

STATE OF WEST VIRGINIA
AUDIT REPORT
OF

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER
FOR THE PERIOD
JULY 1, 1982 - JUNE 30, 1983



OFFICE OF LEGISLATIVE AUDITOR
CAPITOL BUILDING
CHARLESTON 5, WEST VIRGINIA

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

FOR THE PERIOD

JULY 1, 1982 - JUNE 30, 1983

West Virginia



LEGISLATIVE AUDITOR

CHARLESTON

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

Sir:

In compliance with your instructions and the provisions of the West Virginia Code, Chapter 60, Article 2, Section 21, as amended, we have examined the accounts of the West Virginia Alcohol Beverage Control Commissioner.

Our examination covers the period July 1, 1982 through June 30, 1983. The results of the examination are set forth on the following pages of this report.

Respectfully submitted,

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

Theodford 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 December 21, 1984 with the Commissioner and the Assistant Commissioner 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The 21st Amendment of 1933 repealed national prohibition and gave each state the right to make and enforce its own laws governing alcoholic beverages.

In 1934 the people of West Virginia repealed an amendment to the State's constitution which, since July 1, 1914, had made absolute prohibition a part of their law.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, 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 the West Virginia Liquor Control Commissioner and transferred to him all powers and authority vested in the former Commission.

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 beverages 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

Commissioner

Norwood Bentley July 1, 1982 - June 30, 1983

Assistant Commissioner

Thomas Winner July 1, 1982 - June 30, 1983

Administrative Assistant

Mary Jane Kendall July 1, 1982 - June 30, 1983

Director, Warehouse Division

Warren Casto July 1, 1982 - June 30, 1983

Director, Merchandising Division

Judith Gibson July 1, 1982 - June 30, 1983

Director, Stores Division

L. Wayne Donahue July 1, 1982 - June 30, 1983

Director, Enforcement Division

Richard Lamb July 1, 1982 - June 30, 1983

Accounting Director

Patricia Holtsclaw July 1, 1982 - June 30, 1983

Auditing Supervisor

Eula Litton July 1, 1982 - June 30, 1983

Personnel Officer

Lynn Schillings July 1, 1982 - June 30, 1983

Procurement Officer

Kay Campbell July 1, 1982 - June 30, 1983

Communications

William James July 1, 1982 - June 30, 1983

Director of Inventory

Carl E. White July 1, 1982 - June 30, 1983

Internal Auditor

Gary R. Marks July 1, 1982 - June 30, 1983

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER
SUMMARY OF FINDINGS, RECOMMENDATIONS AND RESPONSES

AREAS OF NONCOMPLIANCE

Deposits to State Treasury

1. During our test of compliance, we noted the agency did not comply with Chapter 12, Article 2, Section 2 of the West Virginia Code.

We recommend the agency comply with Chapter 12, Article 2, Section 2 of the West Virginia Code.

We are implementing this recommendation. (See pages 13-14.)

Compensatory Time

2. The agency's policy and procedures for compensatory time states in I(n) that "...accumulated compensatory time not used at the time of separation from employment will be paid at the employee's regular rate of pay,..." Two employees were paid for their compensatory time without being separated from the employment.

We recommend the agency follow its policies and procedures for compensatory time.

We are implementing this recommendation. (See page 14.)

Overtime

3. An employee was compensated for two hours of overtime at a greater rate than the rate he was earning when the overtime was incurred.

We recommend the West Virginia Alcohol Beverage Control Commissioner follow its policies and procedures for overtime which states, "All

employees who are eligible for overtime pay will receive overtime pay at a rate equivalent to one and one-half times the rate of regular pay for hours worked in excess of 40 hours in a regular work week."

We are implementing this recommendation. (See pages 14-15.)

Travel - Other Costs

4. A former employee exceeded the allowance for baggage charges on four occasions which is 5% of the daily room rate permitted by the Governor's Travel Regulations.

We recommend travel expense sheets be examined more carefully before submitted for payment and that all levels of employment comply with the Governor's Travel Regulations.

We are implementing this recommendation. (See page 15.)

Sick Leave

5. From the results of our examination it appears there could be abuse of sick leave.

We recommend the West Virginia Alcohol Beverage Control Commissioner check its sick leave records more carefully for abuse and if it determines that an employee may be abusing his or her sick leave the office apply rule 16.05 of the Civil Service Regulations.

We are implementing this recommendation. (See page 16.)

Disposal of Records

6. The West Virginia Alcohol Beverage Control Commissioner retains cash register tapes from stores for three months and then the source documents are destroyed.

We recommend the agency comply with Chapter 5, Article 8, Section 17 of the Public Records Management and Preservation Act.

We will comply with the Code requirements. (See pages 16-17.)

Special Sales

7. A non-coded item, the Elvis Presley Commemorative bottles, which was not regularly listed and available for retail sales was being sold individually rather than in case lots. The West Virginia Alcohol Beverage Control Commissioner's policy on special sales is that sales be made in case lots only.

We recommend the agency follow its special sales policy.

We are implementing this recommendation. (See page 17.)

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

Deposits to the State Treasury

8. Store #43 - Ripley held money for a significant period of time before the money was deposited.

We recommend the agency strictly follow its Policy Directive - Procedures for Internal Control of Bank Deposits.

We are implementing this recommendation. (See pages 19-20.)

Cash Collection Point - Statistical Reports

9. The statistical report collection point did not enter all billings in the statistical report subsidiary ledger. Also, there was no systematic way of filing source documents at this collection point.

We recommend the collection point periodically reconcile total billings with the statistical report subsidiary ledger and that someone independent of this office set up an organized filing system for source documents.

We are implementing this recommendation. (See page 20.)

