

# WORKIVA

## NEW USER ACCESS

### Follow these steps to set up your credentials:

1. Open the Welcome Email: Look for an email from Workiva with the subject line or content detailing onboarding and login instructions.
2. Click the Activation Link: Open the link provided in the email (Note: This link expires after 48 hours).
3. Create Your Password: Enter your username and establish a password. Your password must be at least 12 characters long and cannot contain your first name, last name, or username.
4. Log In: Navigate to the [Workiva Sign-In Portal](#) to enter your new credentials. If your company uses Multi-Factor Authentication (MFA) or Single Sign-On (SSO), follow the on-screen prompts or log in through your company's identity provider page.

### Follow these steps after your first successful login:

1. Locate the folders on the left-hand side: IMPORTANT: You may not see any folders at first. Once permissions are set at FARS, you should only see your respective closing book package. If you don't see them initially, keep checking back. If they are still not visible by July 1, please contact FARS Staff.
2. Verify you are seeing the proper folder(s): Folders should correspond to your Dept Code with two alphabetic characters at the end.
3. Review the forms in your package(s): Verify you have access to all necessary forms.
4. Document issues: Email any issues or concerns to [farsclosingbook@wv.gov](mailto:farsclosingbook@wv.gov)

## **FORM INFORMATION**

**Available forms** – a form is considered available to an agency if there are blue cells to be filled out. Some forms are specific to either audited or unaudited agencies. To ensure there is no skipping of chronological numbers in the form sequence, the agencies will see all forms but may not be able to fill out forms deemed not applicable to their agency type (audited vs unaudited).

**Dept Status:** Once this form is in progress, choose the best option for the status of the form.

- **Not Started** – The default status of the form.
- **Not Applicable** – if your agency does not have this item, please mark the form as N/A.
- **In Progress** – this is to let the agency and FARS know that the form is currently being updated.
- **Ready for review** – if the agency has a separate reviewer and preparer, this will let the agency reviewer know the form is ready for them to review. The preparer and reviewer can be the same individual, however, FARS recommends double checking your work before submitting the form.
- **Complete** – this option will not be available until the preparer and reviewer information is filled out

Once a form is marked complete, it will be locked (once the daily system update runs) and then the form is considered officially submitted to FARS. If your agency needs to unlock the form for any corrections, please reach out to [farsclosingbook@wv.gov](mailto:farsclosingbook@wv.gov).

**FARS is looking for all available forms to be either marked as “Not Applicable” or “Complete”.**

**Admin Status:** Once FARS reviews the form, we will mark the form as “revision needed” if we have a question or correction. We will reach out to your agency with our question.

**Closing Book Dept:** Auto populates the department name.

**Closing Book Code:** Auto populates from the department.

**Prepared By AND Reviewed By:** Enter the information of who prepared and reviewed this form for name, email address, phone number and date.

## **HOW TO ENTER A COMMENT**

Select the text, object, cell or table you want to comment on. Right click and select **Add Comment** from the pick list. Adding a comment can also be selected from the panel located along the right side of the form for the icon depicting a box with lines.

## **HOW TO ATTACH A FILE TO THE FORM:**

To attach a file to the form, select the paper clip icon from the panel located along the right side of the form. An attachment dialog box will appear and select the up-arrow icon and click “Upload from computer”. The browsing from computer box will open allowing you to find the file from your files.

wvOASIS Dept	Department Name	wvOASIS Fund	wvOASIS Fund Name	wvOASIS Fund Num and Name	Fund Category	ACFR Fund Type
0100	GOVERNORS OFFICE	0101	GOVERNOR'S OFFICE FUND	0101 - GOVERNOR'S OFFICE FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	0102	GOVERNOR'S OFFICE-CUSTODIAL FUND	0102 - GOVERNOR'S OFFICE-CUSTODIAL FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	0105	GOVERNOR'S CIVIL CONTINGENT FUND	0105 - GOVERNOR'S CIVIL CONTINGENT FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	0116	AUDITOR GENERAL ADMINISTRATION FUND	0116 - AUDITOR GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	0126	TREASURER'S OFFICE FUND	0126 - TREASURER'S OFFICE FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	0127	TRANSFERS-REVENUES FROM HORSE AND DOG RACING	0127 - TRANSFERS-REVENUES FROM HORSE AND DOG RACING	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	0128	INTEREST INCOME	0128 - INTEREST INCOME	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	0131	DEPARTMENT OF AGRICULTURE FUND	0131 - DEPARTMENT OF AGRICULTURE FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	0132	STATE CONSERVATION COMMITTEE FUND	0132 - STATE CONSERVATION COMMITTEE FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	0135	MEAT INSPECTION FUND	0135 - MEAT INSPECTION FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	0136	AGRICULTURAL AWARDS FUND	0136 - AGRICULTURAL AWARDS FUND	GOVERNMENTAL FUNDS	0100
1500	ATTORNEY GENERAL	0150	ATTORNEY GENERAL FUND	0150 - ATTORNEY GENERAL FUND	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	0155	SECRETARY OF STATE FUND	0155 - SECRETARY OF STATE FUND	GOVERNMENTAL FUNDS	0100
1601	STATE ELECTION COMMISSION	0160	STATE ELECTIONS COMMISSION FUND	0160 - STATE ELECTIONS COMMISSION FUND	GOVERNMENTAL FUNDS	0100
2100	SENATE	0165	SENATE FUND	0165 - SENATE FUND	GOVERNMENTAL FUNDS	0100
2200	HOUSE OF DELEGATES	0170	HOUSE OF DELEGATES FUND	0170 - HOUSE OF DELEGATES FUND	GOVERNMENTAL FUNDS	0100
2300	JOINT EXPENSES	0175	JOINT EXPENSES FUND	0175 - JOINT EXPENSES FUND	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	0180	GENERAL JUDICIAL FUND	0180 - GENERAL JUDICIAL FUND	GOVERNMENTAL FUNDS	0100
0201	SECRETARY OF ADMINISTRATION	0185	GENERAL REVENUE FUND	0185 - GENERAL REVENUE FUND	GOVERNMENTAL FUNDS	0100
0201	SECRETARY OF ADMINISTRATION	0186	OFFICE OF THE SECRETARY GENERAL ADMINISTRATION FND	0186 - OFFICE OF THE SECRETARY GENERAL ADMINISTRATION FND	GOVERNMENTAL FUNDS	0100
0205	PUBLIC EMPLOYEES RETIREMENT SYSTEM	0195	PUBLIC EMPLOYEES RETIREMENT SYSTEM STATE FUND	0195 - PUBLIC EMPLOYEES RETIREMENT SYSTEM STATE FUND	FIDUCIARY FUNDS	0731
0225	PUBLIC EMPLOYEES INSURANCE AGENCY	0200	PUBLIC EMPLOYEES INSURANCE AGENCY FUND	0200 - PUBLIC EMPLOYEES INSURANCE AGENCY FUND	ENTERPRISE FUNDS	0505
0209	FINANCE DIVISION	0203	DIVISION OF FINANCE FUND	0203 - DIVISION OF FINANCE FUND	GOVERNMENTAL FUNDS	0100
0231	OFFICE OF TECHNOLOGY	0204	WV OFFICE OF TECHNOLOGY	0204 - WV OFFICE OF TECHNOLOGY	INTERNAL SERVICE FUNDS	0602
0222	DIVISION OF PERSONNEL	0206	DIVISION OF PERSONNEL	0206 - DIVISION OF PERSONNEL	GOVERNMENTAL FUNDS	0100
0213	PURCHASING DIVISION	0210	DIVISION OF PURCHASING FUND	0210 - DIVISION OF PURCHASING FUND	GOVERNMENTAL FUNDS	0100
0217	COMMISSION ON UNIFORM STATE LAWS	0214	COMMISSION ON UNIFORM STATE LAWS FUND	0214 - COMMISSION ON UNIFORM STATE LAWS FUND	GOVERNMENTAL FUNDS	0100
0219	PUBLIC EMPLOYEES GRIEVANCE BOARD	0220	EDUCATION & STATE EMPLOYEES GRIEVANCE BOARD FUND	0220 - EDUCATION & STATE EMPLOYEES GRIEVANCE BOARD FUND	GOVERNMENTAL FUNDS	0100
0220	ETHICS COMMISSION	0223	ETHICS COMMISSION FUND	0223 - ETHICS COMMISSION FUND	GOVERNMENTAL FUNDS	0100
0221	PUBLIC DEFENDER SERVICES	0226	PUBLIC DEFENDER SERVICES FUND	0226 - PUBLIC DEFENDER SERVICES FUND	GOVERNMENTAL FUNDS	0100
0211	GENERAL SERVICES DIVISION	0230	DIVISION OF GENERAL SERVICES FUND	0230 - DIVISION OF GENERAL SERVICES FUND	INTERNAL SERVICE FUNDS	0601
0224	COMMODITIES AND SERVICES FROM THE HANDICAPPED	0233	COMM FOR PURCH OF COMMOD/SERV FROM HANDICAPPED FND	0233 - COMM FOR PURCH OF COMMOD/SERV FROM HANDICAPPED FND	GOVERNMENTAL FUNDS	0100
0304	WEST VIRGINIA DEPARTMENT TOURISM	0246	GENERAL ADMINISTRATION FUND	0246 - GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0305	DIVISION OF FORESTRY	0250	GENERAL ADMINISTRATION FUND	0250 - GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0306	GEOLOGICAL AND ECONOMIC SURVEY	0253	GENERAL ADMINISTRATION FUND	0253 - GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	0256	GENERAL OPERATING FUND	0256 - GENERAL OPERATING FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	0260	GENERAL ADMINISTRATION FUND	0260 - GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	0265	DNR GENERAL ADMINISTRATION FUND	0265 - DNR GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0311	ENVIRONMENTAL QUALITY BOARD	0270	GENERAL ADMINISTRATION FUND	0270 - GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	0273	GENERAL ADMINISTRATION FUND	0273 - GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0314	DIVISION OF MINERS HEALTH, SAFETY AND TRAINING	0277	GENERAL ADMINISTRATION FUND	0277 - GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0319	BOARD OF COAL MINE HEALTH AND SAFETY	0280	GENERAL ADMINISTRATION FUND	0280 - GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0320	COAL MINE SAFETY & TECHNICAL REVIEW	0285	GENERAL ADMINISTRATION FUND	0285 - GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	0293	DIVISION OF CULTURE & HISTORY FUND	0293 - DIVISION OF CULTURE & HISTORY FUND	GOVERNMENTAL FUNDS	0100
0431	SECRETARY OF EDUCATION AND THE ARTS	0294	GENERAL ADMINISTRATIVE FUND	0294 - GENERAL ADMINISTRATIVE FUND	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	0296	LIBRARY COMMISSION FUND	0296 - LIBRARY COMMISSION FUND	GOVERNMENTAL FUNDS	0100
0439	EDUCATIONAL BROADCASTING AUTHORITY	0300	EDUCATIONAL BROADCASTING FUND	0300 - EDUCATIONAL BROADCASTING FUND	COMPONENT UNITS	1006
0402	DEPARTMENT OF EDUCATION	0303	SCHOOL LUNCH PROGRAM FUND	0303 - SCHOOL LUNCH PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	0306	FFA & FHA CAMP & CONFERENCE CENTER FUND	0306 - FFA & FHA CAMP & CONFERENCE CENTER FUND	GOVERNMENTAL FUNDS	0100
0932	DIVISION OF REHABILITATION SERVICES	0310	GENERAL ADMINISTRATIVE FUND	0310 - GENERAL ADMINISTRATIVE FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	0313	STATE DEPT OF EDUCATION FUND	0313 - STATE DEPT OF EDUCATION FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	0314	AID FOR EXCEPTIONAL CHILDREN FUND	0314 - AID FOR EXCEPTIONAL CHILDREN FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	0317	STATE AID TO SCHOOLS FUND	0317 - STATE AID TO SCHOOLS FUND	GOVERNMENTAL FUNDS	0100
0404	SCHOOL BUILDING AUTHORITY	0318	SCHOOL BUILDING AUTHORITY	0318 - SCHOOL BUILDING AUTHORITY	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	0320	WV SCHOOLS FOR THE DEAF & BLIND	0320 - WV SCHOOLS FOR THE DEAF & BLIND	GOVERNMENTAL FUNDS	0100
0476	WEST VIRGINIA SCHOOL OF OSTEOPATHIC MEDICINE	0336	OSTEOPATHIC MEDICINE GENERAL OPERATING FUND	0336 - OSTEOPATHIC MEDICINE GENERAL OPERATING FUND	COMPONENT UNITS	2000
0463	WEST VIRGINIA UNIVERSITY	0343	MEDICAL SCHOOL FUND	0343 - MEDICAL SCHOOL FUND	COMPONENT UNITS	2000
0463	WEST VIRGINIA UNIVERSITY	0344	GENERAL ADMINISTRATIVE FUND	0344 - GENERAL ADMINISTRATIVE FUND	COMPONENT UNITS	2000
0471	MARSHALL UNIVERSITY	0347	MEDICAL SCHOOL GENERAL ADMINISTRATION FUND	0347 - MEDICAL SCHOOL GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0471	MARSHALL UNIVERSITY	0348	GENERAL ADMINISTRATION FUND	0348 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0464	WEST VIRGINIA UNIVERSITY AT PARKERSBURG	0351	GENERAL ADMINISTRATION FUND	0351 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0482	BLUEFIELD STATE UNIVERSITY	0354	GENERAL ADMINISTRATION FUND	0354 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0483	CONCORD UNIVERSITY	0357	GENERAL ADMINISTRATION FUND	0357 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	0360	GENERAL ADMINISTRATION FUND	0360 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0485	GLENVILLE STATE UNIVERSITY	0363	GENERAL ADMINISTRATION FUND	0363 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0486	SHEPHERD UNIVERSITY	0366	GENERAL ADMINISTRATION FUND	0366 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0488	WEST LIBERTY UNIVERSITY	0370	GENERAL ADMINISTRATION FUND	0370 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000

0490	WEST VIRGINIA STATE UNIVERSITY	0373	GENERAL ADMINISTRATION FUND	0373 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0487	SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	0380	GENERAL ADMINISTRATION FUND	0380 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0489	WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE	0383	GENERAL ADMINISTRATION FUND	0383 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0402	DEPARTMENT OF EDUCATION	0390	VOCATIONAL DIVISION FUND	0390 - VOCATIONAL DIVISION FUND	GOVERNMENTAL FUNDS	0100
0501	SECRETARY OF HEALTH AND HUMAN RESOURCES	0400	OFFICE OF THE SECRETARY GENERAL ADMINISTRATIVE FD	0400 - OFFICE OF THE SECRETARY GENERAL ADMINISTRATIVE FD	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	0401	HEALTH FACILITIES - CENTRAL OFFICE	0401 - HEALTH FACILITIES - CENTRAL OFFICE	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	0402	HEALTH FACILITIES - CAPITAL PROJECTS FUND	0402 - HEALTH FACILITIES - CAPITAL PROJECTS FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0403	DIV OF HUMAN SERVICES GENERAL ADMINISTRATION FUND	0403 - DIV OF HUMAN SERVICES GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0404	DEPARTMENT OF HEALTH-OFFICE OF THE SHARED ADMINISTRATION	0404 - DEPARTMENT OF HEALTH-OFFICE OF THE SHARED ADMINISTRATION	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0405	DEPARTMENT OF HEALTH-OFFICE OF THE COMMISSIONER	0405 - DEPARTMENT OF HEALTH-OFFICE OF THE COMMISSIONER	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0406	DEPARTMENT OF HEALTH-HEALTH STATISTIC CENTER	0406 - DEPARTMENT OF HEALTH-HEALTH STATISTIC CENTER	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0407	CENTRAL OFFICE GENERAL ADMINISTRATIVE FUND	0407 - CENTRAL OFFICE GENERAL ADMINISTRATIVE FUND	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	0408	HEALTH FACILITIES - HOPEMONT HOSPITAL	0408 - HEALTH FACILITIES - HOPEMONT HOSPITAL	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	0409	HEALTH FACILITIES - LAKIN HOSPITAL	0409 - HEALTH FACILITIES - LAKIN HOSPITAL	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	0410	HEALTH FACILITIES -JOHN MANCHIN SENIOR HEALTHCARE CENTER	0410 - HEALTH FACILITIES -JOHN MANCHIN SENIOR HEALTHCARE CENTER	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	0411	HEALTH FACILITIES - JACKIE WITHROW HOSPITAL	0411 - HEALTH FACILITIES - JACKIE WITHROW HOSPITAL	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	0412	HEALTH FACILITIES - WELCH COMMUNITY HOSPITAL	0412 - HEALTH FACILITIES - WELCH COMMUNITY HOSPITAL	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	0413	HEALTH FACILITIES - WILLIAM R. SHARPE JR. HOSPITAL	0413 - HEALTH FACILITIES - WILLIAM R. SHARPE JR. HOSPITAL	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	0414	HEALTH FACILITIES - MILDRED MITCHELL-BATEMAN HOSPITAL	0414 - HEALTH FACILITIES - MILDRED MITCHELL-BATEMAN HOSPITAL	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	0415	HEALTH FACILITIES - WILLIAM SHARPE - TRANSIT LIVIVING FAC	0415 - HEALTH FACILITIES - WILLIAM SHARPE - TRANSIT LIVIVING FAC	GOVERNMENTAL FUNDS	0100
0510	HUMAN RIGHTS	0416	HUMAN RIGHTS COMMISSION FUND	0416 - HUMAN RIGHTS COMMISSION FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0417	SERVICES	SERVICES	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0418	PREVENTION S	PREVENTION S	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0419	DEPARTMENT OF HEALTH-OFFICE OF LABORTORY SERVICES	0419 - DEPARTMENT OF HEALTH-OFFICE OF LABORTORY SERVICES	GOVERNMENTAL FUNDS	0100
0508	BUREAU OF SENIOR SERVICES	0420	BUREAU OF SENIOR SERVICES FUND	0420 - BUREAU OF SENIOR SERVICES FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0421	DEPARTMENT OF HEALTH-OMFH - CHILDREN'S SPECIALTY CARE	0421 - DEPARTMENT OF HEALTH-OMFH - CHILDREN'S SPECIALTY CARE	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0422	YOUNG	YOUNG	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0423	HEALTH	HEALTH	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0424	DEPARTMENT OF HEALTH-OMCH- COMMUNITY HEALTH	0424 - DEPARTMENT OF HEALTH-OMCH- COMMUNITY HEALTH	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0425	DEPARTMENT OF HEALTH-OMCH-WOMEN'S AND FAMILY HEALTH	0425 - DEPARTMENT OF HEALTH-OMCH-WOMEN'S AND FAMILY HEALTH	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0426	DEPARTMENT OF HEALTH-OMCH-WEST VIRGINIA BIRTH TO THREE	0426 - DEPARTMENT OF HEALTH-OMCH-WEST VIRGINIA BIRTH TO THREE	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0427	DEPARTMENT OF HEALTH-OFFICE OF MEDICAL CANNABIS	0427 - DEPARTMENT OF HEALTH-OFFICE OF MEDICAL CANNABIS	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0428	BUREAU FOR PUBLIC HEALTH - OFFICE OF NUTRITION SERVICES	0428 - BUREAU FOR PUBLIC HEALTH - OFFICE OF NUTRITION SERVICES	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0429	DEAF AND HARD OF HEARING	0429 - DEAF AND HARD OF HEARING	GOVERNMENTAL FUNDS	0100
0601	SECRETARY OF DEPARTMENT OF HOMELAND SECURITY	0430	OFFICE OF THE SECRETARY GENERAL ADMIN FUND	0430 - OFFICE OF THE SECRETARY GENERAL ADMIN FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0431	CENTER FOR LOCAL HEALTH	0431 - CENTER FOR LOCAL HEALTH	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0432	OFFICE OF CHIEF MEDICAL EXAMINER	0432 - OFFICE OF CHIEF MEDICAL EXAMINER	GOVERNMENTAL FUNDS	0100
0603	ADJUTANT GENERAL	0433	STATE MILITIA FUND	0433 - STATE MILITIA FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0434	OFFICE OF EMERGENCY MEDICAL SERVICES	0434 - OFFICE OF EMERGENCY MEDICAL SERVICES	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0435	OFFICE OF THREAT PREPAREDNESS	0435 - OFFICE OF THREAT PREPAREDNESS	GOVERNMENTAL FUNDS	0100
0619	FIRE COMMISSION	0436	FIRE COMMISSION FUND	0436 - FIRE COMMISSION FUND	GOVERNMENTAL FUNDS	0100
0513	OFFICE OF THE INSPECTOR GENERAL	0437	OFFICE OF THE INSPECTOR GENERAL	0437 - OFFICE OF THE INSPECTOR GENERAL	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0438	HEALTH P	HEALTH P	GOVERNMENTAL FUNDS	0100
0608	DIVISION OF CORRECTIONS AND REHABILITATION	0440	BOARD OF PROBATION & PAROLE FUND	0440 - BOARD OF PROBATION & PAROLE FUND	COMPONENT UNITS	1020
0606	DIVISION OF EMERGENCY MANAGEMENT	0443	OFFICE OF EMERGENCY SERVICES FUND	0443 - OFFICE OF EMERGENCY SERVICES FUND	GOVERNMENTAL FUNDS	0100
0608	DIVISION OF CORRECTIONS AND REHABILITATION	0446	DIVISION OF CORRECTIONS CENTRAL OFFICE FUND	0446 - DIVISION OF CORRECTIONS CENTRAL OFFICE FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	0450	CORRECTIONAL UNITS FUND	0450 - CORRECTIONAL UNITS FUND	COMPONENT UNITS	1020
0612	WEST VIRGINIA STATE POLICE	0453	DIVISION OF PUBLIC SAFETY FUND	0453 - DIVISION OF PUBLIC SAFETY FUND	GOVERNMENTAL FUNDS	0100
0613	VETERANS AFFAIRS	0456	DIVISION OF VETERANS' AFFAIRS FUND	0456 - DIVISION OF VETERANS' AFFAIRS FUND	GOVERNMENTAL FUNDS	0100
0618	VETERANS HOME	0460	VETERAN'S HOME GENERAL OPERATING FUND	0460 - VETERAN'S HOME GENERAL OPERATING FUND	GOVERNMENTAL FUNDS	0100
0701	SECRETARY OF REVENUE	0465	OFFICE OF THE SECRETARY GENERAL ADMINISTRATION FND	0465 - OFFICE OF THE SECRETARY GENERAL ADMINISTRATION FND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	0470	TAX DIVISION FUND	0470 - TAX DIVISION FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	0472	JOBS GROWTH TAX RELIEF RECON ACT 2003 TRSF FUND	0472 - JOBS GROWTH TAX RELIEF RECON ACT 2003 TRSF FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	0473	REFUNDABLE CREDIT REIMBURSEMENT - LTY TFR	0473 - REFUNDABLE CREDIT REIMBURSEMENT - LTY TFR	GOVERNMENTAL FUNDS	0100
0704	INSURANCE COMMISSIONER	0480	INSURANCE COMMISSION GENERAL OPERATING FUND	0480 - INSURANCE COMMISSION GENERAL OPERATING FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0481	ADMINISTRA	ADMINISTRA	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0482	BUREAU FOR MEDICAL SERVICES-OFFICE OF THE COMMISSIONER	0482 - BUREAU FOR MEDICAL SERVICES-OFFICE OF THE COMMISSIONER	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0483	ADMINISTRATION	ADMINISTRATION	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0484	BUREAU FOR MEDICAL SERVICES-POLICY AND PROGRAMMING	0484 - BUREAU FOR MEDICAL SERVICES-POLICY AND PROGRAMMING	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0485	WAIVER	WAIVER	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0486	BUREAU FOR SOCIAL SERVICES-OFFICE OF THE COMMISSIONER	0486 - BUREAU FOR SOCIAL SERVICES-OFFICE OF THE COMMISSIONER	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0487	BUREAU FOR SOCIAL SERVICES-CHILDREN'S SERVICES	0487 - BUREAU FOR SOCIAL SERVICES-CHILDREN'S SERVICES	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0488	BUREAU FOR SOCIAL SERVICES-ADOPTION	0488 - BUREAU FOR SOCIAL SERVICES-ADOPTION	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0489	BUREAU FOR SOCIAL SERVICES-FOSTER CARE	0489 - BUREAU FOR SOCIAL SERVICES-FOSTER CARE	GOVERNMENTAL FUNDS	0100
0708	ALCOHOL BEVERAGE CONTROL ADMINISTRATION	0490	ABCC COLLECTIONS FUND	0490 - ABCC COLLECTIONS FUND	GOVERNMENTAL FUNDS	0100
0708	ALCOHOL BEVERAGE CONTROL ADMINISTRATION	0491	ABCC-BEER COMMISSION GENERAL ADMINISTRATIVE FUND	0491 - ABCC-BEER COMMISSION GENERAL ADMINISTRATIVE FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0492	BUREAU FOR SOCIAL SERVICES-ADULT SERVICES	0492 - BUREAU FOR SOCIAL SERVICES-ADULT SERVICES	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0493	WO	WO	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0494	BUREAU FOR SOCIAL SERVICES-SOCIAL SERVICE CASE WORKERS	0494 - BUREAU FOR SOCIAL SERVICES-SOCIAL SERVICE CASE WORKERS	GOVERNMENTAL FUNDS	0100

0511	DIVISION OF HUMAN SERVICES	0495	WO	WO	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0496	BUREAU FOR SOCIAL SERVICES-YOUTH SERVICES CASE WORKERS	0496 - BUREAU FOR SOCIAL SERVICES-YOUTH SERVICES CASE WORKERS	GOVERNMENTAL FUNDS	0100
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	0506	RAILROAD MAINTENANCE AUTHORITY	0506 - RAILROAD MAINTENANCE AUTHORITY	COMPONENT UNITS	1007
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	0510	DIVISION OF PUBLIC TRANSIT GENERAL OPERATING FUND	0510 - DIVISION OF PUBLIC TRANSIT GENERAL OPERATING FUND	COMPONENT UNITS	1007
0933	ATHLETIC COMMISSION	0523	STATE ATHLETIC COMMISSION FUND	0523 - STATE ATHLETIC COMMISSION FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0525	CONSOLIDATED MEDICAL SERVICES FUND	0525 - CONSOLIDATED MEDICAL SERVICES FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0534	TRANSFER EXCESS BALANCE FUND	0534 - TRANSFER EXCESS BALANCE FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	0535	PRIOR YEAR REFUNDS FUND	0535 - PRIOR YEAR REFUNDS FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	0539	REPAYMENT OF CONSOLIDATED FUND LOAN - TOTAL FUND	0539 - REPAYMENT OF CONSOLIDATED FUND LOAN - TOTAL FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	0542	PROBATION FEES FUND	0542 - PROBATION FEES FUND	GOVERNMENTAL FUNDS	0100
0201	SECRETARY OF ADMINISTRATION	0544	REVENUE SHORT FALL RESERVE FUND-TRANSFER	0544 - REVENUE SHORT FALL RESERVE FUND-TRANSFER	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	0546	CRIMINAL JUSTICE FUND	0546 - CRIMINAL JUSTICE FUND	GOVERNMENTAL FUNDS	0100
0705	LOTTERY COMMISSION	0548	VIDEO LOTTERY TRANSFERS FUND	0548 - VIDEO LOTTERY TRANSFERS FUND	GOVERNMENTAL FUNDS	0100
0325	AIR QUALITY BOARD	0550	AIR QUALITY BOARD GENERAL OPERATING FUND	0550 - AIR QUALITY BOARD GENERAL OPERATING FUND	GOVERNMENTAL FUNDS	0100
0495	WEST VIRGINIA NETWORK FOR EDUCATIONAL TELECOMPUTING	0551	WV NET GENERAL ADMINISTRATION FUND	0551 - WV NET GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0228	PROSECUTING ATTORNEYS INSTITUTE	0557	WV PROSECUTORS INSTITUTE ASSOCIATION GEN ADM FUND	0557 - WV PROSECUTORS INSTITUTE ASSOCIATION GEN ADM FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	0561	DRINKING WATER STATE REVOLVING FUND	0561 - DRINKING WATER STATE REVOLVING FUND	GOVERNMENTAL FUNDS	0100
0201	SECRETARY OF ADMINISTRATION	0564	REVENUE RESERVE FUND - CASH FLOW TRANSFER	0564 - REVENUE RESERVE FUND - CASH FLOW TRANSFER	GOVERNMENTAL FUNDS	0100
0608	DIVISION OF CORRECTIONS AND REHABILITATION	0570	JUVENILE SERVICES	0570 - JUVENILE SERVICES	COMPONENT UNITS	1020
0935	BOARD OF RESPIRATORY CARE	0571	EXCESS FUND STATUTORY TRANSFER	0571 - EXCESS FUND STATUTORY TRANSFER	GOVERNMENTAL FUNDS	0100
0323	WORKFORCE WEST VIRGINIA	0572	WORKFORCE WV FUND	0572 - WORKFORCE WV FUND	GOVERNMENTAL FUNDS	0105
0402	DEPARTMENT OF EDUCATION	0573	DIVISION OF EDUCATIONAL PERFORMANCE AUDITS	0573 - DIVISION OF EDUCATIONAL PERFORMANCE AUDITS	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	0575	ABANDONED AND UNCLAIMED PROPERTY TRANSFER FUND	0575 - ABANDONED AND UNCLAIMED PROPERTY TRANSFER FUND	GOVERNMENTAL FUNDS	0100
0907	BOARD OF REGISTERED NURSES	0579	BOARD OF REGISTERED NURSES FINE FUND	0579 - BOARD OF REGISTERED NURSES FINE FUND	GOVERNMENTAL FUNDS	0100
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	0580	DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	0580 - DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	COMPONENT UNITS	1007
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	0581	PUBLIC PORT AUTHORITY	0581 - PUBLIC PORT AUTHORITY	COMPONENT UNITS	1007
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	0582	AERONAUTICS COMMISSION	0582 - AERONAUTICS COMMISSION	COMPONENT UNITS	1007
0622	DIVISION OF PROTECTIVE SERVICES	0585	PROTECTIVE SERVICES	0585 - PROTECTIVE SERVICES	GOVERNMENTAL FUNDS	0100
0442	HIGHER EDUCATION POLICY COMMISSION - SYSTEM	0586	HEPC - SYSTEM CONTROL ACCOUNT FUND	0586 - HEPC - SYSTEM CONTROL ACCOUNT FUND	COMPONENT UNITS	2000
0492	EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	0587	GENERAL ADMINISTRATION FUND	0587 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0230	CHILDRENS HEALTH INSURANCE AGENCY	0588	CHILDRENS HEALTH INSURANCE	0588 - CHILDRENS HEALTH INSURANCE	GOVERNMENTAL FUNDS	0100
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	0589	HEPC ADMINISTRATION	0589 - HEPC ADMINISTRATION	COMPONENT UNITS	2000
0709	OFFICE OF TAX APPEALS	0593	OFFICE OF TAX APPEALS	0593 - OFFICE OF TAX APPEALS	GOVERNMENTAL FUNDS	0100
0703	STATE BUDGET OFFICE	0595	STATE BUDGET OFFICE GENERAL REVENUE FUND	0595 - STATE BUDGET OFFICE GENERAL REVENUE FUND	GOVERNMENTAL FUNDS	0100
0420	COUNCIL FOR COMMUNITY AND TECHNICAL COLLEGE EDUCATION	0596	WV COUNCIL FOR COMM & TECH COLL COUNC-CONTROL ACCT	0596 - WV COUNCIL FOR COMM & TECH COLL COUNC-CONTROL ACCT	COMPONENT UNITS	2000
0446	PIERPONT COMMUNITY AND TECHNICAL COLLEGE	0597	GENERAL ADMINISTRATION FUND	0597 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
(blank)	#N/A	0598	GENERAL ADMINISTRATION FUND	0598 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0444	MOUNTWEST COMMUNITY AND TECHNICAL COLLEGE	0599	GENERAL ADMINISTRATION FUND	0599 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0445	NEW RIVER COMMUNITY AND TECHNICAL COLLEGE	0600	GENERAL ADMINISTRATION FUND	0600 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0447	BLUE RIDGE COMMUNITY AND TECHNICAL COLLEGE	0601	GENERAL ADMINISTRATION FUND	0601 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
(blank)	#N/A	0602	GENERAL ADMINISTRATION FUND	0602 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0701	SECRETARY OF REVENUE	0603	REVENUE SHORTFALL RESERVE FUND - TRANSFER	0603 - REVENUE SHORTFALL RESERVE FUND - TRANSFER	GOVERNMENTAL FUNDS	0100
0701	SECRETARY OF REVENUE	0604	REVENUE RESERVE FUND - CASH FLOW TRANSFER	0604 - REVENUE RESERVE FUND - CASH FLOW TRANSFER	GOVERNMENTAL FUNDS	0100
0603	ADJUTANT GENERAL	0605	ADJUTANT GENERAL MILITARY FUND	0605 - ADJUTANT GENERAL MILITARY FUND	GOVERNMENTAL FUNDS	0100
0327	SECRETARY OF COMMERCE	0606	GENERAL ADMINISTRATION FUND	0606 - GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	0607	WV AGRICULTURE LAND PROTECTION AUTHORITY	0607 - WV AGRICULTURE LAND PROTECTION AUTHORITY	GOVERNMENTAL FUNDS	0100
0233	REAL ESTATE DIVISION	0610	REAL ESTATE DIVISION FUND	0610 - REAL ESTATE DIVISION FUND	GOVERNMENTAL FUNDS	0100
0328	OFFICE OF ENERGY	0612	DIVISION OF ENERGY FUND	0612 - DIVISION OF ENERGY FUND	GOVERNMENTAL FUNDS	0100
0705	LOTTERY COMMISSION	0614	HISTORICAL RESORT HOTEL FUND TRANSFERS	0614 - HISTORICAL RESORT HOTEL FUND TRANSFERS	GOVERNMENTAL FUNDS	0100
0215	AVIATION DIVISION	0615	TRAVEL MANAGEMENT FUND	0615 - TRAVEL MANAGEMENT FUND	INTERNAL SERVICE FUNDS	0603
0308	DIVISION OF LABOR	0616	OCCUPATIONAL SAFETY & HEALTH FUND	0616 - OCCUPATIONAL SAFETY & HEALTH FUND	GOVERNMENTAL FUNDS	0100
0327	SECRETARY OF COMMERCE	0617	OFFICE OF ECONOMIC OPPORTUNITY	0617 - OFFICE OF ECONOMIC OPPORTUNITY	GOVERNMENTAL FUNDS	0100
0493	BRIDGEVALLEY COMMUNITY AND TECHNICAL COLLEGE	0618	GENERAL ADMINISTRATION FUND	0618 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	2000
0623	DIVISION OF ADMINISTRATIVE SERVICES	0619	Division of Administrative Services	0619 - Division of Administrative Services	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	0620	Division of Highways General Fund	0620 - Division of Highways General Fund	GOVERNMENTAL FUNDS	0203
0316	WATER DEVELOPMENT AUTHORITY	0621	WATER DEVELOPMENT AUTHORITY	0621 - WATER DEVELOPMENT AUTHORITY	COMPONENT UNITS	1003
0100	GOVERNORS OFFICE	1012	RURAL DEVELOPMENT COUNCIL	1012 - RURAL DEVELOPMENT COUNCIL	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1016	ECONOMIC OPPORTUNITY LOW INCOME ENERGY ASST PRO FD	1016 - ECONOMIC OPPORTUNITY LOW INCOME ENERGY ASST PRO FD	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1017	ECONOMIC OPPORTUNITY DOW-LIEAP WEATHERIZATION FUND	1017 - ECONOMIC OPPORTUNITY DOW-LIEAP WEATHERIZATION FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1018	ECONOMIC OPPORTUNITY DOW-LIEAP WEATHERIZATION T&TA	1018 - ECONOMIC OPPORTUNITY DOW-LIEAP WEATHERIZATION T&TA	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1024	GIFTS, GRANTS, DONATIONS & OTHER SPECIAL PROJECTS	1024 - GIFTS, GRANTS, DONATIONS & OTHER SPECIAL PROJECTS	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1027	SPECIAL WEATHERIZATION PROJECTS	1027 - SPECIAL WEATHERIZATION PROJECTS	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1029	GIFTS, GRANTS AND DONATIONS	1029 - GIFTS, GRANTS AND DONATIONS	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1032	GOV'S SUMMITT ON WV'S FUTURE	1032 - GOV'S SUMMITT ON WV'S FUTURE	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1033	DHHR/EEO AA COMPLIANCE	1033 - DHHR/EEO AA COMPLIANCE	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1035	JUNE 1998 - FLOOD DISASTER	1035 - JUNE 1998 - FLOOD DISASTER	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1036	AMERICORPS PROMISE FELLOW MATCH - GOV. CIVIL CONT.	1036 - AMERICORPS PROMISE FELLOW MATCH - GOV. CIVIL CONT.	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1040	FEB 2003 FLOOD/SNOW DISASTER	1040 - FEB 2003 FLOOD/SNOW DISASTER	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1042	HURRICANE SEPTEMBER 2003 DR 1496	1042 - HURRICANE SEPTEMBER 2003 DR 1496	GOVERNMENTAL FUNDS	0100

0100	GOVERNORS OFFICE	1043	FLOOD DISASTER NOVEMBER 2003	1043 - FLOOD DISASTER NOVEMBER 2003	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1044	FLOOD DISASTER JUNE 2016	1044 - FLOOD DISASTER JUNE 2016	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1046	GOVERNORS OFFICE LOTTERY FUND	1046 - GOVERNORS OFFICE LOTTERY FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1053	CIVIL CONTINGENCY FUND - APRIL 07 FLOOD	1053 - CIVIL CONTINGENCY FUND - APRIL 07 FLOOD	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1055	GOVS CONTINGENCY FUND JUNE 2008 FLOOD	1055 - GOVS CONTINGENCY FUND JUNE 2008 FLOOD	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1057	MAY 2009 FLOOD	1057 - MAY 2009 FLOOD	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1058	MINORITY AFFAIRS FUND	1058 - MINORITY AFFAIRS FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1059	DECEMBER 2009 FLOOD - CONTINGENT FUND	1059 - DECEMBER 2009 FLOOD - CONTINGENT FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1060	MARCH 2010 FLOOD - CONTINGENT FUND	1060 - MARCH 2010 FLOOD - CONTINGENT FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1061	FEBRUARY 2010 WINTER STORM - CONTINGENT FUND	1061 - FEBRUARY 2010 WINTER STORM - CONTINGENT FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1062	JUNE 2010 FLOOD - CONTINGENT FUND	1062 - JUNE 2010 FLOOD - CONTINGENT FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1067	FEBRUARY 2012 WINTER STORM	1067 - FEBRUARY 2012 WINTER STORM	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	1070	WEST VIRGINIA FLOOD RESILIENCY TRUST FUND	1070 - WEST VIRGINIA FLOOD RESILIENCY TRUST FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1201	PUBLIC SERVICE CORPORATION TAXES FUND	1201 - PUBLIC SERVICE CORPORATION TAXES FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1202	DELINQUENT LAND TAX FUND	1202 - DELINQUENT LAND TAX FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1203	PUBLIC UTILITIES TAX LOSS RESTORATION FUND	1203 - PUBLIC UTILITIES TAX LOSS RESTORATION FUND	FIDUCIARY FUNDS	0742
1200	AUDITORS OFFICE	1204	FLOOD CONTROL	1204 - FLOOD CONTROL	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1205	GRANT RECOVERY FUND	1205 - GRANT RECOVERY FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1206	LAND OPERATING FUND	1206 - LAND OPERATING FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1207	SOCIAL SECURITY CONTRIBUTIONS FUND	1207 - SOCIAL SECURITY CONTRIBUTIONS FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1208	REVENUE CLEARING FUND	1208 - REVENUE CLEARING FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1209	State Auditor Public Integrity and Fraud Fund	1209 - State Auditor Public Integrity and Fraud Fund	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1211	REAL ESTATE TIME SHARING FUND	1211 - REAL ESTATE TIME SHARING FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1212	NATIONAL FOREST FUND	1212 - NATIONAL FOREST FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1213	EMPLOYEES BOND PURCHASES FUND	1213 - EMPLOYEES BOND PURCHASES FUND	FIDUCIARY FUNDS	0744
1200	AUDITORS OFFICE	1215	FAMILY PROTECTION SHELTERS FUND	1215 - FAMILY PROTECTION SHELTERS FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1218	STRIPPER WELL NDL 378 FUND	1218 - STRIPPER WELL NDL 378 FUND	FIDUCIARY FUNDS	0744
1200	AUDITORS OFFICE	1219	STANDARD OIL OF INDIANA-OIL OVERCHARGE FUND	1219 - STANDARD OIL OF INDIANA-OIL OVERCHARGE FUND	FIDUCIARY FUNDS	0744
1200	AUDITORS OFFICE	1224	LOCAL GOVERNMENT PURCHASING CARD EXPENDITURE	1224 - LOCAL GOVERNMENT PURCHASING CARD EXPENDITURE	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1225	SECURITIES REGULATION FUND	1225 - SECURITIES REGULATION FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1226	INVESTMENT IMBALANCE FUND	1226 - INVESTMENT IMBALANCE FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1227	PUBLIC UTILITY TAX ADMINISTRATION FUND	1227 - PUBLIC UTILITY TAX ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1228	ENFORCEMENT OF GUARDIANSHIP AND CONSERVATORSHIP	1228 - ENFORCEMENT OF GUARDIANSHIP AND CONSERVATORSHIP	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1231	TECHNOLOGY SUPPORT AND ACQUISITION	1231 - TECHNOLOGY SUPPORT AND ACQUISITION	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1233	TECHNOLOGY SUPPORT & ACQUISITION	1233 - TECHNOLOGY SUPPORT & ACQUISITION	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1234	PURCHASING CARD ADMINISTRATION FUND	1234 - PURCHASING CARD ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1235	CHIEF INSPECTORS FUND	1235 - CHIEF INSPECTORS FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1236	MOTOR VEHICLE ADMINISTRATION FUND	1236 - MOTOR VEHICLE ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1237	MOTOR VEHICLE AD VALOREM FEE	1237 - MOTOR VEHICLE AD VALOREM FEE	FIDUCIARY FUNDS	0742
1200	AUDITORS OFFICE	1238	EMPLOYEES BOND PURCHASES - I BONDS	1238 - EMPLOYEES BOND PURCHASES - I BONDS	FIDUCIARY FUNDS	0744
1200	AUDITORS OFFICE	1239	VFD WORKERS COMPENSATION PREMIUM SUBSIDY	1239 - VFD WORKERS COMPENSATION PREMIUM SUBSIDY	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1240	STATE AUDITOR-ACCOUNTING FOR INTERCEPTED FUNDS	1240 - STATE AUDITOR-ACCOUNTING FOR INTERCEPTED FUNDS	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1241	PRIVATE TRUST COMPANY APPLICATION FUND	1241 - PRIVATE TRUST COMPANY APPLICATION FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1242	PRIVATE TRUST COMPANY APPLICATION FUND	1242 - PRIVATE TRUST COMPANY APPLICATION FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	1243	INHERITANCE TAX ADMINISTRATIVE FUND	1243 - INHERITANCE TAX ADMINISTRATIVE FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1301	COLLEGE AND JUMPSTART SAVINGS ADMINISTRATIVE ACCOUNT	1301 - COLLEGE AND JUMPSTART SAVINGS ADMINISTRATIVE ACCOUNT	ENTERPRISE FUNDS	0507
1300	TREASURERS OFFICE	1302	REWRITE OLD/LOST CHECKS FUND	1302 - REWRITE OLD/LOST CHECKS FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1303	Jumpstart Savings Program Expense Fund	1303 - Jumpstart Savings Program Expense Fund	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1304	FOREIGN CHECK FEES CLEARING FUND	1304 - FOREIGN CHECK FEES CLEARING FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1305	TOURISM SHERIFF STEAM FUND	1305 - TOURISM SHERIFF STEAM FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1306	UNKNOWN AND UNLOCATABLE INTEREST OWNERS FUND	1306 - UNKNOWN AND UNLOCATABLE INTEREST OWNERS FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1307	LIQUOR MUNICIPAL TAX FUND	1307 - LIQUOR MUNICIPAL TAX FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1308	ROADS TO PROSPERITY BOND DEBT SERVICE FUND	1308 - ROADS TO PROSPERITY BOND DEBT SERVICE FUND	GOVERNMENTAL FUNDS	0203
1300	TREASURERS OFFICE	1309	MUN PEN/PROTECT FD 1 DISTRIBUTION FUND	1309 - MUN PEN/PROTECT FD 1 DISTRIBUTION FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1310	TREASURER'S MEDICAL CANNABIS FUND	1310 - TREASURER'S MEDICAL CANNABIS FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1311	COUNTY COAL REVENUE FUND 75% FUND	1311 - COUNTY COAL REVENUE FUND 75% FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1312	COUNTY AND MUNICIPAL FUND 25%	1312 - COUNTY AND MUNICIPAL FUND 25%	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1313	PERSONAL INCOME TAX RESERVE FUND	1313 - PERSONAL INCOME TAX RESERVE FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1314	MEDICAL CANNABIS STALE DATED CHECKS	1314 - MEDICAL CANNABIS STALE DATED CHECKS	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1315	FIRE PROTECTION DISTRIBUTION FUND	1315 - FIRE PROTECTION DISTRIBUTION FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1316	JUMPSTART SAVINGS TRUST FUND	1316 - JUMPSTART SAVINGS TRUST FUND	ENTERPRISE FUNDS	0760
1300	TREASURERS OFFICE	1317	ALL COUNTIES AND MUNICIPALITIES REV FUND - 25%	1317 - ALL COUNTIES AND MUNICIPALITIES REV FUND - 25%	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1318	OIL & GAS PRODUCING COUNTY REVENUE FUND - 75%	1318 - OIL & GAS PRODUCING COUNTY REVENUE FUND - 75%	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1319	DEBT SERVICE FUND	1319 - DEBT SERVICE FUND	GOVERNMENTAL FUNDS	0301
1300	TREASURERS OFFICE	1320	WV SAVINGS AND INVESTMENT PROGRAM FULFILLMENT FUND	1320 - WV SAVINGS AND INVESTMENT PROGRAM FULFILLMENT FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1321	FEDERAL CASH MANAGEMENT - ADMINISTRATION FUND	1321 - FEDERAL CASH MANAGEMENT - ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1322	BANKING SERVICE EXPENSE FUND	1322 - BANKING SERVICE EXPENSE FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1323	FEDERAL CASH MANAGEMENT INTEREST FUND	1323 - FEDERAL CASH MANAGEMENT INTEREST FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	1324	UNCLAIMED PROPERTY FUND	1324 - UNCLAIMED PROPERTY FUND	GOVERNMENTAL FUNDS	0100

