



2020

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 30, 2021

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

Re: 2020 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, 2020.

A Statement of Bonded Indebtedness of the State of West Virginia and the balance remaining in the various state funds on June 30, 2020, are also included in accordance with the aforementioned statute.

Respectfully,

A handwritten signature in blue ink that reads "John B. McCuskey". The signature is written in a cursive style with a prominent initial "J" and a long, sweeping tail.

John B. McCuskey  
State Auditor

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# Statement of Bonded Indebtedness

(Principal Outstanding as of 6/30/2020) \*

General Obligation Bond	FISCAL YEAR						
	2020	2019	2018	2017	2016	2015	2014
Infrastructure & Jobs Development							
All Issues	95,487,884	108,002,634	119,905,144	130,360,960	146,294,132	158,633,538	174,735,525
Transportation							
Roads to Prosperity	1,364,455,000	782,305,000	800,000,000	-	-	-	-
Safe Roads	100,830,000	118,390,000	135,175,000	151,160,000	166,385,000	168,845,000	220,525,000
<b>Total General Obligation Bonds</b>	<b>1,560,772,884</b>	<b>1,008,697,634</b>	<b>1,055,080,144</b>	<b>281,520,960</b>	<b>312,679,132</b>	<b>327,478,538</b>	<b>395,260,525</b>
<b>Revenue Bonds (paid from General Revenue)</b>							
School Building Authority	-	-	22,265,000	72,105,000	91,040,000	109,075,000	126,190,000
<b>Total Revenue Bonds (paid from General Revenue)</b>	<b>-</b>	<b>-</b>	<b>22,265,000</b>	<b>72,105,000</b>	<b>91,040,000</b>	<b>109,075,000</b>	<b>126,190,000</b>
<b>Lottery Revenue Bonds</b>							
Economic Development Authority	133,780,000	141,560,000	141,560,000	135,940,000	139,230,000	142,360,000	145,370,000
Economic Development Authority (Excess Lottery)	176,850,000	190,165,000	147,195,000	133,415,000	144,065,000	154,170,000	163,830,000
Higher Education Policy Commission (Excess Lottery)	177,430,000	186,050,000	192,600,000	203,650,000	211,255,000	219,640,000	225,460,000
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	50,265,000
School Building Authority	119,964,500	129,105,000	137,875,000	104,930,000	89,100,000	72,010,000	76,055,000
School Building Authority (Excess Lottery)	71,800,000	77,760,000	83,490,000	88,990,000	94,250,000	98,780,000	103,520,000
School Building Authority-QSCBs (Excess Lottery)	59,834,952	64,432,425	73,627,372	82,822,318	92,017,264	101,212,210	110,407,156
WV Infrastructure & Jobs Development Council (Excess Lottery)	62,245,000	64,995,000	67,610,000	70,100,000	72,475,000	75,790,000	-
<b>Total Lottery Revenue Bonds</b>	<b>852,169,452</b>	<b>904,332,425</b>	<b>894,222,372</b>	<b>870,112,318</b>	<b>892,657,264</b>	<b>914,227,210</b>	<b>874,907,156</b>
<b>Revenue Bonds</b>							
Tobacco Settlement Finance Authority	707,803,000	769,628,000	782,538,000	795,948,000	811,038,000	823,443,000	833,683,000
Concord University	14,970,800	15,445,000	15,800,000	16,140,000	16,460,000	16,460,000	-
Economic Development Authority	3,583,203,080	2,983,800,339	2,116,528,779	1,734,991,964	1,652,582,475	1,592,567,158	1,535,154,548
Fairmont State University	65,258,445	68,661,016	71,955,041	75,135,667	78,208,038	80,552,429	82,610,432
Glenville State University	37,642,354	38,635,583	39,109,038	33,144,417	34,623,034	35,563,695	36,506,996
Higher Education Policy Commission	50,278,836	56,075,024	61,826,088	69,254,336	75,167,484	81,089,508	91,842,004
Highways, Division of	265,720,000	283,485,000	219,985,000	53,380,000	-	26,875,000	52,525,000
Hospital Finance Authority	2,627,891,087	2,704,630,463	1,913,360,216	2,025,735,558	1,901,663,667	1,585,270,403	1,717,439,697
Housing Development Fund	342,790,000	313,200,000	287,825,000	344,650,000	385,225,000	398,765,000	421,980,000
Infrastructure & Jobs Development	89,300,000	92,285,000	95,185,000	98,755,000	105,865,000	108,585,000	111,205,000
Marshall University	101,995,000	73,695,000	76,685,000	79,545,000	82,320,000	83,840,000	85,315,000
Mountwest Community and Technical College	676,146	1,104,443	1,515,606	1,910,319	2,289,241	2,653,001	2,829,387
Parkways Authority	163,540,000	163,540,000	10,285,000	20,090,000	29,400,000	38,395,000	54,665,000
Regional Jail	16,410,000	23,995,000	31,190,000	38,020,000	44,500,000	50,650,000	56,490,000
Shepherd University	34,757,505	36,492,238	38,172,916	39,798,098	40,520,000	41,910,000	43,892,576
Water Development	157,015,274	161,142,000	170,111,000	179,825,000	191,760,000	199,795,000	207,670,000
West Liberty University	17,495,482	18,961,482	15,110,482	15,650,000	16,870,000	17,470,000	45,330,000
West Virginia State University	11,245,083	11,565,083	12,024,083	12,622,250	13,146,250	13,714,000	14,100,000
West Virginia University	659,522,645	561,753,082	576,685,429	591,169,245	585,114,852	597,470,808	470,549,025
<b>Total Revenue Bonds</b>	<b>8,947,514,738</b>	<b>8,378,093,753</b>	<b>6,535,891,678</b>	<b>6,225,764,854</b>	<b>6,066,753,041</b>	<b>5,795,069,002</b>	<b>5,833,787,665</b>
<b>Lease Obligations &amp; Notes Payable</b>							
Administration	204,022,051	212,730,712	228,186,905	237,365,265	250,945,994	234,129,911	212,038,694
Environmental Protection, Department of	13,867,543	15,193,543	16,376,043	17,500,626	18,604,182	19,659,515	20,657,015
Bridge Valley Community & Technical College	-	-	-	-	217,513	430,307	209,250
Concord University	2,099,244	2,507,598	2,860,650	3,204,028	3,514,906	3,848,686	4,223,110
Corrections, Division of	9,744,526	10,662,423	11,535,132	-	-	-	-
Fairmont State University	457,663	546,199	632,894	13,574	53,988	93,965	231,210
Glenville State University	40,377	80,268	119,680	158,617	236,772	39,605	103,859
Health & Human Resources	6,951,776	9,786,667	12,567,500	15,170,833	17,620,000	20,016,667	22,258,333
Hospital Finance Authority	7,344,473	-	-	-	-	-	-
Kanawha Valley Community & Technical College	-	-	-	-	-	-	551,740
Marshall University	59,477,091	4,105,470	5,382,741	5,639,702	4,393,617	3,886,887	4,467,444
Marshall University Graduate College	-	-	-	158,376	465,895	938,041	1,514,067
Mountwest Community and Technical College	-	-	-	-	158,393	279,385	492,466
Natural Resources	-	5,100,000	3,155,320	447,396	894,792	-	25,800
Potomac State College	660,043	751,634	840,770	927,516	1,011,936	1,094,094	1,174,060
Public Service Commission	3,185,000	3,357,500	3,523,750	3,681,250	3,828,750	3,970,000	4,106,250
Shepherd University	22,999,123	21,954,643	22,626,957	23,527,073	22,994,534	761,220	1,022,081
Veterans Assistance	6,515,833	6,827,500	7,122,500	7,402,500	7,848,742	8,098,742	8,157,492
WV State Police	2,426,690	2,478,643	2,793,643	3,109,243	76,199	139,398	197,932
WV University	14,595,878	16,693,526	17,163,621	16,699,126	14,233,697	12,623,053	13,574,514
WVU - Institute of Technology	-	-	-	5,483,611	6,087,330	6,774,778	7,457,024
<b>Total Lease and Notes Payable Obligations</b>	<b>354,387,311</b>	<b>312,776,326</b>	<b>334,888,106</b>	<b>340,488,736</b>	<b>353,187,240</b>	<b>316,784,254</b>	<b>302,462,341</b>
<b>Grand Total</b>	<b>11,714,844,385</b>	<b>10,603,900,138</b>	<b>8,842,347,300</b>	<b>7,789,991,868</b>	<b>7,716,316,677</b>	<b>7,462,634,004</b>	<b>7,532,607,687</b>

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

## **Budgetary Fund Balances**

The schedule on the following page shows the effects of converting the wvOASIS Accounting System from a modified accrual basis of accounting to a cash basis of Accounting as required by the West Virginia Constitution and State Law. It shows:

- Beginning balances of each of the State budgetary funds as of July 1;
- The totals of the financial activities during the current fiscal year; and,
- The adjustments necessary to present the ending balances, as of June 30, on the cash basis of accounting.

<b>Budgetary Fund</b>	<b>Adjusted Beginning Cash Balance 7/1/19</b>	<b>Revenues</b>	<b>Disbursements</b>	<b>Net Investment Accruals</b>	<b>Transfers In</b>	<b>Transfers Out</b>	<b>FY 19 13th Month Adjustments/ Expenditures</b>	<b>Accrual Based Equity Adjustments</b>	<b>Adjusted Ending Cash Balance 6/30/20</b>
General Revenue	\$ 594,676,759	\$ 4,165,945,649	\$ (2,750,450,840)	\$ -	\$ 328,911,718	\$ (1,790,283,854)	\$ (58,010,499)	\$ 58,981,905	\$ 549,770,838
Highway Fund	86,597,744	1,240,858,647	(1,244,210,150)	1,128,629	15,493,682	(144,294,112)	-	68,192,289	23,766,729
Natural Resources Fund	1,941,003	41,749,193	(39,194,855)	3,722,544	6,059,532	(8,176,369)	(285)	(582,175)	5,518,587
Consolidated Investment Fund	(1,984,068,718)	122,502,197	-	52,135,532	-	(47,601,909)	-	(956,445,653)	(2,813,478,551)
Quasi Government	3,575,116	103,385,629	(101,430,320)	-	62,515	(3,826,217)	-	289,351	2,056,074
Consolidated Federal	58,901,567	5,702,623,784	(796,442,971)	32,032	17,107,930	(3,734,224,233)	(35,393)	(7,738,804)	1,240,223,912
Special Revenue - Department	2,344,184,353	3,877,195,274	(4,103,233,092)	273,977,093	2,494,780,303	(1,961,932,175)	(474,546)	(832,389,021)	2,092,107,741
Special Revenue - Higher Education	66,598,869	1,170,563,125	(1,175,032,883)	5,443,584	249,530,680	(235,364,463)	-	(22,025,419)	59,713,493
Human Services	178,135,653	280,042,511	(4,764,262,831)	1,740,095	4,825,899,266	(427,894,151)	-	37,393,235	131,053,778
Public Employees Retirement	61,453	492,289,926	(385,636,930)	260,095,286	20,304,925	(51,624,958)	-	(340,898,977)	(5,409,275)
Teachers Retirement	3,747,841	428,647,032	(717,601,881)	293,211,035	490,978,878	(91,839,742)	-	(402,874,268)	4,268,894
WVU Medical School	760,699	13,588,180	(12,516,555)	12,929	-	-	-	(1,170,578)	674,675
<b>TOTALS</b>	<b>1,355,112,340</b>	<b>17,639,391,146</b>	<b>(16,090,013,309)</b>	<b>891,498,759</b>	<b>8,449,129,427</b>	<b>(8,497,062,183)</b>	<b>(58,520,722)</b>	<b>(2,399,268,115)</b>	<b>1,290,266,895</b>

**General Revenue Fund  
Unappropriated Surplus  
(as of June 30, 2020)**

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. In accordance with State Law, 50% of the Surplus is required to be transferred to the Revenue Shortfall Reserve Fund and/or the Revenue Shortfall Reserve Fund - Part B at the close of the fiscal year and the remaining 50% becomes Unappropriated General Revenue funds available for subsequent appropriation by the West Virginia Legislature.

