



West Virginia
Real Estate Division

**2023 REAL PROPERTY AND LEASE
REPORT FOR ALL STATE SPENDING
UNITS¹**

Pursuant to W. Va. Code §5A-10-9(c) and 148 CSR 19, Section 10.

Prepared by

REAL ESTATE DIVISION

As of June 30, 2023



Arlie Hubbard III
Executive Director

¹As reported by each state spending unit in the “Fixed Asset” module of State’s centralized accounting system maintained by the Enterprise Resource Planning Board [WV-OASIS].

WV REAL ESTATE DIVISION
601 57th Street, S.E., Suite #3
Charleston WV 25304
Ph: 304-558-3062

A digital copy of this report can be found at
<https://realestatedivision.wv.gov>

Reference wvOASIS Inventory Reports
WV-FIN-AM-044 Real Estate Reporting by Spending Unit
Business Intelligence Report

Table of Contents

I.	BACKGROUND	4
A.	Real Property Reporting Required by Statute	4
B.	Administrative Rule Regarding Real Property Accounting and Records	4
C.	Submission of Reports through wvOASIS	4
II.	SUMMARY	5
A.	Significant Reporting Issues	5
B.	More Manageable Reporting Issues	5
C.	Report Summary	6
III.	REPORTING BY STATE SPENDING UNITS	7
A.	Executive, Legislative and Judicial	7
B.	Administration	9
C.	Education	14
D.	Arts, Culture & History	15
E.	Higher Education Policy Commission	15
F.	Council for C & T College Education	18
G.	Health & Human Resources	20
H.	Homeland Security	21
I.	Veterans' Assistance	23
J.	Revenue	23
K.	Transportation	25
L.	Tourism	27
M.	Commerce	27
N.	Economic Development	29
O.	Environmental Protection	30
P.	Bureau of Senior Services	30
Q.	Miscellaneous Agencies, Authorities, Boards & Commissions	31
IV.	ISSUES	40
V.	UNUSED AND UNDERUTILIZED REAL PROPERTY	40
VI.	RECOMMENDATIONS	41
VII.	CONCLUSIONS	41

THE INFORMATION IN THIS SUMMARY REPORT IS ONLY AS GOOD AS THE DATA PROVIDED BY STATE SPENDING UNITS, WHICH ARE INDIVIDUALLY RESPONSIBLE BY LAW FOR TRACKING THEIR REAL PROPERTY AND LEASES.

I. BACKGROUND

A. Real Property Reporting Required by Statute

Pursuant to W. Va. Code §5A-10-9(a) and (b), “All real property owned or leased by the state shall be accounted for by the state spending unit² that owns, leases, or is in the possession of the real property” and “each state spending unit” must maintain a record of each item of real property it owns and/or leases and “annually furnish its records to the Real Estate Division,” as specifically enumerated in W. Va. Code §5A-10-9(e).

Based upon information provided by each state spending unit, the Real Estate Division shall report to the Governor and Joint Committee on Government and Finance those agencies that have not provided a complete annual record [of each item of real property it owns and/or leases]” W. Va. Code §5A-10-9(c).

B. Administrative Rule Regarding Real Property Accounting and Records

Pursuant to 148 CSR 19, Section 10.2, “[E]ach spending unit shall establish and maintain a record of each item of real property it owns, leases, or possesses, shall annually report its real property inventory in the centralized accounting system maintained by the Enterprise Resource Planning Board [wvOASIS³] and provide, on or before December 30th, its records to the Real Estate Division in a format that is approved by the Real Estate Division: *Provided*, That any change in ownership status or occupancy of real estate must be reported within thirty days of the change by the spending unit to the centralized accounting system maintained by the Enterprise Resource Planning Board, and to any cabinet secretary or equivalent agency head to which the spending unit reports.”

C. Submission of Reports through wvOASIS

This report is based upon the specific reports provided by each individual state spending unit in the wvOASIS Business Intelligence Report, WV-FIN-AM-044, “Real Estate Reporting by Spending Unit.” The Real Estate Division cannot fully audit every spending unit’s report against

² W.Va. Code §4-11-2 defines “spending unit” broadly as “the State of West Virginia, and all agencies, officers, departments, divisions, boards, commissions, councils, committees or other entities of state government for which appropriation is requested or to which appropriation is made by the Legislature.”

³ This report was generated using the “Fixed Asset” module of wvOASIS. In some instances (e.g., bonded buildings and capital leases), property is reported (for accounting purposes) by the state spending unit that controls the property, rather than the spending unit vested with legal title.

county records, so we are providing a summary of each spending unit's report on real property and leases and identifying potential gaps in reporting based upon statutory requirements.

II. SUMMARY

Some spending units with large real property holdings are still missing significant data in required fields within the "Fixed Assets" module and are not reporting all real property and leases. Some are also grouping multiple parcels into single block entries, thereby omitting data required by the statute and rule and effectively underreporting the actual number of state-owned parcels.

The greatest disparity between the number of properties reported in *wvOASIS*, and the actual number owned, naturally involves spending units with more significant real property holdings, including Division of Highways (DOH) and Division of Natural Resources (DNR), who struggle with the reporting requirement due to the extent of their real property holdings.