Wine Gallonage Tax

10. The wine division did not require all suppliers of wine to submit an invoice for liters shipped.

We recommend the wine division obtain invoices from all suppliers for wine liters shipped.

We are implementing this recommendation. (See pages 20-21.)

Meal Allowance

11. There appears to be no check performed on expense sheets submitted for payment in that employees were claiming a \$7.00 meal allowance for working two hours in excess of their normal working day but this amount of overtime was not verified by their monthly time record sheets.

We recommend the agency compare the monthly time record sheets with the meal allowance charged for verification.

We are implementing this recommendation. (See page 21.)

Subsequent Event

12. The manager of Store #135 - Monongah did not deposit numerous daily sales receipts during the period August 23, 1983 through March 5, 1984. This resulted in a loss of \$14,352.87.

We recommend the Commissioner request the State Treasurer to send his office copies of the store's monthly bank statements so that he will be able to detect future attempts of wrong doings.

We had already implemented this recommendation. (See page 22.)

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, 1982 through June 30, 1983.

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>
6530-80	Transfer of Liquor Profits
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 of Liquor Profit and Taxes
9270-08	Social Security Matching Fund
9270-11	Imprest Cash Fund
9270-16	Public Employees' Retirement Matching Fund
9270-17	Public Employees' Health Insurance
9270-18	Wine License - Unclassified
9270-99	Cash Control

LOCAL ACCOUNTS

During the audit period, the West Virginia Alcohol Beverage Control Commissioner utilized 166 local bank accounts for 142 stores and 24 agencies. Sales were deposited in the local bank accounts by the store managers. By January 1983, all local bank accounts were closed and deposits began going directly to the State Treasury.

AREAS OF NONCOMPLIANCE

Chapter 60, Articles 1, 2, 3, 4, 5, 6 and 7 of the West Virginia Code 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.

Deposits to State Treasury

During our test of compliance, we noted the West Virginia Alcohol Beverage Control Commissioner did not comply with Chapter 12, Article 2, Section 2 of the West Virginia Code. Out of the 166 stores and agencies, 84 of them or 51% were making late deposits to the Treasury. The statistical report collection point was also making late deposits. Chapter 12, Article 2, Section 2 of the West Virginia Code states, "All officials and employees of the state authorized by statute to accept moneys due the State of West Virginia shall keep a daily itemized record of such moneys so received for deposit in the state treasury and shall deposit within twenty-four hours with the state treasurer all moneys received or collected by them for or on behalf of the state for any purpose whatsoever."

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

There are 16 stores which are not required by this agency to make deposits on a daily basis due to the relatively small amount of daily

receipts and the costs associated with daily bank practices in terms of travel and overtime pay requirements. We will continue the practice of allowing these stores to deposit other than daily.

Compensatory Time

Our test of personal services revealed the agency paid two employees for accumulated comp time in excess of 40 hours at the end of December 1982. These employees were a district manager and a store manager. The district manager was paid for 55.75 hours at \$9.13 for the pay period ending February 14, 1983 - a total of \$509.00. The store manager was paid \$8.09 for 1.15 hours for the same pay period.

The agency's policy and procedures for overtime and compensatory time states in I(n) that "accumulated compensatory time not used at the time of separation from employment will be paid at the employee's regular rate of pay, subject to the limitations imposed in subsection A3." The policy and procedures set forth by the Commissioner does not mention the fact that employees with accumulated compensatory time over 40 hours at the calendar year end be compensated for that which exceeds 40 hours. These employees were not separated from employment and therefore should have not been paid.

We recommend the West Virginia Alcohol Beverage Control Commissioner follow its policies and procedures for compensatory time.

A memorandum has been forwarded to the Personnel Officer and the Director of Stores Division directing strict compliance with our compensatory time policy.

Overtime

The test of personal services also revealed that an employee earned 2 hours overtime in September 1982 while working at a pay rate of \$3.50 per hour. In the pay period beginning October 17, 1982, his rate of pay increased to \$3.66 per hour. His overtime was figured at the new hourly rate instead of

the old hourly rate he was earning at the time the overtime was earned. Although the difference was only .48, we believe this instance may be indicative of other situations not encountered in our testing.

We recommend the West Virginia Alcohol Beverage Control Commissioner follow its policies and procedures for overtime which states, "All employees who are eligible for overtime pay will receive overtime at a rate equivalent to one and one-half times the rate of regular pay for hours worked in excess of 40 hours."

A memorandum has been forwarded to the Personnel Officer and the Director of Stores Division directing strict compliance with our overtime policy.

Travel - Other Costs

We noted a former employee exceeded the baggage charge reimbursement of 5% of the daily room rate on four occasions. These are as follows:

<u>Date</u>	<u>Room Rate</u>	<u>Allowable Reimbursement</u>	<u>Actual Reimbursement</u>
1/2/83	\$ -0-	\$ -0-	\$ 6.00
1/6/83	\$32.53	\$ 1.63	\$ 6.00
1/7/83	\$58.24	\$ 2.91	\$ 3.50
1/8/83	\$ -0-	\$ -0-	\$ 3.50

The Governor's Travel Regulations under the subheading Subsistence (3) states, "Baggage charges will be reimbursed on an as incurred basis for the date of arrival and the date of departure not to exceed 5% of the daily room rate."

We recommend travel expense sheets be examined more carefully before submitted for payment and that all levels of employment comply with the Governor's Travel Regulations.

A training session is being planned for those employees responsible for reviewing and approving expense accounts.