1300	TREASURERS OFFICE		1325	PREPAID TUITION TRUST FUND ADMINISTRATIVE ACCOUNT	1325 - PREPAID TUITION TRUST FUND ADMINISTRATIVE ACCOUNT	ENTERPRISE FUNDS	0748
1300	TREASURERS OFFICE		1326	PREPAID TUITION TRUST FUND	1326 - PREPAID TUITION TRUST FUND	ENTERPRISE FUNDS	0748
1300	TREASURERS OFFICE		1327	WV HOPE SCHOLARSHIP PROGRAM EXPENSE FUND	1327 - WV HOPE SCHOLARSHIP PROGRAM EXPENSE FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1329	TECHNOLOGY SUPPORT & ACQUISITION	1329 - TECHNOLOGY SUPPORT & ACQUISITION	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1330	STATE LOAN POOL	1330 - STATE LOAN POOL	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1331	INSURANCE TAX FUND	1331 - INSURANCE TAX FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1332	REGIONAL JAIL & CORRECTIONAL FACILITY INVEST FUND	1332 - REGIONAL JAIL & CORRECTIONAL FACILITY INVEST FUND	COMPONENT UNITS	1020
1300	TREASURERS OFFICE		1333	SAFE ROAD BOND DEBT SERVICE FUND	1333 - SAFE ROAD BOND DEBT SERVICE FUND	GOVERNMENTAL FUNDS	0203
1300	TREASURERS OFFICE		1334	WV HOPE SCHOLARSHIP PROGRAM FUND	1334 - WV HOPE SCHOLARSHIP PROGRAM FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1335	Treasurer's Collateral Administration Fund	1335 - Treasurer's Collateral Administration Fund	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1336	VOLUNTEER FIRE DEPARTMENT AUDIT ACCOUNT	1336 - VOLUNTEER FIRE DEPARTMENT AUDIT ACCOUNT	FIDUCIARY FUNDS	0744
1300	TREASURERS OFFICE		1337	MAGISTRATE COURT SURPLUS ACCOUNT	1337 - MAGISTRATE COURT SURPLUS ACCOUNT	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1338	VETERAN'S LOTTERY FUND	1338 - VETERAN'S LOTTERY FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1339	WASTE COAL - PRODUCING COUNTIES FUND	1339 - WASTE COAL - PRODUCING COUNTIES FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1340	W COMPENSATION ABANDONED PROPERTY ACCOUNT	1340 - W COMPENSATION ABANDONED PROPERTY ACCOUNT	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1341	PREPAID TUITION TRUST ESCROW ACCOUNT	1341 - PREPAID TUITION TRUST ESCROW ACCOUNT	ENTERPRISE FUNDS	0748
1300	TREASURERS OFFICE		1342	UNCLAIMED PROPERTY TRUST FUND	1342 - UNCLAIMED PROPERTY TRUST FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1343	FLOOD INSURANCE TAX FUND	1343 - FLOOD INSURANCE TAX FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1344	TREASURERS STALE CHECK FUND	1344 - TREASURERS STALE CHECK FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1345	TREASURERS FINANCIAL ELECTRONIC COMMERCE FUND	1345 - TREASURERS FINANCIAL ELECTRONIC COMMERCE FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1346	TREASURERS SAFEKEEPING FUND	1346 - TREASURERS SAFEKEEPING FUND	FIDUCIARY FUNDS	0741
1300	TREASURERS OFFICE		1347	ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICT FUND	1347 - ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICT FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1349	REGIONAL JAIL OPERATIONS PARTIAL REIMBURSEMENT FD	1349 - REGIONAL JAIL OPERATIONS PARTIAL REIMBURSEMENT FD	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1350	DEFERRED COMPENSATION ADMINISTRATIVE ACCOUNT	1350 - DEFERRED COMPENSATION ADMINISTRATIVE ACCOUNT	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1352	TRANSPORTATION REBATE FUND SERIES 2006A	1352 - TRANSPORTATION REBATE FUND SERIES 2006A	GOVERNMENTAL FUNDS	0203
1300	TREASURERS OFFICE		1354	TRAN NOTES COST OF ISSUANCE FUND SERIES 2007A	1354 - TRAN NOTES COST OF ISSUANCE FUND SERIES 2007A	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1355	DEFERRED COMPENSATION MATCHING FUND	1355 - DEFERRED COMPENSATION MATCHING FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1358	MUNICIPAL SALES & SERVICE TAX & USE TAX FUND	1358 - MUNICIPAL SALES & SERVICE TAX & USE TAX FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1359	EXCEPTIONAL ITEMS FUND	1359 - EXCEPTIONAL ITEMS FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1360	COALBED METHANE GAS DISTRIB FUND	1360 - COALBED METHANE GAS DISTRIB FUND	GOVERNMENTAL FUNDS	0100
(blank)		#N/A	1361	COALBED METHANE GAS DISTRIB FUND COUNTY EDE	1361 - COALBED METHANE GAS DISTRIB FUND COUNTY EDE	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1362	WEST VIRGINIA ABLE SAVINGS EXPENSE FUND	1362 - WEST VIRGINIA ABLE SAVINGS EXPENSE FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1363	WEST VIRGINIA ABLE SAVINGS PROGRAM TRUST FUND	1363 - WEST VIRGINIA ABLE SAVINGS PROGRAM TRUST FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1364	GIFTS, GRANTS, AND DONATIONS	1364 - GIFTS, GRANTS, AND DONATIONS	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1365	TRAN NOTES COST OF ISSUANCE FUND SERIES 2016A	1365 - TRAN NOTES COST OF ISSUANCE FUND SERIES 2016A	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1366	TRAN NOTES COST OF ISSUANCE FUND SERIES 2017A	1366 - TRAN NOTES COST OF ISSUANCE FUND SERIES 2017A	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1367	TRAN NOTES COST OF ISSUANCE FUND SERIES 2018A	1367 - TRAN NOTES COST OF ISSUANCE FUND SERIES 2018A	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE		1390	wvOASIS AR LOCKBOX CLEARING FUND	1390 - wvOASIS AR LOCKBOX CLEARING FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1401	AGRICULTURE FEES FUND	1401 - AGRICULTURE FEES FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1402	INDIRECT COST FUND	1402 - INDIRECT COST FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1403	FARMER'S MARKET OPERATING FUND	1403 - FARMER'S MARKET OPERATING FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1404	SALE LAB/OFFICE BUILDING-MOOREFIELD WV FUND	1404 - SALE LAB/OFFICE BUILDING-MOOREFIELD WV FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1405	RURAL RESOURCES SPECIAL REVENUE FUND	1405 - RURAL RESOURCES SPECIAL REVENUE FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1407	GYPSY MOTH SUPPRESSION FUND	1407 - GYPSY MOTH SUPPRESSION FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1408	WEST VIRGINIA RURAL REHABILITATION PROGRAM	1408 - WEST VIRGINIA RURAL REHABILITATION PROGRAM	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1409	GENERAL JOHN MCCAUSLAND MEMORIAL FARM FUND	1409 - GENERAL JOHN MCCAUSLAND MEMORIAL FARM FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1410	STATE CONSERVATION COMM OPERATING ACCOUNT FUND	1410 - STATE CONSERVATION COMM OPERATING ACCOUNT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1411	STATE CONSERVATION COMM SMALL WATERSHED PROGRAM FD	1411 - STATE CONSERVATION COMM SMALL WATERSHED PROGRAM FD	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1412	FARM OPERATING FUND	1412 - FARM OPERATING FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1413	DEPARTMENT OF AGRICULTURE CAPITAL IMPROVEMENTS FUND	1413 - DEPARTMENT OF AGRICULTURE CAPITAL IMPROVEMENTS FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1414	MOOREFIELD OPERATING FUND	1414 - MOOREFIELD OPERATING FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1415	FLOOD DISASTER JUNE 2016	1415 - FLOOD DISASTER JUNE 2016	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1418	HOPEMONT STATE FARM - INSURANCE ACCOUNT	1418 - HOPEMONT STATE FARM - INSURANCE ACCOUNT	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1422	AGRICULTURE INVESTMENT FUND	1422 - AGRICULTURE INVESTMENT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1423	AGRICULTURE DEVELOPMENT FUND	1423 - AGRICULTURE DEVELOPMENT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1431	RALEIGH COUNTY AQUACULTURE PROJECT-GOV CONT FUND	1431 - RALEIGH COUNTY AQUACULTURE PROJECT-GOV CONT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1433	AGRICULTURE PROJECTS - GOV. CIVIL CONT. FUND	1433 - AGRICULTURE PROJECTS - GOV. CIVIL CONT. FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1434	2014 STREAM RESTORATION-GOV CIVIL CONT	1434 - 2014 STREAM RESTORATION-GOV CIVIL CONT	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1436	FEBRUARY 2000 FLOOD-GOV CIVIL CONT FUND	1436 - FEBRUARY 2000 FLOOD-GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1438	HUTTONSVILLE - INSURANCE CLAIM	1438 - HUTTONSVILLE - INSURANCE CLAIM	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1439	AUGUST 2000 FLOOD - GOV CIVIL CONT FUND	1439 - AUGUST 2000 FLOOD - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1444	POTOMAC WATER SAMPLING PROG - GOV CIVIL CONT. FUND	1444 - POTOMAC WATER SAMPLING PROG - GOV CIVIL CONT. FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1446	DONATED FOOD FUND	1446 - DONATED FOOD FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1447	JULY 2001 FLOOD - GOVT CIVIL CONT FUND	1447 - JULY 2001 FLOOD - GOVT CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1448	FLOOD DISASTER - MAY 2001	1448 - FLOOD DISASTER - MAY 2001	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1449	WV SPECIALTY FOODS - GOV CIVIL CONT FUN	1449 - WV SPECIALTY FOODS - GOV CIVIL CONT FUN	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1450	MAY 2002 FLOOD - GOV CIVIL CONT FUND	1450 - MAY 2002 FLOOD - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1452	FLOOD/SNOW DISASTER - FEB 2003	1452 - FLOOD/SNOW DISASTER - FEB 2003	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE		1453	FLOOD DISASTER JUNE 2003	1453 - FLOOD DISASTER JUNE 2003	GOVERNMENTAL FUNDS	0100

1400	DEPARTMENT OF AGRICULTURE	1454	HURRICANE SEPTEMBER 2003	1454 - HURRICANE SEPTEMBER 2003	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1455	WATERSHED PROTECTION GOV CIVIL CONT FUND	1455 - WATERSHED PROTECTION GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1456	FLOOD DISASTER NOV 2003	1456 - FLOOD DISASTER NOV 2003	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1457	LOGAN FARMER MARKET GASLINE - GOV CIVIL CONT FUND	1457 - LOGAN FARMER MARKET GASLINE - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1458	FLOOD DISASTER MAY/JUNE 2004	1458 - FLOOD DISASTER MAY/JUNE 2004	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1459	GIFTS GRANTS AND DONATIONS	1459 - GIFTS GRANTS AND DONATIONS	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1461	HURRICANE SEPT 04 DR 1558	1461 - HURRICANE SEPT 04 DR 1558	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1462	STREAM RESTORATION - GOV CIVIL CONT	1462 - STREAM RESTORATION - GOV CIVIL CONT	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1463	INTEGRATED PREDATION MANAGEMENT FUND	1463 - INTEGRATED PREDATION MANAGEMENT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1464	WV FARMLAND PROTECTION FUND	1464 - WV FARMLAND PROTECTION FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1465	INTEGRATED PREDATION MGMT FUND	1465 - INTEGRATED PREDATION MGMT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1466	LAKIN FARM INSURANCE ACCOUNT	1466 - LAKIN FARM INSURANCE ACCOUNT	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1467	JANUARY 2005 FLOOD	1467 - JANUARY 2005 FLOOD	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1468	FLOOD DISASTER NOV 2003	1468 - FLOOD DISASTER NOV 2003	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1469	FLOOD DISASTER APRIL 2007	1469 - FLOOD DISASTER APRIL 2007	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1471	DONATED FOODS INSURANCE ACCOUNT	1471 - DONATED FOODS INSURANCE ACCOUNT	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1473	FLOOD DISASTER JUNE 2008	1473 - FLOOD DISASTER JUNE 2008	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1475	JUNE 2010 FLOOD GOV CIVIL CONT FUND	1475 - JUNE 2010 FLOOD GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1476	JUNE 2010 FLOOD DR	1476 - JUNE 2010 FLOOD DR	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1477	SEP 2010 TORNADO GOV CIV CONT FUND	1477 - SEP 2010 TORNADO GOV CIV CONT FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1478	MARCH 2012 FLOOD EVENT - GOV CIV CONT	1478 - MARCH 2012 FLOOD EVENT - GOV CIV CONT	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1481	WV SPAY NEUTER ASSISTANCE FUND	1481 - WV SPAY NEUTER ASSISTANCE FUND	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1482	VETERANS TO AGRICULTURE PROGRAM	1482 - VETERANS TO AGRICULTURE PROGRAM	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1483	VETERANS TO AGRICULTURE PROGRAM	1483 - VETERANS TO AGRICULTURE PROGRAM	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	1484	FFA & FHA CONFERENCE CENTER	1484 - FFA & FHA CONFERENCE CENTER	GOVERNMENTAL FUNDS	0100
1500	ATTORNEY GENERAL	1506	MEDICAID FRAUD CONTROL FUND	1506 - MEDICAID FRAUD CONTROL FUND	GOVERNMENTAL FUNDS	0100
1500	ATTORNEY GENERAL	1507	ANTITRUST ENFORCEMENT FUND	1507 - ANTITRUST ENFORCEMENT FUND	GOVERNMENTAL FUNDS	0100
1500	ATTORNEY GENERAL	1509	CONSUMER PROTECTION RECOVERY FUND	1509 - CONSUMER PROTECTION RECOVERY FUND	GOVERNMENTAL FUNDS	0100
1500	ATTORNEY GENERAL	1510	LYELL B CLAY FELLOWSHIP AID FUND	1510 - LYELL B CLAY FELLOWSHIP AID FUND	GOVERNMENTAL FUNDS	0100
1500	ATTORNEY GENERAL	1511	PREPAID EXPENSES	1511 - PREPAID EXPENSES	GOVERNMENTAL FUNDS	0100
1500	ATTORNEY GENERAL	1513	PRE-NEED BURIAL CONTRACT REGULATION FUND	1513 - PRE-NEED BURIAL CONTRACT REGULATION FUND	GOVERNMENTAL FUNDS	0100
1500	ATTORNEY GENERAL	1514	PRE-NEED FUNERAL GUARANTEE FUND	1514 - PRE-NEED FUNERAL GUARANTEE FUND	GOVERNMENTAL FUNDS	0100
1500	ATTORNEY GENERAL	1519	TOYS R US SETTLEMENT - STUDENT EDUCATION	1519 - TOYS R US SETTLEMENT - STUDENT EDUCATION	GOVERNMENTAL FUNDS	0100
1500	ATTORNEY GENERAL	1522	MASTERCARD VISA SETTLEMENT	1522 - MASTERCARD VISA SETTLEMENT	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	1601	FILING FEES FUND	1601 - FILING FEES FUND	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	1606	MOTOR VOTER REGISTRATION FUND	1606 - MOTOR VOTER REGISTRATION FUND	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	1608	PREPAID FEES & SERVICES FUND	1608 - PREPAID FEES & SERVICES FUND	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	1612	SERVICE FEES AND COLLECTION ACCOUNT	1612 - SERVICE FEES AND COLLECTION ACCOUNT	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	1613	MARRIAGE CELEBRANTS REGISTRATION FEE ADMIN FUND	1613 - MARRIAGE CELEBRANTS REGISTRATION FEE ADMIN FUND	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	1614	STATE ELECTION FUND	1614 - STATE ELECTION FUND	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	1615	COUNTY ASSISTANCE VOTING EQUIPMENT FUND	1615 - COUNTY ASSISTANCE VOTING EQUIPMENT FUND	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	1616	GENERAL ADMINISTRATIVE FEES ACCOUNT	1616 - GENERAL ADMINISTRATIVE FEES ACCOUNT	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	1617	GENERAL ADMINISTRATIVE FEES ACCOUNT	1617 - GENERAL ADMINISTRATIVE FEES ACCOUNT	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	1618	SPECIAL ELECTIONS 2011 - CIVIL CONT FUND	1618 - SPECIAL ELECTIONS 2011 - CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
1601	STATE ELECTION COMMISSION	1690	SUPREME COURT PUBLIC CAMPAIGN FINANCING	1690 - SUPREME COURT PUBLIC CAMPAIGN FINANCING	GOVERNMENTAL FUNDS	0100
2100	SENATE	1701	PEIB ESCROW FUND	1701 - PEIB ESCROW FUND	GOVERNMENTAL FUNDS	0100
2300	JOINT EXPENSES	1702	SPEC ACCT FOR COMMISSION ON SPECIAL INVESTIGATIONS	1702 - SPEC ACCT FOR COMMISSION ON SPECIAL INVESTIGATIONS	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	1703	COURT ADVANCED TECHNOLOGY SUBSCRIPTION FUND	1703 - COURT ADVANCED TECHNOLOGY SUBSCRIPTION FUND	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	1704	COURT ADVANCED TECHNOLOGY SUBSCRIPTION FUND	1704 - COURT ADVANCED TECHNOLOGY SUBSCRIPTION FUND	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	1705	ADULT DRUG COURT PARTICIPATION FUND	1705 - ADULT DRUG COURT PARTICIPATION FUND	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	1706	ADULT DRUG COURT PARTICIPATION FUND	1706 - ADULT DRUG COURT PARTICIPATION FUND	GOVERNMENTAL FUNDS	0100
2200	HOUSE OF DELEGATES	1715	PEIB ESCROW FUND	1715 - PEIB ESCROW FUND	GOVERNMENTAL FUNDS	0100
2300	JOINT EXPENSES	1730	LEGISLATIVE COMPUTER SUBSCRIBER SYSTEM REV FUND	1730 - LEGISLATIVE COMPUTER SUBSCRIBER SYSTEM REV FUND	GOVERNMENTAL FUNDS	0100
2300	JOINT EXPENSES	1731	CRIME VICTIMS COMPENSATION FUND	1731 - CRIME VICTIMS COMPENSATION FUND	GOVERNMENTAL FUNDS	0204
2300	JOINT EXPENSES	1732	TAX REDUCTION AND FED FUNDING INCREASED COMPLIANCE	1732 - TAX REDUCTION AND FED FUNDING INCREASED COMPLIANCE	GOVERNMENTAL FUNDS	0100
2300	JOINT EXPENSES	1736	JOINT EXPENSE LOTTERY FUND	1736 - JOINT EXPENSE LOTTERY FUND	GOVERNMENTAL FUNDS	0100
2300	JOINT EXPENSES	1737	REVENUE CLEARING FUND	1737 - REVENUE CLEARING FUND	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	1757	PARENTAL EDUCATION FUND	1757 - PARENTAL EDUCATION FUND	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	1759	PARENT EDUCATION AND MEDIATION FUND	1759 - PARENT EDUCATION AND MEDIATION FUND	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	1761	MAGISTRATE COURT SURPLUS ACCOUNT	1761 - MAGISTRATE COURT SURPLUS ACCOUNT	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	1762	GIFTS GRANTS & DONATIONS	1762 - GIFTS GRANTS & DONATIONS	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	1763	FAMILY COURT FUND	1763 - FAMILY COURT FUND	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	1764	ENFORCEMENT OF GUARDIANSHIP/CONSERVATORSHIP ACT FD	1764 - ENFORCEMENT OF GUARDIANSHIP/CONSERVATORSHIP ACT FD	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	1765	ACCESS TO JUSTICE	1765 - ACCESS TO JUSTICE	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	1766	COURT FACILITIES MAINTENANCE FUND	1766 - COURT FACILITIES MAINTENANCE FUND	GOVERNMENTAL FUNDS	0100
0209	FINANCE DIVISION	2020	SHARED SERVICES SECTION FUND	2020 - SHARED SERVICES SECTION FUND	GOVERNMENTAL FUNDS	0100
0201	SECRETARY OF ADMINISTRATION	2025	OFFICE OF EMERGENCY PLANNING FUND	2025 - OFFICE OF EMERGENCY PLANNING FUND	GOVERNMENTAL FUNDS	0100
0201	SECRETARY OF ADMINISTRATION	2028	C & P REFUNDS	2028 - C & P REFUNDS	GOVERNMENTAL FUNDS	0100
0209	FINANCE DIVISION	2029	SINGLE AUDIT SERVICES FUND	2029 - SINGLE AUDIT SERVICES FUND	GOVERNMENTAL FUNDS	0100

0213	PURCHASING DIVISION	2031	DOH PROCUREMENT EXPENSES REIMBURSEMENT FUND	2031 - DOH PROCUREMENT EXPENSES REIMBURSEMENT FUND	GOVERNMENTAL FUNDS	0100
0231	OFFICE OF TECHNOLOGY	2032	POSTAGE FUND	2032 - POSTAGE FUND	INTERNAL SERVICE FUNDS	0602
0211	GENERAL SERVICES DIVISION	2033	CAPITOL DOME FUND	2033 - CAPITOL DOME FUND	INTERNAL SERVICE FUNDS	0601
0213	PURCHASING DIVISION	2034	LOCAL GOVERNMENTAL REIMBURSEMENT FUND	2034 - LOCAL GOVERNMENTAL REIMBURSEMENT FUND	GOVERNMENTAL FUNDS	0100
0213	PURCHASING DIVISION	2035	VENDOR REGISTRATION PAYMENT FUND	2035 - VENDOR REGISTRATION PAYMENT FUND	GOVERNMENTAL FUNDS	0100
0213	PURCHASING DIVISION	2039	SEMINARS AND CLASSES FUND	2039 - SEMINARS AND CLASSES FUND	GOVERNMENTAL FUNDS	0100
0201	SECRETARY OF ADMINISTRATION	2041	TOBACCO SETTLEMENT FUND	2041 - TOBACCO SETTLEMENT FUND	GOVERNMENTAL FUNDS	0100
0201	SECRETARY OF ADMINISTRATION	2044	EMPLOYEE PENSION & HEALTH CARE BENEFIT FUND	2044 - EMPLOYEE PENSION & HEALTH CARE BENEFIT FUND	GOVERNMENTAL FUNDS	0100
0201	SECRETARY OF ADMINISTRATION	2045	STATE EMPLOYEE SICK LEAVE FUND	2045 - STATE EMPLOYEE SICK LEAVE FUND	GOVERNMENTAL FUNDS	0100
0201	SECRETARY OF ADMINISTRATION	2046	GIFTS, GRANTS & DONATIONS	2046 - GIFTS, GRANTS & DONATIONS	GOVERNMENTAL FUNDS	0100
0203	CONSOLIDATED PUBLIC RETIREMENT BOARD	2120	CONSOLIDATED RETIREMENT BOARD EXPENSE FUND	2120 - CONSOLIDATED RETIREMENT BOARD EXPENSE FUND	FIDUCIARY FUNDS	0730
0206	JUDGES RETIREMENT SYSTEM	2140	JUDGES RETIREMENT SYSTEM FUND	2140 - JUDGES RETIREMENT SYSTEM FUND	FIDUCIARY FUNDS	0730
0229	DEPUTY SHERIFF RETIREMENT SYSTEM	2150	WV DEPUTY SHERIFF RETIREMENT FUND	2150 - WV DEPUTY SHERIFF RETIREMENT FUND	FIDUCIARY FUNDS	0730
0230	CHILDRENS HEALTH INSURANCE AGENCY	2154	WV CHILDREN'S HEALTH INSURANCE FUND	2154 - WV CHILDREN'S HEALTH INSURANCE FUND	GOVERNMENTAL FUNDS	0100
0207	PUBLIC SAFETY RETIREMENT SYSTEM	2160	PUBLIC SAFETY - DEATH/DISAB/RETIREMENT INCOME FD	2160 - PUBLIC SAFETY - DEATH/DISAB/RETIREMENT INCOME FD	FIDUCIARY FUNDS	0730
0207	PUBLIC SAFETY RETIREMENT SYSTEM	2161	PUBLIC SAFETY - DEATH/DISAB/RETIREMENT BENEFITS FD	2161 - PUBLIC SAFETY - DEATH/DISAB/RETIREMENT BENEFITS FD	FIDUCIARY FUNDS	0730
0207	PUBLIC SAFETY RETIREMENT SYSTEM	2162	WV STATE POLICE RETIREMENT FUND-EFF MARCH 1994	2162 - WV STATE POLICE RETIREMENT FUND-EFF MARCH 1994	FIDUCIARY FUNDS	0730
0225	PUBLIC EMPLOYEES INSURANCE AGENCY	2180	BASIC INSURANCE PREMIUM FUND	2180 - BASIC INSURANCE PREMIUM FUND	ENTERPRISE FUNDS	0505
0225	PUBLIC EMPLOYEES INSURANCE AGENCY	2181	ADMINISTRATIVE EXPENSE FUND	2181 - ADMINISTRATIVE EXPENSE FUND	ENTERPRISE FUNDS	0505
0225	PUBLIC EMPLOYEES INSURANCE AGENCY	2182	OPTIONAL LIFE INSURANCE PREMIUM FUND	2182 - OPTIONAL LIFE INSURANCE PREMIUM FUND	ENTERPRISE FUNDS	0505
0225	PUBLIC EMPLOYEES INSURANCE AGENCY	2183	NON - STATE HEALTH CLAIMS FUND	2183 - NON - STATE HEALTH CLAIMS FUND	ENTERPRISE FUNDS	0505
0225	PUBLIC EMPLOYEES INSURANCE AGENCY	2186	SPAN II - GOVERNOR'S OFFICE CIVIL CONTINGENCY FUND	2186 - SPAN II - GOVERNOR'S OFFICE CIVIL CONTINGENCY FUND	GOVERNMENTAL FUNDS	0100
0208	TEACHERS DEFINED CONTRIBUTION PLAN	2190	MEMBER CONTRIBUTION TEACHERS DC PLAN FUND	2190 - MEMBER CONTRIBUTION TEACHERS DC PLAN FUND	FIDUCIARY FUNDS	0730
0208	TEACHERS DEFINED CONTRIBUTION PLAN	2191	EMPLOYEES CONTRIBUTION TEACHERS DC PLAN FUND	2191 - EMPLOYEES CONTRIBUTION TEACHERS DC PLAN FUND	FIDUCIARY FUNDS	0730
0208	TEACHERS DEFINED CONTRIBUTION PLAN	2192	SUSPENSION ACCOUNT	2192 - SUSPENSION ACCOUNT	FIDUCIARY FUNDS	0730
0209	FINANCE DIVISION	2208	DIVISION OF FINANCE LOTTERY FUND	2208 - DIVISION OF FINANCE LOTTERY FUND	GOVERNMENTAL FUNDS	0100
0231	OFFICE OF TECHNOLOGY	2209	TECHNOLOGY INFRASTRUCTURE REINVESTMENT FUND	2209 - TECHNOLOGY INFRASTRUCTURE REINVESTMENT FUND	INTERNAL SERVICE FUNDS	0602
0231	OFFICE OF TECHNOLOGY	2220	OFFICE OF TECHNOLOGY FUND	2220 - OFFICE OF TECHNOLOGY FUND	INTERNAL SERVICE FUNDS	0602
0231	OFFICE OF TECHNOLOGY	2222	TELECOMMUNICATIONS SERVICES PAYMENT & RESERVE FUND	2222 - TELECOMMUNICATIONS SERVICES PAYMENT & RESERVE FUND	INTERNAL SERVICE FUNDS	0602
(blank)	#N/A	2223	GIFTS GRANTS AND DONATIONS	2223 - GIFTS GRANTS AND DONATIONS	INTERNAL SERVICE FUNDS	0602
0211	GENERAL SERVICES DIVISION	2240	Manually added by FARS - Parking Lots Operating Fund	2240 - Manually added by FARS - Parking Lots Operating Fund	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2241	STATE BUILDING COMMISSION	2241 - STATE BUILDING COMMISSION	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2242	CAFETERIA OPERATING ACCOUNT FUND	2242 - CAFETERIA OPERATING ACCOUNT FUND	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2243	BOND FOREFEITURE FUND	2243 - BOND FOREFEITURE FUND	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2247	DEBT SERVICE PASS THROUGH FUND	2247 - DEBT SERVICE PASS THROUGH FUND	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2249	DEBT SERVICE REGIONAL JAIL AUTHORITY 1990A FUND	2249 - DEBT SERVICE REGIONAL JAIL AUTHORITY 1990A FUND	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2250	ASBESTOS LITIGATION RECOVERY FUND	2250 - ASBESTOS LITIGATION RECOVERY FUND	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2251	CAPITAL COMPLEX-MAINTENANCE	2251 - CAPITAL COMPLEX-MAINTENANCE	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2252	ED ARTS SCIENCES TOURISM DEBT SERVICE FUND	2252 - ED ARTS SCIENCES TOURISM DEBT SERVICE FUND	GOVERNMENTAL FUNDS	0308
0211	GENERAL SERVICES DIVISION	2253	WORKERS' COMP BLDG ACQ LOAN ACCT	2253 - WORKERS' COMP BLDG ACQ LOAN ACCT	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2255	PARKING GARAGE FUND	2255 - PARKING GARAGE FUND	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2256	MORRIS SQUARE REPAIR FUND	2256 - MORRIS SQUARE REPAIR FUND	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2257	CAPITOL DOME AND CAPITAL IMPROVEMENTS FUND	2257 - CAPITOL DOME AND CAPITAL IMPROVEMENTS FUND	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2258	MORRIS SQUARE PROPERTY FUND	2258 - MORRIS SQUARE PROPERTY FUND	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2259	GEN SERVICES GRIEVANCE SETTLEMENT - GOV CIVIL CONT	2259 - GEN SERVICES GRIEVANCE SETTLEMENT - GOV CIVIL CONT	INTERNAL SERVICE FUNDS	0601
0213	PURCHASING DIVISION	2260	PURCHASING CARD ADMINISTRATION FUND	2260 - PURCHASING CARD ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0213	PURCHASING DIVISION	2261	NATURAL GAS REFUND	2261 - NATURAL GAS REFUND	GOVERNMENTAL FUNDS	0100
0213	PURCHASING DIVISION	2262	PURCHASING IMPROVEMENT FUND	2262 - PURCHASING IMPROVEMENT FUND	GOVERNMENTAL FUNDS	0100
0213	PURCHASING DIVISION	2263	VENDOR FEE FUND	2263 - VENDOR FEE FUND	GOVERNMENTAL FUNDS	0100
0213	PURCHASING DIVISION	2264	PURCHASING IMPROVEMENT FUND	2264 - PURCHASING IMPROVEMENT FUND	GOVERNMENTAL FUNDS	0100
0214	SURPLUS PROPERTY	2280	SALE OF FEDERAL SURPLUS PROPERTY FUND	2280 - SALE OF FEDERAL SURPLUS PROPERTY FUND	GOVERNMENTAL FUNDS	0100
0214	SURPLUS PROPERTY	2281	SALE OF STATE SURPLUS PROPERTY FUND	2281 - SALE OF STATE SURPLUS PROPERTY FUND	GOVERNMENTAL FUNDS	0100
0215	AVIATION DIVISION	2300	TRAVEL MANAGEMENT OFFICE FUND	2300 - TRAVEL MANAGEMENT OFFICE FUND	INTERNAL SERVICE FUNDS	0604
0216	FLEET MANAGEMENT DIVISION	2301	FLEET MANAGEMENT DIVISION FUND	2301 - FLEET MANAGEMENT DIVISION FUND	INTERNAL SERVICE FUNDS	0604
0215	AVIATION DIVISION	2302	AVIATION FUND	2302 - AVIATION FUND	INTERNAL SERVICE FUNDS	0603
0220	ETHICS COMMISSION	2303	FINES AND REIMBURSEMENTS	2303 - FINES AND REIMBURSEMENTS	GOVERNMENTAL FUNDS	0100
0218	BOARD OF RISK AND INSURANCE MANAGEMENT	2360	STATE SPECIAL INSURANCE FUND	2360 - STATE SPECIAL INSURANCE FUND	ENTERPRISE FUNDS	0504
0218	BOARD OF RISK AND INSURANCE MANAGEMENT	2361	MINE SUBSIDENCE INSURANCE FUND	2361 - MINE SUBSIDENCE INSURANCE FUND	ENTERPRISE FUNDS	0504
0218	BOARD OF RISK AND INSURANCE MANAGEMENT	2362	FLOOD TRUST FUND	2362 - FLOOD TRUST FUND	ENTERPRISE FUNDS	0504
0218	BOARD OF RISK AND INSURANCE MANAGEMENT	2363	PUBLIC ENTITY INSURANCE TRUST FUND	2363 - PUBLIC ENTITY INSURANCE TRUST FUND	ENTERPRISE FUNDS	0504
0218	BOARD OF RISK AND INSURANCE MANAGEMENT	2366	PAYROLL CLEARING ACCOUNT FUND	2366 - PAYROLL CLEARING ACCOUNT FUND	ENTERPRISE FUNDS	0504
0218	BOARD OF RISK AND INSURANCE MANAGEMENT	2367	PREMIUM TAX SAVINGS FUND	2367 - PREMIUM TAX SAVINGS FUND	GOVERNMENTAL FUNDS	0100
0218	BOARD OF RISK AND INSURANCE MANAGEMENT	2368	MEDICAL LIABILITY FUND	2368 - MEDICAL LIABILITY FUND	ENTERPRISE FUNDS	0504
0218	BOARD OF RISK AND INSURANCE MANAGEMENT	2369	BRIM PHYSICIANS MUTUAL INSURANCE COMPANY	2369 - BRIM PHYSICIANS MUTUAL INSURANCE COMPANY	ENTERPRISE FUNDS	0504
0218	BOARD OF RISK AND INSURANCE MANAGEMENT	2371	PATIENT INJURY COMPENSATION FUND	2371 - PATIENT INJURY COMPENSATION FUND	FIDUCIARY FUNDS	0746
0235	SYSTEM	2390	MUNICIPAL POLICE OFFICERS & FIREFIGHTERS RET FUND	2390 - MUNICIPAL POLICE OFFICERS & FIREFIGHTERS RET FUND	FIDUCIARY FUNDS	0730
0236	WV PUBLIC SAFETY DEATH DIS & RETIREMENT SYS PLAN A	2392	WV PUBLIC SAFETY DEATH DIS & RETIREMENT PLAN A	2392 - WV PUBLIC SAFETY DEATH DIS & RETIREMENT PLAN A	FIDUCIARY FUNDS	0733
0237	WV STATE POLICE RETIREMENT SYSTEM PLAN B	2393	WV STATE POLICE RETIREMENT SYSTEM PLAN B	2393 - WV STATE POLICE RETIREMENT SYSTEM PLAN B	FIDUCIARY FUNDS	0730
0233	REAL ESTATE DIVISION	2395	PUBLIC LAND CORPORATION FUND	2395 - PUBLIC LAND CORPORATION FUND	GOVERNMENTAL FUNDS	0100

0233	REAL ESTATE DIVISION	2396	PARKING LOTS OPERATING FUND	2396 - PARKING LOTS OPERATING FUND	GOVERNMENTAL FUNDS	0100
0238	SYSTEM	2397	WV DIVISION OF NATURAL RESOURCES POLICE OFFICER RET FUND	2397 - WV DIVISION OF NATURAL RESOURCES POLICE OFFICER RET FUND	FIDUCIARY FUNDS	0730
0220	ETHICS COMMISSION	2400	LOBBYIST REGISTRATION FEE FUND	2400 - LOBBYIST REGISTRATION FEE FUND	GOVERNMENTAL FUNDS	0100
0221	PUBLIC DEFENDER SERVICES	2420	CRIMINAL LAW RESEARCH CENTER FUND	2420 - CRIMINAL LAW RESEARCH CENTER FUND	GOVERNMENTAL FUNDS	0100
0221	PUBLIC DEFENDER SERVICES	2421	CONSUMER SALES TAX FUND	2421 - CONSUMER SALES TAX FUND	GOVERNMENTAL FUNDS	0100
0221	PUBLIC DEFENDER SERVICES	2422	PUBLIC DEFENDER LOTTERY FUND	2422 - PUBLIC DEFENDER LOTTERY FUND	GOVERNMENTAL FUNDS	0100
0222	DIVISION OF PERSONNEL	2440	DIVISION OF PERSONNEL FUND	2440 - DIVISION OF PERSONNEL FUND	GOVERNMENTAL FUNDS	0100
0222	DIVISION OF PERSONNEL	2442	SPECIAL PROJECTS FUND	2442 - SPECIAL PROJECTS FUND	GOVERNMENTAL FUNDS	0100
0222	DIVISION OF PERSONNEL	2443	CIVIL SERVICES TRANSCRIBING SERVICE FUND	2443 - CIVIL SERVICES TRANSCRIBING SERVICE FUND	GOVERNMENTAL FUNDS	0100
0222	DIVISION OF PERSONNEL	2444	CIVIL SERVICE EMERGENCY EMPLOYMENT FUND	2444 - CIVIL SERVICE EMERGENCY EMPLOYMENT FUND	GOVERNMENTAL FUNDS	0100
0608	DIVISION OF CORRECTIONS AND REHABILITATION	2454	SALEM CORRECTIONAL CENTER INMATE BENEFIT FUND	2454 - SALEM CORRECTIONAL CENTER INMATE BENEFIT FUND	COMPONENT UNITS	1020
0211	GENERAL SERVICES DIVISION	2461	2004 CAPITOL COMPLEX PARKING GARAGE FUND	2461 - 2004 CAPITOL COMPLEX PARKING GARAGE FUND	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2462	CAPITOL RENOVATION AND IMPROVEMENT FUND	2462 - CAPITOL RENOVATION AND IMPROVEMENT FUND	INTERNAL SERVICE FUNDS	0601
0211	GENERAL SERVICES DIVISION	2463	GOVERNORS MANSION FUND	2463 - GOVERNORS MANSION FUND	INTERNAL SERVICE FUNDS	0601
0205	PUBLIC EMPLOYEES RETIREMENT SYSTEM	2501	PERS INCOME FUND	2501 - PERS INCOME FUND	FIDUCIARY FUNDS	0730
0205	PUBLIC EMPLOYEES RETIREMENT SYSTEM	2505	PERS RETIREMENT RESERVE FUND	2505 - PERS RETIREMENT RESERVE FUND	FIDUCIARY FUNDS	0730
0205	PUBLIC EMPLOYEES RETIREMENT SYSTEM	2509	PERS-MEMBER DEPOSIT FUND	2509 - PERS-MEMBER DEPOSIT FUND	FIDUCIARY FUNDS	0730
0205	PUBLIC EMPLOYEES RETIREMENT SYSTEM	2510	PERS-EMPLOYERS ACCUMULATION FUND	2510 - PERS-EMPLOYERS ACCUMULATION FUND	FIDUCIARY FUNDS	0730
0228	PROSECUTING ATTORNEYS INSTITUTE	2520	WV PROSECUTING ATTORNEYS' INSTITUTE FUND	2520 - WV PROSECUTING ATTORNEYS' INSTITUTE FUND	GOVERNMENTAL FUNDS	0100
0228	PROSECUTING ATTORNEYS INSTITUTE	2521	WV PROSECUTING ATTORNEYS INSTITUTE FUND	2521 - WV PROSECUTING ATTORNEYS INSTITUTE FUND	GOVERNMENTAL FUNDS	0100
0228	PROSECUTING ATTORNEYS INSTITUTE	2522	GIFTS, GRANTS AND DONATIONS	2522 - GIFTS, GRANTS AND DONATIONS	GOVERNMENTAL FUNDS	0100
0231	OFFICE OF TECHNOLOGY	2531	CHIEF TECHNOLOGY ADMINISTRATION FUND	2531 - CHIEF TECHNOLOGY ADMINISTRATION FUND	INTERNAL SERVICE FUNDS	0602
0231	OFFICE OF TECHNOLOGY	2532	OFFICE OF TECHNOLOGY EXCESS LOTTERY FUND	2532 - OFFICE OF TECHNOLOGY EXCESS LOTTERY FUND	INTERNAL SERVICE FUNDS	0602
0232	RETIREE HEALTH BENEFIT TRUST FUND	2541	OPEB BENEFIT CONTRIBUTION ACCUMULATION FUND	2541 - OPEB BENEFIT CONTRIBUTION ACCUMULATION FUND	FIDUCIARY FUNDS	0739
0232	RETIREE HEALTH BENEFIT TRUST FUND	2542	POST-JULY 1, 2010, EMPLOYEE TRUST FUND	2542 - POST-JULY 1, 2010, EMPLOYEE TRUST FUND	FIDUCIARY FUNDS	0739
0204	TEACHERS RETIREMENT SYSTEM	2600	TEACHERS ACCUMULATION FUND	2600 - TEACHERS ACCUMULATION FUND	FIDUCIARY FUNDS	0730
0204	TEACHERS RETIREMENT SYSTEM	2601	EMPLOYEES ACCUMULATION FUND	2601 - EMPLOYEES ACCUMULATION FUND	FIDUCIARY FUNDS	0730
0204	TEACHERS RETIREMENT SYSTEM	2602	BENEFITS FUND	2602 - BENEFITS FUND	FIDUCIARY FUNDS	0730
0204	TEACHERS RETIREMENT SYSTEM	2603	EXPENSE FUND	2603 - EXPENSE FUND	FIDUCIARY FUNDS	0730
0204	TEACHERS RETIREMENT SYSTEM	2604	RESERVE FUND	2604 - RESERVE FUND	FIDUCIARY FUNDS	0730
0204	TEACHERS RETIREMENT SYSTEM	2606	SCHOOL AID FORMULA FUNDS HOLDING ACCOUNT FUND	2606 - SCHOOL AID FORMULA FUNDS HOLDING ACCOUNT FUND	FIDUCIARY FUNDS	0730
0204	TEACHERS RETIREMENT SYSTEM	2607	TEACHERS EMPLOYERS CONTRIBUTION COLLECTION ACCT	2607 - TEACHERS EMPLOYERS CONTRIBUTION COLLECTION ACCT	FIDUCIARY FUNDS	0730
0234	EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM	2615	EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM	2615 - EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM	FIDUCIARY FUNDS	0738
0327	SECRETARY OF COMMERCE	3002	MARKETING AND COMMUNICATIONS OPERATING FUND	3002 - MARKETING AND COMMUNICATIONS OPERATING FUND	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3003	DISASTER JANUARY 2014 WATER CRISIS	3003 - DISASTER JANUARY 2014 WATER CRISIS	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3004	ABOVE GROUND STORAGE TANK ADMINISTRATIVE FUND	3004 - ABOVE GROUND STORAGE TANK ADMINISTRATIVE FUND	GOVERNMENTAL FUNDS	0205
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3005	DOC MARKETING AND COMMUNICATIONS OPERATING FUND	3005 - DOC MARKETING AND COMMUNICATIONS OPERATING FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	3006	Manually added by FARS - Entrepreneurship & Innovation Investment Fund	3006 - Manually added by FARS - Entrepreneurship & Innovation Investment Fund	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	3007	Manually added by FARS - Economic Opportunity DOW-LIEAP-WX Fund	3007 - Manually added by FARS - Economic Opportunity DOW-LIEAP-WX Fund	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	3008	Manually added by FARS - Special Weatherization Projects	3008 - Manually added by FARS - Special Weatherization Projects	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	3009	Manually added by FARS - Gifts Grants & Donations	3009 - Manually added by FARS - Gifts Grants & Donations	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3010	ENERGY ASSISTANCE	3010 - ENERGY ASSISTANCE	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3011	OFFICE OF COALFIELD COMMUNITY DEVELOPMENT	3011 - OFFICE OF COALFIELD COMMUNITY DEVELOPMENT	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3012	GIFTS, GRANTS, & DONATIONS	3012 - GIFTS, GRANTS, & DONATIONS	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3013	BROADBAND ENHANCEMENT FUND	3013 - BROADBAND ENHANCEMENT FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3014	ENTREPRENEURSHIP AND INNOVATION INVESTMENT FUND	3014 - ENTREPRENEURSHIP AND INNOVATION INVESTMENT FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3015	SANDY DR4093 OCT 2012	3015 - SANDY DR4093 OCT 2012	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3016	PROTECT OUR WATER FUND	3016 - PROTECT OUR WATER FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3017	PROTECT OUR WATER FUND	3017 - PROTECT OUR WATER FUND	GOVERNMENTAL FUNDS	0205
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3018	ECONOMIC OPPORTUNITY LOW INCOME ENERGY ASSISTANCE	3018 - ECONOMIC OPPORTUNITY LOW INCOME ENERGY ASSISTANCE	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3019	ECONOMIC OPPORTUNITY DOW-LIEAP-WX FUND	3019 - ECONOMIC OPPORTUNITY DOW-LIEAP-WX FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3020	SPECIAL WEATHERIZATION PROJECTS	3020 - SPECIAL WEATHERIZATION PROJECTS	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3021	GIFTS GRANTS & DONATIONS	3021 - GIFTS GRANTS & DONATIONS	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3023	HAZARDOUS WASTE MANAGEMENT FEE FUND	3023 - HAZARDOUS WASTE MANAGEMENT FEE FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3024	AIR POLLUTION EDUCATION AND ENVIRONMENT FUND	3024 - AIR POLLUTION EDUCATION AND ENVIRONMENT FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3025	DAM SAFETY REHABILITATION REVOLVING FUND	3025 - DAM SAFETY REHABILITATION REVOLVING FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3026	FLOOD DISASTER APRIL 2007	3026 - FLOOD DISASTER APRIL 2007	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3027	FLOOD MAY 09 1838DR	3027 - FLOOD MAY 09 1838DR	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3028	FLOOD DISASTER - FEB / MARCH 2012	3028 - FLOOD DISASTER - FEB / MARCH 2012	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3029	FLOOD DISASTER - MARCH 2012	3029 - FLOOD DISASTER - MARCH 2012	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3031	FLOOD DISASTER 2016 DR-4273	3031 - FLOOD DISASTER 2016 DR-4273	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3032	DISASTER FUND	3032 - DISASTER FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3033	BROADBAND DEVELOPMENT FUND	3033 - BROADBAND DEVELOPMENT FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3034	BROADBAND DEVELOPMENT FUND	3034 - BROADBAND DEVELOPMENT FUND	GOVERNMENTAL FUNDS	0100
0303	DIVISION OF FINANCIAL INSTITUTIONS	3041	ASSESSMENT AND EXAMINATION FUND	3041 - ASSESSMENT AND EXAMINATION FUND	GOVERNMENTAL FUNDS	0100
0303	DIVISION OF FINANCIAL INSTITUTIONS	3043	SETTLEMENT ESCROW ACCOUNT	3043 - SETTLEMENT ESCROW ACCOUNT	GOVERNMENTAL FUNDS	0100
0303	DIVISION OF FINANCIAL INSTITUTIONS	3044	CONSUMER EDUCATION FUND	3044 - CONSUMER EDUCATION FUND	GOVERNMENTAL FUNDS	0100
0304	WEST VIRGINIA DEPARTMENT TOURISM	3064	DEPARTMENTAL COLLECTIONS MISCELLANEOUS FUND	3064 - DEPARTMENTAL COLLECTIONS MISCELLANEOUS FUND	GOVERNMENTAL FUNDS	0100
0304	WEST VIRGINIA DEPARTMENT TOURISM	3065	State Park Operating Fund	3065 - State Park Operating Fund	GOVERNMENTAL FUNDS	0100

