								
	Cash Control								
4677-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2022	3,610.72	0.00	0.00	0.00	0.00	3,610.72	Payroll clearing fund.	1993-Special Revenue
	FISCAL YEAR 2023	3,610.72	0.00	0.00	0.00	0.00	3,610.72		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
4678	REVENUE CLEARING FUND								
	Cash Control								
4678-999	(18B-10-15 & 18B-3-4) WV CODE								
	FISCAL YEAR 2022	671.06	0.00	0.00	0.00	0.00	671.06	Clearing fund for local revenue and interest	1993-Special Revenue
	FISCAL YEAR 2023	671.06	0.00	0.00	0.00	0.00	671.06	transfers to other line items.	
	FISCAL YEAR 2024	671.06	0.00	0.00	0.00	0.00	671.06		
4680	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4680-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	12,013,663.69	4,905,871.72	(5,281,305.64)	(375,433.92)	0.00	11,638,229.77	Other collections, fees licenses, and investment	2004-Special Revenue
	FISCAL YEAR 2023	11,638,229.77	(178,607.88)	(682,918.45)	(861,526.33)	0.00	10,776,703.44	earnings to provide funding for	
	FISCAL YEAR 2024	10,126,695.76	7,304,377.85	(5,888,118.71)	1,416,259.14	(398,712.00)	11,144,242.90	general operating expenses.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4681	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4681-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	744,262.82	34,485.56	(2,445.00)	32,040.56	0.00	776,303.38	Other collections, fees licenses, and investment	2004-Special Revenue
	FISCAL YEAR 2023	776,303.38	0.00	0.00	0.00	0.00	776,303.38	earnings to provide funding for auxiliary	
	FISCAL YEAR 2024	790,735.90	29,468.26	0.00	29,468.26	0.00	820,204.16	enterprises.	
4682	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4682-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	371,192.00	86,690.91	(2,394.70)	84,296.21	0.00	455,488.21	Tuition, fees and interest for capital	2004-Special Revenue
	FISCAL YEAR 2023	455,488.21	1,967.09	(166.00)	1,801.09	0.00	457,289.30	repairs and alterations.	
	FISCAL YEAR 2024	486,204.58	266,305.80	(2,433.00)	263,872.80	0.00	750,077.38		
4683	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4683-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	984,237.54	4,222,246.22	(3,137,577.66)	1,084,668.56	0.00	2,068,906.10	Other collections, fees, licenses, and investment	2004-Special Revenue
	FISCAL YEAR 2023	2,068,906.10	(33,296.64)	(66,390.66)	(99,687.30)	0.00	1,969,218.80	earnings to provide funding for state, local	
	FISCAL YEAR 2024	1,420,672.11	3,588,264.92	(4,162,754.73)	(574,489.81)	0.00	846,182.30	and private projects.	
8772	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8772-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	195,553.56	1,836,601.03	(1,778,920.31)	57,680.72	0.00	253,234.28	Federal funds, earned interest and	1993-Federal Revenue
	FISCAL YEAR 2023	253,234.28	2,109.88	(161,961.23)	(159,851.35)	0.00	93,382.93	tuition and fees to participate in	
	FISCAL YEAR 2024	48,269.13	207,667.97	(201,510.78)	6,157.19	0.00	54,426.32	federal programs	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	12,873,248.54	11,396,084.80	(10,254,817.22)	1,141,267.58	(398,712.00)	13,615,804.12		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0703 - STATE BUDGET OFFICE									
7400	PUBLIC EMPLOYEES INSURANCE RESERVE FUND								
	Cash Control								
7400-999	(11B-2-15A) WV CODE								
	FISCAL YEAR 2022	2,490,954.49	8,962,102.03	(6,800,000.00)	2,162,102.03	(4,653,056.52)	0.00	Moneys transferred annually from agencies	2004-Special Revenue
	FISCAL YEAR 2023	0.00	6,258.63	0.00	6,258.63	(6,258.63)	0.00	equal to one percent of annualized	Appropriated
	FISCAL YEAR 2024	0.00	11,123,544.42	(6,800,000.00)	4,323,544.42	(4,323,544.42)	0.00	expenditures for filled full-time	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						7,258,480.37	equivalents from appropriate funds as of	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						7,264,739.00	These monies shall be held in reserve	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						14,638,104.81	fund & appropriated by the legislature.	
7401	PUBLIC EMPLOYEE INSURANCE AGENCY FINANCIAL STABILITY FUND								
	Cash Control								
7401-999	(11B-2-32) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2017-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
7402	PEIA RAINY DAY FUND								
	Cash Control								
7402-999	(11B-2-15A 2019 RS) WV CODE								
	FISCAL YEAR 2022	0.00	200,943.77	0.00	200,943.77	(200,943.77)	0.00		2019-Special Revenue
	FISCAL YEAR 2023	0.00	106,603.89	0.00	106,603.89	(106,603.89)	0.00		
	FISCAL YEAR 2024	0.00	4,375,719.91	(83,215,351.25)	(78,839,631.34)	78,839,631.34	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						106,913,913.07		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						107,020,516.96		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						286,612.98		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	15,499,264.33	(90,015,351.25)	(74,516,086.92)	74,516,086.92	0.00		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						14,924,717.79		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1601 - STATE ELECTION COMMISSION									
1690	SUPREME COURT PUBLIC CAMPAIGN FINANCING								
	Cash Control								
1690-999	(3-12-5) HB4130 WV CODE								
	FISCAL YEAR 2022	0.00	36.16	0.00	36.16	(36.16)	0.00	Gifts, grants and donations to provide	2010-Special Revenue
	FISCAL YEAR 2023	0.00	19.24	0.00	19.24	(19.24)	0.00	public financing for the election campaigns	
	FISCAL YEAR 2024	0.00	1,131.74	0.00	1,131.74	(1,131.74)	0.00	of certified candidates. All moneys collected	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						19,283.40	shall be administered by the State Election	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						19,302.64	Commission. Expenditures may be made	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						21,130.68	from the fund only by the purpose set forth	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	0.00	1,131.74	0.00	1,131.74	(1,131.74)	0.00		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						21,130.68		
0804 - STATE RAIL AUTHORITY									
8401	SOUTH BRANCH VALLEY RR OPERATING FUND								
	Cash Control								
8401-999	(29-18-16) WV CODE								
	FISCAL YEAR 2022	50,051.20	1,975,574.62	(1,714,273.69)	261,300.93	(274,161.69)	37,190.44		1993-Special Revenue
	FISCAL YEAR 2023	37,190.44	0.00	0.00	0.00	36,500.00	73,690.44		
	FISCAL YEAR 2024	73,690.44	0.00	0.00	0.00	(202,118.74)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						6,231,212.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						6,194,712.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
8402	WEST VIRGINIA COMMUTER RAIL ACCESS FUND								
	Cash Control								
8402-999	(29-18-24) WV CODE								
	FISCAL YEAR 2022	2,800,000.00	0.00	(2,800,000.00)	(2,800,000.00)	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8407	WEST VIRGINIA CENTRAL RAILROAD								
	Cash Control								
8407-999	FISCAL YEAR 2022	0.00	115,581.35	0.00	115,581.35	(115,581.35)	0.00		1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						520,688.71		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						520,688.71		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	73,690.44	0.00	0.00	0.00	(202,118.74)	0.00		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						0.00		
2400 - SUPREME COURT									
1705	ADULT DRUG COURT PARTICIPATION FUND								
	Cash Control								
1705-999	(62-159A) WV CODE								
	FISCAL YEAR 2022	547,927.39	132,325.00	(109,099.98)	23,225.02	0.00	571,152.41		2018-Special Revenue
	FISCAL YEAR 2023	571,152.41	9,578.49	(6,150.72)	3,427.77	0.00	574,580.18		Appropriated
	FISCAL YEAR 2024	588,528.04	133,465.52	(143,530.16)	(10,064.64)	0.00	578,463.40		
1706	ADULT DRUG COURT PARTICIPATION FUND								
	Cash Control								
1706-999	(62-159A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2017-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
1757	PARENTAL EDUCATION FUND								
	Cash Control								
1757-999	(48-9-104) WV CODE								
	FISCAL YEAR 2022	244,198.51	91,940.00	(63,612.26)	28,327.74	0.00	272,526.25	Fees to pay for parental education classes,	1998-Special Revenue
	FISCAL YEAR 2023	272,526.25	7,775.00	(14,350.00)	(6,575.00)	0.00	265,951.25	cost of materials and for hiring teachers.	
	FISCAL YEAR 2024	264,862.31	90,235.00	(86,185.95)	4,049.05	0.00	268,911.36		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1759	PARENT EDUCATION AND MEDIATION FUND Cash Control								
1759-999	(48-9-604) WV CODE								
	FISCAL YEAR 2022	355,820.80	51,386.39	(3,798.64)	47,587.75	0.00	403,408.55	Fees to pay for parental education classes,	1998-Special Revenue
	FISCAL YEAR 2023	403,408.55	2,995.29	(281.25)	2,714.04	0.00	406,122.59	cost of materials and for hiring teachers.	
	FISCAL YEAR 2024	450,369.24	61,917.43	(11,188.87)	50,728.56	0.00	501,097.80		
1761	MAGISTRATE COURT SURPLUS ACCOUNT Cash Control								
1761-999	(50-3-4B)(2) WV CODE								
	FISCAL YEAR 2022	27,675.53	7,865.50	0.00	7,865.50	0.00	35,541.03	Funds shall be disbursed to each county	2001-Special Revenue
	FISCAL YEAR 2023	35,541.03	0.00	0.00	0.00	0.00	35,541.03	magistrate court fund that generates less	
	FISCAL YEAR 2024	46,659.04	30,624.87	0.00	30,624.87	0.00	77,283.91	than \$15,000 per magistrate per year & any	
								remaining funds in the surplus account	
								shall be deposited by the Treasurer into	
1762	GIFTS, GRANTS AND DONATIONS Cash Control								
1762-999	(49-1-1) WV CODE								
	FISCAL YEAR 2022	69,422.80	1,370,521.54	(1,439,944.34)	(69,422.80)	0.00	(0.00)	Clearing account for remittance of funds	2009-Special Revenue
	FISCAL YEAR 2023	(0.00)	10,000.00	0.00	10,000.00	0.00	10,000.00	from Criminal Justice Service for grant	
	FISCAL YEAR 2024	50,464.58	951,511.14	(1,001,975.72)	(50,464.58)	0.00	0.00	expenses.	
1763	FAMILY COURT FUND Cash Control								
1763-999	(51-2A-22) WV CODE								
	FISCAL YEAR 2022	226.31	708,395.10	(706,198.65)	2,196.45	0.00	2,422.76	Account for the deposit of funds collected	2009-Special Revenue
	FISCAL YEAR 2023	2,422.76	54,973.00	(9,931.99)	45,041.01	0.00	47,463.77	within the family court system and shall be	Appropriated
	FISCAL YEAR 2024	341.33	681,205.31	(646,217.88)	34,987.43	0.00	35,328.76	used solely for the administrative costs	
								associated with the duties imposed upon the	
								Supreme Court of Appeals by WV code.	
1764	ENFORCEMENT OF GUARDIANSHIP/CONSERVATORSHIP ACT FD Cash Control								
1764-999	(44A-2-1G) WV CODE								
	FISCAL YEAR 2022	324,280.88	27,935.00	0.00	27,935.00	0.00	352,215.88	Other collections, fees, licenses and	2010-Special Revenue
	FISCAL YEAR 2023	352,215.88	1,960.00	0.00	1,960.00	0.00	354,175.88	income to enforce the guardianship/	
	FISCAL YEAR 2024	379,200.88	28,935.00	0.00	28,935.00	0.00	408,135.88	conservatorship act.	
1765	ENFORCEMENT OF GUARDIANSHIP/CONSERVATORSHIP ACT FD Cash Control								
1765-999	(59-1-13) WV CODE								
	FISCAL YEAR 2022	49,605.25	53,205.00	(49,600.00)	3,605.00	0.00	53,210.25	Other collections, fees, licenses and income	2010-Special Revenue
	FISCAL YEAR 2023	53,210.25	5,000.00	0.00	5,000.00	0.00	58,210.25	to provide grants to the federally designated	
	FISCAL YEAR 2024	22,810.25	25,800.00	(22,800.00)	3,000.00	0.00	25,810.25	provider of civil legal services to the low income.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1766	COURT FACILITIES MAINTENANCE FUND								
	Cash Control								
1766-999	(SB 3029 SS x3 51-1-23 (a)) WV CODE								
	FISCAL YEAR 2022	0.00	215,777.70	0.00	215,777.70	0.00	215,777.70		2022-Special Revenue
	FISCAL YEAR 2023	215,777.70	26,824.19	(24,136.07)	2,688.12	0.00	218,465.82		Appropriated
	FISCAL YEAR 2024	183,304.12	491,565.30	(494,067.20)	(2,501.90)	0.00	180,802.22		
8867	CONSOLIDATED FEDERAL FUNDS								
	Cash Control								
8867-999	(4-11-2 & 4-11-5)(B)(2) WV CODE								
	FISCAL YEAR 2022	0.00	2,340,832.93	(2,340,832.93)	0.00	0.00	0.00	Federal grants conduit.	2002-Federal Revenue
	FISCAL YEAR 2023	0.00	196,906.17	(163,485.49)	33,420.68	0.00	33,420.68		Appropriated
	FISCAL YEAR 2024	0.00	2,735,512.75	(2,735,512.75)	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,986,539.79	5,230,772.32	(5,141,478.53)	89,293.79	0.00	2,075,833.58		
0214 - SURPLUS PROPERTY FUND									
2280	SALES OF FEDERAL SURPLUS PROPERTY FUND								
	Cash Control								
2280-999	(5A-3-46) WV CODE								
	FISCAL YEAR 2022	530,614.37	226,329.48	(248,361.50)	(22,032.02)	0.00	508,582.35	Fees & charges for acquisition, ware-	1993-Special Revenue
	FISCAL YEAR 2023	508,582.35	22,791.36	0.00	22,791.36	0.00	531,373.71	housing & distribution of surplus property	
	FISCAL YEAR 2024	528,583.73	190,536.01	(145,624.52)	44,911.49	0.00	573,495.22	in accordance with federal regulations.	
2281	SALES OF STATE SURPLUS PROPERTY FUND								
	Cash Control								
2281-999	(5A-3-45) WV CODE								
	FISCAL YEAR 2022	543,091.23	3,931,635.04	(3,601,347.24)	330,287.80	0.00	873,379.03	Auctions salvage fees & receipts from sale of state	1993-Special Revenue
	FISCAL YEAR 2023	873,379.03	167,863.03	(317,891.42)	(150,028.39)	0.00	723,350.64	property & transfers from fund 2280 for	
	FISCAL YEAR 2024	1,012,753.75	1,498,891.63	(1,494,186.50)	4,705.13	0.00	1,017,458.88	purchasing new equipment and operating costs.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,541,337.48	1,689,427.64	(1,639,811.02)	49,616.62	0.00	1,590,954.10		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0702 - TAX DIVISION									
7011	ACUTE CARE CLEARING FUND								
	Cash Control								
7011-999	(11-27-39(e)) WV CODE								
	FISCAL YEAR 2022	327,664.09	(5.63)	0.00	(5.63)	0.00	327,658.46		2021-Special Revenue
	FISCAL YEAR 2023	327,658.46	11,901,796.46	0.00	11,901,796.46	0.00	12,229,454.92		
	FISCAL YEAR 2024	832,883.11	243,530.59	0.00	243,530.59	0.00	1,076,413.70		
7050	ADDITIONAL TAX-ADMINISTRATION FUND								
	Cash Control								
7050-999	(11-13A-6) WV CODE								
	FISCAL YEAR 2022	134,353.55	35,000.00	(89,324.07)	(54,324.07)	0.00	80,029.48	Revenue from coal severance tax for	1993-Special Revenue
	FISCAL YEAR 2023	80,029.48	0.00	(80,029.48)	(80,029.48)	0.00	(0.00)	administration of program, not to exceed	
	FISCAL YEAR 2024	(0.00)	0.00	0.00	0.00	0.00	(0.00)	\$35,000 annually.	
7051	MAGISTRATE FINES AND FEES COLLECTION FUND								
	Cash Control								
7051-999	(50-3-2c subsection A.) WV CODE								
	FISCAL YEAR 2022	0.00	100,100.00	0.00	100,100.00	0.00	100,100.00		2022-Special Revenue
	FISCAL YEAR 2023	100,100.00	0.00	(100,100.00)	(100,100.00)	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
7052	OIL & GAS COUNTY REVNUE FUND ADMINISTRATION								
	Cash Control								
7052-999	(11-13A-5A) WV CODE								
	FISCAL YEAR 2022	104,898.47	54,096.08	(198.37)	53,897.71	0.00	158,796.18	Severance tax for the administration of	1993-Special Revenue
	FISCAL YEAR 2023	158,796.18	0.00	(158,796.18)	(158,796.18)	0.00	0.00	the oil and gas severance tax.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
7053	COUNTY TAX FUND								
	Cash Control								
7053-999	(11-1A-21) WV CODE								
	FISCAL YEAR 2022	26,910.68	9,542.27	1,014,612.14	1,024,154.41	0.00	1,051,065.09	County commission funds to pay costs of	1997-Special Revenue
	FISCAL YEAR 2023	1,051,065.09	20,176.56	162,332.89	182,509.45	0.00	1,233,574.54	central assessment computer system.	
	FISCAL YEAR 2024	731,991.62	3,069,548.50	(2,124,704.97)	944,843.53	0.00	1,676,835.15		
7054	INHERITANCE TAX-ADMINISTRATION FUND								
	Cash Control								
7054-999	(44-3A-42) WV CODE								
	FISCAL YEAR 2022	282,421.62	18,540.00	0.00	18,540.00	0.00	300,961.62	Fiduciary fees used to defray costs of	1993-Special Revenue
	FISCAL YEAR 2023	300,961.62	1,340.00	0.00	1,340.00	0.00	302,301.62	administering estate tax.	
