WAYNE COUNTY BOARD OF EDUCATION

| September, 2026 | | | | | | |
|---|---|---|---|---|---|---|
| S | M | T | W | T | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

***Missy Hall, Board President***
***Randall Trautwein, Vice-President***
***Dennis Ashworth, Board Member***
***Mark Ross, Board Member***
***Bryan Thompson, Board Member***
***Todd Alexander, Superintenedent***

***Tuesday***
***September 22, 2026***

**REGULAR MEETING #07**

# ADDENDUM

# Wayne County Board Of Education

Post Office Box 70
Wayne, West Virginia 25570

Todd Alexander
Superintendent

Telephone: (304) 272-5116 http://boe.wayn.k12.wv.us/ Fax: (304) 272-6500


September 17, 2026

Missy Hall
Mark Ross
Dennis Ashworth
Bryan Thompson
Randall Trautwein

Dear Board Members:

Please be advised there is an **Addendum** to the **Regular Meeting** of the Wayne County Board of Education on **Tuesday, September 22, 2026, at Spring Valley High School Auditorium, Huntington, West Virginia, beginning, at 5:00 p.m.** for the following:

- FY 2026 Financial Statements-Newspaper Format

Respectfully,

Missy Hall
Board President

MH:mf

# ADDENDUM

**TO**

**AGENDA #07**
**WAYNE COUNTY BOARD OF EDUCATION**
**REGULAR MEETING**

**SPRING VALLEY HIGH SCHOOL AUDITORIUM**
**WAYNE, WV**

**September 17, 2026**
**5:00 P.M.**

**NEW BUSINESS** **CONSENT ACTION ITEMS**

1. Consider for approval the FY26 Financial Statements- Newspaper Format. **Pages 1-20**

**WAYNE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION**

**STATEMENT OF NET POSITION**
**FYE JUNE 30, 2026**

| | Governmental Activities |
|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | |
| **Assets:** | |
| Cash and cash equivalents | $ 5,136,797 |
| Investments | - |
| Inventory | - |
| Taxes receivable, net of allowance for uncollectible taxes | 8,382,008 |
| Deposit with Retirement Board | - |
| Food service receivable | - |
| Lease receivable | - |
| Other receivables | 18,639 |
| Prepaid Workers' Compensation | - |
| Other prepaid expenses | - |
| Due from other governments: | |
| State aid receivable | 434,967 |
| PEIA allocation receivable | 1,270,586 |
| Reimbursements receivable | 7,383,132 |
| Capital Assets: | |
| Land | 2,604,535 |
| Land improvements | - |
| Buildings and improvements | 157,666,674 |
| Furniture and equipment | 26,286,229 |
| Vehicles | 16,153,753 |
| Construction in process | 4,212,690 |
| Less accumulated depreciation | (93,351,483) |
| Total capital assets, net of depreciation | 113,572,398 |
| Right-of-Use Assets: | |
| Land | - |
| Buildings | - |
| Equipment | - |
| Vehicles | - |
| Subscription-based information technology arrangements (SBITAs) | 399,375 |
| Less accumulated amortization | (194,092) |
| Total ROU assets, net of amortization | 205,283 |
| **Total assets** | 136,403,810 |
| **Deferred outflows of resources:** | |
| Pension | 1,882,931 |
| Other post employment benefit (OPEB) | 542,470 |
| Other | - |
| **Total deferred outflows of resources** | 2,425,401 |
| **Total assets and deferred outflows of resources** | $ 138,829,211 |
| **LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION** | |
| **Liabilities:** | |
| Salaries payable and related payroll liabilities | $ 3,642,949 |
| PEIA premiums payable | 1,782,338 |
| Compensated absences | 3,038,064 |
| Accounts payable | 419,124 |
| Other post employment benefit payable | - |
| Due to Other Fiscal Agents | 915,378 |
| Long-term obligations: | |
| Due within one year: | |
| Bonds and contracts | 1,485,000 |
| Accrued interest | 15,386 |
| Accrued sick leave payable | - |
| Finance lease liability | - |
| Financed purchases and other | - |
| SBITA liability | - |
| Due beyond one year: | |
| Bonds and contracts | 3,409,969 |
| Accrued sick leave payable | - |
| Finance lease liability | - |
| Financed purchases and other | 5,148,336 |
| SBITA liability | - |
| Asset retirement obligation (ARO) liability | - |
| Net pension liability - Proportionate Share | 2,031,944 |
| Net other post employment benefit (OPEB) liability - Proportionate Share | 133,940 |
| **Total liabilities** | 22,022,427 |
| **Deferred inflows of resources:** | |
| Pension | 1,499,999 |
| Other post employment benefit (OPEB) | 259,342 |
| Other | 0 |
| **Total deferred inflows of resources** | 1,759,341 |
| **Total liabilities and deferred inflows of resources** | $ 23,781,769 |
| **Net Position:** | |
| Net Investment in Capital Assets | 103,734,376 |
| Restricted for: | |
| Debt service | 2,377,324 |
| Special projects | 630,073 |
| Capital projects | 270,815 |
| Unrestricted | 8,034,855 |
| **Total net position** | $ 115,047,442 |

