



2024
WEST VIRGINIA
STATE DOLLAR

West Virginia State Auditor's Office
John B. McCuskey, State Auditor



State of West Virginia

John B. McCuskey

State Auditor

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January 15, 2025

The Honorable Jim Justice, Governor
Office of the Governor
State Capitol
Charleston, West Virginia 25305

Re: 2024 State Dollar Report

Dear Governor Justice:

In accordance with the provisions of Chapter 12, Article 4, Section 7, of the West Virginia Code, I present herein a consolidated statement of receipts and expenditures for the fiscal year ending June 30, 2024.

A Statement of Bonded Indebtedness of the State of West Virginia and the balance remaining in the various state funds on June 30, 2024, are also included in accordance with the aforementioned statute.

Respectfully,

A handwritten signature in blue ink, reading "John B. McCuskey". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

John B. McCuskey State Auditor

Table of Contents

| | |
|--|----------------|
| Total Revenue by Source | 1 - 2 |
| General Revenue by Source | 3 - 4 |
| Highway Tax Fund by Source | 5 - 6 |
| Special and Federal Funds by Source | 7 |
| Revenue Shortfall Reserve Fund A & B | 8 |
| General Revenue Fund Accumulated Surplus | 9 |
| General Revenue Appropriations vs. Actual Revenue | 10 |
| Personal Income Tax Refund Reserve Fund | 11 |
| Reserve Funds Balance History | 12 |
| Irreducible School Fund | 13 - 14 |
| Expenditures by Cabinet | 15 |
| Expenditures by Object Class | 16 |
| Investment Balances | 17 |
| Public Utilities Distributions | 18 |
| Statement of Bonded Indebtedness | 21 |
| Top 200 Non P-Card Vendors Fiscal Year 2024 | 22 |
| Top 100 P-Card Vendors Fiscal Year 2024 | 26 |

Basis of Accounting

This report is prepared in compliance with constitutional provisions and State statutes which require the State to operate on a cash basis. The fiscal year begins on July 1 and ends on June 30. Expenditures are recognized when disbursed and receipts are recognized when deposited to the State Treasury. All appropriated accounts as listed in the annual budget act have thirty-one days following the end of the fiscal year to pay for goods or services encumbered before July 1.

Total Revenue By Source

This schedule shows all fiscal year 2024 revenues categorized by source or cabinet, the amount of transfers-in of revenue, the percentage of the revenue to the total revenues for that source, and the percentage of revenue sources to the total.

| General Revenue Fund | | | | | |
|-----------------------------------|-------------------------|-----------------------|--------------------|-------------------------|--------------------------|
| Source of Revenue Funding | Revenue | Transfers | % Of Rev To Source | Net Total | % of All Funding Sources |
| Beer Tax & Licenses | \$ 7,218,051 | \$ 450 | 0.13% | \$ 7,218,501 | |
| Business & Occupation Tax | 126,750,812 | - | 2.31% | 126,750,812 | |
| Business Franchise Fees | 1,072,057 | - | 0.02% | 1,072,057 | |
| Charter Tax | 8,528 | (25) | 0.00% | 8,503 | |
| Consumer Sales & Use Tax | 2,001,479,641 | (184,935,182) | 36.50% | 1,816,544,459 | |
| Corp Inc & Bus Franchise | 465,312,235 | 150,852 | 8.49% | 465,463,086 | |
| Departmental Collections | 26,036,201 | 1,452 | 0.47% | 26,037,653 | |
| Hb 102 Lottery Transfers | - | 65,000,000 | 0.00% | 65,000,000 | |
| Insurance Tax | 805,951 | 119,929,599 | 0.01% | 120,735,551 | |
| Interest Income | 3,400 | 226,559,024 | 0.00% | 226,562,424 | |
| Liquor License Renewal | 736,164 | - | 0.01% | 736,164 | |
| Liquor Profit Transfers | (736,164) | 30,232,867 | -0.01% | 29,496,702 | |
| Miscellaneous | 1,134,505 | 12,955,780 | 0.02% | 14,090,285 | |
| Miscellaneous Transfers | - | 2,871,274 | 0.00% | 2,871,274 | |
| Personal Income Tax | 2,170,744,049 | 69,114,892 | 39.59% | 2,239,858,941 | |
| Property Tax | 8,056,915 | 1,293,159 | 0.15% | 9,350,074 | |
| Property Transfer Tax | 12,287,910 | - | 0.22% | 12,287,910 | |
| Refundable Credit Reimb Lty | - | 10,000,000 | 0.00% | 10,000,000 | |
| Severance Tax | 494,684,192 | (125,810,350) | 9.02% | 368,873,842 | |
| Soft Drink Tax | 13,848,277 | - | 0.25% | 13,848,277 | |
| Tobacco Products Tax | 153,219,603 | - | 2.79% | 153,219,603 | |
| Video Lottery Transfers | 548,965 | - | 0.01% | 548,965 | |
| Total General Revenue Fund | \$ 5,483,211,293 | \$ 227,363,791 | 100.00% | \$ 5,710,575,084 | 16.65% |

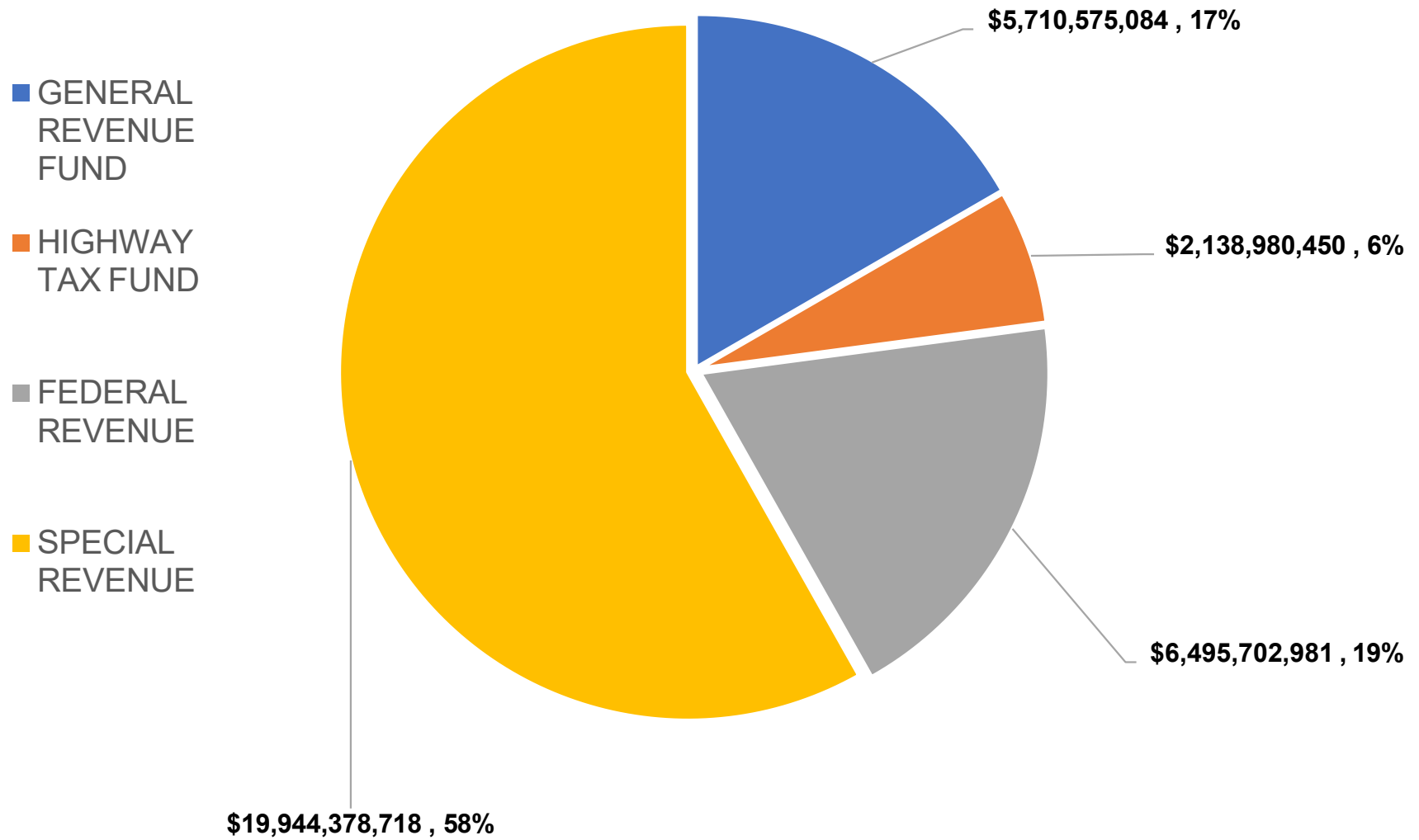
| Highway Tax Fund | | | | | |
|-------------------------------|-------------------------|-----------------------|----------------|-------------------------|--------------|
| Federal Income | \$ 822,906,092 | \$ - | 45.82% | \$ 822,906,092 | |
| Gasoline & Motor Carrier | 446,448,493 | (1,393,796) | 24.86% | 445,054,697 | |
| Highway Litter Control | 1,605,563 | - | 0.09% | 1,605,563 | |
| Interest Income | 34,028,410 | - | 1.89% | 34,028,410 | |
| Licenses & Registration | 129,181,624 | (3,060) | 7.19% | 129,178,564 | |
| Other Income | 44,424,842 | 34,602,119 | 2.47% | 79,026,961 | |
| Privilege Tax | 317,180,163 | - | 17.66% | 317,180,163 | |
| Short / Long Term Borrowing | - | - | 0.00% | - | |
| Transfer | - | 310,000,000 | 0.00% | 310,000,000 | |
| Total Highway Tax Fund | \$ 1,795,775,187 | \$ 343,205,263 | 100.00% | \$ 2,138,980,450 | 6.24% |

| Federal Revenue | | | | | |
|--|-------------------------|---------------------|----------------|-------------------------|---------------|
| Arts, Culture, And History | \$ 8,553,145 | \$ - | 0.13% | \$ 8,553,145 | |
| Commerce Labor & Environmental Resources | 294,519,414 | 95,941 | 4.54% | 294,615,355 | |
| Community And Tech Colleges | 6,308,901 | 154,526 | 0.10% | 6,463,427 | |
| Department Of Economic Development | 61,654,161 | - | 0.95% | 61,654,161 | |
| Department Of Education | 863,283,241 | - | 13.29% | 863,283,241 | |
| Department Of Health | 224,283,986 | - | 3.45% | 224,283,986 | |
| Department Of Homeland Security | 118,941,465 | 6,310 | 1.83% | 118,947,774 | |
| Department Of Human Services | 4,735,328,055 | - | 72.92% | 4,735,328,055 | |
| Department Of Revenue | 16,538 | - | 0.00% | 16,538 | |
| Department Of Transportation | 22,131,068 | - | 0.34% | 22,131,068 | |
| Department Of Veteran's Assistance | 7,460,938 | - | 0.11% | 7,460,938 | |
| Elected Officials | 28,946,611 | - | 0.45% | 28,946,611 | |
| Higher Education | 37,725,802 | 702,569 | 0.58% | 38,428,371 | |
| Judicial | 2,735,513 | - | 0.04% | 2,735,513 | |
| Legislature | 315,500 | - | 0.00% | 315,500 | |
| Misc. Boards, Commissions, And Departments | 69,243,223 | 875,930 | 1.07% | 70,119,152 | |
| Senior Services | 12,420,144 | - | 0.19% | 12,420,144 | |
| Total Federal Revenue | \$ 6,493,867,706 | \$ 1,835,275 | 100.00% | \$ 6,495,702,981 | 18.94% |

| Special Revenue | | | | | |
|---|-------------------------|--------------------------|----------------|--------------------------|---------------|
| Arts, Culture, And History | \$ 3,659,020 | \$ 21,497,185 | 0.04% | \$ 25,156,206 | |
| Commerce Labor & Environmental Resources | 286,358,742 | 79,459,204 | 3.16% | 365,817,946 | |
| Community And Tech Colleges | 49,916,619 | 60,146,355 | 0.55% | 110,062,974 | |
| Department Of Administration | 4,120,682,874 | 1,482,807,671 | 45.45% | 5,603,490,545 | |
| Department Of Economic Development | 1,510,896 | 25,696,660 | 0.02% | 27,207,557 | |
| Department Of Education | 21,205,622 | 385,571,884 | 0.23% | 406,777,506 | |
| Department Of Health | 12,722,839 | 59,421,093 | 0.14% | 72,143,932 | |
| Department Of Health Facilities | 82,842,250 | 250,000 | 0.91% | 83,092,250 | |
| Department Of Homeland Security | 91,337,928 | 97,705,789 | 1.01% | 189,043,717 | |
| Department Of Human Services | 326,677,517 | 6,352,758,386 | 3.60% | 6,679,435,904 | |
| Department Of Revenue | 1,424,450,641 | 439,904,287 | 15.71% | 1,864,354,927 | |
| Department Of Tourism | 90,340 | 11,765,888 | 0.00% | 11,856,228 | |
| Department Of Transportation | 57,451,668 | 12,155,643 | 0.63% | 69,607,311 | |
| Department Of Veteran's Assistance | 3,263,207 | 6,123,911 | 0.04% | 9,387,118 | |
| Elected Officials | 942,510,144 | 953,222,901 | 10.39% | 1,895,733,045 | |
| Higher Education | 1,166,629,316 | 490,920,748 | 12.87% | 1,657,550,064 | |
| Judicial | 1,558,148 | 937,111 | 0.02% | 2,495,260 | |
| Legislature | 1,357,306 | 2,782 | 0.01% | 1,360,088 | |
| Misc. Boards, Commissions, And Departments | 239,354,465 | 311,100,767 | 2.64% | 550,455,232 | |
| Senior Services | 10,760,500 | 81,712,857 | 0.12% | 92,473,357 | |
| West Virginia Turnpike (Quasi-Governmental) | 226,488,779 | 388,774 | 2.50% | 226,877,553 | |
| Total Special Revenue | \$ 9,067,169,801 | \$ 10,852,052,711 | 100.00% | \$ 19,944,378,718 | 58.16% |

| | | | | | |
|-------------------------------------|--|--|--|--------------------------|----------------|
| Total of All Funding Sources | | | | \$ 34,289,637,233 | 100.00% |
|-------------------------------------|--|--|--|--------------------------|----------------|