	FISCAL YEAR 2024	317,151.62	0.00	(317,151.62)	(317,151.62)	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7057	SURFACE MINING RECLAMATION FUND Cash Control								
7057-999	(22-3-11 & 32) WV CODE								
	FISCAL YEAR 2022	4,887.21	0.00	0.00	0.00	0.00	4,887.21	Three cents & two cents per ton tax on coal transfers to funds 3321 & 3324 respectively to carry out reclamation of lands and environmental regulatory programs.	1993-Special Revenue
	FISCAL YEAR 2023	4,887.21	0.00	0.00	0.00	0.00	4,887.21		
	FISCAL YEAR 2024	4,887.21	0.00	0.00	0.00	0.00	4,887.21		
7059	TRANSIENT VENDOR FUND Cash Control								
7059-999	(11-12-2) WV CODE								
	FISCAL YEAR 2022	90,641.04	0.00	0.00	0.00	0.00	90,641.04	Surety bonds to ensure compliance with the law by transient vendors.	1993-Special Revenue
	FISCAL YEAR 2023	90,641.04	0.00	0.00	0.00	0.00	90,641.04		
	FISCAL YEAR 2024	90,641.04	0.00	0.00	0.00	0.00	90,641.04		
7064	SALES OF TAX MAPS FUND Cash Control								
7064-999	(11-1C-4) WV CODE								
	FISCAL YEAR 2022	14,070.46	0.00	(5,227.81)	(5,227.81)	0.00	8,842.65	Receipts from sale of tax maps to defray costs & transfer remaining funds to county assessors.	1993-Special Revenue
	FISCAL YEAR 2023	8,842.65	0.00	0.00	0.00	0.00	8,842.65		
	FISCAL YEAR 2024	8,842.65	0.00	0.00	0.00	0.00	8,842.65		
7066	TAX COLLECTION AGENCY CLEARING FUND Cash Control								
7066-999	(11-10-11) WV CODE								
	FISCAL YEAR 2022	24,012.28	(920.27)	0.00	(920.27)	0.00	23,092.01	Collection of delinquent taxes by collection agencies.	1993-Special Revenue
	FISCAL YEAR 2023	23,092.01	160.00	0.00	160.00	0.00	23,252.01		
	FISCAL YEAR 2024	22,548.19	(21.20)	0.00	(21.20)	0.00	22,526.99		
7068	ADMINISTRATION OF SEIZED WELLS FUND Cash Control								
7068-999	(11-10-13) WV CODE								
	FISCAL YEAR 2022	1,029.07	0.00	0.00	0.00	0.00	1,029.07	Taxes remitted from fund 4159 to administer seizure of wells.	1993-Special Revenue
	FISCAL YEAR 2023	1,029.07	0.00	0.00	0.00	0.00	1,029.07		
	FISCAL YEAR 2024	1,029.07	0.00	0.00	0.00	0.00	1,029.07		
7071	CEMETERY COMPANY REGISTRATION FUND Cash Control								
7071-999	(35-5B-2) WV CODE								
	FISCAL YEAR 2022	68,555.24	18,600.00	(18,313.24)	286.76	0.00	68,842.00	Registration fees & changes fees to be used by secretary of Tax & Revenue to ensure compliance of preneed cemetery companies.	1993-Special Revenue Appropriated
	FISCAL YEAR 2023	68,842.00	15,400.00	(68,842.00)	(53,442.00)	0.00	15,400.00		
	FISCAL YEAR 2024	0.00	495.13	0.00	495.13	0.00	495.13		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7072	MEDICAID STATE SHARE ADMINISTRATION FUND Cash Control								
7072-999	(11-27-32A) WV CODE								
	FISCAL YEAR 2022	188,847.65	200,000.00	(191,656.54)	8,343.46	0.00	197,191.11	Transfers from Medicaid state share fund	1993-Special Revenue
	FISCAL YEAR 2023	197,191.11	0.00	(197,191.11)	(197,191.11)	0.00	0.00	for administration & collection of tax.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
7073	SPECIAL AUDIT & INVESTIGATIVE UNIT FUND Cash Control								
7073-999	CHAPTER 11 WV CODE								
	FISCAL YEAR 2022	107,573.73	1,801,715.65	(737,443.11)	1,064,272.54	0.00	1,171,846.27	Charitable bingo, raffle, raffle boards and game	1994-Special Revenue
	FISCAL YEAR 2023	1,171,846.27	390,488.48	(1,172,007.73)	(781,519.25)	0.00	390,327.02	fees to support compliance by the Tax	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Commissioner not to exceed \$500,000 annually with amounts over \$75,000 at year end going to general revenue.	
7074	TAX ADMINISTRATION SERVICES FUND Cash Control								
7074-999	(11-10-27(D) WV CODE								
	FISCAL YEAR 2022	3,326,002.30	1,316,967.60	(2,620,850.57)	(1,303,882.97)	0.00	2,022,119.33		2016-Special Revenue
	FISCAL YEAR 2023	2,022,119.33	13,912,395.31	(930,544.64)	12,981,850.67	0.00	15,003,970.00		
	FISCAL YEAR 2024	14,515,791.39	8,139,797.51	(10,812,713.12)	(2,672,915.61)	0.00	11,842,875.78		
7075	INTERNATIONAL FUEL TAX AGREEMENT CLEARING FUND Cash Control								
7075-999	(11-14B-11) WV CODE								
	FISCAL YEAR 2022	6,458,084.52	5,242,207.74	0.00	5,242,207.74	86.81	11,700,379.07	International fuel tax to be transferred to	1994-Special Revenue
	FISCAL YEAR 2023	11,700,379.07	(8,179,434.20)	0.00	(8,179,434.20)	0.00	3,520,944.87	State Road Fund after refunds and	
	FISCAL YEAR 2024	6,302,713.21	728,105.99	0.00	728,105.99	0.00	7,030,819.20	reconciliation to members of agreement.	
7076	OUT OF STATE COMPLIANCE ACCOUNT Cash Control								
7076-999	(11-1-4A) WV CODE								
	FISCAL YEAR 2022	27,819.03	0.00	0.00	0.00	0.00	27,819.03		2015-Special Revenue
	FISCAL YEAR 2023	27,819.03	0.00	0.00	0.00	0.00	27,819.03		
	FISCAL YEAR 2024	27,819.03	0.00	0.00	0.00	0.00	27,819.03		
7077	SOLID WASTE FEE CLEARING FUND Cash Control								
7077-999	(22C-4-30) WV CODE								
	FISCAL YEAR 2022	2,504,557.39	27,715.75	0.00	27,715.75	0.00	2,532,273.14	Fee Clearing Fund.	1996-Special Revenue
	FISCAL YEAR 2023	2,532,273.14	97,691.75	0.00	97,691.75	0.00	2,629,964.89		
	FISCAL YEAR 2024	2,582,673.76	119,345.14	0.00	119,345.14	0.00	2,702,018.90		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7079	TELEMARKETER REGISTRATION FUND								
	Cash Control								
7079-999	(46A-6F-301B) WV CODE								
	FISCAL YEAR 2022	166,541.00	13,750.00	0.00	13,750.00	0.00	180,291.00	Severance tax, statutory transfers, other	2008-Special Revenue
	FISCAL YEAR 2023	180,291.00	750.00	(180,291.00)	(179,541.00)	0.00	750.00	collections, fees, licenses & income for	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	administration of the registration requirement.	
7083	MOTOR FUEL GENERAL TAX ADMINISTRATION FUND								
	Cash Control								
7083-999	(11-14C-47) WV CODE								
	FISCAL YEAR 2022	3,330,709.58	3,174,497.11	(1,970,922.19)	1,203,574.92	0.00	4,534,284.50	The Tax Commissioner is authorized to retain one	2005-Special Revenue
	FISCAL YEAR 2023	4,534,284.50	0.00	(4,534,284.50)	(4,534,284.50)	0.00	0.00	half of one percent of the tax collected pursuant to	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	the provisions this article to be expensed for the	
								general administration of taxes imposed by this	
								chapter.	
7084	TAX AMNESTY FUND								
	Cash Control								
7084-999	(11-10D-10) WV CODE								
	FISCAL YEAR 2022	31,099.73	0.00	0.00	0.00	0.00	31,099.73	Tax & applicable interest collected under	2004-Special Revenue
	FISCAL YEAR 2023	31,099.73	0.00	0.00	0.00	0.00	31,099.73	the Tax Amnesty Program shall be	
	FISCAL YEAR 2024	31,099.73	0.00	0.00	0.00	0.00	31,099.73	deposited into the general revenue fund.	
7087	WINE TAX ADMINISTRATION FUND								
	Cash Control								
	(60-8-24) WV CODE								
7087-999	FISCAL YEAR 2022	356,870.47	200,000.00	(94,439.86)	105,560.14	0.00	462,430.61	Other collections, fees, licenses & income	2006-Special Revenue
	FISCAL YEAR 2023	462,430.61	71,325.00	(462,430.61)	(391,105.61)	0.00	71,325.00	to administer the Wine License Program.	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
7088	TAX OFFSET FEE ADMINISTRATION FUND								
	Cash Control								
7088-999	(11-10-11J(2) WV CODE								
	FISCAL YEAR 2022	254,665.95	4,600.00	0.00	4,600.00	0.00	259,265.95	Other collections, fees, licenses & income	2007-Special Revenue
	FISCAL YEAR 2023	259,265.95	0.00	(259,265.95)	(259,265.95)	0.00	0.00	to be expended by the Tax Commissioner	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	for the general administration of taxation.	
7090	TAX OFFSET FEE ADMINISTRATION FUND								
	Cash Control								
7090-999	(11-10-11) WV CODE								
	FISCAL YEAR 2022	16,996.20	1,145.92	0.00	1,145.92	0.00	18,142.12	Other collections, fees, licenses & income	2007-Special Revenue
	FISCAL YEAR 2023	18,142.12	(12,490.02)	0.00	(12,490.02)	0.00	5,652.10	to be expended by the Tax Commissioner	
	FISCAL YEAR 2024	12,948.08	3,184.88	0.00	3,184.88	0.00	16,132.96	for the general administration of taxation.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
7092	REDUCED CIGARETTE IGNITION PROPENSITY STANDARD & FIRE PREVENTION ACT FUND Cash Control								
7092-999	(47-25-4F & 9) WV CODE								
	FISCAL YEAR 2022	251,545.74	54,500.00	0.00	54,500.00	0.00	306,045.74	All monies 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
	FISCAL YEAR 2023	306,045.74	(31,000.00)	0.00	(31,000.00)	0.00	275,045.74		Appropriated
	FISCAL YEAR 2024	287,045.74	9,500.00	0.00	9,500.00	0.00	296,545.74		
7093	MUNICIPAL FINES & FEES COLLECTION FUND Cash Control								
7093-999	(8-10-2B)(D) WV CODE								
	FISCAL YEAR 2022	605,659.78	0.00	0.00	0.00	0.00	605,659.78	Severance tax, statutory transfers, other collections, fees, licenses & income and other taxes.	2011-Special Revenue
	FISCAL YEAR 2023	605,659.78	0.00	(605,659.78)	(605,659.78)	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
7097	COAL COUNTY REALLOCATED SEVERANCE TAX FUND Cash Control								
7097-999	(11-13A-6A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
7098	LOCAL SALES TAX & EXCISE TAX ADMINISTRATION FUND Cash Control								
7098-999	HB #105 WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2014-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
7099	LOCAL SALES TAX & EXCISE TAX ADMINISTRATION FUND Cash Control								
7099-999	HB #105 WV CODE								
	FISCAL YEAR 2022	4,073,877.12	1,868,510.91	(712,756.91)	1,155,754.00	0.00	5,229,631.12		2014-Special Revenue
	FISCAL YEAR 2023	5,229,631.12	24,178.94	(5,229,631.12)	(5,205,452.18)	0.00	24,178.94		Appropriated
	FISCAL YEAR 2024	0.00	297,631.16	0.00	297,631.16	0.00	297,631.16		
8899	CONSOLIDATED FEDERAL FUND Cash Control								
8899-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	64.00	0.00	0.00	0.00	0.00	64.00		2019-Federal Revenue
	FISCAL YEAR 2023	64.00	0.00	0.00	0.00	0.00	64.00		
	FISCAL YEAR 2024	64.00	0.00	0.00	0.00	0.00	64.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
9001	GASOLINE TAX DIVISION FUND								
	Cash Control								
9001-999	FISCAL YEAR 2022	2,890,950,541.26	419,593,109.17	(1,489,207.01)	418,103,902.16	0.00	3,309,054,443.42		2014-State Road Fund
	FISCAL YEAR 2023	3,309,054,443.42	31,759,245.31	0.00	31,759,245.31	0.00	3,340,813,688.73		
	FISCAL YEAR 2024	3,740,032,150.68	445,054,696.94	(1,509,613.53)	443,545,083.41	0.00	4,183,577,234.09		
M720	MEDICAL CANNABIS TAX								
	Cash Control								
M720-999	(12-6D-2 (12) & 16A-9-1) WV CODE								
	FISCAL YEAR 2022	0.00	199,906.41	0.00	199,906.41	0.00	199,906.41		2022-Special Revenue
	FISCAL YEAR 2023	199,906.41	30,075.73	0.00	30,075.73	0.00	229,982.14		
	FISCAL YEAR 2024	3,915,447.97	7,844,840.45	0.00	7,844,840.45	0.00	11,760,288.42		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	(27.69)	(27.69)	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	(27.69)	0.00	0.00	0.00	0.00	(27.69)		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	3,769,717,728.10	465,510,655.09	(14,764,183.24)	450,746,471.85	0.00	4,220,464,199.95		
0208 - TEACHERS DEFINED CONTRIBUTION PLAN									
2190	MEMBER CONTRIBUTION FUND								
	Cash Control								
2190-999	(5-10D-1 & 18-7A-18)WV CODE								
	FISCAL YEAR 2022	1,151,467.91	20,614,607.27	(20,576,800.20)	37,807.07	0.00	1,189,274.98	Contributions of members; members	1993-Special Revenue
	FISCAL YEAR 2023	1,189,274.98	2,026,339.18	(1,863,477.46)	162,861.72	0.00	1,352,136.70	withdrawing or dying before retirement	
	FISCAL YEAR 2024	884,517.94	22,457,912.89	(22,202,313.13)	255,599.76	0.00	1,140,117.70	paid from this fund; loan account is also	
								handled in this fund.	
2191	EMPLOYERS CONTRIBUTION FUND								
	Cash Control								
2191-999	(5-10D-1 & 18-7A-18)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Contributions of employers through	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	state appropriations transferred to	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	benefit members' retirement fund.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2192	SUSPENSION ACCOUNT								
	Cash Control								
2192-999	(18-7B-11)WV CODE								
	FISCAL YEAR 2022	14,241,815.05	1,663,864.19	(7,058,619.08)	(5,394,754.89)	0.00	8,847,060.16	To receive forfeited contribution from	1999-Special Revenue
	FISCAL YEAR 2023	8,847,060.16	(73,707.11)	(962,226.54)	(1,035,933.65)	0.00	7,811,126.51	terminated accounts.	
	FISCAL YEAR 2024	4,385,176.32	488,978.98	(2,134,047.88)	(1,645,068.90)	0.00	2,740,107.42		
	FY24 SUBTOTAL	5,269,694.26	22,946,891.87	(24,336,361.01)	(1,389,469.14)	0.00	3,880,225.12		
0204 - TEACHERS RETIREMENT SYSTEM									
2600	TEACHERS ACCUMULATION FUND								
	Cash Control								
2600-999	(18-7A-18&34)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2022	2,247,731.14	725,797,310.56	(813,806,081.35)	(88,008,770.79)	85,410,205.71	3,249,166.06	Contribution of members; members	1993-Special Revenue
	FISCAL YEAR 2023	3,249,166.06	25,483,992.03	(68,718,198.63)	(43,234,206.60)	40,789,993.36	804,952.82	withdrawing or dying before retirement	
	FISCAL YEAR 2024	62,783,866.60	1,786,884,831.34	(844,171,372.56)	942,713,458.78	(1,002,550,377.66)	2,946,947.72	handled in this fund.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						9,427,379,824.24		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						9,380,154,824.24		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						9,948,996,026.28		
2601	EMPLOYERS ACCUMULATION FUND								
	Cash Control								
2601-999	(18-7A-18)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Contributions of employers through	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	state appropriations transferred to	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	benefit fund upon members' retirement.	
2602	BENEFITS FUND								
	Cash Control								
2602-999	(18-7A-18)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Appropriations and contributions	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	transferred from funds 2600 and	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	2601 for annuity payments.	
2603	EXPENSE FUND								
	Cash Control								
2603-999	(18-7A-18)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Appropriations, contributions, transfers from	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	reserve fund, plus earned interest on loans	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	to members used for administration expenses.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
2604	RESERVE FUND								
	Cash Control								
2604-999	(18-7A-18 & 18a)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Gifts, bequests & accumulated monies	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	from other investments to protect	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	liabilities of retirement system.	
2606	SCHOOL AID FORMULA FUNDS HOLDING ACCOUNT FUND								
	Cash Control								
2606-999	(18-7A-18)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2022	0.00	383,628,000.00	(383,628,000.00)	0.00	0.00	0.00	Transfers from fund 0317-019 to pay	1994-Special Revenue
	FISCAL YEAR 2023	0.00	22,993,455.00	(3,500,000.00)	19,493,455.00	0.00	19,493,455.00	employers share of teacher's retirement.	
	FISCAL YEAR 2024	0.00	376,519,287.00	(356,364,633.00)	20,154,654.00	0.00	20,154,654.00		
2607	TEACHERS EMPLOYERS CONTRIBUTION COLLECTION ACCT								
	Cash Control								
2607-999	(18-7A-18C)								
	(5-10D-1)WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Transfer from fund 2606 for School Aid	2005-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Money and Employer contributions.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	62,783,866.60	2,163,404,118.34	(1,200,536,005.56)	962,868,112.78	(1,002,550,377.66)	23,101,601.72		
	ACCOUNT INVESTMENT IMB FY24 SUBTOTAL						9,948,996,026.28		
1300 - TREASURERS OFFICE									
1301	COLLEGE PREPAID TUITION & SAVINGS PROGRAM ADMINISTRATION ACCOUNT								
	Cash Control								
1301-999	(18-30-8) WV CODE								
	FISCAL YEAR 2022	3,237,794.83	1,790,154.04	(1,253,181.24)	536,972.80	0.00	3,774,767.63	Other collections, fees, licenses & income	1993-Special Revenue
	FISCAL YEAR 2023	3,237,794.83	0.00	0.00	0.00	0.00	3,237,794.83	to provide for the funding of the Pre-paid	Appropriated
	FISCAL YEAR 2024	(2,701,763.38)	1,817,742.95	(1,392,701.54)	425,041.41	(213,045.90)	(2,489,767.87)	Tuition Trust Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						3,977,726.60		
1301	COLLEGE AND JUMPSTART SAVINGS ADMINISTRATIVE ACCOUNT								
	Cash Control								
1301-999	(18-30-8) WV CODE								
	FISCAL YEAR 2023	536,972.80	144,457.87	(98,484.35)	45,973.52	(3,633,646.00)	(3,050,699.68)	Other collections, fees, licenses & income	2023-Special Revenue
	FISCAL YEAR 2024	3,237,794.83	0.00	0.00	0.00	0.00	3,237,794.83	to provide for the funding of the Pre-paid	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,633,646.00	Tuition Trust Fund.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1302	REWRITE OLD/LOST CHECKS FUND								
	Cash Control								
1302-999	(12-3-1) WV CODE								
	FISCAL YEAR 2022	7,228.32	0.00	0.00	0.00	0.00	7,228.32	Reissuing of six-month checks.	1993-NonAppropriated
	FISCAL YEAR 2023	7,228.32	0.00	0.00	0.00	0.00	7,228.32		
	FISCAL YEAR 2024	7,228.32	0.00	0.00	0.00	0.00	7,228.32		
1305	TOURISM SHERIFF STEAM FUND								
	Cash Control								
1305-999	(11-3-9(H) 6 E) WV CODE								
	FISCAL YEAR 2022	0.00	1,667.71	(1,667.71)	0.00	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2023	0.00	3,808.57	0.00	3,808.57	0.00	3,808.57		
	FISCAL YEAR 2024	0.00	5,950.78	(5,950.78)	0.00	0.00	0.00		
1306	UNKNOWN AND UNLOCATABLE INTEREST OWNERS FUND								
	Cash Control								
1306-999	(37B-2-5) WV CODE								
	FISCAL YEAR 2022	492,535.39	0.00	0.00	0.00	435,253.29	927,788.68		2019-Special Revenue
	FISCAL YEAR 2023	927,788.68	0.00	0.00	0.00	174,696.55	1,102,485.23		
	FISCAL YEAR 2024	2,757,848.56	0.00	0.00	0.00	812,307.18	3,570,155.74		
1307	LIQUOR MUNICIPAL TAX FUND								
	Cash Control								
1307-999	(60-3A-21) WV CODE								
	FISCAL YEAR 2022	0.00	12,909,041.39	(12,909,041.39)	0.00	0.00	0.00	Tax on liquor sales for payments to	1993-Special Revenue
	FISCAL YEAR 2023	0.00	3,080,892.90	(3,080,892.90)	0.00	0.00	0.00	municipalities and counties.	