A. Significant Reporting Issues

1. 0803 – Division of Highways

WVDOH is not reporting properties held for current or future roadway purposes in *wvOASIS*, and has indicated that reporting such property in *wvOASIS* would be cost-prohibitive. According to DOH, the property is depicted separately on state road maps and tracked in the DOH Geographic Information System. Records regarding this property are also available in the central office of DOH on microfilm.

2. 0310 – Division of Natural Resources

There is also a significant disparity between the number of properties reported by WVDNR, and the actual number owned by DNR. This disparity primarily involves parcels that DNR has grouped together (for reporting purposes) into single block entries (e.g., Wildlife Management Areas). Unfortunately, this type of block entry presents problems for anyone searching the *wvOASIS* database for a particular parcel and is inconsistent with the applicable statute and rule, because it does not accurately reflect what is "of record" in each county.⁴ DNR has a plan to address this issue and is working toward eventual compliance with the Legislature's reporting requirements, although recent staffing changes may have delayed their progress.

B. More Manageable Reporting Issues

1. Insufficient Detail Regarding Real Property and Leases

The spending units listed in this section lack sufficient detail in their real property and lease reports in *wvOASIS* and some may have improperly reported certain real property and/or

⁴ DNR is not the only spending unit which has attempted to use block entries, but the others have done so on a much smaller scale.

used block entries. Each of these spending units must review and revise their reports in accordance with W. Va. Code §5A-10-9(e) and 148 CSR 19, Section 10.

- a. **1400 – Department of Agriculture**
- b. **0485 – Glenville State College**
- c. **0606 – Division of Emergency Mgmt.**
- d. **0612 – WV State Police**
- e. **0809 – Parkways**
- f. **0926 – Public Service Commission**

This is a recurring issue for some of these spending units, with some issues persisting for several years. It is imperative that each of these spending units take the time to compare their internal records to the records maintained by each county, to ensure accurate and complete reporting of properties in wvOASIS.

2. Minor Reporting Issues

The reports of some spending units simply require minor updates. As reflected in the comments throughout this report, several spending units must review and revise their reports in accordance with W. Va. Code §5A-10-9(e) and 148 CSR 19, Section 10. RED has provided specific and detailed instructions on their website for reporting in wvOASIS.

C. Report Summary

Some spending units are more responsive than others in reporting their real property and leases in the wvOASIS Real Property Module. A total of **168** spending units reported the following land, buildings⁵, and leases:

5635 parcels of land with an initial purchase price of \$404,916,264.91;
4539 buildings with a total purchase price of \$3,983,109,387.31; and
911 operating leases,⁶ with a yearly rent cost of \$47,902,179.90.

If larger spending units, such as DOH and DNR, would accurately report all real property in the wvOASIS Real Property Module, the total number of state-owned parcels will likely number in the **hundreds of thousands**.

⁵ Reporting of real property in wvOASIS is based upon financial accounting principles designating real property as “Fixed Assets.” Within the “Fixed Assets” module, wvOASIS anticipates separation of land from buildings for accounting purposes.

⁶This number does not include the numerous duplicate lease entries in wvOASIS, as described in the comments below.

THE INFORMATION IN THIS SUMMARY REPORT IS ONLY AS GOOD AS THE DATA PROVIDED BY STATE SPENDING UNITS, WHICH ARE INDIVIDUALLY RESPONSIBLE BY LAW FOR TRACKING THEIR REAL PROPERTY AND LEASES.

Below is a list of each state spending unit, together with a summary of their respective reports in wvOASIS and comments addressing whether a spending unit’s report provides information consistent with the applicable statute and rule. If there are no comments associated with a spending unit, that spending unit’s report appeared generally consistent with the applicable statute and rule.

III. REPORTING BY STATE SPENDING UNITS

A. Executive, Legislative and Judicial

1. 0100 – Governor⁷

No real property or leases to report.

2. 1200 – Auditor

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	5	\$770,133.96

3. 1300 – Treasurer

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	4	\$495,395.76

4. 1400 – Department of Agriculture

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	58	\$1,496,233.00
Buildings	84	\$8,634,348.00
Real Property Leased	13	\$155,927.52

The Kanawha County Assessor lists 31 parcels of land belonging to the WV Conservation Agency, which falls under 1400 – Department of Agriculture. The Department has

⁷ This format lists the department code and name as used in wvOASIS.

grouped these parcels into a single block entry in wvOASIS, thereby underreporting the actual number of state-owned parcels. This same situation may exist in other counties as well. The Department should conduct a comprehensive review of its real property holdings in relation to all county records to verify the accuracy of its report. The Department is aware of this issue from prior correspondence with RED, and the issue was noted in last year's report. The Department's report is also missing miscellaneous data required by the applicable statute and rule.

5. 1500 – Attorney General

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	3	\$175,943.64

6. 1600 – Secretary of State

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	3	\$62,617.20

7. 1601 – State Election Commission

No real property or leases to report.

8. 2100 – Senate

No real property or leases to report.

9. 2200 – House of Delegates

No real property or leases to report.

10. 2300 – Joint Expenses (includes CSI)

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$40,272.00

11. 2400 – Supreme Court

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	1	\$7,565,071.00
Real Property Leased	56	\$2,119,238.88

B. Administration

1. 0201 – Secretary’s Office

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	4	\$4,767,215.00
Buildings	42	\$287,028.303.41
Real Property Leased	1	\$42,226.08

2. 0203 - Cons. Public Retirement Board

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	2	\$279,969.60

The agency should update its lease report in wvOASIS to reflect current leases and lease rates.

