

STATE OF WEST VIRGINIA

AUDIT REPORT

OF

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

FOR THE PERIOD

JULY 1, 1980 - JUNE 30, 1982



OFFICE OF LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON, WEST VIRGINIA 25305

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

FOR THE PERIOD

JULY 1, 1980 - JUNE 30, 1982

1944

1. The first part of the report
deals with the general
situation in the country
at the end of 1943.

The second part of the report
deals with the economic
situation in the country
at the end of 1943.

The third part of the report
deals with the political
situation in the country
at the end of 1943.

The fourth part of the report
deals with the social
situation in the country
at the end of 1943.

The fifth part of the report
deals with the cultural
situation in the country
at the end of 1943.

Conclusion

The report concludes that
the situation in the country
at the end of 1943 is
generally satisfactory.

1944

West Virginia



LEGISLATIVE AUDITOR

CHARLESTON

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

Sir:

In compliance with your instructions and the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, we have examined the accounts of the West Virginia Alcohol Beverage Control Commissioner

Our examination covers the period July 1, 1980 through June 30, 1982. The results of the examination are set forth on the following pages of this report.

Respectfully submitted,

A handwritten signature in cursive script, reading "Thedford L. Shanklin".

Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

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WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

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WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

ACKNOWLEDGMENT

We extend our thanks and appreciation to the Commissioner and his staff for their cooperation in supplying information necessary in preparing this report.

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

EXIT CONFERENCE

We held an exit conference on March 23, 1983 with the Commissioner and Internal Auditor and all findings and recommendations were reviewed and discussed. The Commissioner's responses are included in the Summary of Findings, Recommendations and Responses and after our recommendations in the foregoing General Remarks.

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

INTRODUCTION

The 21st Amendment of 1933 repealed national prohibition and gave each state the right to make and enforce its own laws governing alcoholic beverages.

In 1934 the people of West Virginia repealed an amendment to the State's constitution which, since July 1, 1914, had made absolute prohibition a part of their law. The West Virginia Legislature on February 22, 1935, passed what was known as House Bill No. 119, effective as of March 1, 1935, repealing Chapter 60, providing for the State control of alcoholic liquors, and as subsequently amended by Senate Bill No. 294, passed March 8, 1935, created the West Virginia Liquor Control Commission.

The purpose of this act is to give effect to the mandate of the people expressed in the repeal of the State prohibition amendment; and to assure the greatest degree of personal freedom that is consistent with the health, safety and good morals of the people of the State. To these ends the police power of the State is pledged to the sound control and the temperate use of alcoholic liquors.

The West Virginia Liquor Control Commission was abolished by Acts of the 1957 Legislature, C.5, which created the office of West Virginia Liquor Control Commissioner. The latter office was abolished by the Acts of the 1965 Legislature, C.8, which act created the office of West Virginia Alcohol Beverage Control Commissioner and transferred to him all powers and authority vested in the former Commissioner.

All forms of alcoholic beverages whose whole alcoholic contents exceeds 3.2% by weight was under the Commissioner's jurisdiction during our audit period. Alcoholic beverages may be transported into and within West Virginia only by the holders of transportation permits issued by the Commissioner and only when consigned to the West Virginia Alcohol Beverage Control Commissioner

or when transported or shipped directly to persons licensed to purchase and receive alcoholic beverage at wholesale. They may be transported through the State, for delivery outside the State, only by holders of transportation permits issued by the Commissioner.

The statement of purposes as interpreted by the Commissioner is to make alcoholic beverages a good quality, obtainable under decent conditions, available to the consuming public at a fair price, but that it must not encourage the sale or consumption. This is done through establishment of state stores and agencies throughout the State.

These stores do not encourage patronage. The sole purpose is to stand ready to serve consumers only when those consumers enter the doors uninvited.

The main office and warehouse of the West Virginia Alcohol Beverage Control Commissioner are located at 310, 57th Street, Charleston, West Virginia.

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

ADMINISTRATIVE OFFICERS AND STAFF

JUNE 30, 1982

Commissioner Norwood Bentley, III
Assistant Commissioner
Marketing/Sales William Laird, IV
Administrative Assistant Mary Jane Kendall
Director, Warehouse Division Warren Casto
Director, Merchandising Division Vacant
Director, Stores Division L. Wayne Donahue
Director, Enforcement Division Richard Lamb
Accounting Supervisor Pat Holtsclaw
Auditing Supervisor Eula Litton
Personnel Officer Lynn Schillings
Procurement Officer Kay Campbell
Communications Randy Stanley
Director of Accounting Frances Elshoff
Director of Inventory Carl E. White
Internal Auditor Gary R. Marks

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

AREAS OF NONCOMPLIANCE

Alcohol Beverage Control Commissioner

1. We noted the West Virginia Alcohol Beverage Control Commissioner does not comply with several sections of the West Virginia Code.

(a) Chapter 60, Article 2, Section 10 states, "The office of the Commissioner shall be maintained at the State Capitol ..."

The agency is not physically located at the Capitol because we require a significant amount of space which is not currently available at the Capitol. (See page 10)

(b) Chapter 60, Article 3, Section 21 states, "Not more than one gallon of alcoholic liquor shall be sold to a person at a time ..."

The Commissioner requested the Legislature to change the law relative to the amount of alcohol which may be sold in our stores from the current one gallon limit to ten gallons. The Legislature passed such legislation. It is awaiting the Governor's signature now.

Current law is impractical and, if enforced, would result in a probable revenue decrease and ill will among our patrons. (See page 10)

We recommend the West Virginia Alcohol Beverage Control Commissioner comply with the West Virginia Code.

Equipment

2. Some of the equipment items were not entered on the Department of Finance and Administration inventory control, some were not tagged and the equipment inventory listing had not been updated since 1980.

We recommend all equipment be properly tagged and included on the Department of Finance and Administration equipment inventory and the listing be updated periodically with regard to the location of the equipment.

We will comply. (See page 11)

INTERNAL CONTROL AND ACCOUNTING SYSTEM

Licensing and Publications

3. Collections are not receipted using prenumbered receipts at all the collection points.

We recommend the various collection points use a prenumbered receipt, and Accounting record the receipt number in the collection records for easy identification of the transactions.

We will comply. (See page 13)

4. The agency does not reconcile collections with the number of licenses, surety bonds, and publications issued.

We recommend someone independent of the procedure periodically perform a reconciliation of cash received to licenses issued.

We have complied. (See page 13)

Cash Collection Record

5. The agency did not reconcile the cash journal to the Auditor's Office monthly status report nor was the correctness of the entries in the cash book verified.

We recommend the agency reconcile the cash journal with the monthly status report and investigate all differences, if any.

We have complied. (See pages 13-14)

Disbursements Records and Bank Reconciliations

6. Checks issued to transfer funds from the banks to the State Treasury for deposit are not recorded in the agency's bank ledger cards immediately but are posted weekly and the date of posting is used rather than the date of the source documents. This practice makes reconciliation of the bank ledger card balances to bank statement balances more difficult.

We recommend transactions be posted to the bank ledger cards according to the date of the source document and then bank reconciling statements be prepared to reconcile the balances per bank statements with the balances per ledger cards.

All local bank accounts have been closed. We now deposit directly to the Treasurer's account. (See pages 14-15)

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

GENERAL REMARKS

INTRODUCTION

We have completed a financial and compliance audit of the West Virginia Alcohol Beverage Control Commissioner. A financial and compliance audit determines whether the financial statements of an audited entity presents fairly the financial position and the results of financial operations in accordance with generally accepted accounting principles and whether the entity has complied with laws and regulations that may have a material effect upon the financial statements. The audit covered the period July 1, 1980 through June 30, 1982.

SPECIAL REVENUE ACCOUNTS

All expenditures required for the general operation of the West Virginia Alcohol Beverage Control Commissioner are made from the following special revenue accounts:

<u>Account Number</u>	<u>Description</u>
6350-83	Wine Gallonage Tax - General Revenue
8591-06	Wine License Special Fund
9270-X0	Salary of Commissioner
9270-00	Personal Services
9270-01	Current Expenses
9270-02	Repairs and Alterations
9270-03	Equipment
9270-05	Refunds
9270-06	Purchase of Liquor
9270-07	Transfer Liquor Profit and Taxes
9270-08	Social Security Matching Fund
9270-10	Transfer Private Club License Fees
9270-11	Imprest Cash Fund
9270-12	Transfer Private Club Bond Forfeitures
9270-14	Operating Expenses
9270-16	Public Employees' Retirement Matching Fund
9270-17	Public Employees' Health Insurance
9270-79	Awards for Claims Against the State
9270-99	Cash Control

LOCAL ACCOUNTS

During the audit period the West Virginia Alcohol Beverage Control Commissioner utilized 177 local bank accounts for 160 stores and agencies and

the warehouse store. Sales are deposited in the local bank accounts daily by the store managers. Account records are maintained at the main office in Charleston. Periodically, the main office transfers the sales to the State Treasury by draft drawn on the local bank accounts.

AREAS OF NONCOMPLIANCE

Chapter 60, Articles 1, 2, 3, 4, 5, 6, and 7 generally govern the Alcohol Beverage Control Commissioner. We tested applicable sections of the above plus general State regulations and other applicable chapters, articles, and sections of the West Virginia Code as they pertain to fiscal matters. Our findings are listed below:

Alcohol Beverage Control Commissioner

During our test of compliance, we noted the West Virginia Alcohol Beverage Control Commissioner does not comply with several sections of the West Virginia Code.

(a) Chapter 60, Article 2, Section 10 states, "The offices of the Commissioner shall be maintained at the State Capitol ..." The offices are maintained approximately five miles from the State Capitol.

The agency is not physically located at the Capitol because we require a significant amount of space which is not currently available at the Capitol.

(b) Chapter 60, Article 3, Section 21 states, "Not more than one gallon of alcoholic liquor shall be sold to a person at a time; ..." During the audit period, we noted all stores violated this section of the Code.

The Commissioner requested the Legislature to change the law relative to the amount of alcohol which may be sold in our stores from the current one gallon limit to ten gallons. The Legislature passed such legislation. It is awaiting the Governor's signature now.

Current law is impractical and, if enforced, would result in a probable revenue decrease and ill will among our patrons.

We recommend the West Virginia Alcohol Beverage Control Commissioner comply with the West Virginia Code.

Equipment

Our test of equipment revealed several of the equipment items purchased during our audit period were not entered on the Department of Finance and Administration equipment inventory control. There were also some equipment items not tagged, and the equipment inventory listing needed updating with regard to the current location of the equipment, the last updating being in 1980.

The Handbook of Purchasing Procedures, page 51, states, "... a tag identifying the property as owned by the State of West Virginia and a sequential number (State of WV xxxx) must be affixed to each piece of personal property." Also page 48, Registering Equipment, states, "Equipment owned by the state must be tagged with initials of the buying agency, the division where it is located and a number."

Equipment, Lost, Stolen and/or Damaged, page 48 of the Handbook of Purchasing Procedures states, "An annual inventory must be taken by all agencies. When the agency receives its computer read-out of equipment, they should check it against what they have."

We recommend all equipment be properly tagged and included on the Department of Finance and Administration inventory and the inventory listing be periodically updated with regard to the location of the equipment.

The finding is well taken. I have instructed that all equipment be properly tagged and included on the F&A inventory, as soon as possible.

Our annual inventory will be instituted before this fiscal year ends.

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

As a part of our examination, we reviewed and tested the system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these

standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

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

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

Our study and evaluation of the system of internal accounting control for the period July 1, 1980 to June 30, 1982, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed conditions that we believe to be material weaknesses.

Licensing and Publications

During our reconciliation of money received at collection points and money received by Accounting for licenses, surety bonds and publications, we noted money was not receipted at the collection point. Hence, in some instances we could not determine the amount of money received at the collection points for the fiscal years under audit.

Accounting controls include proper recordkeeping in order to determine the activity of a source of funds and a system for checking the amount of receipts for preparation of accurate financial statements. No method of recording receipts or notifying an applicant of receipt of an application fee is currently in existence. A prenumbered receipt could serve as a record of a fee receipt, notification of applicant of receipt, and notification to Accounting of the receipt.

We recommend all collection points use prenumbered receipts and Accounting record the receipt number when posting to the cash journal.

Prenumbered receipts will be instituted, as soon as possible.