Breakdown of Total Revenue by Source

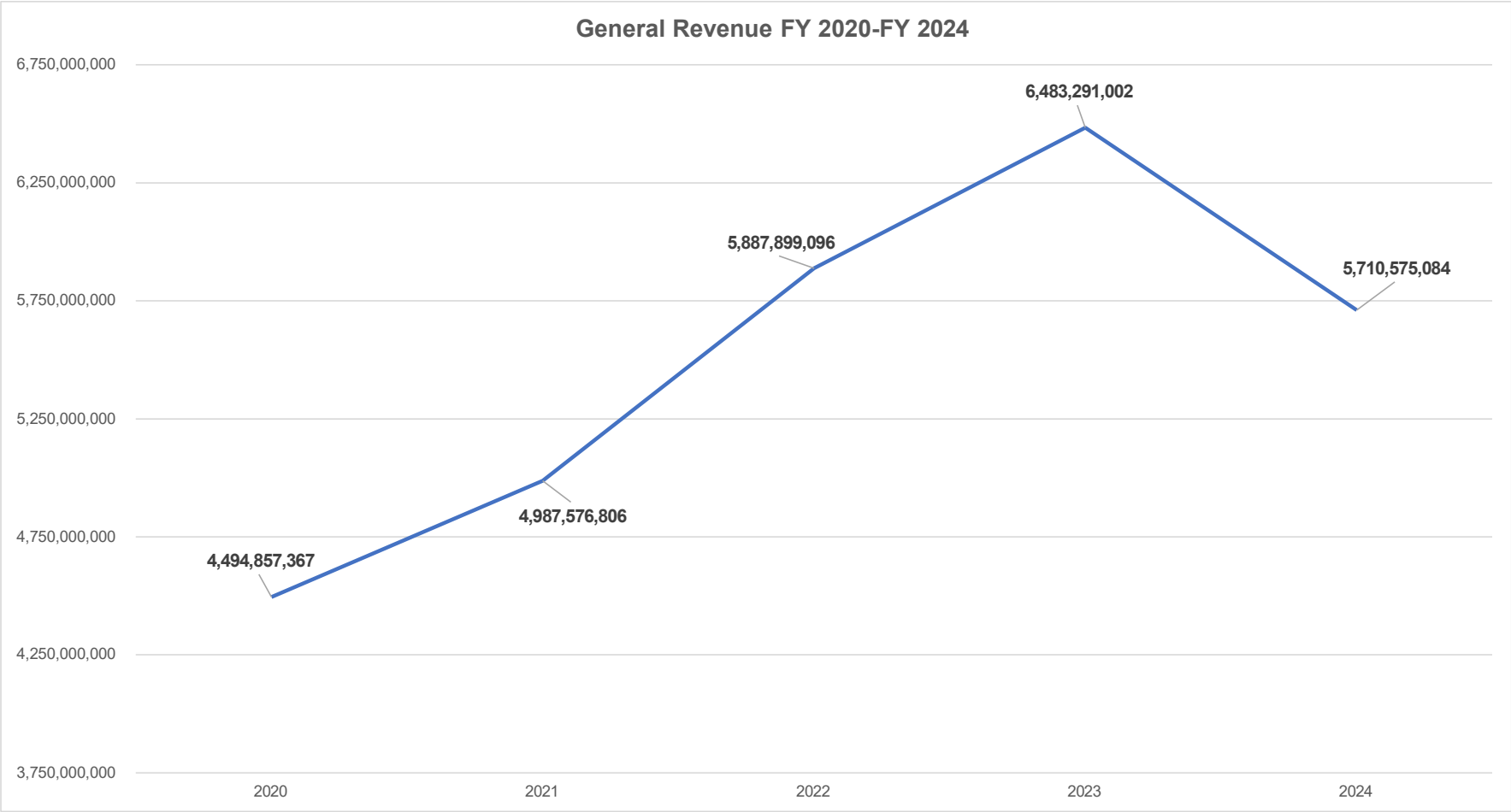


General Revenue by Source

This table shows the itemization of total revenue collections by revenue source in the General Revenue Fund for the respective fiscal years.

5 YEAR TREND

| SOURCE OF REVENUE | Fiscal Year 2020 | Fiscal Year 2021 | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| BEER TAX AND LICENSES | \$ 7,336,077 | \$ 7,877,098 | \$ 7,571,090 | \$ 7,261,851 | \$ 7,218,501 |
| BUSINESS & OCCUPATION TAX | 137,346,516 | 133,128,056 | 110,502,166 | 116,746,978 | 126,750,812 |
| BUSINESS FRANCHISE TAX | 697,445 | 796,584 | 1,076,453 | 1,011,179 | 1,072,057 |
| CHARTER TAX | 9,971 | 12,018 | 2,284 | 3,813 | 8,503 |
| CONSUMER SALES TAX | 1,386,570,806 | 1,537,244,806 | 1,655,483,269 | 1,750,433,512 | 1,816,544,459 |
| CORPORATE INCOME TAX | 151,988,009 | 320,487,005 | 366,315,709 | 419,965,001 | 465,463,086 |
| DEPARTMENTAL COLLECTIONS | 23,483,824 | 23,880,472 | 26,344,385 | 26,887,526 | 26,037,653 |
| HB 102 LOTTERY TRANSFERS | 52,322,624 | 65,000,000 | 65,000,000 | 65,000,000 | 65,000,000 |
| INSURANCE TAX | 129,358,483 | 118,061,442 | 135,846,802 | 112,168,251 | 120,735,551 |
| INTEREST INCOME | 39,207,732 | 9,661,294 | (1,705,779) | 132,455,578 | 226,562,424 |
| LIQUOR LICENSE RENEWAL | 44,687,710 | 1,950,640 | 766,276 | 932,587 | 736,164 |
| LIQUOR PROFIT TRANSFERS | 25,727,232 | 25,586,585 | 29,473,922 | 32,312,817 | 29,496,702 |
| MISCELLANEOUS | 23,405,038 | 8,568,148 | 2,467,426 | 2,461,690 | 14,090,285 |
| MISCELLANEOUS TRANSFERS | 59,106,385 | 1,710,304 | 16,740,119 | 5,328,653 | 2,871,274 |
| PERSONAL INCOME TAX | 1,947,945,588 | 2,253,788,399 | 2,502,828,097 | 2,663,568,030 | 2,239,858,941 |
| PROPERTY TAX | 7,392,105 | 8,121,252 | 7,908,368 | 7,702,241 | 9,350,074 |
| PROPERTY TRANSFER TAX | 12,186,810 | 15,942,799 | 17,855,545 | 12,706,304 | 12,287,910 |
| REFUNDABLE CR. REIMBURSEMENT - LOTTERY | 9,909,345 | 10,000,000 | 9,008,646 | 10,000,000 | 10,000,000 |
| SEVERANCE TAX | 267,048,707 | 274,255,914 | 768,793,845 | 946,486,026 | 368,873,842 |
| SOFT DRINK TAX | - | - | - | 13,765,539 | 13,848,277 |
| TOBACCO PRODUCTS TAX | 168,749,566 | 171,186,918 | 165,066,361 | 155,459,301 | 153,219,603 |
| VIDEO LOTTERY TRANSFERS | 377,394 | 317,072 | 554,115 | 634,126 | 548,965 |
| Year Totals | \$ 4,494,857,367 | \$ 4,987,576,806 | \$ 5,887,899,096 | \$ 6,483,291,002 | \$ 5,710,575,084 |



Highway Tax Fund by Source

This table itemizes the total revenue collections in the Highway Tax Fund which is administered by the Secretary of Transportation.

The table includes only revenues derived from state sources, and does not include federal funds that are shown on the Total Revenue by Source table.

| Source of Revenue Funding | Fiscal Year 2020 | Fiscal Year 2021 | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 |
|---|-----------------------|-------------------------|-----------------------|-------------------------|-------------------------|
| Gasoline & Motor Carrier | \$ 427,272,653 | \$ 399,541,633 | \$ 419,593,109 | \$ 432,441,501 | \$ 445,054,697 |
| Highway Litter Control | 1,482,854 | 1,878,798 | 1,593,219 | 1,877,884 | 1,605,563 |
| Interest Income | 1,128,629 | 153,361 | 1,188,774 | 16,221,614 | 34,028,410 |
| License & Registration | 122,723,736 | 136,484,255 | 136,233,900 | 142,498,292 | 129,178,564 |
| Other Income | 32,732,041 | 73,117,934 | 15,412,116 | 22,679,332 | 79,026,961 |
| Privilege Tax | 265,516,334 | 300,975,366 | 300,582,621 | 317,936,075 | 317,180,163 |
| Proceeds From Short / Long Term Borrowing* | - | 422,881,499 | - | - | - |
| Transfer In From General Revenue† | - | 150,000,000 | - | 150,000,000 | 310,000,000 |
| Year Total | \$ 850,856,246 | \$ 1,485,032,846 | \$ 874,603,739 | \$ 1,083,654,697 | \$ 1,316,074,358 |

* Represents proceeds from short/long term borrowing for West Virginia Turnpike bonds. Funds were previously classified as special revenue and are now classified as State Road funds in FY 2021.

† Represents a transfer from general revenue to State Road Funds. See HB101, passed in the 1st Special Session of 2021

Highway Tax Fund Collections FY 2020 - FY 2024



Special and Federal Funds by Source

These tables show historical trends in special and federal revenue funds, broken down by State cabinet.