Sick Leave

One of our standard audit procedures is to check for possible abuse of sick leave. We checked the sick leave records for 70 employees during the period July 1, 1982 through June 30, 1983. The results of our examination follow:

<u>Employee</u>	<u>Total Sick Leave Taken (Hrs.)</u>	<u>Sick Leave Taken Before and After Holidays, Weekends and Vacation Days (Hrs.)</u>	<u>Charges to Sick Leave for Arriving Late or Leaving Early</u>	<u>Percentage</u>
1	133.10	16.00	50.40	12%/38%
2	166.55	102.00	-0-	61.24%
3	104.00	72.00	-0-	69.00%
4	113.25	56.00	-0-	49.00%
5	132.00	120.00	-0-	91.00%

From the results of our examination, it appears there could be abuse of sick leave.

Civil Service Rules and Regulations Attendance and Leave 16.05 Suspected Leave Abuse states, "When an employee appears to have a pattern of leave abuse, the appointing authority may request appropriate substantiation of the employee's claim for leave, for example, verification of illness of less than three days."

We recommend the West Virginia Alcohol Beverage Control Commissioner check its sick leave records more carefully for abuse and if it determines that an employee may be abusing his or her sick leave the Commissioner apply rule 16.05.

I will meet with the Personnel Officer of the ABCC for the purpose of establishing standards for the careful monitoring of sick leave for possible abuses and taking appropriate action, as necessary.

Disposal of Records

In our test of deposits of daily sales, we found that the agency could not provide us with the cash register tapes generated by the various

stores/agencies and then forwarded to the main office in Charleston. The agency retains cash register tapes for three months and the source documents are then destroyed.

According to the Public Records Management and Preservation Act of the West Virginia Code, Chapter 5, Article 8, Section 17 which states in part, "No record shall be destroyed or otherwise disposed of by any agency of the state, unless it is determined by the administrator that ... the record has no further administrative, legal, fiscal, research or historical value."

We recommend the agency become aware of Chapter 5, Article 8, Section 17 of the West Virginia Code before actions are taken to destroy any type of record.

The records retention period for cash register tapes will be extended to comply with the Code requirements.

Special Sales

In our examination of special sales, we noted the agency was selling a non-coded item individually rather than in case lots. This was the Elvis Presley Commemorative bottles which were not regularly listed and available for retail sales in the stores.

The accounting division issued a policy and procedure statement entitled "Overview of Special Sales" on August 31, 1982. Number 1 of this overview states, "Sales are to be in case lots only."

We recommend the agency follow its special sales policy.

The Special Sales policy will be revised to read as follows:

"Sales will be made in case lots only except that in some instances, the sale of special edition or commemorative bottles may be sold by the bottle when it is determined that the case cost and consumer demand would preclude case lot sales."

INTERNAL CONTROLS AND ACCOUNTING SYSTEM

As a part of our examination, we reviewed and tested the system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

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

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

Our study and evaluation of the system of internal accounting control for the period July 1, 1982 through June 30, 1983, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed conditions that we believe to be weaknesses. The weaknesses are discussed below.

Deposits to the State Treasury

During our examination of daily liquor sales, we noted Store #43 - Ripley had sales of \$1,574.92 on June 25, 1983 but the deposit was not made until July 21, 1983, about a one month time span. This appears to be a significant period of time between the receipt of the sale proceeds and the deposit of the proceeds.

The Commissioner issued a policy directive on March 14, 1984 setting forth procedures for the internal control of bank deposits Section II-1-B of the directive states that "Each checking clerk will maintain a log, to be posted daily, on each store which will contain the following information: date of business, date of validation by bank on deposit ticket, daily deposit amount from daily sales summary and deposit amount from bank validation deposit ticket." This section goes on to say, "any delay over one day from the date of business on the day of deposit, excluding Sunday and Holidays, should be noted, and the checking clerk, must immediately refer the log to the checking supervisor." Section II-2-B states, "upon verification with the bank, if the supervisor determines there is a questionable banking practice, the supervisor is to immediately refer this matter to the Director of Inventories for further action as deemed necessary and appropriate."

We believe the procedures set forth in the directive, which were issued subsequent to our audit period, are adequate to have a strong internal control over cash assets. Therefore, we recommend the West Virginia Alcohol Beverage Control Commissioner strictly follow its Policy Directive - Procedures

for Internal Control of Bank Deposits to assist in preventing and detecting such irregularities that we noted in our examination.

The audit findings refer to the sale made on June 25, 1983 in the amount of \$1,574.92 but the deposit was not made until July 21, 1983--a one month span. On September 8, 1983 an employee was dismissed from Store #43-Ripley for retaining in her personal possession and failing to deposit sales receipts for the day of business of August 24, 1983 in the amount of \$802.08 and (receipts for sales on 9/3/83 in the amount of \$2,300.57). The ABCC recovered all monies due the State from this employee and the matter was referred to the Prosecuting Attorney in Jackson County.

Cash Collection Point - Statistical Report

During our reconciliation of money from the sale of statistical reports received at the collection point, we noted the statistical report subsidiary ledger did not reconcile with billings, collections per cash book, general journal and daily receipt log. The difference consisted of 21 invoices totaling \$3,292.50 not entered in the subsidiary ledger.

We also noted there was no systematic way of filing source documents at this collection point. In performing our reconciliations of the billings with money received and deposited, we requested invoices and Treasury deposit forms and found them scattered haphazardly about the office.

We recommend the collection point periodically reconcile total billings with the statistical report subsidiary ledger and someone independent of the collection point set up an organized filing system for source documents.

A directive has been issued for reconciliation of billings and establishment of an organized filing system for source documents.