3. 0204 – Teachers Retirement System

No real property or leases to report.

4. 0205 – PERS

No real property or leases to report.

5. 0206 – Judges Retirement System

No real property or leases to report.

6. 0207 - Public Safety Retirement System

No real property or leases to report.

7. 0208 - Teachers Defined Contribution Plan

No real property or leases to report.

8. 0209 – Finance Division

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	2	\$111,993.36

9. 0210 – Information Services and Communications (Includes Office of Technology)

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	12	\$2,084,503.56

10. 0211 - General Services Division

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	255	\$14,333,312.76
Buildings	37	\$147,705,559.65
Real Property Leased	14	\$724,530.00

11. 0212 - Statewide Master Agreements

No real property or leases to report.

12. 0213 – Purchasing Division

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$108,357.60

13. 0214 - Surplus Property

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	1	\$6,748.00
Real Property Leased	2	\$113,906.64

14. 0215 - Aviation Division

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$33,660.00

15. 0216 - Fleet Management Division

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$23,522.40

The agency's real property report includes a duplicate entry.

16. 0217 – Commission on Uniform State Laws

No real property or leases to report.

17. 0218 - BRIM

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$221,708.76

The agency should update its lease report in wvOASIS to reflect the current lease dates.

18. 0219 – Public Employees Grievance Board

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	2	\$107,114.52

19. 0220 - Ethics Commission

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$47,100.00

20. 0221 - Public Defender Services

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$145,582.20

21. 0222 – Division of Personnel

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$441,047.04

The agency should update its lease report in wvOASIS to reflect the current lease dates.

22. 0224 – Commodities and Services From the Handicapped

No real property or leases to report.

23. 0225 - PEIA

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$277,521.84

The agency's report includes a duplicate entry and other minor issues (e.g., listing cost per square foot instead of monthly rate).

24. 0228 – Prosecuting Attorneys Institute

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$32,816.04

25. 0229 - Deputy Sheriffs Retirement System

No real property or leases to report.

26. 0230 - Children's Health Insurance Agency

No real property or leases to report.

27. 0231 - Office of Technology

No real property or leases to report.

28. 0232 - Retiree Health Benefit Trust Fund

No real property or leases to report.

29. 0233 - Real Estate Division (Includes Public Land Corp)

a. Real Estate Division⁸

Real Property-RED	Number Reported	Initial Cost/Yearly Rent
Land	17	\$305,692.00
Buildings	0	0
Real Property Leased	3	\$70,632.48

b. Public Land Corporation⁹

Real Property-PLC	Number Reported	Initial Cost/Yearly Rent
Land	27	\$135,012.00
Buildings	0	0
Real Property Leased	2	0

30. 0234 - Emergency Medical Services Retire System

No real property or leases to report.

31. 0235 - Muni Police Off & Firefight Ret Sys

No real property or leases to report.

32. 0236 - WV Pub Safety Dis & Ret (Plan A)

No real property or leases to report.

⁸ The cost of certain real property owned by the Real Estate Division is tracked separately in wvOASIS by other spending units responsible for the payment of bonds and/or construction/maintenance of buildings on the property. To avoid duplication of costs in wvOASIS, the Real Estate Division excluded costs tracked by other agencies.

⁹ When Public Land Corporation (“PLC”) was formed pursuant to W. Va. Code §5A-11-1, certain real property in the name of PLC remained with Division of Natural Resources (“DNR”) and continues to be tracked by DNR, as reflected in DNR’s real property report in wvOASIS. The property reported by PLC is limited to the real property identified in a list provided and verified by DNR, and excludes property tracked separately by DNR.

33. 0237 - WV State Police Ret Sys (Plan B)

No real property or leases to report.

34. 0238 - WV Division of Natural Resources Police Officer Retirement System

No real property or leases to report.

C. Education

1. 0402 - Dept. of Education (Includes School Building Authority)

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	4	\$917,343.00

The agency should update its lease report in wvOASIS to reflect the current lease dates and lease rates.

2. 0403 – WV Schools for the Deaf & Blind

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	9	\$182,736.00
Buildings	12	\$5,482,260.00
Real Property Leased	0	0

3. 0404 – School Building Authority

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	1	0
Real Property Leased	0	0

The agency's report in wvOASIS is missing data required by the applicable statute and rule.

4. 0405 – West Virginia Prof Charter School Board

No real property or leases to report.

D. Arts, Culture & History

1. 0431 - Secretary of Education and the Arts

No real property or leases to report.

2. 0432 – Division of Culture & History

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1	\$100,000.00
Buildings	15	\$63,080.78
Real Property Leased	1	\$5,160.00

The agency should update its lease report in wvOASIS to reflect current leases. The correct yearly rent is \$5,280.00.

3. 0439 - Educational Broadcasting Authority

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	4	\$1,808,011.00
Buildings	13	\$6,112,096.26
Real Property Leased	16	\$38,653.49

The agency should update its lease report. The current report includes incorrect lease numbers and amounts, and the agency is missing approximately five leases.

E. Higher Education Policy Commission

1. 0441 – HEPC – Administration (Includes Lease for 0943-WV Ctr Nursing)

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1	\$15,100,000.00
Buildings	24	\$15,339,760.68
Real Property Leased	2	\$398,254.76

2. 0442 – HEPC - System

No real property or leases to report.