Federal Revenue

| Cabinet Name | Fiscal Year 2020 | Fiscal Year 2021 | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Arts, Culture, And History | \$ 7,694,490 | \$ 7,746,011 | \$ 8,269,714 | \$ 8,193,051 | \$ 8,553,145 |
| Commerce Labor & Environmental Resources | 236,145,230 | 267,322,466 | 209,504,993 | 2,080,515,965 | 294,615,355 |
| Community And Tech Colleges | 5,169,278 | 11,384,498 | 16,782,267 | 12,249,906 | 6,463,427 |
| Department of Administration | - | - | - | - | - |
| Department Of Economic Development | - | - | 56,001,927 | 54,219,141 | 61,654,161 |
| Department Of Education | 405,886,480 | 486,573,207 | 676,045,747 | 721,652,424 | 863,283,241 |
| Department Of Health** | - | - | - | - | 224,283,986 |
| Department Of Homeland Security* | 126,067,031 | 109,671,743 | 125,998,126 | 190,183,402 | 118,947,774 |
| Department Of Human Services** | - | - | - | - | 4,735,328,055 |
| Department of Revenue | 50,328 | 90,241 | 563,192 | 76,156 | 16,538 |
| Department of Transportation | 18,804,362 | 23,669,212 | 21,494,095 | 17,694,295 | 22,131,068 |
| Department Of Veteran's Assistance | 8,162,671 | 10,154,627 | 7,428,062 | 7,373,614 | 7,460,938 |
| Elected Officials | 1,272,421,828 | 789,821,764 | 765,566,650 | 37,370,294 | 28,946,611 |
| Health And Human Resources | 3,963,962,155 | 4,569,007,351 | 5,391,827,010 | 5,736,027,543 | - |
| Higher Education | 55,984,864 | 58,996,030 | 119,959,416 | 54,781,692 | 38,428,371 |
| Judicial | 2,106,268 | 2,212,673 | 2,340,833 | 2,569,190 | 2,735,513 |
| Legislative | 982,000 | 820,000 | 887,000 | 314,000 | 315,500 |
| Miscellaneous Boards, Commissions, And Departments | 3,538,983 | 40,525,533 | 60,330,817 | 53,220,055 | 70,119,152 |
| Senior Services | 13,633,480 | 16,315,776 | 17,512,897 | 19,375,015 | 12,420,144 |
| Total Federal Revenue | \$ 6,120,609,447 | \$ 6,394,311,132 | \$ 7,480,512,744 | \$ 8,995,815,743 | \$ 6,495,702,981 |

Special Revenue

| Cabinet Name | Fiscal Year 2020 | Fiscal Year 2021 | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Arts, Culture, And History | \$ 6,031,956 | \$ 26,362,525 | \$ 24,183,241 | \$ 27,116,718 | \$ 25,156,206 |
| Commerce Labor & Environmental Resources | 271,790,177 | 364,148,639 | 265,651,659 | 393,913,944 | 365,817,946 |
| Community And Tech Colleges | 84,451,548 | 79,305,429 | 95,344,832 | 88,867,610 | 110,062,974 |
| Department Of Administration | 3,216,890,150.12 | 8,002,156,314.00 | 2,819,663,445.90 | 2,582,152,545.00 | 5,603,490,545 |
| Department Of Economic Development | - | - | 446,292,741 | 128,153,358 | 27,207,557 |
| Department Of Education | 22,432,641 | 183,285,871 | 180,573,064 | 264,649,261 | 406,777,506 |
| Department Of Health Facilities** | - | - | - | - | 72,143,932 |
| Department Of Health** | - | - | - | - | 83,092,250 |
| Department Of Homeland Security* | 188,957,553 | 221,530,546 | 208,276,821 | 166,534,292 | 189,043,717 |
| Department Of Human Services** | - | - | - | - | 6,679,435,904 |
| Department Of Revenue | 1,214,367,245 | 1,713,758,917 | 1,232,150,802 | 1,419,536,178 | 1,864,354,927 |
| Department Of Tourism | - | - | 14,535,234 | 11,723,090 | 11,856,228 |
| Department Of Transportation | 822,546,295 | 292,536,833 | 26,558,638 | 70,116,239 | 69,607,311 |
| Department Of Veteran's Assistance | 3,904,089 | 4,363,986 | 4,516,011 | 4,946,158 | 9,387,118 |
| Elected Officials | 877,391,907 | 1,284,530,946 | 826,169,094 | 1,426,204,669 | 1,895,733,045 |
| Health And Human Resources | 5,459,004,211 | 6,188,930,029 | 6,899,841,973 | 7,398,383,389 | - |
| Higher Education | 1,291,317,249 | 1,390,989,757 | 1,459,354,270 | 1,514,967,894 | 1,657,550,064 |
| Judicial | 1,937,805 | 2,503,140 | 2,659,351 | 3,187,495 | 2,495,260 |
| Legislative | 1,395,139 | 1,209,846 | 860,525 | 1,109,998 | 1,360,088 |
| Miscellaneous Boards, Commissions, And Departments | 93,238,530 | 304,112,835 | 567,460,709 | 1,741,503,266 | 550,455,232 |
| Senior Services | 13,408,203 | 70,230,169 | 74,279,037 | 82,912,106 | 92,473,357 |
| West Virginia Turnpike (Quasi-Governmental) | 103,448,144 | 92,544,642 | 99,454,728 | 140,453,950 | 226,877,553 |
| Total Special Revenue | \$ 13,672,512,840 | \$ 20,222,500,424 | \$ 15,247,826,176 | \$ 17,466,432,160 | \$ 19,944,378,718 |

* Formerly the Division of Military Affairs and Public Safety

** Formerly combined as one under Health and Human Resources

Revenue Shortfall Reserve Fund - Part A and Part B

This schedule shows the fiscal year 2024 activity in the Revenue Shortfall Reserve Fund ("Rainy Day Fund") for both Part A and Part B of the fund, including ending balances.

| | Activity | Fiscal Year Balance |
|--|-----------------|-------------------------|
| Revenue Shortfall Reserve Fund - Part A | | |
| Balance July 1, 2023 | | \$ 435,167,872 |
| July 1, 2023 - Transfer Out - Loan to General Revenue | \$ (70,000,000) | |
| August 11, 2023 - Transfer In - Surplus Transferred to Rainy Day Fund A | 231,584,775 | |
| September 15, 2023 - Transfer In - Repayment of 7/1/23 Loan to General Revenue | 70,000,000 | |
| Net Investment Value Change | 39,307,182 | |
| Fiscal Year 2024 Net Change | | 270,891,957 |
| Rainy Day Part A Balance - June 30, 2024 | | \$ 706,059,828 |
| Revenue Shortfall Reserve Fund - Part B | | |
| Balance July 1, 2023 | | 508,162,521 |
| Net Investment Value Change | \$ 41,942,244 | |
| Fiscal Year 2024 Net Change | | 41,942,244 |
| Rainy Day Part B Balance - June 30, 2024 | | \$ 550,104,766 |
| Total Rainy Day Funds Part A and B Balance as of June 30, 2024 | | \$ 1,256,164,594 |

General Revenue Fund Accumulated Surplus

This Schedule depicts the Accumulated Budgetary Surplus as of June 30 by reconciling the cash balance of the General Revenue Fund and determining the available surplus as of the close of the fiscal year.

Financial Summary of FY2024 General Revenue (as of June 30, 2024)

| | | |
|--|--------------|-----------------|
| Actual General Revenue Receipts (revised estimate \$5,120,610,673) | \$ | 5,710,575,084 |
| Transfer to PIT Reserve Fund | | 0 |
| General Revenue Expired Reappropriations to current year balance | | 0 |
| Actual General Revenue Collections | | 5,710,575,084 |
| Appropriations FY2024 - Budget Bill | | (4,874,572,614) |
| Appropriations FY2024 - Supplementals | | (245,917,182) |
| Appropriations FY2024 - Governor's Veto (regular appropriatons) | | 0 |
| Spending Reduction FY2024 | | 0 |
| Actual Collections over Regular FY2024 Appropriations | \$ | 590,085,288 |
| Unappropriated Surplus from Previous FYs @ 6/30/2024 | | 744,136 |
| Balance @ 7/1/2024 of Previous FYs Reappropriations that could expire @ 7/31/2024 | 2,337,366 | |
| 13th month payments - Previous Years' Reappropriations (as of 7/31/2024) | (196,596) | |
| Expirations from Previous FYs Reappropriations | | 2,140,770 |
| Balance @ 7/1/2024 of FY2024 Surplus Appropriations that could expire @ 7/31/2024 | 1,412,311 | |
| 13th month payments - FY2024 Surplus Appropriations (as of 7/31/2024) | (80,701) | |
| Expirations from FY2024 Surplus Appropriations | | 1,331,609 |
| Balance @ 7/1/2024 of FY2024 Regular Appropriations that could expire @ 7/31/2024 | 57,456,899 | |
| 13th month payments - FY2024 Regular Appropriations (as of 7/31/2024) | (31,398,770) | |
| Expirations from FY2024 Regular Appropriations | | 26,058,129 |
| Adjustments to Previous Years' Reappropriations | | (943) |
| Prior year reimbursements (July 1, 2024 - July 31, 2024) | | 240,397 |
| 13th month cash balance adjustments (7/1/2024-7/31/2024) | | 0 |
| Unappropriated General Revenue Surplus @ 7/31/2024 (includes adjustments) | \$ | 620,599,387 |
| Amount of surplus transferred to Rainy Day A Fund | | 0 |
| Surplus Appropriations (from FY2024 available surplus) | | (69,000,000) |
| Unappropriated General Revenue Surplus available for appropriation @ 8/1/2024 (includes adjustment | \$ | 551,599,387 |

General Revenue Regular Appropriations vs. Actual Revenue

This schedule is designed to present a historical trend of General Revenue appropriations by the West Virginia Legislature, including Mid-Year Reductions by Executive Orders, or subsequent legislative acts. The Schedule also compares the Actual Revenues collected to fund such appropriations in each of the respective fiscal years.

| FY | Appropriations | Mid Year Reductions* | Adjusted General Revenue Appropriations | Actual Revenues | Actual Revenues in Excess of Adjusted Appropriations |
|-------------|-----------------------|-----------------------------|--|------------------------|---|
| 2011 | 3,740,285,483 | - | 3,740,285,483 | 4,063,786,110 | 323,500,627 |
| 2012 | 4,042,932,310 | - | 4,042,932,310 | 4,103,304,926 | 60,372,616 |
| 2013 | 4,149,751,000 | (45,700,000) | 4,104,051,000 | 4,104,138,388 | 87,388 |
| 2014 | 4,136,001,000 | (33,000,000) | 4,103,001,000 | 4,106,104,604 | 3,103,604 |
| 2015 | 4,241,351,000 | (38,907,000) | 4,202,444,000 | 4,203,809,677 | 1,365,677 |
| 2016 | 4,244,913,994 | (140,024,385) | 4,104,889,609 | 4,105,828,519 | 938,910 |
| 2017 | 4,187,373,287 | (59,721,358) | 4,127,651,929 | 4,191,019,800 | 63,367,871 |
| 2018 | 4,225,050,000 | - | 4,225,050,000 | 4,245,257,547 | 20,207,547 |
| 2019 | 4,748,158,000 | - | 4,748,158,000 | 4,756,335,853 | 8,177,853 |
| 2020 | 4,693,639,631 | (199,000,000) | 4,494,639,631 | 4,494,857,367 | 217,736 |
| 2021 | 4,978,309,952 | - | 4,978,309,952 | 4,987,576,805 | 9,266,853 |
| 2022 | 4,579,824,476 | - | 4,579,824,476 | 5,887,899,096 | 1,308,074,620 |
| 2023 | 4,635,823,255 | - | 4,635,823,255 | 6,483,291,002 | 1,847,467,747 |
| 2024 | 5,120,489,796 | - | 5,120,489,796 | 5,710,575,084 | 590,085,288 |

* Mid-year reductions are implemented through Executive Orders. However, SB 664 passed during FY 2013 reduced general revenue appropriations by \$28 million.

Personal Income Tax Refund Reserve Fund

This schedule shows Transfers In and Transfers Out of the Personal Income Tax Reserve Fund. The fund is administered by the West Virginia State Tax Department to ensure timely refunds of personal income taxes.

| | <u>TRANSFERS IN</u> | <u>TRANSFERS OUT</u> | <u>FISCAL YEAR BALANCES</u> |
|---|---------------------|----------------------|------------------------------|
| BALANCE JULY 1, 2023 | | | \$ 60,000,000 |
| TRANSFERS FOR FISCAL YEAR 2024 FROM STATE TAX DEPARTMENT | <u>400,000,000</u> | | |
| FISCAL YEAR 2024 NET INCREASE (DECREASE) | | | <u>400,000,000</u> |
| BALANCE JUNE 30, 2024 | | | <u><u>\$ 460,000,000</u></u> |

Reserve Funds Balance History

This table shows the historical balances of each of the State's reserve funds and their total compared to General Revenue appropriations. A higher percentage indicates a greater amount of the State's general revenue budget funded with reserve or rainy day balances.

| FY | Revenue Shortfall Reserve Part A | Revenue Shortfall Reserve Part B | Personal Income Tax Refund Reserve Fund | Total Reserve Balances | General Revenue Regular Appropriations | Reserve Balances as a % of General Revenue Regular Appropriations |
|-------------|---|---|--|-----------------------------------|---|--|
| 2011 | 342,320,538 | 316,806,578 | 45,019,319 | 704,146,435 | 3,740,285,483 | 18.8% |
| 2012 | 523,689,609 | 327,698,977 | 45,019,319 | 896,407,905 | 4,042,932,310 | 22.2% |
| 2013 | 557,992,969 | 356,472,702 | - | 914,465,671 | 4,149,751,000 | 22.0% |
| 2014 | 576,905,663 | 378,984,823 | 11,000,000 | 966,890,486 | 4,136,001,000 | 23.4% |
| 2015 | 480,055,439 | 389,044,491 | 8,000,000 | 877,099,930 | 4,241,351,000 | 20.7% |
| 2016 | 391,572,995 | 387,130,049 | 5,000,000 | 783,703,044 | 4,244,913,994 | 18.5% |
| 2017 | 228,627,587 | 423,784,506 | 5,000,000 | 657,412,093 | 4,187,373,287 | 15.7% |
| 2018 | 268,964,086 | 440,709,603 | 11,000,000 | 720,673,689 | 4,225,050,000 | 17.1% |
| 2019 | 298,481,420 | 454,257,812 | 23,000,000 | 775,739,232 | 4,748,158,000 | 16.3% |
| 2020 | 373,041,673 | 482,975,561 | - | 856,017,234 | 4,693,639,631 | 18.2% |
| 2021 | 441,663,053 | 553,481,351 | 45,000,000 | 1,040,144,404 | 4,978,309,952 | 20.9% |
| 2022 | 438,764,050 | 517,987,748 | 60,000,000 | 1,016,751,798 | 4,579,824,476 | 22.2% |
| 2023 | 435,167,872 | 508,162,521 | 60,000,000 | 1,003,330,393 | 4,635,823,255 | 21.6% |
| 2024 | 706,059,828 | 550,104,766 | 460,000,000 | 1,716,164,594 | 5,120,489,796 | 33.5% |