***Current Fiscal Year***

<b>Actual FY 2020 General Revenue Receipts</b>		<b>\$</b>	<b>4,494,857,367</b>
Less: FY 2020 Appropriations - Regular Budget Bill Appropriations	(4,635,887,842)		
Less: FY 2020 Appropriations - Supplemental Appropriations	(63,123,789)		
Add: FY 2020 Appropriations - Governor's Veto Reducing Appropriations	5,372,000		
<b>Less: Total FY 2020 Appropriations</b>			<b>(4,693,639,631)</b>
Add: Governor's Mid-Year Spending Reduction for FY 2020		\$	198,000,000
<b>Actual Collections Over FY 2020 Appropriations</b>		<b>\$</b>	<b>(782,264)</b>
Add: FY 2020 Surplus Appropriation Balances Expiring 6/30/20		\$	198,342
Add: FY 2020 Regular Appropriation Balances Expiring 6/30/20		\$	27,140,067
<b>Fiscal Year 2020 General Revenue Unappropriated Balance</b>		<b>\$</b>	<b>26,556,145</b>

***Expiring Appropriations / 13th Month / Previous Fiscal Years***

Add: Unappropriated Surplus from Previous Fiscal Years at 6/30/20		\$	155,653
Add: Prior Fiscal Years Reappropriated Balances Expiring 6/30/20		\$	1,366,338
Less: Adjustments to Previous Fiscal Years' Appropriations		\$	(1,291)
Add: Prior Year Reimbursements		\$	1,842
Add: 13th Month Cash Balance Adjustments		\$	1,000
<b>Unappropriated General Revenue Surplus at 7/31/20 (includes adjustments)</b>		<b>\$</b>	<b>28,079,687</b>

Amount of Surplus Transferred to Rainy Day Fund Part A		\$	(14,039,843)
Surplus Appropriations from FY 2020 Available Surplus (Milton Flood Wall)		\$	(6,000,000)
<b>Unappropriated General Revenue Surplus Available for Appropriation at 8/1/20</b>		<b>\$</b>	<b>8,039,843</b>

## **Revenue Shortfall Reserve Fund Part A and B**

The schedule on the following page shows:

- The Funds' Beginning Balance as of July 1;
- The financial transactions impacting these Funds during the fiscal year; and
- The June 30 Ending Balances of these Funds.



	Transfers In	Transfers Out	Fiscal Year Balance
<b>Revenue Shortfall Reserve Fund - Part A</b>			
Balance July 1, 2019			\$ 298,481,420
July 1, 2019 - Transfer Out - Loan to General Revenue		\$ (70,000,000)	
July 8, 2019 - Transfer In - FY 2019 General Revenue Surplus	\$ 39,000,000		
August 15, 2019 - Transfer In - Supplemental FY 2019 General Revenue Surplus	\$ 18,429,035		
September 18, 2019 - Transfer In - Repayment of 7/1/19 Loan to General Revenue	<u>\$ 70,000,000</u>		
Total Transfers In	\$ 127,429,035		
Total Transfers Out		\$ (70,000,000)	
Net Investment Earnings	\$ 17,131,218		
Fiscal Year 2019 Net Increase			<u>\$ 74,560,253</u>
<b>Rainy Day Part A Balance - June 30, 2020</b>			<u><b>\$ 373,041,673</b></u>

	Transfers In	Transfers Out	Fiscal Year Balance
<b>Revenue Shortfall Reserve Fund - Part B</b>			
Balance July 1, 2019			\$ 454,257,812
Net Investment Earnings	<u>\$ 28,717,749</u>		
Fiscal Year 2019 Net Increase			<u>\$ 28,717,749</u>
<b>Rainy Day Part B Balance - June 30, 2020</b>			<u><b>\$ 482,975,561</b></u>
<b>Total Rainy Day Funds Part A and B Balance as of June 30, 2020</b>			<u><b>\$ 856,017,234</b></u>

# 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>
<b>BALANCE JULY 1, 2019</b>			<b>23,000,000</b>
TRANSFERS FOR FISCAL YEAR 2018 FROM STATE TAX DEPARTMENT		<u>23,000,000</u>	
FISCAL YEAR 2020 NET INCREASE (DECREASE)			<u>(23,000,000)</u>
<b>BALANCE JUNE 30, 2020</b>			<b><u><u>0.00</u></u></b>

## **Reserve Funds Balance History**

The charts and schedule on the following pages show the ending balances, as of June 30, 2020, for the various State reserve funds. These ending balances are compared to the total general revenue appropriations for that specific fiscal year, and the percentage of these reserve balances to the general revenue appropriations. A higher reserve balance percentage to general revenue appropriations signifies a higher amount of the State general revenue budget that can be funded from reserve balances should revenue shortfalls occur. Data is shown for Fiscal Years 2010-2020.

	Revenue Shortfall Reserve Fund	Revenue Shortfall Reserve Part B	Personal Income Tax Refund Reserve Fund	Total Reserve Balances	General Revenue Appropriations	Reserve Balances as a % of General Revenue Appropriations
<b>2010</b>	276,949,590	279,073,100	45,019,319	601,042,009	3,785,976,953	15.9%
<b>2011</b>	342,320,538	316,806,578	45,019,319	704,146,435	3,740,285,483	18.8%
<b>2012</b>	523,689,609	327,698,977	45,019,319	896,407,905	4,042,932,310	22.2%
<b>2013</b>	557,992,969	356,472,702	-	914,465,671	4,149,751,000	22.0%
<b>2014</b>	576,905,663	378,984,823	11,000,000	966,890,486	4,136,001,000	23.4%
<b>2015</b>	480,055,439	389,044,491	8,000,000	877,099,930	4,241,351,000	20.7%
<b>2016</b>	391,572,995	387,130,049	5,000,000	783,703,044	4,244,913,994	18.5%
<b>2017</b>	228,627,587	423,784,506	5,000,000	657,412,093	4,187,373,287	15.7%
<b>2018</b>	268,964,086	440,709,603	11,000,000	720,673,689	4,225,050,000	17.1%
<b>2019</b>	298,481,420	454,257,812	23,000,000	775,739,232	4,748,158,000	16.3%
<b>2020</b>	373,041,673	482,975,561	-	856,017,234	4,693,639,631	18.2%

## **Total Revenue by Source**

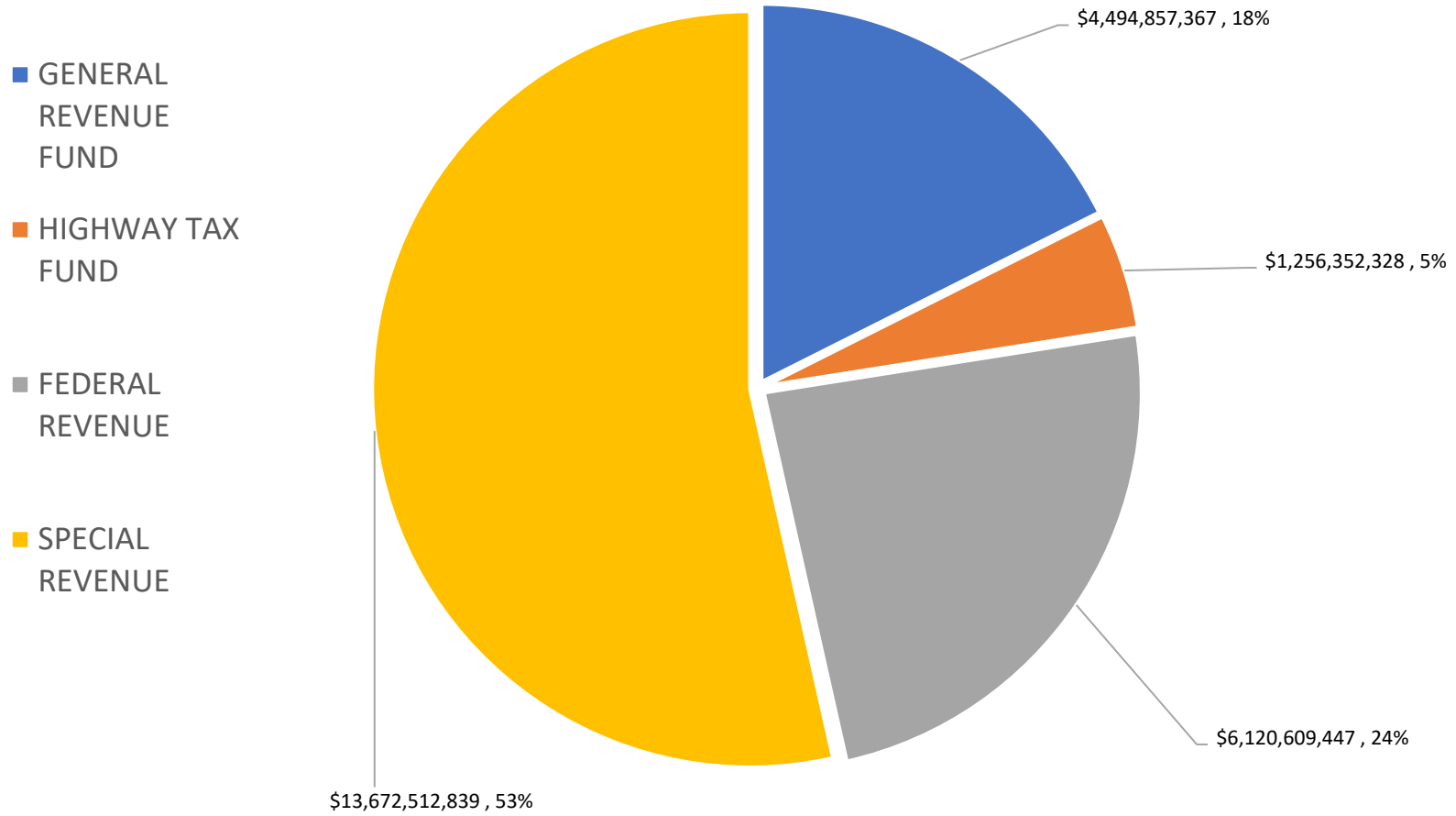
The schedule on the following page shows:

- A breakdown of Fiscal Year 2020 collected general revenue, classified by revenue type;
- A breakdown of Fiscal Year 2020 collected highway taxes/fees revenue in the State Road Fund, classified by revenue type;
- A breakdown of Fiscal Year 2020 collected federal revenue, classified by State cabinet;
- A breakdown of Fiscal Year 2020 collected special revenue, classified by State cabinet;
- The percentage of collected revenue vs. net transfers to each revenue source, and;
- The percentage of revenue to the total source and total revenue collected.