We noted the West Virginia Alcohol Beverage Control Commissioner does not reconcile the amount of money received for licenses, surety bonds, and publications to the number of licenses, surety bonds and publications issued. The only reconciliation prepared by the agency was for the collections from special sales. A reconciliation would ensure the accuracy of the records and serve as a check for the proper collection of money.

We recommend someone independent of the procedure periodically perform a reconciliation of cash received to licenses issued.

The internal auditor periodically does reconcile cash received to licenses issued.

Cash Collection Record

The receipt test revealed the agency posted all collections and disbursements to the general journal and this journal was reconciled with the

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

NOTES TO FINANCIAL STATEMENT

Note A - Accounting Policies

Accounting Method: The cash basis of accounting is followed. Therefore, certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Note B - Pension Plan

All eligible employees are members of the West Virginia Public Employees' Pension and Retirement Plan. Employee contributions are 4.5% of their compensation and employees are vested under certain circumstances. The West Virginia Alcohol Beverage Control Commissioner matches contributions at 9½% of the compensation on which the employee made contributions.

Auditor's Office monthly status report. Receipts recorded in the cash journal were not reconciled with the monthly status report nor was the correctness of the entries in the cash book verified. For example, during fiscal year 1982 store sales collections amounting to \$1,529,000.00 was properly recorded in the general journal and deposited intact into the State Treasury; however, this transaction was omitted from the cash book and remained unnoticed until during the audit period. Similarly during fiscal year 1981, amounts of \$567.30 and \$858.00 were recorded in the cash book as refunds when, in fact, they represented collections from shortages. However, the amounts were properly deposited into the State Treasury.

We recommend the agency reconcile the cash journal with the collections recorded in the Auditor's Office monthly status report and investigate and explain all differences, if any.

Since July 1982, the cash journal is reconciled monthly with the general journal after it is reconciled to the Auditor's Office monthly status report.

Disbursement Records and Bank Reconciliations

During our examination of deposits to the State Treasury, we noted when checks are drawn to transfer funds from the banks to the State Treasury the checks are not immediately recorded in the agency's bank ledger cards. These transactions are recorded on a weekly basis and the entry date used is the date the posting is done rather than the date the source documents are prepared. Thus, as of June 30, 1982 there were approximately seventy-eight checks totaling \$556,100.00 that had been issued in June and paid by the banks in June but not posted to the bank ledger cards until July 1982. In order to reconcile the bank ledger card balances to the bank statement balances these checks had to be considered as reconciling items.

Prudent business practice requires that all checks be recorded to the agency's bank ledger cards on the date of preparation and not the date of posting.

We recommend transactions be posted to the bank ledger cards according to the date of the source documents and then bank reconciling statements be prepared to reconcile the balances per bank statements with the balances per ledger cards.

All local bank accounts have been closed. We now deposit directly to the Treasurer's account.

AUDITORS' OPINION

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

Sir:

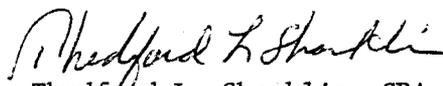
We have examined the statement of cash receipts, disbursements and changes in cash balance of the West Virginia Alcohol Beverage Control Commissioner for the years ended June 30, 1982, and June 30, 1981. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

In our opinion, the statement of cash receipts, disbursements and changes in cash balance of the West Virginia Alcohol Beverage Control Commissioner present fairly cash transactions for the years ended June 30, 1982, and June 30, 1981, on a basis consistent with the preceding audit.

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

Respectfully submitted,



Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

November 3, 1982

Auditors: James R. Blake, Supervisor-in-Charge
Ram Rao, Auditor-in-Charge
Mike McKown
Robert Fisher
David Given

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

	<u>Year Ended June 30,</u>	
	<u>1982</u>	<u>1981</u>
Cash Receipts:		
Liquor Sales	\$86,083,980.32	\$88,185,847.40
Less:		
Purchase of Liquor	<u>46,188,653.41</u>	<u>52,248,260.89</u>
	39,895,326.91	35,937,586.51
Private Club License Sales	1,468,874.90	6,002,154.04
Miscellaneous Collections	114,639.00	46,921.83
Wine Gallonage Tax	1,166,290.57	-0-
Wine Licenses and Labels	<u>311,476.00</u>	<u>101,857.00</u>
	<u>42,956,607.38</u>	<u>42,088,519.38</u>
Disbursements:		
Personal Services	8,657,400.24	8,200,657.43
Current Expenses	4,487,480.62	4,171,361.91
Repairs and Alterations	40,005.09	46,716.10
Equipment	115,746.74	39,653.95
Refunds	72,320.64	13,469.84
Social Security Matching Fund	573,258.28	599,267.69
Imprest Cash Fund	1,002.18	1,260.00
Payments Through Court of Claims	4,559.24	7,350.46
Public Employees' Retirement Matching Fund	807,635.55	773,663.00
Public Employees' Health Insurance	810,372.02	656,180.24
General Revenue Fund	17,650,182.38	17,000,000.00
State Building Commission Sinking Fund	3,600,000.00	3,600,000.00
State Tax Department	7,558,381.95	4,771,242.62
Reimbursements to Personal Services	<u>31,204.00</u>	<u>-0-</u>
	<u>44,409,548.93</u>	<u>39,880,823.24</u>
Cash Receipts (Under) Over Disbursements	(1,452,941.55)	2,207,696.14
Beginning Balance	<u>5,891,608.28</u>	<u>3,683,912.14</u>
Ending Balance	<u>\$ 4,438,666.73</u>	<u>\$ 5,891,608.28</u>

See Notes to Financial Statement

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

NOTES TO FINANCIAL STATEMENT

Note A - Accounting Policies

Accounting Method: The cash basis of accounting is followed. Therefore, certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Note B - Pension Plan

All eligible employees are members of the West Virginia Public Employees' Pension and Retirement Plan. Employee contributions are 4.5% of their compensation and employees are vested under certain circumstances. The West Virginia Alcohol Beverage Control Commissioner matches contributions at 9½% of the compensation on which the employee made contributions.

SUPPLEMENTAL INFORMATION

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

GENERAL REVENUE - WINE GALLONAGE TAX - ACCOUNT 6350-83

	<u>Year Ended June 30,</u>	
	<u>1982</u>	<u>1981</u>
Beginning Balance	\$ -0-	\$ -0-
Cash Receipts:		
Gallonage Tax	<u>1,166,290.57</u>	<u>-0-</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$1,166,290.57</u>	<u>\$ -0-</u>
Disbursements:		
Transfers to General Revenue Fund	\$1,150,182.38	\$ -0-
Ending Balance:		
Cash on Hand	<u>16,108.19</u>	<u>-0-</u>
TOTAL CASH ACCOUNTED FOR	<u>\$1,166,290.57</u>	<u>\$ -0-</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

WINE LICENSE SPECIAL FUND - ACCOUNT 8591-06

	<u>Year Ended June 30,</u>	
	<u>1982</u>	<u>1981</u>
Beginning Balance:		
State Treasury	\$ 61,957.00	\$ -0-
Cash on Hand	<u>39,900.00</u>	<u>-0-</u>
	101,857.00	-0-
Cash Receipts:		
Wine Licenses and Labels	<u>311,476.00</u>	<u>101,857.00</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$413,333.00</u>	<u>\$101,857.00</u>
Disbursements:		
Current Expenses	\$ 18,553.79	\$ -0-
Equipment	12,243.77	-0-
Refunds	9,475.00	-0-
Reimbursement to Personal Services	<u>31,204.00</u>	<u>-0-</u>
	71,476.56	-0-
Ending Balance:		
State Treasury	341,856.44	61,957.00
Cash on Hand	<u>-0-</u>	<u>39,900.00</u>
	<u>341,856.44</u>	<u>101,857.00</u>
TOTAL CASH ACCOUNTED FOR	<u>\$413,333.00</u>	<u>\$101,857.00</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENTS OF APPROPRIATIONS/CASH RECEIPTS

AND EXPENDITURES/DISBURSEMENTS

<u>Salary of Commissioner - Account 9270-X0</u>	<u>Year Ended June 30,</u>	
	<u>1982</u>	<u>1981</u>
Appropriations	\$ 33,750.00	\$ 30,000.00
Expenditures	<u>33,750.00</u>	<u>30,000.00</u>
	-0-	-0-
Transmittals Paid July 1-30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>Personal Services - Account 9270-00</u>		
Appropriations	\$9,348,238.00	\$8,306,817.00
Expenditures	<u>8,576,370.42</u>	<u>8,214,369.62</u>
	771,867.58	92,447.38
Transmittals Paid July 1-30	<u>10,328.74</u>	<u>57,608.56</u>
Balance	<u>\$ 782,196.32</u>	<u>\$ 150,055.94</u>
 <u>Current Expenses - Account 9270-01</u>		
Appropriations	\$4,887,458.00	\$4,328,403.00
Expenditures	<u>4,473,524.80</u>	<u>4,177,169.35</u>
	413,933.20	151,233.65
Transmittals Paid July 1-30	<u>278,737.27</u>	<u>274,139.30</u>
Balance	<u>\$ 692,670.47</u>	<u>\$ 425,372.95</u>
 <u>Repairs and Alterations - Account 9270-02</u>		
Appropriations	\$ 50,500.00	\$ 50,500.00
Expenditures	<u>44,506.47</u>	<u>46,453.65</u>
	5,993.53	4,046.35
Transmittals Paid July 1-30	<u>6,356.13</u>	<u>1,854.75</u>
Balance	<u>\$ 12,349.66</u>	<u>\$ 5,901.10</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENTS OF APPROPRIATIONS/CASH RECEIPTS

AND EXPENDITURES/DISBURSEMENTS

	<u>Year Ended June 30,</u>	
	<u>1982</u>	<u>1981</u>
<u>Equipment - Account 9270-03</u>		
Appropriations	\$ 212,000.00	\$ 212,000.00
Expenditures	<u>102,809.97</u>	<u>40,504.03</u>
	109,190.03	171,495.97
Transmittals Paid July 1-30	<u>199.08</u>	<u>892.08</u>
Balance	<u>\$ 109,389.11</u>	<u>\$ 172,388.05</u>
 <u>Refunds - Account 9270-05</u>		
Cash Receipts	\$ 62,845.64	\$ 13,469.84
Disbursements	<u>62,845.64</u>	<u>13,469.84</u>
	-0-	-0-
Transmittals Paid July 1-30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>Purchase of Liquor - Account 9270-06</u>		
Cash Receipts	\$46,188,653.41	\$52,248,260.89
Disbursements	<u>46,188,653.41</u>	<u>52,248,260.89</u>
	-0-	-0-
Transmittals Paid July 1-30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>Transfer Liquor Profits and Taxes -</u> <u>Account 9270-07</u>		
Cash Receipts	\$27,039,481.95	\$22,942,167.62
Disbursements	<u>27,039,481.95</u>	<u>22,942,167.62</u>
	-0-	-0-
Transmittals Paid July 1-30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENTS OF APPROPRIATIONS/CASH RECEIPTS

AND EXPENDITURES/DISBURSEMENTS

<u>Social Security Matching -</u> <u>Account 9270-08</u>	<u>Year Ended June 30,</u>	
	<u>1982</u>	<u>1981</u>
Appropriations	\$ 626,248.00	\$ 538,618.00
Expenditures	<u>574,512.28</u>	<u>527,164.04</u>
	51,735.72	11,453.96
Transmittals Paid July 1-30	<u>45,106.08</u>	<u>43,852.08</u>
Balance	<u>\$ 96,841.80</u>	<u>\$ 55,306.04</u>

<u>Transfer Private Club License Fees -</u> <u>Account 9270-10</u>		
Cash Receipts	\$ 618,900.00	\$ 2,424,075.00
Disbursements	<u>618,900.00</u>	<u>2,424,075.00</u>
	-0-	-0-
Transmittals Paid July 1-30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

<u>Imprest Cash Fund - Account 9270-11</u>		
Cash Receipts	\$ 1,002.18	\$ 1,260.11
Disbursements	<u>1,002.18</u>	<u>1,260.11</u>
	-0-	-0-
Transmittals Paid July 1-30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