0304	WEST VIRGINIA DEPARTMENT TOURISM	3067	WV DEVELOPMENT OFFICE LOTTERY	3067 - WV DEVELOPMENT OFFICE LOTTERY	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3068	Dept of Env Prot Mining Mutual Ins Co Fund	3068 - Dept of Env Prot Mining Mutual Ins Co Fund	FIDUCIARY FUNDS	0744
0304	WEST VIRGINIA DEPARTMENT TOURISM	3072	TOURISM PROMOTION FUND	3072 - TOURISM PROMOTION FUND	GOVERNMENTAL FUNDS	0100
0304	WEST VIRGINIA DEPARTMENT TOURISM	3078	COURTESY PATROL FUND	3078 - COURTESY PATROL FUND	GOVERNMENTAL FUNDS	0100
0305	DIVISION OF FORESTRY	3081	DIVISION OF FORESTRY FUND	3081 - DIVISION OF FORESTRY FUND	GOVERNMENTAL FUNDS	0100
0305	DIVISION OF FORESTRY	3082	TIMBERING OPERATIONS ENFORCEMENT FUND	3082 - TIMBERING OPERATIONS ENFORCEMENT FUND	GOVERNMENTAL FUNDS	0100
0305	DIVISION OF FORESTRY	3084	SEVERANCE TAX OPERATIONS FUND	3084 - SEVERANCE TAX OPERATIONS FUND	GOVERNMENTAL FUNDS	0100
0305	DIVISION OF FORESTRY	3088	DROUGHT FIRE EMERGENCY - GOV CIVIL CONT. FUND	3088 - DROUGHT FIRE EMERGENCY - GOV CIVIL CONT. FUND	GOVERNMENTAL FUNDS	0100
0305	DIVISION OF FORESTRY	3089	FIRE MANAGEMENT ASSISTANCE - NOVEMBER 2001-DR 2391	3089 - FIRE MANAGEMENT ASSISTANCE - NOVEMBER 2001-DR 2391	GOVERNMENTAL FUNDS	0100
0305	DIVISION OF FORESTRY	3090	GIFTS GRANTS AND DONATIONS	3090 - GIFTS GRANTS AND DONATIONS	GOVERNMENTAL FUNDS	0100
0305	DIVISION OF FORESTRY	3091	OUTDOOR HERITAGE CONSERVATION FUND	3091 - OUTDOOR HERITAGE CONSERVATION FUND	GOVERNMENTAL FUNDS	0100
0306	GEOLOGICAL AND ECONOMIC SURVEY	3100	GEOLOGICAL AND ANALYTICAL SERVICES FUND	3100 - GEOLOGICAL AND ANALYTICAL SERVICES FUND	GOVERNMENTAL FUNDS	0100
0306	GEOLOGICAL AND ECONOMIC SURVEY	3101	PUBLICATION SALES FUND	3101 - PUBLICATION SALES FUND	GOVERNMENTAL FUNDS	0100
0306	GEOLOGICAL AND ECONOMIC SURVEY	3103	ABANDONED WELL STUDY FUND	3103 - ABANDONED WELL STUDY FUND	GOVERNMENTAL FUNDS	0100
0306	GEOLOGICAL AND ECONOMIC SURVEY	3105	ADVANCED FUNDING CONTRACTUAL REIMBURSEMENT FUND	3105 - ADVANCED FUNDING CONTRACTUAL REIMBURSEMENT FUND	GOVERNMENTAL FUNDS	0100
0306	GEOLOGICAL AND ECONOMIC SURVEY	3107	GAS ATLAS PROJECT FUND	3107 - GAS ATLAS PROJECT FUND	GOVERNMENTAL FUNDS	0100
0306	GEOLOGICAL AND ECONOMIC SURVEY	3108	COALBED METHANE PROJECT II FUND	3108 - COALBED METHANE PROJECT II FUND	GOVERNMENTAL FUNDS	0100
0306	GEOLOGICAL AND ECONOMIC SURVEY	3109	GRI DEVONIAN SHALE PROJECT	3109 - GRI DEVONIAN SHALE PROJECT	GOVERNMENTAL FUNDS	0100
0306	GEOLOGICAL AND ECONOMIC SURVEY	3111	GEOLOGY EDUCATION GRANTS & CONTRACTS	3111 - GEOLOGY EDUCATION GRANTS & CONTRACTS	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3141	WVIAJDC CASH CLEARING FUND	3141 - WVIAJDC CASH CLEARING FUND	GOVERNMENTAL FUNDS	1008
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3143	WVIAJDC-TRIANGLE PACIFIC/BRUCE HARDWOODS FUND	3143 - WVIAJDC-TRIANGLE PACIFIC/BRUCE HARDWOODS FUND	GOVERNMENTAL FUNDS	1008
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3148	INDUSTRIAL DEVELOPMENT LOANS	3148 - INDUSTRIAL DEVELOPMENT LOANS	GOVERNMENTAL FUNDS	1008
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3150	FMHA LOANS AND INVESTMENTS	3150 - FMHA LOANS AND INVESTMENTS	GOVERNMENTAL FUNDS	1008
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3151	WVEDA-DEBT SERVICE-SERIES 1992A	3151 - WVEDA-DEBT SERVICE-SERIES 1992A	GOVERNMENTAL FUNDS	1008
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3152	WVEDA CREDIT INSURANCE FUND	3152 - WVEDA CREDIT INSURANCE FUND	GOVERNMENTAL FUNDS	1008
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3153	GOVERNORS GUARANTEED WORK FORCE	3153 - GOVERNORS GUARANTEED WORK FORCE	GOVERNMENTAL FUNDS	1008
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3157	NEIGHBORHOOD INVESTMENT (CAP) FUND	3157 - NEIGHBORHOOD INVESTMENT (CAP) FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3159	SMALL BUSINESS ENVIRONMENTAL LOAN FUND	3159 - SMALL BUSINESS ENVIRONMENTAL LOAN FUND	GOVERNMENTAL FUNDS	1008
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3160	GIFTS, GRANTS & DONATIONS	3160 - GIFTS, GRANTS & DONATIONS	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3161	GUARANTEED WORK FORCE - GOV CIVIL CONT. FUND	3161 - GUARANTEED WORK FORCE - GOV CIVIL CONT. FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3162	OFFICE OF COALFIELD COMMUNITY DEVELOPMENT	3162 - OFFICE OF COALFIELD COMMUNITY DEVELOPMENT	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3163	GRANTS ADMINISTRATION - GOV CIVIL CONTINGENCY FUND	3163 - GRANTS ADMINISTRATION - GOV CIVIL CONTINGENCY FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3164	FLOOD PROJECTS MATCHING - GOV CIVIL CONT. FUND	3164 - FLOOD PROJECTS MATCHING - GOV CIVIL CONT. FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3165	SYNTHETIC FUEL - PRODUCING COUNTY FUND	3165 - SYNTHETIC FUEL - PRODUCING COUNTY FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3166	SYNTHETIC FUEL - NONPRODUCING COUNTIES FUND	3166 - SYNTHETIC FUEL - NONPRODUCING COUNTIES FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3168	OCCD-LAND USE PLANNING-CIVIL CONTINGENCY FUND	3168 - OCCD-LAND USE PLANNING-CIVIL CONTINGENCY FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3169	ECONOMIC DEVELOPMENT PROJECT BRIDGE LOAN FUND	3169 - ECONOMIC DEVELOPMENT PROJECT BRIDGE LOAN FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3170	WV DEVELOPMENT OFFICE LOTTERY FUND	3170 - WV DEVELOPMENT OFFICE LOTTERY FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3171	ECONOMIC DEVELOPMENT PROMOTION AND CLOSING FUND	3171 - ECONOMIC DEVELOPMENT PROMOTION AND CLOSING FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3172	BROADBAND DEPLOYMENT FUND	3172 - BROADBAND DEPLOYMENT FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3173	FLOOD PROJECT MAY 2009 FUND - GOV CONT	3173 - FLOOD PROJECT MAY 2009 FUND - GOV CONT	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3174	BROADBAND DEPLOYMENT FUND	3174 - BROADBAND DEPLOYMENT FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	3175	MAY JUNE 2010 FLOOD DISASTER - GOV CIVIL CONT FUND	3175 - MAY JUNE 2010 FLOOD DISASTER - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3176	WEST VIRGINIA JOBS ACT FUND	3176 - WEST VIRGINIA JOBS ACT FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3180	WAGE PAYMENT AND COLLECTION-ESCROW	3180 - WAGE PAYMENT AND COLLECTION-ESCROW	FIDUCIARY FUNDS	0741
0308	DIVISION OF LABOR	3181	WAGE PAYMENT BOND ASSURANCE INVESTMENT FUND	3181 - WAGE PAYMENT BOND ASSURANCE INVESTMENT FUND	FIDUCIARY FUNDS	0741
0308	DIVISION OF LABOR	3182	BOILER INSPECTION FEES FUND	3182 - BOILER INSPECTION FEES FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3186	HVAC FUND	3186 - HVAC FUND	GOVERNMENTAL FUNDS	0100
0951	WEST VIRGINIA CONTRACTOR LICENSING BOARD	3187	CONTRACTOR LICENSING BOARD FUND	3187 - CONTRACTOR LICENSING BOARD FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3188	ELEVATOR SAFETY FUND	3188 - ELEVATOR SAFETY FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3189	BOILER INSPECTION FEES FUND	3189 - BOILER INSPECTION FEES FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3190	MANUFACTURED HOUSING TRUST RECOVERY FUND	3190 - MANUFACTURED HOUSING TRUST RECOVERY FUND	FIDUCIARY FUNDS	0741
0308	DIVISION OF LABOR	3191	CRANE OPERATOR CERTIFICATION FUND	3191 - CRANE OPERATOR CERTIFICATION FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3192	AMUSEMENT RIDES/AMUSEMENT ATTRACTION SAFETY FUND	3192 - AMUSEMENT RIDES/AMUSEMENT ATTRACTION SAFETY FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3193	WEIGHTS AND MEASURES FUND	3193 - WEIGHTS AND MEASURES FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3194	OCCUPATIONAL SAFETY AND HEALTH FUND	3194 - OCCUPATIONAL SAFETY AND HEALTH FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3195	STATE MANUFACTURED HOUSING ADMINISTRATION FUND	3195 - STATE MANUFACTURED HOUSING ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3196	WEIGHTS AND MEASURES	3196 - WEIGHTS AND MEASURES	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3197	SUPERVISION OF PLUMBING WORK FUND	3197 - SUPERVISION OF PLUMBING WORK FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3198	BEDDING AND UPHOLSTERY FUND	3198 - BEDDING AND UPHOLSTERY FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	3199	PSYCHOPHYSIOLOGICAL EXAMINERS FUND	3199 - PSYCHOPHYSIOLOGICAL EXAMINERS FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3200	LICENSE FUND - WILDLIFE RESOURCES	3200 - LICENSE FUND - WILDLIFE RESOURCES	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3201	FLOOD DISASTER - MARCH 1997	3201 - FLOOD DISASTER - MARCH 1997	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3202	GAME, FISH, AND AQUATIC LIFE FUND	3202 - GAME, FISH, AND AQUATIC LIFE FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3203	NONGAME FUND	3203 - NONGAME FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3204	LAW ENFORCEMENT PROGRAM FUND	3204 - LAW ENFORCEMENT PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3205	PLANNING AND DEVELOPMENT	3205 - PLANNING AND DEVELOPMENT	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3206	THE DAM SAFETY FUND	3206 - THE DAM SAFETY FUND	GOVERNMENTAL FUNDS	0205
0310	DIVISION OF NATURAL RESOURCES	3207	FLOOD DISASTER JUNE 2016 DR 4273	3207 - FLOOD DISASTER JUNE 2016 DR 4273	GOVERNMENTAL FUNDS	0100

0310	DIVISION OF NATURAL RESOURCES	3208	LAW ENFORCEMENT CONTRACTS	3208 - LAW ENFORCEMENT CONTRACTS	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3209	UPPER PAINT CREEK WATERSHED (GOV CIVIL CONT. FUND)	3209 - UPPER PAINT CREEK WATERSHED (GOV CIVIL CONT. FUND)	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3210	DISASTER FUND DNR	3210 - DISASTER FUND DNR	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3211	WEST VIRGINIA STATE PARKS AND RECREATION ENDOWMENT FUND	3211 - WEST VIRGINIA STATE PARKS AND RECREATION ENDOWMENT FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3212	LAW-ENFORCEMENT INVESTIGATION FUND	3212 - LAW-ENFORCEMENT INVESTIGATION FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3213	West Virginia University Rifle Team Program Fund	3213 - West Virginia University Rifle Team Program Fund	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3217	LEAKING UNDERGROUND STORAGE TANK RESPONSE FUND	3217 - LEAKING UNDERGROUND STORAGE TANK RESPONSE FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3218	UNDERGROUND STORAGE TANK INSURANCE FUND	3218 - UNDERGROUND STORAGE TANK INSURANCE FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3220	GROUNDWATER PROTECTION FUND	3220 - GROUNDWATER PROTECTION FUND	GOVERNMENTAL FUNDS	0205
0310	DIVISION OF NATURAL RESOURCES	3221	KUMBRABOW STATE FOREST - GOV CIVIL CONT FUND	3221 - KUMBRABOW STATE FOREST - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3222	GROUNDWATER REMEDIATION FUND	3222 - GROUNDWATER REMEDIATION FUND	GOVERNMENTAL FUNDS	0205
0310	DIVISION OF NATURAL RESOURCES	3223	FLOOD DISASTER - FEBRUARY 2000	3223 - FLOOD DISASTER - FEBRUARY 2000	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3224	WILDLIFE ENDOWMENT FUND	3224 - WILDLIFE ENDOWMENT FUND	GOVERNMENTAL FUNDS	0210
0310	DIVISION OF NATURAL RESOURCES	3225	BLACKWATER FALLS ST PK LAND PURCHASE - GOV CONT FD	3225 - BLACKWATER FALLS ST PK LAND PURCHASE - GOV CONT FD	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3227	GAME AND FISH RECREATION FUND	3227 - GAME AND FISH RECREATION FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3228	BEAR DAMAGE FUND	3228 - BEAR DAMAGE FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3229	WILDLIFE RESOURCES CONTRACT FUND	3229 - WILDLIFE RESOURCES CONTRACT FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3231	MIGRATORY WATERFOWL STAMP FUND	3231 - MIGRATORY WATERFOWL STAMP FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3232	CONSERVATION STAMP FUND	3232 - CONSERVATION STAMP FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3233	TROUT STAMP FUND	3233 - TROUT STAMP FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3236	OUTDOOR SKILLS (GOV CIVIL CONT. FUND)	3236 - OUTDOOR SKILLS (GOV CIVIL CONT. FUND)	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3237	GIFTS-GRANTS-BEQUESTS & DONATIONS	3237 - GIFTS-GRANTS-BEQUESTS & DONATIONS	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3239	LANDS MINERALS & SPECIAL PROJECTS	3239 - LANDS MINERALS & SPECIAL PROJECTS	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3245	PAYROLL CLEARING	3245 - PAYROLL CLEARING	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3246	HUNTERS HELPING THE HUNGRY - GOV CIVIL CONT. FUND	3246 - HUNTERS HELPING THE HUNGRY - GOV CIVIL CONT. FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3247	LAW ENFORCEMENT AND SPORTS EDUCATION STAMPS	3247 - LAW ENFORCEMENT AND SPORTS EDUCATION STAMPS	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3248	MAGAZINE SALES AND SUBSCRIPTIONS	3248 - MAGAZINE SALES AND SUBSCRIPTIONS	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3251	CLEARING ACCOUNT EQUIPMENT CHARGES FUND	3251 - CLEARING ACCOUNT EQUIPMENT CHARGES FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3253	WHITEWATER STUDY AND IMPROVEMENT FUND	3253 - WHITEWATER STUDY AND IMPROVEMENT FUND	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3255	PERFORMANCE BOND MONONGALIA CO LANDFILL FUND	3255 - PERFORMANCE BOND MONONGALIA CO LANDFILL FUND	FIDUCIARY FUNDS	0744
0310	DIVISION OF NATURAL RESOURCES	3256	WHITEWATER ADVERTISING AND PROMOTION FUND	3256 - WHITEWATER ADVERTISING AND PROMOTION FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3259	CLASS A-1 SMALL ARMS HUNTING LICENSE	3259 - CLASS A-1 SMALL ARMS HUNTING LICENSE	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3260	IMPROVEMENTS TO DEPARTMENT FACILITIES FUND	3260 - IMPROVEMENTS TO DEPARTMENT FACILITIES FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3261	WATTERS SMITH MEMORIAL STATE PARK FUND	3261 - WATTERS SMITH MEMORIAL STATE PARK FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3263	SPECIAL WORKS PROGRAM FUND	3263 - SPECIAL WORKS PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3264	DECOY ANIMALS ASSESSMENT FEE	3264 - DECOY ANIMALS ASSESSMENT FEE	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3265	State Park Operating Fund	3265 - State Park Operating Fund	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3267	DIVISION OF NATURAL RESOURCES LOTTERY FUND	3267 - DIVISION OF NATURAL RESOURCES LOTTERY FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3272	FLOOD DISASTER, JANUARY 1996	3272 - FLOOD DISASTER, JANUARY 1996	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3274	CANAAN VALLEY MAINTENANCE FUND	3274 - CANAAN VALLEY MAINTENANCE FUND	GOVERNMENTAL FUNDS	0100
0311	ENVIRONMENTAL QUALITY BOARD	3275	SPECIAL REVENUE OPERATING FUND	3275 - SPECIAL REVENUE OPERATING FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3276	FLOOD DISASTER - JUNE 1998	3276 - FLOOD DISASTER - JUNE 1998	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3277	STATE PARK IMPROVEMENT FUND	3277 - STATE PARK IMPROVEMENT FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3278	FLOOD DISASTER - MAY 2001 DR1378	3278 - FLOOD DISASTER - MAY 2001 DR1378	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3279	FLOOD/SNOW DISASTER - FEB 2003	3279 - FLOOD/SNOW DISASTER - FEB 2003	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3280	FLOOD DISASTER - MAY 2002	3280 - FLOOD DISASTER - MAY 2002	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3281	FLOOD DISASTER JUNE 2003	3281 - FLOOD DISASTER JUNE 2003	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3282	FLOOD DISASTER - NOVEMBER 2003	3282 - FLOOD DISASTER - NOVEMBER 2003	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3283	FLOOD DISASTER - SEPTEMBER 2004	3283 - FLOOD DISASTER - SEPTEMBER 2004	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3284	FLOOD DISASTER - MAY 2004	3284 - FLOOD DISASTER - MAY 2004	GOVERNMENTAL FUNDS	0100
0312	SOLID WASTE MANAGEMENT BOARD	3285	RESERVE BOND FUND	3285 - RESERVE BOND FUND	COMPONENT UNITS	1005
0312	SOLID WASTE MANAGEMENT BOARD	3286	BOND SALES AND INVESTMENTS	3286 - BOND SALES AND INVESTMENTS	COMPONENT UNITS	1005
0312	SOLID WASTE MANAGEMENT BOARD	3287	FACILITIES OPERATING EXPENSE FUND	3287 - FACILITIES OPERATING EXPENSE FUND	COMPONENT UNITS	1005
0312	SOLID WASTE MANAGEMENT BOARD	3288	PLANNING FUND	3288 - PLANNING FUND	COMPONENT UNITS	1005
0310	DIVISION OF NATURAL RESOURCES	3291	KATRINA DISASTER SEPT 2005	3291 - KATRINA DISASTER SEPT 2005	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3292	COYOTE MANAGEMENT FUND	3292 - COYOTE MANAGEMENT FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3293	FLOOD DISASTER JUNE 2008	3293 - FLOOD DISASTER JUNE 2008	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3294	FLOOD DISASTER - MAY 2009	3294 - FLOOD DISASTER - MAY 2009	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3295	FLOOD DISASTER MARCH 2010	3295 - FLOOD DISASTER MARCH 2010	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3296	FLOOD DISASTER DECEMBER 2009	3296 - FLOOD DISASTER DECEMBER 2009	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3297	FLOOD DISASTER FEB-MAR 2012 DR4059	3297 - FLOOD DISASTER FEB-MAR 2012 DR4059	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3298	FLOOD DISASTER MARCH 2012 DR4061	3298 - FLOOD DISASTER MARCH 2012 DR4061	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	3299	JUNE 2012 STORM DR4071	3299 - JUNE 2012 STORM DR4071	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3301	OPERATOR PERMIT FEES FUND	3301 - OPERATOR PERMIT FEES FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3303	PERFORMANCE BOND FUND	3303 - PERFORMANCE BOND FUND	FIDUCIARY FUNDS	0741
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3304	WIND AND SOLAR DECOMMISSIONING ACCOUNT	3304 - WIND AND SOLAR DECOMMISSIONING ACCOUNT	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3305	RECLAMATION OF ABANDONED AND DILAPIDATED PROP PROG FUND	3305 - RECLAMATION OF ABANDONED AND DILAPIDATED PROP PROG FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3310	OIL AND GAS TRUST DEPOSIT FUND	3310 - OIL AND GAS TRUST DEPOSIT FUND	FIDUCIARY FUNDS	0741
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3312	SPECIAL RECLAMATION WATER QUALITY FUND	3312 - SPECIAL RECLAMATION WATER QUALITY FUND	GOVERNMENTAL FUNDS	0201

0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3317	SPECIAL RECLAMATION ADMINISTRATION FUND	3317 - SPECIAL RECLAMATION ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0201
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3321	SPECIAL RECLAMATION TRUST FUND	3321 - SPECIAL RECLAMATION TRUST FUND	GOVERNMENTAL FUNDS	0201
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3322	OIL AND GAS RECLAMATION TRUST	3322 - OIL AND GAS RECLAMATION TRUST	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3323	OIL AND GAS OPERATING PERMITS	3323 - OIL AND GAS OPERATING PERMITS	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3324	MINING AND RECLAMATION OPERATIONS FUND	3324 - MINING AND RECLAMATION OPERATIONS FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3325	UNDERGROUND STORAGE TANK ADMINISTRATIVE FUND	3325 - UNDERGROUND STORAGE TANK ADMINISTRATIVE FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3326	HAZARDOUS WASTE MANAGEMENT HG 1479 FUND	3326 - HAZARDOUS WASTE MANAGEMENT HG 1479 FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3327	WATER QUALITY MANAGEMENT FUND	3327 - WATER QUALITY MANAGEMENT FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3328	CLOSURE COST ASSISTANCE FUND	3328 - CLOSURE COST ASSISTANCE FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3329	WATER POLLUTION CONTROL REVOLVING FUND	3329 - WATER POLLUTION CONTROL REVOLVING FUND	ENTERPRISE FUNDS	0503
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3330	GROUNDWATER PLANNING FUND	3330 - GROUNDWATER PLANNING FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3331	HAZARDOUS WASTE EMERGENCY RESPONSE FUND	3331 - HAZARDOUS WASTE EMERGENCY RESPONSE FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3332	SOLID WASTE RECLAMATION & ENVIRONMENTAL RESPONSE	3332 - SOLID WASTE RECLAMATION & ENVIRONMENTAL RESPONSE	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3333	SOLID WASTE ENFORCEMENT FUND	3333 - SOLID WASTE ENFORCEMENT FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3334	OIL AND GAS ABANDONED WELL PLUGGING FUND	3334 - OIL AND GAS ABANDONED WELL PLUGGING FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3335	AIR POLLUTION EDUCATION AND ENVIRONMENT FUND	3335 - AIR POLLUTION EDUCATION AND ENVIRONMENT FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3336	AIR POLLUTION CONTROL FUND	3336 - AIR POLLUTION CONTROL FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3337	GIFTS AND DONATIONS FUND	3337 - GIFTS AND DONATIONS FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3339	West Virginia Drinking Water Treatment Revolving Fund	3339 - West Virginia Drinking Water Treatment Revolving Fund	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3340	ENVIRONMENTAL LABORATORY CERTIFICATION FUND	3340 - ENVIRONMENTAL LABORATORY CERTIFICATION FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3342	WATER POLLUTION REVOL FD - ADMIN FEES	3342 - WATER POLLUTION REVOL FD - ADMIN FEES	ENTERPRISE FUNDS	0503
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3345	SPECIAL RECLAMATION TAX CLEARING ACCOUNT	3345 - SPECIAL RECLAMATION TAX CLEARING ACCOUNT	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3347	VOLUNTARY REMEDIATION ADMINISTRATIVE FUND	3347 - VOLUNTARY REMEDIATION ADMINISTRATIVE FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3348	BROWNFIELDS REVOLVING FUND	3348 - BROWNFIELDS REVOLVING FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3349	STREAM RESTORATION FUND	3349 - STREAM RESTORATION FUND	GOVERNMENTAL FUNDS	0205
0314	DIVISION OF MINERS HEALTH, SAFETY AND TRAINING	3350	TEST FEES FUND	3350 - TEST FEES FUND	GOVERNMENTAL FUNDS	0100
0314	DIVISION OF MINERS HEALTH, SAFETY AND TRAINING	3354	GENERAL ADM - OPERATING PERMIT FEE	3354 - GENERAL ADM - OPERATING PERMIT FEE	GOVERNMENTAL FUNDS	0100
0314	DIVISION OF MINERS HEALTH, SAFETY AND TRAINING	3355	MINERS HEALTH SAFETY & TRAINING FUND	3355 - MINERS HEALTH SAFETY & TRAINING FUND	GOVERNMENTAL FUNDS	0100
0315	OIL AND GAS CONSERVATION COMMISSION	3371	SPECIAL OIL AND GAS CONSERVATION FUND	3371 - SPECIAL OIL AND GAS CONSERVATION FUND	GOVERNMENTAL FUNDS	0100
0316	WATER DEVELOPMENT AUTHORITY	3381	ADMINISTRATION OF LOAN PROGRAM 1% SERVICE CHARGE	3381 - ADMINISTRATION OF LOAN PROGRAM 1% SERVICE CHARGE	COMPONENT UNITS	1003
0316	WATER DEVELOPMENT AUTHORITY	3382	Economic Enhancement Grant Fund	3382 - Economic Enhancement Grant Fund	COMPONENT UNITS	1003
0316	WATER DEVELOPMENT AUTHORITY	3384	WEST VIRGINIA INFRASTRUCTURE FUND	3384 - WEST VIRGINIA INFRASTRUCTURE FUND	ENTERPRISE FUNDS	0512
0316	WATER DEVELOPMENT AUTHORITY	3385	WV INFRASTRUCTURE GENERAL OBLIGATION DEBT SRV FUND	3385 - WV INFRASTRUCTURE GENERAL OBLIGATION DEBT SRV FUND	GOVERNMENTAL FUNDS	0307
0316	WATER DEVELOPMENT AUTHORITY	3386	WV DRINKING WATER TREATMENT REVOLVING FUND	3386 - WV DRINKING WATER TREATMENT REVOLVING FUND	ENTERPRISE FUNDS	0501
0316	WATER DEVELOPMENT AUTHORITY	3387	DRINKING WATER TREAT REVOL-ADMINISTRATIVE EXPENSE	3387 - DRINKING WATER TREAT REVOL-ADMINISTRATIVE EXPENSE	ENTERPRISE FUNDS	0501
0316	WATER DEVELOPMENT AUTHORITY	3390	WEST VIRGINIA INFRASTRUCTURE TRANSFER FUND	3390 - WEST VIRGINIA INFRASTRUCTURE TRANSFER FUND	ENTERPRISE FUNDS	0512
0320	COAL MINE SAFETY & TECHNICAL REVIEW	3430	SOUTHERN MINERALS TRAINING PROGRAM FUND	3430 - SOUTHERN MINERALS TRAINING PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0323	WORKFORCE WEST VIRGINIA	3450	ADMINISTRATION AND SERVICE	3450 - ADMINISTRATION AND SERVICE	GOVERNMENTAL FUNDS	0105
0323	WORKFORCE WEST VIRGINIA	3451	INTEREST ON EMPLOYERS DELINQUENT CONTRIBUTION FUND	3451 - INTEREST ON EMPLOYERS DELINQUENT CONTRIBUTION FUND	GOVERNMENTAL FUNDS	0105
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3480	COVERED ELECTRONIC DEVICES TAKEBACK FUND	3480 - COVERED ELECTRONIC DEVICES TAKEBACK FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3481	FLOOD DISASTER JUNE 2008	3481 - FLOOD DISASTER JUNE 2008	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3482	SPECIAL RECLAMATION WATER TRUST FUND	3482 - SPECIAL RECLAMATION WATER TRUST FUND	GOVERNMENTAL FUNDS	0201
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3484	HIGHWAY LITTER CONTROL PROGRAM	3484 - HIGHWAY LITTER CONTROL PROGRAM	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3485	LITTER CONTROL MATCHING GRANT	3485 - LITTER CONTROL MATCHING GRANT	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3486	LITTER CONTROL FUND	3486 - LITTER CONTROL FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3487	RECYCLING ASSISTANCE FUND	3487 - RECYCLING ASSISTANCE FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3488	SHILOH ENVIRONMENTAL AND LANDFILL TRUST	3488 - SHILOH ENVIRONMENTAL AND LANDFILL TRUST	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3490	MOUNTAIN TOP REMOVAL	3490 - MOUNTAIN TOP REMOVAL	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3492	BOND POOLING FUND	3492 - BOND POOLING FUND	FIDUCIARY FUNDS	0744
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3493	QUARRY RECLAMATION FUND	3493 - QUARRY RECLAMATION FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3494	QUARRY INSPECTION AND ENFORCEMENT FUND	3494 - QUARRY INSPECTION AND ENFORCEMENT FUND	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3495	MINES & MINERALS CO-OP AGREEMENT - GOV OONT FD	3495 - MINES & MINERALS CO-OP AGREEMENT - GOV OONT FD	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3497	FLOOD DISASTER - MAY 2002	3497 - FLOOD DISASTER - MAY 2002	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3498	Carbon Dioxide Storage Facility Trust Fund	3498 - Carbon Dioxide Storage Facility Trust Fund	GOVERNMENTAL FUNDS	0205
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	3499	Carbon Dioxide Storage Facility Admin Fee	3499 - Carbon Dioxide Storage Facility Admin Fee	GOVERNMENTAL FUNDS	0205
0405	WEST VIRGINIA PROFESSIONAL CHARTER SCHOOL BOARD	3501	PUBLIC CHARTER SCHOOL STIMULUS FUND	3501 - PUBLIC CHARTER SCHOOL STIMULUS FUND	GOVERNMENTAL FUNDS	0100
0431	SECRETARY OF EDUCATION AND THE ARTS	3506	CENTER FOR PROFESSIONAL DEVELOPMENT FUND	3506 - CENTER FOR PROFESSIONAL DEVELOPMENT FUND	GOVERNMENTAL FUNDS	0100
0431	SECRETARY OF EDUCATION AND THE ARTS	3508	LOTTERY EDUCATION - SEC OF EDUCATION & THE ARTS	3508 - LOTTERY EDUCATION - SEC OF EDUCATION & THE ARTS	GOVERNMENTAL FUNDS	0100
0431	SECRETARY OF EDUCATION AND THE ARTS	3509	RURAL AGING CONFERENCE-GOVERNORS CONTINGENCY FUND	3509 - RURAL AGING CONFERENCE-GOVERNORS CONTINGENCY FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3510	SBA GRANT - OFC OF INSTITUTIONAL ED	3510 - SBA GRANT - OFC OF INSTITUTIONAL ED	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3511	SBA GRANT - OFC OF TECHNOLOGY & INFO SYST	3511 - SBA GRANT - OFC OF TECHNOLOGY & INFO SYST	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3512	SBA GRANT - OFC OF SCHOOL COMMUNITY RELATIONS	3512 - SBA GRANT - OFC OF SCHOOL COMMUNITY RELATIONS	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3513	SBA GRANT - INTERNET CONNECTIONS / LIB MEDIA	3513 - SBA GRANT - INTERNET CONNECTIONS / LIB MEDIA	GOVERNMENTAL FUNDS	0100
0404	SCHOOL BUILDING AUTHORITY	3514	SCHOOL BUILDING AUTHORITY TRANSFER FUND	3514 - SCHOOL BUILDING AUTHORITY TRANSFER FUND	COMPONENT UNITS	1004
0402	DEPARTMENT OF EDUCATION	3515	SCHOOL BUILDING DEBT SERVICE FUND	3515 - SCHOOL BUILDING DEBT SERVICE FUND	GOVERNMENTAL FUNDS	1004
0404	SCHOOL BUILDING AUTHORITY	3516	SCHOOL ACCESS SAFETY FUND	3516 - SCHOOL ACCESS SAFETY FUND	COMPONENT UNITS	1004
0402	DEPARTMENT OF EDUCATION	3517	DEPARTMENT OF EDUCATION EXCESS LOTTERY FUND	3517 - DEPARTMENT OF EDUCATION EXCESS LOTTERY FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3519	COMMUNITY SCHOOL GRANT - CIVIL CONTINGENCY FUND	3519 - COMMUNITY SCHOOL GRANT - CIVIL CONTINGENCY FUND	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3530	UNCLASSIFIED EXPENSES	3530 - UNCLASSIFIED EXPENSES	GOVERNMENTAL FUNDS	0100

0432	DIVISION OF CULTURE AND HISTORY	3532	VETERANS MEMORIAL	3532 - VETERANS MEMORIAL	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3533	GRAVE CREEK MOUND AND MUSEUM OPERATING FUND	3533 - GRAVE CREEK MOUND AND MUSEUM OPERATING FUND	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3534	LOTTERY EDUCATION-CULTURE & HISTORY	3534 - LOTTERY EDUCATION-CULTURE & HISTORY	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3535	GIFTS AND DONATIONS	3535 - GIFTS AND DONATIONS	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3536	VETERAN MEM ARCHIVES RESTORATION & MAINT FUND	3536 - VETERAN MEM ARCHIVES RESTORATION & MAINT FUND	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3537	CULTURAL FACILITY AND CAP RESOURCE MATCH GRANT	3537 - CULTURAL FACILITY AND CAP RESOURCE MATCH GRANT	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3542	PUBLIC RECORDS AND PRESERVATION REVENUE ACCOUNT	3542 - PUBLIC RECORDS AND PRESERVATION REVENUE ACCOUNT	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3547	LOGAN STAFF - GOV CIVIL CONT FUND	3547 - LOGAN STAFF - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3548	WEST VIRGINIA SYMPHONY - GOVERNORS CONTINGENCY FD	3548 - WEST VIRGINIA SYMPHONY - GOVERNORS CONTINGENCY FD	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3550	VIDEO PRODUCTION SERVICES FUND	3550 - VIDEO PRODUCTION SERVICES FUND	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3551	LIBRARY FACILITIES IMPROVEMENT FUND	3551 - LIBRARY FACILITIES IMPROVEMENT FUND	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3552	ALCOHOL AND DRUG ABUSE GRANT	3552 - ALCOHOL AND DRUG ABUSE GRANT	GOVERNMENTAL FUNDS	0100
0404	SCHOOL BUILDING AUTHORITY	3553	FLOOD DISASTER JUNE 2016-KANAWHA COUNTY	3553 - FLOOD DISASTER JUNE 2016-KANAWHA COUNTY	COMPONENT UNITS	1004
0404	SCHOOL BUILDING AUTHORITY	3554	FLOOD DISASTER JUNE 2016-NICHOLAS COUNTY	3554 - FLOOD DISASTER JUNE 2016-NICHOLAS COUNTY	COMPONENT UNITS	1004
0432	DIVISION OF CULTURE AND HISTORY	3559	LOTTERY EDUCATION-LIBRARY COMMISSION	3559 - LOTTERY EDUCATION-LIBRARY COMMISSION	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	3562	GIFTS, GRANTS & DONATIONS	3562 - GIFTS, GRANTS & DONATIONS	GOVERNMENTAL FUNDS	0100
0439	EDUCATIONAL BROADCASTING AUTHORITY	3575	STATEWIDE SERVICE FUND	3575 - STATEWIDE SERVICE FUND	COMPONENT UNITS	1006
0439	EDUCATIONAL BROADCASTING AUTHORITY	3576	RADIO NETWORK FUND	3576 - RADIO NETWORK FUND	COMPONENT UNITS	1006
0439	EDUCATIONAL BROADCASTING AUTHORITY	3587	LOTTERY EDUCATION-EDUCATIONAL BROADCASTING AUTH	3587 - LOTTERY EDUCATION-EDUCATIONAL BROADCASTING AUTH	COMPONENT UNITS	1006
0439	EDUCATIONAL BROADCASTING AUTHORITY	3630	OPERATING EXPENSES	3630 - OPERATING EXPENSES	COMPONENT UNITS	1006
0316	WATER DEVELOPMENT AUTHORITY	3802	DRINKING WATER TREAT REVOL SETTLEMENT WVAVC	3802 - DRINKING WATER TREAT REVOL SETTLEMENT WVAVC	ENTERPRISE FUNDS	0501
0316	WATER DEVELOPMENT AUTHORITY	3821	CITY OF CAMERON 96S-243	3821 - CITY OF CAMERON 96S-243	ENTERPRISE FUNDS	0512
0316	WATER DEVELOPMENT AUTHORITY	3861	RIDGELEY 2000S-527	3861 - RIDGELEY 2000S-527	ENTERPRISE FUNDS	0512
0316	WATER DEVELOPMENT AUTHORITY	3865	WV INFRASTRUCTURE LOTTERY REV, DEBT SERV FUND	3865 - WV INFRASTRUCTURE LOTTERY REV, DEBT SERV FUND	ENTERPRISE FUNDS	0512
0402	DEPARTMENT OF EDUCATION	3920	SCHOOL BUILDING AUTHORITY - GIFTS & GRANTS	3920 - SCHOOL BUILDING AUTHORITY - GIFTS & GRANTS	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3921	CARDIOPULMONARY RESUSCITATION INSTRUCTION FUND	3921 - CARDIOPULMONARY RESUSCITATION INSTRUCTION FUND	GOVERNMENTAL FUNDS	0100
0405	WEST VIRGINIA PROFESSIONAL CHARTER SCHOOL BOARD	3928	WV PROFESSIONAL CHARTER SCHOOL BOARD	3928 - WV PROFESSIONAL CHARTER SCHOOL BOARD	GOVERNMENTAL FUNDS	0100
0405	WEST VIRGINIA PROFESSIONAL CHARTER SCHOOL BOARD	3929	WVPCSB - GIFTS & GRANTS	3929 - WVPCSB - GIFTS & GRANTS	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3930	DEPT OF EDUCATION - GIFTS & GRANTS	3930 - DEPT OF EDUCATION - GIFTS & GRANTS	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3931	LOCAL AREA NETWORK - SBA GRANT	3931 - LOCAL AREA NETWORK - SBA GRANT	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3932	INTS. ED PROG & TECH & INFO. SYS - SBA GRANT	3932 - INTS. ED PROG & TECH & INFO. SYS - SBA GRANT	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3933	HVAC - CURR TECH RES CNT - SBA GRANT	3933 - HVAC - CURR TECH RES CNT - SBA GRANT	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3934	WIRING - OFC OF TECH & INFO - SBA GRANT	3934 - WIRING - OFC OF TECH & INFO - SBA GRANT	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3935	STONEWALL JACKSON MEMORIAL FUND	3935 - STONEWALL JACKSON MEMORIAL FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3936	STONEWALL JACKSON MEMORIAL FUND-INCOME	3936 - STONEWALL JACKSON MEMORIAL FUND-INCOME	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3937	STRATEGIC STAFF DEVELOPMENT	3937 - STRATEGIC STAFF DEVELOPMENT	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3938	TEACHER CERTIFICATION FEES FUND	3938 - TEACHER CERTIFICATION FEES FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3939	TEXTBOOK ADOPTION FUND	3939 - TEXTBOOK ADOPTION FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3941	JOB OPPORTUNITIES / BASIC SKILLS TRAINING FUND	3941 - JOB OPPORTUNITIES / BASIC SKILLS TRAINING FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3942	COMMUNITY EDUCATION FUND	3942 - COMMUNITY EDUCATION FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3943	JOB TRAINING PARTNERSHIP ACT FUND	3943 - JOB TRAINING PARTNERSHIP ACT FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3944	CURRICULUM LABORATORY FUND	3944 - CURRICULUM LABORATORY FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3945	VOCATIONAL CONSOLIDATED ACCOUNTS FUND	3945 - VOCATIONAL CONSOLIDATED ACCOUNTS FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3946	ST OCCUPATION INFO COORD COMM SOICC FUND	3946 - ST OCCUPATION INFO COORD COMM SOICC FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3947	PRIVATE INDUSTRY COUNCIL FUND	3947 - PRIVATE INDUSTRY COUNCIL FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3949	LOCAL SOLUTIONS DROPOUT PREVENTION FUND	3949 - LOCAL SOLUTIONS DROPOUT PREVENTION FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	3951	SCHOOL CONSTRUCTION FUND	3951 - SCHOOL CONSTRUCTION FUND	GOVERNMENTAL FUNDS	0101
0404	SCHOOL BUILDING AUTHORITY	3952	SCHOOL CONSTRUCTION FUND-SBA	3952 - SCHOOL CONSTRUCTION FUND-SBA	COMPONENT UNITS	1004
0402	DEPARTMENT OF EDUCATION	3954	WV Feed to Achieve	3954 - WV Feed to Achieve	GOVERNMENTAL FUNDS	0100
0404	SCHOOL BUILDING AUTHORITY	3958	SCHOOL BUILDING CAPITAL IMPROVEMENT FUND	3958 - SCHOOL BUILDING CAPITAL IMPROVEMENT FUND	COMPONENT UNITS	1004
0404	SCHOOL BUILDING AUTHORITY	3959	SCHOOL BUILDING AUTHORITY FUND	3959 - SCHOOL BUILDING AUTHORITY FUND	COMPONENT UNITS	1004
0402	DEPARTMENT OF EDUCATION	3960	FFA & FHA CONFERENCE CENTER	3960 - FFA & FHA CONFERENCE CENTER	GOVERNMENTAL FUNDS	0100
0404	SCHOOL BUILDING AUTHORITY	3963	SCHOOL BUILDING DEBT SERVICE FUND	3963 - SCHOOL BUILDING DEBT SERVICE FUND	COMPONENT UNITS	1004
(blank)	#N/A	3965	SCHOOL CONSTRUCTION FUND	3965 - SCHOOL CONSTRUCTION FUND	COMPONENT UNITS	1004
0404	SCHOOL BUILDING AUTHORITY	3966	SCHOOL MAJOR IMPROVEMENT FUND	3966 - SCHOOL MAJOR IMPROVEMENT FUND	COMPONENT UNITS	1004
0402	DEPARTMENT OF EDUCATION	3973	SCHOOL CONSTR FUND SALES TAX INVESTMENTS	3973 - SCHOOL CONSTR FUND SALES TAX INVESTMENTS	GOVERNMENTAL FUNDS	1004
0402	DEPARTMENT OF EDUCATION	3974	FLOOD DISASTER - JUNE 1998	3974 - FLOOD DISASTER - JUNE 1998	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3975	INDIGENT CLOTHING FUND	3975 - INDIGENT CLOTHING FUND	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3976	LAND FUND	3976 - LAND FUND	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3977	FARM AND SHOP SALES FUND	3977 - FARM AND SHOP SALES FUND	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3978	FEDERAL FUNDS MATCHING REIMBURSEMENT FUND	3978 - FEDERAL FUNDS MATCHING REIMBURSEMENT FUND	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3979	GIFTS, BEQUESTS, GRANTS, & ENDOWMENTS FUND	3979 - GIFTS, BEQUESTS, GRANTS, & ENDOWMENTS FUND	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3980	UNDER ACHIEVING STUDENTS PROGRAM	3980 - UNDER ACHIEVING STUDENTS PROGRAM	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3981	VOCATIONAL EDUCATION FUND	3981 - VOCATIONAL EDUCATION FUND	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3984	SPECIAL EDUCATION FUND	3984 - SPECIAL EDUCATION FUND	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3985	SERVICE TO COUNTY BOARD OF EDUCATION FUND	3985 - SERVICE TO COUNTY BOARD OF EDUCATION FUND	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3986	MEDICAID PROGRAM FUND	3986 - MEDICAID PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3987	PAYROLL CLEARING FUND	3987 - PAYROLL CLEARING FUND	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3988	FACULTY SENATE SCHOOL FOR THE BLIND	3988 - FACULTY SENATE SCHOOL FOR THE BLIND	GOVERNMENTAL FUNDS	0100

0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3989	FACULTY SENATE SCHOOL FOR THE DEAF	3989 - FACULTY SENATE SCHOOL FOR THE DEAF	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3990	FACULTY SENATE CAREER AND TECHNICAL EDUCATION	3990 - FACULTY SENATE CAREER AND TECHNICAL EDUCATION	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	3992	LOST WAGES - GOVERNOR'S CIVIL CONTINGENT FUND	3992 - LOST WAGES - GOVERNOR'S CIVIL CONTINGENT FUND	GOVERNMENTAL FUNDS	0100
0431	SECRETARY OF EDUCATION AND THE ARTS	4012	GIFTS, GRANTS, AND DONATIONS	4012 - GIFTS, GRANTS, AND DONATIONS	GOVERNMENTAL FUNDS	0100
0431	SECRETARY OF EDUCATION AND THE ARTS	4013	MINORITY STUDENTS STRATEGY COUNCIL - GOV CIVIL CON	4013 - MINORITY STUDENTS STRATEGY COUNCIL - GOV CIVIL CON	GOVERNMENTAL FUNDS	0100
0431	SECRETARY OF EDUCATION AND THE ARTS	4014	HOLOCAUST EDUCATION-GOVERNORS CIVIL CONT FUND	4014 - HOLOCAUST EDUCATION-GOVERNORS CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0476	WEST VIRGINIA SCHOOL OF OSTEOPATHIC MEDICINE	4081	LOTTERY EDUCATION - WV SCHOOL OF OSTEOPATHIC MED	4081 - LOTTERY EDUCATION - WV SCHOOL OF OSTEOPATHIC MED	COMPONENT UNITS	2000
0476	WEST VIRGINIA SCHOOL OF OSTEOPATHIC MEDICINE	4082	TUITION & REQUIRED E&G FEES FUND	4082 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0476	WEST VIRGINIA SCHOOL OF OSTEOPATHIC MEDICINE	4083	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4083 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0476	WEST VIRGINIA SCHOOL OF OSTEOPATHIC MEDICINE	4084	EDUCATION & GENERAL CAPITAL FEES FUND	4084 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0476	WEST VIRGINIA SCHOOL OF OSTEOPATHIC MEDICINE	4085	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4085 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0463	WEST VIRGINIA UNIVERSITY	4170	PAYROLL CLEARING FUND	4170 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
0463	WEST VIRGINIA UNIVERSITY	4179	MEDICAL CENTER - EDUCATIONAL PROGRAMS FUND	4179 - MEDICAL CENTER - EDUCATIONAL PROGRAMS FUND	COMPONENT UNITS	2000
0463	WEST VIRGINIA UNIVERSITY	4185	LOTTERY EDUCATION-WEST VIRGINIA UNIVERSITY	4185 - LOTTERY EDUCATION-WEST VIRGINIA UNIVERSITY	COMPONENT UNITS	2000
0463	WEST VIRGINIA UNIVERSITY	4187	TUITION & REQUIRED E&G FEES FUND	4187 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0463	WEST VIRGINIA UNIVERSITY	4188	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4188 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0463	WEST VIRGINIA UNIVERSITY	4189	EDUCATION & GENERAL CAPITAL FEES FUND	4189 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0420	COUNCIL FOR COMMUNITY AND TECHNICAL COLLEGE EDUCATION	4191	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4191 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0420	COUNCIL FOR COMMUNITY AND TECHNICAL COLLEGE EDUCATION	4192	TUITION & REQUIRED E & G FEES FUND	4192 - TUITION & REQUIRED E & G FEES FUND	COMPONENT UNITS	2000
0420	COUNCIL FOR COMMUNITY AND TECHNICAL COLLEGE EDUCATION	4193	CAPITAL IMPROVEMENTS - GOVERNORS CONTINGENCY FUND	4193 - CAPITAL IMPROVEMENTS - GOVERNORS CONTINGENCY FUND	COMPONENT UNITS	2000
0463	WEST VIRGINIA UNIVERSITY	4195	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4195 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0463	WEST VIRGINIA UNIVERSITY	4196	SPECIAL INSTITUTIONAL CAPITAL FEE	4196 - SPECIAL INSTITUTIONAL CAPITAL FEE	COMPONENT UNITS	2000
0471	MARSHALL UNIVERSITY	4267	LOTTERY EDUCATION-MARSHALL UNIVERSITY	4267 - LOTTERY EDUCATION-MARSHALL UNIVERSITY	COMPONENT UNITS	2000
0471	MARSHALL UNIVERSITY	4270	MARSHALL UNIVERSITY LAND SALE ACCOUNT	4270 - MARSHALL UNIVERSITY LAND SALE ACCOUNT	COMPONENT UNITS	2000
0471	MARSHALL UNIVERSITY	4271	SCHOOL OF MEDICINE AT MARSHALL UNIVERSITY	4271 - SCHOOL OF MEDICINE AT MARSHALL UNIVERSITY	COMPONENT UNITS	2000
0476	WEST VIRGINIA SCHOOL OF OSTEOPATHIC MEDICINE	4272	WV SCHOOL OF OSTEOPATHIC MEDICINE	4272 - WV SCHOOL OF OSTEOPATHIC MEDICINE	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4295	EDUCATION IMPROVEMENT FUND	4295 - EDUCATION IMPROVEMENT FUND	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4296	PROMISE SCHOLARSHIP FUND	4296 - PROMISE SCHOLARSHIP FUND	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4297	HIGHER EDUCATION IMPROVEMENT FUND	4297 - HIGHER EDUCATION IMPROVEMENT FUND	COMPONENT UNITS	2000
0464	WEST VIRGINIA UNIVERSITY AT PARKERSBURG	4306	LOTTERY EDUCATION - WVU PARKERSBURG	4306 - LOTTERY EDUCATION - WVU PARKERSBURG	COMPONENT UNITS	2000
0464	WEST VIRGINIA UNIVERSITY AT PARKERSBURG	4309	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4309 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0464	WEST VIRGINIA UNIVERSITY AT PARKERSBURG	4318	TUITION & REQUIRED E&G FEES FUND	4318 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0464	WEST VIRGINIA UNIVERSITY AT PARKERSBURG	4319	EDUCATION & GENERAL CAPITAL FEES FUND	4319 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0464	WEST VIRGINIA UNIVERSITY AT PARKERSBURG	4320	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4320 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0464	WEST VIRGINIA UNIVERSITY AT PARKERSBURG	4321	PAYROLL CLEARING FUND	4321 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
0464	WEST VIRGINIA UNIVERSITY AT PARKERSBURG	4322	WVUP LAND SALE ACCOUNT	4322 - WVUP LAND SALE ACCOUNT	COMPONENT UNITS	2000
0482	BLUEFIELD STATE UNIVERSITY	4345	LOTTERY EDUCATION-BLUEFIELD ST COLLEGE	4345 - LOTTERY EDUCATION-BLUEFIELD ST COLLEGE	COMPONENT UNITS	2000
0482	BLUEFIELD STATE UNIVERSITY	4360	PAYROLL CLEARING FUND	4360 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
0482	BLUEFIELD STATE UNIVERSITY	4361	REVENUE CLEARING FUND	4361 - REVENUE CLEARING FUND	COMPONENT UNITS	2000
0482	BLUEFIELD STATE UNIVERSITY	4362	LOTTERY EDUCATION	4362 - LOTTERY EDUCATION	COMPONENT UNITS	2000
0482	BLUEFIELD STATE UNIVERSITY	4363	LOTTERY EDUCATION - COMMUNITY COLLEGE	4363 - LOTTERY EDUCATION - COMMUNITY COLLEGE	COMPONENT UNITS	2000
0482	BLUEFIELD STATE UNIVERSITY	4368	LOTTERY EDUCATION-BLUEFIELD ST COLL-COMM COLLEGE	4368 - LOTTERY EDUCATION-BLUEFIELD ST COLL-COMM COLLEGE	COMPONENT UNITS	2000
0482	BLUEFIELD STATE UNIVERSITY	4371	TUITION & REQUIRED E&G FEES FUND	4371 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0482	BLUEFIELD STATE UNIVERSITY	4372	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4372 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0482	BLUEFIELD STATE UNIVERSITY	4373	EDUCATION & GENERAL CAPITAL FEES FUND	4373 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0482	BLUEFIELD STATE UNIVERSITY	4375	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4375 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0483	CONCORD UNIVERSITY	4385	LOTTERY EDUCATION-CONCORD ST COLLEGE	4385 - LOTTERY EDUCATION-CONCORD ST COLLEGE	COMPONENT UNITS	2000
0483	CONCORD UNIVERSITY	4387	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4387 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0483	CONCORD UNIVERSITY	4404	PAYROLL CLEARING FUND	4404 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
0483	CONCORD UNIVERSITY	4405	REVENUE CLEARING FUND	4405 - REVENUE CLEARING FUND	COMPONENT UNITS	2000
0483	CONCORD UNIVERSITY	4406	LOTTERY EDUCATION	4406 - LOTTERY EDUCATION	COMPONENT UNITS	2000
0483	CONCORD UNIVERSITY	4407	TUITION & REQUIRED E&G FEES FUND	4407 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0483	CONCORD UNIVERSITY	4408	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4408 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0483	CONCORD UNIVERSITY	4409	EDUCATION & GENERAL CAPITAL FEES FUND	4409 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4446	PAYROLL CLEARING FUND	4446 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4447	REVENUE CLEARING FUND	4447 - REVENUE CLEARING FUND	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4448	LOTTERY EDUCATION	4448 - LOTTERY EDUCATION	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4450	LOTTERY EDUCATION - COMMUNITY COLLEGE	4450 - LOTTERY EDUCATION - COMMUNITY COLLEGE	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4455	LOTTERY EDUCATION-FAIRMONT ST COLLEGE	4455 - LOTTERY EDUCATION-FAIRMONT ST COLLEGE	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4456	LOTTERY EDUCATION-FAIRMONT ST COLL-COMM COLLEGE	4456 - LOTTERY EDUCATION-FAIRMONT ST COLL-COMM COLLEGE	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4457	HEPC - FAIRMONT STATE COLLEGE	4457 - HEPC - FAIRMONT STATE COLLEGE	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4458	STUDENT SERVICES AND COLLABORATIVE PROG-GOV CCF	4458 - STUDENT SERVICES AND COLLABORATIVE PROG-GOV CCF	COMPONENT UNITS	2000
0485	GLENVILLE STATE UNIVERSITY	4465	ROANE COUNTY CENTER - GOVERNORS CONTINGENCY FUND	4465 - ROANE COUNTY CENTER - GOVERNORS CONTINGENCY FUND	COMPONENT UNITS	2000
0485	GLENVILLE STATE UNIVERSITY	4481	PAYROLL CLEARING FUND	4481 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
0485	GLENVILLE STATE UNIVERSITY	4482	REVENUE CLEARING FUND	4482 - REVENUE CLEARING FUND	COMPONENT UNITS	2000
0485	GLENVILLE STATE UNIVERSITY	4487	LOTTERY EDUCATION - GLENVILLE STATE COLLEGE	4487 - LOTTERY EDUCATION - GLENVILLE STATE COLLEGE	COMPONENT UNITS	2000
0485	GLENVILLE STATE UNIVERSITY	4488	WB IMPLEMENTATION-GOV CIVIL CONT FUND	4488 - WB IMPLEMENTATION-GOV CIVIL CONT FUND	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4490	TUITION & REQUIRED E&G FEES FUND	4490 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4491	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4491 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000