GENERAL REVENUE FUND	REVENUE	TRANSFERS	% OF REV TO SOURCE	% OF REV TO TOTAL	REVENUE TOTAL
BUSINESS AND OCCUPATION TAX	\$ 137,346,516	\$ -	3.30%		\$ 137,346,516
CONSUMER SALES TAX	1,484,928,292	(98,357,486)	35.64%		1,386,570,806
PERSONAL INCOME TAX	1,849,366,237	98,579,351	44.39%		1,947,945,588
LIQUOR PROFITS TRANSFERS	(44,687,710)	70,414,942	-1.07%		25,727,232
BEER TAX AND LICENSE	7,334,677	1,400	0.18%		7,336,077
TOBACCO PRODUCTS TAX	168,749,566	-	4.05%		168,749,566
ESTATE AND INHERITANCE TAX	-	-	0.00%		-
BUSINESS AND FRANCHISE TAX	697,445	-	0.02%		697,445
CHARTER TAX	10,512	(541)	0.00%		9,971
PROPERTY TRANSFER TAX	12,186,810	-	0.29%		12,186,810
PROPERTY TAX	6,282,690	1,109,416	0.15%		7,392,105
INSURANCE TAX	711,092	128,647,391	0.02%		129,358,483
DEPARTMENTAL COLLECTIONS	23,472,711	11,113	0.56%		23,483,824
CORPORATE INCOME TAX	151,870,254	117,755	3.65%		151,988,009
MISCELLANEOUS	2,027,946	21,377,092	0.05%		23,405,038
MISCELLANEOUS TRANSFERS	-	59,106,385	0.00%		59,106,385
INTEREST INCOME	3,271	39,204,461	0.00%		39,207,732
VIDEO LOTTERY TRANSFERS IN	377,394	-	0.01%		377,394
SEVERANCE TAX	320,580,237	(53,531,530)	7.70%		267,048,707
LIQUOR LICENSE RENEWAL	44,687,710	-	1.07%		44,687,710
SPECIAL REVENUE TRANSFER	-	-	0.00%		-
HB 102 LOTTERY TRANSFERS	-	52,322,624	0.00%		52,322,624
REFUNDABLE CREDIT REIMBURSEMENT -- LOTTERY	-	9,909,345	0.00%		9,909,345
<b>TOTAL GENERAL REVENUE FUND</b>	<b>\$ 4,165,945,649</b>	<b>\$ 328,911,718</b>	<b>100.00%</b>	<b>23.79%</b>	<b>\$ 4,494,857,367</b>
<b>HIGHWAY TAX FUND</b>					
LICENSE AND REGISTRATION	\$ 122,723,826	\$ (90)	9.89%		122,723,736
PRIVILEGE TAX	265,516,334	-	21.40%		265,516,334
GASOLINE AND MOTOR CARRIER	428,547,156	(1,274,502)	34.54%		427,272,653
HIGHWAY LITTER CONTROL	1,482,854	-	0.12%		1,482,854
INTEREST INCOME	1,128,629	-	0.09%		1,128,629
OTHER INCOME	29,178,613	3,553,428	2.35%		32,732,041
FEDERAL REVENUE / TRANSFERS IN	392,281,236	13,214,846	31.61%		405,496,082
<b>TOTAL HIGHWAY TAX FUND</b>	<b>\$ 1,240,858,647</b>	<b>\$ 15,493,682</b>	<b>100.00%</b>	<b>7.09%</b>	<b>1,256,352,328</b>
<b>FEDERAL REVENUE</b>					
ELECTED OFFICIALS	\$ 1,272,421,828	\$ -	20.82%		\$ 1,272,421,828
LEGISLATIVE	982,000	-	0.02%		982,000
JUDICIAL	2,106,268	-	0.03%		2,106,268
ADMINISTRATION	-	-	0.00%		-
COMMERCE LABOR & ENVIRONMENTAL RESOURCES	234,199,961	1,945,268	3.83%		236,145,230
EDUCATION	405,886,480	-	6.64%		405,886,480
COMMUNITY AND TECHNICAL COLLEGES	5,169,278	-	0.08%		5,169,278
HIGHER EDUCATION	55,883,267	101,597	0.91%		55,984,864
ARTS CULTURE AND HISTORY	7,694,490	-	0.13%		7,694,490
HEALTH AND HUMAN RESOURCES	3,963,962,155	-	64.85%		3,963,962,155
DEPARTMENT OF HOMELAND SECURITY*	120,376,621	5,690,410	1.97%		126,067,031
VETERANS' ASSISTANCE	8,162,671	-	0.13%		8,162,671
REVENUE	50,328	-	0.00%		50,328
SENIOR SERVICES	13,633,480	-	0.22%		13,633,480
TRANSPORTATION	18,804,362	-	0.31%		18,804,362
MISCELLANEOUS BOARDS, COMMISSIONS, AND DEPARTMENTS	3,525,786	13,197	0.06%		3,538,983
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 6,112,858,976</b>	<b>\$ 7,750,471</b>	<b>100.00%</b>	<b>34.91%</b>	<b>\$ 6,120,609,447</b>
<b>SPECIAL REVENUE</b>					
ELECTED OFFICIALS	\$ 604,372,016	\$ 273,019,891	10.09%		\$ 877,391,907
LEGISLATIVE	1,395,139	-	0.02%		1,395,139
JUDICIAL	1,091,908	845,897	0.02%		1,937,805
ADMINISTRATION	1,661,078,092	1,555,812,058	27.74%		3,216,890,150
COMMERCE LABOR & ENVIRONMENTAL RESOURCES	195,397,202	76,392,975	3.26%		271,790,177
EDUCATION	13,315,738	9,116,903	0.22%		22,432,641
COMMUNITY AND TECHNICAL COLLEGES	51,565,977	32,885,571	0.86%		84,451,548
HIGHER EDUCATION	1,073,381,342	217,935,907	17.92%		1,291,317,249
ARTS CULTURE AND HISTORY	4,055,105	1,976,850	0.07%		6,031,956
HEALTH AND HUMAN RESOURCES	331,115,280	5,127,888,931	5.53%		5,459,004,211
DEPARTMENT OF HOMELAND SECURITY*	92,280,757	96,676,796	1.54%		188,957,553
VETERANS' ASSISTANCE	2,054,378	1,849,711	0.03%		3,904,089
SENIOR SERVICES	11,213,500	2,194,703	0.19%		13,408,203
REVENUE	1,043,101,776	171,265,469	17.42%		1,214,367,245
TRANSPORTATION	782,526,453	40,019,842	13.07%		822,546,295
WEST VIRGINIA TURNPIKE (QUASI-GOVERNMENTAL)	103,385,629	62,515	1.73%		103,448,144
MISCELLANEOUS BOARDS, COMMISSIONS, AND DEPARTMENTS	17,495,014	75,743,515	0.29%		93,238,529
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 5,988,825,304</b>	<b>\$ 7,683,687,535</b>	<b>100.00%</b>	<b>34.21%</b>	<b>\$ 13,672,512,839</b>
	<b>\$ 17,508,488,577</b>			<b>100.00%</b>	

\* Formerly the Division of Military Affairs and Public Safety  
Totals may not equal due to rounding.

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 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
BUSINESS & OCCUPATION TAX	119,174,499	111,884,545	115,003,005	124,522,937	137,346,516
CONSUMER SALES TAX	1,231,044,200	1,222,282,625	1,247,030,837	1,370,156,717	1,386,570,806
PERSONAL INCOME TAX	1,803,310,886	1,813,867,003	1,919,570,132	2,096,807,291	1,947,945,588
LIQUOR PROFIT TRANSFERS	18,312,642	26,317,206	21,119,926	23,039,469	25,727,232
BEER TAX AND LICENSES	7,995,545	7,999,596	7,463,136	7,627,625	7,336,077
TOBACCO PRODUCTS TAX	100,273,876	194,646,681	177,839,164	171,223,757	168,749,566
ESTATE & INHERITANCE TAX	-	240	100	-	-
BUSINESS & FRANCHISE TAX	676,182	666,057	698,079	766,943	697,445
CHARTER TAX	2,560	15,933	10,701	10,102	9,971
PROPERTY TRANSFER TAX	10,618,462	11,987,994	12,036,497	12,852,830	12,186,810
PROPERTY TAX	6,957,305	7,248,153	7,315,437	7,038,597	7,392,105
INSURANCE TAX	117,358,891	120,163,288	124,229,559	129,111,390	129,358,483
DEPARTMENTAL COLLECTIONS	19,029,133	19,133,778	22,554,135	22,756,031	23,483,824
CORPORATE INCOME TAX	143,605,086	116,305,568	110,068,206	198,031,543	151,988,009
MISCELLANEOUS	20,976,199	10,070,990	22,194,993	8,096,167	23,405,038
MISCELLANEOUS TRANSFERS	1,245,845	1,587,393	2,512,685	2,124,236	59,106,385
INTEREST INCOME	2,508,514	6,044,685	7,845,596	27,775,939	39,207,732
VIDEO LOTTERY TRANSFERS	808,524	464,503	456,585	363,780	377,394
SEVERANCE TAX	276,440,503	321,030,777	345,913,518	462,451,099	267,048,707
TELECOMMUNICATIONS TAX	-	-	-	-	-
LIQUOR LICENSE RENEWAL	70,724	-	-	-	44,687,710
SPECIAL REVENUE TRANSFER	128,913,944	99,793,387	26,395,257	17,123,327	-
HB 102 LOTTERY TRANSFERS	83,355,000	65,000,000	65,000,000	65,000,000	52,322,624
REFUNDABLE CR. REIMBURSEMENT - LOTTERY	10,000,000	10,000,000	10,000,000	9,456,073	9,909,345
PRIOR YEARS REFUNDS	-	-	-	-	-
<b>TOTAL</b>	<b>4,102,678,520</b>	<b>4,166,510,402</b>	<b>4,245,257,548</b>	<b>4,756,335,853</b>	<b>4,494,857,367</b>



General Revenue FY 2016-FY 2020



# General Revenue Appropriations vs. Actual Revenue

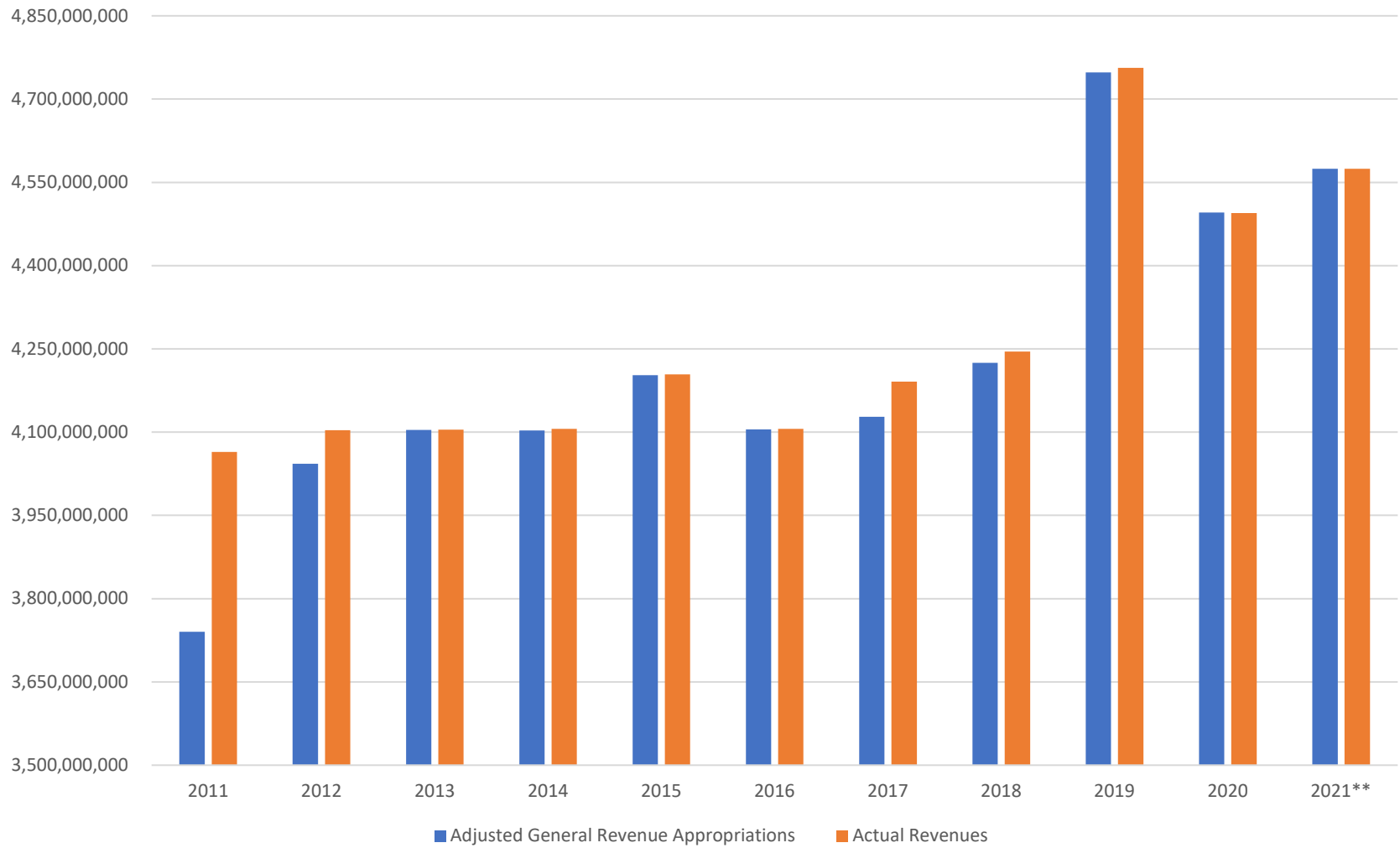
This schedule is designed to present a historical trend of General Revenue appropriations by the West Virginia Legislature, including Mid-Year Reductions by Executive Orders, or subsequent legislative acts. The Schedule also compares the Actual Revenues collected to fund such appropriations in each of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

<b>FY</b>	<b>Appropriations</b>	<b>Mid Year Reductions*</b>	<b>Adjusted General Revenue Appropriations</b>	<b>Actual Revenues</b>	<b>Actual Revenues in Excess of Adjusted Appropriations</b>
2011	3,740,285,483	-	3,740,285,483	4,064,134,131	323,848,648
2012	4,042,932,310	-	4,042,932,310	4,103,631,382	60,699,072
2013	4,149,751,000	45,700,000	4,104,051,000	4,104,407,554	356,554
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	(198,000,000)	4,495,639,631	4,494,857,367	(782,264)
2021**	4,574,513,367	-	4,574,513,367	4,574,514,000	633

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

\*\* For FY 2021, revenues are based off estimates provided by the State Budget Office, and appropriations are as of December 31, 2020.