3. 0477 – HEPC - Health Sciences

No real property or leases to report.

4. 0463 - WVU¹⁰

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	573	\$87,113,750.94
Buildings	359	\$1,225,553,107.46
Real Property Leased	55	\$6,442,910.56

5. 0471 - Marshall University

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	434	\$32,787,584.00
Buildings	65	\$381,373,979.37
Real Property Leased	21	\$1,762,139.00

The institution's report in wvOASIS is missing data required by the applicable statute and rule. The institution should also update its lease report, which appears to include expired leases.

6. 0476 – WV School of Osteopathic Medicine

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	25	\$1,623,855.77
Buildings	21	\$56,633,237.28
Real Property Leased	0	0

7. 0482 – Bluefield State University

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	28	\$4,700.00
Buildings	19	\$25,944,811.00
Real Property Leased	2	\$206,194.92

8. 0483 - Concord University

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	41	\$383,025.02
Buildings	53	\$39,576,763.92
Real Property Leased	0	0

Although some updates were completed since the last report, the institution's report is still unclear regarding two (2) leases with Concord University Research Development Corporation. Leases require separate entries from buildings in wvOASIS. The institution should submit changes in wvOASIS.

¹⁰ WVU's property reporting in wvOASIS continues to be the most accurate and complete. Many other reports are also good, but this one is exceptional and stands out because of the complexity of property owned by WVU.

9. 0484 - Fairmont State University

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	65	\$7,932,175.21
Buildings	30	\$185,064,699.06
Real Property Leased	1	\$192,096.00

10. 0485 – Glenville State University

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	45	\$462,993.00
Buildings	40	\$12,879,453.00
Real Property Leased	0	\$0

The institution's report in wvOASIS is still missing certain data required by the applicable statute and rule, particularly as it relates to the identification of land. The institution should submit modification requests in wvOASIS to supplement the report.

11. 0486 - Shepherd University

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	40	\$1,331,273.00
Buildings	44	\$122,912,728.70
Real Property Leased	4	\$113,004.00

12. 0488 - West Liberty University

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	34	\$6,746,149.72
Buildings	33	\$84,835,675.01
Real Property Leased	6	\$793,577.04

The institution should update its lease report in wvOASIS. Some reported leases are expired, and lease rates may have changed.

13. 0490 - WV State University

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	72	\$2,929,945.00
Buildings	48	\$40,372,105.00
Real Property Leased	0	0

14. 0495 – WV Network for Educational TeleComputing

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1	\$18,300.00
Buildings	1	\$50,000.00
Real Property Leased	0	0

F. Council for C & T College Education

1. 0420 - Council for C&T College Ed

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$65,793.84

The council should update its lease report in wvOASIS. Lease reported as expired in 2019.

2. 0444 - Mountwest C&T College

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	18	\$52,515.44
Buildings	4	\$7,791,855.59
Real Property Leased	2	\$70,404.00

3. 0445 - New River C&T College

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1	\$5,001.00
Buildings	11	\$16,542,649.00
Real Property Leased	0	0

The institution's report in wvOASIS suggests duplication of purchase costs for several buildings. The report is also missing significant data required by the applicable statute and rule, particularly as it relates to the identification of land. Instructions for reporting are available on the RED website.

4. 0446 - Pierpont C&T College

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1	\$376,000
Buildings	5	\$20,786,389.49
Real Property Leased	0	0

The institution's report in wvOASIS is still missing certain data required by the applicable statute and rule, particularly as it relates to the identification of land. Instructions for reporting are available on the RED website.

5. 0447 - Blue Ridge C&T College

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1	\$1,605,549.85
Buildings	1	\$15,541,062.70
Real Property Leased	3	\$686,074.20

6. 0464 - WVU at Parkersburg

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	7	\$2,305,855.80
Buildings	10	\$41,328,820.67
Real Property Leased	1	0

The institution's report in wvOASIS is missing certain data, such as rental amount, regarding a lease effective January 1, 2020. The missing information should be added to the report.

7. 0487 - Southern WV C&T College

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	19	\$1,445,158.00
Buildings	8	\$25,572,676.00
Real Property Leased	1	\$9.97

8. 0489 - WV Northern C&T College

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	16	\$2,108,007.51
Buildings	9	\$12,118,214.59
Real Property Leased	0	0

The institution's report in wvOASIS is missing certain data required by the applicable statute and rule, particularly as it relates to the identification of land (e.g., parcel numbers).

9. 0492 - Eastern WV C&T College

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	3	\$224,290.00
Buildings	3	\$9,562,693.51
Real Property Leased	1	0

The council should update its lease report in wvOASIS. The reported lease expired in February, 2022.

10. 0493 - BridgeValley C&T College

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	37	\$908,353.00
Buildings	29	\$28,014,854.41
Real Property Leased	6	\$1,013,453.16

The institution’s lease report includes expired leases. The lease report in wvOASIS should be updated.

G. Health & Human Resources

1. 0501 – Secretary’s Office

No real property or leases to report.

2. 0506 – Division of Health (Includes Nursing Home Licensing Bd. Fund)

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	68	\$2,493,428.78
Buildings	86	\$81,297,842.24
Real Property Leased	31	\$1,708,493.16

3. 0507 - Health Care Authority

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$112,700.04

4. 0510 - Human Rights Commission

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$106,529.04

5. 0511 - Division of Human Services

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	3	\$16,591.67
Buildings	4	\$670,349.00
Real Property Leased	68	\$18,265,144.80

H. Homeland Security

1. 0601 – Secretary’s Office

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	2	\$142,779.72

The agency’s lease report in wvOASIS includes an expired lease and leases that need to be updated.