<u>Public Employees' Retirement Matching</u> <u>Fund - Account 9270-16</u>		
Appropriations	\$ 891,289.00	\$ 800,762.00
Expenditures	<u>808,768.35</u>	<u>775,757.10</u>
	82,520.65	25,004.90
Transmittals Paid July 1-30	<u>63,123.10</u>	<u>61,990.30</u>
Balance	<u>\$ 145,643.75</u>	<u>\$ 86,995.20</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENTS OF APPROPRIATIONS/CASH RECEIPTS

AND EXPENDITURES/DISBURSEMENTS

<u>Public Employees' Health Insurance -</u> <u>Account 9270-17</u>	<u>Year Ended June 30,</u>	
	<u>1982</u>	<u>1981</u>
Appropriations	\$870,108.00	\$718,959.00
Expenditures	<u>755,200.94</u>	<u>663,065.20</u>
	114,907.06	55,893.80
Transmittals Paid July 1-30	<u>-0-</u>	<u>55,171.08</u>
Balance	<u>\$114,907.06</u>	<u>\$111,064.88</u>
<u>Payments Through Court of Claims -</u> <u>Account 9270-79</u>		
Appropriations	\$ -0-	\$ 7,350.46
Expenditures	<u>-0-</u>	<u>7,350.46</u>
	-0-	-0-
Transmittals Paid July 1-30	<u>-0-</u>	<u>-0-</u>
Balance	<u>\$ -0-</u>	<u>\$ -0-</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

CASH CONTROL - ACCOUNT 9270-99

	<u>Year Ended June 30,</u>	
	<u>1982</u>	<u>1981</u>
Beginning Balance:		
Cash in Bank	\$ 1,569,925.84	\$ 2,965,739.41
State Treasury	3,992,145.80	377,088.42
Cash on Hand	<u>227,679.64</u>	<u>341,084.31</u>
	5,789,751.28	3,683,912.14
Cash Receipts:		
Liquor Sales	86,083,980.32	88,185,847.40
Private Club License Sales	1,468,874.90	6,002,154.04
Miscellaneous Collections	<u>114,639.00</u>	<u>46,921.83</u>
	<u>87,667,494.22</u>	<u>94,234,923.27</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$93,457,245.50</u>	<u>\$97,918,835.41</u>

	<u>Year Ended June 30,</u>	
	<u>1982</u>	<u>1981</u>
Ending Balance:		
Cash in Bank	\$ 2,675,978.45	\$ 1,569,925.84
State Treasury	1,300,148.85	3,992,145.80
Cash on Hand	104,574.80	227,679.64
	<u>4,080,702.10</u>	<u>5,789,751.28</u>
Disbursements:		
Salary of Commissioner	33,750.00	30,000.00
Personal Services	8,576,370.42	8,214,369.62
Current Expenses	4,473,524.80	4,177,169.35
Repairs and Alterations	44,506.47	46,453.65
Equipment	102,809.97	40,504.03
Refunds	62,845.64	13,469.84
Purchase of Liquor	46,188,653.41	52,248,260.89
General Revenue Fund	16,500,000.00	17,000,000.00
State Building Commission Sinking Fund	3,600,000.00	3,600,000.00
State Tax Department	7,558,381.95	4,771,242.62
Social Security Matching	574,512.28	527,164.04
Imprest Cash Fund	1,002.18	1,260.00
Payments Through Court of Claims	4,559.24	7,350.46
Public Employees' Retirement Matching Fund	808,768.35	775,757.10
Public Employees' Health Insurance	755,200.94	663,065.20
	<u>89,284,885.65</u>	<u>92,116,066.80</u>
Add Transmittals Paid July 1-30 Beginning and (Less Transmittals Paid July 1-30 Ending):		
Personal Services	57,608.56	13,896.37
(Personal Services)	(10,328.74)	(57,608.56)
Current Expenses	274,139.30	268,331.86
(Current Expenses)	(278,737.27)	(274,139.30)
Repairs and Alterations	1,854.75	2,117.20
(Repairs and Alterations)	(6,356.13)	(1,854.75)
Equipment	892.08	42.00
(Equipment)	(199.08)	(892.08)
Social Security Matching	43,852.08	115,955.73
(Social Security Matching)	(45,106.08)	(43,852.08)
Public Employees' Retirement Fund	61,990.30	59,896.20
(Public Employees' Retirement Fund)	(63,123.10)	(61,990.30)
Public Employees' Health Insurance	55,171.08	48,286.12
(Public Employees' Health Insurance)	-0-	(55,171.08)
	<u>91,657.75</u>	<u>13,017.33</u>
TOTAL CASH ACCOUNTED FOR	<u><u>\$93,457,245.50</u></u>	<u><u>\$97,918,835.41</u></u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

SALES PER STORE

FISCAL YEAR 1982

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store # 1 - Putnam Village	\$ 834,895.61	\$ 31,939.06	\$ 38,486.19	\$ 764,470.36
Store # 2 - Beckley	794,285.14	30,415.73	36,571.98	727,297.43
Store # 3 - Bradshaw	32,397.67	1,360.66	1,489.61	29,547.40
Store # 4 - Huntington	1,110,860.24	47,095.03	51,047.83	1,012,717.38
Store # 5 - Point Pleasant	589,792.63	22,539.43	27,192.76	540,060.44
Store # 6 - Grafton	503,649.11	19,145.93	23,233.89	461,269.29
Store # 7 - Parkersburg	1,392,012.22	59,348.90	63,751.72	1,268,911.60
Store # 8 - Moundsville	367,157.33	12,652.09	16,954.10	337,551.14
Store # 9 - Wheeling	1,129,246.29	44,807.02	51,863.93	1,032,575.34
Store # 10 - Elm Grove	652,037.99	23,249.42	30,047.34	598,741.23
Store # 11 - Wellsburg	459,955.42	16,528.99	16,350.33	427,076.10
Store # 12 - Weirton	352,958.53	14,319.31	16,193.11	322,446.11
Store # 13 - Kermit	447,027.09	20,296.54	20,226.47	406,504.08
Store # 14 - Spencer	414,535.98	17,992.16	18,901.68	377,642.14
Store # 15 - Welch	575,606.71	25,384.81	26,372.93	523,848.97
Store # 17 - Princeton	1,573,373.73	60,285.57	72,627.55	1,440,460.61
Store # 18 - Gilbert	206,164.62	9,454.66	9,066.85	187,643.11
Store # 19 - Oak Hill	787,554.43	34,640.72	35,512.46	717,401.25
Store # 20 - Logan	955,764.37	37,922.90	43,979.90	873,861.57
Store # 21 - Charles Town	1,000,376.66	38,412.12	46,194.56	915,769.98
Store # 22 - Keyser	111,317.54	2,917.43	5,147.13	103,252.98
Store # 23 - Martinsburg	784,540.89	29,125.73	36,226.03	719,189.13
Store # 24 - Williamson	891,696.76	36,822.56	40,898.93	813,975.27
Store # 25 - Philippi	247,514.29	10,370.17	11,372.47	225,771.65
Store # 26 - Elkins	462,254.55	18,129.97	21,176.21	422,948.37
Store # 27 - Weston	639,484.04	24,665.64	29,501.88	585,316.52
Store # 28 - Clarksburg	1,471,869.38	51,970.14	67,863.23	1,352,036.01
Store # 29 - Huntington	1,252,072.49	54,096.17	57,351.20	1,140,625.12

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store # 30 - Hinton	\$ 409,527.39	\$ 16,654.48	\$ 18,877.24	\$ 373,995.67
Store # 31 - Cameron	109,050.97	3,247.64	5,067.80	100,735.53
Store # 32 - South Charleston	984,238.59	45,078.35	45,084.80	894,075.44
Store # 33 - Beckley	1,296,315.89	47,881.19	59,710.50	1,188,724.20
Store # 34 - Fairmont	754,777.32	26,261.76	34,938.47	693,577.09
Store # 35 - Rainelle	333,103.98	14,267.39	15,134.63	303,701.96
Store # 36 - Montgomery	373,291.44	15,746.06	17,168.73	340,376.65
Store # 37 - New Martinsville	773,073.82	31,244.37	35,533.23	706,296.22
Store # 38 - Huntington	1,421,712.82	49,509.38	65,731.85	1,306,471.59
Store # 39 - Keystone	177,983.79	8,029.57	8,167.03	161,787.19
Store # 40 - Charleston	1,750,302.62	63,482.17	80,705.70	1,606,114.75
Store # 41 - Morgantown	1,205,551.53	51,547.95	55,248.00	1,098,755.58
Store # 42 - Quinwood	69,037.15	3,070.06	2,691.52	63,275.57
Store # 43 - Ripley	443,698.02	18,383.96	20,323.63	404,990.43
Store # 44 - Charleston	388,271.63	17,826.52	17,826.58	352,618.53
Store # 45 - Richwood	236,552.35	9,560.38	10,890.43	216,101.54
Store # 46 - Wheeling	503,452.42	21,568.29	23,073.49	458,810.64
Store # 47 - Mullins	290,615.32	12,473.37	13,309.15	264,832.80
Store # 48 - War	142,300.75	6,362.59	6,528.88	129,409.28
Store # 49 - Webster Springs	230,778.22	10,302.36	10,586.44	209,889.42
Store # 50 - Kingwood	479,215.62	20,401.67	22,011.71	436,802.24
Store # 51 - Thomas	132,483.84	4,788.78	6,121.93	121,573.13
Store # 52 - Glenville	258,416.08	10,104.13	11,904.90	236,407.05
Store # 53 - Shinnston	328,402.09	13,424.65	15,099.20	299,878.24
Store # 54 - Mt. Hope	174,482.01	7,952.09	8,008.33	158,521.59
Store # 55 - Lewisburg	747,357.08	31,540.69	34,361.29	681,455.10
Store # 56 - Man	281,191.77	12,421.64	12,889.76	255,880.37
Store # 57 - Sutton	229,322.54	8,435.34	10,605.95	210,281.25
Store # 58 - Whitesville	202,752.68	9,281.69	9,270.16	184,200.83
Store # 59 - Madison	563,702.06	22,742.42	25,946.59	515,013.05
Store # 60 - Cedar Grove	196,252.66	8,729.71	9,015.24	178,507.71
Store # 61 - Charleston	1,752,929.93	80,297.21	80,297.39	1,592,335.33

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store # 62 - Ronceverte	\$ 262,741.72	\$ 11,543.80	\$ 12,065.01	\$ 239,132.91
Store # 63 - Elizabeth	106,180.73	4,921.95	4,742.07	96,516.71
Store # 64 - Buckhannon	828,086.74	31,281.43	38,108.36	758,696.95
Store # 65 - White Sulphur Springs	450,106.80	17,741.16	20,754.17	411,611.47
Store # 66 - Charleston	3,632,141.18	114,317.06	168,387.90	3,349,436.22
Store # 67 - Ansted	101,863.60	4,533.18	4,669.45	92,660.97
Store # 68 - Chelyan	333,986.54	14,938.33	15,310.54	303,737.67
Store # 69 - Iaeger	200,871.38	8,288.50	9,227.80	183,355.08
Store # 70 - Chester	690,607.19	27,543.49	31,730.43	631,333.27
Store # 71 - Northfork	295,931.40	13,490.48	13,552.15	268,888.77
Store # 72 - Benwood	153,346.60	4,772.09	6,927.74	141,646.77
Store # 73 - Anawalt	70,451.12	3,218.90	3,235.55	63,996.67
Store # 74 - Parkersburg	1,005,949.93	33,290.41	46,503.45	926,156.07
Store # 75 - Sistersville	247,767.64	8,603.28	11,451.26	227,713.10
Store # 76 - Moorefield	490,955.99	19,385.59	22,630.38	448,940.02
Store # 77 - Gauley Bridge	164,933.59	7,261.42	7,573.50	150,098.67
Store # 78 - Ceredo	1,226,674.30	49,561.89	56,220.87	1,120,891.54
Store # 79 - Salem	188,386.80	7,569.06	8,704.86	172,112.88
Store # 80 - Matewan	363,350.97	16,330.88	16,614.54	330,405.55
Store # 81 - Clarksburg	592,131.07	25,822.56	27,135.17	539,173.34
Store # 82 - Parsons	159,821.11	6,580.76	7,361.29	145,879.06
Store # 83 - Terra Alta	121,608.16	3,921.87	5,636.80	112,049.49
Store # 84 - Moundsville	774,233.45	31,528.91	35,531.98	707,172.56
Store # 85 - Delbarton	131,696.53	6,027.89	6,028.40	119,640.24
Store # 86 - Clay	179,268.20	8,033.02	8,217.81	163,017.37
Store # 88 - Bluefield	1,915,117.98	77,543.81	88,037.56	1,749,536.61
Store # 89 - Clendenin	329,733.24	14,946.47	15,129.77	299,657.00
Store # 90 - St. Marys	283,121.55	12,162.86	10,751.01	260,207.68
Store # 91 - Fayetteville	221,153.33	9,109.22	10,148.77	201,895.34
Store # 92 - Farmington	137,165.02	4,841.98	6,357.40	125,965.64
Store # 93 - Dunbar	601,133.57	23,839.70	27,616.02	549,677.85
Store # 94 - Weirton Heights	1,213,226.37	40,198.52	56,086.84	1,116,941.01
Store # 95 - Omar	127,010.76	5,784.85	5,822.96	115,402.95
Store # 96 - Wheeling	647,610.24	21,871.85	29,919.25	595,819.14