### General Revenue Appropriations vs. Actual Revenue



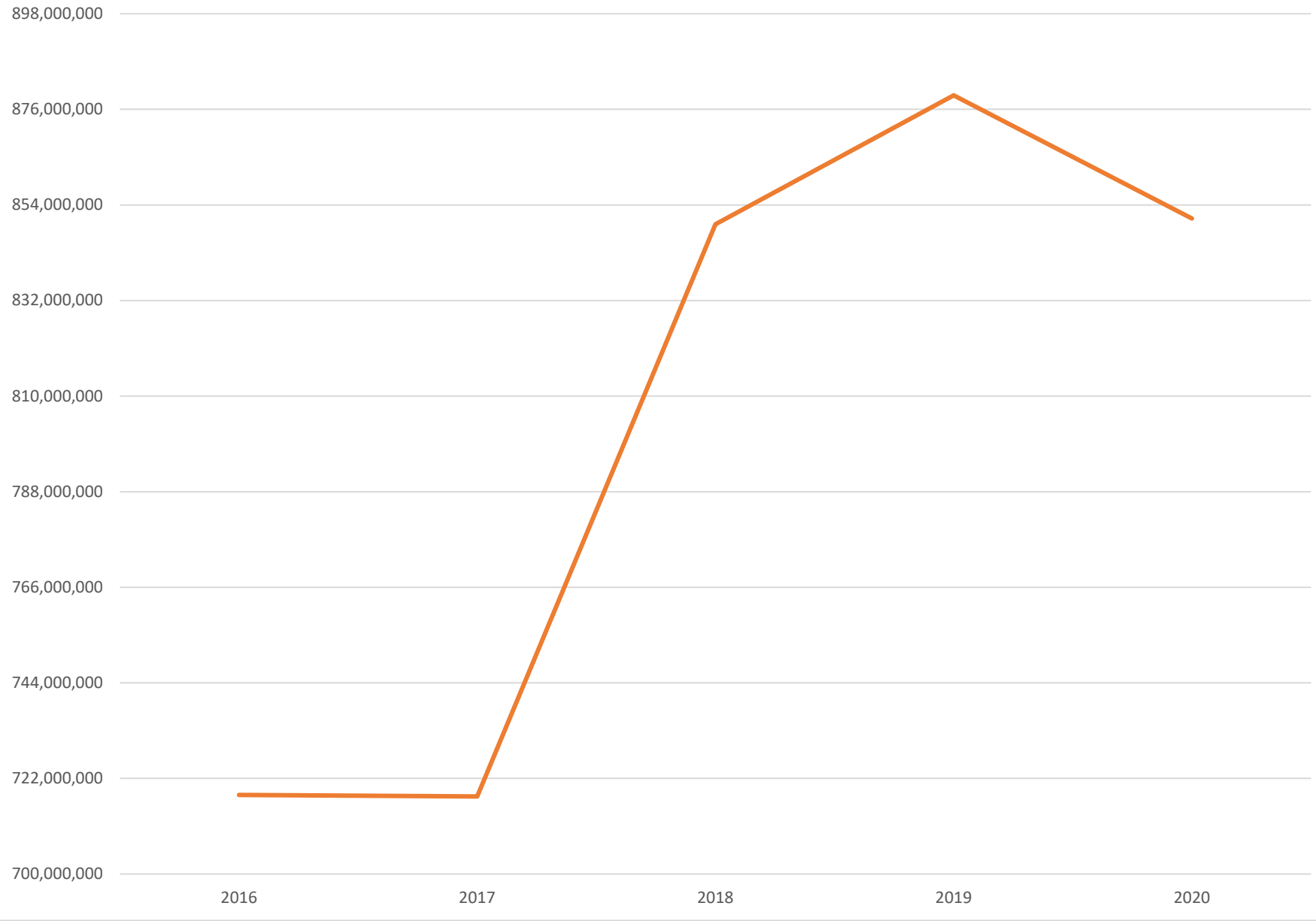
# Highway Tax Fund

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 stat

## 5 YEAR TREND

	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020
LICENSE & REGISTRATION	86,983,365	104,354,021	148,545,830	168,784,961	122,723,736
PRIVILEGE TAX	206,247,240	204,110,912	227,417,987	236,137,401	265,516,334
GASOLINE & MOTOR CARRIER	396,397,176	381,304,058	419,644,096	443,427,743	427,272,653
HIGHWAY LITTER CONTROL	1,853,492	1,876,083	1,480,363	1,665,591	1,482,854
OTHER INCOME	26,444,277	26,109,864	51,385,933	27,146,352	32,732,041
INTEREST INCOME	292,389	98,369	1,084,706	2,061,987	1,128,629
<b>TOTAL</b>	<b>718,217,939</b>	<b>717,853,307</b>	<b>849,558,915</b>	<b>879,224,035</b>	<b>850,856,246</b>

Highway Tax Fund Collections FY 2016 - FY 2020



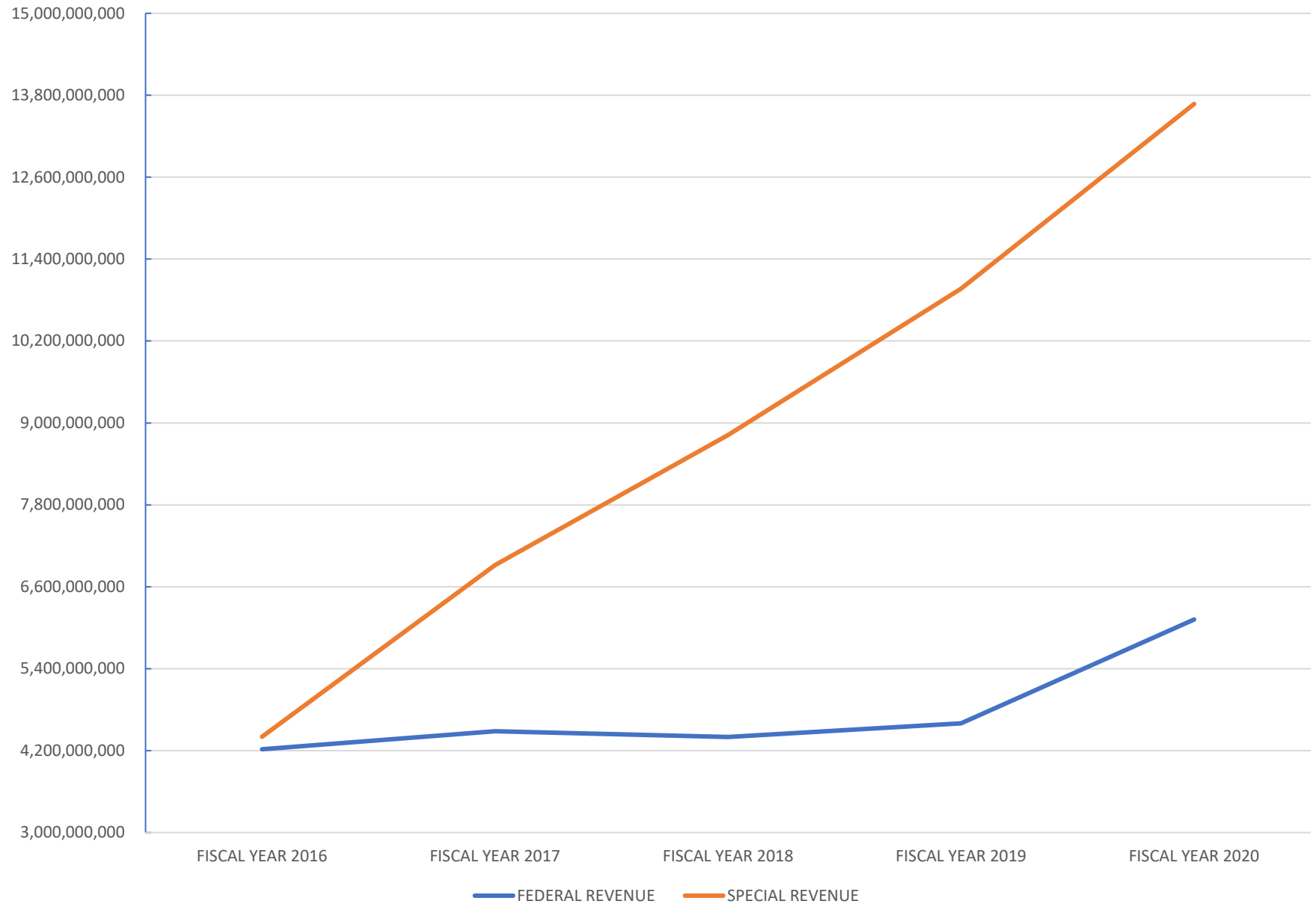
## **Total Special and Federal Funds by Source**

The charts and schedule on the following pages show total revenue collected for State special revenue and federal funds, classified by the State cabinet level. Data is shown for Fiscal Years 2016 – 2020.

	FISCAL YEAR 2016	FISCAL YEAR 2017	FISCAL YEAR 2018	FISCAL YEAR 2019	FISCAL YEAR 2020
<b>FEDERAL REVENUE</b>					
ELECTED OFFICIALS	\$ 6,253,724	\$ 7,445,183	\$ 13,667,183	\$ 6,730,695	\$ 1,272,421,828
LEGISLATIVE	-	400,000	1,159,000	-	982,000
JUDICIAL	1,980,778	2,901,517	2,751,786	3,545,758	2,106,268
ADMINISTRATION	-	-	-	-	-
COMMERCE LABOR & ENVIRONMENTAL RESOURCES	172,401,842	181,994,821	221,533,358	249,310,167	236,145,230
EDUCATION	364,263,711	359,326,480	348,861,055	371,789,693	405,886,480
COMMUNITY AND TECHNICAL COLLEGES	14,019,630	9,900,330	6,686,457	3,116,761	5,169,278
HIGHER EDUCATION	29,369,118	27,961,094	26,708,986	28,969,458	55,984,864
DEPARTMENT OF ARTS CULTURE AND HISTORY	62,350,849	66,660,871	54,544,498	1,345,918	7,694,490
HEALTH AND HUMAN RESOURCES	3,418,958,235	3,669,084,743	3,596,337,948	3,808,022,844	3,963,962,155
DEPARTMENT OF HOMELAND SECURITY*	105,512,165	117,494,606	84,999,314	84,905,793	126,067,031
VETERANS' ASSISTANCE	7,395,259	6,262,363	6,773,875	7,322,519	8,162,671
REVENUE	1,198,391	83,935	720	185,981	50,328
SENIOR SERVICES	12,706,766	12,274,728	11,719,208	12,334,555	13,633,480
TRANSPORTATION	20,079,110	19,901,850	21,676,790	16,793,548	18,804,362
MISCELLANEOUS BOARDS, COMMISSIONS, AND DEPARTMENTS	3,753,016	2,054,120	2,563,398	5,025,161	3,538,983
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 4,220,242,594</b>	<b>\$ 4,483,746,641</b>	<b>\$ 4,399,983,576</b>	<b>\$ 4,599,398,851</b>	<b>\$ 6,120,609,447</b>
<b>SPECIAL REVENUE</b>					
ELECTED OFFICIALS	\$ 361,975,436	\$ 458,639,821	\$ 651,699,447	\$ 716,209,316	\$ 877,391,907
LEGISLATIVE	1,469,051	1,295,231	3,879,424	1,502,109	1,395,139
JUDICIAL	1,780,389	3,228,225	775,049	2,091,020	1,937,805
ADMINISTRATION	836,814,139	3,129,557,511	3,544,826,819	2,729,616,335	3,216,890,150
COMMERCE LABOR & ENVIRONMENTAL RESOURCES	144,066,659	152,450,541	246,721,406	268,115,071	271,790,177
EDUCATION	33,724,672	32,163,731	46,643,968	47,128,146	22,432,641
COMMUNITY AND TECHNICAL COLLEGES	6,654,936	5,434,240	78,587,156	81,164,108	84,451,548
HIGHER EDUCATION	56,425,040	56,635,254	1,217,020,640	1,207,155,912	1,291,317,249
DIVISION OF ARTS CULTURE AND HISTORY	1,164,952,513	1,186,531,499	7,737,476	25,305	6,031,956
HEALTH AND HUMAN RESOURCES	301,249,067	305,771,770	355,403,954	4,044,623,516	5,459,004,211
DEPARTMENT OF HOMELAND SECURITY*	80,728,606	87,898,552	138,391,224	159,839,981	188,957,553
VETERANS' ASSISTANCE	357,861	3,445,145	2,613,695	3,376,444	3,904,089
SENIOR SERVICES	10,516,683	10,743,000	11,830,399	12,197,503	13,408,203
REVENUE	1,286,641,347	1,309,651,194	1,114,541,929	1,145,162,586	1,214,367,245
TRANSPORTATION	11,822,976	69,761,735	1,191,040,591	311,585,510	822,546,295
WEST VIRGINIA TURNPIKE (QUASI-GOVERNMENTAL)			81,418,914	80,436,787	103,448,144
MISCELLANEOUS BOARDS, COMMISSIONS, AND DEPARTMENTS	104,185,213	106,669,022	131,312,448	155,275,760	93,238,530
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 4,403,364,588</b>	<b>\$ 6,919,876,471</b>	<b>\$ 8,824,444,539</b>	<b>\$ 10,965,505,409</b>	<b>\$ 13,672,512,840</b>