0484	FAIRMONT STATE UNIVERSITY	4492	EDUCATION & GENERAL CAPITAL FEES FUND	4492 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4495	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4495 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0485	GLENVILLE STATE UNIVERSITY	4496	TUITION & REQUIRED E&G FEES FUND	4496 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0485	GLENVILLE STATE UNIVERSITY	4497	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4497 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0485	GLENVILLE STATE UNIVERSITY	4498	EDUCATION & GENERAL CAPITAL FEES FUND	4498 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0485	GLENVILLE STATE UNIVERSITY	4499	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4499 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0486	SHEPHERD UNIVERSITY	4530	LOTTERY EDUCATION-SHEPHERD ST COLLEGE	4530 - LOTTERY EDUCATION-SHEPHERD ST COLLEGE	COMPONENT UNITS	2000
0486	SHEPHERD UNIVERSITY	4532	TUITION & REQUIRED E&G FEES FUND	4532 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0486	SHEPHERD UNIVERSITY	4533	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4533 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0486	SHEPHERD UNIVERSITY	4534	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4534 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0486	SHEPHERD UNIVERSITY	4535	EDUCATION & GENERAL CAPITAL FEES FUND	4535 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0488	WEST LIBERTY UNIVERSITY	4545	LOTTERY EDUCATION - WEST LIBERTY STATE COLLEGE	4545 - LOTTERY EDUCATION - WEST LIBERTY STATE COLLEGE	COMPONENT UNITS	2000
0488	WEST LIBERTY UNIVERSITY	4560	PAYROLL CLEARING FUND	4560 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
0488	WEST LIBERTY UNIVERSITY	4561	REVENUE CLEARING FUND	4561 - REVENUE CLEARING FUND	COMPONENT UNITS	2000
0488	WEST LIBERTY UNIVERSITY	4562	TUITION & REQUIRED E&G FEES FUND	4562 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0488	WEST LIBERTY UNIVERSITY	4563	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4563 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0488	WEST LIBERTY UNIVERSITY	4564	EDUCATION & GENERAL CAPITAL FEES FUND	4564 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0488	WEST LIBERTY UNIVERSITY	4565	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4565 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0488	WEST LIBERTY UNIVERSITY	4566	WLU LAND SALE ACCOUNT	4566 - WLU LAND SALE ACCOUNT	COMPONENT UNITS	2000
0490	WEST VIRGINIA STATE UNIVERSITY	4585	LOTTERY EDUCATION-WV STATE COLLEGE	4585 - LOTTERY EDUCATION-WV STATE COLLEGE	COMPONENT UNITS	2000
0490	WEST VIRGINIA STATE UNIVERSITY	4603	PAYROLL CLEARING FUND	4603 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
0490	WEST VIRGINIA STATE UNIVERSITY	4604	REVENUE CLEARING FUND	4604 - REVENUE CLEARING FUND	COMPONENT UNITS	2000
0490	WEST VIRGINIA STATE UNIVERSITY	4611	TUITION & REQUIRED E&G FEES FUND	4611 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0490	WEST VIRGINIA STATE UNIVERSITY	4612	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4612 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0490	WEST VIRGINIA STATE UNIVERSITY	4613	EDUCATION & GENERAL CAPITAL FEES FUND	4613 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0490	WEST VIRGINIA STATE UNIVERSITY	4614	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4614 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0487	SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4666	LOTTERY EDUCATION-SOUTHERN WV COMM & TECH COLL	4666 - LOTTERY EDUCATION-SOUTHERN WV COMM & TECH COLL	COMPONENT UNITS	2000
0487	SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4677	PAYROLL CLEARING FUND	4677 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
0487	SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4678	REVENUE CLEARING FUND	4678 - REVENUE CLEARING FUND	COMPONENT UNITS	2000
0487	SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4679	LOTTERY EDUCATION	4679 - LOTTERY EDUCATION	COMPONENT UNITS	2000
0487	SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4680	TUITION & REQUIRED E&G FEES FUND	4680 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0487	SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4681	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4681 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0487	SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4682	EDUCATION & GENERAL CAPITAL FEES FUND	4682 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0487	SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4683	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4683 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0489	WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE	4720	PAYROLL CLEARING FUND	4720 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
0489	WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE	4721	REVENUE CLEARING FUND	4721 - REVENUE CLEARING FUND	COMPONENT UNITS	2000
0489	WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE	4725	LOTTERY EDUCATION-WV NORTHERN COMM COLLEGE	4725 - LOTTERY EDUCATION-WV NORTHERN COMM COLLEGE	COMPONENT UNITS	2000
0489	WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE	4726	TUITION & REQUIRED E&G FEES FUND	4726 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0489	WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE	4727	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4727 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0489	WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE	4728	EDUCATION & GENERAL CAPITAL FEES FUND	4728 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0489	WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE	4731	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4731 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0489	WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE	4732	WVNCC LAND SALE ACCOUNT	4732 - WVNCC LAND SALE ACCOUNT	COMPONENT UNITS	2000
0495	WEST VIRGINIA NETWORK FOR EDUCATIONAL TELECOMPUTING	4780	NETWORK OPERATING FUND	4780 - NETWORK OPERATING FUND	COMPONENT UNITS	2000
0495	WEST VIRGINIA NETWORK FOR EDUCATIONAL TELECOMPUTING	4781	BUILDING RENEWAL & CAPITAL EQUIPMENT FUND	4781 - BUILDING RENEWAL & CAPITAL EQUIPMENT FUND	COMPONENT UNITS	2000
0492	EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4801	LOTTERY EDUCATION - EASTERN WV COMM & TECH COLLEGE	4801 - LOTTERY EDUCATION - EASTERN WV COMM & TECH COLLEGE	COMPONENT UNITS	2000
0492	EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4820	REVENUE CLEARING FUND	4820 - REVENUE CLEARING FUND	COMPONENT UNITS	2000
0445	NEW RIVER COMMUNITY AND TECHNICAL COLLEGE	4821	NEW RIVER CTC LAND SALE ACCOUNT	4821 - NEW RIVER CTC LAND SALE ACCOUNT	COMPONENT UNITS	2000
0492	EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4825	TUITION & REQUIRED E&G FEES FUND	4825 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0492	EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4826	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4826 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0492	EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4827	EDUCATION & GENERAL CAPITAL FEES FUND	4827 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0492	EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	4829	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4829 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0446	PIERPONT COMMUNITY AND TECHNICAL COLLEGE	4830	LOTTERY EDUCATION - FAIRMONT CTC	4830 - LOTTERY EDUCATION - FAIRMONT CTC	COMPONENT UNITS	2000
0446	PIERPONT COMMUNITY AND TECHNICAL COLLEGE	4831	TUITION & REQUIRED E&G FEES FUND	4831 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0446	PIERPONT COMMUNITY AND TECHNICAL COLLEGE	4832	REVENUE CLEARING FUND	4832 - REVENUE CLEARING FUND	COMPONENT UNITS	2000
0446	PIERPONT COMMUNITY AND TECHNICAL COLLEGE	4833	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4833 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0446	PIERPONT COMMUNITY AND TECHNICAL COLLEGE	4834	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4834 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0446	PIERPONT COMMUNITY AND TECHNICAL COLLEGE	4835	EDUCATION & GENERAL CAPITAL FEES FUND	4835 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0446	PIERPONT COMMUNITY AND TECHNICAL COLLEGE	4836	PAYROLL CLEARING FUND	4836 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
(blank)	#N/A	4846	AVAILABLE TO USE	4846 - AVAILABLE TO USE	COMPONENT UNITS	2000
(blank)	#N/A	4847	PAYROLL CLEARING FUND	4847 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
(blank)	#N/A	4848	REVENUE CLEARING FUND	4848 - REVENUE CLEARING FUND	COMPONENT UNITS	2000
(blank)	#N/A	4849	AVAILABLE TO USE	4849 - AVAILABLE TO USE	COMPONENT UNITS	2000
(blank)	#N/A	4850	AVAILABLE TO USE	4850 - AVAILABLE TO USE	COMPONENT UNITS	2000
(blank)	#N/A	4851	AVAILABLE TO USE	4851 - AVAILABLE TO USE	COMPONENT UNITS	2000
0444	MOUNTWEST COMMUNITY AND TECHNICAL COLLEGE	4862	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4862 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0444	MOUNTWEST COMMUNITY AND TECHNICAL COLLEGE	4864	LOTTERY EDUCATION-MARSHALL CTC	4864 - LOTTERY EDUCATION-MARSHALL CTC	COMPONENT UNITS	2000
0444	MOUNTWEST COMMUNITY AND TECHNICAL COLLEGE	4865	TUITION & REQUIRED E&G FEES FUND	4865 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0444	MOUNTWEST COMMUNITY AND TECHNICAL COLLEGE	4868	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4868 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0444	MOUNTWEST COMMUNITY AND TECHNICAL COLLEGE	4869	EDUCATION & GENERAL CAPITAL FEES FUND	4869 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000

0471	MARSHALL UNIVERSITY	4872	GOVERNING IN 21ST CENTURY - GOV CIVIL CONT FUND	4872 - GOVERNING IN 21ST CENTURY - GOV CIVIL CONT FUND	COMPONENT UNITS	2000
0445	NEW RIVER COMMUNITY AND TECHNICAL COLLEGE	4875	LOTTERY EDUCATION-NEW RIVER CTC	4875 - LOTTERY EDUCATION-NEW RIVER CTC	COMPONENT UNITS	2000
0445	NEW RIVER COMMUNITY AND TECHNICAL COLLEGE	4876	TUITION & REQUIRED E&G FEES FUND	4876 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0445	NEW RIVER COMMUNITY AND TECHNICAL COLLEGE	4877	EDUCATION & GENERAL CAPITAL FEES FUND	4877 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0445	NEW RIVER COMMUNITY AND TECHNICAL COLLEGE	4878	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4878 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0445	NEW RIVER COMMUNITY AND TECHNICAL COLLEGE	4879	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4879 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0445	NEW RIVER COMMUNITY AND TECHNICAL COLLEGE	4880	REVENUE CLEARING FUND	4880 - REVENUE CLEARING FUND	COMPONENT UNITS	2000
0445	NEW RIVER COMMUNITY AND TECHNICAL COLLEGE	4881	PAYROLL CLEARING FUND	4881 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
0471	MARSHALL UNIVERSITY	4890	TUITION & REQUIRED E&G FEES FUND	4890 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0471	MARSHALL UNIVERSITY	4891	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4891 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0471	MARSHALL UNIVERSITY	4892	EDUCATION & GENERAL CAPITAL FEES FUND	4892 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0471	MARSHALL UNIVERSITY	4893	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4893 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0471	MARSHALL UNIVERSITY	4894	MEDICAL SCHOOL-TUITION & REQUIRED E&G FEES FUND	4894 - MEDICAL SCHOOL-TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0471	MARSHALL UNIVERSITY	4895	MED SCHOOL-GIFTS GRANTS & DONATIONS (NON FEDERAL)	4895 - MED SCHOOL-GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0471	MARSHALL UNIVERSITY	4896	LOTTERY EDUCATION - MEDICAL SCHOOL MARSHALL	4896 - LOTTERY EDUCATION - MEDICAL SCHOOL MARSHALL	COMPONENT UNITS	2000
0442	HIGHER EDUCATION POLICY COMMISSION - SYSTEM	4901	HIGHER EDUCATION RESOURCE FEES FUND	4901 - HIGHER EDUCATION RESOURCE FEES FUND	COMPONENT UNITS	2000
0442	HIGHER EDUCATION POLICY COMMISSION - SYSTEM	4902	REGISTRATION FEE CAPITAL IMPROVEMENT FUND	4902 - REGISTRATION FEE CAPITAL IMPROVEMENT FUND	COMPONENT UNITS	2000
0442	HIGHER EDUCATION POLICY COMMISSION - SYSTEM	4903	TUITION FEE CAPITAL IMPROVEMENT FUND	4903 - TUITION FEE CAPITAL IMPROVEMENT FUND	COMPONENT UNITS	2000
0442	HIGHER EDUCATION POLICY COMMISSION - SYSTEM	4904	PURCHASE OF INVESTMENTS FUND	4904 - PURCHASE OF INVESTMENTS FUND	COMPONENT UNITS	2000
0442	HIGHER EDUCATION POLICY COMMISSION - SYSTEM	4905	1977 ST SYS REGISTRATION FEE REFUND REVENUE CONSTR	4905 - 1977 ST SYS REGISTRATION FEE REFUND REVENUE CONSTR	COMPONENT UNITS	2000
0442	HIGHER EDUCATION POLICY COMMISSION - SYSTEM	4906	TUITION FEE REVENUE BOND CONSTRUCTION FUND	4906 - TUITION FEE REVENUE BOND CONSTRUCTION FUND	COMPONENT UNITS	2000
0442	HIGHER EDUCATION POLICY COMMISSION - SYSTEM	4907	STATE UNIVERSITY SYSTEM REVENUE BOND CONST FUND	4907 - STATE UNIVERSITY SYSTEM REVENUE BOND CONST FUND	COMPONENT UNITS	2000
0442	HIGHER EDUCATION POLICY COMMISSION - SYSTEM	4908	COMM & TECH COLLEGE CAPITAL IMPROVEMENT FD LOTTERY	4908 - COMM & TECH COLLEGE CAPITAL IMPROVEMENT FD LOTTERY	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4921	HEPC ADMINISTRATION - HERF	4921 - HEPC ADMINISTRATION - HERF	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4922	UNDERWOOD/SMITH SCHOLARSHIP PROGRAM	4922 - UNDERWOOD/SMITH SCHOLARSHIP PROGRAM	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4923	EMINENT SCHOLARS PROGRAM FUND	4923 - EMINENT SCHOLARS PROGRAM FUND	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4924	JOBS TRAINING PARTNERSHIP ACT FUND	4924 - JOBS TRAINING PARTNERSHIP ACT FUND	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4925	LOTTERY EDUCATION - HEPC	4925 - LOTTERY EDUCATION - HEPC	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4926	JOINT COMMISSION FOR VTOE	4926 - JOINT COMMISSION FOR VTOE	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4927	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4927 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4928	WV ENG SCIENCE & TECH SCHOLARSHIP PROGRAM	4928 - WV ENG SCIENCE & TECH SCHOLARSHIP PROGRAM	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4929	WV GEAR UP SCHOLARSHIP FUND	4929 - WV GEAR UP SCHOLARSHIP FUND	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4930	STATE GIFTS, GRANTS, AND CONTRACTS FUND	4930 - STATE GIFTS, GRANTS, AND CONTRACTS FUND	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4931	RESEARCH CHALLENGE FUND	4931 - RESEARCH CHALLENGE FUND	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4932	HIGHER ED POLICY COMMISSION -ADMIN- CONTOL ACCT	4932 - HIGHER ED POLICY COMMISSION -ADMIN- CONTOL ACCT	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4933	HIGHER EDUCATION GRANT FUND	4933 - HIGHER EDUCATION GRANT FUND	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4934	WEST VIRGINIA RESEARCH TRUST FUND	4934 - WEST VIRGINIA RESEARCH TRUST FUND	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4935	ENERGY AND WATER SAVINGS REVOLVING LOAN FUND	4935 - ENERGY AND WATER SAVINGS REVOLVING LOAN FUND	COMPONENT UNITS	2000
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	4936	ERMA BYRD HIGHER ED CENTER GOVERNORS CONTINGENCY	4936 - ERMA BYRD HIGHER ED CENTER GOVERNORS CONTINGENCY	COMPONENT UNITS	2000
0477	HIGHER EDUCATION POLICY COMMISSION - HEALTH SCIENCES	4941	HEALTH EDUCATION STUDENT LOAN PROGRAM FUND	4941 - HEALTH EDUCATION STUDENT LOAN PROGRAM FUND	COMPONENT UNITS	2000
0477	HIGHER EDUCATION POLICY COMMISSION - HEALTH SCIENCES	4942	HEALTH SCIENCES SCHOLARSHIP FUND	4942 - HEALTH SCIENCES SCHOLARSHIP FUND	COMPONENT UNITS	2000
0447	BLUE RIDGE COMMUNITY AND TECHNICAL COLLEGE	4961	TUITION & REQUIRED E&G FEES FUND	4961 - TUITION & REQUIRED E&G FEES FUND	COMPONENT UNITS	2000
0447	BLUE RIDGE COMMUNITY AND TECHNICAL COLLEGE	4962	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4962 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0447	BLUE RIDGE COMMUNITY AND TECHNICAL COLLEGE	4963	GIFTS GRANTS & DONATIONS (NON FEDERAL)	4963 - GIFTS GRANTS & DONATIONS (NON FEDERAL)	COMPONENT UNITS	2000
0447	BLUE RIDGE COMMUNITY AND TECHNICAL COLLEGE	4964	EDUCATION & GENERAL CAPITAL FEES FUND	4964 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
(blank)	#/N/A	4975	LOTTERY EDUCATION-WVU TECH CTC	4975 - LOTTERY EDUCATION-WVU TECH CTC	COMPONENT UNITS	2000
(blank)	#/N/A	4976	AVAILABLE TO USE	4976 - AVAILABLE TO USE	COMPONENT UNITS	2000
(blank)	#/N/A	4977	AVAILABLE TO USE	4977 - AVAILABLE TO USE	COMPONENT UNITS	2000
(blank)	#/N/A	4978	AVAILABLE TO USE	4978 - AVAILABLE TO USE	COMPONENT UNITS	2000
(blank)	#/N/A	4979	AVAILABLE TO USE	4979 - AVAILABLE TO USE	COMPONENT UNITS	2000
(blank)	#/N/A	4980	PAYROLL CLEARING FUND	4980 - PAYROLL CLEARING FUND	COMPONENT UNITS	2000
0493	BRIDGEVALLEY COMMUNITY AND TECHNICAL COLLEGE	4985	Gifts, Grants & Donations (non-Federal)	4985 - Gifts, Grants & Donations (non-Federal)	COMPONENT UNITS	2000
0493	BRIDGEVALLEY COMMUNITY AND TECHNICAL COLLEGE	4986	Tuition & Required E&G Fund	4986 - Tuition & Required E&G Fund	COMPONENT UNITS	2000
0493	BRIDGEVALLEY COMMUNITY AND TECHNICAL COLLEGE	4987	AUXILIARY & AUXILIARY CAPITAL FEES FUND	4987 - AUXILIARY & AUXILIARY CAPITAL FEES FUND	COMPONENT UNITS	2000
0493	BRIDGEVALLEY COMMUNITY AND TECHNICAL COLLEGE	4988	EDUCATION & GENERAL CAPITAL FEES FUND	4988 - EDUCATION & GENERAL CAPITAL FEES FUND	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4991	TUITION AND REQUIRED E & G FEES FUND PIERPONT	4991 - TUITION AND REQUIRED E & G FEES FUND PIERPONT	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4992	GIFTS GRANTS & DONATIONS (NON FEDERAL) PIERPONT	4992 - GIFTS GRANTS & DONATIONS (NON FEDERAL) PIERPONT	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4993	AUXILIARY & AUXILIARY CAPITAL FEES FUND PIERPONT	4993 - AUXILIARY & AUXILIARY CAPITAL FEES FUND PIERPONT	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	4994	EDUCATION & GENERAL CAPITAL FEES FUND PIERPONT	4994 - EDUCATION & GENERAL CAPITAL FEES FUND PIERPONT	COMPONENT UNITS	2000
0506	DIVISION OF HEALTH	5049	EMERGENCY MEDICAL SERVICES SALARY ENHANCEMENT FUND	5049 - EMERGENCY MEDICAL SERVICES SALARY ENHANCEMENT FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5050	NATIONAL SCHOOL LUNCH PROGRAM FUND	5050 - NATIONAL SCHOOL LUNCH PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5052	HEARING IMPAIRED FUND	5052 - HEARING IMPAIRED FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5054	SPECIAL COUNTY GENERAL RELIEF FUND	5054 - SPECIAL COUNTY GENERAL RELIEF FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5055	INDIVIDUAL & FAMILY GRANT PROGRAM FUND	5055 - INDIVIDUAL & FAMILY GRANT PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5057	DOMESTIC VIOLENCE FUND	5057 - DOMESTIC VIOLENCE FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5065	HUMAN SERVICES PERSONAL SERVICES FUND	5065 - HUMAN SERVICES PERSONAL SERVICES FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5070	TRIP FUND	5070 - TRIP FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5071	WV CHILDREN'S HEALTH INSURANCE FUND	5071 - WV CHILDREN'S HEALTH INSURANCE FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5072	EMPLOYEE BENEFITS FUND	5072 - EMPLOYEE BENEFITS FUND	GOVERNMENTAL FUNDS	0100

0511	DIVISION OF HUMAN SERVICES	5074	SERVICES TO CHILDREN & ADULTS FUND	5074 - SERVICES TO CHILDREN & ADULTS FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5075	SUPPORT ENFORCEMENT PROGRAM FUND	5075 - SUPPORT ENFORCEMENT PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5077	FOOD STAMP EMPLOYMENT PROGRAM FUND	5077 - FOOD STAMP EMPLOYMENT PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5081	LOW INCOME ENERGY ASSISTANCE PROGRAM FUND	5081 - LOW INCOME ENERGY ASSISTANCE PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5084	MEDICAL SERVICES PROGRAM FUND	5084 - MEDICAL SERVICES PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5090	MEDICAID STATE SHARE FUND	5090 - MEDICAID STATE SHARE FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5094	CHILD SUPPORT ENFORCEMENT FUND	5094 - CHILD SUPPORT ENFORCEMENT FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5096	CHILD CARE SERVICES	5096 - CHILD CARE SERVICES	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5101	VITAL STATISTICS SERVICE FUND	5101 - VITAL STATISTICS SERVICE FUND	GOVERNMENTAL FUNDS	0100
0501	SECRETARY OF HEALTH AND HUMAN RESOURCES	5102	AVAILABLE FOR USE	5102 - AVAILABLE FOR USE	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5104	DRUG CONTROL & SYSTEM IMPROVEMENT FUND	5104 - DRUG CONTROL & SYSTEM IMPROVEMENT FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5105	LICENSING OF HEARING AID DEALERS FUND	5105 - LICENSING OF HEARING AID DEALERS FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5106	MEDICAL LICENSING BOARD FUND	5106 - MEDICAL LICENSING BOARD FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5107	INDIRECT COST OF FEDERAL PROGRAMS FUND	5107 - INDIRECT COST OF FEDERAL PROGRAMS FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5108	PUBLIC EMPLOYEES INSURANCE CLEARING ACCOUNT FUND	5108 - PUBLIC EMPLOYEES INSURANCE CLEARING ACCOUNT FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5109	UNIFORM HEALTH PROFESSIONALS DATA COLLECT SYS FUND	5109 - UNIFORM HEALTH PROFESSIONALS DATA COLLECT SYS FUND	GOVERNMENTAL FUNDS	0100
0513	OFFICE OF THE INSPECTOR GENERAL	5110	DHHR CRIMINAL BACKGROUND ADMINISTRATION ACCOUNT	5110 - DHHR CRIMINAL BACKGROUND ADMINISTRATION ACCOUNT	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5111	RYAN BROWN ADDICTION PREVENTION AND RECOVERY FUND	5111 - RYAN BROWN ADDICTION PREVENTION AND RECOVERY FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5112	DHHR SPECIAL REVENUE TRUST ACCOUNT	5112 - DHHR SPECIAL REVENUE TRUST ACCOUNT	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5113	WELLHEAD PROTECTION FUND	5113 - WELLHEAD PROTECTION FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5115	ASBESTOS ABATEMENT LICENSURE FUND	5115 - ASBESTOS ABATEMENT LICENSURE FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5117	INFECTIOUS MEDICAL WASTE PROGRAM FUND	5117 - INFECTIOUS MEDICAL WASTE PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5118	WV NURSING HOME ADMINISTRATORS LICENSING BOARD FD	5118 - WV NURSING HOME ADMINISTRATORS LICENSING BOARD FD	GOVERNMENTAL FUNDS	0100
0513	OFFICE OF THE INSPECTOR GENERAL	5119	CERTIFICATION OF ICF/SNF FUND	5119 - CERTIFICATION OF ICF/SNF FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5120	RARE DISEASE ADVISORY COUNCIL FUND	5120 - RARE DISEASE ADVISORY COUNCIL FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5124	TOBACCO SETTLEMENT EXPENDITURE FUND	5124 - TOBACCO SETTLEMENT EXPENDITURE FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5125	FAMILY PLANNING - STATE FUNDS FUND	5125 - FAMILY PLANNING - STATE FUNDS FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5126	ROBERT WOOD JOHNSON FOUNDATION FUND	5126 - ROBERT WOOD JOHNSON FOUNDATION FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5131	COMMONLY BASED FETAL & INFANT MORTALITY REVIEW FD	5131 - COMMONLY BASED FETAL & INFANT MORTALITY REVIEW FD	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5132	CLAUDE WORTHINGTON BENEDUM FOUNDATION FUND	5132 - CLAUDE WORTHINGTON BENEDUM FOUNDATION FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5137	TRAUMA REGISTRY FUND	5137 - TRAUMA REGISTRY FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5139	HEALTH SERVICE FEES FUND	5139 - HEALTH SERVICE FEES FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5141	MEDICAID FRAUD CONTROL FUND	5141 - MEDICAID FRAUD CONTROL FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5144	VITAL STATISTICS ACCOUNT	5144 - VITAL STATISTICS ACCOUNT	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5146	INSURANCE PROPERTY LOSS CLAIMS FUND	5146 - INSURANCE PROPERTY LOSS CLAIMS FUND	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	5147	COLLECTION OF CONSUMER SALES TAX FUND	5147 - COLLECTION OF CONSUMER SALES TAX FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5151	BEHAVIORAL HEALTH CLEARING FUND	5151 - BEHAVIORAL HEALTH CLEARING FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5152	RESPIRE AND HABILITATION FUND	5152 - RESPIRE AND HABILITATION FUND	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	5153	GIFTS, GRANTS AND DONATIONS	5153 - GIFTS, GRANTS AND DONATIONS	GOVERNMENTAL FUNDS	0100
0512	DEPARTMENT OF HEALTH FACILITIES	5156	HOSPITAL SERVICES REVENUE ACCOUNT	5156 - HOSPITAL SERVICES REVENUE ACCOUNT	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5157	COMPREHENSIVE SCHOOL HEALTH FUND	5157 - COMPREHENSIVE SCHOOL HEALTH FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5161	SPECIAL EDUCATION TITLE I FUND	5161 - SPECIAL EDUCATION TITLE I FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5163	LABORATORY SERVICES FUND	5163 - LABORATORY SERVICES FUND	GOVERNMENTAL FUNDS	0100
0513	OFFICE OF THE INSPECTOR GENERAL	5172	HEALTH FACILITY LICENSING ACCOUNT	5172 - HEALTH FACILITY LICENSING ACCOUNT	GOVERNMENTAL FUNDS	0100
0513	OFFICE OF THE INSPECTOR GENERAL	5178	PUBLIC HEALTH LAW FUND	5178 - PUBLIC HEALTH LAW FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5182	PEIA WELLNESS PROGRAM CONTRACT FUND	5182 - PEIA WELLNESS PROGRAM CONTRACT FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5183	HEPATITIS B VACCINE	5183 - HEPATITIS B VACCINE	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5184	RURAL HEALTH NETWORKING PROJECT FUND	5184 - RURAL HEALTH NETWORKING PROJECT FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5185	MEDICAL SERVICES TRUST FUND	5185 - MEDICAL SERVICES TRUST FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5186	HIV TESTING FUND	5186 - HIV TESTING FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5187	FARMERS MARKET - WIC FUND	5187 - FARMERS MARKET - WIC FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5193	HIV/TB ACTIVITIES FOR SUBSTANCE ABUSE POPULATION	5193 - HIV/TB ACTIVITIES FOR SUBSTANCE ABUSE POPULATION	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5195	ENVIRONMENTAL LEAD SOURCE ASSESSMENTS	5195 - ENVIRONMENTAL LEAD SOURCE ASSESSMENTS	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5197	BREAST & CERVICAL CANCER DIAGNOSTIC TREATMENT	5197 - BREAST & CERVICAL CANCER DIAGNOSTIC TREATMENT	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5200	SAFE DRINKING WATER PENALTY FUND	5200 - SAFE DRINKING WATER PENALTY FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5201	DRINKING WATER TREAT REVOL-ADMINISTRATIVE EXPENSE	5201 - DRINKING WATER TREAT REVOL-ADMINISTRATIVE EXPENSE	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5203	EMERGENCY MEDICAL SERVICES OPERATIONS	5203 - EMERGENCY MEDICAL SERVICES OPERATIONS	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5204	LEAD ABATEMENT ACCOUNT	5204 - LEAD ABATEMENT ACCOUNT	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5205	EMERGENCY MEDICAL SERVICES AGENCY LICENSURE FUND	5205 - EMERGENCY MEDICAL SERVICES AGENCY LICENSURE FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5207	GIFT, GRANTS AND DONATIONS	5207 - GIFT, GRANTS AND DONATIONS	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5208	RADON LICENSURE	5208 - RADON LICENSURE	GOVERNMENTAL FUNDS	0100
0513	OFFICE OF THE INSPECTOR GENERAL	5209	GIFT, GRANTS AND DONATIONS	5209 - GIFT, GRANTS AND DONATIONS	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5214	WEST VIRGINIA BIRTH-TO-THREE FUND	5214 - WEST VIRGINIA BIRTH-TO-THREE FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5218	TOBACCO CONTROL SPECIAL FUND	5218 - TOBACCO CONTROL SPECIAL FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5219	DIVISION OF HEALTH CENTRAL OFFICE LOTTERY FUND	5219 - DIVISION OF HEALTH CENTRAL OFFICE LOTTERY FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5224	HEALTHY LIFESTYLES FUND	5224 - HEALTHY LIFESTYLES FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5225	VITAL STATISTICS IMPROVEMENT FUND	5225 - VITAL STATISTICS IMPROVEMENT FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5226	ANTIVIRAL VACCINE GOVERNORS CIVIL CONTINGENCY FUND	5226 - ANTIVIRAL VACCINE GOVERNORS CIVIL CONTINGENCY FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5228	DHHR SAFETY AND TREATMENT FUND	5228 - DHHR SAFETY AND TREATMENT FUND	GOVERNMENTAL FUNDS	0100

0506	DIVISION OF HEALTH	5229	FLOOD DISASTER, MARCH 22, 2012, CRISIS COUNSELING	5229 - FLOOD DISASTER, MARCH 22, 2012, CRISIS COUNSELING	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5230	FLOOD DISASTER, JUNE 2016 DR 4273 CRISIS COUNSELING	5230 - FLOOD DISASTER, JUNE 2016 DR 4273 CRISIS COUNSELING	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5231	DISASTER FUNDS STATE	5231 - DISASTER FUNDS STATE	GOVERNMENTAL FUNDS	0100
0510	HUMAN RIGHTS	5352	HUMAN RIGHTS SUMMIT - GOVERNORS CIVIL CONTINGENT	5352 - HUMAN RIGHTS SUMMIT - GOVERNORS CIVIL CONTINGENT	GOVERNMENTAL FUNDS	0100
0510	HUMAN RIGHTS	5353	GIFTS GRANTS AND DONATIONS	5353 - GIFTS GRANTS AND DONATIONS	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5360	WELFARE REFORM (TANF)	5360 - WELFARE REFORM (TANF)	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5362	HUMAN SERVICES ADMINISTRATIVE EXPENSE FUND	5362 - HUMAN SERVICES ADMINISTRATIVE EXPENSE FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5365	DIVISION OF HUMAN SERVICES	5365 - DIVISION OF HUMAN SERVICES	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5366	FLOOD DISASTER, MARCH 16, 2012	5366 - FLOOD DISASTER, MARCH 16, 2012	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5367	FLOOD DISASTER - MARCH 22, 2012	5367 - FLOOD DISASTER - MARCH 22, 2012	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5368	MARRIAGE EDUCATION TRUST FUND	5368 - MARRIAGE EDUCATION TRUST FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5369	JUNE 29, 2012 WIND STORM	5369 - JUNE 29, 2012 WIND STORM	GOVERNMENTAL FUNDS	0100
0507	HEALTH CARE AUTHORITY	5375	HEALTH CARE COST REVIEW AUTHORITY FUND	5375 - HEALTH CARE COST REVIEW AUTHORITY FUND	GOVERNMENTAL FUNDS	0100
0507	HEALTH CARE AUTHORITY	5376	CERTIFICATE OF NEED PROGRAM FUND	5376 - CERTIFICATE OF NEED PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0507	HEALTH CARE AUTHORITY	5377	CERTIFICATE OF NEED PROGRAM FUND	5377 - CERTIFICATE OF NEED PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0507	HEALTH CARE AUTHORITY	5380	WV HEALTH INFORMATION NETWORK ACCOUNT	5380 - WV HEALTH INFORMATION NETWORK ACCOUNT	GOVERNMENTAL FUNDS	0100
0507	HEALTH CARE AUTHORITY	5381	WEST VIRGINIA ALL-PAYER CLAIMS DATABASE FUND	5381 - WEST VIRGINIA ALL-PAYER CLAIMS DATABASE FUND	GOVERNMENTAL FUNDS	0100
0507	HEALTH CARE AUTHORITY	5382	WV HEALTH CARE AUTHORITY REVOLVING LOAN FUND	5382 - WV HEALTH CARE AUTHORITY REVOLVING LOAN FUND	GOVERNMENTAL FUNDS	0100
0508	BUREAU OF SENIOR SERVICES	5404	JOB TRAINING PARTNERSHIP ACT PROGRAM FUND	5404 - JOB TRAINING PARTNERSHIP ACT PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0508	BUREAU OF SENIOR SERVICES	5405	SENIOR CITIZENS LOTTERY FUND	5405 - SENIOR CITIZENS LOTTERY FUND	GOVERNMENTAL FUNDS	0100
0508	BUREAU OF SENIOR SERVICES	5407	GIFTS & GRANTS	5407 - GIFTS & GRANTS	GOVERNMENTAL FUNDS	0100
0508	BUREAU OF SENIOR SERVICES	5409	COMMUNITY BASED SERVICE FUND	5409 - COMMUNITY BASED SERVICE FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	5420	MEDICAL CANNABIS PROGRAM FUND	5420 - MEDICAL CANNABIS PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0505	BOARD OF BARBERS AND COSMETOLOGISTS	5425	BARBERS AND BEAUTICIANS SPECIAL FUND	5425 - BARBERS AND BEAUTICIANS SPECIAL FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5450	WOMEN'S COMMISSION SPECIAL OPERATING ACCOUNT FUND	5450 - WOMEN'S COMMISSION SPECIAL OPERATING ACCOUNT FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5454	JAMES 'TIGER' MORTON CATASTROPHIC ILLNESS FUND	5454 - JAMES 'TIGER' MORTON CATASTROPHIC ILLNESS FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5455	DOMESTIC VIOLENCE LEGAL SERVICES FUND	5455 - DOMESTIC VIOLENCE LEGAL SERVICES FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5462	FLOOD DISASTER MAY/JUNE 2004	5462 - FLOOD DISASTER MAY/JUNE 2004	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5464	HURRICANE SEPT 04	5464 - HURRICANE SEPT 04	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5465	GIFTS GRANTS AND DONATIONS	5465 - GIFTS GRANTS AND DONATIONS	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5467	WV WORKS SEPARATE STATE COLLEGE PROGRAM	5467 - WV WORKS SEPARATE STATE COLLEGE PROGRAM	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5468	WV WORKS SEPARATE STATE TWO PARENT FAMILIES PROG	5468 - WV WORKS SEPARATE STATE TWO PARENT FAMILIES PROG	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5469	CHILDRENS TRUST FUND	5469 - CHILDRENS TRUST FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5470	FLOOD DISASTER JUNE 2008	5470 - FLOOD DISASTER JUNE 2008	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5471	FLOOD DISASTER MAY 2009	5471 - FLOOD DISASTER MAY 2009	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5472	FLOOD DISASTER MARCH 2010	5472 - FLOOD DISASTER MARCH 2010	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5473	BEHAVIORAL MENTAL HEALTH SERVICES FUND	5473 - BEHAVIORAL MENTAL HEALTH SERVICES FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5474	JUNE 2010 FLOOD DISASTER - GOV CIVIL CONT FUND	5474 - JUNE 2010 FLOOD DISASTER - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0509	HOSPITAL FINANCE AUTHORITY	5475	HOSPITAL FINANCE AUTHORITY FUND	5475 - HOSPITAL FINANCE AUTHORITY FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5476	JUNE 2016 FLOOD DISASTER DR 4273	5476 - JUNE 2016 FLOOD DISASTER DR 4273	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	5490	Marriage Education Fund	5490 - Marriage Education Fund	GOVERNMENTAL FUNDS	0100
0601	SECRETARY OF DEPARTMENT OF HOMELAND SECURITY	6003	LAW ENFORCEMENT, SAFETY & EMERGENCY WKR FUNERAL FD	6003 - LAW ENFORCEMENT, SAFETY & EMERGENCY WKR FUNERAL FD	GOVERNMENTAL FUNDS	0100
0601	SECRETARY OF DEPARTMENT OF HOMELAND SECURITY	6004	GIFTS GRANTS & DONATIONS	6004 - GIFTS GRANTS & DONATIONS	GOVERNMENTAL FUNDS	0100
0601	SECRETARY OF DEPARTMENT OF HOMELAND SECURITY	6005	SECY MILITARY AFFAIRS & PUBLIC SAFETY LOTTERY FUND	6005 - SECY MILITARY AFFAIRS & PUBLIC SAFETY LOTTERY FUND	GOVERNMENTAL FUNDS	0100
0603	ADJUTANT GENERAL	6006	MILITARY AUTHORITY REIMBURSABLE EXPENDITURE FUND	6006 - MILITARY AUTHORITY REIMBURSABLE EXPENDITURE FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6007	COUNTY FIRE PROTECTION FUND	6007 - COUNTY FIRE PROTECTION FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6008	ALL COUNTY FIRE PROTECTION FUND	6008 - ALL COUNTY FIRE PROTECTION FUND	GOVERNMENTAL FUNDS	0100
0603	ADJUTANT GENERAL	6052	PAYROLL CLEARING ACCOUNT, GOV CIVIL CONT FUND	6052 - PAYROLL CLEARING ACCOUNT, GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0603	ADJUTANT GENERAL	6057	GENERAL ARMORY FUND	6057 - GENERAL ARMORY FUND	GOVERNMENTAL FUNDS	0100
0603	ADJUTANT GENERAL	6059	FLOOD DISASTER-MAY 2002	6059 - FLOOD DISASTER-MAY 2002	GOVERNMENTAL FUNDS	0100
0603	ADJUTANT GENERAL	6061	TAG GIFTS GRANTS AND DONATIONS FUND	6061 - TAG GIFTS GRANTS AND DONATIONS FUND	GOVERNMENTAL FUNDS	0100
0604	ARMORY BOARD	6101	ARMORY SYSTEM REVENUE TAG FUND	6101 - ARMORY SYSTEM REVENUE TAG FUND	GOVERNMENTAL FUNDS	0100
0619	FIRE COMMISSION	6152	FIRE MARSHALL FEES FUND	6152 - FIRE MARSHALL FEES FUND	GOVERNMENTAL FUNDS	0100
0619	FIRE COMMISSION	6160	GIFTS, GRANTS AND DONATIONS	6160 - GIFTS, GRANTS AND DONATIONS	GOVERNMENTAL FUNDS	0100
0619	FIRE COMMISSION	6161	FIRE SERVICE EQUIPMENT AND TRAINING FUND	6161 - FIRE SERVICE EQUIPMENT AND TRAINING FUND	GOVERNMENTAL FUNDS	0100
0619	FIRE COMMISSION	6163	MID-ATLANTIC CONFERENCE - GOV CIVIL CONT FUND	6163 - MID-ATLANTIC CONFERENCE - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6201	GIFTS GRANTS & DONATIONS	6201 - GIFTS GRANTS & DONATIONS	COMPONENT UNITS	1020
0606	DIVISION OF EMERGENCY MANAGEMENT	6202	APRIL 2015 SEVERE STORM DR 4219	6202 - APRIL 2015 SEVERE STORM DR 4219	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6203	APRIL 2015 SEVERE STORM DR 4220	6203 - APRIL 2015 SEVERE STORM DR 4220	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6204	APRIL 2015 SEVERE STORM DR 4221	6204 - APRIL 2015 SEVERE STORM DR 4221	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6205	APRIL 2015 SEVERE STORM DR 4236	6205 - APRIL 2015 SEVERE STORM DR 4236	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6206	FLOOD DISASTER JUNE 2016	6206 - FLOOD DISASTER JUNE 2016	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6207	STATEWIDE INTEROPERABLE RADIO NETWORK ACCOUNT	6207 - STATEWIDE INTEROPERABLE RADIO NETWORK ACCOUNT	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6208	STATEWIDE INTEROPERABLE RADIO NETWORK ACCOUNT	6208 - STATEWIDE INTEROPERABLE RADIO NETWORK ACCOUNT	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6209	FLOOD DISASTER JULY 2017 NORTHERN WV FLOOD	6209 - FLOOD DISASTER JULY 2017 NORTHERN WV FLOOD	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6210	DISASTER FUNDS STATE	6210 - DISASTER FUNDS STATE	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6225	DEC 18 2009 WINTER STORM FEMA	6225 - DEC 18 2009 WINTER STORM FEMA	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6226	MARCH 2010 FLOODING	6226 - MARCH 2010 FLOODING	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6227	JUNE 2010 DR 1918 FLOOD DISASTER - GOV CONT FUND	6227 - JUNE 2010 DR 1918 FLOOD DISASTER - GOV CONT FUND	GOVERNMENTAL FUNDS	0100