Wine Gallonage Tax

During our examination of the wine gallonage tax, we noted the wine division did not require all distributors of wine to submit purchase

invoices and invoices for transfers. These documents were necessary in order to determine the accuracy of the distributor's net taxable liters and tax due. Effective May 1, 1983 the law changed shifting the tax liability from the distributor to the supplier. Supplier's invoices were necessary to determine the correctness of liters shipped to distributor's thus determining the supplier's tax liability. The agency was unable to provide us with four supplier invoices.

An accountant for ABCC explained to us if a company chooses to send in an invoice, he puts it on file. If not, he does not require them to do so. Discrepancies are attempted to be settled by telephone, and if not, only then does he require the company to send a copy of the invoice.

We recommend the wine division make it mandatory that all suppliers of wine submit with their tax summary a copy of all invoices.

Wine suppliers will be notified of the requirement to submit a copy of all invoices and transfer documents.

Meal Allowance

The test of travel revealed there is no apparent check performed on expense sheets submitted for payment. We noted six employees who claimed the \$7.00 meal allowance for working two hours in excess of their normal working day as permitted by the Governor's Travel Regulations. This amount of overtime was not verified by their monthly time record sheets.

We recommend the West Virginia Alcohol Beverage Control Commissioner compare the monthly time record sheets with the meal allowance charged for verification.

Action is being taken to further train employees in proper procedures for review and approval of expense accounts. Additionally, steps will be taken to recover the overpayment of meal allowance to employees.

Subsequent Event

On March 14, 1984, the Alcohol Beverage Control Commissioner filed a report of property loss with the State Board of Risk and Insurance Management. The manager of Store #135 - Monongah did not deposit numerous daily sales receipts during the period August 27, 1983 through March 5, 1984. This resulted in a loss of \$14,352.87. The State Board settled the claim July 20, 1984.

The store manager was able to get away with the above during the period because the Commissioner no longer received the bank statements from the depository bank. During fiscal year 1984, all the Commissioner's bank accounts were closed and the sales receipts were deposited in the State Treasurer's bank accounts with the bank statements going to the State Treasurer's Office.

The State Treasurer's Office alerted the Commissioner's Office when insufficient fund checks were returned with the bank statement. The Commissioner investigated and discovered the loss of \$14,352.87. The Commissioner referred this matter to Marion County Prosecuting Attorney for prosecution.

We recommend the Commissioner request the State Treasurer to send his office copies of the store's monthly bank statements so that he will be able to detect future attempts of wrong doings.

The ABCC has been obtaining copies of bank statements from the State Treasurer since March, 1984. These bank statements are reconciled by ABCC personnel on a timely basis.

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 year ended June 30, 1983. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

In our opinion, the statement of cash receipts, disbursements and changes in cash balance of the West Virginia Alcohol Beverage Control Commissioner present fairly cash transactions for the year ended June 30, 1983, on a basis consistent with the preceding year.

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

Respectfully submitted,



Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

November 30, 1984

Auditors: Sandy Boswell, Auditor-in-Charge
Carolyn Epling
Martha Gibson
Randall Thomas

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

	<u>Year Ended June 30,</u> <u>1983</u>
Cash Receipts:	
Liquor Sales	\$77,736,861.69
Less:	
Purchase of Liquor	35,709,700.97
	<u>42,027,160.72</u>
Private Club License Sales	1,555,250.00
Miscellaneous Collections	66,828.41
Wine Gallonage Tax	1,369,687.72
Wine Licenses and Labels	218,177.00
	<u>45,237,103.85</u>
Disbursements:	
Personal Services	7,992,217.62
Current Expenses	4,695,428.22
Repairs and Alterations	70,346.21
Equipment	27,354.38
Refunds	27,402.89
Social Security Matching Fund	539,175.92
Imprest Cash Fund	100.00
Public Employees' Retirement Matching Fund	753,844.35
Public Employees' Health Insurance	769,329.04
General Revenue Fund	23,385,795.91
State Building Commission Sinking Fund	250,000.00
State Tax Department	6,606,706.79
Reimbursements to Personal Services	7,906.44
	<u>45,125,607.77</u>
Cash Receipts Over (Under) Disbursements	111,496.08
Beginning Balance	<u>4,438,666.73</u>
Ending Balance	<u>\$ 4,550,162.81</u>

See Notes to Financial Statement

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

NOTES TO FINANCIAL STATEMENT

Note A - Accounting Policies

Accounting Method: The cash and modified 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

STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

GENERAL REVENUE

<u>Wine Gallonage Tax -</u> <u>Account 6350-83</u>	<u>Year Ended June 30,</u> <u>1983</u>
Beginning Balance:	
Cash on Hand	\$ 16,108.19
Cash Receipts:	
Gallonage Tax	<u>1,369,687.72</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$1,385,795.91</u>
Disbursements:	
Transfers to General Revenue Fund	\$1,385,795.91
Ending Balance	<u>-0-</u>
TOTAL CASH ACCOUNTED FOR	<u>\$1,385,795.91</u>
<u>Wine License Special Fund -</u> <u>Account 8591-06</u>	
Beginning Balance:	
State Treasury	\$ 341,856.44
Cash Receipts:	
Wine Licenses and Labels	<u>218,177.00</u>
TOTAL CASH TO ACCOUNT FOR	<u>\$ 560,033.44</u>
Disbursements:	
Current Expenses	\$ 62,337.57
Repairs and Alterations	10,603.10
Equipment	889.38
Refunds	3,562.50
Reimbursements to Personal Services	<u>7,906.44</u>
	85,298.99
Ending Balance:	
State Treasury	471,484.45
Cash on Hand	<u>3,250.00</u>
	<u>474,734.45</u>
TOTAL CASH ACCOUNTED FOR	<u>\$ 560,033.34</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, 1983</u>
Appropriations	\$ 33,750.00
Expenditures	<u>33,750.00</u> -0-
Transmittals Paid July 1 - Sept. 30	<u>-0-</u>
Balance	<u>\$ -0-</u>
<u>Personal Services - Account 9270-00</u>	
Appropriations	\$8,430,342.00
Expenditures	<u>8,003,819.66</u> 426,522.34
Transmittals Paid July 1 - Sept. 30	<u>55,680.78</u>
Balance	<u>\$ 482,203.12</u>
<u>Current Expenses - Account 9270-01</u>	
Appropriations	\$5,564,468.00
Expenditures	<u>4,647,346.71</u> 917,121.29
Transmittals Paid July 1 - Sept. 30	<u>292,038.62</u>
Balance	<u>\$1,209,159.91</u>
<u>Repairs and Alterations - Account 9270-02</u>	
Appropriations	\$ 61,435.00
Expenditures	<u>60,599.73</u> 835.27
Transmittals Paid July 1 - Sept. 30	<u>7,212.75</u>
Balance	<u>\$ 8,048.02</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER
 STATEMENTS OF APPROPRIATIONS/CASH RECEIPTS AND
 EXPENDITURES/DISBURSEMENTS