	FISCAL YEAR 2024	0.00	12,989,438.06	(12,989,438.06)	0.00	0.00	0.00		
1308	ROADS TO PROSPERITY BOND DEBT SERVICE FUND								
	Cash Control								
1308-999	(17-26A-3) WV CODE								
	FISCAL YEAR 2022	0.00	102,877,045.97	(102,854,013.20)	23,032.77	(23,032.77)	(0.00)		2019-Special Revenue
	FISCAL YEAR 2023	(0.00)	11,816,832.45	0.00	11,816,832.45	(11,816,832.45)	0.00		
	FISCAL YEAR 2024	0.00	112,952,330.40	(113,152,006.26)	(199,675.86)	199,675.86	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						46,608.21		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						11,863,440.66		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						488,264.81		
1311	COUNTY COAL REVENUE FUND 75% FUND								
	Cash Control								
1311-999	(11-13A-6) WV CODE								
	FISCAL YEAR 2022	0.00	17,088,082.68	(17,088,082.68)	0.00	0.00	0.00	Coal severance tax of which 75% is	1993-Special Revenue
	FISCAL YEAR 2023	0.00	7,101,719.06	(7,101,719.06)	0.00	0.00	0.00	redistributed only to coal producing counties.	
	FISCAL YEAR 2024	0.00	23,342,164.37	(23,342,164.37)	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1312	COUNTY AND MUNICIPAL FUND 25% FUND								
	Cash Control								
1312-999	(11-13A-6) WV CODE								
	FISCAL YEAR 2022	0.00	5,696,026.88	(5,696,026.88)	0.00	0.00	0.00	Coal severance tax of which 25% is	1993-Special Revenue
	FISCAL YEAR 2023	0.00	2,367,239.35	(2,367,239.35)	0.00	0.00	0.00	redistributed to all counties regardless	
	FISCAL YEAR 2024	0.00	7,780,720.27	(7,780,720.27)	0.00	0.00	0.00	of coal production.	
1313	SPECIAL INCOME TAX REFUND RESERVE FUND								
	Cash Control								
1313-999	(11-21-93) WV CODE								
	FISCAL YEAR 2022	45,000,000.00	15,000,000.00	0.00	15,000,000.00	0.00	60,000,000.00	Personal income tax held to make refunds.	1993-Special Revenue
	FISCAL YEAR 2023	60,000,000.00	0.00	0.00	0.00	0.00	60,000,000.00		
	FISCAL YEAR 2024	60,000,000.00	400,000,000.00	0.00	400,000,000.00	0.00	460,000,000.00		
1314	MEDICAL CANNABIS STALE DATED CHECKS								
	Cash Control								
1314-999	(12-1-14(e) 12-1-14(g)) WV CODE directs the ERP to configure ERP to allow dis and deposits								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	20,055.00	20,055.00		2022-Special Revenue
	FISCAL YEAR 2023	20,055.00	0.00	0.00	0.00	0.00	20,055.00		
	FISCAL YEAR 2024	20,505.00	0.00	0.00	0.00	(9,200.00)	11,305.00		
1315	FIRE PROTECTION DISTRIBUTION FUND								
	Cash Control								
1315-999	(33-3-33) WV CODE								
	FISCAL YEAR 2022	4,890,423.91	23,907,415.57	(22,876,408.38)	1,031,007.19	0.00	5,921,431.10	Transfers from fund 7158 & investments	1993-Special Revenue
	FISCAL YEAR 2023	5,921,431.10	12,433.70	(5,921,431.10)	(5,908,997.40)	0.00	12,433.70	to be distributed to each volunteer fire	
	FISCAL YEAR 2024	6,498,569.84	39,269,394.73	(32,847,896.09)	6,421,498.64	0.00	12,920,068.48	company or department.	
1316	JUMPSTART SAVINGS TRUST FUND								
	Cash Control								
1316-999	(18-30A-8(a) HB 2001 2021 RS) WV CODE								
	FISCAL YEAR 2024	0.00	1,000,000.00	0.00	1,000,000.00	(1,000,000.00)	0.00		2024-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,000,000.00		
1317	ALL COUNTIES AND MUNICIPALITIES REVENUE FUND - 25%								
	Cash Control								
1317-999	(11-13A-5A) WV CODE								
	FISCAL YEAR 2022	0.00	3,309,357.40	(3,309,357.40)	0.00	0.00	0.00	Two percent oil & gas severance tax is	1994-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	distributed to all non-producing counties	
	FISCAL YEAR 2024	0.00	18,335,831.87	(18,335,831.87)	0.00	0.00	0.00	and municipalities.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1318	OIL & GAS PRODUCING COUNTY REVENUE FUND - 75% Cash Control								
1318-999	(11-13A-5A) WV CODE								
	FISCAL YEAR 2022	0.00	9,928,072.21	(9,928,072.21)	0.00	0.00	0.00	Two percent oil & gas severance tax is	1994-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	distributed to all non-producing counties	
	FISCAL YEAR 2024	0.00	55,007,495.59	(55,007,495.59)	0.00	0.00	0.00	and municipalities.	
1320	WV SAVINGS AND INVESTMENT PROGRAM FULFILLMENT FUND Cash Control								
1320-999	(18-30-6a SB 294 2021 RS) WV CODE								
	FISCAL YEAR 2022	0.00	5,005,756.72	(49,371.41)	4,956,385.31	(4,956,385.31)	0.00		2022-Special Revenue
	FISCAL YEAR 2023	0.00	4,947.01	(16,019.82)	(11,072.81)	11,072.81	0.00		
	FISCAL YEAR 2024	0.60	212,487.03	(537,741.12)	(325,254.09)	325,253.49	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						4,956,385.31		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						4,945,312.50		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						3,516,401.31		
1321	FEDERAL CASH MANAGEMENT - ADMINISTRATION FUND Cash Control								
1321-999	(12-1-12B(D) WV CODE								
	FISCAL YEAR 2022	0.00	5,324.22	(5,324.22)	0.00	0.00	0.00	Statutory transfers to pay federal cash	1997-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	management administrative expenses.	
	FISCAL YEAR 2024	0.00	6,854.19	(6,854.19)	0.00	0.00	0.00		
1322	BANKING SERVICE EXPENSE FUND Cash Control								
1322-999	(12-1-13C) WV CODE								
	FISCAL YEAR 2022	37,246,130.86	(3,908,945.37)	(4,250,763.80)	(8,159,709.17)	0.00	29,086,421.69	Statutory transfers to pay State Banking	1997-Special Revenue
	FISCAL YEAR 2023	29,086,421.69	(1,043,542.16)	(500,322.60)	(1,543,864.76)	0.00	27,542,556.93	Service expenses.	
	FISCAL YEAR 2024	44,678,155.91	36,518,574.91	(4,757,532.87)	31,761,042.04	0.00	76,439,197.95		
1323	FEDERAL CASH MANAGEMENT INTEREST FUND Cash Control								
1323-999	(12-6-1) WV CODE								
	FISCAL YEAR 2022	519,715.00	(154,823.00)	(229,892.00)	(384,715.00)	0.00	135,000.00	Statutory transfers to pay federal	1997-Special Revenue
	FISCAL YEAR 2023	135,000.00	0.00	0.00	0.00	0.00	135,000.00	government interest income due.	
	FISCAL YEAR 2024	90,000.00	2,400,350.00	(2,205,350.00)	195,000.00	0.00	285,000.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1324	ABANDONED PROPERTY CLAIMS TRUST FUND Cash Control								
1324-999	(36-8-13A & B) WV CODE								
	FISCAL YEAR 2022	45,628,582.94	1,392,483.74	(4,561,559.91)	(3,169,076.17)	(25,872,440.06)	16,587,066.71	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
	FISCAL YEAR 2023	16,587,066.71	18,863.67	(474,386.71)	(455,523.04)	1,391,148.60	17,522,692.27		
	FISCAL YEAR 2024	3,998,217.21	6,895,509.39	(15,871,536.68)	(8,976,027.29)	12,777,522.93	7,799,712.85		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						50,000,000.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						50,018,863.37		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						126,148,157.98		
1326	PREPAID TUITION TRUST FUND Cash Control								
1326-999	(18-30-6A) WV CODE								
	FISCAL YEAR 2022	0.00	211.45	(2,242,295.40)	(2,242,083.95)	2,242,083.95	0.00	Other collections, fees, licenses & income to fund the Prepaid Tuition Trust Fund Administration Account.	1998-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
1327	WV HOPE SCHOLARSHIP PROGRAM EXPENSE FUND Cash Control								
1327-999	(18-31-6(h) HB 2013 2021 RS) WV CODE								
	FISCAL YEAR 2024	615,296.37	1,216,015.60	(1,536,378.71)	(320,363.11)	0.00	294,933.26		2024-Special Revenue
1329	TECHNOLOGY SUPPORT & ACQUISITION Cash Control								
1329-999	(12-3-10C(B) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Statutory transfers to fund technology projects in the State Treasurer's Office.	1998-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
1330	STATE LOAN POOL FUND Cash Control								
1330-999	(12-6-9E) WV CODE								
	FISCAL YEAR 2022	(123,228,010.30)	1,758,357.99	(1,758,357.99)	0.00	8,267,263.46	(114,960,746.84)	Loans from pools established in the consolidated fund will assist in producing the needed capital to assist business and industrial development.	1999-Special Revenue
	FISCAL YEAR 2023	(114,960,746.84)	134,458.81	(134,458.81)	0.00	780,000.00	(114,180,746.84)		
	FISCAL YEAR 2024	(17,440,918.09)	548,802.56	(548,802.56)	0.00	(18,233,223.27)	(35,674,141.36)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						114,960,746.84		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						114,180,746.84		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						35,674,141.36		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1331	INSURANCE TAX FUND								
	Cash Control								
1331-999	(33-3-14B) WV CODE								
	FISCAL YEAR 2022	0.00	135,850,521.44	(135,850,521.44)	0.00	0.00	0.00	Insurance premium tax transfers to fund	1998-Special Revenue
	FISCAL YEAR 2023	0.00	30,536,161.55	(30,510,912.55)	25,249.00	0.00	25,249.00	municipal policemen's pension, firemen's	
	FISCAL YEAR 2024	134,807.00	143,701,687.12	(143,836,494.12)	(134,807.00)	0.00	0.00	pension, relief funds and the teachers retirement system.	
1333	SAFE ROAD BOND DEBT SERVICE FUND								
	Cash Control								
1333-999	(17-26-3 & 17-26-4) WV CODE								
	FISCAL YEAR 2022	0.00	15,307,302.67	(15,298,500.00)	8,802.67	(8,802.67)	(0.00)	Statutory transfers to pay bonds' interest	1996-Special Revenue
	FISCAL YEAR 2023	(0.00)	1,515,262.67	0.00	1,515,262.67	(1,515,262.67)	0.00	or to pay off retiring bonds.	
	FISCAL YEAR 2024	0.00	23,248,011.57	(23,196,500.00)	51,511.57	(51,511.57)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						12,691.88		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,527,954.55		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						212,394.14		
1334	WV HOPE SCHOLARSHIP PROGRAM FUND								
	Cash Control								
1334-999	(18-31-6(a) HB 2013 2021 RS) WV CODE								
	FISCAL YEAR 2024	13,055,028.60	51,292,352.00	(27,142,836.72)	24,149,515.28	0.00	37,204,543.88		2024-Special Revenue
1336	VOLUNTEER FIRE DEPARTMENT AUDIT ACCOUNT								
	Cash Control								
1336-999	(12-4-14C) WV CODE								
	FISCAL YEAR 2022	96,811.65	2,580,947.71	(2,558,912.89)	22,034.82	0.00	118,846.47	The Legislative Auditor's Office may assign	1999-Special Revenue
	FISCAL YEAR 2023	118,846.47	799,851.63	(535,057.54)	264,794.09	0.00	383,640.56	employees to perform audits of the	
	FISCAL YEAR 2024	320,515.04	2,494,072.58	(2,558,809.13)	(64,736.55)	0.00	255,778.49	disbursement of funds or grants to volunteer fire departments.	
1338	VETERANS' LOTTERY FUND								
	Cash Control								
1338-999	(29-22-9A)(D) WV CODE								
	FISCAL YEAR 2022	0.00	680,001.78	(659,982.17)	20,019.61	(20,019.61)	0.00	Veterans benefit game, interest earnings,	2000-Special Revenue
	FISCAL YEAR 2023	0.00	48,752.78	(55,075.83)	(6,323.05)	6,323.05	0.00	gifts & grants to be deposited in the	
	FISCAL YEAR 2024	0.00	630,501.41	(645,172.25)	(14,670.84)	14,670.84	0.00	consolidated investment pool.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,310,801.63		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,304,478.58		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,311,579.37		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1339	WASTE COAL - PRODUCING COUNTIES FUND Cash Control								
1339-999	(11-3A-3D(F)(1) WV CODE								
	FISCAL YEAR 2022	634,821.31	15,618.72	0.00	15,618.72	0.00	650,440.03	Funds to administer the waste coal	2001-Special Revenue
	FISCAL YEAR 2023	650,440.03	0.00	0.00	0.00	0.00	650,440.03	projects.	
	FISCAL YEAR 2024	675,707.41	10,212.25	0.00	10,212.25	0.00	685,919.66		
1340	W COMPENSATION ABANDONED PROPERTY ACCOUNT Cash Control								
1340-999	(23-3-4) WV CODE								
	FISCAL YEAR 2022	432,137.97	0.00	0.00	0.00	(134,545.10)	297,592.87	Ninety days after the State Treasurer has	2002-Special Revenue
	FISCAL YEAR 2023	297,592.87	0.00	0.00	0.00	1,946.38	299,539.25	advertised the accounts & paid claims, he	
	FISCAL YEAR 2024	110,762.60	0.00	0.00	0.00	(110,762.60)	0.00	shall remit the balance of the funds to the Workers' Compensation Fund.	
1341	PREPAID TUITION TRUST ESCROW ACCOUNT Cash Control								
1341-999	(18-30-6)(I)(2) WV CODE								
	FISCAL YEAR 2022	0.00	2,551,662.45	(29,410,389.98)	(26,858,727.53)	26,858,727.53	0.00	Statutory transfers & interest earnings to	2002-Special Revenue
	FISCAL YEAR 2023	0.00	999.68	0.00	999.68	(999.68)	0.00	guarantee payment of prepaid tuition	
	FISCAL YEAR 2024	0.00	58,842.84	0.00	58,842.84	(58,842.84)	0.00	plan contracts issued by the WV College	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						1,002,605.89	Prepaid Tuition & Savings Program Board.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,003,605.57		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,098,639.85		
1342	UNCLAIMED PROPERTY TRUST FUND Cash Control								
1342-999	(36-8-13C) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Re-establishing abandoned property	2014-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	claims fund.	
	FISCAL YEAR 2024	0.00	11,000,000.00	(11,000,000.00)	0.00	0.00	0.00		
1343	FLOOD INSURANCE TAX FUND Cash Control								
1343-999	(33-3-14D) WV CODE								
	FISCAL YEAR 2022	1,877,802.20	376,517.00	0.00	376,517.00	0.00	2,254,319.20	Statutory transfers to provide grants to	2004-Special Revenue
	FISCAL YEAR 2023	2,254,319.20	0.00	0.00	0.00	0.00	2,254,319.20	political subdivisions for flood plain	
	FISCAL YEAR 2024	2,566,011.20	318,892.00	(500,000.00)	(181,108.00)	0.00	2,384,903.20	management issues with the advice of emergency services.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1344	TREASURERS STALE CHECK FUND								
	Cash Control								
1344-999	(12-3-1B) WV CODE								
	FISCAL YEAR 2022	(14,186,649.96)	0.00	0.00	0.00	0.00	(14,186,649.96)		2015-Special Revenue
	FISCAL YEAR 2023	(14,186,649.96)	0.00	0.00	0.00	0.00	(14,186,649.96)		
	FISCAL YEAR 2024	(14,186,649.96)	0.00	0.00	0.00	0.00	(14,186,649.96)		
1345	TREASURER'S ELECTRONIC COMMERCE FUND								
	Cash Control								
1345-999	(12-3A-6B) WV CODE								
	FISCAL YEAR 2022	2,718,120.46	2,651,275.03	(2,913,103.37)	(261,828.34)	0.00	2,456,292.12	Revenue collections from spending units	2004-Special Revenue
	FISCAL YEAR 2023	2,456,292.12	239,828.13	(224,677.65)	15,150.48	0.00	2,471,442.60	to cover banking expenses incurred by the	
	FISCAL YEAR 2024	2,236,381.98	2,425,418.80	(2,667,997.20)	(242,578.40)	0.00	1,993,803.58	Treasurer on behalf of spending units.	
1346	TREASURER'S SAFEKEEPING FUND								
	Cash Control								
1346-999	(12-5-5B) WV CODE								
	FISCAL YEAR 2022	9,119.02	35,957,740.10	(9,648,371.31)	26,309,368.79	(26,309,487.81)	9,000.00	Litigation, awards, court settlements and	2004-Special Revenue
	FISCAL YEAR 2023	9,000.00	316,510.23	(1,056,290.96)	(739,780.73)	730,780.73	(0.00)	investment earnings for the protection,	
	FISCAL YEAR 2024	761.02	11,333,358.75	(10,716,418.21)	616,940.54	(617,701.56)	(0.00)	handling of cash securities and to provide	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						80,505,205.20	escrow services to state agencies.	