\* Formerly the Division of Military Affairs and Public Safety

Special Revenue / Federal Revenue FY 2016 - FY 2020





## **Expenditures by Cabinet**

The table on the following page reflects the total expenditures made during the fiscal year by cabinet-level departments 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 Totals:
ADMINISTRATION FUNCTIONS	2,728,072	-	84,976,876	9,993,703	-	2,173,173,120	105,160,475	-	2,376,032,246
ARTS, CULTURE, AND HISTORY	-	7,377,779	10,745,526	15,489,368	-	5,476,328	592,500	-	39,681,501
BUREAU OF SENIOR SERVICES	-	13,599,260	-	22,066,488	-	2,163,079	10,329,463	-	48,158,291
COMMERCE	1,552,103	135,171,860	75,933,113	8,371,203	-	59,545,091	24,893,636	-	305,467,006
COUNCIL FOR C&T COLLEGE EDUCATION	-	4,141,978	66,252,400	-	-	59,531,762	-	-	129,926,139
EDUCATION	14,394,918	402,624,202	1,389,693,990	51,404,554	-	16,757,512	1,646,190	-	1,876,521,366
ELECTED OFFICIALS	15,051	23,125,979	57,909,664	-	-	584,703,228	34,219,451	-	699,973,373
ENVIRONMENT	0.00	78,518,060	5,371,368	-	-	132,890,449	25,984,287	-	242,764,164
HEALTH & HUMAN RESOURCES	0.00	110,363,839	279,081,766	-	-	4,976,943,666	106,177,338	-	5,472,566,609
HIGHER EDUCATION POLICY COMMISSION	26,117	52,388,406	289,927,755	9,695,223	-	1,046,938,151	28,093,978	-	1,427,069,629
JUDICIAL	-	2,106,268	130,635,709	-	-	1,025,434	817,602	-	134,585,013
LEGISLATURE	-	982,000	21,763,640	-	-	(7,447)	572,042	-	23,310,236
DEPARTMENT OF HOMELAND SECURITY *	-	85,030,846	334,138,745	-	-	144,715,656	15,560,399	-	579,445,647
MISCELLANEOUS	25,411,822	1,980,368	-	-	-	129,742,033	38,582,480	-	195,716,703
QUASI GOVERNMENT	-	-	-	-	101,430,320	-	-	-	101,430,320
REVENUE	21,825,799	50,328	(12,393,237)	-	-	398,193,902	255,592,857	-	663,269,648
TRANSPORTATION	-	18,232,806	4,358,314	-	-	478,496,675	7,344,882	1,244,210,950	1,752,643,626
VETERAN'S ASSISTANCE	-	6,864,631	12,055,211	-	-	678,638	1,853,312	-	21,451,792
<b>Fund Class Total</b>	<b>65,953,881</b>	<b>942,558,609</b>	<b>2,750,450,840</b>	<b>117,020,539</b>	<b>101,430,320</b>	<b>10,210,967,276</b>	<b>657,420,893</b>	<b>1,244,210,950</b>	<b>16,090,013,308</b>

\*Formerly the Division of Military Affairs and Public Safety

## **Expenditures by Object Class**

The table on the following page shows 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
<b>Assets</b>	239,208	6,090,177	9,324,941	1,327,120	2,545,542	29,996,819	3,244,695	40,321,458	<b>93,089,960</b>
<b>Buildings</b>	21,276	2,558,476	16,171,825	-	981,932	24,145,549	2,531,708	4,658,401	<b>51,069,166</b>
<b>Current Expenses</b>	63,233,472	786,224,167	1,760,368,654	100,783,080	12,993,162	8,512,671,571	482,174,372	150,999,314	<b>11,869,447,792</b>
<b>Employee Benefits</b>	-	29,782,460	188,337,028	2,821,032	6,607,839	238,125,298	37,574,177	68,718,702	<b>571,966,537</b>
<b>Land</b>	-	4,068,754	520,871	-	-	16,168,416	12,744	21,337,291	<b>42,108,075</b>
<b>Miscellaneous</b>	-	-	-	790	-	13,615	-	-	<b>14,405</b>
<b>Other Assets</b>	2,418,111	2,183,698	6,703,962	832,252	59,625,241	477,875,528	3,626,399	743,705,348	<b>1,296,970,539</b>
<b>Personal Services</b>	-	110,163,407	756,487,431	11,247,213	17,898,422	892,849,777	124,826,874	193,975,889	<b>2,107,449,012</b>
<b>Repairs &amp; Alterations</b>	41,814	1,426,637	9,854,495	5,259	778,097	18,902,996	3,412,079	20,476,850	<b>54,898,227</b>
<b>Supreme Court</b>	0.00	60,834	2,681,632	3,794	85	217,708	17,844	17,697	<b>2,999,594</b>
<b>Fund Class Totals</b>	<b>65,953,881</b>	<b>942,558,609</b>	<b>2,750,450,840</b>	<b>117,020,539</b>	<b>101,430,320</b>	<b>10,210,967,276</b>	<b>657,420,893</b>	<b>1,244,210,950</b>	<b>16,090,013,308</b>

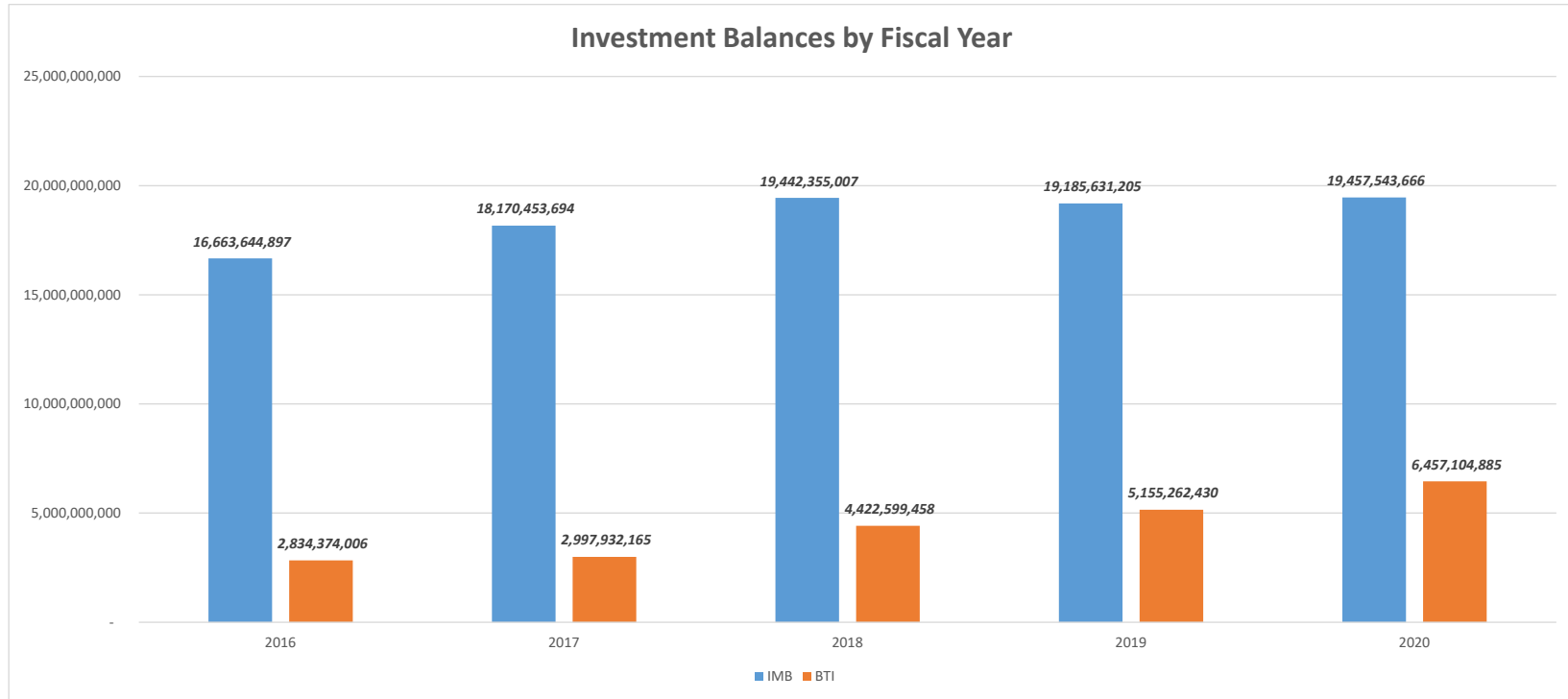
## Investment Balances

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 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.

The BTI provides investment management services for short-term State operating funds on behalf of State agencies.

	2016	2017	2018	2019	2020
<b>IMB</b>	16,663,644,897	18,170,453,694	19,442,355,007	19,185,631,205	19,457,543,666
<b>BTI</b>	2,834,374,006	2,997,932,165	4,422,599,458	5,155,262,430	6,457,104,885
	\$ 19,498,018,903	\$ 21,168,385,860	23,864,954,465	\$ 24,340,893,634	\$ 25,914,648,551



## Irreducible School Fund

(FUND 9400)

### WVFIMS

	Revenue	Transfer In 553	Transfer In 640	Interest 523	Expenditure	Transfers	Refunds
1994	0		0	0	0	0	0
1995	332,517	504,979	1,000	90,522	922,135	3,537	0
1996	330,332	0	0	90,475	0	568,742	7,271
1997	375,738	48,206	0	83,784	0	413,536	1,500
1998	327,824	50	0	83,637	0	506,228	7,239
1999	391,120	0	0	68,974	0	404,272	500
2000	450,215	0	0	78,508	0	459,595	3,577
2001	464,198	0	0	83,402	0	525,146	2,500
2002	410,515	4,069	0	41,477	0	545,100	5,550
2003	776,224	6,814	0	25,702	0	450,512	3,500
2004	371,998	0	300	13,491	0	805,240	1,776
2005	402,103	0	0	24,740	0	384,013	0
2006	754,916	61,967	0	62,633	0	426,843	500
2007	533,877	129,562	0	92,506	0	879,017	1,000
2008	630,229	0	0	59,331	0	754,945	20,418
2009	332,236	0	0	10,704	0	669,142	34,128
2010	395,851	0	0	203	0	308,812	3,000
2011	392,609	0	0	105	0	393,054	7,000
2012	555,247	0	0	138	0	385,609	0
2013	326,993	0	0	154	0	555,247	85,792
2014	357,138	0	0	127	0	326,993	974
	<b>8,911,878</b>	<b>755,649</b>	<b>1,300</b>	<b>910,613</b>	<b>922,135</b>	<b>9,765,581</b>	<b>186,224</b>
<b>Total Transfers since inception of WVFIMS</b>						<b>10,687,716</b>	

### WVOASIS

	Revenue	Transfer In 5553	Transfer In 6640	Interest 5523	Expenditure	Transfers	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	
	<b>3,549,980</b>			<b>64,064</b>		<b>3,076,724</b>	

### 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.

## **Public Utilities Distributions**

The table on the follow page shows distribution breakdowns and percentages to counties, schools, and towns for public utility taxes collected by the State. The Statutory transfers to the State general revenue fund and municipal bond commission are also shown.