	<u>Year Ended June 30,</u> <u>1983</u>
<u>Equipment - Account 9270-03</u>	
Appropriations	\$ 403,600.00
Expenditures	26,632.92
	<u>376,967.08</u>
Transmittals Paid July 1 - Sept. 30	<u>367.00</u>
Balance	<u>\$ 377,334.08</u>
 <u>Refunds - Account 9270-05</u>	
Cash Receipts	\$ 23,840.39
Disbursements	23,840.39
	<u>-0-</u>
Transmittals Paid July 1 - Sept. 30	<u>-0-</u>
Balance	<u>\$ -0-</u>
 <u>Purchase of Liquor - Account 9270-06</u>	
Cash Receipts	\$35,709,700.97
Disbursements	35,709,700.97
	<u>-0-</u>
Transmittals Paid July 1 - Sept. 30	<u>-0-</u>
Balance	<u>\$ -0-</u>
 <u>Transfer Liquor Profit and Taxes -</u> <u>Account 9270-07</u>	
Cash Receipts	\$28,856,706.79
Disbursements	28,856,706.79
	<u>-0-</u>
Transmittals Paid July 1 - Sept. 30	<u>-0-</u>
Balance	<u>\$ -0-</u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENTS OF APPROPRIATIONS/CASH RECEIPTS AND

EXPENDITURES/DISBURSEMENTS

<u>Social Security Matching Fund - Account 9270-08</u>	<u>Year Ended June 30, 1983</u>
Appropriations	\$609,457.00
Expenditures	<u>538,493.56</u>
	70,963.44
Transmittal Paid July 1 - Sept. 30	<u>44,423.72</u>
Balance	<u><u>\$115,387.16</u></u>
 <u>Imprest Cash Fund - Account 9270-11</u>	
Cash Receipts	\$ 100.00
Disbursements	<u>100.00</u>
	-0-
Transmittals Paid July 1 - Sept. 30	<u>-0-</u>
Balance	<u><u>\$ -0-</u></u>
 <u>Public Employees' Retirement Matching Fund - Account 9270-16</u>	
Appropriations	\$864,155.00
Expenditures	<u>751,552.94</u>
	112,602.06
Transmittals Paid July 1 - Sept. 30	<u>60,831.69</u>
Balance	<u><u>\$173,433.75</u></u>
 <u>Public Employees' Health Insurance - Account 9270-17</u>	
Appropriations	\$868,613.00
Expenditures	<u>837,629.34</u>
	30,983.66
Transmittals Paid July 1 - Sept. 30	<u>68,300.30</u>
Balance	<u><u>\$ 99,283.96</u></u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER
STATEMENT OF APPROPRIATIONS/CASH RECEIPTS AND
EXPENDITURES/DISBURSEMENTS

<u>Wine License - Unclassified - Account 9270-18</u>	<u>Year Ended June 30, 1983</u>
Appropriations	\$193,910.00
Expenditures	<u>-0-</u>
	193,910.00
Transmittals Paid July 1 - Sept. 30	<u>-0-</u>
Balance	<u><u>\$193,910.00</u></u>

WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

CASH CONTROL ACCOUNT - 9270-99

Year Ended June 30,
1983

Beginning Balance:

Cash in Bank	\$ 2,675,978.45
State Treasury	1,300,148.85
Cash on Hand	<u>104,574.80</u>
	4,080,702.10

Cash Receipts:

Liquor Sales	77,736,861.69
Private Club License Sales	1,555,250.00
Miscellaneous Collections	<u>66,828.41</u>
	<u>79,358,940.10</u>

TOTAL CASH TO ACCOUNT FOR

\$83,439,642.20

Year Ended June 30,
1983

Ending Balance:		
Cash in Bank	\$ 2,209,885.81	
State Treasury	1,865,542.55	
Cash on Hand	-0-	
		4,075,428.36

Disbursements:		
Salary of Commissioner	33,750.00	
Personal Services	8,003,819.66	
Current Expenses	4,647,346.71	
Repairs and Alterations	60,599.73	
Equipment	26,632.92	
Refunds	23,840.39	
Purchase of Liquor	35,709,700.97	
General Revenue Fund	22,000,000.00	
State Building Commission Sinking Fund	250,000.00	
State Tax Department	6,606,706.79	
Social Security Matching	538,493.56	
Imprest Cash Fund	100.00	
Retirement Matching Fund	751,552.94	
Public Employees' Health Insurance	837,629.34	
		79,490,173.01