0606	DIVISION OF EMERGENCY MANAGEMENT	6228	DR 4059 FEB 2012 WINTER STORM - CONT FUND	6228	DR 4059 FEB 2012 WINTER STORM - CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6229	MARCH 15, 2012 FLOOD - CONT FUND	6229	MARCH 15, 2012 FLOOD - CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6230	JUNE 29, 2012 WIND STORM - CONT FUND	6230	JUNE 29, 2012 WIND STORM - CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6231	DR4093 HURRICANE SANDY - CONT FUND	6231	DR4093 HURRICANE SANDY - CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6232	DR4132 F1000 - CONT FUND	6232	DR4132 F1000 - CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6233	WV AM WATER EMER	6233	WV AM WATER EMER	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6234	FLOOD DISASTER MARCH 2015	6234	FLOOD DISASTER MARCH 2015	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6251	FEBRUARY 5 2010 WINTER STORM	6251	FEBRUARY 5 2010 WINTER STORM	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6252	FLOOD INSURANCE TAX FUND - HOMELAND SECURITY	6252	FLOOD INSURANCE TAX FUND - HOMELAND SECURITY	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6254	RIGHT TO KNOW ACT FUND	6254	RIGHT TO KNOW ACT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6259	WEST VIRGINIA DISASTER RECOVERY TRUST FUND	6259	WEST VIRGINIA DISASTER RECOVERY TRUST FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6266	FLOOD DISASTER FEB 2000-GOV CIVIL CONT FUND	6266	FLOOD DISASTER FEB 2000-GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6267	GIFT, GRANTS AND DONATIONS	6267	GIFT, GRANTS AND DONATIONS	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6268	FLOOD DISASTER - MAY 2001 - GOV CIVIL CONT FUND	6268	FLOOD DISASTER - MAY 2001 - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6269	WV DISASTER RECOVERY BOARD - GOV CIVIL CONT FUND	6269	WV DISASTER RECOVERY BOARD - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6270	FLOOD DISASTER - MAY 2002 - GOV CIVIL CONT FUND	6270	FLOOD DISASTER - MAY 2002 - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6273	FIRE MGMT ASST - NOV 2001 - GOV CIVIL CONT DR 2391	6273	FIRE MGMT ASST - NOV 2001 - GOV CIVIL CONT DR 2391	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6274	FEB 2003 FLOOD/SNOW - GOV CIVIL CONT FUND	6274	FEB 2003 FLOOD/SNOW - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6275	MAY 2003 FLOOD - GOV CIVIL CONT	6275	MAY 2003 FLOOD - GOV CIVIL CONT	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6276	FLOOD DISASTER JUNE 2003 DR1474 GOV CIVIL CONT FD	6276	FLOOD DISASTER JUNE 2003 DR1474 GOV CIVIL CONT FD	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6279	HURRICANE - SEPT 2003 - DR 1496 GOV CIVIL CONT FD	6279	HURRICANE - SEPT 2003 - DR 1496 GOV CIVIL CONT FD	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6280	FLOOD DISASTER NOV 2003 GOV CIVIL CONT FUND	6280	FLOOD DISASTER NOV 2003 GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6283	DIVISION OF CORRECTIONS LOTTERY FUND	6283	DIVISION OF CORRECTIONS LOTTERY FUND	COMPONENT UNITS	1020
0606	DIVISION OF EMERGENCY MANAGEMENT	6284	FLOOD DISASTER MAY/JUNE 2004 - GOV CIVIL CONT FUND	6284	FLOOD DISASTER MAY/JUNE 2004 - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6286	FLOOD DISASTER JULY 2004 GOV CONT FUND	6286	FLOOD DISASTER JULY 2004 GOV CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6287	HURRICANE SEPT 04 DR1558 GOV CONT FUND	6287	HURRICANE SEPT 04 DR1558 GOV CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6289	JANUARY 2005 FLOOD - GOV CONT FUND	6289	JANUARY 2005 FLOOD - GOV CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6291	KATRINA EVACUATION SEPT 2005 GOV CONT FUND	6291	KATRINA EVACUATION SEPT 2005 GOV CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6292	OPERATIONAL SHORTFALL - GOV CIVIL CONT FUND	6292	OPERATIONAL SHORTFALL - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6293	OVER OBLIGATION - FY 04 HS GRANT - GOV CIVIL CONT	6293	OVER OBLIGATION - FY 04 HS GRANT - GOV CIVIL CONT	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6294	MINE & INDUSTRIAL ACCIDENT RAPID RESPONSE GOV CONT	6294	MINE & INDUSTRIAL ACCIDENT RAPID RESPONSE GOV CONT	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6295	WV INTEROPERABLE RADIO PROJECT	6295	WV INTEROPERABLE RADIO PROJECT	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6296	APRIL 2007 FLOOD DR 1696 GOV CONT FUND	6296	APRIL 2007 FLOOD DR 1696 GOV CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6297	DR 1769 JUNE 2008 FLOOD - CONT FUND	6297	DR 1769 JUNE 2008 FLOOD - CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6298	MAY 9 2009 FLOOD - GOV CONT FUND	6298	MAY 9 2009 FLOOD - GOV CONT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	6299	DEC 18 2009 WINTER STORM	6299	DEC 18 2009 WINTER STORM	GOVERNMENTAL FUNDS	0100
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6303	PRISON INDUSTRIES FUND	6303	PRISON INDUSTRIES FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6304	DAVIS CENTER NATIONAL SCHOOL LUNCH PROGRAM FUND	6304	DAVIS CENTER NATIONAL SCHOOL LUNCH PROGRAM FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6306	CORRECTIONS OFFICER TRAINING FUND	6306	CORRECTIONS OFFICER TRAINING FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6311	VOCATIONAL EDUCATION ADULT INSTITUTIONS FUND	6311	VOCATIONAL EDUCATION ADULT INSTITUTIONS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6319	TAX COLLECTIONS FUND	6319	TAX COLLECTIONS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6331	ANTHONY CENTER NATIONAL SCHOOL LUNCH PROGRAM	6331	ANTHONY CENTER NATIONAL SCHOOL LUNCH PROGRAM	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6338	INDUSTRIAL SCHOOL FOR BOYS SCHOOL LUNCH PROGRAM FD	6338	INDUSTRIAL SCHOOL FOR BOYS SCHOOL LUNCH PROGRAM FD	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6353	HUTTONSVILLE INSURANCE REFUNDS FUND	6353	HUTTONSVILLE INSURANCE REFUNDS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6356	HUTTONSVILLE SCHOOL LUNCH PROGRAM	6356	HUTTONSVILLE SCHOOL LUNCH PROGRAM	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6362	PAROLEE'S SUPERVISION FEE FUND	6362	PAROLEE'S SUPERVISION FEE FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6365	DECEMBER 2009 WINTER STORM	6365	DECEMBER 2009 WINTER STORM	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6366	FEBRUARY 2010 WINTER STORM	6366	FEBRUARY 2010 WINTER STORM	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6369	FARM SUBSIDY PAYMENTS	6369	FARM SUBSIDY PAYMENTS	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6370	DENMAR INSURANCE REFUNDS	6370	DENMAR INSURANCE REFUNDS	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6371	STATE INFRASTRUCTURE ASSISTANCE FUND	6371	STATE INFRASTRUCTURE ASSISTANCE FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6372	MT OLIVE INSURANCE REFUNDS FUND	6372	MT OLIVE INSURANCE REFUNDS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6373	NORTHERN INSURANCE REFUNDS FUND	6373	NORTHERN INSURANCE REFUNDS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6374	PRUNTYTOWN INSURANCE REFUNDS FUND	6374	PRUNTYTOWN INSURANCE REFUNDS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6375	CHARLESTON WORK RELEASE INMATE BENEFIT FUND	6375	CHARLESTON WORK RELEASE INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6376	BECKLEY CORRECTIONAL CENTER INMATE BENEFIT FUND	6376	BECKLEY CORRECTIONAL CENTER INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6377	HUNTINGTON WORK RELEASE INMATE BENEFIT FUND	6377	HUNTINGTON WORK RELEASE INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6378	ANTHONY CENTER INMATE BENEFIT FUND	6378	ANTHONY CENTER INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6379	PRUNTYTOWN INMATE BENEFIT FUND	6379	PRUNTYTOWN INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6380	ST MARYS INMATE BENEFIT FUND	6380	ST MARYS INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6381	MT OLIVE INMATE BENEFIT FUND	6381	MT OLIVE INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6382	NORTHERN INMATE BENEFIT FUND	6382	NORTHERN INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6383	HUTTONSVILLE INMATE BENEFIT FUND	6383	HUTTONSVILLE INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6384	DENMAR INMATE BENEFIT FUND	6384	DENMAR INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6385	OHIO COUNTY INMATE BENEFIT FUND	6385	OHIO COUNTY INMATE BENEFIT FUND	COMPONENT UNITS	1020
0623	DIVISION OF ADMINISTRATIVE SERVICES	6386	WV COMMUNITY CORRECTIONS FUND	6386	WV COMMUNITY CORRECTIONS FUND	GOVERNMENTAL FUNDS	0100
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6387	FLOOD DISASTER MAY 2001	6387	FLOOD DISASTER MAY 2001	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6388	MAY 2002 FLOOD	6388	MAY 2002 FLOOD	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6389	PAROLE SUPERVISION BENEFIT FUND	6389	PAROLE SUPERVISION BENEFIT FUND	COMPONENT UNITS	1020

0608	DIVISION OF CORRECTIONS AND REHABILITATION	6390	ST. MARYS INSURANCE REFUNDS FUND	6390 - ST. MARYS INSURANCE REFUNDS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6391	ELECTRONIC MONITORING PROGRAM ACCOUNT	6391 - ELECTRONIC MONITORING PROGRAM ACCOUNT	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6392	LAKIN CORRECTIONAL FACILITY INMATE BENEFIT FUND	6392 - LAKIN CORRECTIONAL FACILITY INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6393	HUNTINGTON WORK RELEASE INSURANCE REFUNDS FUND	6393 - HUNTINGTON WORK RELEASE INSURANCE REFUNDS FUND	COMPONENT UNITS	1020
0612	WEST VIRGINIA STATE POLICE	6394	WV STATE POLICE	6394 - WV STATE POLICE	GOVERNMENTAL FUNDS	0100
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6395	INTERSTATE COMPACT FOR ADULT OFFENDERS FUND	6395 - INTERSTATE COMPACT FOR ADULT OFFENDERS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6396	MARTINSBURG INMATE BENEFIT FUND	6396 - MARTINSBURG INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6397	GRANTS GIFTS & DONATIONS	6397 - GRANTS GIFTS & DONATIONS	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6398	JANUARY 2005 FLOOD	6398 - JANUARY 2005 FLOOD	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6399	FLOOD DISASTER SEPTEMBER 2004	6399 - FLOOD DISASTER SEPTEMBER 2004	COMPONENT UNITS	1020
(blank)	#N/A	6400	WV INDUSTRIAL HOME FOR YOUTH INSURANCE REF	6400 - WV INDUSTRIAL HOME FOR YOUTH INSURANCE REF	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6401	JUVENILE DETENTION SCHOOL LUNCH PROGRAM	6401 - JUVENILE DETENTION SCHOOL LUNCH PROGRAM	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6402	INDUSTRIAL HOME FOR YOUTH SCHOOL LUNCH PROGRAM	6402 - INDUSTRIAL HOME FOR YOUTH SCHOOL LUNCH PROGRAM	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6403	DAVIS CENTER NATIONAL SCHOOL LUNCH PROGRAM	6403 - DAVIS CENTER NATIONAL SCHOOL LUNCH PROGRAM	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6404	TAX COLLECTIONS FUND	6404 - TAX COLLECTIONS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6405	DIVISION OF JUVENILE SERVICES GRANT	6405 - DIVISION OF JUVENILE SERVICES GRANT	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6406	FLOOD/SNOW DISASTER - FEB 2003	6406 - FLOOD/SNOW DISASTER - FEB 2003	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6407	DJS GIFTS GRANTS & DONATIONS	6407 - DJS GIFTS GRANTS & DONATIONS	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6408	JUVENILE SERVICES STATUS OFFENDER FUND	6408 - JUVENILE SERVICES STATUS OFFENDER FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6409	GENE SPADARO JUVENILE CENTER RESIDENT BENEFIT FUND	6409 - GENE SPADARO JUVENILE CENTER RESIDENT BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6410	JUNE 29 2012 WIND STORM	6410 - JUNE 29 2012 WIND STORM	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6411	HURRICANE SANDY	6411 - HURRICANE SANDY	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6412	DONALD R KUHN CENTER JUVENILE BEN FUND	6412 - DONALD R KUHN CENTER JUVENILE BEN FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6413	SAM PERDUE JC BENEFIT FUND	6413 - SAM PERDUE JC BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6414	RUBENSTEIN CENTER JUVENILE BENEFIT FUND	6414 - RUBENSTEIN CENTER JUVENILE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6415	PROPERTY	6415 - PROPERTY	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6416	WESTERN REGIONAL JAIL INMATE BENEFIT FUND	6416 - WESTERN REGIONAL JAIL INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6417	SOUTHERN REGIONAL JAIL INMATE BENEFIT FUND	6417 - SOUTHERN REGIONAL JAIL INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6418	SOUTH CENTRAL REGIONAL JAIL INMATE BENEFIT FUND	6418 - SOUTH CENTRAL REGIONAL JAIL INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6419	SOUTH WESTERN REGIONAL JAIL INMATE BENEFIT FUND	6419 - SOUTH WESTERN REGIONAL JAIL INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6420	CENTRAL REGIONAL JAIL INMATE BENEFIT FUND	6420 - CENTRAL REGIONAL JAIL INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6421	TYGART VALLEY REGIONAL JAIL INMATE BENEFIT FUND	6421 - TYGART VALLEY REGIONAL JAIL INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6422	POTOMAC HIGHLANDS REGIONAL JAIL INMATE BENEFIT FUND	6422 - POTOMAC HIGHLANDS REGIONAL JAIL INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6423	NORTH CENTRAL REGIONAL JAIL INMATE BENEFIT FUND	6423 - NORTH CENTRAL REGIONAL JAIL INMATE BENEFIT FUND	COMPONENT UNITS	1020
0622	DIVISION OF PROTECTIVE SERVICES	6425	SECURITY ENFORCEMENT FUND	6425 - SECURITY ENFORCEMENT FUND	GOVERNMENTAL FUNDS	0100
0622	DIVISION OF PROTECTIVE SERVICES	6426	MULTIFEST SECURITY - GOV'S CONTINGENT FUND	6426 - MULTIFEST SECURITY - GOV'S CONTINGENT FUND	GOVERNMENTAL FUNDS	0100
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6450	DECEMBER 2009 WINTER STORM	6450 - DECEMBER 2009 WINTER STORM	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6451	FEBRUARY 2010 WINTER STORM	6451 - FEBRUARY 2010 WINTER STORM	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6452	DIVISION OF CORRECTIONS ADDITIONAL OPERATIONS ACCT	6452 - DIVISION OF CORRECTIONS ADDITIONAL OPERATIONS ACCT	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6453	PARKERSBURG CORRECTIONAL CENTER INMATE BENEFIT FD	6453 - PARKERSBURG CORRECTIONAL CENTER INMATE BENEFIT FD	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6455	SALEM CORRECTIONAL CENTER INMATE BENEFIT FUND	6455 - SALEM CORRECTIONAL CENTER INMATE BENEFIT FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6456	NORTHERN REGIONAL JAIL	6456 - NORTHERN REGIONAL JAIL	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6457	EASTERN REGIONAL JAIL	6457 - EASTERN REGIONAL JAIL	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6458	TIGER MORTON JUVENILE CENTER BENEFITS FUND	6458 - TIGER MORTON JUVENILE CENTER BENEFITS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6459	LORRIE YEAGER JUVENILE CENTER BENEFITS FUND	6459 - LORRIE YEAGER JUVENILE CENTER BENEFITS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6460	ROBERT SHELL JUVENILE CENTER BENEFITS FUND	6460 - ROBERT SHELL JUVENILE CENTER BENEFITS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6461	VICKI DOUGLAS JUVENILE CENTER BENEFITS FUND	6461 - VICKI DOUGLAS JUVENILE CENTER BENEFITS FUND	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6462	CHICK BUCKBEE JUVENILE CENTER BENEFITS FUND	6462 - CHICK BUCKBEE JUVENILE CENTER BENEFITS FUND	COMPONENT UNITS	1020
0612	WEST VIRGINIA STATE POLICE	6501	MOTOR VEHICLE INSPECTION FUND	6501 - MOTOR VEHICLE INSPECTION FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6502	MISCELLANEOUS NON FEDERAL GRANTS FUND	6502 - MISCELLANEOUS NON FEDERAL GRANTS FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6503	STATE POLICE 100TH ANNIVERSARY FUND	6503 - STATE POLICE 100TH ANNIVERSARY FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6504	CRIMINAL INVESTIGATION FUND	6504 - CRIMINAL INVESTIGATION FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6505	DRUNK DRIVING COMMISSION - GRANTS FUND	6505 - DRUNK DRIVING COMMISSION - GRANTS FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6506	FORFEITED PROPERTY INVESTIGATION FUND	6506 - FORFEITED PROPERTY INVESTIGATION FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6507	WV STATE POLICE CRIMINAL JUSTICE INFORMATION SERVICES FUND	6507 - WV STATE POLICE CRIMINAL JUSTICE INFORMATION SERVICES FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6508	CONTRACT SERVICES PAYMENT FUND	6508 - CONTRACT SERVICES PAYMENT FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6509	WV STATE POLICE CRIMINAL HISTORY ACCOUNT	6509 - WV STATE POLICE CRIMINAL HISTORY ACCOUNT	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6510	STATE POLICE FORENSIC LABORATORY	6510 - STATE POLICE FORENSIC LABORATORY	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6511	STATE POLICE FORENSIC LABORATORY	6511 - STATE POLICE FORENSIC LABORATORY	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6513	DRUNK DRIVING PREVENTION FUND	6513 - DRUNK DRIVING PREVENTION FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6516	SURPLUS REAL PROPERTY PROCEEDS FUND	6516 - SURPLUS REAL PROPERTY PROCEEDS FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6518	ASSET FORFEITURE - US TREASURY	6518 - ASSET FORFEITURE - US TREASURY	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6519	WV STATE POLICE - SURPLUS TRANSFER ACCOUNT	6519 - WV STATE POLICE - SURPLUS TRANSFER ACCOUNT	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6527	CENTRAL ABUSE REGISTRY FUND	6527 - CENTRAL ABUSE REGISTRY FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6528	SUBROGATION PROCEEDS FUND	6528 - SUBROGATION PROCEEDS FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6529	MISSING CHILDREN ADVISORY COUNCIL FUND	6529 - MISSING CHILDREN ADVISORY COUNCIL FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6531	SEIZED ASSETS HOLDING ACCOUNT	6531 - SEIZED ASSETS HOLDING ACCOUNT	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6532	BAIL BOND ENFORCER ACCOUNT	6532 - BAIL BOND ENFORCER ACCOUNT	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	6543	WEST VIRGINIA STATE POLICE DNA DATABASE ACCOUNT	6543 - WEST VIRGINIA STATE POLICE DNA DATABASE ACCOUNT	GOVERNMENTAL FUNDS	0100

0612	WEST VIRGINIA STATE POLICE	6544	STATE POLICE ACADEMY POST EXCHANGE	6544 - STATE POLICE ACADEMY POST EXCHANGE	GOVERNMENTAL FUNDS	0100
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6675	REGIONAL JAIL & CORRECTIONAL FACILITY AUTHORITY FD	6675 - REGIONAL JAIL & CORRECTIONAL FACILITY AUTHORITY FD	COMPONENT UNITS	1020
0608	DIVISION OF CORRECTIONS AND REHABILITATION	6678	REGIONAL JAILS OPERATING CASH CONTROL ACCOUNT	6678 - REGIONAL JAILS OPERATING CASH CONTROL ACCOUNT	COMPONENT UNITS	1020
0613	VETERANS AFFAIRS	6701	JOHN F. "JACK" BENNETT FUND	6701 - JOHN F. "JACK" BENNETT FUND	GOVERNMENTAL FUNDS	0100
0613	VETERANS AFFAIRS	6702	VETERANS NURSING BUILDING FUND	6702 - VETERANS NURSING BUILDING FUND	GOVERNMENTAL FUNDS	0100
0613	VETERANS AFFAIRS	6703	VETERANS FACILITIES SUPPORT FUND	6703 - VETERANS FACILITIES SUPPORT FUND	GOVERNMENTAL FUNDS	0100
0613	VETERANS AFFAIRS	6704	VETERANS NURSING HOME DEBT SERVICE FUND	6704 - VETERANS NURSING HOME DEBT SERVICE FUND	GOVERNMENTAL FUNDS	0317
0613	VETERANS AFFAIRS	6705	VETERANS CEMETERY FUND	6705 - VETERANS CEMETERY FUND	GOVERNMENTAL FUNDS	0100
0613	VETERANS AFFAIRS	6706	VETERANS CEMETERY DONATIONS	6706 - VETERANS CEMETERY DONATIONS	GOVERNMENTAL FUNDS	0100
0618	VETERANS HOME	6750	WV VETERAN'S HOME CONTRIBUTIONS FUND	6750 - WV VETERAN'S HOME CONTRIBUTIONS FUND	GOVERNMENTAL FUNDS	0100
0618	VETERANS HOME	6754	WV VETERAN'S HOME SPECIAL REVENUE OPERATING FUND	6754 - WV VETERAN'S HOME SPECIAL REVENUE OPERATING FUND	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	6801	CRIME DELINQUENCY/CORR LAW ENFORCEMENT TRNG 90% FD	6801 - CRIME DELINQUENCY/CORR LAW ENFORCEMENT TRNG 90% FD	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	6802	CRIME DELINQUENCY/CORR LAW ENFRMNT TRNG ADM 10%	6802 - CRIME DELINQUENCY/CORR LAW ENFRMNT TRNG ADM 10%	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	6803	SECOND CHANGE DRIVERS LICENSE PROGRAM ACCOUNT	6803 - SECOND CHANGE DRIVERS LICENSE PROGRAM ACCOUNT	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	6804	COURT SECURITY FUND	6804 - COURT SECURITY FUND	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	6805	JUVENILE FACILITY MONITORING - GOV CIVIL CONT FUND	6805 - JUVENILE FACILITY MONITORING - GOV CIVIL CONT FUND	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	6806	JUVENILE MENTORING PROGRAM - GOV CIVIL CONT	6806 - JUVENILE MENTORING PROGRAM - GOV CIVIL CONT	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	6807	GIFTS, GRANTS & DONATIONS	6807 - GIFTS, GRANTS & DONATIONS	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	6808	CIVIL LEGAL SERVICES FOR LOW INCOME PERSONS	6808 - CIVIL LEGAL SERVICES FOR LOW INCOME PERSONS	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	6809	DIVISION OF JUSTICE AND COMMUNITY SERVICES-EXCESS LOTTERY	6809 - DIVISION OF JUSTICE AND COMMUNITY SERVICES-EXCESS LOTTERY	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	6810	SECOND CHANCE DRIVER'S LICENSE PROGRAM ACCOUNT	6810 - SECOND CHANCE DRIVER'S LICENSE PROGRAM ACCOUNT	GOVERNMENTAL FUNDS	0100
0701	SECRETARY OF REVENUE	7001	DONATIONS - COMMISSION ON FAIR TAXATION GRANT	7001 - DONATIONS - COMMISSION ON FAIR TAXATION GRANT	GOVERNMENTAL FUNDS	0100
0701	SECRETARY OF REVENUE	7003	TELEMARKETER REGISTRATION FUND	7003 - TELEMARKETER REGISTRATION FUND	GOVERNMENTAL FUNDS	0100
0701	SECRETARY OF REVENUE	7004	COMMISSION ON FAIR TAXATION-GOV'S CONTINGENCY FUND	7004 - COMMISSION ON FAIR TAXATION-GOV'S CONTINGENCY FUND	GOVERNMENTAL FUNDS	0100
0701	SECRETARY OF REVENUE	7005	REVENUE SHORTFALL RESERVE FUND	7005 - REVENUE SHORTFALL RESERVE FUND	GOVERNMENTAL FUNDS	0100
0701	SECRETARY OF REVENUE	7006	REVENUE SHORTFALL RESERVE FUND PART B	7006 - REVENUE SHORTFALL RESERVE FUND PART B	GOVERNMENTAL FUNDS	0100
0701	SECRETARY OF REVENUE	7007	STATE DEBT REDUCTION FUND	7007 - STATE DEBT REDUCTION FUND	GOVERNMENTAL FUNDS	0100
0933	ATHLETIC COMMISSION	7008	STATE ATHLETIC COMMISSION FUND	7008 - STATE ATHLETIC COMMISSION FUND	GOVERNMENTAL FUNDS	0100
0933	ATHLETIC COMMISSION	7009	STATE ATHLETIC COMMISSION FUND	7009 - STATE ATHLETIC COMMISSION FUND	GOVERNMENTAL FUNDS	0100
0701	SECRETARY OF REVENUE	7010	HOME RULE BOARD OPERATIONS FUND	7010 - HOME RULE BOARD OPERATIONS FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7011	ACUTE CARE CLEARING FUND	7011 - ACUTE CARE CLEARING FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7050	ADDITIONAL TAX-ADMINISTRATION FUND	7050 - ADDITIONAL TAX-ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7051	MAGISTRATE FINES AND FEES COLLECTION FUND	7051 - MAGISTRATE FINES AND FEES COLLECTION FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7052	OIL & GAS COUNTY REVENUE FUND ADMINISTRATION	7052 - OIL & GAS COUNTY REVENUE FUND ADMINISTRATION	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7053	COUNTY TAX FUND	7053 - COUNTY TAX FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7054	INHERITANCE TAX ADMINISTRATIVE HB445 FUND	7054 - INHERITANCE TAX ADMINISTRATIVE HB445 FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7057	SURFACE MINING RECLAMATION FUND	7057 - SURFACE MINING RECLAMATION FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7059	TRANSIENT VENDOR FUND	7059 - TRANSIENT VENDOR FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7064	SALES OF TAX MAPS FUND	7064 - SALES OF TAX MAPS FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7066	TAX COLLECTION AGENCY CLEARING FUND	7066 - TAX COLLECTION AGENCY CLEARING FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7068	ADMINISTRATION OF SEIZED WELLS FUND	7068 - ADMINISTRATION OF SEIZED WELLS FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7071	CEMETERY COMPANY REGISTRATION	7071 - CEMETERY COMPANY REGISTRATION	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7072	MEDICAID STATE SHARE ADMINISTRATION FUND	7072 - MEDICAID STATE SHARE ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7073	SPECIAL AUDIT & INVESTIGATIVE UNIT FUND	7073 - SPECIAL AUDIT & INVESTIGATIVE UNIT FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7074	TAX ADMINISTRATION SERVICES FUND	7074 - TAX ADMINISTRATION SERVICES FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7075	INTERNATIONAL FUEL TAX AGREEMENT CLEARING FUND	7075 - INTERNATIONAL FUEL TAX AGREEMENT CLEARING FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7076	OUT OF STATE COMPLIANCE ACCOUNT	7076 - OUT OF STATE COMPLIANCE ACCOUNT	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7077	SOLID WASTE FEE CLEARING FUND	7077 - SOLID WASTE FEE CLEARING FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7079	TELEMARKETER REGISTRATION FUND	7079 - TELEMARKETER REGISTRATION FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7081	TAX DEPARTMENT INSURANCE PROCEEDS FUND	7081 - TAX DEPARTMENT INSURANCE PROCEEDS FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7082	TAX DIVISION LOTTERY FUND	7082 - TAX DIVISION LOTTERY FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7083	MOTOR FUEL GENERAL TAX ADMINISTRATION FUND	7083 - MOTOR FUEL GENERAL TAX ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7084	TAX AMNESTY FUND	7084 - TAX AMNESTY FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7085	ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICT FUND	7085 - ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICT FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7086	SPECIAL DISTRICT EXCISE TAX ADMINISTRATION FUND	7086 - SPECIAL DISTRICT EXCISE TAX ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7087	WINE TAX ADMINISTRATION FUND	7087 - WINE TAX ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7088	TAX OFFSET FEE ADMINISTRATION FUND	7088 - TAX OFFSET FEE ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7089	MOTOR FUEL EXCISE TAX SHORTFALL RESERVE FUND	7089 - MOTOR FUEL EXCISE TAX SHORTFALL RESERVE FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7090	GENTAX CLEARING ACCOUNT	7090 - GENTAX CLEARING ACCOUNT	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7091	REDCD CIG IGNITN PROP STANDRD & FIRE PREV ACT FUND	7091 - REDCD CIG IGNITN PROP STANDRD & FIRE PREV ACT FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7092	REDCD CIG IGNITN PROP STANDRD & FIRE PREV ACT FUND	7092 - REDCD CIG IGNITN PROP STANDRD & FIRE PREV ACT FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7093	MUNICIPAL FINES & FEES COLLECTION FUND	7093 - MUNICIPAL FINES & FEES COLLECTION FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7094	TAX DEPARTMENT MUNICIPAL SALES AND USE TAX FUND	7094 - TAX DEPARTMENT MUNICIPAL SALES AND USE TAX FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7095	COALBED METHANE COUNTY COMMISSION FUND	7095 - COALBED METHANE COUNTY COMMISSION FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7096	COALBED METHANE COUNTY ECON DEV AUTH FUND	7096 - COALBED METHANE COUNTY ECON DEV AUTH FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7097	COAL COUNTY REALLOCATED SEVERANCE TAX FUND	7097 - COAL COUNTY REALLOCATED SEVERANCE TAX FUND	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7098	Local Sales Tax and Excise Tax Administration Fund	7098 - Local Sales Tax and Excise Tax Administration Fund	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	7099	Local Sales Tax and Excise Tax Administration Fund	7099 - Local Sales Tax and Excise Tax Administration Fund	GOVERNMENTAL FUNDS	0100
0704	INSURANCE COMMISSIONER	7150	EXAMINATION REVOLVING FUND	7150 - EXAMINATION REVOLVING FUND	GOVERNMENTAL FUNDS	0206

0704	INSURANCE COMMISSIONER	7151	CONSUMER ADVOCATE FUND	7151 - CONSUMER ADVOCATE FUND	GOVERNMENTAL FUNDS	0206
0704	INSURANCE COMMISSIONER	7152	INSURANCE COMMISSION FUND	7152 - INSURANCE COMMISSION FUND	GOVERNMENTAL FUNDS	0206
0704	INSURANCE COMMISSIONER	7153	INSURANCE FRAUD PREVENTION FUND	7153 - INSURANCE FRAUD PREVENTION FUND	GOVERNMENTAL FUNDS	0206
0704	INSURANCE COMMISSIONER	7154	INSURANCE FRAUD PREVENTION FUND	7154 - INSURANCE FRAUD PREVENTION FUND	GOVERNMENTAL FUNDS	0206
0704	INSURANCE COMMISSIONER	7155	MUNICIPAL PENSION & PROTECTION 1% FIRE & GAS TAX	7155 - MUNICIPAL PENSION & PROTECTION 1% FIRE & GAS TAX	GOVERNMENTAL FUNDS	0100
0704	INSURANCE COMMISSIONER	7156	Bail Bondsman Cash Security Fund	7156 - Bail Bondsman Cash Security Fund	GOVERNMENTAL FUNDS	0206
0704	INSURANCE COMMISSIONER	7157	ESCROW COLLECTIONS & INVESTMENTS FUND	7157 - ESCROW COLLECTIONS & INVESTMENTS FUND	GOVERNMENTAL FUNDS	0100
0704	INSURANCE COMMISSIONER	7158	FIRE PROTECTION FUND	7158 - FIRE PROTECTION FUND	GOVERNMENTAL FUNDS	0100
0704	INSURANCE COMMISSIONER	7160	FIRE INSURANCE-1% SURCHARGE-CLEARING	7160 - FIRE INSURANCE-1% SURCHARGE-CLEARING	GOVERNMENTAL FUNDS	0100
0704	INSURANCE COMMISSIONER	7161	WV HEALTH INSURANCE PLAN FUND	7161 - WV HEALTH INSURANCE PLAN FUND	GOVERNMENTAL FUNDS	0206
0704	INSURANCE COMMISSIONER	7162	WORKERS COMPENSATION OLD FUND	7162 - WORKERS COMPENSATION OLD FUND	ENTERPRISE FUNDS	0506
0704	INSURANCE COMMISSIONER	7163	WORKERS COMPENSATION UNINSURED EMPLOYERS FUND	7163 - WORKERS COMPENSATION UNINSURED EMPLOYERS FUND	ENTERPRISE FUNDS	0506
0704	INSURANCE COMMISSIONER	7164	SELF INSURED EMPLOYER GUARANTY RISK POOL	7164 - SELF INSURED EMPLOYER GUARANTY RISK POOL	ENTERPRISE FUNDS	0506
0704	INSURANCE COMMISSIONER	7165	SELF INSURED EMPLOYER SECURITY RISK POOL	7165 - SELF INSURED EMPLOYER SECURITY RISK POOL	ENTERPRISE FUNDS	0506
0704	INSURANCE COMMISSIONER	7166	PRIVATE CARRIER GUARANTY FUND	7166 - PRIVATE CARRIER GUARANTY FUND	ENTERPRISE FUNDS	0506
0704	INSURANCE COMMISSIONER	7167	ASSIGNED RISK FUND	7167 - ASSIGNED RISK FUND	ENTERPRISE FUNDS	0506
0704	INSURANCE COMMISSIONER	7168	UNFAIR CLAIMS SETTLEMENT PRACTICE TRUST FUND	7168 - UNFAIR CLAIMS SETTLEMENT PRACTICE TRUST FUND	GOVERNMENTAL FUNDS	0206
0704	INSURANCE COMMISSIONER	7169	WORKERS COMPENSATION DEBT REDUCTION FUND	7169 - WORKERS COMPENSATION DEBT REDUCTION FUND	ENTERPRISE FUNDS	0506
0704	INSURANCE COMMISSIONER	7170	COAL WORKERS PNEUNOCONIOSIS FUND	7170 - COAL WORKERS PNEUNOCONIOSIS FUND	ENTERPRISE FUNDS	0506
0704	INSURANCE COMMISSIONER	7171	THE CLOSED ESTATE FUND ACCOUNT	7171 - THE CLOSED ESTATE FUND ACCOUNT	GOVERNMENTAL FUNDS	0206
0704	INSURANCE COMMISSIONER	7172	AVAILABLE TO USE	7172 - AVAILABLE TO USE	GOVERNMENTAL FUNDS	0206
0704	INSURANCE COMMISSIONER	7173	STATE ENTITIES WORKERS' COMPENSATION PROGRAM FUND	7173 - STATE ENTITIES WORKERS' COMPENSATION PROGRAM FUND	ENTERPRISE FUNDS	0502
0704	INSURANCE COMMISSIONER	7174	WV HEALTH BENEFITS EXCHANGE FUND	7174 - WV HEALTH BENEFITS EXCHANGE FUND	GOVERNMENTAL FUNDS	0206
0705	LOTTERY COMMISSION	7200	OPERATING AND EXPENSE FUND	7200 - OPERATING AND EXPENSE FUND	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7201	PRIZE EXPENSE FUND	7201 - PRIZE EXPENSE FUND	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7202	REVENUE AND TRANSFERS FUND	7202 - REVENUE AND TRANSFERS FUND	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7203	VIDEO LOTTERY INCOME FUND	7203 - VIDEO LOTTERY INCOME FUND	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7204	COMPULSIVE GAMBLING TREATMENT	7204 - COMPULSIVE GAMBLING TREATMENT	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7205	STATE EXCESS LOTTERY REVENUE FUND	7205 - STATE EXCESS LOTTERY REVENUE FUND	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7206	GENERAL PURPOSE ACCOUNT FUND	7206 - GENERAL PURPOSE ACCOUNT FUND	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7207	REFUNDABLE CREDIT FUND	7207 - REFUNDABLE CREDIT FUND	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7208	EXCESS LOTTERY REVENUE FUND - SURPLUS	7208 - EXCESS LOTTERY REVENUE FUND - SURPLUS	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7209	REVENUE CENTER CONSTRUCTION FUND	7209 - REVENUE CENTER CONSTRUCTION FUND	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7210	WEST VIRGINIA LOTTERY RACETRACK TABLE GAMES FUND	7210 - WEST VIRGINIA LOTTERY RACETRACK TABLE GAMES FUND	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7211	HUMAN RESOURCE BENEFIT FUND	7211 - HUMAN RESOURCE BENEFIT FUND	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7212	HISTORIC RESORT HOTEL FUND	7212 - HISTORIC RESORT HOTEL FUND	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7213	PURPOSES	PURPOSES	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7214	WEST VIRGINIA LOTTERY SPORTS WAGERING FUND	7214 - WEST VIRGINIA LOTTERY SPORTS WAGERING FUND	COMPONENT UNITS	1002
0705	LOTTERY COMMISSION	7215	WEST VIRGINIA LOTTERY INTERACTIVE WAGERING FUND	7215 - WEST VIRGINIA LOTTERY INTERACTIVE WAGERING FUND	COMPONENT UNITS	1002
0706	MUNICIPAL BOND COMMISSION	7250	STATE SINKING OPERATING ACCOUNT FUND	7250 - STATE SINKING OPERATING ACCOUNT FUND	FIDUCIARY FUNDS	0745
0706	MUNICIPAL BOND COMMISSION	7251	STATE SINKING SPECIAL INVEST ACCOUNT FUND	7251 - STATE SINKING SPECIAL INVEST ACCOUNT FUND	FIDUCIARY FUNDS	0745
0706	MUNICIPAL BOND COMMISSION	7253	MUNICIPAL BOND COMMISSION FUND	7253 - MUNICIPAL BOND COMMISSION FUND	GOVERNMENTAL FUNDS	0100
0707	RACING COMMISSION	7300	MEDICAL EXPENSE AND TRANSFER FUND	7300 - MEDICAL EXPENSE AND TRANSFER FUND	COMPONENT UNITS	1021
0707	RACING COMMISSION	7301	UNREDEEMED PARI-MUTUEL TICKETS (SB737) FUND	7301 - UNREDEEMED PARI-MUTUEL TICKETS (SB737) FUND	COMPONENT UNITS	1021
0707	RACING COMMISSION	7302	ADMINISTRATION AND PROMOTION SPECIAL REV OPER FUND	7302 - ADMINISTRATION AND PROMOTION SPECIAL REV OPER FUND	COMPONENT UNITS	1021
0707	RACING COMMISSION	7303	CLEARING-TRANSFERS TO HWY FUND-HB 2367 FUND	7303 - CLEARING-TRANSFERS TO HWY FUND-HB 2367 FUND	COMPONENT UNITS	1021
0707	RACING COMMISSION	7304	ADMINISTRATION AND PROMOTION FUND	7304 - ADMINISTRATION AND PROMOTION FUND	COMPONENT UNITS	1021
0707	RACING COMMISSION	7305	GENERAL ADMINISTRATION FUND	7305 - GENERAL ADMINISTRATION FUND	COMPONENT UNITS	1021
0707	RACING COMMISSION	7307	ADM, PROMOTION, & EDUCATION-GREYHOUND RACING FUND	7307 - ADM, PROMOTION, & EDUCATION-GREYHOUND RACING FUND	COMPONENT UNITS	1021
0707	RACING COMMISSION	7308	RACING COMMISSION LOTTERY FUND	7308 - RACING COMMISSION LOTTERY FUND	COMPONENT UNITS	1021
0707	RACING COMMISSION	7309	ADVANCE DEPOSIT WAGERING ACCOUNT	7309 - ADVANCE DEPOSIT WAGERING ACCOUNT	COMPONENT UNITS	1021
0708	ALCOHOL BEVERAGE CONTROL ADMINISTRATION	7350	WINE LICENSE SPECIAL REVENUE OPERATING ACCT FUND	7350 - WINE LICENSE SPECIAL REVENUE OPERATING ACCT FUND	GOVERNMENTAL FUNDS	0100
0708	ALCOHOL BEVERAGE CONTROL ADMINISTRATION	7351	WINE LICENSE FUND	7351 - WINE LICENSE FUND	ENTERPRISE FUNDS	0508
0708	ALCOHOL BEVERAGE CONTROL ADMINISTRATION	7352	GENERAL ADMINISTRATIVE FUND	7352 - GENERAL ADMINISTRATIVE FUND	ENTERPRISE FUNDS	0508
0708	ALCOHOL BEVERAGE CONTROL ADMINISTRATION	7354	COMPUTER EQUIPMENT PURCHASE GOV TRANSFER FUND	7354 - COMPUTER EQUIPMENT PURCHASE GOV TRANSFER FUND	ENTERPRISE FUNDS	0508
0708	ALCOHOL BEVERAGE CONTROL ADMINISTRATION	7355	NONINTOXICATING BEER ENFORCEMENT FUND	7355 - NONINTOXICATING BEER ENFORCEMENT FUND	ENTERPRISE FUNDS	0508
0708	ALCOHOL BEVERAGE CONTROL ADMINISTRATION	7356	ALCOHOL BEVERAGE CONTROL ENFORCEMENT FUND	7356 - ALCOHOL BEVERAGE CONTROL ENFORCEMENT FUND	ENTERPRISE FUNDS	0508
0708	ALCOHOL BEVERAGE CONTROL ADMINISTRATION	7357	GIFTS GRANTS & DONATIONS	7357 - GIFTS GRANTS & DONATIONS	ENTERPRISE FUNDS	0508
0708	ALCOHOL BEVERAGE CONTROL ADMINISTRATION	7358	BEER LICENSE OPERATIONS FUND	7358 - BEER LICENSE OPERATIONS FUND	ENTERPRISE FUNDS	0508
0708	ALCOHOL BEVERAGE CONTROL ADMINISTRATION	7359	WINE AND LIQUOR OPERATIONS FUND	7359 - WINE AND LIQUOR OPERATIONS FUND	ENTERPRISE FUNDS	0508
0703	STATE BUDGET OFFICE	7400	PUBLIC EMPLOYEES INSURANCE RESERVE FUND	7400 - PUBLIC EMPLOYEES INSURANCE RESERVE FUND	GOVERNMENTAL FUNDS	0100
0703	STATE BUDGET OFFICE	7401	PUBLIC EMPLOYEE INSURANCE AGENCY FINANCIAL STABILITY FUND	7401 - PUBLIC EMPLOYEE INSURANCE AGENCY FINANCIAL STABILITY FUND	GOVERNMENTAL FUNDS	0100
0703	STATE BUDGET OFFICE	7402	PEIA RAINY DAY FUND	7402 - PEIA RAINY DAY FUND	GOVERNMENTAL FUNDS	0100
0709	OFFICE OF TAX APPEALS	7600	REVENUE CLEARING FUND	7600 - REVENUE CLEARING FUND	GOVERNMENTAL FUNDS	0100
0802	DIVISION OF MOTOR VEHICLES	8207	INTERNATIONAL REGISTRATION PLAN/PRORATED REGIS FD	8207 - INTERNATIONAL REGISTRATION PLAN/PRORATED REGIS FD	GOVERNMENTAL FUNDS	0203
0926	PUBLIC SERVICE COMMISSION	8208	PUBLIC SAFETY FEE	8208 - PUBLIC SAFETY FEE	GOVERNMENTAL FUNDS	0202
0513	OFFICE OF THE INSPECTOR GENERAL	8211	OFFICE OF THE INSPECTOR GENERAL	8211 - OFFICE OF THE INSPECTOR GENERAL	GOVERNMENTAL FUNDS	0100
0802	DIVISION OF MOTOR VEHICLES	8212	MOTORCYCLE SAFETY FUND	8212 - MOTORCYCLE SAFETY FUND	GOVERNMENTAL FUNDS	0203
0802	DIVISION OF MOTOR VEHICLES	8220	DEALER RECOVERY FUND	8220 - DEALER RECOVERY FUND	GOVERNMENTAL FUNDS	0203

0802	DIVISION OF MOTOR VEHICLES	8221	DIVISION OF MOTOR VEHICLES SAFETY AND TREATMENT FUND	8221 - DIVISION OF MOTOR VEHICLES SAFETY AND TREATMENT FUND	GOVERNMENTAL FUNDS	0203
0802	DIVISION OF MOTOR VEHICLES	8223	MOTOR VEHICLE FEES FUND	8223 - MOTOR VEHICLE FEES FUND	GOVERNMENTAL FUNDS	0203
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	8252	GIFTS GRANTS AND DONATIONS	8252 - GIFTS GRANTS AND DONATIONS	COMPONENT UNITS	1007
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	8254	SPECIAL RAILROAD AND INTERMODAL ENHANCEMENT FUND	8254 - SPECIAL RAILROAD AND INTERMODAL ENHANCEMENT FUND	COMPONENT UNITS	1007
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	8275	CONSUMER SALES TAX AIR CRAFT FUEL FUND	8275 - CONSUMER SALES TAX AIR CRAFT FUEL FUND	COMPONENT UNITS	1007
0803	DIVISION OF HIGHWAYS	8301	WINTER STORM DISASTER- MARCH 2015 FEMA	8301 - WINTER STORM DISASTER- MARCH 2015 FEMA	GOVERNMENTAL FUNDS	0203
(blank)	#N/A	8302	AVAILABLE TO USE	8302 - AVAILABLE TO USE	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8303	SPRING FLOODING APRIL 8 11 2015 FEMA	8303 - SPRING FLOODING APRIL 8 11 2015 FEMA	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8304	SPRING FLOODING APRIL 3 5 11 2015 FEMA	8304 - SPRING FLOODING APRIL 3 5 11 2015 FEMA	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8305	SPRING FLOODING APRIL 13 15 2015 FEMA	8305 - SPRING FLOODING APRIL 13 15 2015 FEMA	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8306	SUMMER FLOODING JULY 10-14-2015-FEMA	8306 - SUMMER FLOODING JULY 10-14-2015-FEMA	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8307	FLOOD DISASTER JUNE 2016 FEMA	8307 - FLOOD DISASTER JUNE 2016 FEMA	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8319	A. JAMES MANCHIN FUND	8319 - A. JAMES MANCHIN FUND	GOVERNMENTAL FUNDS	0203
0606	DIVISION OF EMERGENCY MANAGEMENT	8320	FLOOD DISASTER JULY 2017 NORTHERN WV	8320 - FLOOD DISASTER JULY 2017 NORTHERN WV	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	8321	FLOOD DISASTER JULY 2017 FEMA	8321 - FLOOD DISASTER JULY 2017 FEMA	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8322	FLOOD DISASTER JULY 2017 FHWA	8322 - FLOOD DISASTER JULY 2017 FHWA	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8330	COAL RESOURCE TRANSPORTATION FUND	8330 - COAL RESOURCE TRANSPORTATION FUND	GOVERNMENTAL FUNDS	0203
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	8331	ASID	ASID	GOVERNMENTAL FUNDS	0205
0803	DIVISION OF HIGHWAYS	8342	FLOOD DISASTER MAY 2009 - FEMA 1838	8342 - FLOOD DISASTER MAY 2009 - FEMA 1838	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8343	WINTER STORM DISASTER- DEC 2009 FEMA 1881	8343 - WINTER STORM DISASTER- DEC 2009 FEMA 1881	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8344	FLOOD DISASTER MARCH 2010 FEMA 1893	8344 - FLOOD DISASTER MARCH 2010 FEMA 1893	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8345	WINTER STORM DAMAGE FEB 2010 FEMA 1903	8345 - WINTER STORM DAMAGE FEB 2010 FEMA 1903	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8346	FLOOD DISASTER JUNE 2010 FEMA 1918	8346 - FLOOD DISASTER JUNE 2010 FEMA 1918	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8347	SUMMER STORM DISASTER - JUNE 2012 FEMA	8347 - SUMMER STORM DISASTER - JUNE 2012 FEMA	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8348	WINTER STORM - OCTOBER 2012 (FEMA - 4093)	8348 - WINTER STORM - OCTOBER 2012 (FEMA - 4093)	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8349	FLOOD DISASTER - JUNE 2013 -FEMA	8349 - FLOOD DISASTER - JUNE 2013 -FEMA	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8350	WATER CHEMICAL SPILL - JANUARY 2014 - FEMA	8350 - WATER CHEMICAL SPILL - JANUARY 2014 - FEMA	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8351	GAS FIELD HIGHWAY REPAIR/DRILLING WASTE STUDY FUND	8351 - GAS FIELD HIGHWAY REPAIR/DRILLING WASTE STUDY FUND	GOVERNMENTAL FUNDS	0203
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	8401	SOUTH BRANCH VALLEY RR OPERATING FUND	8401 - SOUTH BRANCH VALLEY RR OPERATING FUND	COMPONENT UNITS	1007
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	8402	WEST VIRGINIA COMMUTER RAIL ACCESS FUND	8402 - WEST VIRGINIA COMMUTER RAIL ACCESS FUND	COMPONENT UNITS	1007
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	8407	WEST VIRGINIA CENTRAL RAILROAD	8407 - WEST VIRGINIA CENTRAL RAILROAD	COMPONENT UNITS	1007
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	8451	PUBLIC TRANSIT SECTIONS 5339 and 5311	8451 - PUBLIC TRANSIT SECTIONS 5339 and 5311	COMPONENT UNITS	1007
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	8452	PUBLIC TRANSIT SECTION 5310	8452 - PUBLIC TRANSIT SECTION 5310	COMPONENT UNITS	1007
0901	APPRAISER LICENSING CERTIFICATION BOARD	8501	APPRAISER LICENSING CERTIFICATION BD OPERATING FD	8501 - APPRAISER LICENSING CERTIFICATION BD OPERATING FD	GOVERNMENTAL FUNDS	0100
0902	BOARD OF FUNERAL SERVICE EXAMINERS	8504	FUNERAL SERVICE EXAMINERS OPERATING FUND	8504 - FUNERAL SERVICE EXAMINERS OPERATING FUND	GOVERNMENTAL FUNDS	0100
0903	BOARD OF PROFESSIONAL SURVEYORS	8507	BOARD OF PROFESSIONAL SURVEYORS FUND	8507 - BOARD OF PROFESSIONAL SURVEYORS FUND	GOVERNMENTAL FUNDS	0100
0904	BOARD OF COUNSELING	8510	BOARD OF EXAMINERS IN COUNSELING FUND	8510 - BOARD OF EXAMINERS IN COUNSELING FUND	GOVERNMENTAL FUNDS	0100
0905	BOARD OF SOCIAL WORK	8513	SOCIAL WORKERS OPERATING FUND	8513 - SOCIAL WORKERS OPERATING FUND	GOVERNMENTAL FUNDS	0100
0906	BOARD OF LICENSED PRACTICAL NURSES	8516	LICENSED PRACTICAL NURSES OPERATING FUND	8516 - LICENSED PRACTICAL NURSES OPERATING FUND	GOVERNMENTAL FUNDS	0100
0906	BOARD OF LICENSED PRACTICAL NURSES	8517	LICENSED PRACTICAL NURSES	8517 - LICENSED PRACTICAL NURSES	GOVERNMENTAL FUNDS	0100
0907	BOARD OF REGISTERED NURSES	8520	REGISTERED PROFESSIONAL NURSES	8520 - REGISTERED PROFESSIONAL NURSES	GOVERNMENTAL FUNDS	0100
0907	BOARD OF REGISTERED NURSES	8521	DIALYSIS TECHNICIAN FUND	8521 - DIALYSIS TECHNICIAN FUND	GOVERNMENTAL FUNDS	0100
0908	BOARD OF CHIROPRACTIC EXAMINERS	8522	CHIROPRACTIC EXAMINERS OPERATING FUND	8522 - CHIROPRACTIC EXAMINERS OPERATING FUND	GOVERNMENTAL FUNDS	0100
0909	BOARD OF DENTISTRY	8525	BOARD OF DENTISTRY SPECIAL FUND	8525 - BOARD OF DENTISTRY SPECIAL FUND	GOVERNMENTAL FUNDS	0100
0910	BOARD OF LANDSCAPE ARCHITECTS	8528	BOARD OF LANDSCAPE ARCHITECTS FUND	8528 - BOARD OF LANDSCAPE ARCHITECTS FUND	GOVERNMENTAL FUNDS	0100
0911	BOARD OF OCCUPATIONAL THERAPY	8531	WEST VIRGINIA BOARD OF OCCUPATIONAL THERAPY FUND	8531 - WEST VIRGINIA BOARD OF OCCUPATIONAL THERAPY FUND	GOVERNMENTAL FUNDS	0100
0912	BOARD OF OPTOMETRY	8534	OPTOMETRY OPERATING FUND	8534 - OPTOMETRY OPERATING FUND	GOVERNMENTAL FUNDS	0100
0913	BOARD OF PHARMACY	8537	PHARMACY OPERATING FUND	8537 - PHARMACY OPERATING FUND	GOVERNMENTAL FUNDS	0100
0914	BOARD OF PSYCHOLOGISTS	8540	BOARD OF EXAMINERS OF PSYCHOLOGISTS FUND	8540 - BOARD OF EXAMINERS OF PSYCHOLOGISTS FUND	GOVERNMENTAL FUNDS	0100
0915	TECHNOLOGY	8543	BD OF EXAMINERS MEDICAL IMAGING TECHNOLOGY FUND	8543 - BD OF EXAMINERS MEDICAL IMAGING TECHNOLOGY FUND	GOVERNMENTAL FUNDS	0100
0916	BOARD OF SANITARIANS	8546	SANITARIANS OPERATING FUND	8546 - SANITARIANS OPERATING FUND	GOVERNMENTAL FUNDS	0100
0917	BOARD OF PROFESSIONAL ENGINEERS	8549	BOARD OF PROFESSIONAL ENGINEERS FUND	8549 - BOARD OF PROFESSIONAL ENGINEERS FUND	GOVERNMENTAL FUNDS	0100
0918	BOARD OF ACCOUNTANCY	8552	ACCOUNTANCY OPERATING FUND	8552 - ACCOUNTANCY OPERATING FUND	GOVERNMENTAL FUNDS	0100
0919	BOARD OF ARCHITECTS	8555	ARCHITECTS OPERATING FUND	8555 - ARCHITECTS OPERATING FUND	GOVERNMENTAL FUNDS	0100
0921	WEST VIRGINIA BOARD OF OSTEOPATHIC MEDICINE	8600	OSTEOPATHY OPERATING FUND	8600 - OSTEOPATHY OPERATING FUND	GOVERNMENTAL FUNDS	0100
0922	BOARD OF PHYSICAL THERAPY	8603	WEST VIRGINIA BOARD OF PHYSICAL THERAPY FUND	8603 - WEST VIRGINIA BOARD OF PHYSICAL THERAPY FUND	GOVERNMENTAL FUNDS	0100
0923	BOARD OF VETERINARY MEDICINE	8606	BOARD OF VETERINARY MEDICINE FUND	8606 - BOARD OF VETERINARY MEDICINE FUND	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	8611	GIFTS GRANTS AND DONATION FUND	8611 - GIFTS GRANTS AND DONATION FUND	GOVERNMENTAL FUNDS	0100
0926	PUBLIC SERVICE COMMISSION	8623	PUBLIC SERVICE COMMISSION FUND	8623 - PUBLIC SERVICE COMMISSION FUND	GOVERNMENTAL FUNDS	0202
0926	PUBLIC SERVICE COMMISSION	8624	PUBLIC SERVICE COMMISSION PIPELINE SAFETY FUND	8624 - PUBLIC SERVICE COMMISSION PIPELINE SAFETY FUND	GOVERNMENTAL FUNDS	0202
0926	PUBLIC SERVICE COMMISSION	8625	PUBLIC SERVICE COMMISSION MOTOR CARRIER FUND	8625 - PUBLIC SERVICE COMMISSION MOTOR CARRIER FUND	GOVERNMENTAL FUNDS	0202
0926	PUBLIC SERVICE COMMISSION	8626	MOTOR CARRIER OUT OF STATE LICENSES FUND	8626 - MOTOR CARRIER OUT OF STATE LICENSES FUND	GOVERNMENTAL FUNDS	0202
0926	PUBLIC SERVICE COMMISSION	8627	CONSUMER ADVOCATE FUND	8627 - CONSUMER ADVOCATE FUND	GOVERNMENTAL FUNDS	0202
0926	PUBLIC SERVICE COMMISSION	8629	MOTOR CARRIER - LAW ENFORCEMENT INVESTIGATIVE FUND	8629 - MOTOR CARRIER - LAW ENFORCEMENT INVESTIGATIVE FUND	GOVERNMENTAL FUNDS	0202
0926	PUBLIC SERVICE COMMISSION	8630	WIRELESS ENHANCED 911 FEES	8630 - WIRELESS ENHANCED 911 FEES	GOVERNMENTAL FUNDS	0202
0926	PUBLIC SERVICE COMMISSION	8631	CABLE FUND	8631 - CABLE FUND	GOVERNMENTAL FUNDS	0202
0926	PUBLIC SERVICE COMMISSION	8632	ENHANCED 911 WIRELESS TOWER ACCESS ASSISTANCE FUND	8632 - ENHANCED 911 WIRELESS TOWER ACCESS ASSISTANCE FUND	GOVERNMENTAL FUNDS	0202
0926	PUBLIC SERVICE COMMISSION	8633	GIFTS GRANTS & DONATIONS	8633 - GIFTS GRANTS & DONATIONS	GOVERNMENTAL FUNDS	0202
0927	REAL ESTATE COMMISSION	8635	REAL ESTATE LICENSE FUND	8635 - REAL ESTATE LICENSE FUND	GOVERNMENTAL FUNDS	0100