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						11,020,533.98		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						79,774,424.47		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						11,020,533.98		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						76,183,196.34		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						10,889,700.85		
1347	ECONOMIC OPPORTUNITY DEVELOPMENT FUND								
	Cash Control								
1347-999	(7-22-8) WV CODE								
	FISCAL YEAR 2022	69.77	25,768,741.65	(25,331,945.84)	436,795.81	(447,129.82)	0.00	Gifts, bequests, transfers, donations or	2004-Special Revenue
	FISCAL YEAR 2023	0.00	2,271,742.61	(2,401,415.55)	(129,672.94)	129,672.94	0.00	appropriation received from any govern-	
	FISCAL YEAR 2024	14,615.52	30,412,098.42	(30,380,910.74)	31,187.68	(43,221.88)	2,581.32	mental entity and any appropriation by the	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						2,773,973.68	Legislature for this purpose.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,644,300.74		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						2,870,385.36		
1349	REGIONAL JAIL OPERATIONS PARTIAL REIMBURSEMENT FUND								
	Cash Control								
1349-999	(31-20-10B)(A)-(F) WV CODE								
	FISCAL YEAR 2022	2,493,356.71	2,370,636.99	(2,493,356.71)	(122,719.72)	0.00	2,370,636.99	Fees collected & deposited in the State	2005-Special Revenue
	FISCAL YEAR 2023	2,370,636.99	181,622.35	(2,551,909.09)	(2,370,286.74)	0.00	350.25	Treasury & within ninety days of the first	
	FISCAL YEAR 2024	2,355,241.93	2,615,581.24	(2,355,241.93)	260,339.31	0.00	2,615,581.24	day of July 2006 & annually thereafter.	
								Each participant shall receive its	
								reimbursement from this fund.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1350	DEFERRED COMPENSATION ADMINISTRATION ACCOUNT Cash Control								
1350-999	(5-10B-11) WV CODE								
	FISCAL YEAR 2022	45,932.13	322,613.52	(312,905.94)	9,707.58	0.00	55,639.71	Other collections, fees and licenses income	2006-Special Revenue
	FISCAL YEAR 2023	55,639.71	80,000.00	(41,506.09)	38,493.91	0.00	94,133.62	to administer deferred compensation fund.	
	FISCAL YEAR 2024	74,156.78	325,637.61	(223,628.66)	102,008.95	0.00	176,165.73		
1352	TRANSPORTATION REBATE FUND SERIES 2006A Cash Control								
1352-999	(17-17A-1 ET SEQ) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
1354	TRAN NOTES COST OF ISSUANCE FUND SERIES 2007A Cash Control								
1354-999	(17-17A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
1358	MUNICIPAL SALES & SERVICE TAX & USE TAX FUND Cash Control								
1358-999	(8-13C-7) WV CODE								
	FISCAL YEAR 2022	0.00	127,573,566.25	(127,573,566.25)	0.00	0.00	0.00		2011-Special Revenue
	FISCAL YEAR 2023	0.00	33,451,436.81	(33,451,436.81)	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	147,316,921.54	(147,316,921.54)	0.00	0.00	0.00		
1359	EXCEPTIONAL ITEMS FUND Cash Control								
1359-999	(12-4-11) WV CODE								
	FISCAL YEAR 2022	39,527.44	(3,955.00)	0.00	(3,955.00)	0.00	35,572.44	To administer the Exceptional Item Fund.	2012-Special Revenue
	FISCAL YEAR 2023	35,572.44	0.00	0.00	0.00	0.00	35,572.44		
	FISCAL YEAR 2024	35,572.44	0.00	0.00	0.00	0.00	35,572.44		
1360	COALBED METHANE GAS DISTRIB FUND COUNTY COMM Cash Control								
1360-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	County Comm distribution.	2012-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	1,116,773.02	(1,116,773.02)	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
1362	WEST VIRGINIA ABLE SAVINGS EXPENSE FUND								
	Cash Control								
1362-999	(16-48-8(B)) WV CODE								
	FISCAL YEAR 2022	129,131.27	150,000.00	(135,584.76)	14,415.24	0.00	143,546.51	2018-Special Revenue	
	FISCAL YEAR 2023	143,546.51	0.00	(11,428.28)	(11,428.28)	0.00	132,118.23		
	FISCAL YEAR 2024	135,256.66	150,000.00	(150,270.69)	(270.69)	0.00	134,985.97		
1364	GIFTS, GRANTS, AND DONATIONS								
	Cash Control								
1364-999	(12-2-2(B)) WV CODE								
	FISCAL YEAR 2022	44,012.14	0.00	0.00	0.00	0.00	44,012.14	2016-Special Revenue	
	FISCAL YEAR 2023	44,012.14	0.00	0.00	0.00	0.00	44,012.14		
	FISCAL YEAR 2024	44,012.14	0.00	0.00	0.00	0.00	44,012.14		
1365	TRAN NOTES COST OF ISSUANCE FUND SERIES 2016A								
	Cash Control								
1365-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	2017-Special Revenue	
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
1366	TRAN NOTES COST OF ISSUANCE FUND SERIES 2017A								
	Cash Control								
1366-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	2018-Special Revenue	
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
1367	TRAN NOTES COST OF ISSUANCE FUND SERIES 2018A								
	Cost Control								
1367-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	2019-Special Revenue	
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
1390	WVOASIS AR LOCKBOX CLEARING FUND								
	Cash Control								
1390-999	(Clearing fund to liquidate AR through interface in OASIS for lockbox) WV CODE								
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	2024-Special Revenue	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8692	CONSOLIDATED FUND - STATE ACCOUNT Cash Control								
8692-999	(12-6-8) WV CODE								
	FISCAL YEAR 2022	(2,519,658,362.77)	(7,534,905.16)	7,534,905.16	0.00	(1,478,956,009.10)	(3,998,614,371.87)	Special investment fund to be managed by the Board and designated as the Consolidated Fund.	2008-Special Revenue
	FISCAL YEAR 2023	(3,998,614,371.87)	(544,575.98)	544,575.98	0.00	51,285,503.26	(3,947,328,868.61)		
	FISCAL YEAR 2024	(4,849,424,305.48)	264,936,000.06	(264,936,000.06)	0.00	257,954,223.79	(4,591,470,081.69)		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						3,998,300,398.72		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						3,947,014,895.46		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						4,591,156,080.50		
8693	CONSOLIDATED FUND - STATE ACCOUNT Cash Control								
8693-999	(12-6-8) WV CODE								
	FISCAL YEAR 2022	5,142,160.34	0.00	0.00	0.00	0.00	5,142,160.34	Special investment fund to be managed by the Board & designated as the consolidated fund.	2011-Special Revenue
	FISCAL YEAR 2023	5,142,160.34	0.00	0.00	0.00	0.00	5,142,160.34		
	FISCAL YEAR 2024	5,142,160.34	0.00	0.00	0.00	0.00	5,142,160.34		
8694	LOCAL GOVERNMENT INVESTMENT FUND Cash Control								
8694-999	(12-6-8) WV CODE								
	FISCAL YEAR 2022	7,561,458.89	(66,899,421.05)	0.00	(66,899,421.05)	57,961,655.19	520,941.35	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
	FISCAL YEAR 2023	520,941.35	(19,614,860.12)	0.00	(19,614,860.12)	19,103,754.47	9,835.70		
	FISCAL YEAR 2024	0.00	88,546,654.78	0.00	88,546,654.78	(88,512,654.78)	34,000.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						669,387,064.67		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						650,283,310.20		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,017,064,632.96		
9156	WVIMB INVESTMENT POOL FUND Cash Control								
9156-999	(12-6C-19) WV CODE								
	FISCAL YEAR 2022	16,815,124,026.49	0.00	0.00	0.00	749,670,489.60	17,564,794,516.09		2015-Special Revenue
	FISCAL YEAR 2023	17,564,794,516.09	0.00	0.00	0.00	22,080,871.00	17,586,875,387.09		
	FISCAL YEAR 2024	16,857,124,703.06	0.00	0.00	0.00	838,456,161.32	17,695,580,864.38		
9406	TREASURERS OFFICE BANK TRANSFER FUND Cash Control								
9406-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2015-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	12,122,175,673.45	1,502,232,678.69	(959,062,375.23)	543,170,303.46	1,001,689,651.01	13,667,035,627.92		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						5,860,701,600.58		
	ACCOUNT INVESTMENT IMB FY24 SUBTOTAL						10,889,700.85		
	FY24 INVESTMENT TOTAL						5,871,591,301.43		
	0613 - VETERAN'S AFFAIRS								
6701	JOHN F. "JACK BENNETT" FUND								
	Cash Control								
6701-999	(29-22A-10C(9) WV CODE								
	FISCAL YEAR 2022	183.39	0.00	0.00	0.00	0.00	183.39	One percent of the net terminal income to	1998-Special Revenue
	FISCAL YEAR 2023	183.39	0.00	0.00	0.00	0.00	183.39	provide funding for the placement of	
	FISCAL YEAR 2024	183.39	0.00	0.00	0.00	0.00	183.39	markers for the graves of veterans in	
								perpetual cemeteries in the state.	
6702	WV VETERANS NURSING HOME								
	Cash Control								
6702-999	(29-22-9A(D) WV CODE								
	FISCAL YEAR 2022	32.37	659,982.17	(659,982.17)	0.00	0.00	32.37	To fund the new Veterans' Nursing Home.	2002-Special Revenue
	FISCAL YEAR 2023	32.37	55,075.83	(55,075.83)	0.00	0.00	32.37		
	FISCAL YEAR 2024	32.37	645,172.25	(645,172.25)	0.00	0.00	32.37		
6703	VETERANS' FACILITIES SUPPORT FUND								
	Cash Control								
6703-999	(9A-1-11) WV CODE								
	FISCAL YEAR 2022	1,651,872.05	2,764,443.30	(1,666,778.93)	1,097,664.37	0.00	2,749,536.42	Donations to provide funding for the	2003-Special Revenue
	FISCAL YEAR 2023	2,749,536.42	164,396.93	(302,594.42)	(138,197.49)	0.00	2,611,338.93	WV Veterans Nursing Home.	Appropriated
	FISCAL YEAR 2024	2,634,231.19	7,559,742.57	(3,627,442.16)	3,932,300.41	0.00	6,566,531.60		
6704	VETERANS NURSING HOME DEBT SERVICE FUND								
	Cash Control								
6704-999	(29-22-91A(E) WV CODE								
	FISCAL YEAR 2022	109.59	659,982.17	(659,982.17)	0.00	0.00	109.59	Veterans Nursing Home's debt service fund	2007-Special Revenue
	FISCAL YEAR 2023	109.59	55,075.83	(55,075.83)	0.00	0.00	109.59	to pay the debt service on the bonds sold	
	FISCAL YEAR 2024	109.59	645,172.25	(645,172.25)	0.00	0.00	109.59	for the construction of WVVNH.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6705	VETERANS CEMETERY FUND								
	Cash Control								
6705-999	(9A-11-1A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Excess revenue from the Veterans instant lottery	2010-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	scratch-off game , investment earnings, gifts &	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	donations to pay for the construction of the new WV Veterans Cemetery.	
6706	VETERANS CEMETARY DONATIONS								
	Cash Control								
6706-999	(9A-11-1A) WV CODE								
	FISCAL YEAR 2022	209,589.64	82,520.91	(45,970.89)	36,550.02	0.00	246,139.66	To receive donations and disburse funds for	2013-Special Revenue
	FISCAL YEAR 2023	246,139.66	4,318.99	(1,865.36)	2,453.63	0.00	248,593.29	the operation of the WV Veterans' Cemetery.	
	FISCAL YEAR 2024	336,683.66	4,773.79	(16,320.00)	(11,546.21)	0.00	325,137.45		
8858	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8858-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	6,740,703.10	6,025,305.33	(5,912,807.48)	112,497.85	0.00	6,853,200.95	Federal funds to assist with the operation	1993-Federal Revenue
	FISCAL YEAR 2023	6,853,200.95	480,333.20	(647,857.26)	(167,524.06)	0.00	6,685,676.89	of the WV Veterans Home.	Appropriated
	FISCAL YEAR 2024	5,871,202.49	5,808,612.01	(9,006,097.46)	(3,197,485.45)	0.00	2,673,717.04		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	8,842,442.69	14,663,472.87	(13,940,204.12)	723,268.75	0.00	9,565,711.44		
	0618 - VETERANS' HOME								
6750	VETERANS' HOME CONTRIBUTIONS FUND								
	Cash Control								
6750-999	(9A-2-2) WV CODE								
	FISCAL YEAR 2022	43,995.07	62,483.96	(26,897.67)	35,586.29	0.00	79,581.36	Contributions, donations and meal sales	1993-Special Revenue
	FISCAL YEAR 2023	79,581.36	6,604.98	(4,848.13)	1,756.85	0.00	81,338.21	for food, clothing and recreation for the	
	FISCAL YEAR 2024	131,510.91	78,080.79	(53,290.10)	24,790.69	0.00	156,301.60	Veterans' Home residents.	
6754	VETERANS' HOME OPERATING FUND								
	Cash Control								
6754-999	(9A-2-2) WV CODE								
	FISCAL YEAR 2022	104,809.01	286,598.06	(287,234.48)	(636.42)	0.00	104,172.59	Residents contributions for operating	1993-Special Revenue
	FISCAL YEAR 2023	104,172.59	25,229.25	(8,573.71)	16,655.54	0.00	120,828.13	the Veterans' Home.	Appropriated
	FISCAL YEAR 2024	193,056.75	454,176.26	(307,250.72)	146,925.54	0.00	339,982.29		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8728	FEDERAL FUNDS								
	Cash Control								
8728-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	1,705,240.36	1,402,756.66	(1,501,370.97)	(98,614.31)	0.00	1,606,626.05	Federal funds to maintain and operate	1993-Federal Revenue
	FISCAL YEAR 2023	1,606,626.05	121,643.67	(127,782.83)	(6,139.16)	0.00	1,600,486.89	the Veterans' Home.	Appropriated
	FISCAL YEAR 2024	1,600,309.13	1,652,326.27	(1,686,395.30)	(34,069.03)	0.00	1,566,240.10		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,924,876.79	2,184,583.32	(2,046,936.12)	137,647.20	0.00	2,062,523.99		
	0316 - WATER DEVELOPMENT AUTHORITY								
3381	ADMINISTRATION OF LOAN AUTHORITY								
	Cash Control								
3381-999	(22C-1-7) WV CODE								
	FISCAL YEAR 2022	304,117.41	1,200,920.94	(1,190,283.56)	10,637.38	0.00	314,754.79		
	FISCAL YEAR 2023	314,754.79	0.00	(143,094.21)	(143,094.21)	0.00	171,660.58		
	FISCAL YEAR 2024	557,749.98	1,112,041.96	(1,362,250.55)	(250,208.59)	0.00	307,541.39		
								One percent service charge to enforce &	1993-Special Revenue
3382	ECONOMIC ENHANCEMENT GRANT FUND							collect service charges & pay costs involved.	
	Cash Control								
3382-999	(HB 4566) WV CODE								
	FISCAL YEAR 2022	0.00	250,102,078.90	0.00	250,102,078.90	(250,102,078.90)	0.00		2022-Special Revenue
	FISCAL YEAR 2023	0.00	249,376.83	0.00	249,376.83	(249,376.83)	0.00		
	FISCAL YEAR 2024	33,362.15	78,651,201.79	(47,440,975.66)	31,210,226.13	(31,223,590.78)	19,997.50		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						250,102,078.90		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						250,351,455.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						460,192,367.82		
3384	WEST VIRGINIA INFRASTRUCTURE FUND								
	Cash Control								
3384-999	(31-15A-9 & 16)								
	FISCAL YEAR 2022	0.00	40,000,000.00	(40,000,000.00)	0.00	0.00	0.00	Statutory Transfer (Gross Terminal Video Proceeds)	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	to disburse funds in accordance with Chapter	
	FISCAL YEAR 2024	0.00	40,000,000.00	(40,000,000.00)	0.00	0.00	0.00	31-15A-9.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3385	WV INFRASTRUCTURE GENERAL OBLIGATION DEBT SERVICE FUND								
	Cash Control								
3385-999	(31-15B-3 & 4) WV CODE								
	FISCAL YEAR 2022	0.00	21,956,108.69	(21,956,108.69)	0.00	0.00	0.00	Accrued interest from fund 3384 to pay	1996-Special Revenue
	FISCAL YEAR 2023	0.00	21,937,975.84	0.00	21,937,975.84	(0.84)	21,937,975.00	bond sale costs with remainder to be	
	FISCAL YEAR 2024	0.00	22,317,115.43	(22,201,225.00)	115,890.43	(115,890.43)	(0.00)	invested.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.84		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						279,480.76		
3386	WV DRINKING WATER TREATMENT REVOLVING FUND								
	Cash Control								
3386-999	(16-13C-3A) WV CODE								
	FISCAL YEAR 2022	0.00	25,586,752.85	(19,447,176.00)	6,139,576.85	(6,139,576.85)	0.00	Other collections, fees, licenses & income	1997-Special Revenue
	FISCAL YEAR 2023	0.00	1,657,349.31	(3,136,501.00)	(1,479,151.69)	1,479,151.69	0.00	to provide loans & grants to eligible	
	FISCAL YEAR 2024	50,875.00	21,170,598.45	(20,873,115.78)	297,482.67	(348,357.66)	0.01	projects for public water system development.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						47,973,188.07		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						46,494,036.38		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						50,425,946.48		
3387	DRINKING WATER TREATMENT REVOLVING ADMINISTRATIVE EXPENSE								
	Cash Control								
3387-999	(16-13C-3F) WV CODE								
	FISCAL YEAR 2022	0.00	777,242.87	(176,974.04)	600,268.83	(600,268.83)	0.00	Other collections, fees, licenses & income	1997-Special Revenue
	FISCAL YEAR 2023	0.00	8,670.94	0.00	8,670.94	(8,670.94)	0.00	to provide for the administration of the	
	FISCAL YEAR 2024	0.00	1,313,373.39	(367,918.08)	945,455.31	(945,455.31)	0.00	Safe Drinking Water Act.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						8,729,458.92		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						8,738,129.86		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						10,514,387.05		
3390	WEST VIRGINIA INFRASTRUCTURE TRANSFER FUND								
	Cash Control								
3390-999	(31-15A-9) & HB 101 WV CODE								
	FISCAL YEAR 2022	0.00	46,000,000.00	(46,000,000.00)	0.00	0.00	0.00	Infrastructure revenue, grants, gifts,	2005-Excess Lotter Funds
	FISCAL YEAR 2023	0.00	599,750.00	0.00	599,750.00	0.00	599,750.00	contributions, or other revenue receipts	
	FISCAL YEAR 2024	0.00	46,000,000.00	(46,000,000.00)	0.00	0.00	0.00	& disbursements of funds in accordance	
								with Chapter 31-15A & B.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3802	DRINKING WATER TREATMENT REVOLVING SETTLEMENT Cash Control								
3802-999	(16-13C-3) WV CODE & COURT SETTLEMENT								
	FISCAL YEAR 2022	0.00	99.61	0.00	99.61	(99.61)	0.00	Infrastructure general obligation bonds to provide grants & loans to fund infrastructure projects.	1998-Special Revenue
	FISCAL YEAR 2023	0.00	52.84	0.00	52.84	(52.84)	0.00		
	FISCAL YEAR 2024	0.00	1,639.70	0.00	1,639.70	(1,639.70)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						52,981.11		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						53,033.95		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						30,615.75		
3865	WV INFRASTRUCTURE LOTTERY REV. DEBT SERVICE FUND Cash Control								
3865-999	(31-15a-9(H) WV CODE								
	FISCAL YEAR 2022	0.00	6,000,000.00	(6,000,000.00)	0.00	0.00	0.00	2015-Special Revenue	
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	6,000,000.00	(6,000,000.00)	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	641,987.13	216,565,970.72	(184,245,485.07)	32,320,485.65	(32,634,933.88)	327,538.90		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						521,442,797.86		
0488 - WEST LIBERTY UNIVERSITY									
4561	REVENUE CLEARING FUND Cash Control								
4561-999	(18B-10-15 & 18B-3-4) WV CODE								
	FISCAL YEAR 2022	228,710.36	253,906.93	0.00	253,906.93	0.00	482,617.29	Clearing fund for local revenue & earned interest transferred to other line items.	1993-Special Revenue
	FISCAL YEAR 2023	482,617.29	(28,335.84)	0.00	(28,335.84)	0.00	454,281.45		
	FISCAL YEAR 2024	882,001.97	(400,136.16)	0.00	(400,136.16)	0.00	481,865.81		
4562	TUITION & REQUIRED E & G FEES FUND Cash Control								
4562-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	3,737,925.26	15,876,473.55	(17,248,039.63)	(1,371,566.08)	762.00	2,367,121.18	Other collections, fees licenses, & investment earnings to provide funding for tuition and required educational and general fees.	2004-Special Revenue
	FISCAL YEAR 2023	2,367,121.18	21,473.34	(1,616,712.15)	(1,595,238.81)	0.00	771,882.37		
	FISCAL YEAR 2024	3,589,995.36	19,725,249.15	(19,922,709.01)	(197,459.86)	0.00	3,392,535.50		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4563	AUXILIARY & AUXILIARY CAPITAL FEES FUND Cash Control								
4563-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	218,670.63	10,188,312.50	(10,190,195.22)	(1,882.72)	0.00	216,787.91	Other collections, fees licenses, & investment	2004-Special Revenue
	FISCAL YEAR 2023	216,787.91	532,475.98	(683,915.33)	(151,439.35)	0.00	65,348.56	earnings to provide funding for auxiliary	
	FISCAL YEAR 2024	901,318.21	9,462,920.69	(9,816,851.70)	(353,931.01)	0.00	547,387.20	enterprises.	