Irreducible School Fund

(FUND 9400)

WVFIMS

| | Revenue | Transfer In 553 | Transfer In 640 | Interest 523 | Expenditure | Transfers Out | Refunds |
|------|------------------|-----------------|-----------------|----------------|----------------|------------------|----------------|
| 1994 | - | | - | - | - | - | - |
| 1995 | 332,517 | 504,979 | 1,000 | 90,522 | 922,135 | 3,537 | - |
| 1996 | 330,332 | - | - | 90,475 | - | 568,742 | 7,271 |
| 1997 | 375,738 | 48,206 | - | 83,784 | - | 413,536 | 1,500 |
| 1998 | 327,824 | 50 | - | 83,637 | - | 506,228 | 7,239 |
| 1999 | 391,120 | - | - | 68,974 | - | 404,272 | 500 |
| 2000 | 450,215 | - | - | 78,508 | - | 459,595 | 3,577 |
| 2001 | 464,198 | - | - | 83,402 | - | 525,146 | 2,500 |
| 2002 | 410,515 | 4,069 | - | 41,477 | - | 545,100 | 5,550 |
| 2003 | 776,224 | 6,814 | - | 25,702 | - | 450,512 | 3,500 |
| 2004 | 371,998 | - | 300 | 13,491 | - | 805,240 | 1,776 |
| 2005 | 402,103 | - | - | 24,740 | - | 384,013 | - |
| 2006 | 754,916 | 61,967 | - | 62,633 | - | 426,843 | 500 |
| 2007 | 533,877 | 129,562 | - | 92,506 | - | 879,017 | 1,000 |
| 2008 | 630,229 | - | - | 59,331 | - | 754,945 | 20,418 |
| 2009 | 332,236 | - | - | 10,704 | - | 669,142 | 34,128 |
| 2010 | 395,851 | - | - | 203 | - | 308,812 | 3,000 |
| 2011 | 392,609 | - | - | 105 | - | 393,054 | 7,000 |
| 2012 | 555,247 | - | - | 138 | - | 385,609 | - |
| 2013 | 326,993 | - | - | 154 | - | 555,247 | 85,792 |
| 2014 | 357,138 | - | - | 127 | - | 326,993 | 974 |
| | 8,911,878 | 755,649 | 1,300 | 910,613 | 922,135 | 9,765,581 | 186,224 |

Total Transfers since inception of WVFIMS

10,687,716

WVOASIS

| | Revenue | Transfer In 5553 | Transfer In 6640 | Interest 5523 | Expenditure | Transfers Out | Refunds |
|------|------------------|------------------|------------------|----------------|-------------|------------------|---------|
| 2015 | 816,855 | | | 178 | | 357,139 | |
| 2016 | 584,541 | | | 955 | | 816,855 | |
| 2017 | 888,456 | | | 4,868 | | 584,541 | |
| 2018 | 343,691 | | | 14,371 | | 358,062 | |
| 2019 | 399,456 | | | 25,539 | | 424,994 | |
| 2020 | 516,980 | | | 18,153 | | 535,134 | |
| 2021 | 502,265 | | | 344 | | 502,609 | |
| 2022 | 502,828 | | | 1,085 | | 780,559 | |
| 2023 | 371,528 | | | 35,474 | | 454,969 | |
| 2024 | 398,339 | | | 53,500 | | * | |
| | 5,324,939 | | | 154,467 | | 4,814,862 | |

***No transfers for 2024 have been approved**

12-4 Constitution

The existing permanent and invested school fund, and all money accruing to this state from forfeited, delinquent waste, and unappropriated lands; and from lands hertofore sold for taxes and purchased by the state of West Virginia, if hereafter redeemed or sold to others than this state; all grants, devises or bequests that may be made to this state, for the purposes of education or where the purposes of such grants, devises or bequests are not specified; this state's just share of the literacy fund of Virginia, whether paid over or otherwise liquidated; and any sums of money, stocks or property which this state shall have the right to claim from the state of Virginia for educational purposes; the proceeds of estates of persons who may die without leaving a will or heir, and of all escheated lands; the proceeds of any taxes that may be levied on the revenues of any corporations; all money as an equivalent for exemption from military duty; and such sums as may from time to time be appropriated by the legislature for the purpose,

shall be set apart as a separate fund to be called the "School Fund" and invested under such regulations as may be prescribed by law, in the interest-bearing securities of the United States, or of this state, or if such interest-bearing securities cannot be obtained, then said "School Fund" shall be invested in such other solvent, interest-bearing securities as shall be approved by the governor, superintendent of free schools, auditor and treasurer, who are hereby constituted the "Board of the School Fund," to manage the same under such regulations as may be prescribed by law; and the interest thereof shall be annually applied to the support of free schools throughout the state, and to no other purpose whatever. But any portion of said interest remaining unexpended at the close of a fiscal year shall be added to and remain

a part of the capital of the "School Fund": Provided, That all taxes which shall be received by the state upon delinquent lands, except the taxes due to the state thereon, shall be refunded to the county or district by or for which the same were levied.

AMD-2. THE IRREDUCIBLE SCHOOL FUND AMENDMENT.

The accumulation of the school fund provided for in section four of article twelve, of the constitution of this state, shall cease upon the adoption of this amendment, and all money to the credit of said fund over one million dollars, together with the interest on said fund, shall be used for the support of free schools of this state.

All money and taxes heretofore payable into the treasury under the provisions of said section four, to the credit of the school fund, shall be hereafter paid into the treasury to the credit of the general school fund for the support of the free schools of the state.

Expenditures by Cabinet

This schedule reflects State FY 2024 expenditures at Cabinet-Level itemized by major Budgetary Fund Class and/or major revenue source.

| | Excess Lottery Funds | Consolidated Federal Grants (All Types) | General Revenue | Lottery Funds | Quasi-Government Class | Special Revenue | Special Revenue Appropriated | State Road Fund | Cabinet Total |
|------------------------------------|----------------------|---|-------------------------|-----------------------|------------------------|--------------------------|------------------------------|-------------------------|--------------------------|
| Administration Functions | \$ (316,850) | - | \$ 133,872,725 | \$ 9,995,589 | - | \$ 2,750,233,701 | \$ 117,238,563 | - | \$ 3,011,023,728 |
| Bureau Of Senior Services | - | 12,404,424 | - | 25,025,484 | - | 2,725,312 | 14,225,852 | - | 54,381,071 |
| Commerce | 1,339,400 | 117,832,435 | 98,355,793 | 3,574,768 | - | 61,842,123 | 19,289,752 | - | 302,234,271 |
| Council For C&T College Education | - | 5,015,967 | 71,240,364 | - | - | 76,560,143 | - | - | 152,816,474 |
| Dept Of Arts, Culture, And History | - | 9,989,080 | 12,436,005 | 15,249,804 | - | 6,810,903 | 584,690 | - | 45,070,483 |
| Dept Of Economic Development | - | 61,571,958 | 12,550,025 | - | - | 29,999,748 | 5,341,239 | - | 109,462,969 |
| Dept Of Homeland Security* | - | 64,839,289 | 422,557,354 | - | - | 128,494,414 | 19,621,195.83 | - | 635,512,254 |
| Dept Of Tourism | - | 34,690 | 21,155,981 | 7,494,499 | - | 2,974,298 | - | - | 31,659,467 |
| Education | 15,385,468 | 861,325,795 | 1,469,098,862 | 31,327,335 | - | 57,072,534 | 113,419,901 | - | 2,547,629,896 |
| Elected Officials | - | 23,295,521 | 96,831,299 | - | - | 840,118,597 | 34,558,155 | - | 994,803,572 |
| Environment | - | 113,961,656 | 6,924,152 | - | - | 103,904,371 | 29,149,304 | - | 253,939,483 |
| Department Of Health | - | 208,813,643 | 164,759,534 | - | - | 16,854,109 | 55,841,797 | - | 446,269,084 |
| Department Of Health Facilities | - | - | 182,675,501 | - | - | - | 53,861,206 | - | 236,536,707 |
| Department Of Human Services | - | (7) | 4,736,788 | - | - | 6,193,689,392 | 29,074,655 | - | 6,227,500,828 |
| Higher Education Policy Commission | - | 41,358,749 | 313,367,126 | 9,956,317 | - | 1,189,231,375.10 | 38,701,266 | - | 1,592,614,834 |
| Judicial | - | 2,735,513 | 153,171,958 | - | - | 1,077,151 | 1,283,815 | - | 158,268,437 |
| Legislature | - | 315,500 | 35,017,150 | - | - | (3,581) | 933,800.24 | - | 36,262,869 |
| Miscellaneous | 25,411,633 | 68,526,490 | 12,058,620 | - | - | 460,554,595 | 40,862,417 | - | 607,413,754 |
| Quasi Government | - | - | - | - | 189,030,231 | - | - | - | 189,030,231 |
| Revenue | 26,866,884 | 16,538 | 28,470,943 | - | - | 418,412,721 | 228,246,286 | - | 702,013,372 |
| Transportation | - | 22,086,894 | 6,728,850 | - | - | 227,179,231 | 4,236,342 | 1,803,649,157 | 2,063,880,474 |
| Veteran's Assistance | - | 9,933,215 | 15,744,046 | - | - | 714,782 | 3,929,839 | - | 30,321,883 |
| Fund Class Total | \$ 68,686,536 | \$ 1,624,057,351 | \$ 3,261,753,077 | \$ 102,623,796 | \$ 189,030,231 | \$ 12,568,445,919 | \$ 810,400,074 | \$ 1,803,649,157 | \$ 20,428,646,141 |

*Formerly the Division of Military Affairs and Public Safety

Expenditures by Object Class

This table reflects the total expenditures made during the fiscal year itemized by major Budgetary Fund Class and/or major revenue source, and further categorized based on Expenditure Object Class (i.e. Assets, Personal Services, etc.).

| | Excess Lottery Funds | Consolidated Federal Grants (All Types) | General Revenue | Lottery Funds | Quasi- Government Class | Special Revenue | Special Revenue Appropriated | State Road Fund | Object Class Totals |
|----------------------------------|----------------------------|---|-------------------------|-----------------------|-------------------------------|--------------------------|------------------------------------|-------------------------|--------------------------|
| Assets | \$ - | \$ 16,111,553 | \$ 11,525,798 | \$ 652,226 | \$ 2,618,991 | \$ 31,389,969 | \$ 5,019,274 | \$ 74,455,806 | \$ 141,773,616 |
| Buildings | - | 19,348,558 | 60,183,227 | - | 959,387 | 39,950,279 | 1,051,199 | 3,314,180 | 124,806,830 |
| Current Expenses | 68,229,606 | 1,400,602,171 | 2,069,197,193 | 91,954,651 | 25,128,420 | 11,068,224,576 | 625,437,845 | 206,257,689 | 15,555,032,149 |
| Employee Benefits | - | 37,735,349 | 215,453,879 | 1,764,360 | 8,082,941 | 126,293,789 | 37,887,654 | 83,056,552 | 510,274,524 |
| Land | - | 981,370 | 6,533,372 | - | 28,739 | 7,083,561 | 168,362 | 11,084,254 | 25,879,658 |
| Other Assets | 456,930 | 2,857,202 | 34,981,021 | 652,839 | 129,494,845 | 244,025,490 | 1,667,851 | 1,161,865,075 | 1,576,001,252 |
| Personal Services | - | 142,736,593 | 848,335,279 | 7,476,625 | 21,991,869 | 1,028,385,546 | 134,268,593 | 239,148,293 | 2,422,342,798 |
| Repairs & Alterations | - | 3,684,556 | 15,543,308 | 123,096 | 725,040 | 23,092,708 | 4,899,296 | 24,467,307 | 72,535,312 |
| Fund Class Totals | \$ 68,686,536 | \$ 1,624,057,351 | \$ 3,261,753,077 | \$ 102,623,796 | \$ 189,030,231 | \$ 12,568,445,919 | \$ 810,400,074 | \$ 1,803,649,157 | \$ 20,428,646,141 |