0929	BOARD OF FORESTERS	8643	FORESTERS OPERATING FUND	8643 - FORESTERS OPERATING FUND	GOVERNMENTAL FUNDS	0100
0930	BOARD OF SPEECH LANGUAGE PATHOLOGY AND AUDIOLOGY	8646	SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY OPERATING FD	8646 - SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY OPERATING FD	GOVERNMENTAL FUNDS	0100
0930	BOARD OF SPEECH LANGUAGE PATHOLOGY AND AUDIOLOGY	8647	SPEECH LANGUAGE PATHOLOGY & AUDIOLOGY-UNCLASSIFIED	8647 - SPEECH LANGUAGE PATHOLOGY & AUDIOLOGY-UNCLASSIFIED	GOVERNMENTAL FUNDS	0100
0932	DIVISION OF REHABILITATION SERVICES	8653	CONSUMER SALES TAX CLEARING FUND	8653 - CONSUMER SALES TAX CLEARING FUND	GOVERNMENTAL FUNDS	0100
0932	DIVISION OF REHABILITATION SERVICES	8654	GIFTS/DONATIONS FUND	8654 - GIFTS/DONATIONS FUND	GOVERNMENTAL FUNDS	0100
0932	DIVISION OF REHABILITATION SERVICES	8655	SHELTERED WORKSHOP FUND	8655 - SHELTERED WORKSHOP FUND	GOVERNMENTAL FUNDS	0100
0932	DIVISION OF REHABILITATION SERVICES	8656	REHAB STUDENT UNION FUND	8656 - REHAB STUDENT UNION FUND	GOVERNMENTAL FUNDS	0100
0932	DIVISION OF REHABILITATION SERVICES	8657	EMPLOYMENT AND CAREER DEVELOPMENT FUND	8657 - EMPLOYMENT AND CAREER DEVELOPMENT FUND	GOVERNMENTAL FUNDS	0100
0932	DIVISION OF REHABILITATION SERVICES	8658	HOT LUNCH PROGRAM FUND	8658 - HOT LUNCH PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0932	DIVISION OF REHABILITATION SERVICES	8663	REHABILITATION SERVICES VENDING PROGRAM FUND	8663 - REHABILITATION SERVICES VENDING PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0932	DIVISION OF REHABILITATION SERVICES	8664	REHABILITATION CENTER SPECIAL ACCOUNT FUND	8664 - REHABILITATION CENTER SPECIAL ACCOUNT FUND	GOVERNMENTAL FUNDS	0100
0932	DIVISION OF REHABILITATION SERVICES	8665	TECH RELATED ASST REVOLV FUND FOR IND WITH DISB	8665 - TECH RELATED ASST REVOLV FUND FOR IND WITH DISB	GOVERNMENTAL FUNDS	0100
0938	MASSAGE THERAPY LICENSURE BOARD	8671	MASSAGE THERAPISTS BOARD FUND	8671 - MASSAGE THERAPISTS BOARD FUND	GOVERNMENTAL FUNDS	0100
0935	BOARD OF RESPIRATORY CARE	8676	BOARD OF RESPIRATORY CARE FUND	8676 - BOARD OF RESPIRATORY CARE FUND	GOVERNMENTAL FUNDS	0100
0937	BOARD OF ACUPUNCTURE	8677	BOARD OF ACUPUNCTURE	8677 - BOARD OF ACUPUNCTURE	GOVERNMENTAL FUNDS	0100
0936	BOARD OF LICENSED DIETITIANS	8680	DIETITIANS LICENSURE BOARD FUND	8680 - DIETITIANS LICENSURE BOARD FUND	GOVERNMENTAL FUNDS	0100
0939	COURTHOUSE FACILITIES IMPROVEMENT AUTHORITY	8685	WV COURTHOUSE FACILITIES IMPROVEMENT FUND	8685 - WV COURTHOUSE FACILITIES IMPROVEMENT FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	8692	CONSOLIDATED FUND - STATE ACCOUNT	8692 - CONSOLIDATED FUND - STATE ACCOUNT	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	8693	INVESTMENT DIFF - AMORTIZATION POOL FUND	8693 - INVESTMENT DIFF - AMORTIZATION POOL FUND	GOVERNMENTAL FUNDS	0100
1300	TREASURERS OFFICE	8694	LOCAL GOVERNMENT INVESTMENT FUND	8694 - LOCAL GOVERNMENT INVESTMENT FUND	FIDUCIARY FUNDS	0742
0939	COURTHOUSE FACILITIES IMPROVEMENT AUTHORITY	8696	COURTHOUSE FACILITIES IMPROV AUTH-GOV CIV CONT FD	8696 - COURTHOUSE FACILITIES IMPROV AUTH-GOV CIV CONT FD	GOVERNMENTAL FUNDS	0100
0942	COAL HERITAGE HIGHWAY AUTHORITY	8697	COAL HERITAGE HIGHWAY AUTHORITY FUND	8697 - COAL HERITAGE HIGHWAY AUTHORITY FUND	GOVERNMENTAL FUNDS	0100
0940	WV STATEWIDE ADDRESSING AND MAPPING BOARD	8698	WV STATEWIDE ADDRESSING & MAPPING FUND	8698 - WV STATEWIDE ADDRESSING & MAPPING FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	8700	CORONAVIRUS AID,RELIEF, & ECONOMIC SECURITY ACT	8700 - CORONAVIRUS AID,RELIEF, & ECONOMIC SECURITY ACT	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	8701	AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009	8701 - AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009	GOVERNMENTAL FUNDS	0100
(blank)	#N/A	8702	ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT	8702 - ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT	GOVERNMENTAL FUNDS	0100
0305	DIVISION OF FORESTRY	8703	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND	8703 - CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0306	GEOLOGICAL AND ECONOMIC SURVEY	8704	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND	8704 - CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	8705	CONS FEDERAL FUNDS GENERAL OPERATING FUND	8705 - CONS FEDERAL FUNDS GENERAL OPERATING FUND	GOVERNMENTAL FUNDS	0100
0308	DIVISION OF LABOR	8706	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND	8706 - CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0310	DIVISION OF NATURAL RESOURCES	8707	DNR CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND	8707 - DNR CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	8708	CONS FED FUNDS GENERAL ADMINISTRATION FUND	8708 - CONS FED FUNDS GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0205
0314	DIVISION OF MINERS HEALTH, SAFETY AND TRAINING	8709	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND	8709 - CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8710	MAY 9 2009 FLOOD	8710 - MAY 9 2009 FLOOD	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	8711	FLOOD DISASTER MAY 2009 - FHWA	8711 - FLOOD DISASTER MAY 2009 - FHWA	GOVERNMENTAL FUNDS	0203
0402	DEPARTMENT OF EDUCATION	8712	CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND	8712 - CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	8713	CONSOLIDATED FED FUNDS SCHOOL LUNCH PROGRAM FUND	8713 - CONSOLIDATED FED FUNDS SCHOOL LUNCH PROGRAM FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	8714	CONSOLIDATED FED FUNDS VOC DIV FUND	8714 - CONSOLIDATED FED FUNDS VOC DIV FUND	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	8715	CONS FED FUNDS AID FOR EXCEPTIONAL CHILDREN FUND	8715 - CONS FED FUNDS AID FOR EXCEPTIONAL CHILDREN FUND	GOVERNMENTAL FUNDS	0100
0403	WEST VIRGINIA SCHOOLS FOR THE DEAF AND THE BLIND	8716	FEDERAL GRANTS	8716 - FEDERAL GRANTS	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	8717	ARRA NTIA BROADBAND INFRASTRUCTURE GRANT FUND	8717 - ARRA NTIA BROADBAND INFRASTRUCTURE GRANT FUND	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	8718	CONSOL FED FUNDS GEN ADMINISTRATIVE FUND	8718 - CONSOL FED FUNDS GEN ADMINISTRATIVE FUND	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	8719	FLOOD DISASTER MARCH 2010 FHWA	8719 - FLOOD DISASTER MARCH 2010 FHWA	GOVERNMENTAL FUNDS	0203
0432	DIVISION OF CULTURE AND HISTORY	8720	CONSOLIDATED FED FUNDS GEN ADMINISTRATIVE FUND	8720 - CONSOLIDATED FED FUNDS GEN ADMINISTRATIVE FUND	GOVERNMENTAL FUNDS	0100
0439	EDUCATIONAL BROADCASTING AUTHORITY	8721	CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND	8721 - CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND	COMPONENT UNITS	1006
0511	DIVISION OF HUMAN SERVICES	8722	CONS FEDERAL FUNDS DIV HUMAN SERVICES GEN ADMN FD	8722 - CONS FEDERAL FUNDS DIV HUMAN SERVICES GEN ADMN FD	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	8723	CONS FED FUNDS CONSOLIDATED MEDICAL SERVICES FUND	8723 - CONS FED FUNDS CONSOLIDATED MEDICAL SERVICES FUND	GOVERNMENTAL FUNDS	0100
0508	BUREAU OF SENIOR SERVICES	8724	CONSOLIDATED FEDERAL FUNDS GENERAL ADMINISTR FUND	8724 - CONSOLIDATED FEDERAL FUNDS GENERAL ADMINISTR FUND	GOVERNMENTAL FUNDS	0100
0510	HUMAN RIGHTS	8725	CONS FEDERAL FUNDS-HUMAN RIGHTS COMM GEN ADM FUND	8725 - CONS FEDERAL FUNDS-HUMAN RIGHTS COMM GEN ADM FUND	GOVERNMENTAL FUNDS	0100
0603	ADJUTANT GENERAL	8726	CONSOL FEDERAL FUNDS GENERAL ADMINISTRATION FUND	8726 - CONSOL FEDERAL FUNDS GENERAL ADMINISTRATION FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8727	CONS FED FUNDS EMERGENCY SERVICES FUND	8727 - CONS FED FUNDS EMERGENCY SERVICES FUND	GOVERNMENTAL FUNDS	0100
0618	VETERANS HOME	8728	CONSOLIDATED FEDERAL FUNDS VETERAN'S HOME FUND	8728 - CONSOLIDATED FEDERAL FUNDS VETERAN'S HOME FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8729	FLOOD DISASTER MARCH 2015	8729 - FLOOD DISASTER MARCH 2015	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8730	MARCH 2010 FLOODING FEDERAL	8730 - MARCH 2010 FLOODING FEDERAL	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8731	FEBRUARY 2010 WINTER STORM	8731 - FEBRUARY 2010 WINTER STORM	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8732	JUNE 2010 DR 1918 FLOOD DISASTER	8732 - JUNE 2010 DR 1918 FLOOD DISASTER	GOVERNMENTAL FUNDS	0100
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	8733	CONS FEDERAL FUNDS RR MAINT AUTHORITY FUND	8733 - CONS FEDERAL FUNDS RR MAINT AUTHORITY FUND	COMPONENT UNITS	1007
0932	DIVISION OF REHABILITATION SERVICES	8734	CONS FED FUNDS GENERAL ADMINISTRATIVE FUND	8734 - CONS FED FUNDS GENERAL ADMINISTRATIVE FUND	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	8735	FLOOD DISASTER JUNE 2016 - FHWA	8735 - FLOOD DISASTER JUNE 2016 - FHWA	GOVERNMENTAL FUNDS	0203
1400	DEPARTMENT OF AGRICULTURE	8736	AGRICULTURE-CONS FED FUNDS GENERAL ADMINISTRATION	8736 - AGRICULTURE-CONS FED FUNDS GENERAL ADMINISTRATION	GOVERNMENTAL FUNDS	0100
1400	DEPARTMENT OF AGRICULTURE	8737	CONSOLIDATED FED FUNDS MEAT INSPECTION FUND	8737 - CONSOLIDATED FED FUNDS MEAT INSPECTION FUND	GOVERNMENTAL FUNDS	0100
2300	JOINT EXPENSES	8738	CRIME VICTIMS COMP-CONSOLIDATED FEDERAL FUNDS-FUND	8738 - CRIME VICTIMS COMP-CONSOLIDATED FEDERAL FUNDS-FUND	GOVERNMENTAL FUNDS	0204
0402	DEPARTMENT OF EDUCATION	8739	CONSOLIDATED FEDERAL PROGRAMS FUND	8739 - CONSOLIDATED FEDERAL PROGRAMS FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	8740	MATERNAL/CHLD CARE ERLY PERIODICAL SCREENING FUND	8740 - MATERNAL/CHLD CARE ERLY PERIODICAL SCREENING FUND	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	8741	CONSOLIDATED FEDERAL FUNDS DIV OF PUBLIC SAFETY FD	8741 - CONSOLIDATED FEDERAL FUNDS DIV OF PUBLIC SAFETY FD	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	8742	CONSOLIDATED FEDERAL FUNDS	8742 - CONSOLIDATED FEDERAL FUNDS	GOVERNMENTAL FUNDS	0100
0926	PUBLIC SERVICE COMMISSION	8743	CONS FED FUNDS MOTOR CARRIER DIVISION FUND	8743 - CONS FED FUNDS MOTOR CARRIER DIVISION FUND	GOVERNMENTAL FUNDS	0202
0926	PUBLIC SERVICE COMMISSION	8744	CONS FED FUNDS GAS PIPELINE FUND	8744 - CONS FED FUNDS GAS PIPELINE FUND	GOVERNMENTAL FUNDS	0202
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	8745	PUBLIC TRANSIT CONSOLIDATED FEDERAL FUNDS FUND	8745 - PUBLIC TRANSIT CONSOLIDATED FEDERAL FUNDS FUND	COMPONENT UNITS	1007

0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	8746	FEDERAL BLOCK GRANT COMMUNITY DEVELOPMENT FUND	8746 - FEDERAL BLOCK GRANT COMMUNITY DEVELOPMENT FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8747	JUNE 29 2012 WIND STORM	8747 - JUNE 29 2012 WIND STORM	GOVERNMENTAL FUNDS	0100
0323	WORKFORCE WEST VIRGINIA	8749	WORKFORCE INVESTMENT ACT	8749 - WORKFORCE INVESTMENT ACT	GOVERNMENTAL FUNDS	0105
0506	DIVISION OF HEALTH	8750	FED BLOCK GRANTS MATERNAL/CHILD HEALTH PROG FUND	8750 - FED BLOCK GRANTS MATERNAL/CHILD HEALTH PROG FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	8752	FED BLOCK GRANT COMMUNITY YOUTH ACTIVITY PROG FUND	8752 - FED BLOCK GRANT COMMUNITY YOUTH ACTIVITY PROG FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	8753	FEDERAL BLOCK GRANTS PREVENTIVE HEALTH FUND	8753 - FEDERAL BLOCK GRANTS PREVENTIVE HEALTH FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	8755	FEDERAL BLOCK GRANT ENERGY ASSISTANCE FUND	8755 - FEDERAL BLOCK GRANT ENERGY ASSISTANCE FUND	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	8756	WINTER STORM DISASTER- MARCH 2015 FHWA	8756 - WINTER STORM DISASTER- MARCH 2015 FHWA	GOVERNMENTAL FUNDS	0203
0511	DIVISION OF HUMAN SERVICES	8757	FEDERAL BLOCK GRANT SOCIAL SERVICES FUND	8757 - FEDERAL BLOCK GRANT SOCIAL SERVICES FUND	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	8758	FLOOD DISASTER JUNE 2010 FHWA	8758 - FLOOD DISASTER JUNE 2010 FHWA	GOVERNMENTAL FUNDS	0203
0232	RETIREE HEALTH BENEFIT TRUST FUND	8759	RHBT FEDERAL FUNDING	8759 - RHBT FEDERAL FUNDING	FIDUCIARY FUNDS	0739
0803	DIVISION OF HIGHWAYS	8760	SPRING FLOODING APRIL 8 11 2015 FHWA	8760 - SPRING FLOODING APRIL 8 11 2015 FHWA	GOVERNMENTAL FUNDS	0203
0463	WEST VIRGINIA UNIVERSITY	8761	FEDERAL GRANTS/CONTRACTS FUND	8761 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0464	WEST VIRGINIA UNIVERSITY AT PARKERSBURG	8762	FEDERAL GRANTS/CONTRACTS FUND	8762 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0803	DIVISION OF HIGHWAYS	8763	SPRING FLOODING APRIL 3 5 11 2015 FHWA	8763 - SPRING FLOODING APRIL 3 5 11 2015 FHWA	GOVERNMENTAL FUNDS	2000
0471	MARSHALL UNIVERSITY	8764	FEDERAL GRANTS/CONTRACTS FUND	8764 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0803	DIVISION OF HIGHWAYS	8765	SPRING FLOODING APRIL 13 15 2015 FHWA	8765 - SPRING FLOODING APRIL 13 15 2015 FHWA	GOVERNMENTAL FUNDS	0203
0476	WEST VIRGINIA SCHOOL OF OSTEOPATHIC MEDICINE	8766	FEDERAL GRANTS/CONTRACTS FUND	8766 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0482	BLUEFIELD STATE UNIVERSITY	8767	FEDERAL GRANTS/CONTRACTS FUND	8767 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0483	CONCORD UNIVERSITY	8768	FEDERAL GRANTS/CONTRACTS FUND	8768 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0484	FAIRMONT STATE UNIVERSITY	8769	FEDERAL GRANTS/CONTRACTS FUND	8769 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0485	GLENVILLE STATE UNIVERSITY	8770	FEDERAL GRANTS/CONTRACTS FUND	8770 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0486	SHEPHERD UNIVERSITY	8771	FEDERAL GRANTS/CONTRACTS FUND	8771 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0487	SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	8772	FEDERAL GRANTS/CONTRACTS FUND	8772 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0488	WEST LIBERTY UNIVERSITY	8773	FEDERAL GRANTS/CONTRACTS FUND	8773 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0489	WEST VIRGINIA NORTHERN COMMUNITY AND TECHNICAL COLLEGE	8774	FEDERAL GRANTS/CONTRACTS FUND	8774 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0490	WEST VIRGINIA STATE UNIVERSITY	8775	FEDERAL GRANTS/CONTRACTS FUND	8775 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0803	DIVISION OF HIGHWAYS	8776	SUMMER FLOODING-JULY 10-14-FHWA	8776 - SUMMER FLOODING-JULY 10-14-FHWA	GOVERNMENTAL FUNDS	0203
0606	DIVISION OF EMERGENCY MANAGEMENT	8777	DR 4059 FEB 2012 WINTER STORM	8777 - DR 4059 FEB 2012 WINTER STORM	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8779	MARCH 15, 2012 FLOOD	8779 - MARCH 15, 2012 FLOOD	GOVERNMENTAL FUNDS	0100
0327	SECRETARY OF COMMERCE	8780	OFFICE OF ECONOMIC OPPORTUNITY CONS FED FUNDS	8780 - OFFICE OF ECONOMIC OPPORTUNITY CONS FED FUNDS	GOVERNMENTAL FUNDS	0100
0327	SECRETARY OF COMMERCE	8781	Manually added by FARS - Office of Economic Opportunity Serv Block Grant	8781 - Manually added by FARS - Office of Economic Opportunity Serv Block Grant	GOVERNMENTAL FUNDS	0100
0493	BRIDGEVALLEY COMMUNITY AND TECHNICAL COLLEGE	8782	FEDERAL GRANTS/CONTRACTS FUND	8782 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
1400	DEPARTMENT OF AGRICULTURE	8783	STATE CONSERVATION COMM GEN ACTIVITIES FEDERAL FD	8783 - STATE CONSERVATION COMM GEN ACTIVITIES FEDERAL FD	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	8784	FLOOD DISASTER - FEBRUARY 2012 FEMA	8784 - FLOOD DISASTER - FEBRUARY 2012 FEMA	GOVERNMENTAL FUNDS	0203
0603	ADJUTANT GENERAL	8785	WEST VIRGINIA NATIONAL GUARD COUNTERDRUG FORFEITURE FUND	8785 - WEST VIRGINIA NATIONAL GUARD COUNTERDRUG FORFEITURE FUND	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	8786	FLOOD DISASTER - FEBRUARY 2012 FHWA	8786 - FLOOD DISASTER - FEBRUARY 2012 FHWA	GOVERNMENTAL FUNDS	0203
0802	DIVISION OF MOTOR VEHICLES	8787	CONSOLIDATED FEDERAL FUNDS GENERAL ADMINISTRATION	8787 - CONSOLIDATED FEDERAL FUNDS GENERAL ADMINISTRATION	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8788	FLOOD DISASTER - MARCH 2012 FEMA	8788 - FLOOD DISASTER - MARCH 2012 FEMA	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	8789	FLOOD DISASTER - MARCH 2012 FHWA	8789 - FLOOD DISASTER - MARCH 2012 FHWA	GOVERNMENTAL FUNDS	0203
0606	DIVISION OF EMERGENCY MANAGEMENT	8791	DR 4093 HURRICANE SANDY	8791 - DR 4093 HURRICANE SANDY	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	8793	SUBSTANCE ABUSE PREVENTION AND TREATMENT FUND	8793 - SUBSTANCE ABUSE PREVENTION AND TREATMENT FUND	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	8794	COMMUNITY MENTAL HEALTH SERVICES FUND	8794 - COMMUNITY MENTAL HEALTH SERVICES FUND	GOVERNMENTAL FUNDS	0100
0313	DEPARTMENT OF ENVIRONMENTAL PROTECTION	8796	ACID MINE DRAINAGE ABATEMENT & TREATMENT FUND	8796 - ACID MINE DRAINAGE ABATEMENT & TREATMENT FUND	GOVERNMENTAL FUNDS	0205
0100	GOVERNORS OFFICE	8797	CONS FEDERAL FUNDS GENERAL OPERATING FUND	8797 - CONS FEDERAL FUNDS GENERAL OPERATING FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8798	FEDERAL GRANTS/CONTRACTS FUND	8798 - FEDERAL GRANTS/CONTRACTS FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	8799	FEDERAL BLOCK GRANT COMMUNITY SERVICE FUND	8799 - FEDERAL BLOCK GRANT COMMUNITY SERVICE FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	8800	COMMISSION ON COMMUNITY SERVICE FUND	8800 - COMMISSION ON COMMUNITY SERVICE FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8801	DISASTER FUNDS FED	8801 - DISASTER FUNDS FED	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	8802	PUBLIC HEALTH-FEDERAL FUND	8802 - PUBLIC HEALTH-FEDERAL FUND	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	8803	CONS FEDERAL FUNDS GENERAL OPERATING FUND	8803 - CONS FEDERAL FUNDS GENERAL OPERATING FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8804	WV AM WATER EMERGENCY	8804 - WV AM WATER EMERGENCY	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	8806	FEBRUARY FLOOD DISASTER FEMA	8806 - FEBRUARY FLOOD DISASTER FEMA	GOVERNMENTAL FUNDS	0203
1200	AUDITORS OFFICE	8807	NATIONAL WHITE COLLAR CRIME CENTER	8807 - NATIONAL WHITE COLLAR CRIME CENTER	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8808	FLOOD DISASTER, JANUARY 1996	8808 - FLOOD DISASTER, JANUARY 1996	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8809	FLOOD DISASTER, JUNE 2016	8809 - FLOOD DISASTER, JUNE 2016	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	8812	DISASTER FUND STATE FEMA	8812 - DISASTER FUND STATE FEMA	GOVERNMENTAL FUNDS	0203
0606	DIVISION OF EMERGENCY MANAGEMENT	8814	FLOOD DISASTER, SEPTEMBER 1996	8814 - FLOOD DISASTER, SEPTEMBER 1996	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	8815	DISASTER FUND FEDERAL FWHA	8815 - DISASTER FUND FEDERAL FWHA	GOVERNMENTAL FUNDS	0203
0511	DIVISION OF HUMAN SERVICES	8816	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)	8816 - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)	GOVERNMENTAL FUNDS	0100
0511	DIVISION OF HUMAN SERVICES	8817	CHILD CARE & DEVELOPMENT	8817 - CHILD CARE & DEVELOPMENT	GOVERNMENTAL FUNDS	0100
0803	DIVISION OF HIGHWAYS	8818	FEBRUARY FLOOD DISASTER FHWA	8818 - FEBRUARY FLOOD DISASTER FHWA	GOVERNMENTAL FUNDS	0203
0619	FIRE COMMISSION	8819	CONSOLIDATED FEDERAL FUND	8819 - CONSOLIDATED FEDERAL FUND	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	8822	CORONAVIRUS STATE FISCAL RECOVERY PASS THROUGH	8822 - CORONAVIRUS STATE FISCAL RECOVERY PASS THROUGH	FIDUCIARY FUNDS	0744
0100	GOVERNORS OFFICE	8823	CORONAVIRUS STATE FISCAL RECOVERY FUND	8823 - CORONAVIRUS STATE FISCAL RECOVERY FUND	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	8824	DIV. OF HEALTH, SAFE DRINKING WATER, FOR FY99	8824 - DIV. OF HEALTH, SAFE DRINKING WATER, FOR FY99	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	8825	DHHR - ABSTINENCE EDUCATION BLOCK GRANT	8825 - DHHR - ABSTINENCE EDUCATION BLOCK GRANT	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8826	FLOOD DISASTER JUNE 1998	8826 - FLOOD DISASTER JUNE 1998	GOVERNMENTAL FUNDS	0100
0100	GOVERNORS OFFICE	8827	CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROP ACT	8827 - CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROP ACT	GOVERNMENTAL FUNDS	0100

0405	WEST VIRGINIA PROFESSIONAL CHARTER SCHOOL BOARD	8828	CONSOLIDATED FEDERAL FUND	8828 - CONSOLIDATED FEDERAL FUND	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	8829	JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT	8829 - JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT	GOVERNMENTAL FUNDS	0100
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	8830	CONSOLIDATED FEDERAL FUNDS-PUBLIC PORT AUTHORITY	8830 - CONSOLIDATED FEDERAL FUNDS-PUBLIC PORT AUTHORITY	COMPONENT UNITS	1007
0810	WV DIVISION OF MULTIMODAL TRANSPORTATION FACILITIES	8831	CONSOLIDATED FEDERAL FUNDS-AERONAUTICS COMMISSION	8831 - CONSOLIDATED FEDERAL FUNDS-AERONAUTICS COMMISSION	COMPONENT UNITS	1007
0623	DIVISION OF ADMINISTRATIVE SERVICES	8833	AVAILABLE	8833 - AVAILABLE	GOVERNMENTAL FUNDS	0100
0228	PROSECUTING ATTORNEYS INSTITUTE	8834	CONSOLIDATED FEDERAL FUND	8834 - CONSOLIDATED FEDERAL FUND	GOVERNMENTAL FUNDS	0100
0323	WORKFORCE WEST VIRGINIA	8835	CONSOLIDATED FED FUNDS	8835 - CONSOLIDATED FED FUNDS	ENTERPRISE FUNDS	0509
0608	DIVISION OF CORRECTIONS AND REHABILITATION	8836	CONSOLIDATED FEDERAL FUNDS	8836 - CONSOLIDATED FEDERAL FUNDS	COMPONENT UNITS	1020
0606	DIVISION OF EMERGENCY MANAGEMENT	8837	FLOOD DISASTER FEBRUARY 2000 - FEDERAL	8837 - FLOOD DISASTER FEBRUARY 2000 - FEDERAL	GOVERNMENTAL FUNDS	0100
0230	CHILDRENS HEALTH INSURANCE AGENCY	8838	Manually added by FARS - Childrens Health Insurance Agency	8838 - Manually added by FARS - Childrens Health Insurance Agency	GOVERNMENTAL FUNDS	0100
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	8839	FEDERAL GRANTS/CONTRACTS FUND	8839 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0492	EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE	8840	FEDERAL GRANTS/CONTRACTS FUND	8840 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0432	DIVISION OF CULTURE AND HISTORY	8841	CONSOLIDATED FEDERAL FUND	8841 - CONSOLIDATED FEDERAL FUND	GOVERNMENTAL FUNDS	0100
0446	PIERPONT COMMUNITY AND TECHNICAL COLLEGE	8842	FEDERAL GRANTS/CONTRACTS FUND	8842 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0606	DIVISION OF EMERGENCY MANAGEMENT	8843	FLOOD DISASTER - MAY 2001 - FEDERAL	8843 - FLOOD DISASTER - MAY 2001 - FEDERAL	GOVERNMENTAL FUNDS	0100
0402	DEPARTMENT OF EDUCATION	8847	FEDERAL GRANTS - INVESTMENT ELIGIBLE	8847 - FEDERAL GRANTS - INVESTMENT ELIGIBLE	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	8848	WORKFORCE INVESTMENT ACT	8848 - WORKFORCE INVESTMENT ACT	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8849	FLOOD DISASTER - MAY 2002 - FED	8849 - FLOOD DISASTER - MAY 2002 - FED	GOVERNMENTAL FUNDS	0100
0507	HEALTH CARE AUTHORITY	8851	CONSOLIDATED FEDERAL FUNDS	8851 - CONSOLIDATED FEDERAL FUNDS	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8852	FIRE MANAGEMENT ASSISTANCE - NOVEMBER 2001 DR2391	8852 - FIRE MANAGEMENT ASSISTANCE - NOVEMBER 2001 DR2391	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8853	FEB 2003 FLOOD/SNOW - FEDERAL	8853 - FEB 2003 FLOOD/SNOW - FEDERAL	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	8854	CONSOLIDATED FEDERAL FUND	8854 - CONSOLIDATED FEDERAL FUND	GOVERNMENTAL FUNDS	0100
0608	DIVISION OF CORRECTIONS AND REHABILITATION	8855	CONSOLIDATED FEDERAL FUNDS	8855 - CONSOLIDATED FEDERAL FUNDS	COMPONENT UNITS	1020
0803	DIVISION OF HIGHWAYS	8856	FLOOD/SNOW DISASTER, FEBRUARY 2003 FHWA	8856 - FLOOD/SNOW DISASTER, FEBRUARY 2003 FHWA	GOVERNMENTAL FUNDS	0203
0913	BOARD OF PHARMACY	8857	CONSOLIDATED FEDERAL FUNDS	8857 - CONSOLIDATED FEDERAL FUNDS	GOVERNMENTAL FUNDS	0100
0613	VETERANS AFFAIRS	8858	CONSOLIDATED FEDERAL FUNDS	8858 - CONSOLIDATED FEDERAL FUNDS	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8860	FLOOD DISASTER JUNE 2003 DR1474	8860 - FLOOD DISASTER JUNE 2003 DR1474	GOVERNMENTAL FUNDS	0100
0942	COAL HERITAGE HIGHWAY AUTHORITY	8861	CONSOLIDATED FEDERAL FUNDS	8861 - CONSOLIDATED FEDERAL FUNDS	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8864	HURRICANE - SEPT 2003 - DR 1496	8864 - HURRICANE - SEPT 2003 - DR 1496	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8865	FLOOD DISASTER NOV 2003	8865 - FLOOD DISASTER NOV 2003	GOVERNMENTAL FUNDS	0100
2400	SUPREME COURT	8867	CONSOLIDATED FEDERAL FUNDS	8867 - CONSOLIDATED FEDERAL FUNDS	GOVERNMENTAL FUNDS	0100
0940	WV STATEWIDE ADDRESSING AND MAPPING BOARD	8868	CONSOLIDATED FEDERAL FUNDS	8868 - CONSOLIDATED FEDERAL FUNDS	GOVERNMENTAL FUNDS	0100
0432	DIVISION OF CULTURE AND HISTORY	8869	CONSOLIDATED FEDERAL FUND	8869 - CONSOLIDATED FEDERAL FUND	GOVERNMENTAL FUNDS	0100
(blank)	#N/A	8870	AVAILABLE TO USE	8870 - AVAILABLE TO USE	COMPONENT UNITS	2000
0445	NEW RIVER COMMUNITY AND TECHNICAL COLLEGE	8872	FEDERAL GRANTS/CONTRACTS FUND	8872 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
(blank)	#N/A	8873	AVAILABLE TO USE	8873 - AVAILABLE TO USE	COMPONENT UNITS	2000
0420	COUNCIL FOR COMMUNITY AND TECHNICAL COLLEGE EDUCATION	8874	FEDERAL GRANTS/CONTRACTS FUNDS	8874 - FEDERAL GRANTS/CONTRACTS FUNDS	COMPONENT UNITS	2000
0447	BLUE RIDGE COMMUNITY AND TECHNICAL COLLEGE	8875	FEDERAL GRANTS/CONTRACTS FUND	8875 - FEDERAL GRANTS/CONTRACTS FUND	COMPONENT UNITS	2000
0601	SECRETARY OF DEPARTMENT OF HOMELAND SECURITY	8876	CONSOLIDATED FEDERAL FUNDS	8876 - CONSOLIDATED FEDERAL FUNDS	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8877	FLOOD DISASTER MAY/JUNE 2004	8877 - FLOOD DISASTER MAY/JUNE 2004	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8879	FLOOD DISASTER JULY 2004	8879 - FLOOD DISASTER JULY 2004	GOVERNMENTAL FUNDS	0100
0944	ECONOMIC DEVELOPMENT AUTHORITY	8880	CARES ACT RECOVERY ASSISTANCE	8880 - CARES ACT RECOVERY ASSISTANCE	COMPONENT UNITS	1008
0606	DIVISION OF EMERGENCY MANAGEMENT	8881	HURRICANE SEPT 04 DR1558	8881 - HURRICANE SEPT 04 DR1558	GOVERNMENTAL FUNDS	0100
1500	ATTORNEY GENERAL	8882	CONSOLIDATED FEDERAL FUNDS	8882 - CONSOLIDATED FEDERAL FUNDS	GOVERNMENTAL FUNDS	0100
0704	INSURANCE COMMISSIONER	8883	CONSOLIDATED FEDERAL FUNDS	8883 - CONSOLIDATED FEDERAL FUNDS	GOVERNMENTAL FUNDS	0206
0606	DIVISION OF EMERGENCY MANAGEMENT	8885	JANUARY 2005 FLOOD	8885 - JANUARY 2005 FLOOD	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8889	KATRINA EVACUATION SEPT 2005	8889 - KATRINA EVACUATION SEPT 2005	GOVERNMENTAL FUNDS	0100
0932	DIVISION OF REHABILITATION SERVICES	8890	DISABILITY DETERMINATION SERVICES	8890 - DISABILITY DETERMINATION SERVICES	GOVERNMENTAL FUNDS	0100
0484	FAIRMONT STATE UNIVERSITY	8891	FEDERAL GRANTS/CONTRACTS FUND PIERPONT	8891 - FEDERAL GRANTS/CONTRACTS FUND PIERPONT	COMPONENT UNITS	2000
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	8892	CONS FEDERAL FUNDS GENERAL OPERATING FUND	8892 - CONS FEDERAL FUNDS GENERAL OPERATING FUND	GOVERNMENTAL FUNDS	0100
0944	ECONOMIC DEVELOPMENT AUTHORITY	8893	CONSOLIDATED FEDERAL FUNDS	8893 - CONSOLIDATED FEDERAL FUNDS	COMPONENT UNITS	1008
0606	DIVISION OF EMERGENCY MANAGEMENT	8894	APRIL 2007 FLOOD DR 1696	8894 - APRIL 2007 FLOOD DR 1696	GOVERNMENTAL FUNDS	0100
0444	MOUNTWEST COMMUNITY AND TECHNICAL COLLEGE	8895	FEDERAL GRANTS & CONTRACTS FUND	8895 - FEDERAL GRANTS & CONTRACTS FUND	COMPONENT UNITS	2000
1400	DEPARTMENT OF AGRICULTURE	8896	LAND PROTECTION AUTHORITY FEDERAL FUND	8896 - LAND PROTECTION AUTHORITY FEDERAL FUND	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8897	DR 1769 JUNE 2008 FLOOD	8897 - DR 1769 JUNE 2008 FLOOD	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	8899	CONSOLIDATED FEDERAL FUND	8899 - CONSOLIDATED FEDERAL FUND	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	8901	OFFICE OF ECONOMIC OPPORTUNITY CONS FED FUNDS	8901 - OFFICE OF ECONOMIC OPPORTUNITY CONS FED FUNDS	GOVERNMENTAL FUNDS	0100
0307	WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT	8902	OFFICE OF ECONOMIC OPPORTUNITY SERV BLOCK GRANT	8902 - OFFICE OF ECONOMIC OPPORTUNITY SERV BLOCK GRANT	GOVERNMENTAL FUNDS	0100
0304	WEST VIRGINIA DEPARTMENT TOURISM	8903	CONSOLIDATED FEDERAL FUND	8903 - CONSOLIDATED FEDERAL FUND	GOVERNMENTAL FUNDS	0100
0926	PUBLIC SERVICE COMMISSION	8908	WIRELESS ENHANCED 911 FEES ESCROW-RANDOLPH COUNTY	8908 - WIRELESS ENHANCED 911 FEES ESCROW-RANDOLPH COUNTY	GOVERNMENTAL FUNDS	0202
0606	DIVISION OF EMERGENCY MANAGEMENT	8909	APRIL 2015 SEVERE STORMS DR4236	8909 - APRIL 2015 SEVERE STORMS DR4236	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8910	APRIL 2015 SEVERE STORMS DR4221	8910 - APRIL 2015 SEVERE STORMS DR4221	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8911	APRIL 2015 SEVERE STORMS DR4220	8911 - APRIL 2015 SEVERE STORMS DR4220	GOVERNMENTAL FUNDS	0100
0606	DIVISION OF EMERGENCY MANAGEMENT	8912	APRIL 2015 SEVERE STORMS DR4219	8912 - APRIL 2015 SEVERE STORMS DR4219	GOVERNMENTAL FUNDS	0100
0926	PUBLIC SERVICE COMMISSION	8914	PUBLIC SERVICE COMMISSION WEIGHT ENFORCEMENT FUND	8914 - PUBLIC SERVICE COMMISSION WEIGHT ENFORCEMENT FUND	GOVERNMENTAL FUNDS	0202
0495	WEST VIRGINIA NETWORK FOR EDUCATIONAL TELECOMPUTING	8915	CONS FEDERAL FUND OPERATING FUND	8915 - CONS FEDERAL FUND OPERATING FUND	COMPONENT UNITS	2000
0702	TAX DIVISION	9001	GASOLINE TAX DIVISION FUND	9001 - GASOLINE TAX DIVISION FUND	GOVERNMENTAL FUNDS	0401
0802	DIVISION OF MOTOR VEHICLES	9007	DIVISION OF MOTOR VEHICLES	9007 - DIVISION OF MOTOR VEHICLES	GOVERNMENTAL FUNDS	0401
0441	HIGHER EDUCATION POLICY COMMISSION - ADMINISTRATION	9010	NURSING SCHOLARSHIP AND WORKFORCE FUND	9010 - NURSING SCHOLARSHIP AND WORKFORCE FUND	COMPONENT UNITS	2000