Add Transmittals Paid Sept. 1-30 Beginning and (Less Transmittals Paid Sept. 1-30 Ending)		
Personal Services	10,328.74	
(Personal Services)	(55,680.78)	
Current Expenses	277,782.56	
(Current Expenses)	(292,038.62)	
Repairs and Alterations	6,356.13	
(Repairs and Alterations)	(7,212.75)	
Equipment	199.08	
(Equipment)	(367.00)	
Social Security Matching	45,106.08	
(Social Security Matching)	(44,423.72)	
Public Employees' Retirement Matching	63,123.10	
(Public Employees' Retirement Matching)	(60,831.69)	
Public Employees' Health Insurance	-0-	
(Public Employees' Health Insurance)	(68,300.30)	
		(125,959.17)

TOTAL CASH ACCOUNTED FOR	\$83,439,642.20
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WEST VIRGINIA ALCOHOL BEVERAGE CONTROL COMMISSIONER

SALES PER STORE

FISCAL YEAR 1983

Location	Adjusted Gross Sales	Less: Consumer Sales Tax	Less: Municipal Tax	Net Sales
Store # 1 - Putnam Village	\$ 765,503.12	\$ 29,436.44	\$ 35,313.14	\$ 700,753.54
Store # 2 - Beckley	763,240.00	30,536.53	35,192.43	697,511.04
Store # 4 - Huntington	960,506.90	39,079.92	44,246.72	877,180.26
Store # 5 - Point Pleasant	490,877.84	18,771.02	22,640.12	449,466.70
Store # 6 - Grafton	480,506.51	18,108.28	22,176.18	440,222.05
Store # 7 - Parkersburg	1,277,049.14	55,603.54	58,618.07	1,162,827.53
Store # 8 - Moundsville	302,986.55	10,892.22	13,978.82	278,115.51
Store # 9 - Wheeling	852,602.03	32,882.26	39,261.23	780,458.54
Store # 10 - Elm Grove	536,541.10	18,818.30	24,795.48	492,927.32
Store # 11 - Wellsburg	431,630.20	15,158.30	19,947.88	396,524.02
Store # 12 - Weirton	318,448.95	13,329.03	14,605.64	290,514.28
Store # 13 - Kermit	320,550.26	14,522.88	14,695.56	291,331.82
Store # 14 - Spencer	381,903.66	16,375.53	17,579.34	347,948.79
Store # 15 - Welch	563,541.53	25,136.75	25,900.07	512,504.71
Store # 17 - Princeton	1,467,578.79	57,011.60	67,750.80	1,342,816.39
Store # 18 - Gilbert	185,303.15	8,487.75	8,487.75	168,327.65
Store # 19 - Oak Hill	757,469.78	33,467.52	34,829.67	689,172.59
Store # 20 - Logan	964,267.02	38,549.21	44,421.34	881,296.47
Store # 21 - Charles Town	945,942.86	34,531.91	44,248.01	867,162.94
Store # 23 - Martinsburg	568,948.16	20,578.20	26,328.25	522,041.71
Store # 24 - Williamson	802,225.66	32,911.32	36,933.97	732,380.37
Store # 25 - Philippi	214,325.81	9,244.65	9,866.76	195,214.40
Store # 26 - Elkins	519,412.36	17,723.37	24,077.15	477,611.84
Store # 27 - Weston	591,288.52	22,805.88	27,262.62	541,220.02
Store # 28 - Clarksburg	1,499,646.51	53,871.49	69,325.07	1,376,449.95
Store # 29 - Huntington	1,013,726.12	44,647.01	46,579.48	922,499.63

<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	\$ 380,541.47	\$ 15,874.96	\$ 17,536.07	\$ 347,130.44
Store # 31 - Cameron	88,944.34	2,767.94	4,132.47	82,043.93
Store # 32 - South Charleston	958,084.60	43,924.49	43,924.50	870,235.61
Store # 33 - Beckley	1,223,367.46	45,998.78	56,501.42	1,120,867.26
Store # 34 - Fairmont	721,624.11	24,354.69	33,453.51	663,815.91
Store # 35 - Rainelle	323,563.32	13,340.86	14,892.26	295,330.20
Store # 36 - Montgomery	345,482.90	14,423.23	15,911.60	315,148.07
Store # 37 - New Martinsville	717,656.51	28,710.75	33,049.99	655,895.77
Store # 38 - Huntington	1,197,654.12	41,943.73	55,438.51	1,100,271.88
Store # 39 - Keystone	140,694.87	6,440.19	6,472.06	127,782.62
Store # 40 - Charleston	1,577,051.29	61,146.92	72,419.89	1,443,484.48
Store # 41 - Morgantown	1,150,785.47	46,407.69	52,993.13	1,051,384.65
Store # 42 - Quinwood	8,619.22	396.31	396.31	7,826.60
Store # 43 - Ripley	414,062.39	17,697.61	19,029.15	377,335.63
Store # 44 - Charleston	338,706.43	15,585.42	15,585.45	307,535.56
Store # 45 - Richwood	222,346.49	9,044.64	10,235.74	203,066.11
Store # 46 - Wheeling	526,519.68	19,972.50	24,263.95	482,283.23
Store # 47 - Mullens	261,184.94	11,393.48	12,004.31	237,787.15
Store # 48 - War	130,013.41	5,669.78	5,985.47	118,358.16
Store # 49 - Webster Springs	211,775.22	9,537.01	9,728.72	192,509.49
Store # 50 - Kingwood	420,384.57	17,685.76	19,348.31	383,350.50
Store # 51 - Thomas	65,975.03	2,551.06	3,043.77	60,380.20
Store # 52 - Glenville	250,135.39	9,718.10	11,542.26	228,875.03
Store # 53 - Shinnston	314,921.52	12,984.09	14,506.89	287,430.54
Store # 54 - Mount Hope	167,443.59	7,634.38	7,695.87	152,113.34
Store # 55 - Lewisburg	706,949.89	29,410.04	32,640.18	644,899.67
Store # 56 - Man	260,318.83	11,307.68	11,966.25	237,044.90
Store # 57 - Sutton	225,305.27	8,249.35	10,421.61	206,634.31
Store # 58 - Whitesville	201,905.08	8,737.06	9,280.04	183,887.98
Store # 59 - Madison	495,351.11	20,953.66	22,744.33	451,653.12
Store # 60 - Cedar Grove	189,342.30	8,543.48	8,696.78	172,102.04
Store # 61 - Charleston	1,721,563.40	78,956.76	78,956.77	1,563,649.87