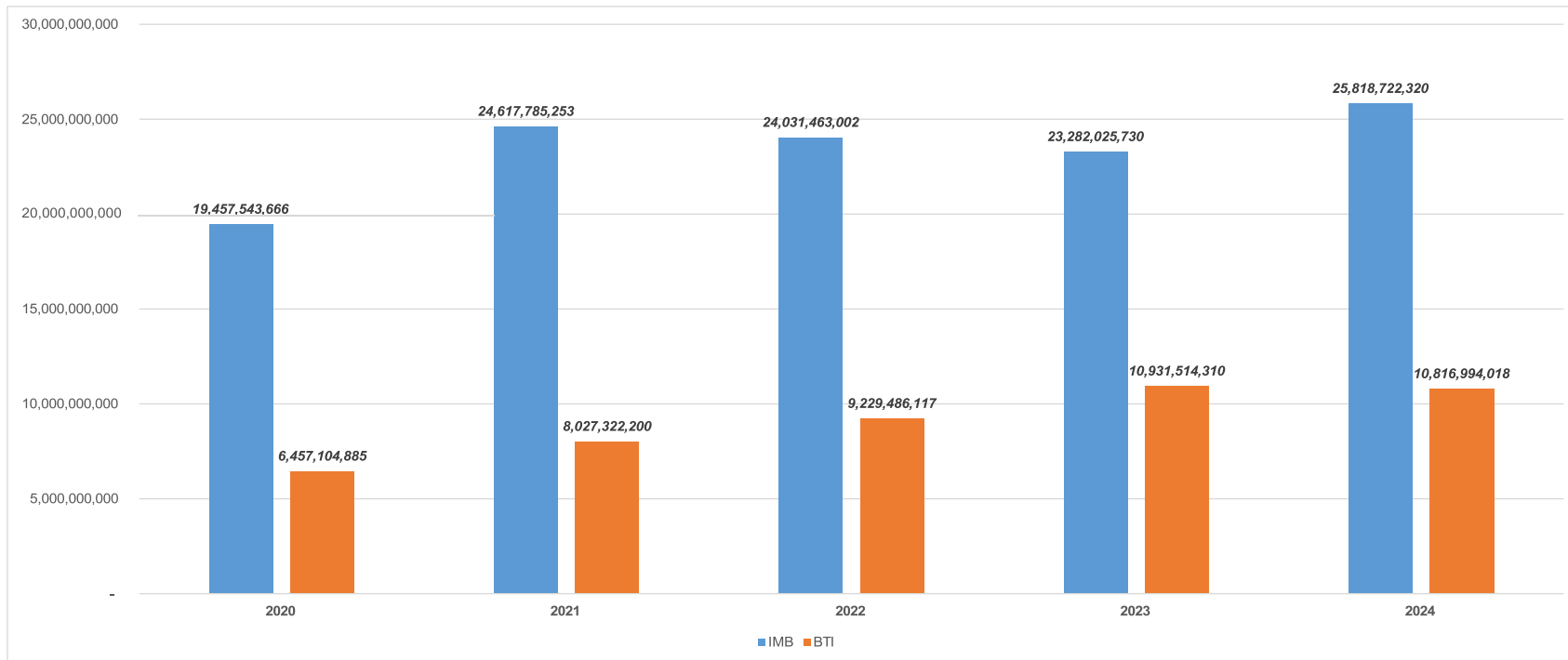
Investment Balances

This Graph displays the total value of the Investment Balances held by the Investment Management Board (IMB), and the Board of Treasury Investments (BTI) as of the close of the fiscal year. The BTI provides investment management services for short-term State operating funds on behalf of State agencies. The IMB provides fiscal administration and investment management services to:

- Designated State pension funds;
- The West Virginia Workers' Compensation Fund;
- The Coal Workers' Pneumoconiosis Fund; and,
- Other State government funds.

Investment Balances by Fiscal Year

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------|-------------------|----------------|-------------------|-------------------|-------------------|
| IMB | 19,457,543,666 | 24,617,785,253 | 24,031,463,002 | 23,282,025,730 | 25,818,722,320 |
| BTI | 6,457,104,885 | 8,027,322,200 | 9,229,486,117 | 10,931,514,310 | 10,816,994,018 |
| Total | \$ 25,914,648,551 | 32,645,107,453 | \$ 33,260,949,119 | \$ 34,213,540,040 | \$ 36,635,716,338 |



PUBLIC UTILITIES
07/01/2023-06/30/2024

Distributed To:

| | |
|-----------|----------------------------|
| Counties: | 80,136,507.18 |
| Schools: | 182,811,099.87 |
| Towns: | 12,203,990.25 |
| | <hr/> 275,151,597.30 <hr/> |

Transferred To:

| | |
|---------------------------|--------------------------|
| General Fund-State Share | 1,243,113.21 |
| Municipal Bond Commission | 6,546,613.01 |
| | <hr/> 7,789,726.22 <hr/> |

| County | Total County | Total School | Grand Total | % of Amt. of Total |
|-------------------|--------------|---------------|---------------|-----------------------|
| BARBOUR COUNTY | 251,745.89 | 379,761.05 | 631,506.94 | 0.24 |
| BERKELEY COUNTY | 958,726.48 | 2,997,701.83 | 3,956,428.31 | 1.50 |
| BOONE COUNTY | 1,360,336.51 | 2,857,631.66 | 4,217,968.17 | 1.60 |
| BRAXTON COUNTY | 684,135.83 | 928,127.83 | 1,612,263.66 | 0.61 |
| BROOKE COUNTY | 619,144.25 | 1,418,870.53 | 2,038,014.78 | 0.78 |
| CABELL COUNTY | 3,601,708.77 | 7,462,436.01 | 11,064,144.78 | 4.21 |
| CALHOUN COUNTY | 1,992,237.18 | 2,079,494.44 | 4,071,731.62 | 1.55 |
| CLAY COUNTY | 242,300.93 | 344,648.12 | 586,949.05 | 0.22 |
| DODDRIDGE COUNTY | 1,920,478.28 | 5,095,995.28 | 7,016,473.56 | 2.67 |
| FAYETTE COUNTY | 2,923,477.41 | 5,771,993.49 | 8,695,470.90 | 3.31 |
| GILMER COUNTY | 588,006.68 | 844,354.14 | 1,432,360.82 | 0.54 |
| GRANT COUNTY | 3,161,696.01 | 5,655,661.58 | 8,817,357.59 | 3.35 |
| GREENBRIER COUNTY | 813,321.37 | 1,942,106.20 | 2,755,427.57 | 1.05 |
| HAMPSHIRE COUNTY | 1,217,452.58 | 1,440,159.00 | 2,657,611.58 | 1.01 |
| HANCOCK COUNTY | 497,463.23 | 1,365,353.45 | 1,862,816.68 | 0.71 |
| HARDY COUNTY | 1,437,128.03 | 1,949,670.13 | 3,386,798.16 | 1.29 |
| HARRISON COUNTY | 4,871,175.81 | 10,621,762.53 | 15,492,938.34 | 5.89 |

PUBLIC UTILITIES
07/01/2023-06/30/2024

| County | Total County | Total School | Grand Total | % of Amt. of Total |
|-------------------|---------------------|---------------------|--------------------|-------------------------------|
| JACKSON COUNTY | 2,302,812.70 | 4,947,954.42 | 7,250,767.12 | 2.76 |
| JEFFERSON COUNTY | 801,506.20 | 2,603,051.29 | 3,404,557.49 | 1.29 |
| KANAWHA COUNTY | 10,687,414.36 | 21,652,276.37 | 32,339,690.73 | 12.30 |
| LEWIS COUNTY | 983,685.64 | 2,044,395.89 | 3,028,081.53 | 1.15 |
| LINCOLN COUNTY | 817,831.93 | 1,768,901.37 | 2,586,733.30 | 0.98 |
| LOGAN COUNTY | 1,027,858.74 | 2,153,852.86 | 3,181,711.60 | 1.21 |
| MARION COUNTY | 1,557,609.06 | 4,348,356.53 | 5,905,965.59 | 2.25 |
| MARSHALL COUNTY | 4,332,352.42 | 14,980,299.43 | 19,312,651.85 | 7.34 |
| MASON COUNTY | 1,918,630.75 | 4,909,631.66 | 6,828,262.41 | 2.60 |
| MCDOWELL COUNTY | 1,234,403.87 | 3,663,631.41 | 4,898,035.28 | 1.86 |
| MERCER COUNTY | 1,445,600.25 | 4,296,218.02 | 5,741,818.27 | 2.18 |
| MINERAL COUNTY | 503,673.06 | 1,308,619.76 | 1,812,292.82 | 0.69 |
| MINGO COUNTY | 1,231,737.90 | 3,647,839.35 | 4,879,577.25 | 1.86 |
| MONONGALIA COUNTY | 1,526,727.61 | 4,321,959.71 | 5,848,687.32 | 2.22 |
| MONROE COUNTY | 311,793.33 | 712,086.85 | 1,023,880.18 | 0.39 |
| MORGAN COUNTY | 403,718.79 | 1,001,708.01 | 1,405,426.80 | 0.53 |
| NICHOLAS COUNTY | 419,551.99 | 1,013,373.69 | 1,432,925.68 | 0.54 |
| OHIO COUNTY | 556,364.94 | 1,800,233.35 | 2,356,598.29 | 0.90 |
| PENDLETON COUNTY | 686,928.87 | 931,917.54 | 1,618,846.41 | 0.62 |
| PLEASANTS COUNTY | 337,511.19 | 919,303.48 | 1,256,814.67 | 0.48 |
| POCAHONTAS COUNTY | 247,969.62 | 378,930.60 | 626,900.22 | 0.24 |
| PRESTON COUNTY | 1,502,789.89 | 2,885,302.44 | 4,388,092.33 | 1.67 |
| PUTNAM COUNTY | 2,806,207.52 | 8,643,166.78 | 11,449,374.30 | 4.35 |
| RALEIGH COUNTY | 1,813,231.58 | 4,395,621.64 | 6,208,853.22 | 2.36 |
| RANDOLPH COUNTY | 1,077,296.94 | 1,485,479.59 | 2,562,776.53 | 0.97 |
| RITCHIE COUNTY | 1,128,620.44 | 1,948,397.49 | 3,077,017.93 | 1.17 |
| ROANE COUNTY | 995,689.87 | 934,965.45 | 1,930,655.32 | 0.73 |
| SUMMERS COUNTY | 600,759.24 | 815,016.12 | 1,415,775.36 | 0.54 |
| TAYLOR COUNTY | 739,457.08 | 1,259,967.69 | 1,999,424.77 | 0.76 |

PUBLIC UTILITIES
07/01/2023-06/30/2024

| County | Total County | Total School | Grand Total | % of Amt. of Total |
|----------------|----------------------|-----------------------|-----------------------|-------------------------------|
| TUCKER COUNTY | 347,922.80 | 501,460.41 | 849,383.21 | 0.32 |
| TYLER COUNTY | 367,550.47 | 1,382,323.74 | 1,749,874.21 | 0.67 |
| UPSHUR COUNTY | 721,118.18 | 1,474,006.08 | 2,195,124.26 | 0.83 |
| WAYNE COUNTY | 2,034,635.82 | 5,938,415.33 | 7,973,051.15 | 3.03 |
| WEBSTER COUNTY | 296,121.49 | 401,731.25 | 697,852.74 | 0.27 |
| WETZEL COUNTY | 1,953,783.41 | 5,682,831.50 | 7,636,614.91 | 2.90 |
| WIRT COUNTY | 746,055.21 | 1,456,144.69 | 2,202,199.90 | 0.84 |
| WOOD COUNTY | 1,344,471.10 | 3,537,828.35 | 4,882,299.45 | 1.86 |
| WYOMING COUNTY | 1,184,577.68 | 3,508,172.46 | 4,692,750.14 | 1.78 |
| TOTAL | 80,136,507.18 | 182,811,099.87 | 262,947,607.05 | |