## PUBLIC UTILITIES

07/01/19 - 06/30/20

Distributed to:	Counties:	67,882,438.48	
	Schools:	157,192,539.71	
	Towns:	11,323,900.51	
		236,398,878.70	
Transferred to:	General Fund-State Share	1,067,822.24	
	Municipal Bond Commission	6,068,303.64	
		7,136,125.88	

County	Total County	Total School	Grand Total	% of Amt. of Total
Barbour	269,239.92	365,267.87	634,507.79	0.28
Berkeley	953,352.73	2,841,071.38	3,794,424.11	1.69
Boone	960,949.12	1,961,255.52	2,922,204.64	1.30
Braxton	558,628.41	775,755.33	1,334,383.74	0.59
Brooke	715,210.91	1,557,282.70	2,272,493.61	1.01
Cabell	3,076,522.85	6,177,842.29	9,254,365.14	4.11
Calhoun	267,931.92	279,666.91	547,598.83	0.24
Clay	257,722.04	466,783.03	724,505.07	0.32
Doddridge	926,943.72	2,461,190.12	3,388,133.84	1.51
Fayette	2,337,100.11	4,614,273.81	6,951,373.92	3.09
Gilmer	489,661.40	709,300.48	1,198,961.88	0.53
Grant	3,020,209.69	4,097,346.80	7,117,556.49	3.16
Greenbrier	651,165.42	1,554,887.58	2,206,053.00	0.98
Hampshire	1,261,988.23	1,492,836.80	2,754,825.03	1.22
Hancock	452,531.37	1,201,544.40	1,654,075.77	0.73
Hardy	1,471,924.69	1,996,876.63	3,468,801.32	1.54
Harrison	4,542,221.76	10,195,714.73	14,737,936.49	6.55
Jackson	1,103,208.49	2,387,364.12	3,490,572.61	1.55
Jefferson	885,469.53	2,622,350.75	3,507,820.28	1.56
Kanawha	9,179,476.44	18,597,244.56	27,776,721.00	12.34
Lewis	993,297.50	2,064,381.64	3,057,679.14	1.36
Lincoln	719,813.59	1,542,710.85	2,262,524.44	1.01
Logan	990,183.16	2,036,382.22	3,026,565.38	1.34
Marion	1,291,352.28	4,045,090.30	5,336,442.58	2.37
Marshall	3,987,257.51	14,367,186.26	18,354,443.77	8.15
Mason	1,698,610.76	5,030,500.34	6,729,111.10	2.99
Mcdowell	1,221,375.45	3,617,148.87	4,838,524.32	2.15
Mercer	1,431,342.05	4,238,971.90	5,670,313.95	2.52
Mineral	437,792.93	1,084,874.89	1,522,667.82	0.68
Mingo	1,213,286.86	3,593,195.49	4,806,482.35	2.14
Monongalia	1,580,208.87	4,234,680.91	5,814,889.78	2.58
Monroe	316,521.97	722,888.03	1,039,410.00	0.46
Morgan	306,794.89	761,187.76	1,067,982.65	0.47
Nicholas	409,116.71	988,162.29	1,397,279.00	0.62
Ohio	596,150.98	1,928,964.30	2,525,115.28	1.12
Pendleton	406,256.89	555,417.89	961,674.78	0.43

PUBLIC UTILITIES

07/01/19 - 06/30/20

County	Total County	Total School	Grand Total	% of Amt. of Total
Pleasants	509,383.83	1,369,990.63	1,879,374.46	0.83
Pocahontas	245,646.96	338,896.86	584,543.82	0.26
Preston	1,294,490.93	2,504,149.99	3,798,640.92	1.69
Putnam	2,296,071.28	7,071,889.53	9,367,960.81	4.16
Raleigh	1,842,101.02	4,375,369.72	6,217,470.74	2.76
Randolph	802,378.35	1,106,334.43	1,908,712.78	0.85
Ritchie	447,402.15	746,467.37	1,193,869.52	0.53
Roane	468,675.59	447,455.76	916,131.35	0.41
Summers	581,774.02	789,256.52	1,371,030.54	0.61
Taylor	755,292.44	1,260,499.66	2,015,792.10	0.90
Tucker	368,462.72	499,893.96	868,356.68	0.39
Tyler	260,418.52	784,396.87	1,044,815.39	0.46
Upshur	648,520.39	1,325,609.57	1,974,129.96	0.88
Wayne	1,964,054.34	5,355,935.97	7,319,990.31	3.25
Webster	175,005.85	245,838.11	420,843.96	0.19
Wetzel	1,876,889.21	5,334,637.31	7,211,526.52	3.20
Wirt	223,502.21	437,608.62	661,110.83	0.29
Wood	1,043,319.66	2,778,262.67	3,821,582.33	1.70
Wyoming	1,098,227.86	3,252,446.41	4,350,674.27	1.93
<b>TOTAL</b>	<b>67,882,438.48</b>	<b>157,192,539.71</b>	<b>225,074,978.19</b>	

## Top 100 Purchasing Card Vendors Fiscal Year 2020

This list is a compilation of companies which provided goods or services to the State of West Virginia during the Fiscal Year 2020 utilizing the purchasing card. It is presented by the State Auditor's Office for informational purposes only.

No.	Description	City	State	Amount
1	FLATIRON CONSTRUCTORS INC	BROOMFIELD	CO	\$40,000,861.11
2	WEST VIRGINIA PAVING INC	ATLANTA	GA	\$14,241,551.44
3	GEOSTABILIZATION INTERNATIONAL LLC	COMMERCE CITY	CO	\$7,357,910.25
4	GREER INDUSTRIES INC	MORGANTOWN	WV	\$6,946,904.82
5	J F ALLEN COMPANY	BUCKHANNON	WV	\$4,927,132.32
6	OFFICEMAX INC	PITTSBURGH	PA	\$4,755,916.03
7	KELLY PAVING INC	ZANESVILLE	OH	\$3,880,891.68
8	DELL MARKETING LP	PITTSBURGH	PA	\$3,673,089.93
9	CAMDEN MATERIALS LLC	DUNBAR	WV	\$3,356,680.54
10	OFFICE DEPOT INC	CINCINNATI	OH	\$3,039,479.78
11	AAA PAVING AND SEALING INC	PRINCETON	WV	\$2,929,625.14
12	AMERICAN ASPHALT OF WEST VIRGINIA LLC	KENOVA	WV	\$2,856,897.63
13	LIBERTY DISTRIBUTORS INC	TRIADLPHIA	WV	\$2,814,110.53
14	FASTENAL COMPANY	WINONA	MN	\$2,632,665.01
15	KOMAX LLC	SOUTH CHARLESTON	WV	\$2,625,854.45
16	JEFFERSON ASPHALT PRODUCTS CO INC	CHARLES TOWN	WV	\$2,568,352.37
17	MCKESSON MEDICAL SURGICAL MINNESOTA SUPPLY INC	PLYMOUTH	MN	\$2,296,510.84
18	US FOODS INC	CHARLESTON	WV	\$2,250,690.37
19	ENTERPRISE RENT A CAR CO	KANSAS CITY	MO	\$2,177,326.31
20	CARASOFT TECHNOLOGY CORP	RESTON	VA	\$2,118,251.11
21	WEST VIRGINIA ASSOCIATION OF REHABILITATION FACILITIES INC	CHARLESTON	WV	\$1,763,164.09
22	SQ *3B PUBLISHING	SAN FRANCISCO	CA	\$1,553,139.78
23	R T ROGERS OIL CO INC	HINTON	WV	\$1,496,209.88
24	AMAZON DIGITAL SERVICE	SEATTLE	WA	\$1,491,358.15
25	LOWES HOME CENTERS INC	BUCKHANNON	WV	\$1,316,052.93
26	KLUG BROS INC	MOUNDSVILLE	WV	\$1,302,579.34
27	APPALACHIAN AGGREGATES LLC	ROANOKE	VA	\$1,277,663.37
28	NLS ASPHALT INC	ST CLAIRSVILLE	OH	\$1,188,526.33
29	COMPASS GROUP USA INC	CHARLOTTE	NC	\$1,156,513.02
30	TRANE US INC	ATLANTA	GA	\$1,147,435.34
31	R T ROGERS OIL CO INC	HINTON	WV	\$1,119,484.42
32	AT&T MOBILITY	CAROL STREAM	IL	\$1,069,226.99
33	1 800 621 6427	SAN JOSE	CA	\$1,026,138.82
34	AT&T MOBILITY BRM SEI	CAROL STREAM	IL	\$1,006,451.31
35	GALLS LLC	CHICAGO	IL	\$1,004,774.35
36	GREENBRIER EXCAVATING & PAVING INC	RONCEVERTE	WV	\$1,001,178.52
37	BELT PAVING INC	CUMBERLAND	MD	\$985,953.46
38	WOODFORD OIL CO	ELKINS	WV	\$983,471.71
39	COMCAST	PHILADELPHIA	PA	\$960,852.80
40	MARTIN MARIETTA MATERIALS INC	CHARLOTTE	NC	\$952,019.21
41	AA INFLIGHT VISA 1	TULSA	OK	\$949,256.40
42	MEADOWS STONE & PAVING INC	GASSAWAY	WV	\$909,092.12
43	PERKINELMER HEALTH SCIENCES INC	CHICAGO	IL	\$870,342.53
44	CTS*FRONTIER ONLINEPAY	STAMFORD	CT	\$865,048.09
45	SYSCO FOOD SERVICES OF CI	CINCINNATI	OH	\$816,746.84
46	WAL MART STORES INC	BENTONVILLE	AR	\$778,900.99
47	BSN SPORTS	DALLAS	TX	\$763,822.83
48	GRAINGER	MORGANTOWN	WV	\$733,265.82
49	PACE ANALYTICAL SERVICES LLC	CHICAGO	IL	\$721,148.47
50	DELTA AIRLINES INC	ATLANTA	GA	\$718,081.99
51	PATHOGO LLC	EXTON	PA	\$700,954.26
52	STATE ELECTRIC SUPPLY COMPANY	HUNTINGTON	WV	\$685,808.69
53	BRIDGEPORT EQUIPMENT & TOOL	PENNSBORO	WV	\$658,229.27
54	CIMCO INC	CULLODEN	WV	\$652,515.65
55	AT&T*BILL PAYMENT	DALLAS	TX	\$647,997.65
56	REPUBLIC SERVICES INC	PHOENIX	AZ	\$622,505.03
57	MERCK SHARP & DOHME CORP	KENILWORTH	NJ	\$604,346.50
58	MATHENY MOTOR TRUCK CO	PARKERSBURG	WV	\$598,422.90
59	THERMO FISHER SCIENTIFIC INC	CHICAGO	IL	\$583,263.63