2. 0605 – Parole Board

No real property or leases to report.

3. 0606 – Division of Emergency Mgmt.

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	20	\$560,181.56
Real Property Leased	15	\$44,143.00

4. 0608 – Division of Corrections & Rehabilitation

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	108	\$12,260,689.84
Buildings	247	\$203,573,227.21
Real Property Leased	36	\$2,032,538.28

5. 0612 - WV State Police

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	62	\$2,198,310.23
Buildings	100	\$42,148,395.99
Real Property Leased	26	\$370,231.40

The agency's real property report is still missing significant data required by the applicable statute and rule.

6. 0615 – Regional Jail and Correctional Facility Authority

No real property or leases to report.

7. 0619 – Fire Commission

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$27,800.04

8. 0621 – Division of Juvenile Services

No real property or leases to report.

9. 0622 – Division of Protective Services

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$36,968.40

10. 0623 – Division of Administrative Services (includes 0620 - Justice & Community Services, following merger)

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$201,081.96

I. Veterans' Assistance

1. 0613 - Veterans Affairs

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1	\$540,000.00
Buildings	2	\$13,255
Real Property Leased	17	\$214,270.56

The agency's real property report is missing data required by the applicable statute and rule. The agency should also update its lease report in wvOASIS.

2. 0618 - Veterans Home

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1	\$125,000.00
Buildings	10	\$1,301,034.00
Real Property Leased	0	0

The agency's real property report is missing data required by the applicable statute and rule.

J. Revenue

1. 0303 - Div. of Financial Institutions

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	2	\$102,229.08

2. 0701 – Secretary's Office

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$53,707.20

3. 0702 – Tax Division

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	10	\$1,021,076.28

4. 0703 - State Budget Office

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$33,295.08

The agency's lease report in wvOASIS includes a duplicate entry and the lease expiration date needs to be updated.

5. 0704 - Insurance Commission

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	10	\$1,140,717.72

The agency should update its lease report in wvOASIS to reflect all current rents and expiration dates.

6. 0705 – Lottery Commission

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	2	\$1,680,859.01
Buildings	2	\$39,377,400.45
Real Property Leased	7	\$79,602

7. 0706 - Municipal Bond Commission

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$30,537.48

8. 0707 – Racing Commission

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$52,112.52

9. 0708 - ABCA

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1	\$611,381.25
Buildings	2	\$1,640,973.75
Real Property Leased	1	\$202,200.00

The agency's report still lists a leased property as an owned building and is missing some data required by the statute and rule requiring submission of modification requests in wvOASIS.

10. 0709 - Office of Tax Appeals

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$46,550.04

11. 0933 - Athletic Commission

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$4,562.52

K. Transportation

1. 0802 – Division of Motor Vehicles

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	32	\$3,707,023.48

The agency should update expired leases.

2. 0803 – Division of Highways

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	715	\$30,205,101.86
Buildings	1,304	\$216,338,486.91
Real Property Leased	9	\$2,308,278.64

The WVDOT report includes maintenance facilities, leased property, uneconomic remnants, and excess real property. Roadway easements and rights-of-way necessary for current or future roadway purposes are NOT included. Accordingly, there is a large disparity between the number of properties reported by DOT in *wvOASIS*, and the actual number owned by DOT. Unfortunately, this unreported property is probably the single-largest category of state-owned property, which is not currently reflected in this annual report. According to DOT, property included in the state road system is depicted on state road maps and tracked separately in the DOT Geographic Information System. In addition, records regarding this property are available in the central office of DOT on microfilm.

3. 0809 - Parkways

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1,440	\$12,019,256.07
Buildings	1	\$302,071.00
Real Property Leased	0	0

The report for Parkways Authority in wvOASIS includes land information derived from maps developed in the mid-1950's. Also included are parcels acquired after creation of the Parkways Authority in 1989. Because original cost information was not included with the referenced maps, the Authority has allocated to each parcel a portion of costs from the Authority's financial statements. Rights-of-way acquired by WVDOH for Turnpike upgrades are not included in the report. The Authority has separately reported an additional 160 buildings, with an initial purchase cost of \$105,745,568.79. Since the Authority has not yet uploaded these buildings into wvOASIS, they are not included in the reported numbers.

4. 0810 - WV Division of Multimodal Transportation Facilities

In March of 2022, the West Virginia Legislature created the Division of Multimodal Transportation Facilities, combining the WV Rail Authority, the Division of Public Transit, the Public Port Authority and the Aeronautics Commission. These spending units have now merged into the single spending unit known as the Division of Multimodal Transportation Facilities, Dept. 0810. The Division must now merge and update the reports of these prior spending units in the wvOASIS Business Intelligence Report, WV-FIN-AM-044. In addition, the prior real property and lease reports in wvOASIS are missing data required by the applicable statute and rule, and at least some of the property is pending transfer to a political subdivision. Beginning on July 1, 2022, the annual rent for the 2 reported leases will also increase to \$43,524.00 and \$9,999.36.