Statement of Bonded Indebtedness

(Principal Outstanding as of 6/30/2024) *

| | FISCAL YEAR | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 |
| General Obligation Bond | | | | | | |
| Infrastructure & Jobs Development | | | | | | |
| All Issues | 42,812,275 | 56,374,103 | 96,577,628 | 82,771,968 | 95,487,884 | 108,002,634 |
| Transportation | | | | | | |
| Roads to Prosperity | 1,450,755,000 | 1,490,735,000 | 1,533,690,000 | 1,559,880,000 | 1,364,455,000 | 782,305,000 |
| Safe Roads | 22,090,000 | 43,130,000 | 55,650,000 | 67,570,000 | 100,830,000 | 118,390,000 |
| Total General Obligation Bonds | 1,515,657,275 | 1,590,239,103 | 1,685,917,628 | 1,710,221,968 | 1,560,772,884 | 1,008,697,634 |
| Lottery Revenue Bonds | | | | | | |
| Economic Development Authority | 115,740,000 | 120,585,000 | 125,200,000 | 129,595,000 | 133,780,000 | 141,560,000 |
| Economic Development Authority (Excess Lottery) | 108,705,000 | 127,200,000 | 144,670,000 | 161,165,000 | 176,850,000 | 190,165,000 |
| Higher Education Policy Commission (Excess Lottery) | 139,837,500 | 150,127,500 | 158,990,000 | 168,430,000 | 177,430,000 | 186,050,000 |
| Higher Education Policy Commission (Excess Lottery BABs) | 50,265,000 | 50,265,000 | 50,265,000 | 50,265,000 | 50,265,000 | 50,265,000 |
| School Building Authority | 77,791,357 | 91,910,500 | 100,334,500 | 110,374,500 | 119,964,500 | 129,105,000 |
| School Building Authority (Excess Lottery) | 57,281,500 | 63,451,000 | 59,005,000 | 65,550,000 | 71,800,000 | 77,760,000 |
| School Building Authority-QSCBs (Excess Lottery) | 37,468,043 | 43,073,846 | 50,310,092 | 58,915,457 | 59,834,952 | 64,432,425 |
| WV Infrastructure & Jobs Development Council (Excess Lottery) | 49,810,000 | 53,150,000 | 48,036,882 | 59,360,000 | 62,245,000 | 64,995,000 |
| Total Lottery Revenue Bonds | 636,898,401 | 699,762,846 | 736,811,474 | 803,654,957 | 852,169,452 | 904,332,425 |
| Revenue Bonds | | | | | | |
| Tobacco Settlement Finance Authority | 613,804,000 | 646,874,000 | 684,834,000 | 653,225,000 | 707,803,000 | 769,628,000 |
| Concord University | 13,396,233 | 13,836,233 | 14,633,300 | 15,033,298 | 14,970,800 | 15,445,000 |
| Economic Development Authority | 5,136,173,703 | 4,592,705,965 | 10,613,917,490 | 3,896,249,398 | 3,583,203,080 | 2,983,800,339 |
| Fairmont State University | 45,799,447 | 48,589,448 | 53,401,511 | 61,777,178 | 65,258,445 | 68,661,016 |
| Glenville State University | 34,285,299 | 35,403,255 | 36,534,306 | 37,446,992 | 37,642,354 | 38,635,583 |
| Higher Education Policy Commission | 26,183,780 | 32,390,724 | 38,452,668 | 44,414,772 | 50,278,836 | 56,075,024 |
| Highways, Division of | 183,930,000 | 205,895,000 | 226,815,000 | 246,745,000 | 265,720,000 | 283,485,000 |
| Hospital Finance Authority | 3,531,567,352 | 3,122,597,352 | 2,643,157,352 | 2,752,989,511 | 2,627,891,087 | 2,704,630,463 |
| Housing Development Fund | 718,695,000 | 408,885,000 | 321,445,000 | 344,760,000 | 342,790,000 | 313,200,000 |
| Infrastructure & Jobs Development | 76,080,000 | 79,590,000 | 82,975,000 | 86,200,000 | 89,300,000 | 92,285,000 |
| Marshall University | 93,510,000 | 95,745,000 | 97,925,000 | 100,060,000 | 101,995,000 | 73,995,000 |
| Mountwest Community and Technical College | - | - | - | 229,999 | 676,146 | 1,104,443 |
| Parkways Authority | 465,490,000 | 474,355,000 | 482,795,000 | 491,735,000 | 163,540,000 | 163,540,000 |
| Regional Jail | - | - | - | - | 16,410,000 | 23,995,000 |
| Shepherd University | 27,181,701 | 29,173,588 | 31,098,512 | 32,960,862 | 34,757,505 | 36,492,238 |
| Water Development | 115,858,000 | 126,280,000 | 141,717,347 | 150,206,014 | 157,015,274 | 161,142,000 |
| West Liberty University | 13,335,081 | 14,981,748 | 16,581,332 | 18,142,998 | 17,495,482 | 18,961,482 |
| West Virginia State University | 35,484,214 | 36,867,864 | 37,320,362 | 42,670,999 | 11,245,083 | 11,565,083 |
| West Virginia University | 753,394,430 | 776,020,073 | 742,006,640 | 728,909,721 | 659,522,645 | 561,753,082 |
| Total Revenue Bonds | 11,884,168,239 | 10,740,190,250 | 16,265,609,820 | 9,703,756,741 | 8,947,514,738 | 8,378,093,753 |
| Lease Obligations & Notes Payable | | | | | | |
| Administration, WV Department of | 127,149,534 | 151,412,585 | 174,613,739 | 186,796,141 | 204,022,051 | 212,730,712 |
| Adjutant General, WV Department of | - | 13,987,401 | - | - | - | - |
| Alcohol and Beverage Control Administration | 620,334 | - | 202,200 | - | - | - |
| Attorney General, Office of the WV | 1,058,367 | 1,523,375 | 957,492 | - | - | - |
| Auditor's Office | 363,791 | 981,583 | 1,575,653 | - | - | - |
| Blue Ridge Community & Technical College | 4,232,725 | 4,612,605 | 1,426,850 | - | - | - |
| Bridge Valley Community & Technical College | 350,340 | 357,834 | 1,336,555 | - | - | - |
| Concord University | 2,467,216 | 1,510,711 | 1,448,099 | 1,738,391 | 2,099,244 | 2,507,598 |
| Consolidated Public Retirement | 259,663 | 528,065 | - | - | - | - |
| Corrections, Division of | 5,445,990 | 6,534,106 | 7,721,654 | 8,765,205 | 9,744,526 | 10,662,423 |
| Corrections & Rehabilitation, WV Division of | 31,957,717 | 6,367,074 | 6,767,652 | - | - | - |
| Counseling, Board of Examiners | 39,640 | 1,423 | 3,557 | - | - | - |
| Dietitians, WV Board of Licensed | 8,922 | 15,105 | - | - | - | - |
| Engineers, Board of Professional | 158,535 | 206,095 | 15,638 | - | - | - |
| Ethics Commission | 109,900 | 157,000 | 168,775 | - | - | - |
| Emergency Management, Division of | 1,667,906 | - | - | - | - | - |
| Environmental Protection, Department of | 8,404,210 | 9,849,210 | 11,245,876 | 12,585,876 | 13,867,543 | 15,193,543 |
| Fairmont State University | 128,467 | 228,216 | 776,862 | 367,248 | 457,663 | 546,199 |
| Financial institutions, Division of | 62,830 | 25,558 | 127,787 | - | - | - |
| Fire Commission | 360,456 | 297,089 | - | - | - | - |
| Forestry, Division of | 579,634 | 579,634 | 579,634 | - | - | - |
| Glenville State University | - | - | - | - | 40,377 | 80,268 |
| Governor, Office of the | 116,605 | - | - | - | - | - |
| Health & Human Resources | 46,100,774 | 43,398,475 | 44,708,474 | 4,112,499 | 6,951,776 | 9,786,667 |
| Highways, Division of | 41,650 | 2,769,971 | 4,613,664 | - | - | - |
| Homeland Security, Division of Office of the Secretary | - | - | 62,142 | - | - | - |
| Hospital Finance Authority | 6,600,362 | 6,600,362 | 6,600,362 | 7,159,928 | 7,344,473 | - |
| Insurance Commission | 241,347 | 463,271 | 1,257,029 | - | - | - |
| Joint Committee on Governmental and Finance, WV | 249,474 | 371,788 | 514,799 | - | - | - |
| Lottery Commission | 7,182,395 | 15,045,446 | 7,784,150 | - | - | - |
| Marshall University | 57,825,989 | 59,124,841 | 57,703,012 | 58,442,453 | 59,477,091 | 4,105,470 |
| Medicine, Board of | 220,528 | 396,470 | 440,455 | - | - | - |
| Motor Vehicles, Division of | 21,222,529 | 22,109,493 | 16,433,841 | - | - | - |
| Municipal Bond Commission, WV | - | - | 31,050 | - | - | - |
| Natural Resources | 340,379 | 187,008 | 410,045 | - | - | 5,100,000 |
| Occupational Therapy, Board of | - | 6,000 | 12,000 | - | - | - |
| Pierpont Community and Technical College | 411,363 | 515,958 | 50,657 | - | - | - |
| Potomac State College | 325,150 | 371,429 | 521,527 | 565,929 | 660,043 | 751,634 |
| Prosecuting Attorneys Institute | - | - | 6,600 | - | - | - |
| Public Defender Services | 247,926 | - | 121,319 | - | - | - |
| Public Employees Insurance Agency | 1 | 244,311 | 439,431 | - | - | - |
| Public Employees Grievance Board | 681,148 | 707,927 | 734,706 | - | - | - |
| Public Service Commission | 21,763 | 43,527 | 2,875,291 | 3,002,500 | 3,185,000 | 3,357,500 |
| Public Service Commission - CAD | 51,057 | 114,854 | - | - | - | - |
| Multimodal Transportation, Division of (formerly Public Transit) | - | 87,048 | 85,254 | - | - | - |
| Real Estate Commission | 33,848 | 92,144 | 135,677 | - | - | - |
| Rehabilitation Services, WV Division of | 6,447,633 | 8,023,006 | 9,035,409 | - | - | - |
| Secretary of State | 286,862 | 264,099 | 25,309 | - | - | - |
| Senior Services, WV Bureau of | 172,479 | 350,207 | 507,735 | - | - | - |
| Shepherd University | 29,910,763 | 28,877,071 | 29,853,119 | 22,461,670 | 22,999,123 | 21,954,643 |
| Speech & Audiology, Board of | 7,048 | 14,384 | 19,352 | - | - | - |
| Supreme Court of Appeals of WV | 228,360 | 286,938 | 164,112 | - | - | - |
| Tax Appeals, WV Office of | 55,000 | 55,000 | 46,550 | - | - | - |
| Treasurer's Office, State of WV | 917,126 | 1,504,111 | 1,985,318 | - | - | - |
| Veterans Assistance | 5,092,500 | 5,474,167 | 5,839,167 | 6,185,833 | 6,515,833 | 6,827,500 |
| Veterinary Medicine, WV Board of | 25,872 | 36,120 | 15,668 | - | - | - |
| WV State Police | 26,017 | 184,631 | 264,609 | - | 2,426,690 | 2,478,643 |
| WV University | 82,255,932 | 85,855,734 | 89,998,397 | 11,128,764 | 14,595,878 | 16,693,526 |
| West Virginia University - Institute of Technology | - | 3,585 | 6,522 | - | - | - |
| West Virginia University - Research Corporation | 1,368,477 | 1,600,136 | 2,156,548 | - | - | - |
| West Virginia University at Parkersburg | 304,522 | 261,210 | 613,434 | - | - | - |
| Total Lease and Notes Payable Obligations | 454,439,255 | 484,615,391 | 509,028,158 | 323,312,437 | 354,387,311 | 312,776,326 |
| Grand Total | 14,491,163,170 | 13,514,807,590 | 19,197,367,080 | 12,540,946,103 | 11,714,844,385 | 10,603,900,138 |

*Bonded Indebtedness information provided by the West Virginia State Treasurer's Office.