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store # 97 - Martinsburg	\$ 847,404.65	\$ 24,613.53	\$ 39,400.35	\$ 783,390.77
Store # 98 - Marmet	364,972.86	16,730.70	16,730.82	331,511.34
Store # 99 - Sophia	255,095.51	11,721.65	11,693.71	231,680.15
Store #100 - Fairmont	1,229,654.26	51,523.62	56,349.29	1,121,781.35
Store #101 - Gassaway	124,467.33	4,771.62	5,747.53	113,948.18
Store #103 - Huntington	890,375.67	22,125.29	41,469.23	826,781.15
Store #104 - Pineville	258,572.56	10,958.68	11,848.59	235,765.29
Store #105 - Smithers	404,423.48	15,734.25	18,650.38	370,038.85
Store #106 - Wheeling	1,392,145.87	42,342.80	64,509.42	1,285,293.65
Store #107 - Nitro	433,530.58	15,556.15	20,044.47	397,929.96
Store #108 - Belington	172,147.25	6,432.70	7,961.70	157,752.85
Store #109 - Glen Daniels	178,746.42	8,199.66	8,199.78	162,346.98
Store #110 - Grant Town	83,582.32	3,527.00	3,843.39	76,211.93
Store #111 - Rhodell	62,474.66	2,869.23	2,869.40	56,736.03
Store #112 - Follansbee	331,555.14	9,765.04	13,517.12	308,272.98
Store #114 - Alderson	141,259.82	6,290.64	6,486.27	128,482.91
Store #115 - Pennsboro	197,273.50	8,603.89	9,060.59	179,609.02
Store #116 - Berkeley Springs	215,106.83	6,292.63	8,152.27	200,661.93
Store #117 - Nutter Fort	381,009.80	15,163.44	17,546.90	348,299.46
Store #119 - Westover	635,701.11	26,202.96	29,212.58	580,285.57
Store #120 - Bridgeport	1,005,959.36	37,912.66	46,373.04	921,673.66
Store #121 - Mason	252,413.61	11,326.37	11,561.41	229,525.83
Store #122 - Chapmanville	291,671.13	12,693.44	10,366.52	268,611.17
Store #123 - White Sulphur Springs	827,080.56	27,621.44	36,712.84	762,746.28
Store #124 - Davy	45,562.93	2,095.95	2,096.63	41,370.35
Store #125 - Matoaka	33,952.90	1,258.82	1,570.43	31,123.65
Store #126 - Camden-on-Gauley	176,634.22	7,982.80	7,893.89	160,757.53
Store #127 - Oceana	207,584.38	9,508.52	9,508.57	188,567.29
Store #128 - Franklin	276,495.65	11,902.96	12,584.53	252,008.16
Store #129 - Wheeling	438,257.90	16,258.58	20,199.39	401,799.93
Store #130 - Summersville	532,145.75	23,057.81	24,442.29	484,645.65
Store #131 - Ravenswood	328,553.19	13,037.27	15,136.51	300,379.41
Store #132 - Mannington	173,468.82	7,382.21	7,987.76	158,098.85
Store #133 - Marlinton	441,215.88	15,512.68	20,385.94	405,317.26
Store #134 - St. Albans	1,521,245.54	62,349.90	69,986.19	1,388,909.45

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store #135 - Monongah	\$ 129,031.10	\$ 5,880.66	\$ 5,906.27	\$ 117,244.17
Store #136 - Hamlin	195,502.54	8,551.76	8,917.73	178,033.05
Store #137 - Durbin	112,134.83	4,993.37	5,148.80	101,992.66
Store #138 - Charleston	742,562.69	33,930.03	33,948.07	674,684.59
Store #139 - Star City	1,500,163.64	56,542.19	68,971.26	1,374,650.19
Store #140 - Weirton	868,977.18	35,672.02	39,837.15	793,468.01
Store #141 - Fairmont	533,794.42	22,234.19	24,520.89	487,039.34
Store #142 - Beckley Plaza	1,138,722.45	45,040.26	52,441.49	1,041,240.70
Store #143 - Shepherdstown	222,212.01	7,170.68	10,335.36	204,705.97
Store #144 - Gary	128,056.99	5,849.42	5,874.67	116,332.90
Store #145 - Cross Lanes	682,091.04	29,554.73	31,326.66	621,209.65
Store #146 - Parkersburg	1,725,633.38	65,300.85	79,462.69	1,580,869.84
Store #147 - Williamstown	431,559.41	19,236.33	19,583.23	392,739.85
Store #148 - Charleston	408,282.76	15,926.91	18,837.63	373,518.22
Store #149 - West Union	125,502.02	5,235.41	4,469.88	115,796.73
Store #150 - Tygart Valley Mall	675,698.71	25,876.10	30,942.85	618,879.76
Store #151 - Huntington	1,970,178.54	80,388.64	90,462.84	1,799,327.06
Store #152 - Romney	311,764.47	11,521.22	14,083.31	286,159.94
Store #160 - Masontown	130,627.27	4,806.28	6,022.45	119,798.54
Store #161 - Paw Paw	35,969.98	1,534.09	1,647.33	32,788.56
Store #162 - Harper's Ferry	256,539.93	3,170.19	12,086.45	241,283.29
Store #163 - Valley Head	31,544.41	1,443.89	1,444.16	28,656.36
Store #164 - Wardensville	113,103.46	4,853.63	5,196.27	103,054.06
Store #165 - Mill Creek	88,795.29	3,811.64	2,934.88	82,048.77
Store #166 - Harmon	54,069.96	2,479.81	2,380.90	49,208.75
Store #167 - Burnsville	56,775.97	2,607.14	2,607.18	51,561.65
Store #168 - Union	123,477.74	5,650.78	5,664.24	112,162.72
Store #169 - New Cumberland	331,632.59	8,287.33	15,429.95	307,915.31
Store #170 - Hundred	89,769.20	3,252.71	4,156.08	82,360.41
Store #171 - Ridgeley	129,096.10	1,277.78	6,085.31	121,733.01
Store #172 - Flemington	49,721.12	2,286.76	2,286.76	45,147.60
Store #173 - Canaan Valley	155,304.42	5,379.53	7,163.41	142,761.48
Store #174 - Piedmont	33,714.96	507.59	1,586.01	31,621.36

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store #175 - Smithfield	\$ 3,370.25	\$ 144.29	\$ 155.41	\$ 3,070.55
Store #177 - Osage	9,823.60	316.83	419.42	9,087.35
Store #178 - Sabraton	607,464.77	18,123.09	28,156.22	561,185.46
Store #179 - Bradshaw	79,744.43	3,222.87	3,674.64	72,846.92
Store #180 - Keyser	19,611.73	440.56	919.08	18,252.09
Store #181 - Petersburg	46,867.52	1,707.89	2,157.72	43,001.91
Store #182 - Anawalt	10,327.81	475.94	475.94	9,375.93
	<u>\$85,039,873.02</u>	<u>\$ 3,313,326.17</u>	<u>\$ 3,893,744.20</u>	<u>\$77,832,802.65</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

SALES PER STORE

FISCAL YEAR 1981

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store # 1 - Putnam Village	\$ 894,576.63	\$ 22,550.84	\$ 25,717.54	\$ 846,308.25
Store # 2 - Beckley	847,689.54	21,492.00	24,374.94	801,822.60
Store # 3 - Bradshaw	124,733.77	3,569.91	3,578.26	117,585.60
Store # 4 - Huntington	1,236,252.89	34,448.73	35,521.46	1,166,282.70
Store # 5 - Point Pleasant	643,637.26	16,779.78	18,490.68	608,366.80
Store # 6 - Grafton	564,139.88	14,577.82	16,219.81	533,342.25
Store # 7 - Parkersburg	1,346,293.08	39,570.57	38,582.16	1,268,140.35
Store # 8 - Moundsville	361,150.09	8,423.88	10,384.36	342,341.85
Store # 9 - Wheeling Island	1,232,173.75	32,140.55	35,274.40	1,164,758.80
Store # 10 - Elm Grove	737,338.23	17,110.86	21,183.07	699,044.30
Store # 11 - Wellsburg	492,432.18	11,946.51	14,142.57	466,343.10
Store # 12 - Weirton	406,261.80	10,732.87	11,608.28	383,920.65
Store # 13 - Kermit	417,577.70	12,456.71	11,933.99	393,187.00
Store # 14 - Spencer	408,105.41	11,717.61	11,724.45	384,663.35
Store # 15 - Welch	624,449.80	18,076.12	17,919.73	588,453.95
Store # 16 - Bluefield	449,919.14	11,919.58	12,963.66	425,035.90
Store # 17 - Princeton	1,579,512.80	42,457.37	45,444.08	1,491,611.35
Store # 18 - Gilbert	236,070.29	7,047.08	6,765.66	222,257.55
Store # 19 - Oak Hill	835,631.33	24,344.52	24,020.61	787,266.20
Store # 20 - Logan	1,013,198.91	26,592.37	29,119.69	957,486.85
Store # 21 - Charles Town	1,052,303.54	26,793.27	30,325.87	997,184.40
Store # 22 - Keyser	135,542.23	2,563.28	3,912.35	129,066.60
Store # 23 - Martinsburg	1,644,399.84	36,369.81	47,433.98	1,560,596.05
Store # 24 - Williamson	1,042,098.49	27,986.06	29,880.73	984,231.70
Store # 25 - Philippi	279,746.38	7,549.06	8,056.72	264,140.60
Store # 26 - Elkins	465,118.12	12,380.57	13,354.45	439,383.10
Store # 27 - Weston	736,136.38	18,963.98	21,150.45	696,021.95
Store # 28 - Clarksburg	1,673,348.88	37,988.57	48,164.06	1,587,196.25
Store # 29 - Huntington	1,518,618.67	43,479.84	43,544.43	1,431,594.40