4564	EDUCATION & GENERAL CAPITAL FEES FUND Cash Control								
4564-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	3,853,307.05	5,238,309.23	(5,374,268.38)	(135,959.15)	0.00	3,717,347.90	Tuition, fees & investment earnings to	2004-Special Revenue
	FISCAL YEAR 2023	3,717,347.90	0.00	(41,014.27)	(41,014.27)	0.00	3,676,333.63	fund expenses related to educational and	
	FISCAL YEAR 2024	4,540,180.99	2,065,641.65	(2,159,300.95)	(93,659.30)	0.00	4,446,521.69	general capital fees.	
4565	GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4565-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	1,057,829.14	351,183.82	(370,325.59)	(19,141.77)	0.00	1,038,687.37	Non-federal grants, investment earnings,	2004-Special Revenue
	FISCAL YEAR 2023	1,038,687.37	80,616.11	(60,117.20)	20,498.91	0.00	1,059,186.28	tuition and fees to fund general	
	FISCAL YEAR 2024	1,036,760.51	3,596,689.74	(2,462,699.37)	1,133,990.37	0.00	2,170,750.88	operating expenses.	
4566	WLU LAND SALE ACCOUNT Cash Control								
4566-999	(18B-14-5) WV CODE								
	FISCAL YEAR 2022	33,099.29	0.00	(33,099.29)	(33,099.29)	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2023	33,099.29	0.00	0.00	0.00	0.00	33,099.29		Appropriated
	FISCAL YEAR 2024	33,099.29	0.00	0.00	0.00	0.00	33,099.29		
4566	WLU LAND SALE ACCOUNT Cash Control								
4566-999	(18B-19-10 & Legislative Rule 133-12 under Higher Education Policy Commission) WV CODE								
	FISCAL YEAR 2023	(33,099.29)	0.00	0.00	0.00	0.00	(33,099.29)		2023-Special Revenue
	FISCAL YEAR 2024	(33,099.29)	0.00	0.00	0.00	0.00	(33,099.29)		
8773	FEDERAL GRANTS/CONTRACTS FUND Cash Control								
8773-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	534,684.66	2,212,887.86	(1,735,487.76)	477,400.10	0.00	1,012,084.76	Federal funds and earned interest to	1993-Special Revenue
	FISCAL YEAR 2023	1,012,084.76	10,000.00	(90,866.77)	(80,866.77)	0.00	931,217.99	participate in federal programs.	
	FISCAL YEAR 2024	487,624.08	1,231,456.58	(1,449,278.38)	(217,821.80)	0.00	269,802.28		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	11,437,881.12	35,681,821.65	(35,810,839.41)	(129,017.76)	0.00	11,308,863.36		
0921 - WEST VIRGINIA BOARD OF OSTEOPATHIC MEDICINE									
8600	OPERATING FUND								
	Cash Control								
8600-999	(30-14-3 & 30-14A-3) WV CODE								
	FISCAL YEAR 2022	521,148.90	448,483.00	(459,653.34)	(11,170.34)	0.00	509,978.56		1993-Special Revenue
	FISCAL YEAR 2023	509,978.56	36,915.00	(43,221.62)	(6,306.62)	0.00	503,671.94		
	FISCAL YEAR 2024	567,411.30	492,987.53	(482,922.20)	10,065.33	0.00	577,476.63		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	567,411.30	492,987.53	(482,922.20)	10,065.33	0.00	577,476.63		
0951 - WEST VIRGINIA CONTRACTORS LICENSING BOARD									
3187	CONTRACTORS LICENSING BOARD FUND								
	Cash Control								
3187-999	(30-14-3 & 30-14A-3) WV CODE								
	FISCAL YEAR 2022	0.00	1,501,455.00	(1,054,895.66)	446,559.34	0.00	446,559.34	License fees to insure that all persons performing	2022-Special Revenue
	FISCAL YEAR 2023	446,559.34	138,330.00	(90,706.29)	47,623.71	0.00	494,183.05	contracting work are duly licensed.	Appropriated
	FISCAL YEAR 2024	905,105.82	1,598,860.00	(1,097,120.86)	501,739.14	0.00	1,406,844.96		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2022-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	905,105.82	1,598,860.00	(1,097,120.86)	501,739.14	0.00	1,406,844.96		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0307 - WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT									
3002	MARKETING AND COMMUNICATIONS OPERATING FUND								
	Cash Control								
3002-999	(5B-1-1A) WV CODE								
	FISCAL YEAR 2022	809,766.70	157,884.45	(65,072.22)	92,812.23	0.00	902,578.93	Other collections, fees, licenses and income to	2009-Special Revenue
	FISCAL YEAR 2023	902,578.93	0.00	0.00	0.00	0.00	902,578.93	provide services in marketing & communications	Appropriated
	FISCAL YEAR 2024	902,578.93	0.00	0.00	0.00	0.00	902,578.93	to other agencies in the Department of Commerce.	
3013	BROADBAND ENHANCEMENT FUND								
	Cash Control								
3013-999	(31-15C-5) WV CODE								
	FISCAL YEAR 2024	336,050.23	0.00	(404,706.32)	(404,706.32)	0.00	(68,656.09)		2024-Special Revenue Appropriated
3014	ENTREPRENEURSHIP AND INNOVATION INVESTMENT FUND								
	Cash Control								
3014-999	(5B-2-16 4558 2018 RS) WV CODE								
	FISCAL YEAR 2022	536,992.82	319,254.85	(338,558.91)	(19,304.06)	0.00	517,688.76	Mine blasting fees to administer the Coalfield	2019-Special Revenue
	FISCAL YEAR 2023	517,688.76	115,140.08	(52,500.00)	62,640.08	0.00	580,328.84	Community Development Office.	
	FISCAL YEAR 2024	719,569.20	354,966.67	(449,137.00)	(94,170.33)	0.00	625,398.87		
3018	ECONOMIC OPPORTUNITY LOW INCOME ENERGY ASSISTANCE								
	Cash Control								
3018-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2022	1,257,558.98	9,588,677.00	(10,315,763.67)	(727,086.67)	0.00	530,472.31	Energy assistance for persons and families with low	2018-Special Revenue
	FISCAL YEAR 2023	530,472.31	2,806,332.00	(599,243.42)	2,207,088.58	0.00	2,737,560.89	income.	
	FISCAL YEAR 2024	133,876.99	9,035,845.00	(8,945,450.20)	90,394.80	0.00	224,271.79		
3019	ECONOMIC OPPORTUNITY DOW-LIEAP-WX FUND								
	Cash Control								
3019-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2022	1,943,446.09	3,753,056.61	(5,478,660.96)	(1,725,604.35)	0.00	217,841.74	Energy assistance for persons and families.	2018-Special Revenue
	FISCAL YEAR 2023	217,841.74	1,184,379.00	(573,074.42)	611,304.58	0.00	829,146.32		
	FISCAL YEAR 2024	21,749.40	4,879,071.00	(4,859,872.01)	19,198.99	0.00	40,948.39		
3020	SPECIAL WEATHERIZATION PROJECTS								
	Cash Control								
3020-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2022	2,435,764.83	580,831.05	(604,950.57)	(24,119.52)	0.00	2,411,645.31	For special weatherization Projects.	2018-Special Revenue
	FISCAL YEAR 2023	2,411,645.31	0.00	(355.49)	(355.49)	0.00	2,411,289.82		
	FISCAL YEAR 2024	2,557,916.21	882,091.02	(924,350.70)	(42,259.68)	0.00	2,515,656.53		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3021	GIFTS GRANTS & DONATIONS								
	Cash Control								
3021-999	(17-17A-1) WV CODE								
	FISCAL YEAR 2022	266,269.21	0.00	(19,477.52)	(19,477.52)	0.00	246,791.69	Operating funds transfer to provide grant related to	2018-Special Revenue
	FISCAL YEAR 2023	246,791.69	0.00	0.00	0.00	0.00	246,791.69	energy assistance.	
	FISCAL YEAR 2024	246,791.69	0.00	0.00	0.00	0.00	246,791.69		
3033	BROADBAND DEVELOPMENT FUND								
	Cash Control								
3033-999	(HB 339 2021 3rd SS 31G-1A-7(a)) WV CODE								
	FISCAL YEAR 2022	0.00	100,000,000.00	(273,606.46)	99,726,393.54	0.00	99,726,393.54	Reference HB339	2022-Special Revenue
	FISCAL YEAR 2023	99,726,393.54	0.00	(99,726,393.54)	(99,726,393.54)	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3034	BROADBAND DEVELOPMENT FUND								
	Cash Control								
3021-999	(HB 339 2021 3rd SS 31G-1A-7(a)) WV CODE								
	FISCAL YEAR 2022	0.00	15,000.00	0.00	15,000.00	0.00	15,000.00		2022-Special Revenue
	FISCAL YEAR 2023	15,000.00	99,769,464.16	(43,126.22)	99,726,337.94	0.00	99,741,337.94		Appropriated
	FISCAL YEAR 2024	95,821,023.68	10,277,419.89	(14,491,020.55)	(4,213,600.66)	0.00	91,607,423.02		
3157	NEIGHBORHOOD INVESTMENT (CAP) FUND								
	Cash Control								
3157-999	(11-13J-4B) WV CODE								
	FISCAL YEAR 2022	838,463.82	179,278.44	(125,957.49)	53,320.95	0.00	891,784.77	3% project certification fee collected by WV	
	FISCAL YEAR 2023	891,784.77	1,271.40	(12,888.04)	(11,616.64)	0.00	880,168.13	Development Office to help indigent, economically	
	FISCAL YEAR 2024	949,836.76	179,233.56	(144,793.68)	34,439.88	0.00	984,276.64	disadvantaged citizens or organizations.	1997-Special Revenue
3160	GIFTS, GRANTS & DONATIONS								
	Cash Control								
3160-999	Section 11-SB 150 (Budget Bill)								
	FISCAL YEAR 2022	981,267.51	90,000.00	(151,109.39)	(61,109.39)	0.00	920,158.12	Gifts, grants & donations to fund welfare	1999-Special Revenue
	FISCAL YEAR 2023	920,158.12	0.00	(11,015.40)	(11,015.40)	0.00	909,142.72	to work program between small businesses	
	FISCAL YEAR 2024	1,224,243.65	52,151.96	(213,351.73)	(161,199.77)	0.00	1,063,043.88	willing to hire welfare recipients.	
3162	OFFICE OF COALFIELD COMMUNITY DEVELOPMENT								
	Cash Control								
3162-999	1999 SB 681 (BUDGET BILL) & (5B, ART 2A) WV CODE								
	FISCAL YEAR 2022	1,890,840.22	99,895.07	(56,216.73)	43,678.34	0.00	1,934,518.56		2017-Special Revenue
	FISCAL YEAR 2023	1,934,518.56	0.00	(263.40)	(263.40)	0.00	1,934,255.16		Appropriated
	FISCAL YEAR 2024	2,035,537.61	127,913.77	(2,007.64)	125,906.13	0.00	2,161,443.74		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3163	GRANTS ADMINISTRATION-GOV CIVIL CONTINGENCY FUND								
	Cash Control								
3163-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	To administer grants to units of government	2000-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	with funds from the Governor's	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Contingency Fund.	
3165	SYNTHETIC FUEL COUNTY FUND								
	Cash Control								
3165-999	(11-3-2)(F)(E)2 WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Special revenue fund to receive & disburse monies	
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	to synthetic fuel producing counties for infra-	2002-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	structure and economic development purposes.	
3170	WV DEVELOPMENT OFFICE LOTTERY FUND								
	Cash Control								
3170-999	(SB 125 - FY 2007 Budget Bill SEC 9)								
	FISCAL YEAR 2022	887,548.01	0.00	0.00	0.00	0.00	887,548.01	Lottery surplus appropriation to Connectivity	2007-Excess Lottery
	FISCAL YEAR 2023	887,548.01	0.00	0.00	0.00	0.00	887,548.01	Research & Development shall be used by the	Revenue
	FISCAL YEAR 2024	887,548.01	0.00	0.00	0.00	0.00	887,548.01	Division for the coordinated development of	
								technical infrastructure in areas where expanded	
								resources & technical infrastructure may be	
								required pursuant to provision of WV Code (5A-6-4).	
3171	DEVELOPMENT OFFICE PROMOTION FUND								
	Cash Control								
3171-999	(5B-2-3b) WV CODE								
	FISCAL YEAR 2022	37,829,215.31	331,508,864.00	(135,539,858.07)	195,969,005.93	0.00	233,798,221.24	Video Lottery to provide funding for the	2004-Special Revenue
	FISCAL YEAR 2023	233,798,221.24	50,000.00	(150,175,396.14)	(150,125,396.14)	0.00	83,672,825.10	WV Development Office.	
	FISCAL YEAR 2024	78,103,472.28	1,418,864.00	(15,652,081.10)	(14,233,217.10)	0.00	63,870,255.18		
3174	BROADBAND DEPLOYMENT FUND								
	Cash Control								
3174-999	(31-15C-5) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	To promote broadband expansion in WV.	2010-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3175	MAY JUNE FLOOD DISASTER - GOV CIVIL FUND								
	Cash Control								
3175-999	(5-1-18) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Gov Civil Contingent fund flood relief	2010-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	matching monies.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8705	CONS FEDERAL FUNDS GENERAL OPERATING FUND								
	Cash Control								
8705-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	1,001,002.18	2,847,089.49	(3,019,598.30)	(172,508.81)	0.00	828,493.37	Federal funds to provide for community	1993-Federal Revenue
	FISCAL YEAR 2023	828,493.37	191,662.18	(304,082.92)	(112,420.74)	0.00	716,072.63	& industrial development in WV.	Appropriated
	FISCAL YEAR 2024	684,677.13	9,712,603.56	(9,727,612.13)	(15,008.57)	0.00	669,668.56		
8746	FEDERAL BLOCK GRANT COMMUNITY DEVELOPMENT FUND								
	Cash Control								
8746-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	145,241.54	26,057,410.82	(25,978,846.76)	78,564.06	0.00	223,805.60	Federal block grant to assist small cities	1993-Federal Revenue
	FISCAL YEAR 2023	223,805.60	2,178,149.37	(2,318,192.84)	(140,043.47)	0.00	83,762.13	in community development projects.	Block Grant
	FISCAL YEAR 2024	214,962.32	32,975,447.86	(33,107,673.11)	(132,225.25)	0.00	82,737.07		
8892	CONS FEDERAL FUNDS GENERAL OPERATING FUND								
	Cash Control								
8892-999	(5B-2F-2 (\$B 177-2007)) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	(70,681.74)	(70,681.74)	0.00	(70,681.74)		2023-Federal Revenue
	FISCAL YEAR 2024	276,883.92	733,541.09	(1,109,086.37)	(375,545.28)	0.00	(98,661.36)		Appropriated
8901	OFFICE OF ECONOMIC OPPORTUNITY CONS FED FUNDS								
	Cash Control								
8901-999	EXECUTIVE ORDER 4-12 OLD FUND 8780								
	FISCAL YEAR 2022	0.00	13,051,670.51	(13,048,199.46)	3,471.05	0.00	0.00		2018-Federal Revenue
	FISCAL YEAR 2023	3,471.05	312,489.75	(315,759.99)	(3,270.24)	0.00	200.81		Appropriated
	FISCAL YEAR 2024	98,314.43	10,081,091.69	(10,078,445.95)	2,645.74	0.00	100,960.17		
8902	OFFICE OF ECONOMIC OPPORTUNITY SERV BLOCK GRANT								
	Cash Control								
8902-999	EXECUTIVE ORDER 4-12 OLD FUND 8781								
	FISCAL YEAR 2022	3,661.16	13,508,237.94	(13,508,237.94)	0.00	0.00	3,661.16		2018-Federal Revenue
	FISCAL YEAR 2023	3,661.16	1,260,579.69	(1,250,579.69)	10,000.00	0.00	13,661.16		Block Grant
	FISCAL YEAR 2024	3,733.83	8,151,476.33	(8,034,523.02)	116,953.31	0.00	120,687.14		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	(27.69)	0.00	0.00	0.00	27.69	0.00		
	FY24 SUBTOTAL	185,218,738.58	88,861,717.40	(108,144,111.51)	(19,282,394.11)	27.69	165,936,372.16		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0304 - WEST VIRGINIA DEPARTMENT OF TOURISM									
3064	DEPARTMENTAL COLLECTIONS-MISC. FUND								
	Cash Control								
3064-999	(20-5-2) WV CODE								
	FISCAL YEAR 2022	154,431.78	0.00	0.00	0.00	0.00	154,431.78	Rental fees and transfers from funds 3267,	1993-Special Revenue
	FISCAL YEAR 2023	154,431.78	0.00	0.00	0.00	0.00	154,431.78	3317 and 9018 to promote tourism and	
	FISCAL YEAR 2024	164,056.78	90,340.00	(61,418.96)	28,921.04	0.00	192,977.82	telemarketing costs.	