0803	DIVISION OF HIGHWAYS	9017	DIVISION OF HIGHWAYS	9017 - DIVISION OF HIGHWAYS	GOVERNMENTAL FUNDS	0401
0808	OFFICE OF ADMINISTRATIVE HEARINGS	9027	OFFICE OF ADMINISTRATIVE HEARINGS FUND	9027 - OFFICE OF ADMINISTRATIVE HEARINGS FUND	GOVERNMENTAL FUNDS	0401
0803	DIVISION OF HIGHWAYS	9030	TRANSPORTATION BONDS SERIES 2016A	9030 - TRANSPORTATION BONDS SERIES 2016A	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	9031	GARVEE TRANSPORTATION BONDS SERIES 2017A	9031 - GARVEE TRANSPORTATION BONDS SERIES 2017A	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	9032	ROADS TO PROSPERITY GO BOND DEBT SERVICE FUND ISSUE 1	9032 - ROADS TO PROSPERITY GO BOND DEBT SERVICE FUND ISSUE 1	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	9033	GARVEE TRANSPORTATION BONDS SERIES 2018A	9033 - GARVEE TRANSPORTATION BONDS SERIES 2018A	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	9034	STATE ROAD CONSTRUCTION ACCOUNT	9034 - STATE ROAD CONSTRUCTION ACCOUNT	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	9035	ROADS TO PROSPERITY GO BOND DEBT SERVICE FUND ISSUE 2 & 3	9035 - ROADS TO PROSPERITY GO BOND DEBT SERVICE FUND ISSUE 2 & 3	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	9036	ROADS TO PROSPERITY GO BOND DEBT SERVICE FUND ISSUE 4	9036 - ROADS TO PROSPERITY GO BOND DEBT SERVICE FUND ISSUE 4	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	9037	STATE ROAD CONSTRUCTION ACCOUNT SERIES 2021	9037 - STATE ROAD CONSTRUCTION ACCOUNT SERIES 2021	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	9040	INDUSTRIAL ACCESS ROAD FUND	9040 - INDUSTRIAL ACCESS ROAD FUND	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	9050	ROADS TO PROSPERITY BOND DEBT SERVICE FUND 1	9050 - ROADS TO PROSPERITY BOND DEBT SERVICE FUND 1	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	9051	ROADS TO PROSPERITY BOND DEBT SERVICE FUND 2	9051 - ROADS TO PROSPERITY BOND DEBT SERVICE FUND 2	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	9052	ROADS TO PROSPERITY BOND DEBT SERVICE FUND 3	9052 - ROADS TO PROSPERITY BOND DEBT SERVICE FUND 3	GOVERNMENTAL FUNDS	0203
0803	DIVISION OF HIGHWAYS	9053	ROADS TO PROSPERITY BOND DEBT SERVICE FUND 4	9053 - ROADS TO PROSPERITY BOND DEBT SERVICE FUND 4	GOVERNMENTAL FUNDS	0203
0944	ECONOMIC DEVELOPMENT AUTHORITY	9060	ECONOMIC DEVELOPMENT FUND	9060 - ECONOMIC DEVELOPMENT FUND	COMPONENT UNITS	1008
0944	ECONOMIC DEVELOPMENT AUTHORITY	9061	INDUSTRIAL DEVELOPMENT LOANS	9061 - INDUSTRIAL DEVELOPMENT LOANS	COMPONENT UNITS	1008
0944	ECONOMIC DEVELOPMENT AUTHORITY	9062	WVEDA DEBT SERVICE SERIES 1992A	9062 - WVEDA DEBT SERVICE SERIES 1992A	COMPONENT UNITS	1008
0944	ECONOMIC DEVELOPMENT AUTHORITY	9063	WVEDA CREDIT INSURANCE FUND	9063 - WVEDA CREDIT INSURANCE FUND	COMPONENT UNITS	1008
0944	ECONOMIC DEVELOPMENT AUTHORITY	9064	SMALL BUSINESS ENVIRONMENTAL LOAN FUND	9064 - SMALL BUSINESS ENVIRONMENTAL LOAN FUND	COMPONENT UNITS	1008
0944	ECONOMIC DEVELOPMENT AUTHORITY	9065	ECONOMIC DEVELOPMENT AUTHORITY ECON DEV PROJ	9065 - ECONOMIC DEVELOPMENT AUTHORITY ECON DEV PROJ	GOVERNMENTAL FUNDS	0100
0944	ECONOMIC DEVELOPMENT AUTHORITY	9066	ECONOMIC DEVELOPMENT PROJECT BRIDGE LOAN FUND	9066 - ECONOMIC DEVELOPMENT PROJECT BRIDGE LOAN FUND	GOVERNMENTAL FUNDS	0100
0944	ECONOMIC DEVELOPMENT AUTHORITY	9067	Cacapon and Beech Fork State Parks Lottery Revenue Debt Svc	9067 - Cacapon and Beech Fork State Parks Lottery Revenue Debt Svc	COMPONENT UNITS	1008
0944	ECONOMIC DEVELOPMENT AUTHORITY	9068	State Parks Lottery Revenue Debt Service Fund	9068 - State Parks Lottery Revenue Debt Service Fund	COMPONENT UNITS	1008
0944	ECONOMIC DEVELOPMENT AUTHORITY	9069	ECONOMIC DEVELOPMENT PROJECT FUND	9069 - ECONOMIC DEVELOPMENT PROJECT FUND	COMPONENT UNITS	1008
0945	BOARD OF MEDICINE	9070	MEDICAL LICENSING BOARD FUND	9070 - MEDICAL LICENSING BOARD FUND	GOVERNMENTAL FUNDS	0100
0944	ECONOMIC DEVELOPMENT AUTHORITY	9071	WV Jobs Investment Trust	9071 - WV Jobs Investment Trust	COMPONENT UNITS	1008
0946	MUNICIPAL PENSION OVERSIGHT BOARD	9076	WV MUNICIPAL PENSIONS SECURITY FUND	9076 - WV MUNICIPAL PENSIONS SECURITY FUND	COMPONENT UNITS	1022
0947	ENTERPRISE RESOURCE PLANNING BOARD	9080	ENTERPRISE RESOURCE PLANNING SYSTEM	9080 - ENTERPRISE RESOURCE PLANNING SYSTEM	INTERNAL SERVICE FUNDS	0607
0948	BOARD OF HEARING AID DEALERS	9085	Hearing Aid Dealers Fund	9085 - Hearing Aid Dealers Fund	GOVERNMENTAL FUNDS	0100
0949	UNDERGROUND FACILITIES DAMAGE PREVENTION BOARD	9086	UNDERGROUND DAMAGE PREVENTION FUND	9086 - UNDERGROUND DAMAGE PREVENTION FUND	GOVERNMENTAL FUNDS	0100
0907	BOARD OF REGISTERED NURSES	9090	WV RESTORE	9090 - WV RESTORE	GOVERNMENTAL FUNDS	0100
0950	BOARD OF TREASURY INVESTMENTS	9150	BOARD OF TREASURY INVESTMENTS FEE FUND	9150 - BOARD OF TREASURY INVESTMENTS FEE FUND	INTERNAL SERVICE FUNDS	0606
0950	BOARD OF TREASURY INVESTMENTS	9151	WV MONEY MARKET POOL FUND	9151 - WV MONEY MARKET POOL FUND	INTERNAL SERVICE FUNDS	0606
0950	BOARD OF TREASURY INVESTMENTS	9152	BOARD OF TREASURY INVESTMENTS FEE FUND	9152 - BOARD OF TREASURY INVESTMENTS FEE FUND	INTERNAL SERVICE FUNDS	0606
0950	BOARD OF TREASURY INVESTMENTS	9153	WV GOVERNMENT MONEY MARKET POOL FUND	9153 - WV GOVERNMENT MONEY MARKET POOL FUND	INTERNAL SERVICE FUNDS	0606
0950	BOARD OF TREASURY INVESTMENTS	9154	WV SHORT TERM BOND POOL FUND	9154 - WV SHORT TERM BOND POOL FUND	INTERNAL SERVICE FUNDS	0606
0950	BOARD OF TREASURY INVESTMENTS	9155	PDA POOL FUND	9155 - PDA POOL FUND	INTERNAL SERVICE FUNDS	0606
1300	TREASURERS OFFICE	9156	WVIMB INVESTMENT POOL FUND	9156 - WVIMB INVESTMENT POOL FUND	GOVERNMENTAL FUNDS	0606
0442	HIGHER EDUCATION POLICY COMMISSION - SYSTEM	9300	HEPC-Wells Fargo	9300 - HEPC-Wells Fargo	COMPONENT UNITS	2000
0446	PIERPONT COMMUNITY AND TECHNICAL COLLEGE	9304	Audit Accruals and Outside Bank Accounts	9304 - Audit Accruals and Outside Bank Accounts	COMPONENT UNITS	2000
1200	AUDITORS OFFICE	9400	IRREDUCIBLE SCHOOL FUND	9400 - IRREDUCIBLE SCHOOL FUND	GOVERNMENTAL FUNDS	0721
0402	DEPARTMENT OF EDUCATION	9402	DISTRIBUTION TO COUNTIES GENERAL SCHOOL FUND	9402 - DISTRIBUTION TO COUNTIES GENERAL SCHOOL FUND	FIDUCIARY FUNDS	0744
0809	WEST VIRGINIA PARKWAYS AUTHORITY	9403	PARKWAYS AUTHORITY HIGHWAY FUND	9403 - PARKWAYS AUTHORITY HIGHWAY FUND	COMPONENT UNITS	1009
0809	WEST VIRGINIA PARKWAYS AUTHORITY	9404	PARKWAYS AUTHORITY NON TOLL FUND	9404 - PARKWAYS AUTHORITY NON TOLL FUND	COMPONENT UNITS	1009
1300	TREASURERS OFFICE	9406	TREASURER'S OFFICE BANK TRANSFER FUND	9406 - TREASURER'S OFFICE BANK TRANSFER FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	APCA	State Auditor's Office Payroll Clearing Account	APCA - State Auditor's Office Payroll Clearing Account	GOVERNMENTAL FUNDS	0100
1600	SECRETARY OF STATE	M160	Medical Cannabis Operating Fund	M160 - Medical Cannabis Operating Fund	GOVERNMENTAL FUNDS	0100
0506	DIVISION OF HEALTH	M506	FIGHT SUBSTANCE ABUSE FUND	M506 - FIGHT SUBSTANCE ABUSE FUND	GOVERNMENTAL FUNDS	0100
0623	DIVISION OF ADMINISTRATIVE SERVICES	M608	DIVISION OF JUSTICE AND COMMUNITY SERVICES	M608 - DIVISION OF JUSTICE AND COMMUNITY SERVICES	GOVERNMENTAL FUNDS	0100
0612	WEST VIRGINIA STATE POLICE	M612	MEDICAL CANNABIS LAW ENFORCEMENT TRAINING	M612 - MEDICAL CANNABIS LAW ENFORCEMENT TRAINING	GOVERNMENTAL FUNDS	0100
0619	FIRE COMMISSION	M619	STATE FIRE COMMISSION-MEDICAL CANNABIS	M619 - STATE FIRE COMMISSION-MEDICAL CANNABIS	GOVERNMENTAL FUNDS	0100
0702	TAX DIVISION	M720	MEDICAL CANNABIS TAX	M720 - MEDICAL CANNABIS TAX	GOVERNMENTAL FUNDS	0100
0947	ENTERPRISE RESOURCE PLANNING BOARD	PCAF	PAYROLL CLEARING ACCOUNT FUND	PCAF - PAYROLL CLEARING ACCOUNT FUND	GOVERNMENTAL FUNDS	0100
1200	AUDITORS OFFICE	PCCL	State Auditor's Office PCard Clearing	PCCL - State Auditor's Office PCard Clearing	GOVERNMENTAL FUNDS	0100
9900	Drinking Water Treatment Revolving Fund (WDA) & (DHHR)	Z900	Drinking Water Treatment Revolving Fund (WDA) & (DHHR)	Z900 - Drinking Water Treatment Revolving Fund (WDA) & (DHHR)	ENTERPRISE FUNDS	0501
9901	Housing Development Fund	Z901	Housing Development Fund	Z901 - Housing Development Fund	COMPONENT UNITS	1010
9903	Public Defender Corporations	Z903	Public Defender Corporations	Z903 - Public Defender Corporations	COMPONENT UNITS	1023
9905	WV Investment Management Board	Z905	WV Investment Management Board	Z905 - WV Investment Management Board	INTERNAL SERVICE FUNDS	0605
9906	WV Infrastructure & Jobs Development Council	Z906	WV Infrastructure & Jobs Development Council	Z906 - WV Infrastructure & Jobs Development Council	ENTERPRISE FUNDS	0512
9907	WV College & Jumpstart Savings Program	Z907	WV College & Jumpstart Savings Program	Z907 - WV College & Jumpstart Savings Program	ENTERPRISE FUNDS	0507

## INSTRUCTIONS: FORM 01.01 wvOASIS CASH AND INVESTMENT

### PURPOSE:

- **Legacy Form Replacement:** *Audited* legacy Form wvOASIS Opening Balance Report, Form 7, and the top portion of Form 8.

All wvOASIS funds within your audited financial statements must be listed, this includes any general revenue funds.

**\*It is possible that your department may have funds included within an audit and funds not included within an audit, please only list funds within an audit.**

### PROCEDURE:

Determine the wvOASIS June 30 balance by running the WV-FIN-GL-061 Fund Balance Sheet Accounts in Business Intelligence. The report is located under Folders - Public Folders - wvOASIS - Advantage Financial - General Accounting

Enter the following required prompts. Fund and/or department may be used if needed.

Fiscal Year: 2026                      Accounting Period: 12

Start with the column “wvOASIS Fund Code” and either select from the drop down the appropriate wvOASIS fund code or copy/paste can be used, but you must use keyboard shortcuts (CTRL + C and CTRL + V). Once selected, the ACFR Fund and ACFR Fund Name will automatically populate.

On the form, enter the Ending Balance for each cash and/or investment Balance Sheet Account (under the wvOASIS June 30 Balance column heading).

1020 – Cash on Deposit w/Treasurer – CA

1040 – Investments w/BTI – CA

1044 – Investments w/IMB – CA

1060 – Investments in Securities

The Cash Outside wvOASIS column includes cash on hand, cash in transit to wvOASIS, and cash in outside bank accounts.

For each wvOASIS Fund that has an amount in the wvOASIS June 30 Balance column(s), complete the column – Restricted Amounts Y/N

select Y if the fund has a Restricted Amount

select N if the fund has NO Restricted Amount

If Y is selected, then an amount needs to be entered in the corresponding column(s) in the Restricted Cash & Investments Amounts section.

\*General Revenue Funds may have a negative balance

\*If you happen to have an Ending Balance in another wvOASIS Balance Sheet Account for cash or investments (example 1021 – Cash on Deposit w/Treasurer – NCA) that does NOT have a column listed, please attach supporting documentation for the amount.

\*It is not necessary to list the wvOASIS Fund PCAF

## **INSTRUCTIONS: FORM 01.02A CONSOLIDATED OUTSIDE CASH REPORTING**

### **PURPOSE:**

- **Legacy Form Replacement:** Unaudited Forms 2A/2B, Component Unit 7A/8, Internal Service 6A and Higher Education 8A/8.1.

Report each outside bank account in its own row if it meets at least one threshold: \$100,000 annual receipts or \$25,000 ending balance on June 30. If your agency has no outside bank accounts, select Not Applicable (N/A) in Dept Status.

### **PROCEDURE:**

#### **Agency Information Section**

- 9-digit FEIN associated with the account
- last four digits of the bank account number
- Bank name
- Purpose of the account (e.g., Petty Cash, Patient Trust)

Select either OPERATING for state-owned funds used in agency operations or TRUST for funds held for someone else (patients, inmates, private citizens).

#### **Proof of Cash Section**

- Enter the Beginning Book Balance which is the reconciled ledger balance as of July 1
- Total Receipts – Enter the full amount of all money received
- Total Disbursements – Enter the total amount spent during the fiscal year
- Revenue Code – Select the primary revenue classification
  - **4300:** Other Revenue
  - **4230:** Interest Revenue
  - **7020:** Interest Income
  - **Not Listed:** Use the 'Notes/Explanation' column or a Workiva Comment to specify the code.

**Ending Book Balance** – Auto-calculated.

#### **Bank Reconciliation Section**

- Statement Bank Balance – Enter the June 30 balance from the bank statement
- DIT (Deposits in Transit) – Enter total deposits not yet cleared (positive number)
- Outstanding Checks – Enter checks not cleared by June 30 (positive number)
- Adjustments – Use for bank fees, interest corrections, or posting errors; add a Comment explaining details utilizing right-click.

**Reconciled Book Balance** – Auto-calculated

**Account Variance** – Auto-calculated

- This number must be exactly \$0.00. A non-zero variance means your ledger and bank records do not match. Review entries for errors before submitting.

#### **Required Attachments in Workiva**

- June 30 bank statement – all pages required
- Deposits in Transit (DIT) list
- Outstanding Checks list

Forms missing any of these documents will be returned.

## **INSTRUCTIONS: FORM 01.03A INVESTMENTS DISCLOSURE**

### **PURPOSE:**

- **Legacy Form Replacement:** Component Unit 8/8A and Internal Service 7/8.

To report year-end investment details for the State's financial report, tracking where your agency's investment money is held, its safety level, and its expiration date.

### **ACCOUNTING POLICY**

State rules require tracking all cash, bank deposits, and investments. Complete Form 01.03A for any individual investment line item or account with a balance greater than \$25,000 as of June 30.

### **PROCEDURE:**

Type or copy your agency's official investment rules into the large box near the top. If your agency does not have a custom-written policy, state: 'Agency follows West Virginia statutory guidelines.' Gather your June 30 statements and fill out the appropriate columns and rows.

- **Reported Amount – Unrestricted:** Money that can be spent on normal, day-to-day operations with no special legal restrictions.
- **Reported Amount – Restricted:** Money locked up by law, contracts, or grants that can only be used for a single specific project.
- **Fair Value Measurements (Levels 1, 2, and 3):** Separates investments by how easy it is to find their market price. Level 1 means there is a clear public price listed daily. Level 2 means you estimate the price using recent sales of similar items. Level 3 means it is rare/complex with no public prices, requiring custom math or expert guesswork.
- **Value Columns (Fair Value, Cost, Net Asset Value):** Match your statements: 'Fair Value' is what it is worth if sold today; 'Cost' is what you paid for it; 'Net Asset Value' (NAV) is for specific managed pool funds.
- **Credit Ratings:** Look at your statement for letter grades (AAA, AA, BBB) from rating companies (S&P, Moody's, Fitch) showing safety. Enter values under the matching grade. Leave blank if unrated.
- **Investment Maturities (in years):** Group investments by remaining time until final payout. Use maturity dates to split values into 'Less than 1 year', '1–5 years', '6–10 years', or 'More than 10 years'.

## **INSTRUCTIONS: FORM 01.03B INVESTMENTS RECONCILIATION**

### **PURPOSE:**

This form acts as a matching bridge to prove that the general cash and investment totals on your agency's main balance sheet line up perfectly with the specific breakdowns you listed on Forms 01.01 and 01.03A.

### **ACCOUNTING POLICY**

A complete reconciliation is mandatory to ensure all unrestricted and restricted cash, cash equivalents, and investments trace smoothly from your balance sheet to the final state notes.

### **PROCEDURE:**

#### **Deposits Reconciliation Section**

- **Cash and cash equivalents as reported on balance sheet:** Enter the exact total listed for 'Cash and cash equivalents' from your June 30 balance sheet.
- **Less: cash equivalents disclosed as investments:** If your balance sheet includes short-term, cash-like items (such as Money Market Funds or Repurchase Agreements) inside your 'Cash' total, but you disclose them as investments on Form 01.03A, enter that amount here. The form automatically subtracts this to prevent double counting.
- **Add: restricted cash and cash equivalents disclosed as deposits:** If your agency has cash locked up for specific projects that sit on a separate 'restricted cash' line on your balance sheet, enter that amount here to add it back to your deposits.
- **Other (describe):** Only use this row if an extra correction is needed to fix your totals. Type the amount and a short, clear description.
- **Carrying amount of deposits as disclosed on Form 01.01:** Calculated automatically. This final total must perfectly match the total deposits you report on Form 01.01.

#### **Investments Reconciliation Section**

- **Investments as reported on balance sheet:** Find the total listed for 'Investments' on your June 30 balance sheet and type it here. If your balance sheet does not show any investments, type a '0'.
- **Add: restricted investments disclosed as investments:** If you have investments locked up for specific projects that sit on a separate 'restricted investments' line on your balance sheet, enter that amount here.
- **Add: cash equivalents disclosed as investments:** Type the exact same number here that you entered on the 'Less: cash equivalents' line (Row 17) in the Deposits section above. This safely shifts those short-term items out of your cash and into your investments total where they belong.
- **Other (describe):** Use for any other necessary investment adjustments and write a quick description of what it is.
- **Reported amount of investments as disclosed on Form 01.03 (Row 34):** Calculated automatically. This number must be exactly equal to the 'Total Investment' number at the very bottom of Form 01.03A. If they do not match, check your entries for typos.

## INSTRUCTIONS FOR FORM 01.04 ACCOUNTS RECEIVABLE *UNAUDITED AGENCIES ONLY*

### PURPOSE:

- **Legacy Form Replacement:** Unaudited form 4A and Component Unit form 9.

To collect data on accounts receivable from individuals or private organizations (exclusive from receivables for Federal or Local Governmental units, State Agencies or Loans Receivable, which are all addressed in other closing book sections).

### **ACCOUNTING POLICY**

GAAP requires that assets held by a government be accounted for and reported in the State's annual financial statements. Revenue is recognized based on the type of fund used to record account transactions. The modified accrual basis of accounting is used in governmental fund types, while the accrual basis is used for proprietary fund types. In addition, revenues are recognized for restricted grants based on related expenditures.

On a modified accrual basis, revenues are recognized in the accounting period in which they become susceptible to accrual. This means that the underlying event has taken place and that the government has an enforceable legal claim to the amount. An example of an account receivable for which this section applies would be the hospital expenses billed to an individual for outpatient care.

The State's policy is to recognize modified accrual basis revenue related to accounts receivable in the current accounting period. GAAP requires that an appropriate provision for uncollectible accounts be established. If all legal efforts to collect the account have failed, and collection is not expected to occur, an allowance for uncollectible accounts must be determined by your agency.

Each agency maintains its own records regarding accounts receivable by private individuals and organizations. First, the uncollected amounts due to the State as of June 30 must be identified. Second, the collectability of those accounts must be assessed by the agency. Amounts deemed uncollectible are those with a high likelihood that payment will not occur. The materiality amount is \$25,000. If the agency does not have any AR, mark the form N/A.

### PROCEDURE:

- **Type of Revenue/Reimbursement Receivable:** List the type of receivable: fishing license, magazine sales, cabin rentals, etc.
- **Gross Receivable:** Record the beginning gross receivable balance for the fiscal year. This should be the gross receivables reported for the prior year ending balance. If not, please provide a comment.
- **Sales/Service:** Record all sales/services for the receivable type for the fiscal year that just ended. If this information is not available, please provide a comment.
- **Sales/Receivable Collected:** Record the sales/services collected for the year that just ended by receivable type. If this information is not available, please provide a comment.
- **Gross Receivable:** This is a calculated cell and should equal your gross receivable at fiscal year-end.
- **Aging Columns:** Record the gross receivables for each aging category.
- **Amount expected to be collected in future fiscal years:** Record the amount receivable you expect to collect in future fiscal years.
- **Estimated uncollectible:** This is a calculated cell and should equal the amount your agency has deemed uncollectible.

## **INSTRUCTIONS: FORM 01.05 DUE FROM OTHER AGENCIES**

### **PURPOSE:**

- **Legacy Form Replacement:** Unaudited 4B/C, Component Unit 10/11 and Internal Service 10.

To identify amounts due from State agencies and departments for reporting purposes on June 30<sup>th</sup>.

Complete the Due From form based on the information from the Agency Reference tab. There are drop down menus in Fund Type, Agency Name, and Department #. The Fund # should be what fund your agency is receiving funds from. This information should be obtained from the document(s) for the interfund document that is outstanding on June 30<sup>th</sup>.

If the agency does not have receivables from other agencies, please select Not applicable in the drop down.

### **ACCOUNTING POLICY**

State agency, which provides goods and services to other state agencies, is listed here. GAAP requires that amounts owed on June 30<sup>th</sup> from state agencies be recorded as a Due from.

### **PROCEDURE:**

- **wvOASIS Dept Code:** Please select what department # from the drop-down menu that is referenced from Agency Reference tab.
- **wvOASIS Department Name:** The department name will auto populate once the department code has been selected.
- **Fund Type:** The fund type will auto populate once the department code has been selected.
- **wvOASIS Fund:** Select the applicable wvOASIS fund from the drop-down list. This comes from your agency's general ledger for the receivable that is outstanding as of June 30<sup>th</sup>.
- **Gross Receivables:** Enter the amount of the receivable owed to another agency as of June 30.
- **Allowance for Doubtful Accounts:** Enter the amount for the allowance for doubtful accounts as a **negative**. This should be the amount shown on your agency's general ledger.
- **Net Receivables:** This is an auto calculated cell.
- **Due From Type:** Select the applicable type from the drop-down list. This is the agency it is being received from.
- **Comment box:** At the bottom of the table, please include an answer in for all receivables that are expected to be greater than or equal to \$1,000,000. If there are not any, please indicate not applicable.

Note: if your list is longer than the cells that are available, please attach an excel document. Include the information in the order of the columns provided on the closing book form. The department and fund listing dropdowns can assist with filling out the form.

## **INSTRUCTIONS: FORM 01.06 HIGHER ED DUE FROM RECEIVABLES**

### **PURPOSE**

- **Legacy Form Replacement:** Higher Education 1A/1B.

To identify amounts due from State agencies and departments for reporting purposes on June 30<sup>th</sup>.

Complete the Due From form based on the information from the Agency Reference tab. There are drop down menus in Fund Type, Agency Name, and Department #. The Fund # should be what fund your agency is receiving funds from. This information should be obtained from the document(s) for the interfund document that is outstanding on June 30<sup>th</sup>.

If the agency does not have receivables from other agencies, please select Not applicable in the drop down.

### **ACCOUNTING POLICY**

State agency, which provides goods and services to other state agencies, is listed here. GAAP requires that amounts owed on June 30<sup>th</sup> from state agencies be recorded as a Due from.

### **PROCEDURE:**

- **wvOASIS Dept Code:** Please select what department # from the drop-down menu that is referenced from Agency Reference tab.
- **wvOASIS Department Name:** The department name will auto populate once the department code has been selected.
- **Fund Type:** The fund type will auto populate once the department code has been selected.
- **wvOASIS Fund:** Select the applicable wvOASIS fund from the drop-down list. This comes from your agency's general ledger for the receivable that is outstanding as of June 30<sup>th</sup>.
- **Gross Receivables:** Enter the amount of the receivable owed to another agency as of June 30.
- **Allowance for Doubtful Accounts:** Enter the amount for the allowance for doubtful accounts as a **negative**. This should be the amount shown on your agency's general ledger.
- **Net Receivables:** This is an auto calculated cell.
- **Due From Type:** Select the applicable type from the drop-down list. This is the agency it is being received from.
- **Comment box:** At the bottom of the table, please include an answer in for all receivables that are expected to be greater than or equal to \$1,000,000. If there are not any, please indicate not applicable.

Note: if your list is longer than the cells that are available, please attach an excel document. Include the information in the order of the columns provided on the closing book form. The department and fund listing dropdowns can assist with filling out the form.

## INSTRUCTIONS: FORM 01.07 INVENTORY

### PURPOSE

- **Legacy Form Replacement:** Unaudited form 3.

Report on the value of all materials and supplies inventory on hand as of June 30 for the State's year-end financial reports for any location that has over \$25,000 in inventory. **Do not include Fixed Assets.**

### INVENTORY DEFINITION

Goods on hand that are held for internal use or resale. While expensed as purchase, the unused year-end balance must be reported. Include year-end goods in transit in the count if they are shipped FOB shipping point. Because title transfers immediately when placed on the carrier at the origin point, these items are part of the balance on hand.

- **Count Methods:** Use either a June 30 physical count (periodic system) or year-round cyclical counts (perpetual system).
- **Mandatory Count:** Locations with an estimated inventory over \$25,000 must conduct a physical count or valuation measurement on the last working day before June 30.
- **Roll-Forward:** Provide an activity roll-forward to June 30 if your physical count was done on a different date.
- **Valuation:** Use the most appropriate measurement for method for recording the agency's inventory. If no method is used, use the First-In, First-Out (FIFO) method based on the last invoices received prior to June 30.
- **Submission:** Summarize and submit physical inventory totals by location and description using the digital form.

This form is available for ALL agencies and replaces unaudited legacy Forms 3-1 through 3-10. If your agency does not have inventory, please mark the form as N/A.

**FARS has placed a \$25,000 materiality limit on inventory per location. If you do not have \$25,000 worth of inventory on June 30, please check N/A on this form at the top left corner.**

If you do have more than \$25,000 per location, use the Material and Supplies Inventory Form to record your physical count following the section steps below. If your agency maintains a computerized inventory list containing a description of each inventory item, quantity on hand, individual cost for each item, and grand total, please keep that on hand, as we will ask you to attach your record instead of manually listing them in the form. This is for your total inventory on June 30.

### PROCEDURE:

- **Valuation Method** – Select from the drop-down list in the box for the cost method used to value the inventory. Use first-in, first-out (FIFO) if no method was previously adopted.
- **Location** – Enter the location for where the inventory item resides. Remember, this form has a \$25,000 threshold per location.
- **Inventory List Description** – Enter the description of each inventory list on hand on June 30 (DO NOT INCLUDE FIXED ASSETS). Example: Dietary inventory or lab supplies.
- **Quantity** – Enter the **total quantity** of inventory items on the detail list your agency has on hand (please use decimals not fractions).
- **Total Cost** – This column is for the **total cost** of the detailed list rounded to the nearest dollar.
- A note will appear in the last column as a reminder to attach your inventory detail list that ties to the summary info provided on this line. Please attach the inventory detail in excel.

## **INSTRUCTIONS: FORM 01.08 CAPITAL ASSETS**

### **PURPOSE**

- **Legacy Form Replacement:** Component Unit 12, Internal Service 11 and Higher Education 9.

This form should be used to record the agency's capital assets value as of June 30<sup>th</sup> for land, land improvements, construction in progress, buildings & buildings improvements, equipment, library holdings, infrastructure, and intangibles. The form includes the accumulated depreciation for land improvements, buildings & building improvements, equipment, library holdings, infrastructure, and intangibles.

The agency should fill out the cost on June 30<sup>th</sup> for the previous fiscal year for each asset if valid. Each asset, if there are any, should include the additions and deletions that would have occurred for the year. After the additions and deletions are entered there is a formula in column F for ending balance. That balance should be agreed to your fixed asset balance on June 30<sup>th</sup>.

### **PROCEDURE:**

#### **Capital Asset Section**

- **Historical Cost** – This value should be the ending balance listed from the prior fiscal year end.
- **Additions** – Enter assets acquired throughout the fiscal year being reported.
- **Deletions** – Enter the assets removed from throughout the fiscal year being reported.
- **Ending Balance** – This is an auto calculated cell and should match the financial statement balance.

#### **Accumulated Depreciation Section**

- **Accumulated Depreciation Beginning** - This value should be the ending balance listed from the prior fiscal year end.
- **Additions** - Enter the additional depreciation calculated on agency assets for the fiscal year being reported.
- **Deletions** – Enter the depreciation for assets removed for the fiscal year being reported.
- **Accumulated Depreciation Ending** - This is an auto calculated cell and should match the financial statement balance.

**Capital Asset Reconciliation:** At the bottom of the form is a reconciliation of the Net Capital Assets (auto calculated cell using the form information) to what is listed on the financial statements (enter this number). If there is a difference, please provide a comment in the form.

## **INSTRUCTIONS: FORM 01.09A CONSTRUCTION IN PROGRESS (CIP)**

### **PURPOSE**

- **Legacy Form Replacement:** Unaudited form 11/11A

To record all **OPEN CIP** projects, including Infrastructure, for all State agencies and departments for reporting purposes on June 30 with total contracts over \$100,000. If your agency does not have CIP, please mark the form not applicable.

### **ACCOUNTING POLICY**

State agency and departments that have OPEN CIP projects, including infrastructure, on June 30<sup>th</sup> with total contracts of more than \$100,000.

### **PROCEDURE:**

- **Description/Location/Address of Project in Progress:** A description of the asset project that is in process.
- **wvOASIS Fund #:** The wvOASIS fund references the fund that the project is being funded from.
- **Total Contract Price:** What is the total price for the procurement document in wvOASIS?
- **Actual Costs paid prior to June 30:** The total cost paid YTD as of June 30<sup>th</sup>.
- **Valuation at June 30:** This is an auto calculated cell from the Actual Costs paid prior to June 30<sup>th</sup>.
- **wvOASIS Procurement Doc (or other Doc):** The procurement document that is used to process payments for the project.

If the project has not been completed and is ongoing, please reevaluate each year on June 30<sup>th</sup>.

## **INSTRUCTIONS: FORM 01.09B COMPLETED AND MOVED TO CAPITAL ASSETS**

### **PURPOSE**

To record all **completed** CIP projects, including Infrastructure, for all State agencies and departments for reporting purposes on June 30 with total contracts over of \$100,000. If your agency does not have any complete CIP projects, please mark the form not applicable.

### **ACCOUNTING POLICY**

State agencies and departments that have OPEN CIP projects, including infrastructure, on June 30<sup>th</sup> with total contracts of more than \$100,000.

### **PROCEDURE:**

- **Description/Location/Address of Project in Progress:** A description of the asset project that is in process.
- **wvOASIS Asset ID for completed Project which was CIP on June 30:** This will be the A number in wvOASIS once the FA document is complete.
- **wvOASIS Procurement Doc (or other Doc):** The procurement document or document that is used to process payments for the project.
- **Asset Type:** Select from the drop-down box the asset type being recorded. For example, equipment, land, infrastructure, etc.
- **In-Service Date (if not in wvOASIS):** The completed project date that the asset entered in service. If the asset does not get entered in wvOASIS before year end, please fill out the in-service date anyway.
- **Cost (if not in wvOASIS):** Total cost for the project. If not in wvOASIS, reference that the fixed asset is not finalized.

## INSTRUCTIONS: FORM 01.10 OTHER ASSETS

### PURPOSE

- **Legacy Form Replacement:** Unaudited form 5.

To collect data required for reporting and disclosure of all other assets not addressed in other closing forms which must be included in the State's annual financial statements.

### ACCOUNTING POLICY

GAAP requires that the assets of a government be accounted for and reported in the State's annual financial statements. **Agencies should complete the forms for all lines on the form which exceed \$25,000 individually.**

This form is available for ALL agencies and replaces unaudited legacy Form 5. If your agency does not have other assets, please mark the form as N/A.

### PROCEDURE

Complete the form by listing the other asset category and the amount for that asset. Definitions are included below to help you identify transactions or accounts that may fall within this closing book section. Please attach supporting documentation to the closing book form.

### DEFINITIONS FOR OTHER ASSETS ARE AS FOLLOWS:

- **Accrued Interest Receivable:** An asset reflecting interest income that has been earned before June 30<sup>th</sup>, but that is not collected until after June 30<sup>th</sup>.
- **Loans Receivable:** An asset reflecting amounts loaned to individuals or organizations externally to a government.
- **Mortgages Receivable:** An asset representing the financing of the sale of real property that is repaid over an extended period, usually in equal installments.
- **Notes Receivable:** An asset representing the legal right to receive payment of a certain sum of money on demand or at a fixed or determinable time, based on an unconditional written promise signed by the maker.
- **Allowance for Uncollectible:** A contra asset representing an estimate of the loan, mortgage and notes receivable amount that will prove uncollectible.
- **Postage Meter:** An asset representing the amount of unused postage credited to postage meter on June 30<sup>th</sup>.
- **Discount on Bonds Sold:** An asset representing the difference between the present value and the face amount of bonds when the present value is less than the face amount.
- **Prepaid Asset:** An expense that has been paid in advance but has not yet been consumed, representing a future economic benefit to the agency.

## **INSTRUCTIONS: FORM 01.11 ASSET IMPAIRMENT**

### **PURPOSE**

- **Legacy Form Replacement:** Unaudited form 12.

Complete for all asset impairment including infrastructure on June 30<sup>th</sup> with costs of more than \$100,000. If your agency does not have any asset impairment, please mark the form not applicable.

### **IMPAIRED ASSET**

An impaired asset is an asset whose carrying amount exceeds its recoverable amount, meaning its market value or expected cash flows are less than the value recorded on the balance sheet. Impairment can affect tangible assets like machinery, buildings, and equipment, as well as intangible assets such as goodwill and patents.

### **PROCEDURE:**

- **Description and location/address of the asset:** Enter the physical location and description of the asset.
- **wvOASIS asset ID number:** This will be the A number in wvOASIS once the FA document is complete.
- **Total Price:** Enter the total asset original cost of the asset.
- **Percentage impaired on June 30<sup>th</sup>:** Enter the percentage/proportion that the agency computes as reduced. It is calculated by comparing the asset's market value to its book value and expressing it as a percentage.
- **Adjusted valuation at June 30:** This cell is an auto calculated formula

## INSTRUCTIONS: FORM 01.12 CERTAIN ASSET RETIREMENT OBLIGATIONS

### PURPOSE:

- **Legacy Form Replacement:** Unaudited form 12A.

An Asset Retirement Obligation (ARO) is a legally enforceable liability associated with the retirement of a tangible capital asset. AROs from normal operation of tangible capital assets and include legally enforceable liabilities associated with all following activities:

- Retirement of a tangible capital asset
- Disposal of a replaced part that is a component of a tangible capital asset
- Environmental remediation associated with the retirement of a tangible capital asset that results from the normal operation of that asset

Agencies should use the Asset Retirement Obligation form for all tangible capital assets with a retirement obligation resulting from one of the following:

- a law, statute, ordinance, or regulation
- a legally binding contract
- a court judgment
- a promise made to a third party that imposes reasonable expectation of performance by the agency

Examples of potential AROs may include:

- Disposition of medical imaging equipment
- Removal of leasehold improvements
- Dismantling and removal of a sewage treatment plant
- Decommissioning a nuclear reactor
- Disposition of contaminated materials at a special hazardous waste site

### PROCEDURE:

- **Description:** Enter the description of the asset with retirement obligation.
- **Location/address:** Enter the location/address of the asset with retirement obligation.
- **wvOASIS Asset ID:** This is the A number in wvOASIS once the FA document is complete.
- **Asset Value:** Enter the value of the asset.
- **Estimated cost of Retirement Obligation:** Enter the estimated value of the ARO

Most costs associated with landfills, pollution remediation, and asbestos removal do ***not*** qualify as an ARO.

Agencies that have AROs should complete this form regardless of whether the asset(s) were retired during the fiscal year. If your agency does not have any AROs, please mark the form not applicable.

# **INSTRUCTIONS: FORM 01.13 GASB 96 SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)**

## **PURPOSE**

- **Legacy Form Replacement:** Unaudited and Internal Service form 19.

SBITAs are defined as “a contract that conveys control of the right to use another party’s (a SBITA vendor’s) IT software, alone or in combination with tangible capital assets (the underlying IT assets) as specified in the contract for a period of time in an exchange or exchange-like transaction.” The subscription term includes the period during which a government has a noncancellable right to use the IT assets.

An example of a SBITA would be: An agency uses LeaseQuery to account for its lease portfolio. The agreement provides the agency with the use and control of an instance of LeaseQuery’s software in an exchange-like transaction. The agreement has a defined, finite, non-cancelable subscription term of three years.

## **PROCEDURES**

- Please provide a description of the SBITA.
- List any underlying assets related to the SBITA.
- List any terms specified in the arrangement.

If there are not enough lines for your agency, please attach a list of SBITAs.

## **INSTRUCTIONS: FORM 01.14 RIGHT-TO-USE (RTU) LEASE QUESTIONS**

### **PURPOSE:**

- **Legacy Form Replacement:** Unaudited form 20 and Internal Service 18A.

To collect data required for reporting and disclosure of leases which must be included in the State's annual financial statements.

### **ACCOUNTING POLICY**

GAAP requires that the leases of a government be accounted for and reported in the State's annual financial statements. **Agencies should complete the forms for all leases on the form which exceed \$25,000 individually.**

This form is available for ALL agencies and replaces unaudited legacy Form 20 and ISF legacy form 18a. If your agency does not have leases, please mark the form as N/A.

### **DEFINITIONS**

- **Lessee** - The person or organization that pays for the right to use an asset owned by another person or organization.
- **Lessor** - The legal owner of an asset who grants temporary possession and use of that property to another party in exchange for regular payments.

### **MATERIALITY**

Materiality level is \$25,000 per lease agreement.

### **PROCEDURE:**

#### **LESSEE/LESSOR SECTIONS**

Complete section appropriate to lessee or lessor.

There is a dropdown box for each category of asset to indicate yes/no.

Provide description of the assets the department has.

Provide dollar amount of asset.

If there are not enough lines for your agency, please attach a list of leases.

## **INSTRUCTIONS: Form 02.01 DUE FROM/TO LOCAL GOVERNMENT**

### **PURPOSE**

- **Legacy Form Replacement:** Unaudited form 10.
- This form is for both audited and unaudited departments.

To identify amounts received and disbursed between the State and local government units (LGU) on June 30 for expenditure driven grants only. **No transactions with LGU's related to Federal grants should be reported on this form.**

### **ACCOUNTING POLICY**

Expenditures by the State related to grants to LGU must be recorded based on the terms of the grant program. There are two basic types of aid: entitlement or expenditure driven. In entitlement programs, such as school aid, expenditures that are recorded as funds are disbursed according to the program terms. In expenditure driven programs, the LGU must have incurred expenditures to be eligible for State monies. Then the amounts disbursed by the State to the LGU must be compared to expenditures incurred by those LGUs. If reimbursements by the State have exceeded the LGU's expenditure, a receivable from the LGU exists on June 30. If the LGU's expenditure exceeds the amount reimbursed by the State, a payable to that LGU exists on June 30.

It is important to note that the difference between the total grant amount and the amount of reimbursements to date **DOES NOT** necessarily represent a receivable to the LGU, when the grant is expenditure driven.

### **PROCEDURES**

Complete the form for **expenditure driven grants only**. Records kept at the agency should include the grant amount, terms and conditions of the grant, reimbursements made to the LGU, and expenditures submitted by the LGU.

Agencies who are the grantors of expenditure driven grants to LGU in fiscal years 2025 and 2026 are required to complete an information sheet. All programs must be listed in detail on the form. **If the department does not have any amounts Due to/from Local Government, check N/A in the upper left corner.**

- **Grant Number:** Enter the grant number
- **Program Name:** Enter the program name.
- **wvOASIS Fund Number:** Select the fund from the drop-down list.
- **Beginning Balance on July 1:** This is the beginning balance for the fiscal year being reported on.
- **Less: Expenditures:** Enter the amount of expenditures by LGU for the fiscal year being reported on.
- **Add: Cash paid:** Enter the amount of cash paid to LGU for the fiscal year being reported on.
- **Total Due to(from) LGU on June 30:** This is an auto calculated cell and should equal the net/ending balance.

## INSTRUCTIONS: FORM 02.02 DUE TO OTHER AGENCIES

### PURPOSE:

- **Legacy Form Replacement:** Unaudited 2, Component Unit 10A and Internal Service 9A.

To identify amounts due to State agencies and departments, from goods or services that that state agency provided, must be reported for the period ending June 30. If the agency does not have any payable to other agencies, please select not applicable in the drop down.

### **ACCOUNTING POLICY**

GAAP requires that amounts owed, liability, to a state agency, on June 30 be recorded as a Due to for financial statement reporting purposes.

### PROCEDURE:

Determine the due to (payable) on June 30 by either running the WV-FIN-GL-146 Document Listing in Business Intelligence or your agency's accounts payable report. The report is located under Folders - Public Folders - wvOASIS - Advantage Financial - General Accounting

- **wvOASIS Dept Code:** Select the department code from the drop-down menu for the agency that you owe for goods and services. For example, Division of Finance would be 0209.
- **wvOASIS Department Name:** This is an auto populated cell from the department code selected.
- **Fund Type:** This is an auto populated cell from the department code selected.
- **wvOASIS Fund:** Would come from your agency general ledger for the receivable that is outstanding as of June 30.
- **Total Payables:** Is the amount owed to another agency on June 30.
- **Due to Type:** Select the due to type for the agency you owe amounts to. For example, if it is to another state agency it would be other state agencies. For a Higher Education institution, it would be for either HEPC or CTCS.
- **Comment box:** At the bottom of the table, please include an answer in for all receivables that are expected to be greater than or equal to \$1,000,000. If there are not any, please indicate not applicable.

Note: if your list is longer than the cells that are available, please attach an excel document. Include the information in the order of the columns provided on the closing book form. The department and fund listing dropdowns can assist with filling out the form.

## **INSTRUCTIONS: FORM 02.03 HIGHER EDUCATION DUE TO PAYABLE**

### **PURPOSE**

- **Legacy Form Replacement:** Higher Education 2A/2B

To identify amounts due to State agencies and departments, from goods or services that that state agency provided, must be reported for the period ending June 30. If the agency does not have any payable to other agencies, please select not applicable in the drop down.

### **ACCOUNTING POLICY**

GAAP requires that amounts owed, liability, to a state agency, on June 30 be recorded as a Due to for financial statement reporting purposes.

### **INSTRUCTIONS**

Determine the due to (payable) on June 30 by running the WV-FIN-GL-146 Document Listing in Business Intelligence or your agency's accounts payable report. The report is located under Folders - Public Folders - wvOASIS - Advantage Financial - General Accounting

- **wvOASIS Dept Code:** Select the department code from the drop-down menu for the agency that owes your agency for goods and services. For example, Division of Finance would be 0209.
- **wvOASIS Department Name:** This is an auto populated cell from the department code selected.
- **Fund Type:** This is an auto populated cell from the department code selected.
- **wvOASIS Fund:** Would come from your agency general ledger for the receivable that is outstanding as of June 30.
- **Total Payables:** Is the amount owed to another agency on June 30.
- **Due to Type:** Select the due to type for the agency you owe amounts to. For example, if it is to another state agency it would be other state agencies. For a Higher Education institution, it would be for either HEPC or CTCS.
- **Comment box:** At the bottom of the table, please include an answer in for all receivables that are expected to be greater than or equal to \$1,000,000. If there are not any, please indicate not applicable.

Note: if your list is longer than the cells that are available, please attach an excel document. Include the information in the order of the columns provided on the closing book form. The department and fund listing dropdowns can assist with filling out the form.

## INSTRUCTIONS: FORM 02.04 OTHER LIABILITIES

### PURPOSE

- **Legacy Form Replacement:** Unaudited form 6

The purpose of this form is to collect data on all other liabilities not addressed in other closing forms. GAAP requires that the liabilities of a government be accounted for, reported, and disclosed in the State's annual financial statements. **Agencies should complete the forms for all lines on the form which exceed \$25,000 individually.** If your agency does not have other liabilities, please mark the form as N/A.

### PROCEDURE:

Agencies should complete the form for all lines which individually exceed \$25,000.

Do not include any liabilities reported on another form, such as Claims, Judgments, and Contingencies.

For all assets other than those identified in the other sections of the closing package, please complete the form by listing the following:

- Other Liabilities Categories
- Amounts
- Forms of Payment \*

Definitions are included below to help you identify transactions or accounts that may fall within this closing book section. Please attach supporting documentation to the closing book form per the attachment instructions above.

### **DEFINITIONS FOR OTHER LIABILITIES ARE AS FOLLOWS:**

Loans Payable	This is a short-term debt, often a note payable, that can be secured or unsecured.
Escrow Deposits	This is money received by the State that is returnable upon completion of future events.
Employer Retirement	This is when an employee retires and the State has an employer payout liability at the time of their retirement due within 12 months.
Court Settlement Monies	This is money received by the state as the result of court settlements. <b>The amount must be returnable upon completion of a future event.</b>
Advance Reservations	This is money received during the fiscal year for reservations that will not take place until the following fiscal year.

**\*Form of Payment** - identify the form of payment per liability amount that will be used by selecting from the drop-down options (IET, Invoice, Off-System, or Other). IET payments are intergovernmental transactions through the wvOASIS system. Off-System payments are processed through a system other than wvOASIS. Other, please provide a description.

## INSTRUCTION: FORM 02.05 LONG TERM DEBT

### PURPOSE

- **Legacy Form Replacement:** Component Unit form 13 and Internal Service form 12.

This form is necessary to detail the changes in the long-term debt. The form should reconcile from the ending balance of the prior year plus/minus any changes. The ending balance must be reconciled to the amount reported on the entity's financial statements. If no financials are to be issued, then Long-Term Debt can be confirmed by the debt holder and supported by the Treasury Department's Debt Management Report. Any prior period adjustments should be accounted for separately. If your agency does not have long term debt, please mark the form as N/A.

### DETAIL INFORMATION AND EXPLANATION

- General Obligation (GO) Bonds are only those which have been issued in conjunction with a constitutional amendment and approval by the citizens of West Virginia.
- WV. State revenue bonds are municipal bonds issued by state agencies or authorities to fund specific income-generating projects, such as toll roads, airports, or water utilities. Unlike general obligation bonds, they are serviced solely by the revenues the project creates, relying on user fees rather than the state's general tax base
- Capital appreciation bonds can be GO bonds or revenue bonds where interest is not paid periodically and is paid when the bond fully matures.
- For financial reporting purposes, mortgages, notes payable, installment purchase agreements, and other debt are included in other financing obligations. Please provide information for all non-cancellable instruments of this kind.
- Direct borrowings and direct placements represent private debt negotiations by passing public markets, strictly separated from other debt in financial statements. Direct borrowing typically involves loan agreements with lenders like banks, while direct placements involve debt securities issued directly to a limited number of investors.
- A Right-to-Use (RTU) Lease and a SBITA (Subscription-Based Information Technology Arrangement) are distinct but related accounting concepts defined by modern financial standards (like GASB 87 and 96). Both require organizations to track and record the right to use liability on their financial balance sheets.

### PROCEDURES

- **Type of Debt:** Select from the drop down list the type of debt your agency has.
- **Type Code:** This is an auto populated abbreviation used to determine if the type of debt needs a maturity schedule on the next form (02.06).
- **Debt Description:** Describe the debt in a way that makes it identifiable between the same types of loans or bonds.
- **Final Maturity Date:** Enter the date the debt is due in full as "MM/DD/YYYY".
- **Interest Rate(s):** Enter the most current interest rate for this debt.
- **Balance as Reported June 30:** This should be tied to the ending PY balance for the corresponding debt.
- **Prior Period Adjustments:** Enter any adjustments to the beginning balance in this column. If there are none, please put zero.
- **Beginning Bal as Adjusted:** This is an auto calculated cell that calculates the adjusted beginning balance.
- **Debt Issued:** Enter the total amount issued for this debt during the year.
- **Debt Paid:** Enter the total amount of principal payments made during the year. Enter as a **negative** for the ending balance to calculate properly.
- **Unamortized Bond Discount or Premium:** Enter the amount of the bond discount or premium here. Put zero if this does not apply to this debt or there is no premium/discount.
- **Debt Defeased and Other Changes:** Record if any other debt activity occurred during the year, including refinancing.
- **Balance June 30:** This is an auto calculated cell that calculates the ending debt balance for the year.

- **Current portion of long-term debt:** Enter the portion of the liability that is due within the next 12 months after year end.
- **Remaining long-term debt:** This is an auto calculated cell that shows the remaining amount of debt after the current portion is determined.

## **DISCLOSURES RELATED TO DEBT, INCLUDING DIRECT BORROWINGS AND DIRECT PLACEMENTS**

### **NOTES FROM DIRECT BORROWINGS**

If your agency identifies any direct borrowings in the section above, please provide the name, outstanding balance, unused line of credit, description of collateral, as well as terms for the respective debt.

### **NOTES FROM DIRECT PLACEMENTS**

If your agency identifies any direct placements in the section above, please provide the name, outstanding balance, unused line of credit, description of collateral, as well as terms for the respective debt.

### **OTHER CHANGES**

If there were any “Other Changes” identified in the top of the form, please provide additional notes here explaining what the changes were.

### **PRIOR PERIOD ADJUSTMENT**

If there were any prior period adjustments identified in the top of the form, please provide additional notes here explaining what the adjustments were.