60	NTELOS INC	CHARLOTTE	NC	\$549,325.85
61	WV AM WATER CO	CHARLESTON	WV	\$548,055.85
62	XEROX CORPORATION	CHICAGO	IL	\$536,809.73
63	HEALTHSOUTH MTN VIEW REGIONAL REHAB	MORGANTOWN	WV	\$533,400.87
64	SAUNDERS STAFFING INC	BLUEFIELD	WV	\$524,619.73
65	3M COMPANY	SAINT PAUL	MN	\$502,943.36
66	CINTAS CORPORATION NO 2	CINCINNATI	OH	\$497,751.67
67	RBS INC	WHITE SULPHUR SPRINGS	WV	\$488,224.72
68	BRUCETON PETROLEUM CO INC	MORGANTOWN	WV	\$486,682.51
69	LESLIE EQUIPMENT CO	COWEN	WV	\$462,085.58
70	CENTRAL SUPPLY CO OF WV	CLARKSBURG	WV	\$454,728.22
71	MELICK AQUAFEED INC	CATAWISSA	PA	\$449,191.17
72	CECIL I WALKER MACHINERY CO	CHICAGO	IL	\$442,580.10
73	AMTOWER AUTO SUPPLY INC	GLENVILLE	WV	\$434,051.25
74	G4S SECURE SOLUTIONS USA INC	ATLANTA	GA	\$421,744.36
75	ADVANCED DRAINAGE SYSTEMS INC	CHARLOTTESVILLE	VA	\$413,210.75
76	BREWER & CO OF WV INC	CHARLESTON	WV	\$412,177.23
77	GLAXOSMITHKLINE	ATLANTA	GA	\$411,668.71
78	TIRE & RUBBER INC	WESTON	WV	\$394,218.39
79	INTERLINE BRANDS INC	JACKSONVILLE	FL	\$388,835.53
80	THE SHERWIN-WILLIAMS CO	RONCEVERTE	WV	\$388,725.74
81	STONEWALL RESORT	ROANOKE	WV	\$386,470.88
82	BERRY DUNN MCNEIL & PARKER LLC	PORTLAND	ME	\$385,285.50
83	ALL AMERICAN POLY CORP	PISCATAWAY	NJ	\$383,564.84
84	UNITED AIRLINES INC	CHICAGO	IL	\$382,235.44
85	CASTO TECHNICAL SERVICES INC	CHARLESTON	WV	\$380,789.10
86	APPLE INC	ATLANTA	GA	\$376,746.75
87	ACE TRUCK EQUIP CO	ZANESVILLE	OH	\$375,599.76
88	BRENNTAG MID SOUTH INC	CHICAGO	IL	\$372,637.69
89	CROOK BROTHERS INC	BECKLEY	WV	\$356,922.01
90	ALPHA TECHNOLOGIES INC	SCOTT DEPOT	WV	\$356,900.15
91	THOMAS SCIENTIFIC HOLDINGS LLC	SWEDESBORO	NJ	\$345,357.24
92	ELECTRONIC SPECIALTY CO	DUNBAR	WV	\$341,732.49
93	CAMDEN CLARK MEMORIAL HOSPITAL CORP	CHARLESTON	WV	\$335,375.00
94	ASPHALT MATERIALS, INC	INDIANAPOLIS	IN	\$332,368.61
95	4IMPRINT INC	CHICAGO	IL	\$330,060.28
96	PUGH LUBRICANTS LLC	ASHEBORO	NC	\$325,749.70
97	BIO RAD LABORATORIES INC	LOS ANGELES	CA	\$324,879.83
98	NITRO CONSTRUCTION SERVICES INC	CHARLESTON	WV	\$324,556.31
99	MARRIOTT 33715 DULLES ARP	DULLES	VA	\$322,990.95
100	MASON & BARRY INC	ST ALBANS	WV	\$321,775.46

## Top 200 Non P-Card Vendors Fiscal Year 2020

This list is a compilation of companies which provided goods or services to the State of West Virginia during Fiscal Year 2020. It is presented by the State Auditor's Office for informational purposes only.

No.	Description	City	State	Amount
1	UNITED BANK	CHARLESTON	WV	\$269,483,308.08
2	CAREMARKPCS HEALTH LLC	DALLAS	TX	\$204,468,369.35
3	WEST VIRGINIA PAVING INC	ATLANTA	GA	\$128,193,312.40
4	HUMANA INSURANCE CO	MILWAUKEE	WI	\$117,672,315.52
5	KOKOSING CONSTRUCTION CO INC	FREDERICKTOWN	OH	\$90,040,423.07
6	FIRST MARBLEHEAD CORPORATION	MEDFORD	MA	\$89,490,490.21
7	TRITON CONSTRUCTION INC	NITRO	WV	\$77,034,174.19
8	CVS PHARMACY INC	CHARLESTON	WV	\$76,853,730.21
9	SWANK CONSTRUCTION COMPANY LLC	NEW KENSINGTON	PA	\$61,380,433.77
10	WELLS FARGO INSURANCE SVS OF WV INC	DALLAS	TX	\$56,707,019.15
11	THP INSURANCE COMPANY	ST CLAIRSVILLE	OH	\$53,821,490.93
12	A.L.L. CONSTRUCTION INC	MOUNT STORM	WV	\$46,032,402.26
13	MINNESOTA LIFE INSURANCE CO	CHARLESTON	WV	\$34,126,505.73
14	VECELLIO & GROGAN INC	BECKLEY	WV	\$32,769,568.92
15	BRAYMAN CONSTRUCTION CORP	SAXONBURG	PA	\$32,119,390.17
16	BRAYMAN CONSTRUCTION & TRUMBULL A JOINT VENTUIRE	SAXONBURG	PA	\$31,135,249.98
17	THE BANK OF NEW YORK MELLON	PITTSBURGH	PA	\$30,177,248.82
18	KELLY PAVING INC	ZANESVILLE	OH	\$29,655,658.43
19	WEST VIRGINIA UNIVERSITY RESEARCH CORPORATION	MORGANTOWN	WV	\$29,632,456.03
20	WEXFORD HEALTH SOURCES INC	PITTSBURGH	PA	\$28,904,382.57
21	NELNET BUSINESS SOLUTIONS INC	LINCOLN	NE	\$28,460,304.03
22	MOUNTAINEER CONTRACTORS INC	KINGWOOD	WV	\$27,525,664.47
23	APS HEALTHCARE QUALITY REVIEW INC	HARRISBURG	PA	\$27,415,355.93
24	SODEXO INC	MORGANTOWN	WV	\$26,478,239.17
25	ALLEGHENY POWER	GREENSBURG	PA	\$25,539,931.96
26	APPALACHIAN POWER COMPANY	CANTON	OH	\$25,363,460.24
27	DXC MS LLC	TYSONS	VA	\$23,647,869.77
28	WESBANCO BANK INC	WHEELING	WV	\$23,047,552.28
29	ORDERS CONSTRUCTION CO INC	ST ALBANS	WV	\$21,442,795.36
30	PRIMECARE MEDICAL OF WV INC	HARRISBURG	PA	\$20,339,228.24
31	BRICKSTREET MUTUAL INSURANCE CO	CHARLESTON	WV	\$20,289,445.25
32	STANTEC CONSULTING SERVICES INC	SAINT ALBANS	WV	\$19,442,478.70
33	DIAGEO AMERICAS INC	NORWALK	CT	\$19,070,402.66
34	KANAWHA STONE CO INC	NITRO	WV	\$18,720,296.98
35	RIVER PARK HOSPITAL	HUNTINGTON	WV	\$18,652,839.96
36	BERRY DUNN MCNEIL & PARKER LLC	PORTLAND	ME	\$18,556,175.17
37	MARCH WESTIN CO INC	MORGANTOWN	WV	\$17,312,507.65
38	BEAR CONTRACTING LLC	BRIDGEPORT	WV	\$17,289,500.40
39	HIGHLAND CLARKSBURG HOSPITAL INC	CLARKSBURG	WV	\$16,853,278.00
40	ROCK FORGE BRIDGE CO LLC	KINGWOOD	WV	\$16,745,633.92
41	GREEN ACRES CONTRACTING COMPANY INC	SCOTTDALE	PA	\$16,625,241.12
42	UMR INC	WAUSAU	WI	\$16,404,991.31
43	BIRDSALL VOSS & ASSOCIATES INC	MILWAUKEE	WI	\$16,209,135.68
44	J F ALLEN COMPANY	BUCKHANNON	WV	\$16,025,586.37
45	THOMPSON CONSTRUCTION GROUP INC	SUMTER	SC	\$15,708,397.47
46	WEST VIRGINIA ASSOCIATION OF REHABILITATION FACILITIES INC	CHARLESTON	WV	\$15,414,789.10
47	MARSHALL UNIVERSITY RESEARCH CORPORATION	HUNTINGTON	WV	\$13,843,399.45
48	WEST VIRGINIA UNIVERSITY FOUNDATION INC	MORGANTOWN	WV	\$13,555,222.86
49	WORLDWIDE EQUIPMENT OF WV INC	CROSS LANES	WV	\$13,123,872.12
50	FLATIRON CONSTRUCTORS INC	BROOMFIELD	CO	\$12,983,214.78
51	IGT GLOBAL SOLUTIONS CORP	PROVIDENCE	RI	\$12,921,393.36
52	MICHAEL BAKER INTERNATIONAL INC	PITTSBURGH	PA	\$12,650,175.60
53	ANDERSON EQUIPMENT COMPANY	PLEASANT VALLEY	WV	\$12,465,024.00
54	SHI INTERNATIONAL CORP	SOMERSET	NJ	\$12,346,212.62
55	PRESTERA CENTER FOR MENTAL HEALTH SERVICES INC	HUNTINGTON	WV	\$12,332,706.82
56	DELL MARKETING LP	PITTSBURGH	PA	\$11,903,040.80
57	OPTUMINSIGHT INC	EDEN PRAIRIE	MN	\$11,860,607.05
58	UNIVERSITY PARK AT EVANSDALE LLC	MORGANTOWN	WV	\$11,811,911.00
59	RIVER VALLEY CHILD DEVELOPMENT SERVICES	HUNTINGTON	WV	\$11,709,911.17
60	STRAWSER CONSTRUCTION INC	HAMILTON	OH	\$11,179,553.56
61	MORGANTOWN ENERGY ASSOCIATES	MORGANTOWN	WV	\$11,010,158.59
62	PUBLIC PARTNERSHIPS LLC	BOSTON	MA	\$10,831,317.00
63	AUTOMOTIVE RENTALS INC	MT LAUREL	NJ	\$10,723,839.02