<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	\$ 230,542.18	\$ 10,349.68	\$ 10,572.15	\$ 209,620.35
Store # 63 - Elizabeth	95,741.09	4,392.94	4,392.96	86,955.19
Store # 64 - Buckhannon	822,109.75	30,849.79	37,931.24	753,328.72
Store # 65 - White Sulphur Springs	450,991.84	17,346.99	20,827.69	412,817.16
Store # 66 - Charleston	3,629,582.78	113,392.87	168,390.83	3,437,799.08
Store # 67 - Ansted	89,377.92	3,818.25	4,132.83	81,426.84
Store # 68 - Chelyan	320,331.28	14,581.46	14,704.45	291,045.37
Store # 69 - Iaeger	170,634.73	6,988.06	7,861.17	155,785.50
Store # 70 - Chester	470,712.08	17,887.69	21,682.90	431,141.49
Store # 71 - Northfork	302,093.06	13,750.64	13,906.50	274,435.92
Store # 72 - Benwood (New)	441,615.95	15,436.84	20,398.40	405,780.71
Store # 72 - Benwood (Old)	37,546.75	1,082.36	1,742.56	34,721.83
Store # 74 - Parkersburg	971,399.99	32,093.17	45,026.95	894,279.87
Store # 75 - Sistersville	240,747.41	8,142.16	11,136.10	221,469.15
Store # 76 - Moorefield	319,520.06	13,084.34	14,726.47	291,709.25
Store # 77 - Gauley Bridge	144,433.80	6,404.85	6,636.72	131,392.23
Store # 78 - Ceredo	575,163.96	21,200.05	26,577.10	527,386.81
Store # 79 - Salem	143,432.82	5,729.36	6,624.36	131,079.10
Store # 80 - Matewan	310,896.68	13,926.97	14,247.70	282,722.01
Store # 81 - Clarksburg	471,284.11	20,564.81	21,644.69	429,074.61
Store # 82 - Parsons	145,500.50	6,216.42	6,712.41	132,571.67
Store # 83 - Terra Alta	96,338.64	3,278.85	4,464.99	88,594.80
Store # 84 - Moundsville	711,019.00	28,901.78	32,697.98	649,419.24
Store # 85 - Delbarton	109,173.72	4,901.15	5,019.02	99,253.55
Store # 86 - Clay	164,977.26	7,304.17	7,582.87	150,090.22
Store # 88 - Bluefield	1,772,721.64	72,388.48	81,635.89	1,618,697.27
Store # 89 - Clendenin	333,841.67	15,022.20	15,351.46	303,468.01
Store # 90 - St. Marys	238,005.15	10,365.55	10,941.50	216,698.10
Store # 91 - Fayetteville	189,572.02	7,772.00	8,743.04	173,056.98
Store # 92 - Farmington	131,755.50	4,654.69	6,110.72	120,990.09
Store # 93 - Dunbar	580,400.19	23,166.39	26,776.26	530,457.54
Store # 94 - Weirton Heights	1,080,482.05	35,562.85	49,975.83	994,943.37

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store # 95 - Omar	\$ 27,116.56	\$ 1,242.68	\$ 1,242.73	\$ 24,631.15
Store # 96 - Wheeling	118,587.33	3,710.21	5,497.08	109,380.04
Store # 97 - Martinsburg	1,002,999.35	32,345.73	46,491.37	924,162.25
Store # 98 - Marmet	301,845.53	13,843.80	13,843.85	274,157.88
Store # 99 - Sophia	261,131.04	11,938.11	11,999.78	237,193.15
Store #100 - Fairmont	1,129,583.67	46,948.15	51,951.52	1,030,684.00
Store #101 - Gassaway	112,277.96	4,538.92	5,181.09	102,557.95
Store #103 - Huntington	716,418.24	18,424.55	33,388.99	664,604.70
Store #104 - Pineville	229,352.30	10,018.08	10,546.91	208,787.31
Store #105 - Smithers	378,961.95	15,060.50	17,474.03	346,427.42
Store #106 - Wheeling	1,323,381.83	39,946.81	61,395.86	1,222,039.16
Store #107 - Nitro	422,341.22	14,746.25	19,556.06	388,038.91
Store #108 - Belington	161,517.96	6,202.80	7,471.75	147,843.41
Store #109 - Glen Daniels	106,843.29	4,905.03	4,905.05	97,033.21
Store #110 - Grant Town	76,813.72	3,100.22	3,547.05	70,166.45
Store #111 - Rhodell	58,173.66	2,678.80	2,679.07	52,815.79
Store #112 - Follansbee	292,438.31	8,788.91	13,557.45	270,091.95
Store #114 - Alderson	125,541.33	5,636.34	5,766.92	114,138.07
Store #115 - Pennsboro	182,691.42	8,034.46	8,390.80	166,266.16
Store #116 - Berkeley Springs	187,479.87	5,097.97	8,735.26	173,646.64
Store #117 - Nutter Fort	379,762.06	15,169.98	17,501.41	347,090.67
Store #119 - Westover	537,819.78	22,070.19	24,723.07	491,026.52
Store #120 - Bridgeport	959,861.24	36,066.47	44,313.22	879,481.55
Store #121 - Mason	182,472.10	8,231.73	8,370.17	165,870.20
Store #122 - Chapmanville	263,605.35	11,452.49	12,109.48	240,043.38
Store #123 - White Sulphur Springs	665,126.04	15,618.90	31,125.77	618,381.37
Store #126 - Camden on Gauley	168,832.40	7,575.52	7,752.82	153,504.06
Store #127 - Oceana	186,786.78	8,139.03	8,588.92	170,058.83
Store #128 - Franklin	256,218.70	11,047.08	11,784.47	233,387.15
Store #129 - Wheeling	356,798.66	13,863.18	16,437.05	326,498.43
Store #130 - Summersville	518,641.00	21,550.84	23,891.76	473,198.40
Store #131 - Ravenswood	305,134.89	12,610.76	14,053.06	278,471.07
Store #132 - Mannington	165,765.94	6,439.79	7,661.92	151,664.23