0804 - WV Rail Authority

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	20	\$5,691,754.00
Buildings	4	\$686,741.08
Real Property Leased	0	0

0805 – Division of Public Transit

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$42,627.00

0806 - Public Port Authority

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	4	\$2,943,024.33
Buildings	1	\$42,270.751.86
Real Property Leased	0	0

0807 - Aeronautics Commission

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$9,793.32

L. Tourism**1. 0304 - Tourism Office**

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$359,511

M. Commerce**1. 0305 – Division of Forestry**

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	16	\$995,788.00
Real Property Leased	26	\$232,637.52

The agency should review and update its lease report in wvOASIS.

2. 0306 - Geological & Economic Survey

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	3	\$23,959.00
Real Property Leased	0	0

3. 0308 – Division of Labor

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	3	\$101,344.00
Real Property Leased	1	\$413,402.04

4. 0310 - DNR

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1,254	\$127,243,763.14
Buildings	1,524	\$173,420,493.11
Real Property Leased	188	\$590,541.96

There is a significant disparity between the number of properties reported by WVDNR and the actual number owned by DNR. This disparity primarily involves parcels that DNR has grouped together (for reporting purposes) into single block entries. For example, DNR may group many parcels into a single block entry for a given Wildlife Management Area. Unfortunately, this type of block entry is inconsistent with the applicable statute and rule and does not accurately reflect what is “of record” in each county. DNR has a plan in place to address the issue and is actively working toward compliance with the Legislature’s reporting requirements. The agency should also review and update its lease report.

5. 0314 – Division of Miners Health Safety & Training

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	2	\$421,251.48
Buildings	4	\$1,208,349.00
Real Property Leased	4	\$281,468.88

The agency’s real property report is missing data required by the applicable statute and rule, including recently acquired property in Boone County (“Running Right Academy”).

6. 0319 – Board of Coal Mine Health & Safety

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$19,200.00

7. 0323 - Workforce West Virginia

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	20	\$2,917,832.64

The agency should update its lease report in wvOASIS to reflect current leases. The report is missing multiple leases and the overall rent is incorrect.

8. 0327 – Secretary’s Office

No real property or leases to report. The agency is occupying space with 0307-WV Development Office.

9. 0932 - Rehabilitation Services

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	34	\$2,317,429.80

The agency must review and update its lease report in wvOASIS. There are expired leases and leases with incorrect yearly rental amounts.

N. Economic Development

1. 0307 - WV Department of Economic Development

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	5	\$999,332.04

The Department has not updated its lease report in wvOASIS to reflect the current lease. The Department should make appropriate changes in wvOASIS.

O. Environmental Protection

1. 0311 - Environmental Quality Board

No real property or leases to report.

2. 0312 - Solid Waste Management Board

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1	0
Buildings	1	\$53,286.12
Real Property Leased	0	0

3. 0313 – Department of Environmental Protection

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	13	\$1,338,017.59
Buildings	2	\$70,201.04
Real Property Leased	32	\$3,896,730.16

The agency must review and update its lease report in wvOASIS. The rental rates are not in the proper format as described in the instructions on RED's website, making it extremely difficult to calculate total amounts, and some leases appear to be expired.

4. 0315 - Oil & Gas Conservation Commission

No real property or leases to report.

5. 0325 - Air Quality Board

No real property or leases to report.

P. Bureau of Senior Services

1. 0508 - Bureau of Senior Services

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	2	\$177,728.04

Q. Miscellaneous Agencies, Authorities, Boards & Commissions

1. 0316 - Water Development Authority

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	1	\$526,194.00
Buildings	2	\$4,086,411.71
Real Property Leased	0	0

The Authority's real property report is still missing data required by the applicable statute and rule. The agency should make appropriate changes in wvOASIS.

2. 0505 – Board of Barbers & Cosmetologists

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$23,132.52

The Board has not updated its lease report in wvOASIS to reflect the current lease. The Board should make appropriate changes in wvOASIS.

3. 0509 - Hospital Finance Authority

No real property or leases to report. The authority is occupying space leased by 1300-Treasurer, pursuant to an MOU.

4. 0603 - Adjutant General

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	18	\$5,938,785.00
Buildings	29	\$346,409,807.34
Real Property Leased	26	\$1,534,956.96

Various lease entries need to be updated. Several reported leases have expired.

5. 0604 - Armory Board

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	73	\$970,693.00
Buildings	136	\$56,734,625.06
Real Property Leased	6	\$87,233.52

6. 0901 - Appraiser Licensing Board

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$24,750.00

The Board has not updated its lease report in wvOASIS to reflect the current lease. The agency should update its lease report to reflect the correct lease term, lease rate, lease number, and Lessor name.

7. 0902 – Board of Funeral Service Examiners

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$19,116.00

The Board has not updated its lease report in wvOASIS to reflect the current lease. The Board should update its lease report to reflect the current lease renewal, with decreased square footage and rent.

8. 0903 – Board of Professional Surveyors

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$10,332.00

The board must review and update the lease expiration date in wvOASIS.

9. 0904 – Board of Counseling

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$8,537.04

10. 0905 – Board of Social Work

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$14,244.00

11. 0906 – LPN Board

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$42,165.96

The Board has not updated its lease report in wvOASIS to reflect the current lease. The Board should update its lease report to reflect the current lease renewal.