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store # 30 - Hinton	\$ 473,364.36	\$ 13,378.97	\$ 13,626.84	\$ 446,358.55
Store # 31 - Cameron	116,354.77	2,300.22	3,358.95	110,695.60
Store # 32 - South Charleston	1,093,425.54	32,902.31	31,369.23	1,029,154.00
Store # 33 - Beckley	1,436,123.00	34,431.03	41,330.92	1,360,361.05
Store # 34 - Fairmont	758,473.95	17,984.91	21,836.04	718,653.00
Store # 35 - Rainelle	353,758.57	9,964.55	10,179.12	333,614.90
Store # 36 - Montgomery	401,178.98	11,200.22	11,564.51	378,414.25
Store # 37 - New Martinsville	799,009.92	21,341.76	22,942.36	754,725.80
Store # 38 - Huntington	1,460,401.54	36,044.02	41,983.87	1,382,373.65
Store # 39 - Keystone	205,730.53	6,160.75	5,918.73	193,651.05
Store # 40 - Charleston	1,931,150.93	44,144.71	55,458.27	1,831,547.95
Store # 41 - Morgantown	1,479,703.51	40,525.33	42,500.83	1,396,677.35
Store # 42 - Quinwood	81,699.49	2,445.67	2,349.02	76,904.80
Store # 43 - Ripley	469,725.57	13,159.74	13,482.93	443,082.90
Store # 44 - Charleston	390,816.04	11,812.77	11,281.92	367,721.35
Store # 45 - Richwood	250,369.54	6,612.88	7,194.86	236,561.80
Store # 46 - Wheeling	509,011.65	15,196.60	14,573.05	479,242.00
Store # 47 - Mullins	320,236.56	9,033.34	9,207.52	301,995.70
Store # 48 - War	164,875.24	4,765.58	4,745.06	155,364.60
Store # 49 - Webster Springs	247,607.08	7,313.64	7,101.14	233,192.30
Store # 50 - Kingwood	553,111.40	15,472.77	15,859.23	521,779.40
Store # 51 - Thomas	134,772.25	3,424.24	3,871.16	127,476.85
Store # 52 - Glenville	248,914.10	6,449.86	7,165.49	235,298.75
Store # 53 - Shinnston	334,072.57	9,275.81	9,604.76	315,192.00
Store # 54 - Mount Hope	188,780.60	5,655.32	5,432.03	177,693.25
Store # 55 - Lewisburg	757,388.18	21,269.95	21,727.63	714,390.60
Store # 56 - Man	302,314.23	8,740.94	8,681.94	284,891.35
Store # 57 - Sutton	233,066.39	5,718.86	6,713.88	220,633.65
Store # 58 - Whitesville	196,754.94	5,902.76	5,656.18	185,196.00
Store # 59 - Madison	585,664.13	16,398.57	16,818.26	552,447.30
Store # 60 - Cedar Grove	201,732.65	6,025.66	5,806.19	189,900.80
Store # 61 - Charleston	1,826,767.76	54,925.12	52,418.54	1,719,424.10
Store # 62 - Ronceverte	281,842.01	8,302.44	8,094.82	265,444.75
Store # 63 - Elizabeth	107,138.07	3,170.51	3,147.11	100,820.45

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store # 64 - Buckhannon	\$ 811,076.20	\$ 20,260.59	\$ 23,292.81	\$ 767,522.80
Store # 65 - White Sulphur	483,661.97	12,787.62	13,925.20	456,949.15
Store # 66 - Charleston	4,034,549.90	83,334.63	116,443.22	3,834,772.05
Store # 67 - Ansted	114,267.94	3,434.00	3,288.34	107,545.60
Store # 68 - Chelyan	335,380.86	9,821.53	9,635.03	315,924.30
Store # 69 - Iaeger	205,677.58	5,723.85	5,916.18	194,037.55
Store # 70 - Chester	823,394.62	21,703.13	23,545.34	778,146.15
Store # 71 - Northfork	300,722.00	9,018.22	8,654.33	283,049.45
Store # 72 - Benwood	161,897.16	3,499.25	4,648.56	153,749.35
Store # 73 - Anawalt	84,126.13	2,524.76	2,416.92	79,184.45
Store # 74 - Parkersburg	1,172,460.37	24,238.59	33,836.98	1,114,384.80
Store # 75 - Sistersville	261,417.39	6,140.64	7,519.35	247,757.40
Store # 76 - Moorefield	568,109.79	15,325.40	16,319.84	536,464.55
Store # 77 - Gauley Bridge	179,476.31	5,260.76	5,155.00	169,060.55
Store # 78 - Ceredo	2,114,643.29	59,381.96	60,446.78	1,994,814.55
Store # 79 - Salem	191,515.19	5,163.70	5,526.39	180,825.10
Store # 80 - Matewan	343,826.15	10,279.31	9,831.29	323,715.55
Store # 81 - Clarksburg	633,013.46	18,489.21	18,169.25	596,355.00
Store # 82 - Parsons	169,872.83	4,524.68	4,902.10	160,446.05
Store # 83 - Terra Alta	128,562.61	2,893.63	3,706.23	121,962.75
Store # 84 - Moundsville	791,460.31	21,344.36	22,673.55	747,442.40
Store # 85 - Delbarton	145,001.78	4,332.69	4,166.59	136,502.50
Store # 86 - Clay	189,923.54	5,511.00	5,456.39	178,956.15
Store # 87 - Riversville	74,827.42	1,635.43	2,150.89	71,041.10
Store # 88 - Bluefield	1,627,478.11	44,436.32	46,765.49	1,536,276.30
Store # 89 - Clendenin	334,310.29	9,842.12	9,629.17	314,839.00
Store # 90 - St. Marys	292,856.06	8,117.94	8,416.42	276,321.70
Store # 91 - Fayetteville	222,293.63	5,929.18	6,399.60	209,964.85
Store # 92 - Farmington	120,915.93	3,509.31	3,482.47	113,924.15
Store # 93 - Dunbar	614,504.62	16,474.57	17,678.60	580,351.45
Store # 94 - Weirton Heights	1,313,711.69	29,878.18	37,697.51	1,246,136.00
Store # 95 - Omar	136,573.45	4,033.62	3,919.63	128,620.20
Store # 96 - Wheeling	716,485.42	15,567.79	20,548.83	680,368.80

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store # 98 - Marmet	\$ 445,746.56	\$ 13,370.72	\$ 12,822.54	\$ 419,553.30
Store # 99 - Sophia	291,098.44	8,462.86	8,380.58	274,255.00
Store #100 - Fairmont	1,380,058.17	37,204.76	39,590.26	1,303,263.15
Store #101 - Gassaway	132,729.71	3,678.17	3,817.09	125,234.45
Store #103 - Huntington	1,078,264.94	17,688.76	31,073.28	1,029,502.90
Store #104 - Pineville	305,997.08	8,214.28	8,809.75	288,973.05
Store #105 - Smithers	403,547.01	10,555.47	11,600.59	381,390.95
Store #106 - Wheeling	1,447,082.73	30,310.17	41,579.46	1,375,193.10
Store #107 - Nitro	457,867.11	11,134.24	13,190.97	433,541.90
Store #108 - Belington	195,848.47	4,582.60	5,655.12	185,610.75
Store #109 - Glen Daniel	200,015.66	6,018.33	5,746.48	188,250.85
Store #110 - Grant Town	78,476.11	2,157.70	2,254.81	74,063.60
Store #111 - Rhodell	66,521.74	2,007.40	1,919.34	62,595.00
Store #112 - Follansbee	344,573.19	6,845.16	9,915.38	327,812.65
Store #114 - Alderson	154,207.88	4,467.88	4,425.15	145,314.85
Store #115 - Pennsboro	219,958.79	6,223.76	6,318.83	207,416.20
Store #116 - Berkeley Springs	245,736.84	4,638.57	7,088.22	234,010.05
Store #117 - Nutter Fort	407,185.99	10,738.17	11,704.27	384,743.55
Store #118 - Westover	763,471.57	19,635.18	21,909.49	721,926.90
Store #120 - Bridgeport	999,676.86	26,402.76	28,697.95	944,576.15
Store #121 - Mason	273,298.29	8,096.75	7,822.04	257,379.50
Store #122 - Chapmanville	302,202.32	8,732.64	8,661.88	284,807.80
Store #123 - White Sulphur Springs	987,044.37	23,732.71	28,238.71	935,072.95
Store #124 - Davy	49,924.65	1,501.35	1,444.50	46,978.80
Store #125 - Matoaka	114,246.22	2,824.25	3,297.32	108,124.65
Store #126 - Camden on Gauley	197,069.68	5,907.07	5,658.46	185,504.15
Store #127 - Oceana	227,107.36	6,773.28	6,525.53	213,808.55
Store #128 - Franklin	293,929.47	8,136.27	8,450.80	277,342.40
Store #129 - Wheeling	569,014.99	12,268.71	16,354.03	540,392.25
Store #130 - Summersville	549,225.14	16,102.87	15,766.02	517,356.25
Store #131 - Ravenswood	335,302.38	8,971.21	9,639.92	316,691.25
Store #132 - Mannington	168,137.19	4,685.57	4,844.07	158,607.55
Store #133 - Marlinton	456,237.10	10,683.34	13,137.76	432,416.00
Store #134 - St. Albans	1,625,016.39	45,115.63	46,735.46	1,533,165.30

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store #135 - Monongah	\$ 144,670.70	\$ 4,300.54	\$ 4,140.81	\$ 136,229.35
Store #136 - Hamlin	211,490.52	5,937.33	6,089.04	199,464.15
Store #137 - Durbin	117,114.34	3,471.90	3,356.59	110,285.85
Store #138 - Charleston	852,816.31	25,607.19	24,371.67	802,837.45
Store #139 - Star City	1,681,769.03	41,432.19	48,262.39	1,592,074.45
Store #140 - Weirton	1,012,658.72	27,565.62	28,932.85	956,160.25
Store #141 - Fairmont	519,694.26	14,311.61	14,904.10	490,478.55
Store #142 - Beckley Plaza	1,154,487.70	30,999.39	33,140.76	1,090,347.55
Store #143 - Shepherdstown	280,922.61	5,702.99	8,124.07	267,095.55
Store #144 - Gary	141,911.33	4,251.80	4,074.98	133,584.55
Store #145 - Cross Lanes	732,534.40	21,358.68	21,048.67	690,127.05
Store #146 - Parkersburg	1,870,606.16	47,518.29	53,673.97	1,769,413.90
Store #147 - Williamstown	524,689.15	15,412.83	14,985.07	494,291.25
Store #148 - Charleston	417,004.92	12,461.54	11,957.63	392,585.75
Store #149 - West Union	138,980.25	3,810.36	3,997.74	131,172.15
Store #150 - Tygart Valley Mall	733,754.68	18,149.90	21,106.33	694,498.45
Store #151 - Huntington	2,180,307.75	57,551.29	62,584.91	2,060,171.55
Store #152 - Romney	320,403.33	7,859.04	9,231.79	303,312.50
Store #160 - Masontown	143,998.79	3,852.69	4,139.20	136,006.90
Store #161 Paw Paw	39,266.76	1,102.84	1,132.92	37,031.00
Store #162 - Harper's Ferry	330,261.01	2,310.69	9,579.22	318,371.10
Store #163 - Valley Head	37,930.15	1,123.56	1,086.49	35,720.10
Store #164 - Wardensville	119,346.63	3,282.13	3,422.10	112,642.40
Store #165 - Mill Creek	91,391.00	2,661.30	2,602.05	86,127.65
Store #166 - Harmon	58,562.20	1,760.33	1,683.92	55,117.95
Store #167 - Burnsville	56,573.50	1,705.86	1,630.14	53,237.50
Store #168 - Union	130,424.71	3,916.75	3,751.61	122,756.35
Store #169 - New Cumberland	335,073.32	5,550.95	9,653.67	319,868.70
Store #170 - Hundred	94,223.71	2,283.52	2,719.24	89,220.95
Store #171 - Ridgeley	155,080.67	987.56	4,504.31	149,588.80
Store #172 - Flemington	56,050.46	1,686.05	1,617.31	52,747.10
Store #173 - Canaan Valley	170,810.18	3,270.92	4,927.31	162,611.95

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store #174 - Piedmont	\$ 39,744.86	\$ 402.04	\$ 1,153.52	\$ 38,190.30
Store #175 - Smithfield	71,594.84	1,922.53	2,064.51	67,607.80
Store #177 - Osage	80,568.21	1,790.13	2,270.63	76,507.45
Store #178 - Sabraton	457,641.41	8,630.74	13,191.62	435,819.05
	<u>\$92,861,967.03</u>	<u>\$ 2,401,711.57</u>	<u>\$ 2,668,148.31</u>	<u>\$87,792,107.15</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #1 - Putnam Village

Balance per Teays Valley National Bank	\$30,669.47
Add: Deposit in Transit	<u>1,506.94</u>
Balance per Book	<u>\$32,176.41</u>

Store #2 - Beckley

Balance per Raleigh County National Bank	\$30,244.90
Add: Deposit in Transit	<u>2,564.05</u>
Balance per Book	<u>\$32,808.95</u>

Store #3 (179) - Bradshaw

Balance per Bank of Iaeger	\$ 3,776.39
Add: Deposit in Transit	639.72
Check #4321 Recorded on Books Next Period	<u>2,100.00</u>
Balance per Book	<u>\$ 6,516.11</u>

Store #4 - Huntington

Balance per Twentieth Street Bank	\$ 73.31
Add: Erroneous Bank Charge	<u>5.00</u>
Balance per Book	<u>\$ 78.31</u>

Store #5 - Point Pleasant

Balance per Citizens National Bank of Point Pleasant	\$15,946.59
Add: Deposit in Transit	<u>2,233.60</u>
Balance per Book	<u>\$18,180.29</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #6 - Grafton