64	BANC OF AMERICA PUBLIC CAPITAL CORP	ATLANTA	GA	\$10,006,927.58
65	DANHILL CONSTRUCTION COMPANY	GAULEY BRIDGE	WV	\$9,985,387.33
66	WVSU METRO AREA AGENCY ON AGING INC	DUNBAR	WV	\$9,965,461.12
67	FMRS HEALTH SYSTEMS INC	BECKLEY	WV	\$9,951,131.08
68	WORLDWIDE TRAVEL STAFFING LTD	TONAWANDA	NY	\$9,945,964.95
69	BB & T	CHARLESTON	WV	\$9,722,689.87
70	HNTB CORPORATION	KANSAS CITY	MO	\$9,558,718.30
71	OGLESBY CONSTRUCTION INC	NORWALK	OH	\$9,434,589.87
72	MATHENY MOTOR TRUCK CO	PARKERSBURG	WV	\$9,267,852.62
73	R K CONSTRUCTION INC	FRAMETOWN	WV	\$8,821,961.99
74	VERIZON BUSINESS	BASKING RIDGE	NJ	\$8,708,253.72
75	PROVIDENT GROUP MARSHALL PROPERTIES LLC	BATON ROUGE	LA	\$8,567,887.26
76	JIM BEAM BRANDS CO	CHICAGO	IL	\$8,449,676.95
77	SMH CONSTRUCTION CO INC	BECKLEY	WV	\$8,326,949.83
78	PRIME TIME HEALTHCARE LLC	OMAHA	NE	\$8,081,631.96
79	ARAMARK CORRECTIONAL SERVICES LLC	ATLANTA	GA	\$7,868,401.39
80	APPALACHIAN MOUNTAINS MEDICAL LLC	FAYETTEVILLE	WV	\$7,822,952.37
81	WESTBROOK HEALTH SERVICES INC	PARKERSBURG	WV	\$7,773,548.62
82	COLLINS BUILDING & CONTRACTING INC	FLATWOODS	WV	\$7,724,866.25
83	LEGAL AID OF WEST VIRGINIA INC	CHARLESTON	WV	\$7,654,577.15
84	ALAN STONE CO INC	CUTLER	OH	\$7,641,431.36
85	APPALACHIAN AREA AGENCY ON AGING	PRINCETON	WV	\$7,586,599.21
86	MOUNTAINHEART COMMUNITY SERVICES INC	OCEANA	WV	\$7,468,604.01
87	P J DICK INC	PITTSBURGH	PA	\$7,467,193.58
88	SUNBELT STAFFING LLC	OLDSMAR	FL	\$7,114,981.55
89	BROWN FORMAN CORP	CHICAGO	IL	\$6,983,317.79
90	SPECIALTY GROUPS INC	BRIDGEPORT	WV	\$6,967,432.61
91	GEORGE B STONE COMPANY	SHARPSBURG	KY	\$6,915,362.59
92	WV CAMPUS HOUSING LLC	MORGANTOWN	WV	\$6,766,054.16
93	OHIO WV EXCAVATING CO	POWHATAN POINT	OH	\$6,742,425.14
94	PITNEY BOWES INC	LOUISVILLE	KY	\$6,706,266.97
95	SODEXO AMERICA LLC	CHARLOTTE	NC	\$6,645,187.07
96	SAZERAC CO INC	CHICAGO	IL	\$6,520,571.48
97	USI INSURANCE SERVICES LLC	NORFOLK	VA	\$6,398,038.53
98	MOTOROLA SOLUTIONS INC	CLEVELAND	OH	\$6,217,420.00
99	HEALTHSMART BENEFIT SOLUTIONS INC	ATLANTA	GA	\$6,208,312.36
100	PULLMAN POWER LLC	BALTIMORE	MD	\$6,152,990.28
101	PENN LINE SERVICE INC	INDIANA	PA	\$6,025,909.95
102	WISE MEDICAL STAFFING INC	TUPELO	MS	\$5,746,695.98
103	MEAD & HUNT INC	MIDDLETON	WI	\$5,697,212.93
104	THAXTON CONSTRUCTION COMPANY INC OF SISSONVILLE	CHARLESTON	WV	\$5,668,575.34
105	NORTH STAR PAINTING COMPANY INC	YOUNGSTOWN	OH	\$5,668,414.56
106	FRONTIER WEST VIRGINIA INC	CINCINNATI	OH	\$5,644,002.54
107	AERO MARK INC	STREETSBORO	OH	\$5,622,744.11
108	HARMONY ENVIRONMENTAL LLC	CROSS LANES	WV	\$5,577,055.10
109	PDK CONSTRUCTION INC	POMEROY	OH	\$5,566,325.82
110	SEDGWICK CLAIMS MANAGEMENT SERVICES INC	DALLAS	TX	\$5,412,024.24
111	YOUTH SERVICES SYSTEM INC	WHEELING	WV	\$5,367,362.41
112	TRINITY SERVICES GROUP INC	OLDSMAR	FL	\$5,354,319.49
113	TRC ENGINEERS INC	CHARLESTON	WV	\$5,288,968.79
114	MARKS DRILLING	WALTON	WV	\$5,227,052.84
115	POTOMAC EDISON CO	GREENSBURG	PA	\$5,216,323.69
116	UNITED SUMMIT CENTER INC	CLARKSBURG	WV	\$5,210,850.77
117	EBSCO INDUSTRIES INC	SHREWSBURY	NJ	\$5,173,969.81
118	PERNOD RICARD USA LLC	ATLANTA	GA	\$5,120,545.91
119	THALES TRANSPORT & SECURITY IN	PITTSBURGH	PA	\$4,996,280.43
120	BIZZACK CONSTRUCTION LLC	LEXINGTON	KY	\$4,942,303.31
121	POLINO CONTRACTING INC	ELKINS	WV	\$4,897,096.64
122	DIGITAL RELATIVITY LLC	FAYETTEVILLE	WV	\$4,785,625.84
123	CENTRAL WEST VIRGINIA REGIONAL AIRPORT AUTHORITY	CHARLESTON	WV	\$4,771,482.85
124	SOUTHERN HIGHLANDS COMMUNITY MENTAL HEALTH CENTER	PRINCETON	WV	\$4,748,394.49
125	WOLF CREEK CONTRACTING CO LLC	WATERFORD	OH	\$4,733,676.59
126	SIEMENS INDUSTRY INC	CAROL STREAM	IL	\$4,719,716.18
127	SOUTHERN ROAD & BRIDGE LLC	TARPON SPRINGS	FL	\$4,717,905.78
128	WV VOLUNTARY ORGANIZATIONS ACTIVE IN DISASTER INC	WILLIAMSON	WV	\$4,708,076.02
129	GEOSTABILIZATION INTERNATIONAL LLC	COMMERCE CITY	CO	\$4,672,619.79
130	VALLEY COMPREHENSIVE COMMUNITY MENTAL HEALTH CENTER INC	MORGANTOWN	WV	\$4,552,184.04
131	INTERNATIONAL BUSINESS MACHINES CORPORATION	WASHINGTON	DC	\$4,549,286.86
132	HEAVEN HILL SALES CO	BARDSTOWN	KY	\$4,524,072.44
133	MOUNTAINEER GAS CO	CHARLOTTE	NC	\$4,482,754.87
134	HAYSLETT CONSTRUCTION CO INC	HURRICANE	WV	\$4,456,661.07

135	WOLFES EXCAVATING LLC	CLARKSBURG	WV	\$4,413,807.93
136	SOURCE CONTRACTORS LLC	MORGANTOWN	WV	\$4,370,218.53
137	MEADOWS STONE & PAVING INC	GASSAWAY	WV	\$4,302,403.76
138	BACARDI USA INC	CORAL GABLES	FL	\$4,210,958.64
139	PRITCHARD SIGNAL & LIGHT COMPANY	SCOTT DEPOT	WV	\$4,189,045.56
140	THE CONSERVATION FUND A NONPROFIT CORPORATION	SHEPHERDSTOWN	WV	\$4,171,342.45
141	WEST VIRGINIA STATE UNIVERSITY RESEARCH AND DEVELOPMENT CORP	INSTITUTE	WV	\$4,149,297.19
142	STRADA ARCHITECTURE LLC	PITTSBURGH	PA	\$4,138,223.60
143	AMERICAN INSTITUTES FOR RESEARCH IN BEHAVIORAL SCIENCES	WASHINGTON	DC	\$4,114,827.40
144	COMMUNITY ACTION OF SOUTH EASTERN WEST VIRGINIA INC	BLUEFIELD	WV	\$4,113,027.12
145	ACC OP LLC	MORGANTOWN	WV	\$4,104,531.91
146	NORTHWOOD HEALTH SYSTEMS INC	WHEELING	WV	\$4,099,896.44
147	CARDINAL HEALTH 110 LLC	CHICAGO	IL	\$4,057,273.38
148	WEST VIRGINIA LAND STEWARDSHIP CORPORATION	MORGANTOWN	WV	\$4,038,460.98
149	BBR DRILLING CO INC	BELMONT	OH	\$4,017,589.24
150	CATHOLIC CHARITIES WEST VIRGINIA INC	WHEELING	WV	\$3,947,146.05
151	WISEMAN CONSTRUCTION CO INC	CHARLESTON	WV	\$3,947,138.47
152	RUSSELL STANDARD CORP	FAYETTEVILLE	PA	\$3,909,038.63
153	SWOPE CONSTRUCTION CO	BLUEFIELD	WV	\$3,849,416.60
154	HDR ENGINEERING INC	CHARLESTON	WV	\$3,817,721.68
155	SOLID ROCK EXCAVATING INC	ALBRIGHT	WV	\$3,816,286.94
156	CDM SMITH INC	BOSTON	MA	\$3,815,534.33
157	SOUTH WESTERN WV REGION 2 WORKFORCE INVESTMENT BD	HUNTINGTON	WV	\$3,808,667.20
158	THE UNIVERSITY OF CHARLESTON INC	CHARLESTON	WV	\$3,790,204.59
159	GREENMAN PEDERSEN INC	ANNAPOLIS JUNCTION	MD	\$3,745,108.83
160	MOUNTAINEER INFRASTRUCTURE LLC	DRY FORK	WV	\$3,744,527.24
161	EIP WEST VIRGINIA LLC	BALTIMORE	MD	\$3,638,839.00
162	UNIV SURGICAL ASSOCIATES	COLUMBUS	OH	\$3,609,596.00
163	CGI TECHNOLOGIES & SOLUTIONS INC	CHICAGO	IL	\$3,537,841.85
164	CLEARWATER CONSTRUCTION INC	MERCER	PA	\$3,458,632.18
165	MID-OHIO VALLEY WORKFORCE INVESTMENT CORPORATION	PARKERSBURG	WV	\$3,458,487.28
166	CYNET SYSTEMS INC	STERLING	VA	\$3,449,640.98
167	WORK4WV REGION 1 INC	BECKLEY	WV	\$3,426,174.06
168	FIFTH GENERATION INC	SAN ANTONIO	TX	\$3,395,520.33
169	FAST ENTERPRISES LLC	CENTENNIAL	CO	\$3,330,000.00
170	MANHEIM CORP	PITTSBURGH	PA	\$3,270,537.60
171	NORTH CENTRAL WEST VIRGINIA COMMUNITY ACTION ASSOCIATION INC	FAIRMONT	WV	\$3,127,367.21
172	WV AM WATER CO	CHARLESTON	WV	\$3,119,861.82
173	RECOVERY POINT OF HUNTINGTON INC	HUNTINGTON	WV	\$3,100,216.10
174	CENTRAL SEAL CO	DANVILLE	KY	\$3,057,885.44
175	MBH HIGHLAND LLC	CHARLESTON	WV	\$3,030,591.06
176	CAMPARI AMERICA LLC	LOS ANGELES	CA	\$3,025,286.84
177	ENVIRONMENTAL CONSTRUCTION INC	SCOTT DEPOT	WV	\$3,024,158.10
178	FIRST CHOICE SERVICES INC	CHARLESTON	WV	\$2,977,653.71
179	HEALTH MANAGEMENT SYSTEMS INC	NEW YORK	NY	\$2,940,313.76
180	SAZERAC NORTH AMERICA INC	CHICAGO	IL	\$2,896,873.56
181	L A GATES COMPANY	BECKLEY	WV	\$2,891,740.03
182	CARPENTER RECLAMATION INC	CHARLESTON	WV	\$2,880,442.92
183	BURLINGTON UNITED METHODIST FAMILY SERVICES INC	KEYSER	WV	\$2,851,255.10
184	DATAVIEW CONSULTING LLC	LA CROSSE	WI	\$2,845,692.63
185	OD SECURITY NORTH AMERICA LLC	DANIEL ISLAND	SC	\$2,844,268.00
186	HIGHWAY SAFETY INC	CEREDO	WV	\$2,815,584.48
187	ORACLE AMERICA INC	DALLAS	TX	\$2,814,653.28
188	RUMMEL KLEPPER & KAHL LLP	KEYSER	WV	\$2,809,595.51
189	PROXIMO SPIRITS INC	JERSEY CITY	NJ	\$2,801,639.45
190	AMERICAN INTERNATIONAL GROUP INC	NEW YORK	NY	\$2,793,332.00
191	WEST VIRGINIA UNIVERSITY MEDICAL CORPORATION	MORGANTOWN	WV	\$2,787,999.92
192	POTOMAC HIGHLANDS MENTAL HEALTH GUILD INC	PETERSBURG	WV	\$2,768,294.23
193	WHITMAN REQUARDT & ASSOCIATES LLP	BALTIMORE	MD	\$2,737,303.56
194	HUNTINGTON BANKS	MORGANTOWN	WV	\$2,726,404.62
195	SOUTHWESTERN COMM ACTION COUNCIL INC	HUNTINGTON	WV	\$2,719,350.90
196	THE LEWIN GROUP INC	PHILADELPHIA	PA	\$2,689,877.20
197	BURGESS & NIPLE INC	COLUMBUS	OH	\$2,687,562.80
198	REYNOLDS MEMORIAL HOSPITAL INC	GLEN DALE	WV	\$2,686,169.46
199	HAYDON BRIDGE COMPANY INC	SPRINGFIELD	KY	\$2,685,285.38
200	WELLS FARGO TRUST COMPANY NATIONAL ASSOCIATION	OGDEN	UT	\$2,681,708.34