3067	WV DEVELOPMENT OFFICE LOTTERY FUND								
	Cash Control								
3067-999	(29-22-18)K WV CODE								
	FISCAL YEAR 2022	8,947,343.68	6,732,425.00	(7,082,240.45)	(349,815.45)	0.00	8,597,528.23	Lottery receipts from fund 7202 to	
	FISCAL YEAR 2023	8,597,528.23	2,483,520.78	(577,391.90)	1,906,128.88	0.00	10,503,657.11	promote tourism and for the operation and	2004-Lottery Revenue
	FISCAL YEAR 2024	8,145,299.56	6,956,258.00	(8,042,928.61)	(1,086,670.61)	0.00	7,058,628.95	maintenance of State parks, forests and	
								recreation areas.	
3072	TOURISM PROMOTION FUND								
	Cash Control								
3072-999	(5B-2-12) WV CODE								
	FISCAL YEAR 2022	15,167,589.35	7,802,808.92	(7,064,702.24)	738,106.68	0.00	15,905,696.03	Video lottery net terminal receipts to be	1994-Special Revenue
	FISCAL YEAR 2023	15,905,696.03	17,250.00	(10,801.13)	6,448.87	0.00	15,912,144.90	used for direct advertising in WV.	
	FISCAL YEAR 2024	16,000,898.40	4,809,629.70	(2,828,538.18)	1,981,091.52	0.00	17,981,989.92		
3078	COURTESY PATROL FUND								
	Cash Control								
3078-999	(5B-2-12)A WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Operating fund transfer from 3072	2008-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	Tourism Promotion Fund to fund the	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	Courtesy Patrol Program and provide	
								assistance to motorists on the State's highways.	
8903	CONSOLIDATED FEDERAL FUND								
	Cash Control								
8903-999									
	FISCAL YEAR 2024	260,409.79	0.00	(34,689.86)	(34,689.86)	0.00	225,719.93		2024-Federal Revenue Appropriated
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	24,570,664.53	11,856,227.70	(10,967,575.61)	888,652.09	0.00	25,459,316.62		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0495 - WEST VIRGINIA NETWORK FOR EDUCATIONAL TELECOMPUTING									
4780	REVENUE OPERATING ACCOUNT FUND								
	Cash Control								
4780-999	(18B-4-2) WV CODE								
	FISCAL YEAR 2022	5,711,180.83	9,431,915.47	(9,371,635.79)	60,279.68	0.00	5,771,460.51	Equipment sales, services & billing to	1993-Special Revenue
	FISCAL YEAR 2023	5,771,460.51	278,634.35	(945,796.39)	(667,162.04)	0.00	5,104,298.47	network schools, interest & federal funds	
	FISCAL YEAR 2024	6,102,208.92	11,925,491.61	(10,250,992.27)	1,674,499.34	0.00	7,776,708.26	for educational telecomputing.	
8915	CONS FEDERAL FUND OPERATING FUND								
	Cash Control								
8915-999	(4-11-6) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Federal Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	262,500.00	(262,500.00)	0.00	0.00	0.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	(118.33)	0.00	0.00	0.00	118.33	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	6,102,208.92	12,187,991.61	(10,513,492.27)	1,674,499.34	0.00	7,776,708.26		
0489 - WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE									
4721	REVENUE CLEARING FUND								
	Cash Control								
4721-999	(18B-10-15) WV CODE								
	FISCAL YEAR 2022	1,688.41	2,209.09	0.00	2,209.09	0.00	3,897.50	Revenue Clearing Account.	1993-Special Revenue
	FISCAL YEAR 2023	3,897.50	75,333.21	0.00	75,333.21	0.00	79,230.71		
	FISCAL YEAR 2024	10,557.79	(1,460.89)	0.00	(1,460.89)	0.00	9,096.90		
4726	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4726-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	9,221,554.48	1,179,289.12	(4,805,395.92)	(3,626,106.80)	0.00	5,595,447.68	Tuition, fees and interest for payroll and	2004-Special Revenue
	FISCAL YEAR 2023	5,595,447.68	(11,390.50)	(662,776.65)	(674,167.15)	0.00	4,921,280.53	general operating expenses.	
	FISCAL YEAR 2024	5,093,070.08	4,651,976.64	(4,710,050.00)	(58,073.36)	(20,000.00)	5,014,996.72		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4727	AUXILIARY & AUXILIARY CAPITAL FEES FUND Cash Control								
4727-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	612,144.11	(48,895.34)	(189,394.38)	(238,289.72)	0.00	373,854.39	Tuition and fees to fund auxiliary and	2004-Special Revenue
	FISCAL YEAR 2023	373,854.39	0.00	(30,919.26)	(30,919.26)	0.00	342,935.13	auxiliary capital fees fund.	
	FISCAL YEAR 2024	569,201.18	809,279.62	(349,762.11)	459,517.51	0.00	1,028,718.69		
4728	EDUCATION & GENERAL CAPITAL FEES FUND Cash Control								
4728-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	1,686,999.14	2,739,996.07	(1,788,728.47)	951,267.60	0.00	2,638,266.74	Operating fund transfer for major projects	2004-Special Revenue
	FISCAL YEAR 2023	2,638,266.74	0.00	(348,064.63)	(348,064.63)	0.00	2,290,202.11	and capital improvements.	
	FISCAL YEAR 2024	2,242,193.22	611,181.32	(718,325.99)	(107,144.67)	0.00	2,135,048.55		
4731	GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4731-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	2,651,208.07	2,598,029.20	(723,821.32)	1,874,207.88	0.00	4,525,415.95	Non-federal grants to provide for	2004-Special Revenue
	FISCAL YEAR 2023	4,525,415.95	17,078.45	(736,006.27)	(718,927.82)	0.00	3,806,488.13	educational supplies, equipment's and	
	FISCAL YEAR 2024	1,862,787.14	1,171,772.50	(1,689,996.43)	(518,223.93)	0.00	1,344,563.21	general operating expenses.	
8774	FEDERAL GRANTS/CONTRACTS FUND Cash Control								
8774-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	5,883.83	1,120,358.17	(1,116,389.99)	3,968.18	0.00	9,852.01	Tuition, fees and earned interest to	1993-Federal Revenue
	FISCAL YEAR 2023	9,852.01	4,110.05	(13,758.47)	(9,648.42)	0.00	203.59	participate in federal programs.	
	FISCAL YEAR 2024	1,637.75	479,277.33	(475,601.97)	3,675.36	0.00	5,313.11		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	9,779,447.16	7,722,026.52	(7,943,736.50)	(221,709.98)	(20,000.00)	9,537,737.18		
0809 - WEST VIRGINIA PARKWAYS AUTHORITY									
9403	PARKWAYS AUTHORITY HIGHWAY FUND Cash Control								
9403-099	FISCAL YEAR 2022	7,212,759.09	99,454,728.24	(101,109,486.81)	(1,654,758.57)	0.00	5,558,000.52		2019-Quasi Government
	FISCAL YEAR 2023	5,558,000.52	8,910,989.24	(10,571,491.62)	(1,660,502.38)	0.00	3,897,498.14		Class
	FISCAL YEAR 2024	5,672,642.53	226,877,552.99	(227,017,753.41)	(140,200.42)	0.00	5,532,442.11		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
9404	PARKWAYS AUTHORITY NON TOLL FUND								
	Cash Control								
9404-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2019-Quasi Government
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		Class
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
PCAF	Payroll Clearing Account Fund								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2019-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	5,672,642.53	226,877,552.99	(227,017,753.41)	(140,200.42)	0.00	5,532,442.11		
0405 - WEST VIRGINIA PROFESSIONAL CHARTER SCHOOL BOARD									
3928	WV PROFESSIONAL CHARTER SCHOOL BOARD								
	Cash Control								
3928-099	(18-5g-5 & 18-5g-6(i) HB 2012 RS 2021) WV CODE								
	FISCAL YEAR 2022	0.00	250,000.00	(1,303.20)	248,696.80	0.00	248,696.80	Other collections, fees, licenses & income to	2022-Special Revenue
	FISCAL YEAR 2023	248,696.80	0.00	(15,140.42)	(15,140.42)	0.00	233,556.38	administer the various gifts & grants received WV	
	FISCAL YEAR 2024	148,110.89	78,783.00	(124,826.97)	(46,043.97)	0.00	102,066.92	Department of Education.	
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2022-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	43,152.58	(43,152.57)	0.01	0.00	0.01		
	FY24 SUBTOTAL	148,110.89	121,935.58	(167,979.54)	(46,043.96)	0.00	102,066.93		
0476 - WEST VIRGINIA SCHOOL OF OSTEOPATHIC MEDICINE									
4082	TUITION AND REQUIRED E AND G FEES FUND								
	Cash Control								
4082-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	37,118,518.20	36,512,723.12	(38,362,515.61)	(1,849,792.49)	0.00	35,268,725.71	Collections, fees and other income to	2004-Special Revenue
	FISCAL YEAR 2023	35,268,725.71	8,908,161.21	(3,706,648.41)	5,201,512.80	39.00	40,470,277.51	support the academic and administrative	
	FISCAL YEAR 2024	31,006,761.92	39,468,539.08	(40,208,645.47)	(740,106.39)	0.00	30,266,655.53	operations.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4083	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4083-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	99,623.83	343,100.77	(328,836.68)	14,264.09	0.00	113,887.92	Other collections, fees, tuitions & interest	2004 -NonAppropriated
	FISCAL YEAR 2023	113,887.92	28,937.37	(26,175.80)	2,761.57	0.00	116,649.49	on investments to fund auxiliary capital	
	FISCAL YEAR 2024	176,915.11	314,755.16	(341,224.14)	(26,468.98)	0.00	150,446.13	fees expenditure.	
4084	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4084-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	1,634,732.79	1,380,172.28	(1,576,016.13)	(195,843.85)	0.00	1,438,888.94	Other collections, fees licenses and tuition to	2004-Special Revenue
	FISCAL YEAR 2023	1,438,888.94	0.00	(81,824.63)	(81,824.63)	0.00	1,357,064.31	fund general operating and capital expenses of	
	FISCAL YEAR 2024	1,731,694.82	1,430,585.21	(1,160,186.81)	270,398.40	0.00	2,002,093.22	education & general capital fees.	
4085	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4085-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	1,271,815.39	2,390,992.78	(1,528,317.58)	862,675.20	0.00	2,134,490.59	Non-federal grants, gifts & donations to	2004-Special Revenue
	FISCAL YEAR 2023	2,134,490.59	48,907.23	(197,113.07)	(148,205.84)	0.00	1,986,284.75	fund expenditures in accordance with	
	FISCAL YEAR 2024	2,066,000.18	2,278,303.26	(1,788,151.93)	490,151.33	0.00	2,556,151.51	agreements with outside funding sources.	
4272	WV SCHOOL OF OSTEOPATHIC MEDICINE								
	Cash Control								
4272-999	(SB 533 RS2022 33-3-14e(b)) WV CODE								
	FISCAL YEAR 2023	0.00	975,000.00	(128,457.18)	846,542.82	0.00	846,542.82		2023-Special Revenue
	FISCAL YEAR 2024	518,685.64	3,900,000.00	(3,799,071.80)	100,928.20	0.00	619,613.84		Appropriated
8766	FEDERAL GRANT/CONTRACTS FUND								
	Cash Control								
8766-999	(28B-2-5) WV CODE								
	FISCAL YEAR 2022	64,535.89	697,878.27	(707,251.94)	(9,373.67)	0.00	55,162.22	Federal funds and earned interest to	2004-Federal Revenue
	FISCAL YEAR 2023	55,162.22	34,326.67	(43,938.71)	(9,612.04)	0.00	45,550.18	participate in federal programs.	
	FISCAL YEAR 2024	66,245.20	180,182.61	(164,934.52)	15,248.09	0.00	81,493.29		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	35,566,302.87	47,572,365.32	(47,462,214.67)	110,150.65	0.00	35,676,453.52		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0403 -WEST VIRGINIA SCHOOLS FOR THE DEAF AND BLIND									
3975	INDIGENT CLOTHING FUND								
	Cash Control								
3975-999	(18-17-3) WV CODE								
	FISCAL YEAR 2022	79.66	0.00	0.00	0.00	0.00	79.66	Reimbursements from counties for	1993-Special Revenue
	FISCAL YEAR 2023	79.66	0.00	0.00	0.00	0.00	79.66	clothing for indigent students.	
	FISCAL YEAR 2024	79.66	0.00	0.00	0.00	0.00	79.66		
3976	LAND FUND								
	Cash Control								
3976-999	(18-17-3) WV CODE								
	FISCAL YEAR 2022	255.13	0.00	0.00	0.00	0.00	255.13	Proceeds from sale of land for maintenance	1993-Special Revenue
	FISCAL YEAR 2023	255.13	0.00	0.00	0.00	0.00	255.13	and improvement of school.	
	FISCAL YEAR 2024	255.13	0.00	0.00	0.00	0.00	255.13		
3977	FARM AND SHOP SALES FUND								
	Cash Control								
3977-999	(18-17-1) WV CODE								
	FISCAL YEAR 2022	7,078.54	0.00	0.00	0.00	0.00	7,078.54	Sale of shop products & game receipts for	1993-Special Revenue
	FISCAL YEAR 2023	7,078.54	0.00	0.00	0.00	0.00	7,078.54	operation of school.	
	FISCAL YEAR 2024	7,078.54	0.00	0.00	0.00	0.00	7,078.54		
3978	FEDERAL FUNDS MATCHING REIMBURSEMENT FUND								
	Cash Control								
3978-999	(18-17-1) WV CODE								
	FISCAL YEAR 2022	215,465.43	2,244,226.87	(87,121.90)	2,157,104.97	0.00	2,372,570.40	Federal & state funds for reimbursements	1993-Special Revenue
	FISCAL YEAR 2023	2,372,570.40	270,193.92	(252.95)	269,940.97	0.00	2,642,511.37	for meals served to students at deaf	
	FISCAL YEAR 2024	2,490,507.94	286,347.52	(83,505.78)	202,841.74	0.00	2,693,349.68	and blind school.	
3979	GIFTS, BEQUESTS, GRANTS AND ENDOWMENT FUND								
	Cash Control								
3979-999	(18-17-5) WV CODE								
	FISCAL YEAR 2022	255,638.76	1,088,195.18	(1,045,312.83)	42,882.35	0.00	298,521.11	Gifts, donations & endowments used for	1993-Special Revenue
	FISCAL YEAR 2023	298,521.11	195,000.00	0.00	195,000.00	0.00	493,521.11	scholarships, loans & research and	
	FISCAL YEAR 2024	263,544.36	32,746.24	(20,928.00)	11,818.24	0.00	275,362.60	educational equipment.	
3980	UNDERACHIEVING STUDENTS PROGRAM FUND								
	Cash Control								
3980-999	(18-17-5) WV CODE								
	FISCAL YEAR 2022	25,707.59	68,751.69	(61,941.15)	6,810.54	0.00	32,518.13	Federal funds for special instruction to	1993-Special Revenue
	FISCAL YEAR 2023	32,518.13	395,000.00	(595.76)	394,404.24	0.00	426,922.37	students at risk & for handicapped students.	
	FISCAL YEAR 2024	484,648.90	165,819.26	(153,904.55)	11,914.71	0.00	496,563.61		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3981	VOCATIONAL EDUCATION FUND								
	Cash Control								
3981-999	(18-17-1) WV CODE								
	FISCAL YEAR 2022	99,885.29	53,912.00	(29,417.36)	24,494.64	0.00	124,379.93	Federal & state funds & fees to match state	1993-Special Revenue
	FISCAL YEAR 2023	124,379.93	33,565.00	0.00	33,565.00	0.00	157,944.93	expenditures for vocational education.	
	FISCAL YEAR 2024	192,688.79	62,896.00	(13,040.28)	49,855.72	0.00	242,544.51		
3984	SPECIAL EDUCATION FUND								
	Cash Control								
3984-999	(18-17-5) WV CODE								
	FISCAL YEAR 2022	0.04	0.00	0.00	0.00	0.00	0.04	Federal & state funds for implementation	1993-Special Revenue
	FISCAL YEAR 2023	0.04	0.00	0.00	0.00	0.00	0.04	& operation of special education programs	
	FISCAL YEAR 2024	0.04	0.00	0.00	0.00	0.00	0.04	for multi-handicapped students.	
3985	SERVICE TO COUNTY BOARD OF EDUCATION FUND								
	Cash Control								
3985-999	(18-17-1) WV CODE								
	FISCAL YEAR 2022	195,903.52	165,164.41	(260,936.79)	(95,772.38)	0.00	100,131.14	Federal funds from fund 8715 & state fund 0314 to	1993-Special Revenue
	FISCAL YEAR 2023	100,131.14	200,880.37	(40,369.11)	160,511.26	0.00	260,642.40	be distributed by state personnel & administrative	
	FISCAL YEAR 2024	23,179.81	361,993.44	(239,709.91)	122,283.53	0.00	145,463.34	expenses to promote programs for the visually	
								impaired students in county schools.	
3986	MEDICAID PROGRAM FUND								
	Cash Control								
3986-999	(18-17-1) WV CODE								
	FISCAL YEAR 2022	586,563.18	390,441.94	0.00	390,441.94	0.00	977,005.12	To receive & account for funds from Medicaid &	1993-Special Revenue
	FISCAL YEAR 2023	977,005.12	11,594.43	0.00	11,594.43	0.00	988,599.55	the school building authority upgrade elevator	
	FISCAL YEAR 2024	1,337,877.00	864,396.16	(582,364.91)	282,031.25	0.00	1,619,908.25	standards and to to repair roof.	
3987	PAYROLL CLEARING FUND								
	Cash Control								
3987-999	(18-17-1) WV CODE								
	FISCAL YEAR 2022	0.01	(22,000.00)	1,067,880.36	1,045,880.36	0.00	1,045,880.37	Payroll Clearing Account Fund.	2014 -NonAppropriated
	FISCAL YEAR 2023	1,045,880.37	(1,045,880.37)	0.00	(1,045,880.37)	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
3988	FACULTY SENATE SCHOOL FOR THE BLIND FUND								
	Cash Control								
3988-999	(18-17-2) WV CODE								
	FISCAL YEAR 2022	14,289.19	0.00	(548.97)	(548.97)	0.00	13,740.22	State funds from fund 0320 to fund Faculty	1993-Special Revenue
	FISCAL YEAR 2023	13,740.22	0.00	0.00	0.00	0.00	13,740.22	Senate at deaf & blind school.	
	FISCAL YEAR 2024	13,740.22	0.00	0.00	0.00	0.00	13,740.22		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
3989	FACULTY SENATE SCHOOL FOR ADVANCED DEAF FUND Cash Control								
3989-999	(18-5A-5 & 18-17-2) WV CODE								
	FISCAL YEAR 2022	18,309.70	0.00	0.00	0.00	0.00	18,309.70	State funds from fund 0320 to fund faculty	1993-Special Revenue
	FISCAL YEAR 2023	18,309.70	0.00	0.00	0.00	0.00	18,309.70	senate for advanced deaf at school.	
	FISCAL YEAR 2024	18,309.70	0.00	0.00	0.00	0.00	18,309.70		
3990	FACULTY SENATE SCHOOL FOR ELEMENTARY DEAF FUND Cash Control								
3990-999	(18-5A-5 & 18-17-2) WV CODE								
	FISCAL YEAR 2022	5,828.63	0.00	0.00	0.00	0.00	5,828.63	State funds from fund 0320 to fund faculty	1993-Special Revenue
	FISCAL YEAR 2023	5,828.63	0.00	0.00	0.00	0.00	5,828.63	senate for elementary deaf at school.	