Balance per Blueville Bank of Grafton	\$ 9,810.79
Add: Deposit in Transit	1,295.84
Check #4683 Recorded on Books Next Period	<u>7,600.00</u>
Balance per Book	<u>\$18,706.63</u>

Store #7 - Parkersburg

Balance per Commercial Banking and Trust Company	\$26,191.17
Add: Deposit in Transit	3,596.54
Check #4684 Recorded on Books Next Period	<u>23,000.00</u>
Balance per Book	<u>\$52,787.71</u>

Store #8 - Moundsville

Balance per First National Bank	\$12,709.59
Add: Deposit in Transit	<u>915.65</u>
Balance per Book	<u>\$13,625.24</u>

Store #9 - Wheeling

Balance per Half Dollar Bank	\$32,867.66
Add: Deposit in Transit	<u>1,916.73</u>
Balance per Book	<u>\$34,784.39</u>

Store #10 - Elm Grove

Balance per First National Bank & Trust Company	\$22,416.54
Add: Deposit in Transit	<u>1,281.71</u>
Balance per Book	<u>\$23,698.25</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #11 - Wellsburg

Balance per Wellsburg National Bank	\$15,160.55
Add: Deposit in Transit	<u>1,074.38</u>
Balance per Book	<u>\$16,234.93</u>

Store #12 - Weirton

Balance per The Peoples Bank	\$11,315.42
Add: Deposit in Transit	<u>1,110.82</u>
Balance per Book	<u>\$12,426.24</u>

Store #13 - Kermit

Balance per Bank of Mingo	\$13,819.83
Add: Deposit in Transit	<u>820.31</u>
Balance per Book	<u>\$14,640.14</u>

Store #14 - Spencer

Balance per First National Bank	\$ 3,460.80
Add: Deposit in Transit	937.33
Check #4692 Recorded on Books Next Period	<u>3,800.00</u>
Balance per Book	<u>\$ 8,198.13</u>

Store #14 - Spencer

Balance per Traders Bank	\$ 4,699.56
Add: Check #4692 Recorded on Books Next Period	<u>2,500.00</u>
Balance per Book	<u>\$ 7,199.56</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #15 - Welch

Balance per McDowell County National Bank	\$10,363.75
Add: Deposit in Transit	1,383.72
Check #4693 Recorded in Books Next Period	<u>8,300.00</u>
Balance per Book	<u>\$20,047.47</u>

Store #17 - Princeton

Balance per Mercer County Bank	\$30,952.82
Add: Deposit in Transit	5,132.90
Check #4694 Recorded on Books Next Period	<u>24,800.00</u>
Balance per Book	<u>\$60,885.72</u>

Store #17 - Princeton

Balance per Princeton Bank and Trust Company	\$ 12.82
Balance per Book	<u>\$ 12.82</u>

Store #18 - Gilbert

Balance per Gilbert Bank and Trust	\$ 6,972.86
Add: Deposit in Transit	<u>508.05</u>
Balance per Book	<u>\$ 7,480.91</u>

Store #19 - Oak Hill

Balance per New River Banking and Trust Company	\$15,478.77
Add: Deposit in Transit	1,965.90
Check #4696 Recorded on Books Next Period	<u>14,800.00</u>
Balance per Book	<u>\$32,244.67</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #19 - Oak Hill

Balance per Merchants and Miners National Bank	\$ 4,106.23
Less: Outstanding Check (Check #3624)	<u>4,100.00</u>
Balance per Book	<u><u>\$ 6.23</u></u>

Store #20 - Logan

Balance per Logan Bank and Trust Company	\$35,126.57
Add: Deposit in Transit	<u>2,507.77</u>
Balance per Book	<u><u>\$37,634.34</u></u>

Store #21 - Charles Town

Balance per Bank of Charles Town	\$38,142.84
Add: Deposit in Transit	<u>2,285.35</u>
Balance per Book	<u><u>\$40,428.19</u></u>

Store #22 (180) - Keyser

Balance per National Bank of Keyser	\$ 3,540.29
Add: Deposit in Transit	<u>205.46</u>
Balance per Book	<u><u>\$ 3,745.75</u></u>

Store #23 - Martinsburg

Balance per Merchants and Farmers Bank	\$22,543.54
Add: Deposit in Transit	<u>1,839.72</u>
Balance per Book	<u><u>\$24,383.26</u></u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #24 - Williamson

Balance per First National Bank	\$ 5,175.26
Less: Bank Errors	<u>5,108.15</u>
Balance per Book	<u>\$ 67.11</u>

Store #25 - Philippi

Balance per First National Bank	\$ 4,788.36
Add: Deposit in Transit	605.27
Check #4700 Recorded on Books Next Period	<u>4,300.00</u>
Balance per Book	<u>\$ 9,693.63</u>

Store #26 - Elkins

Balance per Citizens National Bank	\$10,386.00
Add: Deposit in Transit	986.93
Check #4701 Recorded on Books Next Period	<u>7,200.00</u>
Balance per Book	<u>\$18,572.93</u>

Store #27 - Weston

Balance per Stonewall National Bank	\$21,745.56
Add: Deposit in Transit	<u>1,586.14</u>
Balance per Book	<u>\$23,331.70</u>

Store #28 - Clarksburg

Balance per The Lowndes Bank	\$ 74.24
Add: Check #4703 Recorded on Books Next Period	<u>5,700.00</u>
Balance per Book	<u>\$ 5,774.24</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #29 - Huntington

Balance per Security Bank of Huntington	\$41,458.27
Add: Deposit in Transit	<u>2,515.25</u>
Balance per Book	<u><u>\$43,973.52</u></u>

Store #30 - Hinton

Balance per The National Bank of Summers	\$ 6,902.57
Add: Deposit in Transit	1,796.56
Check #4705 Recorded on Books Next Period	<u>6,100.00</u>
Balance per Book	<u><u>\$14,799.13</u></u>

Store #31 - Cameron

Balance per First National Bank of Cameron	\$ 4,099.94
Add: Deposit in Transit	<u>284.58</u>
Balance per Book	<u><u>\$ 4,384.52</u></u>

Store #32 - South Charleston

Balance per Chemical Bank and Trust Company	\$ 15.50
Balance per Book	<u><u>\$ 15.50</u></u>

Store #33 - Beckley

Balance per Beckley National Bank	\$ 7.41
Balance per Book	<u><u>\$ 7.41</u></u>

Store #34 - Fairmont

Balance per City National Bank	\$ 47.00
Balance per Book	<u><u>\$ 47.00</u></u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #35 - Rainelle

Balance per Western Greenbrier National Bank	\$11,239.19
Add: Deposit in Transit	<u>1,341.05</u>
Balance per Book	<u>\$12,580.24</u>

Store #36 - Montgomery

Balance per Montgomery National Bank	\$18,136.69
Add: Deposit in Transit	<u>706.07</u>
Balance per Book	<u>\$18,842.76</u>

Store #37 - New Martinsville

Balance per First National Bank of New Martinsville	\$26,364.56
Add: Deposit in Transit	<u>1,778.32</u>
Balance per Book	<u>\$28,142.88</u>

Store #38 - Huntington

Balance per Heritage National Bank	\$53,770.02
Add: Deposit in Transit	<u>6,113.95</u>
Balance per Book	<u>\$59,883.97</u>

Store #38 - Huntington

Balance per Guaranty National Bank	\$ -0-
Balance per Book	<u>\$ -0-</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #39 - Keystone

Balance per First National Bank	\$ 2,680.34
Add: Deposit in Transit	576.30
Check #4710 Recorded on Books Next Period	<u>2,500.00</u>
Balance per Book	<u>\$ 5,756.64</u>

Store #40 - Charleston

Balance per City National Bank	\$63,143.07
Add: Deposit in Transit	<u>4,392.30</u>
Balance per Book	<u>\$67,535.37</u>

Store #41 - Morgantown

Balance per First National Bank	\$ 6,722.30
Add: Deposit in Transit	<u>6,376.53</u>
Balance per Book	<u>\$13,098.83</u>

Store #42 - Quinwood

Balance per First State Bank and Trust	\$ 96.39
Add: Deposit in Transit	<u>1,700.02</u>
Balance per Book	<u>\$ 1,796.41</u>

Store #43 - Ripley

Balance per First National Bank	\$14,771.15
Add: Deposit in Transit	<u>1,360.75</u>
Balance per Book	<u>\$16,131.90</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #44 - Charleston

Balance per Kanawha Valley Bank	\$ 14.61
Add: Deposit in Transit	<u>2,382.18</u>
Balance per Book	<u>\$ 2,396.79</u>

Store #45 - Richwood

Balance per Cherry River National Bank	\$ 4,705.23
Add: Deposit in Transit	490.18
Check #4713 Recorded on Books Next Period	<u>4,200.00</u>
Balance per Book	<u>\$ 9,395.41</u>

Store #46 - Wheeling

Balance per Security National Bank and Trust Company	\$17,915.91
Add: Deposit in Transit	<u>1,385.72</u>
Balance per Book	<u>\$19,301.63</u>

Store #46 - Wheeling

Balance per Wheeling Dollar Bank	<u>\$ -0-</u>
Balance per Book	<u>\$ -0-</u>

Store #47 - Mullens

Balance per The Peoples Bank	\$11,270.14
Add: Deposit in Transit	<u>460.45</u>
Balance per Book	<u>\$11,730.59</u>

Store #48 - War

Balance per The Bank of War	\$ 3,839.56
Add: Deposit in Transit	376.79
Check #4716 Recorded on Books Next Period	<u>1,600.00</u>
Balance per Book	<u>\$ 5,816.35</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #49 - Webster Springs

Balance per Webster Springs National Bank	\$ 4,425.06
Add: Deposit in Transit	512.88
Check #4717 Recorded on Books Next Period	<u>3,200.00</u>
Balance per Book	<u>\$ 8,137.94</u>

Store #50 - Kingwood

Balance per Albright National Bank	\$17,533.25
Add: Deposit in Transit	<u>934.27</u>
Balance per Book	<u>\$18,467.52</u>

Store #51 - Thomas

Balance per Miners and Merchants Bank	\$ 2,425.18
Add: Deposit in Transit	429.33
Check #4719 Recorded on Books Next Period	<u>2,200.00</u>
Balance per Book	<u>\$ 5,054.51</u>

Store #52 - Glenville

Balance per Kanawha Union Bank	\$ 5,926.05
Add: Deposit in Transit	491.94
Check #4720 Recorded on Books Next Period	<u>3,400.00</u>
Balance per Book	<u>\$ 9,817.99</u>

Store #53 - Shinnston

Balance per Bank of Shinnston	\$13,539.27
Add: Deposit in Transit	<u>640.06</u>
Balance per Book	<u>\$14,179.33</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #54 - Mount Hope

Balance per Bank of Mount Hope	\$ 4,207.73
Add: Deposit in Transit	402.74
Check #4722 Recorded on Books Next Period	<u>2,100.00</u>
Balance per Book	<u>\$ 6,710.47</u>

Store #55 - Lewisburg

Balance per Greenbrier Valley Bank	\$ 46.33
Balance per Book	<u>\$ 46.33</u>

Store #56 - Man

Balance per The Bank of Man	\$10,680.84
Add: Deposit in Transit	<u>640.92</u>
Balance per Book	<u>\$11,321.76</u>

Store #57 - Sutton

Balance per Home National Bank	\$ 8,794.55
Add: Deposit in Transit	<u>457.26</u>
Balance per Book	<u>\$ 9,251.81</u>

Store #58 - Whitesville

Balance per Whitesville State Bank	\$ 6,828.37
Add: Deposit in Transit	<u>480.67</u>
Balance per Book	<u>\$ 7,309.04</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #59 - Madison

Balance per The Bank of Danville	\$18,209.70
Add: Deposit in Transit	1,412.45
Less: Bank Error	<u>9.58</u>
Balance per Book	<u>\$19,612.57</u>

Store #60 - Cedar Grove

Balance per First National Bank of Belle	\$ 36.19
Add: Bank Service Charge	<u>3.30</u>
Balance per Book	<u>\$ 39.49</u>

Store #61 - Charleston

Balance per The Charleston National Bank	\$43,794.23
Add: Deposit in Transit	4,505.72
Check #4727 Recorded on Books Next Period	<u>21,800.00</u>
Balance per Book	<u>\$70,099.95</u>