12. 0907 – RN Board

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$107,100.00

13. 0908 – Board of Chiropractic Examiners

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$7,200.00

The Board has not updated its lease report in wvOASIS to reflect the current lease. The board's report also includes multiple duplicate entries. The Board should update its lease report to reflect the current lease and remove duplicate entries.

14. 0909 – Board of Dentistry

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$16,400.04

15. 0910 – Board of Landscape Architects

No real property or leases to report. The board is occupying space with 0948 - Hearing Aid Dealers.

16. 0911 – Board of Occupational Therapy

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$6,000.00

The Board has not updated its lease report in wvOASIS to reflect the current lease. The Board should make appropriate changes in wvOASIS.

17. 0912 – Board of Optometry

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$8,184.00

The Board has not updated its lease report in wvOASIS to reflect the current lease. The board's report also includes multiple duplicate entries. The Board should update its lease report to reflect the current lease and remove duplicate entries.

18. 0913 – Board of Pharmacy

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	1	\$372,736.34
Real Property Leased	0	0

The board should update its report to include the land upon which the building sits. The applicable statute and rule require entries for both land and buildings in wvOASIS.

19. 0914 – Board of Psychologists

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$5,592.00

The Board has not updated its lease report in wvOASIS to reflect the current lease. The board's report also includes multiple duplicate entries. The Board should update its lease report to reflect the current lease and remove duplicate entries.

20. 0915 – Board of Medical Imaging & Radiation Therapy Technicians

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$9,600

21. 0916 – Board of Sanitarians

No real property or leases to report.

22. 0917 – Board of Professional Engineers

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$46,914.12

23. 0918 – Board of Accountancy

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$31,299.96

The board’s real property report includes multiple duplicate entries and items of personal property not required in this report. The Board should update its lease report to reflect only the current lease.

24. 0919 – Board of Architects

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$8,424.48

The Board should update its lease report in wvOASIS to remove a duplicate entry.

25. 0921 – Board of Osteopathic Medicine

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$16,874.40

The Board has not updated its lease report in wvOASIS to reflect the current lease. The Board should update its lease report to reflect the current lease term, lease number, and Lessor name.

26. 0922 – Board of Physical Therapy

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$26,319.96

27. 0923 – Board of Veterinary Medicine

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$7,215.96

The Board has not updated its lease report in wvOASIS to reflect the current lease. The board should update its lease report to reflect the current rent and expiration date.

28. 0924 - Consumer Advocate

The agency’s lease is reported by 0926-Public Service Commission. No other real property or leases to report.

29. 0926 - Public Service Commission (includes lease for 0924-Cons Adv.)

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	2	\$1,217,135.00
Buildings	2	\$8,055,527.00
Real Property Leased	1	\$56,058.72

The commission’s real property report in wvOASIS is still missing data required by the applicable statute and rule. The agency has also grouped multiple parcels into a single entry, thereby underreporting the actual number of state-owned parcels. The agency should also update its lease report to include a storage lease for an additional \$21,763.56.

30. 0927 – Real Estate Commission

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$57,255

The Commission should update its lease report in wvOASIS to remove a duplicate entry.

31. 0929 – Board of Foresters

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$900.00

The Board has not updated its lease report in wvOASIS to reflect the current lease. The Board should make appropriate changes in wvOASIS.

32. 0930 – Board of Speech Language Pathology and Audiology

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$8,702.64

33. 0935 - Board of Respiratory Care

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$15,900.00

The Board has not updated its lease report in wvOASIS to reflect the current lease. The Board should make appropriate changes in wvOASIS.

34. 0936 – Board of Licensed Dietitians

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$3,300.00

35. 0937 - Board of Acupuncture

No real property or leases to report.

36. 0938 - Massage Therapy Licensure Board

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$7,812.00

The Board has not updated its lease report in wvOASIS to reflect the current lease. The Board should make appropriate changes in wvOASIS.

37. 0939 - Courthouse Facilities Improvement Authority

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	1	\$140,000.00
Real Property Leased	0	0

The Authority should update its entry to include the land upon which the building sits. The applicable statute and rule require entries for both land and buildings in wvOASIS.

38. 0942 – Coal Heritage Highway Authority

The authority has failed to report the real property that it owns and/or leases as required by W. Va. Code §5A-10-9(e) and 148 CSR 19, Section 10.2. The Authority has three (3) active leases and must update its report in wvOASIS to reflect all current leases.

39. 0943 - Center for Nursing

The agency’s lease is reported under 0441-HEPC Administration. No other real property or leases to report.

40. 0944 - Economic Development Authority¹¹

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	7	\$7,276,962.57
Buildings	8	\$24,501,726.07
Real Property Leased	0	0

The authority’s real property report in wvOASIS is missing data required by the applicable statute and rule.

41. 0945 - Board of Medicine

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$175,941.84

The board’s real property report includes a duplicate entry. The board should also correct its lease report in wvOASIS to reflect the actual leased area of 12,399 square feet (vs. the reported 13,479 sf).

¹¹ Economic Development Authority (“EDA”) is vested with legal title to certain real property reported (for accounting purposes) by other state spending units in wvOASIS. Although legal title may not transfer for years, the property is being tracked (and reported) by spending units responsible for paying bonds and/or tracking maintenance. To avoid duplicate reporting, EDA is not reporting real property tracked separately by other spending units for accounting purposes.