Top 100 Purchasing Card Vendors Fiscal Year 2024

This list is a compilation of companies which provided goods or services to the State of West Virginia during Fiscal Year 2023 paid by the State via purchasing card. It is presented by the State Auditor's Office for informational purposes only.

| Rank | Vendor Name | City | State | Amount |
|------|--|----------------------|-------|-------------|
| 1 | Express Scripts Inc | Chicago | IL | 288,048,941 |
| 2 | Triton Construction Inc | Nitro | WV | 212,263,145 |
| 3 | West Virginia Paving Inc | Atlanta | GA | 168,276,559 |
| 4 | United Bank | Charleston | WV | 141,666,879 |
| 5 | Kokosing Construction Co Inc | Fredericktown | OH | 86,349,836 |
| 6 | Wexford Health Sources Inc | Pittsburgh | PA | 84,854,396 |
| 7 | Business Development Corporation Of The Northern Panhandle | Weirton | WV | 80,219,411 |
| 8 | Paramount Builders Llc | St Albans | WV | 76,911,869 |
| 9 | The Health Plan Of West Virginia Inc | Wheeling | WV | 67,906,735 |
| 10 | Wells Fargo Bank Na | Atlanta | GA | 55,090,232 |
| 11 | Tiaa Retirement Matching | Philadelphia | PA | 52,752,214 |
| 12 | Tiaa Retirement Fund | Philadelphia | PA | 52,751,518 |
| 13 | Humana Insurance Co | Pittsburgh | PA | 49,354,858 |
| 14 | Gainwell Technologies Llc | Irving | TX | 43,665,634 |
| 15 | Brayman Construction & Trumbull A Joint Venture | Saxonburg | PA | 42,442,525 |
| 16 | West Virginia University Research Corporation | Morgantown | WV | 41,555,388 |
| 17 | Kelly Paving Inc | Zanesville | OH | 40,703,038 |
| 18 | Sodexo America Llc | Charlotte | NC | 39,475,900 |
| 19 | Mountaineer Contractors Inc | Kingwood | WV | 39,043,648 |
| 20 | Metropolitan Life Insurance Company | Pittsburgh | PA | 38,014,805 |
| 21 | J F Allen Company | Buckhannon | WV | 37,619,434 |
| 22 | Optuminsight Inc | Eden Prairie | MN | 35,156,678 |
| 23 | Quantum Pleasants Llc | Morgantown | WV | 32,250,000 |
| 24 | Fidelity National Information Services Inc | Carol Stream | IL | 30,980,990 |
| 25 | Allegheny Power | Greensburg | PA | 30,464,382 |
| 26 | The Bank Of New York Mellon | Pittsburgh | PA | 30,311,146 |
| 27 | Titanium Metals Corporation | Warrensville Heights | OH | 30,000,000 |
| 28 | Appalachian Power Company | Canton | OH | 29,227,412 |
| 29 | Sqp Construction Group Inc | St Albans | WV | 28,531,577 |
| 30 | Step Up For Students West Virginia Inc | Jacksonville | FL | 27,993,955 |
| 31 | Bizzack Construction Llc | Lexington | KY | 27,777,578 |
| 32 | 24Hournurse Llc | Pittsburg | TX | 27,340,004 |
| 33 | Trumbull Corp | Pittsburgh | PA | 26,462,703 |
| 34 | River Park Hospital | Huntington | WV | 26,344,895 |
| 35 | Mountaineer Flexible Benefits | Tallahassee | FL | 26,236,845 |
| 36 | Birdsall Voss & Associates Inc | Milwaukee | WI | 25,288,428 |
| 37 | Swank Construction Company Llc | New Kensington | PA | 25,120,170 |
| 38 | Highland Clarksburg Hospital Inc | Clarksburg | WV | 24,384,114 |
| 39 | Hntb Corporation | Kansas City | MO | 23,832,651 |
| 40 | Multi State Lottery Association | Johnston | IA | 23,479,935 |
| 41 | Berry Dunn Mcneil & Parker Llc | Portland | ME | 22,940,670 |
| 42 | Diageo Americas Inc | Norwalk | CT | 22,583,506 |
| 43 | Brickstreet Mutual Insurance Co | Charleston | WV | 22,303,788 |
| 44 | Kanawha Stone Co Inc | Nitro | WV | 22,137,239 |
| 45 | Shi International Corp | Somerset | NJ | 22,029,477 |
| 46 | Igt Global Solutions Corp | Providence | RI | 21,502,702 |
| 47 | Keystone Peer Review Organization Llc | Harrisburg | PA | 21,487,129 |
| 48 | Matheny Motor Truck Co | Parkersburg | WV | 21,347,677 |

| | | | | |
|-----|--|---------------|----|------------|
| 49 | A.L.L. Construction Inc | Mount Storm | WV | 21,078,638 |
| 50 | Pea Ridge Psd | Barboursville | WV | 20,783,337 |
| 51 | Prestera Center For Mental Health Services Inc | Huntington | WV | 19,746,695 |
| 52 | Marshall University Research Corporation | Huntington | WV | 19,575,226 |
| 53 | Brayman Construction Corporation | Saxonburg | PA | 18,761,608 |
| 54 | River Valley Child Development Services | Huntington | WV | 18,428,692 |
| 55 | Industrial Accessories Company | Overland Park | KS | 17,750,000 |
| 56 | Greenman Pedersen Inc | Scott Depot | WV | 17,443,494 |
| 57 | Aramark Correctional Services Llc | Chicago | IL | 17,162,683 |
| 58 | Orders Construction Company Inc | St Albans | WV | 16,910,669 |
| 59 | West Virginia University Foundation Inc | Morgantown | WV | 16,682,618 |
| 60 | Umr Inc | Minneapolis | MN | 16,514,125 |
| 61 | Trc Engineers Inc | Scott Depot | WV | 16,425,850 |
| 62 | West Virginia Association Of Rehabilitation Facilities Inc | Charleston | WV | 16,169,060 |
| 63 | Public Partnerships Llc | Boston | MA | 16,153,985 |
| 64 | Usi Insurance Services Llc | Norfolk | VA | 16,022,305 |
| 65 | Morgantown Energy Associates | Morgantown | WV | 15,981,070 |
| 66 | Dell Marketing Lp | Pittsburgh | PA | 15,596,482 |
| 67 | W L Construction & Paving Inc | Chilhowie | VA | 15,510,207 |
| 68 | Bti Contracting Inc | Catlettsburg | KY | 15,461,953 |
| 69 | Tiaa 457 Deferred Comp | Atlanta | GA | 15,310,832 |
| 70 | Middletown Tractor Sales | Fairmont | WV | 15,301,166 |
| 71 | Oglesby Construction Inc | Norwalk | OH | 15,225,561 |
| 72 | Rock Forge Bridge Co Llc | Kingwood | WV | 14,486,572 |
| 73 | Swope Construction Co | Bluefield | WV | 14,454,947 |
| 74 | Randy Marion Chevrolet Buick Cadillac Llc | Mooreville | NC | 14,332,679 |
| 75 | Michael Baker International Inc | Pittsburgh | PA | 13,967,319 |
| 76 | Sazerac Co Inc | Dallas | TX | 13,910,559 |
| 77 | Bear Contracting Llc | Bridgeport | WV | 13,652,338 |
| 78 | Wesbanco Bank Inc | Wheeling | WV | 13,603,612 |
| 79 | Geostabilization International Llc | Commerce City | CO | 13,485,342 |
| 80 | Automotive Rentals Inc | Philadelphia | PA | 13,168,074 |
| 81 | Leslie Equipment Co | Cowen | WV | 12,664,204 |
| 82 | St Marys Medical Center | Huntington | WV | 12,662,629 |
| 83 | University Park At Evansdale Llc | Morgantown | WV | 12,612,369 |
| 84 | Diversified Gas & Oil Corporation | Birmingham | AL | 12,408,455 |
| 85 | Greer Industries Inc | Morgantown | WV | 12,331,440 |
| 86 | Specialty Groups Inc | Bridgeport | WV | 12,187,820 |
| 87 | Wvsu Metro Area Agency On Aging Inc | Cross Lanes | WV | 12,182,723 |
| 88 | Green Acres Contracting Company Inc | Scottdale | PA | 12,020,959 |
| 89 | Appalachian Mountains Medical Llc | Fayetteville | WV | 11,903,891 |
| 90 | Advantage Steel & Construction Llc | Saxonburg | PA | 11,519,463 |
| 91 | Tiaa-Sra | Philadelphia | PA | 11,268,658 |
| 92 | Smh Construction Co Inc | Beckley | WV | 10,784,676 |
| 93 | United Summit Center Inc | Clarksburg | WV | 10,269,750 |
| 94 | Davis H Elliot Construction Co Inc | Lexington | KY | 10,188,704 |
| 95 | Liberty One Methanol Llc | Charleston | WV | 10,000,000 |
| 96 | Bright Enterprises Inc | Summersville | WV | 10,000,000 |
| 97 | Westbrook Health Services Inc | Parkersburg | WV | 9,935,626 |
| 98 | Mountainheart Community Services Inc | Oceana | WV | 9,740,924 |
| 99 | Mountaineer Food Bank Inc | Gassaway | WV | 9,472,616 |
| 100 | Provident Group Marshall Properties Llc | Baton Rouge | LA | 9,436,735 |
| 101 | Purchase Power | Pittsburgh | PA | 9,315,400 |
| 102 | International Business Machines Corporation | Washington | DC | 9,265,187 |

| | | | | |
|-----|--|----------------------|----|-----------|
| 103 | The University Of Charleston Inc | Charleston | WV | 9,097,359 |
| 104 | Appalachian Area Agency On Aging | Princeton | WV | 8,966,284 |
| 105 | Transcore Lp | Atlanta | GA | 8,789,841 |
| 106 | Jim Beam Brands Co | Louisville | KY | 8,781,524 |
| 107 | Doppelmayr Usa Inc | Salt Lake City | UT | 8,711,303 |
| 108 | Belt Paving Inc | Cumberland | MD | 8,688,103 |
| 109 | Zenith Electronics Llc | Lincolnshire | IL | 8,640,000 |
| 110 | Aaa Paving And Sealing Inc | Princeton | WV | 8,255,225 |
| 111 | Hdr Engineering Inc | Charleston | WV | 8,216,633 |
| 112 | The Aero Mark Company Llc | Streetsboro | OH | 8,192,933 |
| 113 | Mead & Hunt Inc | Middleton | WI | 8,069,969 |
| 114 | Ebx Em Llc | Bellaire | TX | 7,984,129 |
| 115 | Univ Surgical Associates | Columbus | OH | 7,817,425 |
| 116 | Aps Healthcare Quality Review Inc | Harrisburg | PA | 7,554,638 |
| 117 | Wise Medical Staffing Inc | Tupelo | MS | 7,513,141 |
| 118 | Central Seal Co | Danville | KY | 7,338,394 |
| 119 | Verizon Business | Basking Ridge | NJ | 7,306,416 |
| 120 | Pngi Charles Town Gaming Llc | Charles Town | WV | 7,286,610 |
| 121 | Dso Mechanical Llc | South Charleston | WV | 7,247,783 |
| 122 | Fmrs Health Systems Inc | Beckley | WV | 7,124,008 |
| 123 | Youth Services System Inc | Wheeling | WV | 7,006,832 |
| 124 | Tcl Specialties Llc | Proctor | WV | 7,000,000 |
| 125 | Blastech Enterprises Inc | Baltimore | MD | 6,969,473 |
| 126 | Mountain State Learning Solutions Inc | Charleston | WV | 6,837,962 |
| 127 | All Concrete Inc | Mt Storm | WV | 6,798,036 |
| 128 | Southern Road & Bridge Llc | Tarpon Springs | FL | 6,762,990 |
| 129 | Aramark Services Inc | Philadelphia | PA | 6,748,147 |
| 130 | Worldwide Equipment Of Wv Inc | Cross Lanes | WV | 6,678,743 |
| 131 | Catts Construction Inc | Warrensville Heights | OH | 6,651,917 |
| 132 | Kmx Painting Inc | Lowellville | OH | 6,609,352 |
| 133 | Gestamp Wv Llc | South Charleston | WV | 6,506,055 |
| 134 | Mountaintop Investors Llc | Morgantown | WV | 6,500,000 |
| 135 | E L Robinson Engineering Co | Charleston | WV | 6,416,787 |
| 136 | Banc Of America Public Capital Corp | Atlanta | GA | 6,404,050 |
| 137 | Mountaineer Gas Co | Charlotte | NC | 6,384,545 |
| 138 | Brown Forman Corp | Chicago | IL | 6,276,736 |
| 139 | Legal Aid Of West Virginia Inc | Charleston | WV | 6,270,758 |
| 140 | Southern Highlands Community Mental Health Center | Princeton | WV | 6,266,515 |
| 141 | Facing Hunger Foodbank Inc | Huntington | WV | 6,116,431 |
| 142 | Huntington Merchant Services Llc | Englewood | CO | 6,083,000 |
| 143 | Ensono Inc | Downers Grove | IL | 5,975,452 |
| 144 | Breckenridge Corp | Buckhannon | WV | 5,965,286 |
| 145 | Cambium Assessment Inc | Dallas | TX | 5,956,180 |
| 146 | Highway Safety Inc | Ceredo | WV | 5,912,918 |
| 147 | Health Management Systems Inc | New York | NY | 5,878,582 |
| 148 | Summit Bhc West Virginia Llc | Franklin | TN | 5,826,843 |
| 149 | Wv Primary Care Association Inc | Charleston | WV | 5,816,180 |
| 150 | Meadows Stone & Paving Inc | Gassaway | WV | 5,811,462 |
| 151 | Worldwide Travel Staffing Ltd | Tonawanda | NY | 5,790,186 |
| 152 | Bacardi Usa Inc | Coral Gables | FL | 5,778,484 |
| 153 | Saunders Staffing Inc | Bluefield | WV | 5,737,369 |
| 154 | Whitman Requardt & Associates Llp | Baltimore | MD | 5,736,970 |
| 155 | West Virginia State University Research And Development Corp | Institute | WV | 5,723,126 |
| 156 | Digital Relativity Llc | Charleston | WV | 5,693,027 |