Store #62 - Ronceverte

Balance per The First National Bank	\$ 2,081.74
Add: Check #4728 Recorded on Books Next Period	<u>2,300.00</u>
Balance per Book	<u>\$ 4,381.74</u>

Store #62 - Ronceverte

Balance per The Ronceverte National Bank	\$ 2,553.38
Add: Deposit in Transit	515.48
Check #4729 Recorded on Books Next Period	<u>1,500.00</u>
Balance per Book	<u>\$ 4,568.86</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #63 - Elizabeth

Balance per Wirt County Bank	\$ 3,405.13
Add: Deposit in Transit	<u>227.57</u>
Balance per Book	<u>\$ 3,632.70</u>

Store #64 - Buckhannon

Balance per The Central National Bank	\$16,933.81
Add: Deposit in Transit	1,588.54
Check #4731 Recorded on Books Next Period	<u>13,300.00</u>
Balance per Book	<u>\$31,822.35</u>

Store #65 - White Sulphur Springs

Balance per Bank of White Sulphur Springs	\$ 9,643.25
Add: Deposit in Transit	1,122.38
Check #4732 Recorded on Books Next Period	<u>9,200.00</u>
Balance per Book	<u>\$19,965.63</u>

Store #66 - Charleston

Balance per Bank of West Virginia	\$ 3.89
Balance per Book	<u>\$ 3.89</u>

Store #67 - Ansted

Balance per National Bank of Ansted	\$ 2,584.41
Add: Deposit in Transit	192.96
Check #4733 Recorded on Books Next Period	<u>1,500.00</u>
Balance per Book	<u>\$ 4,277.37</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #68 - Chelyan

Balance per First National Bank of Belle	\$ 12.85
Balance per Book	<u>\$ 12.85</u>

Store #69 - Iaeger

Balance per Bank of Iaeger	\$ 4,053.09
Add: Deposit in Transit	573.11
Check #4734 Recorded on Books Next Period	<u>2,900.00</u>
Balance per Book	<u>\$ 7,526.20</u>

Store #70 - Chester

Balance per The First National Bank	\$20,407.91
Add: Deposit in Transit	<u>1,190.64</u>
Balance per Book	<u>\$21,598.55</u>

Store #71 - Northfork

Balance per The First Clark Bank	\$ 5,745.14
Add: Deposit in Transit	684.23
Check #4736 Recorded on Books Next Period	<u>5,100.00</u>
Balance per Book	<u>\$11,529.37</u>

Store #72 - Benwood

Balance per Bank of McMechen	\$ 6,548.32
Add: Deposit in Transit	<u>278.17</u>
Balance per Book	<u>\$ 6,826.49</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #73 (#182) - Anawalt

Balance per The First Clark Bank	\$ 1,569.29
Add: Deposit in Transit	<u>1,621.88</u>
Balance per Book	<u>\$ 3,191.17</u>

Store #74 - Parkersburg

Balance per Mountain State Bank	\$17,537.48
Add: Deposit in Transit	2,388.10
Check #4738 Recorded on Books Next Period	<u>15,900.00</u>
Balance per Book	<u>\$35,825.58</u>

Store #75 - Sistersville

Balance per Union National Bank	\$ 4,739.84
Balance per Book	<u>\$ 4,739.84</u>

Store #75 - Sistersville

Balance per First Tyler Bank and Trust Company	\$ 4,187.36
Add: Deposit in Transit	<u>448.59</u>
Balance per Book	<u>\$ 4,635.95</u>

Store #76 - Moorefield

Balance per South Branch Valley National Bank	\$ 8,178.83
Add: Deposit in Transit	<u>836.42</u>
Balance per Book	<u>\$ 9,015.25</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #77 - Gauley Bridge

Balance per Gauley National Bank	\$ 3,406.77
Add: Deposit in Transit	262.04
Check #4742 Recorded on Books Next Period	<u>2,700.00</u>
Balance per Book	<u>\$ 6,368.81</u>

Store #78 - Ceredo

Balance per First National Bank of Ceredo	\$ 382.48
Less: Bank Errors	<u>345.62</u>
Balance per Book	<u>\$ 36.86</u>

Store #79 - Salem

Balance per The First National Bank	\$ 3,188.57
Add: Deposit in Transit	320.96
Check #4743 Recorded on Books Next Period	<u>3,300.00</u>
Balance per Book	<u>\$ 6,809.53</u>

Store #80 - Matewan

Balance per Matewan National Bank	\$ 8,416.53
Add: Deposit in Transit	764.46
Check #4744 Recorded on Books Next Period	<u>4,100.00</u>
Balance per Book	<u>\$13,280.99</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #81 - Clarksburg

Balance per Oak Mound Bank	\$10,002.22
Add: Deposit in Transit	1,136.27
Check #4745 Recorded on Books Next Period	<u>9,100.00</u>
Balance per Book	<u>\$20,238.49</u>

Store #81 - Clarksburg

Balance per Union National Bank	<u>\$ -0-</u>
Balance per Book	<u>\$ -0-</u>

Store #82 - Parsons

Balance per Tucker County Bank	\$ 4,424.40
Add: Deposit in Transit	361.36
Check #4746 Recorded on Books Next Period	<u>800.00</u>
Balance per Book	<u>\$ 5,585.76</u>

Store #83 - Terra Alta

Balance per Terra Alta Bank	\$ 3,071.62
Add: Deposit in Transit	183.16
Check #4747 Recorded on Books Next Period	<u>1,100.00</u>
Balance per Book	<u>\$ 4,354.78</u>

Store #84 - Moundsville

Balance per Mercantile Banking and Trust Company	\$29,548.57
Add: Deposit in Transit	<u>2,132.82</u>
Balance per Book	<u>\$31,681.39</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #85 - Delbarton

Balance per Matewan National Bank	\$ 3,097.73
Add: Deposit in Transit	556.06
Check #4749 Recorded on Books Next Period	<u>1,900.00</u>
Balance per Book	<u>\$ 5,553.79</u>

Store #86 - Clay

Balance per Clay County National Bank	\$ 4,579.12
Add: Deposit in Transit	980.00
Check #4750 Recorded on Books Next Period	<u>2,200.00</u>
Balance per Book	<u>\$ 7,759.12</u>

Store #87 - Rivesville

Balance per Community Bank and Trust Company	\$ -0-
Balance per Book	<u>\$ -0-</u>

Store #88 - Bluefield

Balance per First National Bank	\$ -0-
Balance per Book	<u>\$ -0-</u>

Store #16 (#88) - Bluefield

Balance per Flat Top National Bank	\$38,354.81
Add: Deposit in Transit	3,987.59
Check #4751 Recorded on Books Next Period	<u>29,100.00</u>
Balance per Book	<u>\$71,442.40</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #89 - Clendenin

Balance per Farmers and Citizens State Bank	\$ 6,759.79
Add: Deposit in Transit	762.70
Check #4752 Recorded on Books Next Period	<u>5,400.00</u>
Balance per Book	<u>\$12,922.49</u>

Store #90 - St. Mary's

Balance per First National Bank	\$ 4,927.47
Add: Deposit in Transit	454.44
Check #4753 Recorded on Books Next Period	<u>3,600.00</u>
Balance per Book	<u>\$ 8,981.91</u>

Store #91 - Fayetteville

Balance per Fayette County National Bank	\$ 4,697.83
Add: Deposit in Transit	1,209.64
Check #4754 Recorded on Books Next Period	<u>4,600.00</u>
Balance per Book	<u>\$10,507.47</u>

Store #92 - Farmington

Balance per First Exchange Bank	\$ 1,463.40
Add: Deposit in Transit	1,933.80
Check #4755 Recorded on Books Next Period	<u>2,800.00</u>
Balance per Book	<u>\$ 6,197.20</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #93 - Dunbar

Balance per Community Banking and Savings Company	<u>\$12,657.27</u>
Balance per Book	<u>\$12,657.27</u>

Store #93 - Dunbar

Balance per Bank of Dunbar	\$ 7,421.91
Add: Deposit in Transit	1,375.98
Check #4757 Recorded on Books Next Period	<u>4,000.00</u>
Balance per Book	<u>\$12,797.89</u>

Store #94 - Weirton Heights

Balance per First National Bank of Weirton	\$42,499.27
Add: Deposits in Transit	<u>3,420.44</u>
Balance per Book	<u>\$45,919.71</u>

Store #95 - Omar

Balance per National Bank of Logan	\$ 2,393.11
Add: Deposit in Transit	1,289.69
Check #4759 Recorded on Books Next Period	<u>3,300.00</u>
Balance per Book	<u>\$ 6,982.80</u>

Store #96 - Wheeling

Balance per Bank of Wheeling	\$23,363.15
Add: Deposit in Transit	<u>1,269.09</u>
Balance per Book	<u>\$24,632.24</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #97 - Martinsburg

Balance per Citizens National Bank	\$33,932.25
Add: Deposit in Transit	<u>2,692.18</u>
Balance per Book	<u>\$36,624.43</u>

Store #98 - Marmet

Balance per First National Bank of Belle	\$11,253.13
Add: Deposit in Transit	<u>817.88</u>
Balance per Book	<u>\$12,071.01</u>

Store #99 - Sophia

Balance per Gulf National Bank	\$10,184.10
Add: Deposit in Transit	<u>654.75</u>
Balance per Book	<u>\$10,838.85</u>

Store #100 - Fairmont

Balance per Community Bank and Trust	\$21,818.40
Add: Deposit in Transit	<u>2,870.44</u>
Check #4764 Recorded on Books Next Period	<u>21,500.00</u>
Balance per Book	<u>\$46,188.84</u>

Store #101 - Gassaway

Balance per Bank of Gassaway	\$ 2,577.39
Add: Deposit in Transit	<u>177.39</u>
Check #4765 Recorded on Books Next Period	<u>1,800.00</u>
Balance per Book	<u>\$ 4,554.78</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #103 - Huntington

Balance per The First National Bank	\$12,942.27
Add: Deposit in Transit	1,187.90
Check #4766 Recorded on Books Next Period	<u>13,300.00</u>
Balance per Book	<u>\$27,430.17</u>

Store #104 - Pineville

Balance per The Castle Rock Bank	\$ 8,751.30
Add: Deposit in Transit	<u>941.18</u>
Balance per Book	<u>\$ 9,692.48</u>

Store #105 - Smithers

Balance per The Merchants National Bank	\$ 19.08
Add: Deposit in Transit	<u>2,729.07</u>
Balance per Book	<u>\$ 2,748.15</u>

Store #106 - Wheeling

Balance per First National Bank and Trust Company	\$58,291.05
Add: Deposit in Transit	<u>3,272.93</u>
Balance per Book	<u>\$61,563.98</u>

Store #107 - Nitro

Balance per Bank of Nitro	\$ 8,420.31
Add: Deposit in Transit	646.24
Check #4769 Recorded on Books Next Period	<u>6,800.00</u>
Balance per Book	<u>\$15,866.55</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #108 - Belington

Balance per Belington Bank	\$ 2,829.46
Add: Deposit in Transit	623.17
Check #4770 Recorded on Books Next Period	<u>3,000.00</u>
Balance per Book	<u>\$ 6,452.63</u>

Store #109 - Glen Daniel

Balance per First National Bank	\$ 5,966.58
Add: Deposit in Transit	878.14
Check #4771 Recorded on Books Next Period	<u>3,000.00</u>
Balance per Book	<u>\$ 9,844.72</u>

Store #110 - Grant Town

Balance per City National Bank	\$ 3,207.43
Add: Deposit in Transit	315.68
Check #4772 Recorded on Books Next Period	<u>1,000.00</u>
Balance per Book	<u>\$ 4,523.11</u>

Store #111 - Rhodell

Balance per The Peoples Bank	\$ 2,601.93
Add: Deposit in Transit	<u>498.53</u>
Balance per Book	<u>\$ 3,100.46</u>

Store #112 - Follansbee

Balance per Citizens National Bank	\$11,752.31
Add: Deposit in Transit	<u>638.07</u>
Balance per Book	<u>\$12,390.38</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #114 - Alderson

Balance per First National Bank	\$ 1,943.90
Add: Deposit in Transit	882.01
Check #4775 Recorded on Books Next Period	<u>2,900.00</u>
Balance per Book	<u>\$ 5,725.91</u>