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store #133 - Marlinton	\$ 493,383.42	\$ 16,072.60	\$ 22,889.54	\$ 454,421.28
Store #134 - St. Albans	1,459,039.68	59,493.90	67,212.23	1,332,333.55
Store #135 - Monongah	121,603.23	5,430.26	5,576.58	110,596.39
Store #136 - Hamlin	173,684.47	7,730.90	7,972.02	157,981.55
Store #137 - Durbin	107,749.50	4,828.58	4,950.03	97,970.89
Store #138 - Charleston	628,227.46	28,737.60	28,737.61	570,752.25
Store #139 - Star City	1,379,849.77	52,214.50	63,609.65	1,264,025.62
Store #140 - Weirton	641,189.06	26,227.19	29,438.39	585,523.48
Store #141 - Fairmont	519,994.70	21,976.53	23,920.70	474,097.47
Store #142 - Beckley	1,105,152.24	43,658.93	50,937.22	1,010,556.09
Store #143 - Shepherdstown	190,904.26	5,830.71	8,807.16	176,266.39
Store #144 - Gary	112,476.59	5,164.30	5,164.31	102,147.98
Store #145 - Cross Lanes	638,037.08	28,348.56	29,310.36	580,378.16
Store #146 - Parkersburg	1,740,807.98	63,015.91	80,358.08	1,597,433.99
Store #147 - Williamstown	242,015.29	10,638.30	11,090.51	220,286.48
Store #148 - Charleston	446,333.83	15,772.17	20,655.00	409,906.66
Store #149 - West Union	115,256.82	5,111.06	5,302.38	104,843.38
Store #150 - Tygarts Valley	566,630.07	22,414.51	26,123.69	518,091.87
Store #151 - Huntington	1,868,193.24	73,574.02	86,083.01	1,708,536.21
Store #152 - Romney	301,930.89	10,924.03	13,975.00	277,031.86
Store #160 - Masontown	123,419.85	4,412.50	5,704.04	113,303.31
Store #161 - Paw Paw	36,572.40	1,507.87	1,681.59	33,382.94
Store #162 - Harpers Ferry	210,472.07	3,504.50	9,889.62	197,077.95
Store #163 - Valley Head	37,296.69	1,704.00	1,704.01	33,888.68
Store #164 - Wardensville	105,995.60	4,340.90	4,876.12	96,778.58
Store #165 - Mill Creek	82,713.59	3,745.92	3,784.55	75,183.12
Store #166 - Harman	51,243.82	2,356.02	2,356.02	46,531.78
Store #167 - Burnsville	52,687.27	2,423.65	2,423.65	47,839.97
Store #168 - Union	111,741.97	5,132.67	5,132.67	101,476.63
Store #169 - New Cumberland	303,749.19	6,998.43	14,172.11	282,578.65
Store #170 - Hundred	82,830.51	3,041.19	3,827.47	75,961.85
Store #171 - Ridgeley	118,511.33	1,206.35	5,591.82	111,713.16

<u>Location</u>	<u>Adjusted Gross Sales</u>	<u>Less: Consumer Sales Tax</u>	<u>Less: Municipal Tax</u>	<u>Net Sales</u>
Store #172 - Flemington	\$ 39,320.12	\$ 1,811.20	\$ 1,811.20	\$ 35,697.72
Store #173 - Canaan Valley	136,323.39	4,358.12	6,327.44	125,637.83
Store #174 - Piedmont	9,990.87	169.22	469.27	9,352.38
Store #178 - Morgantown	623,361.89	19,288.44	28,969.14	575,104.31
Store #179 - Bradshaw	100,119.70	4,062.27	4,613.39	91,444.04
Store #180 - Keyser	140,083.00	2,706.43	6,577.72	130,798.85
Store #181 - Petersburg	251,228.86	9,371.57	11,606.86	230,250.43
Store #182 - Anawalt	15,316.57	706.52	706.54	13,903.51
Store #183 - Quinwood	58,037.15	2,647.46	2,666.50	52,723.19
Store #184 - Matoaka	40,589.84	1,314.24	1,879.77	37,395.83
Store #185 - Thomas	42,346.10	1,762.78	1,952.59	38,630.73
Store #186 - Barboursville	221,886.82	8,039.90	10,255.08	203,591.84
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$77,736,861.69</u>	<u>\$ 3,005,222.11</u>	<u>\$ 3,586,063.24</u>	<u>\$71,145,576.34</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 60, Article 2, Section 21, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 8th day of January,
1985.

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; Attorney General; and, State Auditor.