	FISCAL YEAR 2024	5,828.63	0.00	0.00	0.00	0.00	5,828.63		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	4,837,738.72	1,774,198.62	(1,093,453.43)	680,745.19	0.00	5,518,483.91		
0612 - WEST VIRGINIA STATE POLICE									
6501	MOTOR VEHICLE INSPECTION FUND Cash Control								
6501-999	(17C-16-5 & 17C-15-48) WV CODE								
	FISCAL YEAR 2022	4,409,027.75	4,151,360.00	(5,338,246.37)	(1,186,886.37)	0.00	3,222,141.38	Inspection sticker fees to administer Inspection	1993-Special Revenue
	FISCAL YEAR 2023	3,222,141.38	363,125.00	(222,486.58)	140,638.42	0.00	3,362,779.80	Sticker Program with excess collections not needed	Appropriated
	FISCAL YEAR 2024	4,235,483.19	6,433,213.22	(3,712,150.56)	2,721,062.66	0.00	6,956,545.85	for repairs and alterations of barracks and operating expenses shall go to the State Road Fund.	
6502	MISCELLANEOUS NONFEDERAL GRANTS FUND Cash Control								
6502-999	(15-2-12) WV CODE								
	FISCAL YEAR 2022	3,757,892.26	4,948,751.87	(6,000,906.50)	(1,052,154.63)	0.00	2,705,737.63	Insurance claims, gifts, grants, donations	1993-Special Revenue
	FISCAL YEAR 2023	2,705,737.63	170,209.03	(543,747.08)	(373,538.05)	0.00	2,332,199.58	and federal funds for Law Enforcement	
	FISCAL YEAR 2024	3,541,911.99	3,987,027.85	(3,876,143.44)	110,884.41	0.00	3,652,796.40	Programs.	
6503	STATE POLICE 100TH ANNIVERSARY FUND Cash Control								
6503-999	(15-2-3(B) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Insurance claims, gifts, grants, donations	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	and federal funds for Law Enforcement	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6504	CRIMINAL INVESTIGATION FUND								
	Cash Control								
6504-999	(15-2-24) WV CODE								
	FISCAL YEAR 2022	0.00	306.98	0.00	306.98	(306.98)	0.00	Interest & fund from US Dept. of Justice	1993-Special Revenue
	FISCAL YEAR 2023	0.00	162.86	0.00	162.86	(162.86)	0.00	asset forfeiture program for criminal	
	FISCAL YEAR 2024	0.00	9,586.61	0.00	9,586.61	(9,586.61)	0.00	investigations.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						163,343.14		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						163,506.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						178,989.25		
6505	DRUNK DRIVING COMMISSION GRANTS FUND								
	Cash Control								
6505-999	(15-2-40 & 11-15-16) WV CODE								
	FISCAL YEAR 2022	724,108.10	1,061,985.78	(1,257,896.20)	(195,910.42)	0.00	528,197.68	Transfers from fund 6513 for commission	1993-Special Revenue
	FISCAL YEAR 2023	528,197.68	0.00	(114,118.14)	(114,118.14)	0.00	414,079.54	to develop & maintain programs to	
	FISCAL YEAR 2024	722,629.27	1,617,120.18	(2,041,783.98)	(424,663.80)	0.00	297,965.47	prevent drunk driving.	
6506	FORFEITED PROPERTY INVESTIGATION FUND								
	Cash Control								
6506-999	(60A-7-706 & 707) WV CODE								
	FISCAL YEAR 2022	528,514.79	28,929.12	(279,119.93)	(250,190.81)	(311.66)	278,012.32	Interest & funds received under the state	1993-Special Revenue
	FISCAL YEAR 2023	278,012.32	165.78	(22,471.20)	(22,305.42)	(165.33)	255,541.57	asset forfeiture law to pay costs of	
	FISCAL YEAR 2024	120,164.37	46,124.16	(176,537.96)	(130,413.80)	91,235.59	80,986.16	investigations & purchase of equipment.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						165,804.03		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						165,969.36		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						80,718.97		
6507	WV STATE POLICE CRIMINAL JUSTICE INFORMATION SERVICES FUND								
	Cash Control								
6507-999	(15-2-3(E) WV CODE								
	FISCAL YEAR 2022	59,099.99	1,300.00	(33,000.00)	(31,700.00)	0.00	27,399.99		2017-Special Revenue
	FISCAL YEAR 2023	27,399.99	1,430.00	(5,500.00)	(4,070.00)	0.00	23,329.99		
	FISCAL YEAR 2024	3,268.87	4,900.00	(1,013.89)	3,886.11	0.00	7,154.98		
6508	CONTRACT SERVICES PAYMENTS FUND								
	Cash Control								
6508-999	(15-2-18) WV CODE								
	FISCAL YEAR 2022	308,620.62	3,850,828.75	(3,888,965.36)	(38,136.61)	0.00	270,484.01	Funds received as a result of performing	1993-Special Revenue
	FISCAL YEAR 2023	270,484.01	273,030.00	(355,905.00)	(82,875.00)	0.00	187,609.01	contract law enforcement services.	
	FISCAL YEAR 2024	165,445.57	2,076,412.33	(1,970,950.98)	105,461.35	0.00	270,906.92		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6509	WV STATE POLICE CRIMINAL HISTORY ACCOUNT Cash Control								
6509-999	(61-11B-4) WV CODE								
	FISCAL YEAR 2022	28,260.00	14,600.00	0.00	14,600.00	0.00	42,860.00		2018-Special Revenue
	FISCAL YEAR 2023	42,860.00	7,500.00	0.00	7,500.00	0.00	50,360.00		
	FISCAL YEAR 2024	66,865.00	17,200.00	0.00	17,200.00	0.00	84,065.00		
6510	CONTRACT SERVICES PAYMENTS FUND Cash Control								
6510-999	(15-2-24(D)) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2018-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
6511	STATE POLICE FORENSIC LABORATORY Cash Control								
6511-999	(15-2-24D) WV CODE								
	FISCAL YEAR 2022	2,004,707.09	127,674.81	(215,118.16)	(87,443.35)	0.00	1,917,263.74		2019-Special Revenue
	FISCAL YEAR 2023	1,917,263.74	8,559.48	(31,371.68)	(22,812.20)	0.00	1,894,451.54		Appropriated
	FISCAL YEAR 2024	1,638,478.12	127,562.92	(458,081.10)	(330,518.18)	0.00	1,307,959.94		
6513	DRUNK DRIVING PREVENTION FUND Cash Control								
6513-999	(11-15-16, 5-2-40 & 60-7-11) WV CODE								
	FISCAL YEAR 2022	2,860,544.65	1,092,611.80	(1,140,190.69)	(47,578.89)	0.00	2,812,965.76	Consumer sales tax & refunds paid by	1993-Special Revenue
	FISCAL YEAR 2023	2,812,965.76	101,545.78	(10,563.09)	90,982.69	0.00	2,903,948.45	private clubs for programs to prevent	Appropriated
	FISCAL YEAR 2024	2,347,190.64	1,160,219.87	(1,779,827.40)	(619,607.53)	0.00	1,727,583.11	drunk driving.	
6516	SURPLUS REAL PROPERTY PROCEEDS FUND Cash Control								
6516-399	(15-2-12J) WV CODE								
	FISCAL YEAR 2022	0.81	0.00	0.00	0.00	0.00	0.81	Proceeds from the sale surplus property	1993-Special Revenue
	FISCAL YEAR 2023	0.81	0.00	0.00	0.00	0.00	0.81	to purchase additional real property and	Appropriated
	FISCAL YEAR 2024	0.81	115,339.00	(115,000.00)	339.00	0.00	339.81	to make repairs to or construction of	
								detachment offices or other facilities	
								required by the Public Safety Division.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6518	ASSET FORFEITURE- US TREASURY Cash Control								
6518-999	(15-10-4) WV CODE								
	FISCAL YEAR 2022	89,464.91	693.62	0.00	693.62	(693.62)	89,464.91	Dept. of Treasury funds from asset	1995-Special Revenue
	FISCAL YEAR 2023	89,464.91	367.95	0.00	367.95	(367.95)	89,464.91	forfeiture program & interest for law	
	FISCAL YEAR 2024	89,464.91	171,657.62	(9,495.85)	162,161.77	(21,657.62)	229,969.06	enforcement purposes.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						369,017.97		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						369,385.92		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						404,364.08		
6519	STATE POLICE - SURPLUS TRANSFER ACCOUNT FUND Cash Control								
6519-999	(15-2-12K)WV CODE								
	FISCAL YEAR 2022	446,735.65	282,520.58	(96,702.94)	185,817.64	0.00	632,553.29	Transfers from fund 2281 to reimburse the	1995-Special Revenue
	FISCAL YEAR 2023	632,553.29	6,387.85	(16.83)	6,371.02	0.00	638,924.31	Department for vehicles sold to auction.	Appropriated
	FISCAL YEAR 2024	674,583.32	270,968.20	(138,220.10)	132,748.10	0.00	807,331.42		
6527	CENTRAL ABUSE REGISTRY FUND Cash Control								
6527-999	(15-26-6) WV CODE								
	FISCAL YEAR 2022	785,270.50	379,540.00	(734,047.70)	(354,507.70)	0.00	430,762.80	Other collections, fees, licenses & income	1997-Special Revenue
	FISCAL YEAR 2023	430,762.80	0.00	(20,041.72)	(20,041.72)	0.00	410,721.08	to administer the Central Abuse	Appropriated
	FISCAL YEAR 2024	473,012.14	368,320.00	(145,072.90)	223,247.10	0.00	696,259.24	Registry Program.	
6528	SUBROGATION PROCEEDS FUND Cash Control								
6528-999	(15-2-10E) WV CODE								
	FISCAL YEAR 2022	14,640.57	0.00	(1,295.38)	(1,295.38)	0.00	13,345.19	Insurance reimbursements to be used soley for pay-	1997-Special Revenue
	FISCAL YEAR 2023	13,345.19	0.00	0.00	0.00	0.00	13,345.19	ment of hospital service, illness, injury or death to	
	FISCAL YEAR 2024	60.96	313,225.45	249.56	313,475.01	0.00	313,535.97	any sworn member when performing official duties.	
6529	MISSING CHILDREN ADVISORY COUNCIL FUND Cash Control								
6529-999	(49-9-17B) WV CODE								
	FISCAL YEAR 2022	1,188.53	0.00	0.00	0.00	0.00	1,188.53	Gifts, donations, non-federal grants, other	1998-Special Revenue
	FISCAL YEAR 2023	1,188.53	0.00	0.00	0.00	0.00	1,188.53	collections, fees, licenses & income to provide	
	FISCAL YEAR 2024	1,188.53	0.00	0.00	0.00	0.00	1,188.53	funding for the missing Children Information Act.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
6531	SEIZED ASSETS HOLDING ACCOUNT Cash Control								
6531-999	(60A-7-704-D4 & 12-2-2) WV CODE								
	FISCAL YEAR 2022	124,553.93	56.08	0.00	56.08	(56.08)	124,553.93	Other collections, fees, income & investment	1999-Special Revenue
	FISCAL YEAR 2023	124,553.93	29.77	0.00	29.77	(29.77)	124,553.93	earnings to fund and maintain the Seized	
	FISCAL YEAR 2024	143,802.93	(17,076.52)	0.00	(17,076.52)	(1,752.48)	124,973.93	Assets Holding Program.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						29,859.96		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						29,889.73		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						32,720.41		
6532	BAIL BOND ENFORCER ACCOUNT Cash Control								
6532-999	(51-10A-2F(2)WV CODE								
	FISCAL YEAR 2022	15,724.96	1,120.00	0.00	1,120.00	0.00	16,844.96	Other collections, fees, licenses & income	2001-Special Revenue
	FISCAL YEAR 2023	16,844.96	140.00	0.00	140.00	0.00	16,984.96	to fund the Bail Bond Enforcer Program.	Appropriated
	FISCAL YEAR 2024	17,894.96	910.00	0.00	910.00	0.00	18,804.96		
6543	WEST VIRGINIA STATE POLICE POST DNA DATA BASE FUND Cash Control								
6543-999	(15-2B-15) WV CODE								
	FISCAL YEAR 2022	254,674.94	38,062.71	(60,524.63)	(22,461.92)	0.00	232,213.02	To account for revenue collected and costs	2012-Special Revenue
	FISCAL YEAR 2023	232,213.02	2,654.07	0.00	2,654.07	0.00	234,867.09	associated with collecting DNA samples from	
	FISCAL YEAR 2024	185,321.63	40,271.48	(32,777.59)	7,493.89	0.00	192,815.52	convicted persons.	
6544	WEST VIRGINIA STATE POLICE POST EXCHANGE Cash Control								
6544-999	(15-2E-4) WV CODE								
	FISCAL YEAR 2022	135,385.69	88,530.92	(78,703.82)	9,827.10	0.00	145,212.79	To account for the receipt and disbursement of	2011-Special Revenue
	FISCAL YEAR 2023	145,212.79	3,555.58	(9,589.35)	(6,033.77)	0.00	139,179.02	funds derived from the operation of the	Appropriated
	FISCAL YEAR 2024	132,669.44	67,530.60	(59,810.74)	7,719.86	0.00	140,389.30	WV State Police.	
8741	FEDERAL FUNDS Cash Control								
8741-999	(4-11-2) WV CODE								
	FISCAL YEAR 2022	3,228,392.77	3,264,147.47	(3,218,266.62)	45,880.85	0.00	3,274,273.62	Federal funds for accident reporting	1993-Federal Revenue
	FISCAL YEAR 2023	3,274,273.62	210,390.75	(367,944.87)	(157,554.12)	0.00	3,116,719.50	system & marijuana eradication program.	Appropriated
	FISCAL YEAR 2024	15,404,627.03	5,013,749.48	(8,569,830.71)	(3,556,081.23)	0.00	11,848,545.80		
M612	MEDICAL CANNABIS LAW ENFORCEMENT TRAINING Cash Control								
M612-999	(12-6D-2 (12) & 16A-9-2 9 (C)92)(C)) WV CODE								
	FISCAL YEAR 2022	0.00	135,439.00	0.00	135,439.00	0.00	135,439.00		2022-Special Revenue
	FISCAL YEAR 2023	135,439.00	0.00	0.00	0.00	0.00	135,439.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Account Fund.	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	29,964,063.68	21,824,262.45	(23,086,447.64)	(1,262,185.19)	58,238.88	28,760,117.37		
	ACCOUT INVESTMENT BTI FY24 SUBTOTAL						696,792.71		
0490 - WEST VIRGINIA STATE UNIVERSITY									
4603	PAYROLL CLEARING FUND								
	Cash Control								
4603-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Clearing Fund.	1993-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
4604	REVENUE CLEARING FUND								
	Cash Control								
4604-999	(18B-10-15) WV CODE								
	FISCAL YEAR 2022	246,544.49	146,247.15	0.00	146,247.15	0.00	392,791.64	Clearing fund for local revenue & earned	1993-Special Revenue
	FISCAL YEAR 2023	392,791.64	(142,241.08)	0.00	(142,241.08)	0.00	250,550.56	interest transfers to other line items.	
	FISCAL YEAR 2024	208,158.94	291,187.70	0.00	291,187.70	0.00	499,346.64		
4611	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4611-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	647,459.07	11,001,267.50	(10,300,650.62)	700,616.88	0.00	1,348,075.95	Other collections, fees licenses & interest	2004-Special Revenue
	FISCAL YEAR 2023	1,348,075.95	249,735.12	(1,245,634.47)	(995,899.35)	0.00	352,176.60	income to finance educational and	
	FISCAL YEAR 2024	6,211,734.28	11,870,507.02	(12,925,721.74)	(1,055,214.72)	0.00	5,156,519.56	general operating expenses.	
4612	AUXILIARY & AUXILIARY CAPITAL FEES FUND								
	Cash Control								
4612-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	763,891.78	6,562,614.90	(6,525,935.37)	36,679.53	0.00	800,571.31	Other collections, fees licenses & interest	2004-Special Revenue
	FISCAL YEAR 2023	800,571.31	70,126.10	(428,199.29)	(358,073.19)	0.00	442,498.12	income to finance auxiliary operating	
	FISCAL YEAR 2024	1,738,011.00	5,583,250.98	(7,233,669.49)	(1,650,418.51)	0.00	87,592.49	expenses.	
4613	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4613-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	21,166.74	464,689.08	(181,571.12)	283,117.96	0.00	304,284.70	Other collections, fees licenses & interest	2004-Special Revenue
	FISCAL YEAR 2023	304,284.70	9,083.80	0.00	9,083.80	0.00	313,368.50	income to finance capital repairs and	
	FISCAL YEAR 2024	610,481.45	527,064.31	(962,000.00)	(434,935.69)	0.00	175,545.76	alterations.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4614	GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4614-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	141,783.55	286,141.17	(200,044.11)	86,097.06	0.00	227,880.61	Other collections, fees licenses & interest	2004-Special Revenue
	FISCAL YEAR 2023	227,880.61	2,375.00	(33,337.33)	(30,962.33)	0.00	196,918.28	income to finance educational and	
	FISCAL YEAR 2024	186,805.49	4,545,098.47	(1,787,646.52)	2,757,451.95	0.00	2,944,257.44	general operating expenses.	
8775	FEDERAL GRANTS/CONTRACTS FUND Cash Control								
8775-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	152,408.77	7,036,140.55	(4,723,606.92)	2,312,533.63	0.00	2,464,942.40	Federal funds, earned interest, tuition &	1993-Federal Revenue
	FISCAL YEAR 2023	2,464,942.40	6,483.82	(216,875.17)	(210,391.35)	0.00	2,254,551.05	fees to participate in federal programs.	