Store #115 - Pennsboro

Balance per The Community Bank	\$ 54.24
Add: Deposit in Transit	<u>1,347.84</u>
Balance per Book	<u>\$ 1,402.08</u>

Store #116 - Berkeley Springs

Balance per Citizens National Bank	\$ 7,886.07
Add: Deposit in Transit	<u>579.81</u>
Balance per Book	<u>\$ 8,465.88</u>

Store #117 - Nutter Fork

Balance per The Empire National Bank	\$12,503.31
Add: Deposit in Transit	<u>794.35</u>
Balance per Book	<u>\$13,297.66</u>

Store #120 - Bridgeport

Balance per Bridgeport Bank	\$19,361.58
Add: Deposit in Transit	2,718.79
Check #4777 Recorded on Books Next Period	<u>19,200.00</u>
Balance per Book	<u>\$41,280.37</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #121 - Mason

Balance per Mason County Bank	\$ 3,461.90
Add: Deposit in Transit	1,008.65
Check #4778 Recorded on Books Next Period	<u>2,800.00</u>
Balance per Book	<u>\$ 7,270.55</u>

Store #122 - Chapmanville

Balance per Bank of Chapmanville	\$ 6,787.59
Add: Deposit in Transit	<u>4,559.77</u>
Balance per Book	<u>\$11,347.36</u>

Store #123 - White Sulphur Springs

Balance per Bank of White Sulphur Springs	\$16,017.32
Add: Deposit in Transit	1,742.53
Check #4779 Recorded on Books Next Period	<u>11,200.00</u>
Balance per Book	<u>\$28,959.85</u>

Store #124 - Davy

Balance per McDowell County National Bank	\$ 96.16
Add: Check #4780 Recorded on Books Next Period	<u>1,500.00</u>
Balance per Book	<u>\$ 1,596.16</u>

Store #125 - Matoaka

Balance per Princeton Bank and Trust	\$ -0-
Balance per Book	<u>\$ -0-</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #126 - Camden-on-Gauley

Balance per Webster Springs National Bank	\$ 3,297.85
Add: Deposit in Transit	1,495.55
Check #4781 Recorded on Books Next Period	<u>3,100.00</u>
Balance per Book	<u>\$ 7,893.40</u>

Store #127 - Oceana

Balance per Bank of Oceana	\$ 7,613.76
Add: Deposit in Transit	<u>540.87</u>
Balance per Book	<u>\$ 8,154.63</u>

Store #128 - Franklin

Balance per Pendleton County Bank	\$ 4,372.39
Add: Deposit in Transit	538.08
Check #4783 Recorded on Books Next Period	<u>4,400.00</u>
Balance per Book	<u>\$ 9,310.47</u>

Store #129 - Wheeling

Balance per First West Virginia Bank	\$15,301.62
Add: Deposit in Transit	<u>532.32</u>
Balance per Book	<u>\$15,833.94</u>

Store #130 - Summersville

Balance per Farmers and Merchants Bank	\$12,219.45
Add: Deposit in Transit	1,779.75
Check #4785 Recorded on Books Next Period	<u>8,400.00</u>
Balance per Book	<u>\$22,399.20</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #131 - Ravenswood

Balance per Jackson County Bank	\$ 5,777.93
Add: Deposit in Transit	868.01
Check #4786 Recorded on Books Next Period	<u>6,100.00</u>
Balance per Book	<u>\$12,745.94</u>

Store #132 - Mannington

Balance per First Exchange Bank	\$ 20.14
Add: Deposit in Transit	<u>1,308.13</u>
Balance per Book	<u>\$ 1,328.27</u>

Store #133 - Marlinton

Balance per Bank of Marlinton	\$ 6,619.38
Add: Deposit in Transit	959.44
Check #4787 Recorded on Books Next Period	<u>6,600.00</u>
Balance per Book	<u>\$14,178.82</u>

Store #134 - St. Albans

Balance per Citizens National Bank	\$57,565.36
Add: Deposit in Transit	<u>3,514.91</u>
Balance per Book	<u>\$61,080.27</u>

Store #135 - Monongah

Balance per National Bank of Monongah	\$ 3,878.89
Add: Deposit in Transit	<u>338.76</u>
Balance per Book	<u>\$ 4,217.65</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #136 - Hamlin

Balance per Lincoln National Bank	\$ 6,387.41
Add: Deposit in Transit	<u>421.26</u>
Balance per Book	<u>\$ 6,808.67</u>

Store #137 - Durbin

Balance per First National Bank	\$ 1,851.29
Add: Deposit in Transit	934.92
Check #4791 Recorded on Books Next Period	<u>1,900.00</u>
Balance per Book	<u>\$ 4,686.21</u>

Store #138 - Charleston

Balance per Kanawha Banking and Trust Company	\$13,481.81
Add: Check #4792 Recorded on Books Next Period	14,300.00
N.S.F. Charge (Bank Error)	<u>32.00</u>
Balance per Book	<u>\$27,813.81</u>

Store #139 - Star City

Balance per Suncrest National Bank	\$30,411.44
Add: Deposit in Transit	4,182.27
Check #4793 Recorded on Books Next Period	<u>20,500.00</u>
Balance per Book	<u>\$55,093.71</u>

Store #140 - Weirton

Balance per The Citizens Bank	\$28,293.16
Add: Deposit in Transit	<u>1,648.54</u>
Balance per Book	<u>\$29,941.70</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #141 - Fairmont

Balance per Community Bank and Trust	\$ 8,410.62
Add: Deposit in Transit	999.84
Check #4795 Recorded on Books Next Period	<u>10,000.00</u>
Balance per Book	<u>\$19,410.46</u>

Store #142 - Beckley

Balance per Cardinal State Bank	\$44,095.54
Add: Deposit in Transit	<u>3,060.04</u>
Balance per Book	<u>\$47,155.58</u>

Store #143 - Shepardstown

Balance per Jefferson Security Bank	\$ 8,773.65
Add: Deposit in Transit	<u>333.66</u>
Balance per Book	<u>\$ 9,107.31</u>

Store #144 - Gary

Balance per McDowell County National Bank	\$ 3,155.45
Add: Deposit in Transit	464.49
Check #4798 Recorded on Books Next Period	<u>1,400.00</u>
Balance per Book	<u>\$ 5,019.94</u>

Store #145 - Cross Lanes

Balance per Bank of Cross Lanes	\$23,693.21
Add: Deposit in Transit	<u>1,460.78</u>
Balance per Book	<u>\$25,153.99</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #146 - Parkersburg

Balance per Parkersburg National Bank	\$30,716.27
Add: Deposit in Transit	3,953.40
Check #4800 Recorded on Books Next Period	<u>34,500.00</u>
Balance per Book	<u>\$69,169.67</u>

Store #147 - Williamstown

Balance per Williamstown National Bank	\$10,000.47
Add: Deposit in Transit	<u>486.52</u>
Balance per Book	<u>\$10,486.99</u>

Store #148 - Charleston

Balance per National Bank of Commerce	\$ 6,017.00
Add: Deposit in Transit	1,051.11
Check #4802 Recorded on Books Next Period	<u>6,700.00</u>
Balance per Book	<u>\$13,768.11</u>

Store #149 - West Union

Balance per West Union Bank	\$ 1,921.55
Add: Deposit in Transit	312.51
Check #4803 Recorded on Books Next Period	<u>2,700.00</u>
Balance per Book	<u>\$ 4,934.06</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #150 - Elkins

Balance per Davis Trust Company	\$ 9,709.00
Add: Deposit in Transit	2,576.04
Check #4804 Recorded on Books Next Period	<u>9,900.00</u>
Balance per Book	<u>\$22,185.04</u>

Store #151 - Huntington

Balance per The Guaranty National Bank	\$31,938.09
Add: Deposit in Transit	4,414.12
Check #4805 Recorded on Books Next Period	<u>38,100.00</u>
Balance per Book	<u>\$74,452.21</u>

Store #152 - Romney

Balance per The Bank of Romney	\$11,062.21
Add: Deposit in Transit	<u>484.39</u>
Balance per Book	<u>\$11,546.60</u>

Store #160 - Mason Town

Balance per Albright National Bank	\$ 2,925.26
Add: Deposit in Transit	2,397.37
Check #4807 Recorded on Books Next Period	<u>2,300.00</u>
Balance per Book	<u>\$ 7,622.63</u>

Store #161 - Paw Paw

Balance per Citizens National Bank	\$ 3,010.71
Add: Deposit in Transit	<u>297.71</u>
Balance per Book	<u>\$ 3,308.42</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #162 - Harper's Ferry

Balance per Blakeley Bank and Trust Company	\$11,397.64
Add: Deposit in Transit	<u>283.27</u>
Balance per Book	<u>\$11,680.91</u>

Store #163 - Valley Head

Balance per Bank of Mill Creek	\$ 979.85
Add: Deposit in Transit	<u>764.67</u>
Balance per Book	<u>\$ 1,744.52</u>

Store #164 - Wardensville

Balance per Capon Valley Bank	\$ 3,826.76
Add: Deposit in Transit	<u>238.47</u>
Balance per Book	<u>\$ 4,065.23</u>

Store #165 - Mill Creek

Balance per Bank of Mill Creek	\$ 2,088.60
Add: Deposit in Transit	1,189.42
Check #4811 Recorded on Books Next Period	<u>1,400.00</u>
Balance per Book	<u>\$ 4,678.02</u>

Store #166 - Harman

Balance per The Stockman's Bank of Harman	\$ 790.99
Add: Deposit in Transit	113.71
Check #4812 Recorded on Books Next Period	<u>1,200.00</u>
Balance per Book	<u>\$ 2,104.70</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #167 - Burnsville

Balance per Bank of Gassaway	\$ 1,416.68
Add: Deposit in Transit	541.32
Check #4813 Recorded on Books Next Period	<u>800.00</u>
Balance per Book	<u>\$ 2,758.00</u>

Store #168 - Union

Balance per The Bank of Monroe	\$ 1,884.56
Add: Deposit in Transit	342.83
Check #4814 Recorded on Books Next Period	<u>1,900.00</u>
Balance per Book	<u>\$ 4,127.39</u>

Store #169 - New Cumberland

Balance per Bank of Weirton	\$14,921.43
Add: Deposit in Transit	<u>575.71</u>
Balance per Book	<u>\$15,497.14</u>

Store #170 - Hundred

Balance per Bank of Hundred	\$ 2,965.63
Add: Deposit in Transit	<u>481.56</u>
Balance per Book	<u>\$ 3,447.19</u>

Store #171 - Ridgeley

Balance per City National Bank	\$ 5,148.63
Add: Deposit in Transit	<u>3,664.58</u>
Balance per Book	<u>\$ 8,813.21</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #172 - Flemington

Balance per The Bridgeport Bank	\$ 725.18
Add: Deposit in Transit	882.21
Check #4817 Recorded on Books Next Period	<u>800.00</u>
Balance per Book	<u>\$ 2,407.39</u>

Store #173 - Canaan Valley

Balance per The National Bank of Davis	\$ 5,293.13
Add: Deposit in Transit	522.02
Check #4818 Recorded on Books Next Period	<u>1,900.00</u>
Balance per Book	<u>\$ 7,715.15</u>

Store #174 - Piedmont

Balance per The First National Bank of Piedmont	\$ 1,452.31
Add: Deposit in Transit	<u>35.84</u>
Balance per Book	<u>\$ 1,488.15</u>

Store #175 - Smithfield

Balance per The Empire National Bank	\$ -0-
Balance per Book	<u>\$ -0-</u>

Store #177 - Osage

Balance per The Westover Bank	\$ 96.91
Add: Deposit in Transit	<u>3,233.06</u>
Balance per Book	<u>\$ 3,329.97</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

BANK RECONCILIATIONS

JUNE 30, 1982

Store #178 - Sabraton

Balance per The Central National Bank	\$14,939.69
Add: Deposit in Transit	1,234.51
Check #4820 Recorded on Books Next Period	<u>8,300.00</u>
Balance per Book	<u>\$24,474.20</u>

Store #181 - Petersburg

Balance per Grant County Bank	\$ 8,490.90
Add: Deposit in Transit	<u>791.91</u>
Balance per Book	<u>\$ 9,282.81</u>

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

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

Given under my hand this 13th day of April
1983.

Encil Bailey

Encil Bailey, Legislative Auditor

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