42. 0946 - Municipal Pension Oversight Board

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$22,656.00

43. 0947 - ERP Board

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$284,670.00

44. 0948 – Board of Hearing Aid Dealers

Real Property Owned	Number Reported	Initial Cost/Yearly Rent
Land	0	0
Buildings	0	0
Real Property Leased	1	\$3,156.00

45. 0949 – Underground Facilities Damage Board

No real property or leases to report. The board is occupying space leased by 1300-Treasurer.

46. 0950 - Board of Treasury Investments

No real property or leases to report. The board is occupying space leased by 1300-Treasurer.

47. 0951 - WV Contractor Licensing Board

No real property or leases to report. The board is occupying space leased by 1300-Treasurer.

IV. ISSUES

Reporting of real property in *wvOASIS*, as required by W. Va. Code §5A-10-9(e) and 148 CSR 19, Section 10, is based upon financial accounting principles designating real property as “Fixed Assets.” Within the “Fixed Assets” module, *wvOASIS* anticipates separation of land from buildings for accounting purposes, which is difficult for many state spending units. This artificial separation of land from buildings is also inconsistent with standard notions of real property, and complicates real property reporting. In addition, in some instances (e.g., bonded buildings and capital leases), real property is reported (for accounting purposes) by the state spending unit that controls the property, rather than the spending unit vested with legal title. These issues are not likely to be addressed, because *wvOASIS* is primarily an accounting tool, as opposed to a real property reporting tool.

Another issue associated with this reporting requirement is the lack of commitment (or in some cases, the inability) by some state spending units to accurately track and report their massive real property holdings. Since the beginning of this state, property management has been decentralized and handled by individual state agencies. Some of those agencies have since acquired massive amounts of real property, without maintaining accurate and complete data regarding their holdings. County records present another challenge because of the diverse naming conventions and evolution of state agencies, which further compounds the problem of real property management and reporting by state spending units.

We are now in the fourth year of mandatory reporting and many state spending units are struggling. Either the spending units are not devoting sufficient resources to real property management and reporting, or the problem is so massive they can’t easily fix it without sending personnel to each county to compare county records to records maintained by the spending unit. This presents a significant problem, since the information in this summary report is only as good as the data provided by each state spending unit individually responsible by law for tracking their own real property and leases.

In the end, each spending unit must somehow compare their property to information “of record” in every county to confirm the accuracy of their reporting. The Real Estate Division does not have sufficient resources to verify the accuracy of the reports of **168** spending units in relation to documents of record in each county. That task necessarily falls on the individual state spending units that own real property.

V. UNUSED AND UNDERUTILIZED REAL PROPERTY

The Real Estate Division is also reviewing reports in *wvOASIS* regarding unused and underutilized property for the four-year report required by W. Va. Code §5A-10-9. After completion of the review, the Real Estate Division shall: (1) Identify any real property owned or leased by the state that is not being used or that is being substantially underused; (2) Make recommendations to the Governor and the Secretary of the Department of Administration regarding the use of real property, which shall include an analysis of the highest and best use to which the real property may legally be placed, and an analysis of alternative uses of the real property addressing the potential for any other transaction or use that the Real Estate Division

determines to be in the best interest of the state; and (3) Submit to the Governor and the Secretary of the Department of Administration any information pertinent to the evaluation of a potential transaction involving the real property. W.Va. Code 5A-10-10.

Although the *wvOASIS* template includes available fields for agencies to designate any real property owned or leased by the state that is not being used or that is being substantially underused, it is incumbent upon each agency that controls real property to provide valid reports regarding such property in *wvOASIS*. State spending units are currently reporting **623** unused/underutilized parcels of land in *wvOASIS*, with an initial purchase price of **\$29,965,947.96**¹² In addition, state spending units report **39** unused/underutilized buildings with a purchase price of **\$22,011,162.26**.¹³ But this information is only as good as the individual agency reports and does not include land or buildings with a planned or future use identified in *wvOASIS*. The state should review this property and consider whether it makes sense to divest some of the property designated as unused or underutilized in *wvOASIS*.

VI. RECOMMENDATIONS

If state spending units are to continue to actively track their real property and leases in *wvOASIS*, they must also compare the information regarding their real property and leases to information of record in each county. But this requires resources and funding, and there is no indication that any state spending units are doing this currently. In addition to funding, the Legislature should also consider meeting with or sending letters to those agencies identified as having problems complying with the statute and rule and should include a request that agencies compare the information regarding their real property and leases to information of record in each county. Some agencies, such as DOH, may need significant additional funding to fully account for their real property. Since state spending units are individually responsible by law for tracking their real property and leases, it is incumbent upon each spending unit to devote sufficient resources to this task to ensure the accuracy of all reports in *wvOASIS*.

VII. CONCLUSIONS

Although some smaller spending units have made considerable progress in reporting real property and leases in *wvOASIS*, as required by W. Va. Code §5A-10-9(e) and 148 CSR 19, Section 10, many state spending units are simply not devoting sufficient resources (or don't have sufficient resources) to meet this requirement. It is very difficult to move from a decentralized system of managing real property (that has been in place from the beginning) to one that requires centralized reporting. Success in this endeavor will require significant additional resources for some spending units and commitment of senior leaders across the state. As it stands, many spending units are still missing significant data in required fields and are not reporting all real property and leases.

¹² This number includes parcels identified and "uneconomic remnants."

¹³ This number includes 4 buildings that reportedly have been demolished.