	FISCAL YEAR 2024	288,003.67	1,584,483.75	(1,343,341.42)	241,142.33	0.00	529,146.00		
PCAF	PAYROLL CLEARING ACCOUNT FUND Cash Control								
PCAF-999	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00		2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	9,243,194.83	24,401,592.23	(24,252,379.17)	149,213.06	0.00	9,392,407.89		
0463 - WEST VIRGINIA UNIVERSITY									
4170	PAYROLL CLEARING FUND Cash Control								
4170-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2022	20,500,157.65	0.00	(19,984,327.91)	(19,984,327.91)	0.00	515,829.74	Payroll clearing fund.	1993-Special Revenue
	FISCAL YEAR 2023	515,829.74	0.00	6,432.43	6,432.43	0.00	522,262.17		
	FISCAL YEAR 2024	884,417.59	0.00	(366,777.32)	(366,777.32)	0.00	517,640.27		
4179	MEDICAL CENTER - EDUCATIONAL PROGRAMS FUND Cash Control								
4179-999	(18-11-4D, 11-19-2 & 18B-10-4A) WV CODE								
	FISCAL YEAR 2022	749,995.85	14,577,666.91	(16,767,904.09)	(2,190,237.18)	1,764,970.60	324,729.27	Rentals, appropriations, interest on	1993-Special Revenue
	FISCAL YEAR 2023	324,729.27	3,496,925.67	(598,463.76)	2,898,461.91	(2,475,084.17)	748,107.01	investments, tuition, fees & soft drinks	Appropriated
	FISCAL YEAR 2024	571,834.82	14,001,213.31	(14,041,364.44)	(40,151.13)	(31,877.73)	499,805.96	tax to provide educational programs at WVU	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						2,163.74	medical school.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						2,477,247.91		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						119,336.40		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4185	LOTTERY EDUCATION-WEST VIRGINIA UNIVERSITY Cash Control								
4185-999	(29-22-18G) WV CODE								
	FISCAL YEAR 2022	(670,060.67)	3,646,625.00	(4,074,724.09)	(428,099.09)	0.00	(1,098,159.76)		1993-Lottery Revenue
	FISCAL YEAR 2023	(1,098,159.76)	1,349,231.61	(310,726.88)	1,038,504.73	0.00	(59,655.03)		
	FISCAL YEAR 2024	(750,781.82)	3,782,430.00	(3,498,897.22)	283,532.78	0.00	(467,249.04)		
4187	TUITION & REQUIRED E & G FEES FUND Cash Control								
4187-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	12,154,861.90	739,314,681.17	(720,671,519.13)	18,643,162.04	(15,183,178.76)	21,129,845.18	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2023	21,129,845.18	56,102,774.20	(72,445,831.61)	(16,343,057.41)	9,013,726.47	13,800,514.24	investment earnings to fund all tuition &	
	FISCAL YEAR 2024	29,556,568.76	780,357,203.95	(743,036,807.40)	37,320,396.55	(47,590,177.50)	19,286,787.81	& required educational & general fees.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						38,780,235.22		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						29,361,607.48		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						84,332,008.66		
4188	AUXILIARY & AUXILIARY CAPITAL FEES FUND Cash Control								
4188-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	investment earnings to fund all auxiliary	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and auxiliary capital fees.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
4189	EDUCATION & GENERAL CAPITAL FEES FUND Cash Control								
4189-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Other collections, fees licenses and	2004-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	investment earnings to fund all required	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	and general capital fees.	
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4195	GIFTS, GRANTS & DONATIONS (NON-FEDERAL) Cash Control								
4195-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	1,297,680.14	61,218,485.45	(52,783,345.12)	8,435,140.33	(10,685,015.05)	973,805.42	Other collections, fees licenses and	
	FISCAL YEAR 2023	973,805.42	6,489,010.01	(4,606,625.20)	1,882,384.81	(1,590,975.45)	1,265,214.78	investment earnings to fund state, local	
	FISCAL YEAR 2024	1,267,082.69	99,717,685.05	(92,481,247.38)	7,236,437.67	(7,232,687.45)	1,270,832.91	& private grants, gifts and contracts.	2004-Special Revenue
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						13,422,131.52		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						15,013,106.97		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						24,320,536.68		
4196	SPECIAL INSTITUTIONAL CAPITAL FEE Cash Control								
4196-999	(HB101) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Tuition, fees & investment income for	2005-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	repayment of WVU issued revenue bond.	
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						0.00		
8761	FEDERAL GRANTS/CONTRACTS FUND Cash Control								
8761-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	491,586.70	69,626,176.91	(69,202,173.93)	424,002.98	96,597.34	1,012,187.02	Federal funds to account for all federal	2004-Federal Revenue
	FISCAL YEAR 2023	1,012,187.02	1,423,773.38	(893,197.81)	530,575.57	(1,060,671.33)	482,091.26	grants and contracts activity.	
	FISCAL YEAR 2024	497,494.22	11,731,146.61	(11,916,864.73)	(185,718.12)	214,784.11	526,560.21		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-22						809,218.87		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						1,869,890.20		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						1,622,871.31		
	FY24 SUBTOTAL	32,026,616.26	909,589,678.92	(865,341,958.49)	44,247,720.43	(54,639,958.57)	21,634,378.12		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						110,394,753.05		
	0464 - WVU AT PARKERSBURG								
4309	BOOKSTORE FUND Cash Control								
4309-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	195,272.39	0.00	(53,614.61)	(53,614.61)	0.00	141,657.78	Earned interest & receipts for sales of	1993-Special Revenue
	FISCAL YEAR 2023	141,657.78	0.00	(2,306.44)	(2,306.44)	0.00	139,351.34	books & stationery ; used to replenish	
	FISCAL YEAR 2024	3,353.33	0.00	(3,353.33)	(3,353.33)	0.00	0.00	stock & for operating expenses.	

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
4318	TUITION & REQUIRED E & G FEES FUND								
	Cash Control								
4318-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	22,932,880.67	9,353,284.30	(7,251,446.04)	2,101,838.26	0.00	25,034,718.93	Tuition, fees & investment income to fund	2004-Special Revenue
	FISCAL YEAR 2023	25,034,718.93	179,860.32	(1,200,936.67)	(1,021,076.35)	0.00	24,013,642.58	tuition and required E & G fees.	
	FISCAL YEAR 2024	26,264,630.90	12,973,884.21	(8,500,254.43)	4,473,629.78	0.00	30,738,260.68		
4319	EDUCATION & GENERAL CAPITAL FEES FUND								
	Cash Control								
4319-999	(18B-10-1B) WV CODE								
	FISCAL YEAR 2022	161,910.83	199,668.44	(194,783.41)	4,885.03	0.00	166,795.86	Tuition, fees & investment income to fund	2004-Special Revenue
	FISCAL YEAR 2023	166,795.86	4,156.26	(3,458.70)	697.56	0.00	167,493.42	educational & general capital fees.	
	FISCAL YEAR 2024	128,822.30	245,022.50	(184,683.63)	60,338.87	0.00	189,161.17		
4320	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)								
	Cash Control								
4320-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	1,738,431.53	2,291,939.56	(1,341,852.77)	950,086.79	154.14	2,688,672.46	Non-federal grants & investment earnings	2004-Special Revenue
	FISCAL YEAR 2023	2,688,672.46	8,940.00	(142,462.69)	(133,522.69)	0.00	2,555,149.77	to fund state, local & private grants, gifts	
	FISCAL YEAR 2024	1,793,480.03	2,673,418.06	(3,042,987.88)	(369,569.82)	0.00	1,423,910.21	and contracts.	
4321	PAYROLL CLEARING FUND								
	Cash Control								
4321-999	(12-3-12A) WV CODE								
	FISCAL YEAR 2022	345,079.88	0.00	113,202.44	113,202.44	0.00	458,282.32	Payroll clearing fund.	2004-Special Revenue
	FISCAL YEAR 2023	458,282.32	0.00	(328,191.11)	(328,191.11)	0.00	130,091.21		
	FISCAL YEAR 2024	23,276.01	0.00	(8,605.81)	(8,605.81)	0.00	14,670.20		
4322	WVUP LAND SALE ACCOUNT								
	Cash Control								
4322-999	(18B-19-10) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	Proceeds from sale of land for purchase of	2016-Special Revenue
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00	additional real property, technology or for	Appropriated
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00	capital improvement.	
8762	FEDERAL GRANTS/CONTRACTS FUND								
	Cash Control								
8762-999	(18B-4-4) WV CODE								
	FISCAL YEAR 2022	39,897.68	2,451,998.39	(2,463,315.25)	(11,316.86)	0.00	28,580.82	Federal funds & earned interest to	1993-Federal Revenue
	FISCAL YEAR 2023	28,580.82	404,112.55	(325,293.92)	78,818.63	0.00	107,399.45	participate in federal programs.	
	FISCAL YEAR 2024	557,224.67	1,155,223.25	(1,643,035.82)	(487,812.57)	0.00	69,412.10		
	FY24 SUBTOTAL	28,770,787.24	17,047,548.02	(13,382,920.90)	3,664,627.12	0.00	32,435,414.36		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0323 - WORKFORCE WEST VIRGINIA									
3450	ADMINISTRATION AND SERVICE FUND								
	Cash Control								
3450-999	(21A-9-1) WV CODE								
	FISCAL YEAR 2022	2,457,495.83	50,916,571.00	(32,413,907.01)	18,502,663.99	0.00	20,960,159.82	Interest & federal funds for operating expenses & to provide jobs for unemployed.	1993-Federal Revenue
	FISCAL YEAR 2023	20,960,159.82	717,331.21	(2,447,194.07)	(1,729,862.86)	0.00	19,230,296.96		
	FISCAL YEAR 2024	908,492.51	25,321,715.12	(25,191,591.68)	130,123.44	(142.50)	1,038,473.45		
3451	INTEREST ON EMPLOYERS DELINQUENT CONTRIBUTIONS FUND								
	Cash Control								
3451-999	(21A-9-5A) WV CODE								
	FISCAL YEAR 2022	1,718,175.88	(221,359.35)	(56,882.17)	(278,241.52)	0.00	1,439,934.36	Interest on delinquent payments & penalty charges for refunds & contingent expenses.	1993-Special Revenue
	FISCAL YEAR 2023	1,439,934.36	17,714.83	0.00	17,714.83	0.00	1,457,649.19		
	FISCAL YEAR 2024	1,904,135.68	361,827.55	(4,109.98)	357,717.57	0.00	2,261,853.25		
8749	WORKFORCE INVESTMENT ACT								
	Cash Control								
8749-999	(4-11-12) WV CODE								
	FISCAL YEAR 2022	877,706.24	27,413,501.09	(28,169,094.30)	(755,593.21)	0.00	122,113.03	Federal funds to be used by the Bureau for Workforce Investment programs.	2009-Federal Revenue Block Grant
	FISCAL YEAR 2023	122,113.03	1,851,915.73	(2,008,973.50)	(157,057.77)	0.00	(34,944.74)		
	FISCAL YEAR 2024	322,295.90	23,517,036.38	(23,626,343.65)	(109,307.27)	0.00	212,988.63		
8835	CONSOLIDATED FEDERAL FUNDS								
	Cash Control								
8835-999	(21A-2-2) WV CODE								
	FISCAL YEAR 2022	0.00	0.00	0.00	0.00	0.00	0.00	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
	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		
	FISCAL YEAR 2024	5,720.36	1,520,067.83	(1,492,304.01)	27,763.82	0.00	33,484.18		
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2022	(86.23)	0.00	0.00	0.00	0.00	(86.23)		2016-Special Revenue
	FISCAL YEAR 2023	(86.23)	0.00	0.00	0.00	0.00	(86.23)		
	FISCAL YEAR 2024	(86.23)	0.00	0.00	0.00	0.00	(86.23)		
	FY24 SUBTOTAL	3,140,558.22	50,720,646.88	(50,314,349.32)	406,297.56	(142.50)	3,546,713.28		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0810 - WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES									
8252	GIFTS GRANTS AND DONATIONS								
	Cash Control								
8252-999	(21A-2-2) WV CODE								
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.01	0.01		2024-Special Revenue
8254	SPECIAL RAILROAD AND INTERMODAL ENHANCEMENT FUND								
	Cash Control								
8254-999	(17-16B-7A AND 11-24-43A) WV CODE								
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	2,703.28	2,703.28		2024-Special Revenue Appropriated
8275	CONSUMER SALES TAX AIR CRAFT FUEL FUND								
	Cash Control								
8275-999	(N/A) WV CODE								
	FISCAL YEAR 2023	0.00	102,939.50	0.00	102,939.50	(102,939.50)	0.00		2023-Special Revenue
	FISCAL YEAR 2024	0.00	1,562,284.20	(926,853.97)	635,430.23	(635,430.23)	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						102,939.50		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						3,404,225.87		
8401	SOUTH BRANCH VALLEY RR OPERATING FUND								
	Cash Control								
8401-999	(29-18-16) WV CODE								
	FISCAL YEAR 2023	0.00	108,361.46	(129,705.99)	(21,344.53)	(34,515.30)	(55,859.83)		2023-Special Revenue
	FISCAL YEAR 2024	(73,228.14)	1,790,757.45	(2,141,873.91)	(351,116.46)	553,645.93	873.03		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						34,515.30		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						5,123,300.19		
8407	WEST VIRGINIA CENTRAL RAILROAD								
	Cash Control								
8407-999	(29-18-16) WV CODE								
	FISCAL YEAR 2023	0.00	509.96	0.00	509.96	(509.96)	0.00		2023-Special Revenue
	FISCAL YEAR 2024	1,350.00	133,970.97	0.00	133,970.97	(96,366.97)	38,954.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-23						509.96		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						650,031.38		
8451	PUBLIC TRANSIT SECTIONS 5339 and 5311								
	Cash Control								
8451-999	(17-16C-3) WV CODE								
	FISCAL YEAR 2023	0.00	0.00	(18,204.70)	(18,204.70)	0.00	(18,204.70)		2023-Special Revenue
	FISCAL YEAR 2024	(42,378.68)	101,359.64	(69,084.14)	32,275.50	10,103.18	0.00		
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-24						919,343.01		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
8252	PUBLIC TRANSIT SECTION 5310								
	Cash Control								
8252-999	(17-16C-3) WV CODE								
	FISCAL YEAR 2024	17,423.50	20,247.62	(28,842.84)	(8,595.22)	59,763.05	68,591.33		2024-Special Revenue
8745	PUBLIC TRANSIT CONSOLIDATED FEDERAL FUNDS FUND								
	Cash Control								
8745-999	(4-11-2) WV CODE								
	FISCAL YEAR 2023	0.00	1,469,535.00	(281,491.27)	1,188,043.73	0.00	1,188,043.73		2023-Federal Revenue
	FISCAL YEAR 2024	1,255,435.77	16,248,915.00	(16,267,930.75)	(19,015.75)	(971,446.81)	264,973.21		Appropriated
8830	CONSOLIDATED FEDERAL FUNDS-PUBLIC PORT AUTHORITY								
	Cash Control								
8830-999	(CHAPTER 17) WV CODE								
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	451,742.69	451,742.69		2024-Federal Revenue
									Appropriated
PCAF	PAYROLL CLEARING ACCOUNT FUND								
	Cash Control								
PCAF	FISCAL YEAR 2023	0.00	0.00	0.00	0.00	0.00	0.00		2023-Special Revenue
	FISCAL YEAR 2024	0.00	0.00	0.00	0.00	0.00	0.00		
	FY24 SUBTOTAL	1,158,602.45	19,857,534.88	(19,434,585.61)	422,949.27	(625,285.87)	827,837.55		
	ACCOUNT INVESTMENT BTI FY24 SUBTOTAL						10,096,900.45		
0238 - WV DIVISION OF NATURAL RESOURCES POLICE OFFICER RET SYSTEM									
2397	WV DIVISION OF NATURAL RESOURCES POLICE OFFICER RET FUND								
	Cash Control								
2397-999	(20-18-7) WV CODE								
	FISCAL YEAR 2022	(49,313.73)	1,793,297.09	(380,375.04)	1,412,922.05	(1,508,666.40)	(35,058.08)		2021-Special Revenue
	FISCAL YEAR 2023	(35,058.08)	188,597.24	(40,995.04)	147,602.20	(85,424.12)	27,120.00		
	FISCAL YEAR 2024	15,738.01	5,683,157.47	(562,848.30)	5,120,309.17	(5,084,717.55)	51,329.63		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						25,681,974.85		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						25,761,974.85		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						31,781,081.97		
	FY24 SUBTOTAL	15,738.01	5,683,157.47	(562,848.30)	5,120,309.17	(5,084,717.55)	51,329.63		
	ACCOUNT INVESTMENT IMB FY24 SUBTOTAL						31,781,081.97		

FUND ACCT. NO	SPENDING UNIT CODE SECTION	BUDGETARY CASH BALANCE BEGIN OF YEAR	REVENUE	DISBURSEMENTS	NET ACTIVITY	CASH ADJUSTMENT	BUDGETARY CASH BALANCE END OF YEAR	SOURCE AND USE	YEAR FUND ESTABLISHED
0236 - WV PUBLIC SAFETY DEATH DIS AND RETIREMENT SYS PLAN A									
2392	WV PUBLIC SAFETY DEATH DIS & RETIREMENT PLAN A								
	Cash Control								
2392-999	FISCAL YEAR 2022	9,205.87	30,929,068.93	(45,829,342.82)	(14,900,273.89)	(1,742,740.83)	31,191.15		2016-Special Revenue
	FISCAL YEAR 2023	31,191.15	13,375.81	(3,930,279.21)	(3,916,903.40)	3,919,339.51	33,627.26		
	FISCAL YEAR 2024	48,513.41	118,648,921.20	(48,403,799.35)	70,245,121.85	(70,237,777.07)	55,858.19		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						805,882,456.50		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						801,482,456.50		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						817,627,216.80		
	FY24 SUBTOTAL	48,513.41	118,648,921.20	(48,403,799.35)	70,245,121.85	(70,237,777.07)	55,858.19		
	ACCOUNT INVESTMENT IMB FY24 SUBTOTAL						817,627,216.80		
0237 - WV STATE POLICE RETIREMENT SYSTEM PLAN B									
2393	WV STATE POLICE RETIREMENT SYSTEM PLAN B								
	Cash Control								
2393-999	FISCAL YEAR 2022	(448,867.26)	17,309,395.52	(5,176,724.17)	12,132,671.35	(12,741,607.97)	(507,803.88)		2016-Special Revenue
	FISCAL YEAR 2023	(507,803.88)	1,421,243.10	(497,947.10)	923,296.00	(358,147.29)	57,344.83		
	FISCAL YEAR 2024	64,261.21	62,718,298.79	(9,469,835.85)	53,248,462.94	(53,257,680.80)	55,043.35		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-22						303,870,138.92		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-23						304,170,138.92		
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-24						362,107,908.27		
	FY24 SUBTOTAL	64,261.21	62,718,298.79	(9,469,835.85)	53,248,462.94	(53,257,680.80)	55,043.35		
	ACCOUNT INVESTMENT IMB FY24 SUBTOTAL						362,107,908.27		
0940 - WV STATEWIDE ADDRESSING AND MAPPING BOARD									
8698	WV STATEWIDE ADDRESSING AND MAPPING FUND								
	Cash Control								
8698-999	(24E-1-5A) WV CODE								
	FISCAL YEAR 2022	1,280.78	0.00	0.00	0.00	0.00	1,280.78	Special funds to be used specifically for	1997-Special Revenue
	FISCAL YEAR 2023	1,280.78	0.00	0.00	0.00	0.00	1,280.78	the WV Statewide Addressing and	
	FISCAL YEAR 2024	1,280.78	0.00	0.00	0.00	0.00	1,280.78	Mapping Board.	
	FY24 SUBTOTAL	1,280.78	0.00	0.00	0.00	0.00	1,280.78		
	FY24 TOTALS	103,523,039,776.91	28,573,295,528.58	(25,729,974,603.06)	2,843,320,925.52	12,888,044,261.33	119,256,048,815.51		
	ACCOUNT INVESTMENT BTI FY24 TOTAL						10,816,994,018.41		
	ACCOUNT INVESTMENT IMB FY24 TOTAL						25,818,722,319.84		
	FY24 INVESTMENTS BTI/IMB TOTAL						36,635,716,338.25		