If the form is not large enough to include all debts, please attach a list of the agency’s debt details for the remaining debt.

## **INSTRUCTIONS: FORM 02.06 DEBT REPAYMENT SCHEDULE**

### **PURPOSE**

- **Legacy Replacement Form:** Component Unit 14, Internal Service 13, and Higher Education 4/4.1.

FARS has made specific determinations as to the title of each debt type. Agencies should review the Prior Year ACFR to see what titles their debt should be included under. The forms detail by debt types the principal and interest payments required on your outstanding debt for the next five years and then in five-year increments. This disclosure is necessary to complete the footnote disclosure format that the State has selected for its ACFR. If your agency does not have long term debt, please mark the form as N/A.

### **PROCEDURES:**

**If your agency identified debt on form 02.05 that requires a long-term debt maturity schedule, the title of the debt will show up on 02.06. The following types of debt will require additional information on 02.06.**

Enter the information for each cell below.

- Capital Appreciation Bonds
- General Obligation Bonds
- Revenue Bonds
- Installment Purchases
- Leases
- Mortgages
- Notes from Direct Borrowings
- Notes from Direct Placements

Please provide the principal and interest for the corresponding debt listed on the 02.05 long term obligations form.

Ensure the check figure for the principal payments equals zero, as this should match the form 02.05 Balance 6/30/26 column.

## **INSTRUCTIONS: FORM 02.07 GASB 70 NONEXCHANGE FINANCIAL GUARANTEES**

### **PURPOSE**

- **Legacy Replacement Form:** Unaudited form 17/18 and Internal Service 17/18.

The objective of GASB 70 is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. If your agency does not have nonexchange financial guarantees, please mark the form as N/A.

**What are Financial Guarantees?** -- Governments typically provide several types of financial guarantees, which principally involve commitments to ensure that payments take place on debt issued by other entities. Financial guarantees represent potential claims on a government's resources when it is the provider of a guarantee, and a potential reduction of a government's obligations when it is the recipient.

A financial guarantee in this context refers to a transaction that involves three parties:

1. The guarantor -- the entity (for example, a state) that is providing the guarantee of a separate entity's legal obligation,
2. The issuer -- the entity (for example, a school district) that issues the obligation that is being guaranteed, and
3. The third parties -- the entities that purchase the obligations (for example, an individual or institutional investor).

When one government guarantees a financial obligation and does not receive equal value in return, the transaction is called a nonexchange transaction. (This contrasts with an exchange transaction in which a debt issuer pays a fee to a credit enhancement company to insure its outstanding debt.) In these cases, the guarantor government has agreed to assure payment to a third party if the issuer is not able to fulfill its obligation to pay the third party itself. Guarantor governments generally enter guarantees of this nature with a goal to assist other entities within their jurisdiction to obtain more favorable interest rates.

In one example of a nonexchange financial guarantee transaction, a state might guarantee the debt of a school district to cover circumstances in which the school district, for whatever reason, runs short of sufficient resources to make payment on their debt obligation. When this type of arrangement is in place, it provides an additional assurance to bondholders and serves to minimize their credit risk.

### **PROCEDURES**

- **Questions 1 and 2:** Select the appropriate response from the drop-down box.
- **Question 3:** If both questions have a "yes" response, then please provide the total amount expected to be incurred because of the guarantee.

If there are multiple guarantees, then a detailed list can be attached according to the attachment instructions above.

## **INSTRUCTIONS: FORM 02.08 RIGHT TO USE (RTU) BUILDING LEASES**

### **PURPOSE:**

- **Legacy Form Replacement:** Unaudited form 7 and Internal Service form 18.

For GAAP purposes, GASB Statement No. 87 requires the reporting of leases in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's non-financial asset (the underlying asset) as specified in the contract for a period in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for.

This form reports total of non-cancelable right-to-use building leases in effect on June 30. This includes only those leases that **DO NOT CONTAIN** bargain purchase options or transfer of ownership clauses. Record all right-to-use building lease agreements for rental payments (if a lease expires during the year, including both expired and renewed rental payments) for the fiscal year ended June 30.

This form should not include those leases that are with other State agencies. (Ex: Travel Management).

Materiality level is \$25,000 per lease agreement. Please include a copy of the Lease Agreement.

### **DEFINITIONS**

Lessee - The person or organization that pays for the right to use an asset owned by another person or organization.

Lessor - The legal owner of an asset who grants temporary possession and use of that property to another party in exchange for regular payments.

### **PROCEDURES**

- **Lessor's name:** Record the lessor's name.
- **Lease ID number:** Enter the ID# number assigned by the Real Estate Division. (Ex. HHR-100-123).
- **Lease contract term:** Enter the dates that the lease agreement covers.
- **Physical location/address:** Enter the address of the physical location of the lease.
- **Total amount of lease payments made during the year:** Enter the amount of payments made for the current year.
- **Short description:** Enter a description of each asset rented through a lease agreement for which the current fiscal year lease payments exceeded \$25,000.

If there are more leases than what can fit on the form, then a detailed list can be attached according to the attachment instructions above.

## **INSTRUCTIONS: FORM 02.09 POLLUTION REMEDIATION OBLIGATIONS**

### **PURPOSE:**

- **Legacy Form Replacement:** Unaudited Form 15. This form is will be used for all agencies.

### **ACCOUNTING POLICY**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations. This statement explains when a government would be required to report liability in its financial statements related to cleaning up pollution or contamination. The statement also establishes a probability weighted method that a government would be required to use to determine the estimated amount of pollution obligation liabilities that would be reported in its financial statements.

### **TRIGGERING EVENTS FOR REPORTING POLLUTION-RELATED OBLIGATION**

Over the years, governments have been faced with a responsibility to clean up spills of hazardous waste or substances or remove contamination such as asbestos. While GASB Statement 49 does not require governments to search for polluted or contaminated sites, the statement does identify five events that, if any occur, would signal that a government needs to determine if it must report a remediation obligation (liability) in its financial statements. These triggering events are:

- Pollution poses an imminent danger to the public or environment and local government has little or no discretion to avoid fixing the problem.
- A local government has violated a pollution-related permit or license.
- A regulator has identified a local government as responsible (or potentially responsible) for cleaning up pollution, or for paying all or some of the cost of the cleanup.
- A local government is named in a lawsuit (or evidence indicates it will be) to compel it to address the pollution.
- A local government begins to clean up pollution or conducts related remediation activities (or government legally obligates itself to do so).

### **MEASURING THE AMOUNT OF THE LIABILITY**

GASB Statement 49 sets forth a method for estimating liabilities using an “expected cash flows” measurement technique. Expected cash flows are based on an estimated range of outlays for pollution cleanup. This approach involves assigning probabilities or likelihoods to each of the potential outlays and calculating a weighted average of them. For example, a government might estimate that there is a 10 percent chance that cleaning up a polluted site would cost \$1 million, a 60 percent chance of \$2 million, and a 30 percent chance of \$3 million. The expected cash flow would be calculated as follows:

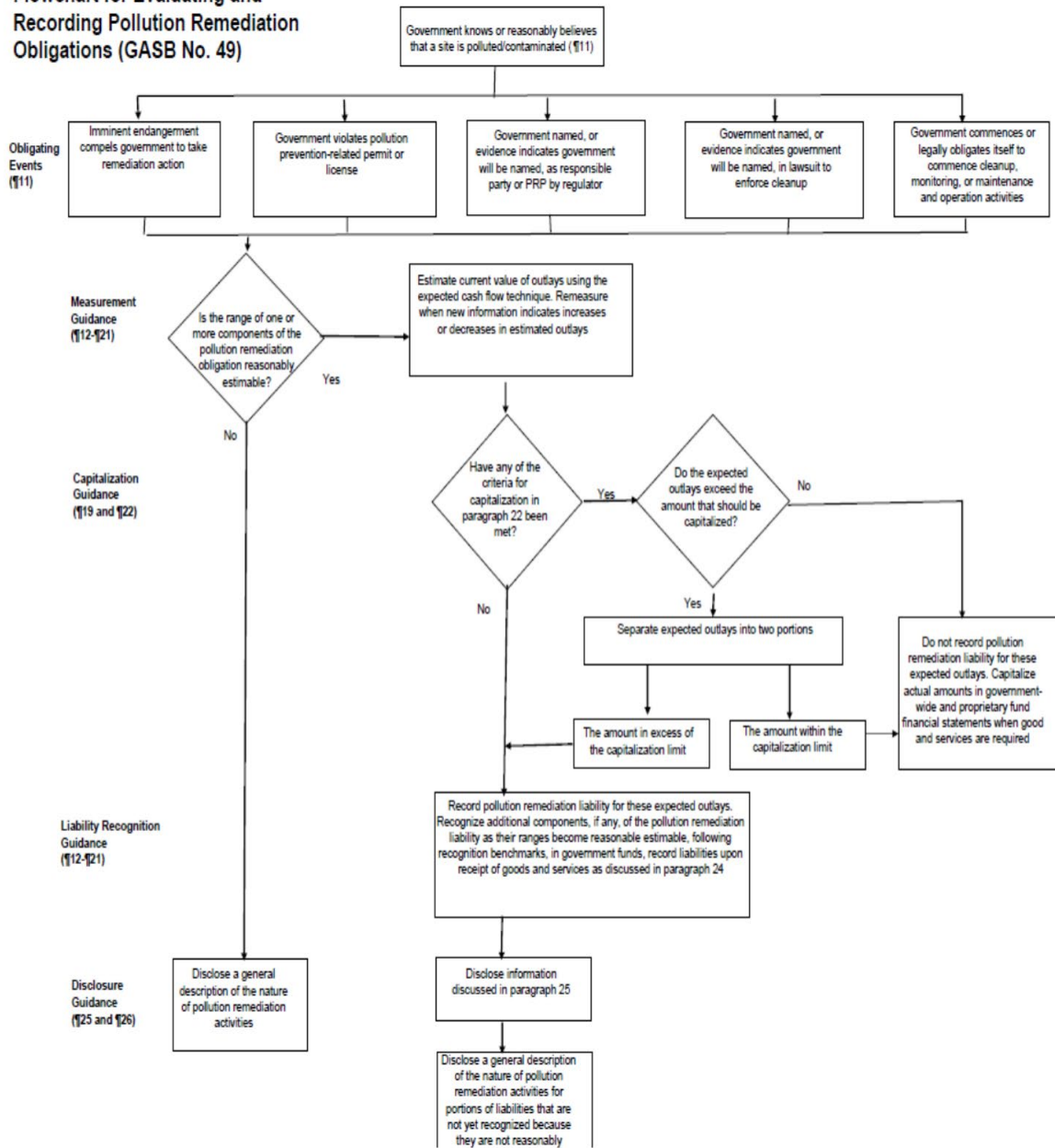
$$(\$1 \text{ million} \times 0.1) + (\$2 \text{ million} \times 0.6) + (\$3 \text{ million} \times 0.3) = \$2.2 \text{ million.}$$

In this example, the \$2.2 million would be reported as a liability in the government’s entity-wide (full accrual) financial statements.

### **Flowchart Depiction**

The flowchart below is presented to aid in the application of this statement.

## Flowchart for Evaluating and Recording Pollution Remediation Obligations (GASB No. 49)



## PROCEDURES

Select an answer from the drop-down box for all the questions on the form.

**Exceptions:** If there was a “yes” responses, fill out the “explain” box with as much detail about the situation as possible. There are exceptions listed on the form to help determine whether the event is an obligation or not.

If your agency has several obligations, please list them in the explanation cell.

## **INSTRUCTIONS: FORM 03.01 DRAFT FINANCIAL STATEMENTS AND GROUPED TRIAL BALANCE FOR AUDITED AGENCIES**

### **PURPOSE:**

- **Legacy Form Replacement:** Audited Forms 1-6. **This form is for audited agencies only.**

### **WORKIVA PLATFORM DIRECTIVES**

**Attachments:** Upload any supporting documentation, as needed, directly to the Workiva platform by clicking the paper clip on the right-hand side of the screen, then click the blue circle with the white arrow to choose a specific file.

**Comments:** If an amount requires a specific explanation or detail, right click the cell in Workiva and add a “Comment” directly to the platform.

**Reviewed By:** Enter the information of the individual who reviewed this form and the date

### **PROCEDURES**

Please attach a full financial statement draft (including notes) of financial statements that includes the agency’s statements that are the equivalent:

- **Balance sheet**
- **Net Position**
- **Revenue and Expenses:** Income statement
- **Cash flows:** If applicable
- **Grouped trial balance that ties to the draft:** Provide this in excel form.

## **INSTRUCTIONS: FORM 03.02 FINAL FINANCIAL STATEMENTS AND GROUPED TRIAL BALANCE FOR AUDITED AGENCIES**

### **PURPOSE:**

- **Legacy Form Replacement:** Audited Forms 1-6. **This form is for audited agencies only.**

### **WORKIVA PLATFORM DIRECTIVES**

**Attachments:** Upload any supporting documentation, as needed, directly to the Workiva platform by clicking the paper clip on the right-hand side of the screen, then click the blue circle with the white arrow to choose a specific file.

**Comments:** If an amount requires a specific explanation or detail, right click the cell in Workiva and add a “Comment” directly to the platform.

**Reviewed By:** Enter the information of the individual who reviewed this form and the date

### **PROCEDURES:**

Please attach a full **FINAL** financial statement (including notes) of financial statements that include the agency’s statements that are the equivalent:

- **Balance sheet**
- **Net Position**
- **Revenue and Expenses:** Income statement
- **Cash flows:** If applicable
- **Grouped trial balance that ties to the FINAL:** Provide this in excel form.

## **INSTRUCTIONS: FORM 03.03 NET POSITION RESTATEMENTS**

### **PURPOSE**

- **Legacy Replacement Form:** Component unit 5 and Internal Service 4. **This form is for ALL agencies**

To gather information on any net position activity that affects beginning net position. If your agency did not have a net position restatement, then this form can be marked as not applicable.

### **ACCOUNTING POLICY**

GASB 100 discusses accounting changes such as:

- changes in accounting principles
- changes in accounting estimates
- changes to or within the financial reporting entity
- correction of an error

The first two situations are the most common reasons for the restatement of net position.

An example of a change in accounting principle is changing the organization's inventory valuation method from weighted average to first in first out (FIFO). This is handled retrospectively for financial statement purposes.

An example of a change in accounting estimate is updating the allowance for doubtful accounts to a more accurate percentage after discovering new information. This is handled prospectively for financial statement purposes.

### **PROCEDURES:**

If July 1, beginning current year, net position or fund balance does not equal your June 30, prior to the year, ending net position or fund balance, you must fill out a restatement on this form.

If there were any changes in accounting estimates, those can be included in the change in accounting principle row and included in the description of accounting principle as an estimate.

Complete the reconciliation section and enter the number for each line.

In the three comment boxes, provide a description, as applicable, for the appropriate change in the reconciliation.

## **INSTRUCTIONS: FORM03.04 RESTRICTED NET POSITION**

### **PURPOSE**

- **Legacy Replacement Form:** Component unit form 6 and Internal Service form 4. **This form is for ALL agencies**

The purpose of this form is to make FARS aware of any restricted or reserved funds for your agency. If your agency does not have any type of restricted or reserved net position, mark the form N/A.

### **ACCOUNTING POLICY**

According to GASB 54:

- Restricted funds are spent for specific purposes determined by a constitution enabling legislation or external resources (example: federal government).
- A fund balance is considered committed when it can only be used for certain activities allowed by the “government’s highest level of decision-making authority”.
- Assigned fund balances are intended for specific purposes but do not meet the criteria to be restricted or committed funds.

### **PROCEDURES:**

#### **RESTRICTED NET POSITION**

Provide the amount and a detailed description of restricted net position as reported on the face of your financial statements. Separately break out the restricted net position that are restricted by enabling legislation. Such disclosure is required for footnote presentation by FARS. The ending balance should be the amount shown on the face of the financial statements on June 30 as restricted net position.

#### **RESERVED FUND EQUITY**

Provide the amount and a detailed description of reserved fund equity as reported on the face of your financial statements. Such disclosure is required for footnote presentation by FARS. The area for this disclosure is included on the bottom of the restricted net position form.

## **INSTRUCTIONS: FORM 04.01 INTRA-AGENCY TRANSFERS**

### **PURPOSE:**

- **Legacy Replacement Form:** Internal Service form 14. **This form is for Internal Service Agencies only.**

This form is used to ensure Internal Service Fund activity is being properly eliminated. If this form does not apply, mark it as not applicable.

The following steps should be taken to analyze intra-agency transactions:

- In the financial system run your invoice register for any customer ID that is yourself
- Eliminate your ending accounts receivable balance that is already being reclassified
- The difference is your intra-agency revenue for the year
- To determine materiality, calculate 10% of your revenue for the year (after A/R elimination)
- If intra-agency revenue is greater than 10% or over \$100,000, then an elimination entry is needed

### **PROCEDURE:**

Select from the drop-down box the appropriate answer and attach backup in the section provided.

## INSTRUCTIONS: FORM 04.02 TRANSFERS IN/OUT

### PURPOSE:

- **Legacy Replacement form:** Audited agencies form 15.

To collect amounts transferred from/to your agency for the fiscal year.

### ACCOUNTING POLICY

In accordance with the GASB codification, Section 1800, paragraph 106, transfers are all interfund transactions which are NOT loans or advances, quasi-external transactions (i.e. those transactions which would create an accounts receivable if dealing with an entity outside of state government), or reimbursements.

Operating transfers consist of those transfers which are legally authorized from a fund receiving revenue to a fund through which the resources are to be expended:

- transfers of tax revenues from a special revenue fund to a debt service fund
- transfers from the general fund to a special revenue or capital projects fund
- operating subsidy transfers from the general fund or a special revenue fund to an enterprise fund
- transfers from an enterprise fund other than payments in lieu of taxes to finance general fund expenditures

In other words, if your agency bills, or is billed for a transaction, it is NOT an operating transfer.

Operating transfers should be reported in the “Other Financing Sources/Uses” section in the Statement of Revenues, Expenditures, and Changes in Fund Balance for governmental funds, and in the “Operating Transfers” section in the Statement of Revenues, Expenses, and Changes Net Assets for proprietary funds.

In addition, please note that GASB Statement No. 14 requires that these transfers be separated between primary government and Component Units.

### PROCEDURE:

- **wvOASIS Doc ID:** Enter the document ID. Example, FNDDT 26\*4502
- **Agency transferring from:** Select from the drop-down box the appropriate agency.
- **wvOASIS Fund #:** Select from the drop-down box the appropriated fund.
- **wvOASIS Fund Name:** This cell will auto populate when the fund number is selected.
- **Agency transferring to:** Select from the drop-down box the appropriate agency.
- **wvOASIS Fund #:** Select from the drop-down box the appropriated fund.
- **wvOASIS Fund Name:** This cell will auto populate when the fund number is selected.
- **Amount:** Enter the amount of the transfer.
- **Explanation box:** Enter the explanation for amount greater than or equal to \$1,000,000.

## **INSTRUCTIONS: FORM 0 4.03 MULTI-YEAR REVENUE**

### **PURPOSE:**

- **Legacy Replacement Form:** Unaudited form 8. **This form is for ALL agencies.**

### **DEFINITION**

Multi-year revenue is received in one fiscal year (ex. 2026) that covers services provided for more than one fiscal year. (Ex. A business owner purchases a two-year business registration in fiscal year 2026).

### **PROCEDURES:**

Agencies should use the Multi-year Revenue form to record all multi-year revenue for fiscal year ended June 30.

- **Current System Section:** Describe your system currently in place to track multi-year revenue.
- **Description of multi-year:** Enter description of revenue.
- **Prior FY Ending Balance of Unearned Revenue:** Enter the beginning balance of the unearned revenue.
- **Additional gross unearned revenue received during FY:** Enter the amount received in current FY.
- **Less revenue earned during FY but received in prior to FY:** Enter the revenue earned in current year but received in PY.
- **Less revenue earned paid out in FY but received prior to FY:** Enter the revenue refunds paid out in current year but received prior to FY.
- **Ending balance of unearned revenue:** This is an auto calculated cell and should tie to your system.
- **wvOASIS fund number:** Enter the fund where the unearned revenue was deposited.
- **wvOASIS revenue source code:** Enter the source code used when depositing the above wvOASIS fund.
- **Gross revenue earned and received in FY:** Enter the amount earned and received for year being reported.

## INSTRUCTIONS: FORM 04.04 CAPITAL GRANTS AND CONTRIBUTIONS

### PURPOSE:

- **Legacy Replacement Form:** Unaudited form 9E and Component Unit Form 17D. **This form is for all agencies.**

This form helps the State of West Virginia track specific types of grant money or property given to your agency. You need to fill out this form if your agency receives money or items that are restricted, meaning they must be used to buy or build long-lasting things like buildings, land, major equipment, or vehicles. If the agency does not have any grants or contributions, mark the form not applicable.

### WHAT IS A CAPITAL GRANT OR CONTRIBUTION?

- **It is a Capital Grant if:** The money was given to you only to build something or buy equipment. For example, if the federal government gives West Virginia money to build a new jail, buy an airplane for state use, or build a highway, that is a capital grant.
- **It is not a Capital Grant if:** The money can be used for everyday operations, office supplies, payroll, or general maintenance. If there is no rule forcing you to use the money for building or buying equipment, it should be reported as an operating grant instead, and you should not list it here.

### HOW TO FILL OUT THE TABLE

If your agency has Federal, State, or other Capital Grants or Contributions, fill out the columns in the table by following these steps:

- **Name of State Agency / Other Entity:** Enter the name of the group that gave you the money, or the name of the outside organization you are working with on the grant.
- **ALN # (Federal Only):** If the money came from the federal government, look at your grant paperwork and find the Assistance Listing Number. This is usually a five-digit number with a dot (for example: 20.205). If the grant did not come from the federal government, simply write "none" in this column.
- **Amounts of Receipts:** Enter the total amount of money your agency received (took in and deposited) for this grant during the fiscal year.
- **Amounts of Disbursements:** Enter the total amount of money your agency spent (paid out) from this grant during the fiscal year.
- **Sub recipient Awards:** If your agency gave a portion of this grant money to another outside group (like a city government, a county, or a local charity) so they could do the work, write the total amount you gave them here. If you did not pass the money to anyone else, enter \$0.
- **wvOASIS Fund:** Select from the drop-down list the specific fund number your agency uses to track this money inside the state accounting system (wvOASIS).

If your agency needs additional lines on the form, please attach a detailed list.

## **INSTRUCTIONS: FORM 04.05 GASB 94 PPPS AND APAS**

### **PURPOSE:**

- **Legacy Replacement Form:** Unaudited Form 16. **This form is for all agencies.**

This form helps determine if any agencies have any public-private partnerships, public-public partnerships, or availability payment arrangements. If your agency does not have any service concession arrangements, PPPs, or APAs, please mark the form N/A.

### **ACCOUNTING POLICY**

GASB 60 (Service Concession Agreements) was superseded by GASB 94 (PPP's and APA's).

### **WHAT IS A PPP ACCORDING TO GASB 94?**

A public-private or public-public partnership (PPP) is an agreement between a government agency and a governmental or non-governmental entity to provide public services. The government can be considered an operator or transferor in a PPP arrangement.

### **WHAT IS AN APA ACCORDING TO GASB 94?**

An availability payment arrangement (APA) is an agreement where a government agency pays another entity (operator) for services (specifically constructing, designing, and maintaining a nonfinancial asset).

### **PROCEDURE:**

If your agency has Federal, State, or other Capital Grants or Contributions, fill out the columns in the table by following these steps:

- **Type and WV's role:** Select from the drop-down box the type of arrangement is a PPP or APA. If it is a PPP, please choose if the agency is a Transferor or Operator.
- **Does the PPP meet the definition of a SCA?** Select the answer from the drop-down box. Yes, no, or N/A.
- **Brief Description of the Arrangement:** Enter a description of the context of the arrangement terms.
- **Supporting document name for any attachments.**

If your agency needs additional rows on the form, please attach a detailed list of the remaining agreements.

## **INSTRUCTIONS FOR FORM 05.01: PRIOR YEAR AUDIT FINDINGS**

### **GENERAL REQUIREMENTS:**

This form replaces *Audited* legacy Form 16, *Unaudited* legacy Form 13, and *Higher Ed* legacy Form 6. **This form now requires submission of the information rather than confirmation. This form must be submitted and is due by 7/31.**

### **TERMINOLOGY UPDATE:**

ALN (Assistance Listing Number) was previously called CFDA (Catalog of Federal Domestic Assistance)

### **PURPOSE:**

The purpose of this form is to provide the status of prior year's single audit findings. These would be all findings issued for the Single Audit prior year. Prior year audit findings should be reviewed by the auditee at the beginning of the single audit. The auditee should determine if the audit findings have been properly resolved, if not, provide the anticipated resolution date. Regardless of if the finding is resolved or partially resolved, the auditee should provide the resolution action taken to date, including specific dates.

### **PROCEDURE:**

Step 1: Review last year's single audit findings that pertain to your organization.

Step 2: For each finding, from left to right on the form, list the following:

***Finding Number:*** This is the number at the beginning of the finding title. It will start with the fiscal year the finding was identified. Example "2025-001"

***Current Status:*** There are three status options:

***Resolved:*** The findings have been resolved, and no other action is necessary.

***Partially Resolved:*** The findings are still in the process of being resolved. Improvements have been made, but other action is still necessary before it is resolved.

***Not Resolved:*** The findings are still not resolved, and no action has been taken to date.

***Point of Contact, Name:*** This is the person that FARS should contact for any updates on the finding.

***Point of Contact, Email:*** The email address of the person that FARS should contact for any updates on the finding.

***Resolution Taken to Date:*** This is all action that has been taken on resolving this finding. This is required regardless of if the finding has been resolved or partially resolved. This would be N/A if the finding status is not resolved.

***Future Plans for Resolution:*** This is all future action that is planned to resolve the findings. Please include specific dates on when the findings will be partially resolved or fully resolved.

## INSTRUCTIONS FOR FORM 05.02: RISK ASSESSMENT

### GENERAL REQUIREMENTS:

This form replaces *Audited* legacy Form 17E, *Unaudited* legacy Form 9, and *Higher Ed* legacy Form. This form must be submitted through the Workiva Platform and is due by 7/31.

### TERMINOLOGY UPDATE:

ALN (Assistance Listing Number) was previously called CFDA (Catalog of Federal Domestic Assistance)

### PURPOSE:

The purpose of this form is to determine programs that could require single audit testing.

### CONTEXT:

All federal programs reported on the Schedule of Expenditures of Federal Awards (SEFA) will be identified as Type A or Type B. The current Type A threshold for WV is .3% of the total federal awards expended. This means that Type A programs are estimated to be programs with expenditures that are \$25M or higher. All other programs will be identified as Type B.

All Type A programs will be deemed at a low risk or high risk. All high-risk Type A programs will be major programs. A risk assessment is only performed on Type B programs with expenditures that are over 25% of the Type A threshold (25% of \$25M) or around \$6M. This form is to help identify possible high risk Type B programs.

### PROCEDURE:

Step 1: Identify all grants per ALN with total disbursements over \$6,000,000

Step 2: Using one column per ALN. Use the drop down to select yes or no for each question as it pertains to that ALN.

### Type B Program Risk Assessment

1. Known weaknesses in internal control over federal programs exist such as
  - a. Multiple systems of internal control administering federal program
  - b. Weak system for monitoring subrecipients
  - c. Inadequate control of environment over federal program
  - d. Inexperienced or new personnel administering the federal programs
  - e. Doubts exist about management's adherence to federal program requirements
2. Audit findings in previous single audits by independent auditors, or of compliance or financial audits performed by internal auditors or government auditors in conjunction with the federal awarding agency's monitoring activities:
  - a. Significant to the federal program
  - b. Have not been corrected
  - c. Significant deficiencies or material weaknesses in internal control have been identified
3. Federal program not recently audited as a major program.
4. Oversight monitoring reviews by federal or pass-through agencies disclosed significant compliance or internal control findings.
5. Identified in OMB's Compliance Supplement as higher risk by federal grantor agency.
6. Federal program includes more than one indicator of inherent risk, e.g. (\*):
  - a. Complex program
  - b. Federal program has significant contracts for goods and services (through third parties)
  - c. Eligibility criteria exist
  - d. Federal programs and related regulations are new or have significantly changed since last audit of program
  - e. Type B Program with larger federal awards expended
7. Federal program is new or is in close-out stage (i.e. in first or last year of activity at the auditee)

## Instructions for Form 05.03: SEFA App Checklist

### Workiva Platform Directives:

**Attachments:** Upload any supporting documentation, as needed, directly to the Workiva platform by clicking the paper clip on the right-hand side of the screen, then click the blue circle with the white arrow to choose a specific file. If this form does not apply to your agency, please select N/A.

**Comments:** If an item requires a specific explanation or detail, right-click the cell in Workiva and add a "Comment" directly to the platform.

### GENERAL REQUIREMENTS:

This form replaces *Audited* legacy Form 17, *Unaudited* legacy Form 9A, and *Higher Ed* legacy Form 5A that was previously distributed by FARS. This form must be submitted through the Workiva Platform and is due by 7/31.

### TERMINOLOGY UPDATE:

ALN (Assistance Listing Number) was previously called CFDA (Catalog of Federal Domestic Assistance)

### PURPOSE:

The purpose of this form is to serve as a guide and check list for entering data into the FARS SEFA Application.

### PROCEDURE:

Step 1: Locate the FARS SEFA Application within Wv Oasis OneLogin at <https://wvoasis.onelogin.com/>. If you do not see the application, try searching for the application name. If you still do not see the application, contact [corey.d.wade@wv.gov](mailto:corey.d.wade@wv.gov) or call (304) 414-9067.



Step 2: Once you login, you will see each fund that your organization has in the SEFA app by fiscal year. Locate the current fiscal year end, "2026".

Step 3: Complete the following for EACH fund, you will only complete one form for all funds, do not submit your grant information until the following is completed:

1. **Are the ALN beginning balance changes documented?** – The beginning balance for each ALN should agree with last years ending balance. If not, add the difference to the adjustment column and insert an explanation in the comments section. Additional information may be requested from FARS. The ending cash balance for each fund **MUST** agree to the balance in wvOasis, your primary ERP system, or outside account balance.
2. **Are the negative receipts or disbursements documented?** – Any negative receipts or disbursements entered into the SEFA app must be explained. Please add a comment in the comment section of the fund of the negative receipt or disbursement occurred in. Additional information may be requested from FARS.

3. **Does the ending cash balance for each fund correspond to the ending cash balance in wvOasis?** – The ending cash balance for each fund **MUST** agree to the balance in wvOasis, your primary ERP system, or outside account balance. Please do not submit your grant information until the balance in the SEFA application is correct.
  
4. **Is the reconciling items line documented if activity is greater than \$25,000?** – The reconciling items line is reserved for funds that are kept in the fund that are **NOT** related to any of the federal grants in that fund. If your reconciling items line is greater than \$25,000, please provide a comment in the comment section detailing what those funds are related to.

## INSTRUCTIONS FOR FORM 05.04: FEDERAL GRANTS ACCOUNTS PAYABLE

### GENERAL REQUIREMENTS:

This form replaces *Audited* legacy Form 17A and *Unaudited* legacy Form 9B that was previously distributed by FARS. This form must be submitted through the Workiva Platform and is due by 7/31.

### TERMINOLOGY UPDATE:

ALN (Assistance Listing Number) was previously called CFDA (Catalog of Federal Domestic Assistance)

### PURPOSE:

The purpose of this form is to gather the accounts payable amounts for each Federal grant by ALN. The information will be used to report federal revenue, funds due to the Federal government, and funds due from the Federal government in the WV Annual Comprehensive Financial Report (ACFR).

### PROCEDURE:

**Step 1:** Log into wvOASIS select Business Intelligence Reports, select the following path - Public Folders / wvOASIS / Advantage Financial / ACFR / ACFR Support / WV-FIN-FARS-033 Accounts Payable Report – Includes CFDA and SEFA ID. Double click on this report.

**Step 2:** **Select the refresh button and enter the following parameters:**

Enter (From) Check/EFT Issue Date:	7/1/2026
Enter (To) Check/EFT Issue Date:	9/30/2026
Service FROM Date is Less than or Equal to: (Optional)	6/30/2026
Service TO Date is Less than or Equal to: (Optional)	

Enter value(s) for Department: (Optional)                      Enter your department number if you choose

Enter value(s) for Fund: (Optional)                              Enter your fund numbers

**Step 3:** Export BI report to Excel and save all tabs.

**Step 4:** Create a pivot table to summarize data by CFDA number/ SEFA ID. If your fund does not show CFDA number or SEFA ID, then you will have to manually determine what charges belong to what CFDA number or SEFA ID.

**Step 5:** **Attach the saved excel file as supporting documentation.**

Please attach supporting details for Accounts Payable amount for each ALN. Some agencies may be asked to update information for additional months.

**Step 6:** **Completing the form:**

Enter ALN number for which you have an Accounts Payable for over \$100,000.

Enter Program Title for each ALN.

Enter the Total Outstanding at 6/30/26 for Accounts Payable over \$100,000 for each ALN.

## INSTRUCTIONS FOR FORM 05.05A: SEFA GRANT TRANSFERS IN

### GENERAL REQUIREMENTS:

This form replaces *Audited* legacy Form 17B, *Unaudited* legacy Form 9C, and *Higher Ed* legacy Form 5B that was previously distributed by FARS. This form must be submitted through the Workiva Platform and is due by 7/31.

### TERMINOLOGY UPDATE:

ALN (Assistance Listing Number) was previously called CFDA (Catalog of Federal Domestic Assistance)

### PURPOSE:

The purpose of this form is to report on Federal funds (net of refunds) received from other state agencies and colleges only and how those funds were disbursed. Research and Development Corporation, not-for-profit, or a state government other than WV awards should **NOT** be included on this form.

### PROCEDURE:

Step 1: Identify **all Federal funds that were received from other WV agencies and colleges**. Transfers In can be identified by the following revenue source code:

6861 INTERAGENCY FED PAYMENTS

Step 2: **Select the Agency** – Select from the Drop-Down list that you received federal funds from. This can be a state agency or college.

Step 3: **Enter the ALN** – ALN Number from SEFA Application

Step 4: **Enter the Fund Number** – This should correspond to the fund within the SEFA application that the transfer occurred.

Step 5: **Enter the Beginning Balance** – This is the beginning balance of the ALN from the SEFA application.

Step 6: **Transfer In** – Enter the total amount received for the ALN selected from the agency selected.

Step 7: **Enter how the funds were disbursed by your agency** – enter the total disbursements and total subrecipient awards.

Step 8: **Enter the ending balance** - This should agree with the grant/ALN line in the SEFA application.

Step 9: **Repeat Steps 1-8 for each transfer** – You will have a separate line for each transfer by ALN and agency.

## INSTRUCTIONS FOR FORM 05.05B: SEFA GRANT TRANSFERS OUT

### GENERAL REQUIREMENTS:

This form replaces *Audited* legacy Form 17C, *Unaudited* legacy Form 9D, and *Higher Ed* legacy Form 5C that was previously distributed by FARS. This form must be submitted through the Workiva Platform and is due by 7/31.

### TERMINOLOGY UPDATE:

ALN (Assistance Listing Number) was previously called CFDA (Catalog of Federal Domestic Assistance)

### PURPOSE:

The purpose of this form is to report on Federal funds (net of refunds) distributed to other state agencies and colleges only. Research and Development Corporation, not-for-profit, or a state government other than WV awards should **NOT** be included on this form.

### PROCEDURE:

Step 1: **Identify all Federal funds that were distributed to other WV agencies and colleges.** Transfers In can be identified by the following object codes:

3302 FEDERAL FUNDS TRF BETWEEN STATE AGENCIES

Disbursement of federal awards money made to another state agency to carry out a federal program. Boards of education and higher education research and development corporations are not considered state agencies for this object code. This object code should be used for federal awards only and is not to be used for processing vendor payments or payments made with state funds. (See object code 3285 for disbursements to entities not designated as state agencies.)

3285 FEDERAL SUBRECIPIENT DISBURSEMENTS

Disbursements of federal awards made to subrecipients (do not include other state agencies) to carry out a federal program. The definition of subrecipient is any nonfederal entity, not-for-profit organization, county or municipality that expends federal awards received from a pass-through entity (i.e., a state agency) to carry out a federal program but does not include an individual who is a beneficiary of such a program. This object code should be used for federal awards only and is not to be used for processing vendor payments or payments made with state funds.

Step 2: **Select the Agency** – Select from the Drop-Down list that you received federal funds from. This can be a state agency or college.

Step 3: **Enter the ALN** – ALN Number from SEFA Application

Step 4: **Enter the Fund Number** – This should correspond to the fund within the SEFA application that the transfer occurred.

Step 5: **Enter Total Disbursements** – This includes your disbursements plus any subrecipient awards.

Step 6: **Enter Amount Transferred to Agency**– enter the amount that was transferred to the agency for that ALN.

Step 7: **Repeat Steps 1-6 for each transfer** – You will have a separate line for each transfer by ALN and agency.

## **INSTRUCTIONS FOR FORM 05.06: FEDERAL LOANS OUTSTANDING**

### **GENERAL REQUIREMENTS:**

This form replaces *Higher Ed* legacy Form 5D that was previously distributed by FARS. This form must be submitted through the Workiva Platform and is due by 7/31.

### **TERMINOLOGY UPDATE:**

**ALN** (Assistance Listing Number) was previously called **CFDA** (Catalog of Federal Domestic Assistance)

### **PURPOSE:**

The purpose of this form is to report on the amount of Federal loans outstanding. This is a required disclosure in the Notes to the Schedule of Expenditures of Federal Awards.

### **PROCEDURE:**

**Step 1: Identify if your organization has any Federal loans outstanding** - This includes Perkins, Health Professionals, and Nursing student loans that have outstanding balances with continuing compliance requirements. All balances on June 30 must be included.

**Step 2: Identify Loans Administered by your College/University**

**Step 3: List the beginning balance for the fiscal year of each loan by ALN**

**Step 4: Enter the amount of receipts for the fiscal year for each loan by ALN**

**Step 5: Enter the amount of disbursements for the fiscal year for each loan by ALN**

This amount can be left as a positive number. The formula will calculate it correctly.

**Step 6: Verify the ending balance is correct** – The ending balance should agree to the individual grant line/ALN per the SEFA application.

## **INSTRUCTIONS FOR FORM 05.07: PASS THROUGH GRANTS**

### **GENERAL REQUIREMENTS:**

This form replaces *Unaudited* legacy Form 9F that was previously distributed by FARS. This form must be submitted through the Workiva Platform and is due by 7/31.

### **TERMINOLOGY UPDATE:**

**ALN** (Assistance Listing Number) was previously called **CFDA** (Catalog of Federal Domestic Assistance)

### **PURPOSE:**

The purpose of this form is to report the Pass-Through Identifying Numbers for all Pass-Through Grants by ALN.

### **PROCEDURE:**

Step 1: Identify **all ALNs that are pass-through grants to local governments or other eligible groups**. – Read the definition of pass-through funds. **DO NOT** include funds transferred to state agencies.

**Pass-Through Funds** - Funds issued by a federal agency to a state agency or institution that are then transferred to other state agencies, units of local government, or other eligible groups per the award eligibility terms. The state agency or institution is referred to as the "prime recipient" of the pass-through funds. The secondary recipients are referred to as "subrecipients." The prime recipient issues the subawards as competitive or noncompetitive as dictated by the prime award terms and authorizing legislation.

Step 2: Enter **the ALN identified with the pass-through funds**

Step 3: Enter **the Pass-Through Identifying Number**

## **INSTRUCTIONS FOR FORM 05.08: FEDERAL GRANT TRANSFERS TO RESEARCH CORPS**

### **GENERAL REQUIREMENTS:**

This form replaces *Audited* legacy Form 17F, *Unaudited* legacy Form 9G, and *Higher Ed* legacy Form 5F that was previously distributed by FARS. This form must be submitted through the Workiva Platform and is due by 7/31.

### **TERMINOLOGY UPDATE:**

**ALN** (Assistance Listing Number) was previously called **CFDA** (Catalog of Federal Domestic Assistance)

### **PURPOSE:**

The purpose of this form is to identify federal grant transfers to the following Research & Development Corporations:

West Virginia University Research Corporation

Marshall University Research Corporation

West Virginia State University Research and Development Corporation

### **PROCEDURE:**

Step 1: Identify **all federal grants by ALN that were transferred to any of the Research & Development Corporations mentioned above.**

Step 2: **List the ALN Number associated with the funds transferred to the R&D Corp.**

Step 3: **Select the R&D Corp from the Drop-Down List.**

Step 4: **Enter the amount that was transferred to the R&D Corp by ALN.**

## INSTRUCTIONS FOR FORM 05.09: RESEARCH & DEVELOPMENT EXPENDITURES

### GENERAL REQUIREMENTS:

This form replaces *Audited* legacy Form 17G, *Unaudited* legacy Form 9H, and *Higher Ed* legacy Form 5G that was previously distributed by FARS. This form must be submitted through the Workiva Platform and is due by 7/31.

### TERMINOLOGY UPDATE:

ALN (Assistance Listing Number) was previously called CFDA (Catalog of Federal Domestic Assistance)

### PURPOSE:

The purpose of this form is to identify grants that are related to the Research & Development Cluster. Program clusters treat multiple programs as one program for testing purposes. All programs identified as a part of the Research & Development Cluster will be tested as Research & Development. R&D programs are identified as R&D only by the agency receiving the funds. The agency must verify that the grant is properly tagged as R&D in the Federal Award Database.

### PROCEDURE:

Step 1: Identify **any grants that belong to the Research & Development Cluster** - R&D is often explicitly stated in the program title, purpose, or eligibility criteria. For example, "Research and Development" may appear in the program name or in the "Functional Category" field of the assistance listing.

Just because a program is used for research and development **DOES NOT** mean it is a part of the Research & Development Cluster.

Research and Development (R&D) means all basic and applied research activities and all development activities performed by a recipient or subrecipient. The term research also includes activities involving the training of individuals in research techniques where such activities use the same facilities as other research and development activities and where such activities are not included in the instruction function. "Research" is the systematic study directed toward fuller scientific knowledge or understanding of the subject studied. "Development" is the systematic use of knowledge and understanding gained from research to produce useful materials, devices, systems, or methods, including designing and developing prototypes and processes.

Step 2: **Enter the ALN associated with the R&D Funds**

Step 3: **Enter the Fund** – This will be the SEFA Fund/wvOasis Fund

Step 4: **Enter the amount disbursed by your agency** – This should agree with the disbursed amount reported in the SEFA application.

Step 5: **Enter the amount disbursed as subrecipient awards** – This should agree with the subrecipient awards amount in the SEFA application.

## INSTRUCTIONS FORM 06.01 SUMMARY FORM

### GENERAL REQUIREMENTS

**This form is for ALL agencies and replaces the legacy Transmittal form for all closing book packages.** It summarizes the statuses and dates of all forms throughout the closing book process. FARS will only accept forms marked N/A or completed.

### WORKIVA PLATFORM DIRECTIVES

**Attachments:** Upload any supporting documentation, as needed, directly to the Workiva platform by clicking the paper clip on the right-hand side of the screen, then click the blue circle with the white arrow to choose a specific file.

**Comments:** If an amount requires a specific explanation or detail, right-click the cell in Workiva and add a "Comment" directly to the platform.

### HEADER INFORMATION

Dept Status: Once this form is in progress, choose the best option for the status of the form.

- Not Started – The default status of the form.
- Not Applicable – if your agency does not have this item, please mark the form as N/A.
- In Progress – this is to let the agency and FARS know that the form is currently being updated.
- Ready for review – if the agency has a separate reviewer and preparer, this will let the agency reviewer know the form is ready for them to review. The preparer and reviewer can be the same individual, however, FARS recommends double checking your work before submitting the form.
- Complete – this option will not be available until the preparer and reviewer information is filled out. Once a form is marked complete, it will be locked (once the daily system update runs) and then the form is considered officially submitted to FARS. If your agency needs to unlock the form for any corrections, please reach out to [farsclosingbook@wv.gov](mailto:farsclosingbook@wv.gov).

Admin Status: Once FARS reviews the form, we will mark the form as “revision needed” if we have a question or correction. We will reach out to your agency with our question.

wvOasis Dept Name: Auto populates the wvOASIS dept name for your agency from the START PAGE.

wvOasis Dept Code: Auto populates the wvOASIS dept code for your agency from the START PAGE.

Prepared By: Enter the information of the individual who prepared this form.

Reviewed By: Enter the information of the individual who reviewed this form and the date

### PROCEDURES

Once all other forms are fully addressed, please mark this form as complete. This will let FARS know that the whole packet is done and ready for our review.

## INSTRUCTIONS FORM 06.02 MANAGEMENT REPRESENTATION LETTER

### PURPOSE

To ensure agencies confirm they agree with the information provided to FARS.

### GENERAL REQUIREMENTS

This form is for UNAUDITED AGENCIES ONLY and replaces unaudited legacy management representation letters.

### WORKIVA PLATFORM DIRECTIVES

**Attachments:** Upload any supporting documentation, as needed, directly to the Workiva platform by clicking the paper clip on the right-hand side of the screen, then click the blue circle with the white arrow to choose a specific file.

**Comments:** If an amount requires a specific explanation or detail, right-click the cell in Workiva and add a "Comment" directly to the platform.

### PROCEDURES

If you are an audited agency, this form will not be available to you. You signed a similar letter with your agency's respective auditor.

If you are an unaudited agency, please answer the questions on the form. A copy of the management rep letter has been provided in the closing books folder of your department. We only need one copy signed with the letterhead. Please review, sign, and date the letter.

Once you go to the representation letter document, please follow the instructions on the letter and list below:

For the header...

Click in the header, then open the gear icon to the right and select Section Properties. Click on "Upload image" and select a full-page PNG picture of your letterhead. Once uploaded, delete this text from the header.

For the footer, we only need one signature and date...

- Have a PNG image of your signature (0.75" x 3")
- Double click in the appropriate cell, highlighting this text so that the image replaces it
- Edit > Insert > Image
- Browse for signature file

Please type the date the letter signed on the date line.

Once this is done, FORM 06.02 can be marked completed.

## **INSTRUCTIONS FORM 06.03 COMMITMENTS AND CONTINGENCIES**

### **PURPOSE**

To include any material commitments or contingencies to the state financial statements.

This form is for ALL agencies and replaces legacy unaudited Form 14.

### **PENDING LEGAL CLAIMS**

For each contingency in excess of \$1 million or \$20 million in aggregate regarding pending or threatened litigation, asserted and unasserted claims and assessments outstanding at June 30, of the current year end or which have arisen since that date, please list them below.

- Description of Contingency
- Contingency Type
- Nature of the Matter/ Cause of Action
- Explanation
- Defenses
- Explanation
- Names of parties
- Is the claim covered by BRIM?
- Motion to dismiss filed
- Grounds
- Discovery
- Pending summary judgement motions
- Scheduled hearings
- How did the agency respond to the matter?
- Evaluation of an unfavorable outcome?
- Estimate of potential loss costs, if any?
- What portion of the estimate will be paid within the next fiscal year?
- Civil Action Number if applicable
- Location of the court
- Attach supporting documentation via the attachment instructions above.

### **JUDGEMENTS OR SETTLEMENTS FROM LAST REPORTING PERIOD**

For any items from the prior reporting period, please list:

- Case Style
- Amount
- Explain any judgements rendered or settlements made
- For litigation reported on June 30 of the prior year closing book form(s) that is/are not reported on this form, please describe the action taken for each of these litigation matters (dismissed, settled, not currently outstanding, etc.).

### **OTHER MATTERS**

For any other matters that should be disclosed in the Statewide Financial Statements, please list:

- Description of the event
- Has the liability been included in the future budget?
- Which year(s) has this been included in?
- Amount

## **INSTRUCTIONS FORM 06.04 AGENCY SPECIFIC COMPONENT UNITS**

### **PURPOSE**

To determine if any agencies have agency-specific component units.

### **GENERAL REQUIREMENTS**

This form is for ALL agencies and replaces unaudited legacy form 14.

### **PROCEDURES**

- Answer the four questions on the form to determine if your agency has a component unit. If your agency does not have any component units, please mark this form as N/A.
- Additionally, other organizations should be evaluated as potential component units if they are closely related to, or financially integrated with, the primary government (your agency). It is a matter of professional judgment to determine whether the nature and the significance of a potential component unit's relationship with the primary government (your agency), warrants inclusion in the reporting entity. (GASB 39, Para. 6)
- List any potential component units, foundations or research and development corporations in the spaces provided and mark if audited statements.

Attachments can be provided if necessary.