| | | | | |
|-----|---|---------------|----|-----------|
| 157 | The Manahan Group Llc | Charleston | WV | 5,605,417 |
| 158 | Pernod Ricard Usa Llc | Atlanta | GA | 5,578,708 |
| 159 | A Morton Thomas And Associates Inc | Rockville | MD | 5,566,295 |
| 160 | City Construction Company Inc | Clarksburg | WV | 5,543,740 |
| 161 | Civil-Military Innovation Institute Inc | Morgantown | WV | 5,489,909 |
| 162 | Fifth Generation Inc | San Antonio | TX | 5,462,596 |
| 163 | St Joseph Recovery Center Llc | Houston | TX | 5,453,929 |
| 164 | Solid Rock Excavating Inc | Albright | WV | 5,448,025 |
| 165 | Nls Paving Inc | Bridgeport | OH | 5,369,454 |
| 166 | Heaven Hill Sales Co | Bardstown | KY | 5,302,977 |
| 167 | Virtual Preparatory Academy Of West Virginia Inc | Charles Town | WV | 5,206,847 |
| 168 | Community Action Of South Eastern West Virginia Inc | Bluefield | WV | 4,998,596 |
| 169 | Valley Comprehensive Community Mental Health Center Inc | Morgantown | WV | 4,930,785 |
| 170 | Elite Contractors Inc | Campbell | OH | 4,921,445 |
| 171 | Frontier West Virginia Inc | Cincinnati | OH | 4,891,180 |
| 172 | Coastal Drilling East Llc | Mt Morris | PA | 4,882,525 |
| 173 | Pdk Construction Inc | Pomeroy | OH | 4,845,577 |
| 174 | Prime Time Healthcare Llc | Omaha | NE | 4,834,542 |
| 175 | West Virginia University Medical Corporation | Morgantown | WV | 4,818,985 |
| 176 | Acc Op Llc | Morgantown | WV | 4,767,846 |
| 177 | The Thrasher Group Inc | Bridgeport | WV | 4,763,806 |
| 178 | R K Construction Inc | Frametown | WV | 4,691,701 |
| 179 | First Choice Services Inc | Charleston | WV | 4,624,731 |
| 180 | Incidentclear Llc | Saint John | IN | 4,624,658 |
| 181 | Sedgwick Claims Management Services Inc | Dallas | TX | 4,592,288 |
| 182 | Potomac Edison Co | Greensburg | PA | 4,574,846 |
| 183 | Cdm Smith Inc | Boston | MA | 4,571,396 |
| 184 | Roth 403B - Tiaa Cref | Philadelphia | PA | 4,553,614 |
| 185 | American International Group Inc | New York | NY | 4,500,000 |
| 186 | Mylan Park Foundation Inc | Morgantown | WV | 4,478,995 |
| 187 | Pullman Power Llc | Baltimore | MD | 4,454,354 |
| 188 | Matheny Motor Truck Co | St Marys | WV | 4,449,838 |
| 189 | Northwood Health Systems Inc | Wheeling | WV | 4,399,344 |
| 190 | Stantec Consulting Services Inc | Saint Albans | WV | 4,390,291 |
| 191 | Motorola Solutions Inc | Cleveland | OH | 4,368,962 |
| 192 | Wv Perinatal Partnership Inc | Charleston | WV | 4,333,024 |
| 193 | Dougherty Co Inc | Charleston | WV | 4,320,749 |
| 194 | Nicholas County Holdings Llc | Summersville | WV | 4,300,000 |
| 195 | Wiseman Construction Company Inc | Winfield | WV | 4,271,034 |
| 196 | Catholic Charities West Virginia Inc | Wheeling | WV | 4,239,809 |
| 197 | Turman Morton Inc | Barboursville | WV | 4,220,716 |
| 198 | Mineral Wells Psd | Mineral Wells | WV | 4,214,930 |
| 199 | Ebsco Industries Inc | Shrewsbury | NJ | 4,189,506 |
| 200 | Work4Wv Region 1 Inc | Beckley | WV | 4,152,117 |

Top 100 Purchasing Card Vendors Fiscal Year 2024

This list is a compilation of companies which provided goods or services to the State of West Virginia during Fiscal Year 2024 paid by the State via purchasing card. It is presented by the State Auditor's Office for informational purposes only.

| Rank | Vendor Name | City | State | Amount |
|------|--|------------------|-------|------------|
| 1 | Multi Service Aviation | Kansas City | MO | 68,903,571 |
| 2 | Fastenal Company | Winona | MN | 3,078,073 |
| 3 | West Virginia Corrections | Charleston | WV | 2,423,422 |
| 4 | Stationers Inc | Huntington | WV | 2,143,435 |
| 5 | Carahsoft Technology Corp | Reston | VA | 2,095,230 |
| 6 | Galls Llc | Chicago | IL | 2,093,877 |
| 7 | Liberty Distributors Inc | Triadelphia | WV | 2,050,495 |
| 8 | Mckesson Medical Surgical Government Solutions Llc | Henrico | VA | 1,764,391 |
| 9 | Lowes Home Centers Llc | Mooresville | NC | 1,704,371 |
| 10 | At&T Enterprises Llc | Louisville | KY | 1,615,738 |
| 11 | Revvity Health Sciences Inc | Hopkinton | MA | 1,467,727 |
| 12 | Berry Dunn Mcneil & Parker Llc | Portland | ME | 1,448,946 |
| 13 | National Medical Services Inc | Philadelphia | PA | 1,432,243 |
| 14 | Komax Llc | South Charleston | WV | 1,339,827 |
| 15 | West Virginia Association Of Rehabilitation Facilities Inc | Charleston | WV | 1,335,642 |
| 16 | Pace Analytical Services Llc | Chicago | IL | 1,300,219 |
| 17 | A F Wendling Inc | Buckhannon | WV | 1,183,286 |
| 18 | Staples Contract & Commercial Llc | Farmingham | MA | 1,006,401 |
| 19 | R T Rogers Oil Co Inc | Hinton | WV | 931,666 |
| 20 | Gordon Food Service Inc | Proctorville | OH | 911,107 |
| 21 | Hp Inc | Palo Alto | CA | 828,658 |
| 22 | Bob Barker Company Inc | Charlotte | NC | 819,785 |
| 23 | Cimco Inc | Culloden | WV | 806,888 |
| 24 | Odp Business Solutions Llc | Cincinnati | OH | 805,107 |
| 25 | Casto Technical Services Inc | Charleston | WV | 785,823 |
| 26 | Merck Sharp & Dohme Llc | Rahway | NJ | 737,350 |
| 27 | Premier Construction Group Llc | Jane Lew | WV | 714,396 |
| 28 | Brenntag Mid South Inc | Chicago | IL | 663,644 |
| 29 | Cargill Incorporated | Boston | MA | 653,908 |
| 30 | Capitol Business Interiors | Charleston | WV | 586,968 |
| 31 | Express Services Inc | Atlanta | GA | 506,219 |
| 32 | Amazon Com Services Inc | Seattle | WA | 491,125 |
| 33 | 3M Company | Saint Paul | MN | 464,890 |
| 34 | Calico Packaging Llc | Jessup | MD | 404,003 |
| 35 | Nitro Construction Services Inc | Charleston | WV | 376,996 |
| 36 | Glaxosmithkline | Atlanta | GA | 374,728 |
| 37 | Thomson Reuters West | Carol Stream | IL | 345,624 |
| 38 | Napa Auto Parts | South Charleston | WV | 345,501 |
| 39 | Brewer & Company Of West Virginia Inc | Charleston | WV | 336,658 |
| 40 | B3 Security Group Llc | Maxwelton | WV | 318,964 |
| 41 | The Goodyear Tire & Rubber Company | Atlanta | GA | 307,903 |
| 42 | The Sherwin-Williams Company | Ronceverte | WV | 299,488 |
| 43 | Transportation Network Ii Llc | Nitro | WV | 297,567 |
| 44 | Tire & Rubber Inc | Glastonbury | CT | 286,043 |
| 45 | Fedex | Pittsburgh | PA | 282,191 |
| 46 | Charleston Internal Medicine Inc | Charleston | WV | 274,321 |
| 47 | Ecolab Inc | Charlotte | NC | 272,704 |
| 48 | Pitney Bowes Inc | Boston | MA | 268,383 |

| | | | | |
|-----|--|------------------|----|---------|
| 49 | Redwood Biotech Inc | Santa Rosa | CA | 267,326 |
| 50 | Atc Group Services Llc | Birmingham | AL | 265,231 |
| 51 | Harris Oil Co Inc | Spencer | WV | 263,738 |
| 52 | Reliant Power Management Llc | Culloden | WV | 262,303 |
| 53 | United Rentals North America Inc | Atlanta | GA | 245,058 |
| 54 | Waste Management Of West Virginia Inc | Philadelphia | PA | 243,153 |
| 55 | Standard Exterminating Co | Charleston | WV | 233,270 |
| 56 | Natus Medical Inc | San Francisco | CA | 231,000 |
| 57 | Trane Us Inc | Roanoke | VA | 221,166 |
| 58 | Thomas Scientific Holdings Llc | Swedesboro | NJ | 218,396 |
| 59 | Bio Rad Laboratories Inc | Los Angeles | CA | 215,794 |
| 60 | Lumos Networks Llc | Waynesboro | VA | 215,669 |
| 61 | Cooks Direct Inc | Chicago | IL | 205,956 |
| 62 | Als Group Usa Corp | Dallas | TX | 205,034 |
| 63 | Iron Mountain Incorporated | New York | NY | 202,717 |
| 64 | Matthew Bender & Co Inc | Miamisburg | OH | 201,408 |
| 65 | Electronic Specialty Co | Dunbar | WV | 197,466 |
| 66 | Uline Inc | Chicago | IL | 195,086 |
| 67 | Crede Power Equip Inc | Scott Depot | WV | 194,449 |
| 68 | Cequel Communications Llc | Dallas | TX | 193,382 |
| 69 | Whelen Engineering Company Inc | Chester | CT | 192,858 |
| 70 | Morgantown Marriott At Waterfront Place | Morgantown | WV | 190,375 |
| 71 | Grainger | Palatine | IL | 183,819 |
| 72 | Bruceton Petroleum Co Inc | Morgantown | WV | 181,230 |
| 73 | Advanced Tree & Lawn Care Llc | Hurricane | WV | 175,765 |
| 74 | Alpha Technologies Inc | Scott Depot | WV | 174,394 |
| 75 | Frontier West Virginia Inc | Cincinnati | OH | 173,226 |
| 76 | Marshall University Research Corporation | Huntington | WV | 172,853 |
| 77 | Dutch Miller Of Charleston Inc | South Charleston | WV | 171,903 |
| 78 | Powell Inc | Barboursville | WV | 167,783 |
| 79 | Wv Electric Supply Co | Huntington | WV | 162,198 |
| 80 | Stonewall Resort | Roanoke | WV | 159,455 |
| 81 | Embassy Suites | Charleston | WV | 157,133 |
| 82 | Amazon Web Services Inc | Seattle | WA | 156,566 |
| 83 | Lexisnexis Risk Solutions Fi Inc | Miamisburg | OH | 153,677 |
| 84 | Quality Water Services Llc | Weston | WV | 143,846 |
| 85 | Sanitary Linen Service Inc | Parkersburg | WV | 142,811 |
| 86 | Bowles Rice Llp | Charleston | WV | 141,213 |
| 87 | Enterprise Rent A Car Co | Kansas City | MO | 139,368 |
| 88 | Dso Mechanical Llc | South Charleston | WV | 138,917 |
| 89 | Craftmaster Hardware Llc | Northvale | NJ | 138,915 |
| 90 | Relx Inc | Chicago | IL | 135,528 |
| 91 | Varsity Brands Holding Co Inc | Dallas | TX | 134,265 |
| 92 | Appalachian Aggregates Llc | Roanoke | VA | 133,352 |
| 93 | Magnet Forensics Usa Inc | Herndon | VA | 131,974 |
| 94 | Shriver Trucking Co Inc | Weston | WV | 131,619 |
| 95 | Sunbelt Rentals Inc | Atlanta | GA | 128,525 |
| 96 | Appriss Insights Llc | Chicago | IL | 126,197 |
| 97 | Seven Performance Llc | Elkins | WV | 125,481 |
| 98 | Cellebrite Inc | Parsippany | NJ | 124,569 |
| 99 | Imperial Bedding Co | Huntington | WV | 121,904 |
| 100 | Collaborative Fusion Inc | Milwaukee | WI | 121,500 |