The notes are an integral part of the financial statements, however, to conserve space, they are not included in the publication but are available for review at the board office

**WAYNE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION**

**BALANCE SHEET - GOVERNMENTAL FUNDS**
**FYE JUNE 30, 2026**

| | 11 General Current Expense | 61 Special Revenue Fund | 65 Special Revenue School Activity Fund | 21 Debt Service Fund | 31 Bond Construction Fund | 41 Permanent Improvement Fund | 51 Capital Projects Fund | Total Governmental |
|---|---|---|---|---|---|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | |
| **Assets:** | | | | | | | | |
| Cash and cash equivalents | $ 1,622,106 | $ - | $ 1,178,119 | $ 2,297,923 | $ - | $ 12,127 | $ 26,522 | $ 5,136,797 |
| Investments | - | - | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - | - | - |
| Taxes receivable, net | 7,793,888 | - | - | 302,473 | - | 285,647 | | 8,382,008 |
| Deposit with Retirement Board | - | - | - | - | - | - | - | - |
| Prepaid Workers' Comp | - | - | - | - | - | - | - | - |
| Food service receivable, net | - | - | - | - | - | - | - | - |
| Lease Receivable | - | - | - | - | - | - | - | - |
| Other receivables | 18,639 | - | - | - | - | - | - | 18,639 |
| Other prepaid expenses | - | - | - | - | - | - | - | - |
| Due from other governments: | | | | | | | | |
| State aid receivable | 434,967 | - | - | - | - | - | - | 434,967 |
| PEIA allocation receivable | 1,270,586 | - | - | - | - | - | - | 1,270,586 |
| Reimbursements receivable | 502,724 | 6,855,543 | - | - | - | - | 24,866 | 7,383,132 |
| Due from other funds | - | - | - | - | - | - | - | - |
| **Total assets** | 11,642,910 | 6,855,543 | 1,178,119 | 2,600,395 | - | 297,774 | 51,387 | 22,626,129 |
| **Deferred outflows of resources** | - | - | - | - | - | - | - | - |
| **Total deferred outflows of resources** | - | - | - | - | - | - | - | - |
| **TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES** | $ 11,642,910 | $ 6,855,543 | $ 1,178,119 | $ 2,600,395 | $ - | $ 297,774 | $ 51,387 | $ 22,626,129 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | | | | | | | | |
| **Liabilities:** | | | | | | | | |
| Salaries payable and related payroll liabilities | $ 3,642,949 | $ - | $ - | $ - | $ - | $ - | $ - | $ 3,642,949 |
| Other post employment benefits payable | - | - | - | - | - | - | - | - |
| PEIA premiums payable | 1,782,338 | - | - | - | - | - | - | 1,782,338 |
| Accounts payable & Payable to others | 289,823 | 72,204 | - | - | - | 5,710 | 51,387 | 419,124 |
| Due to other fiscal agents | 915,378 | - | - | - | - | | | 915,378 |
| Due to other funds | - | - | - | - | - | - | - | - |
| **Total liabilities** | 6,630,487 | 72,204 | - | - | - | 5,710 | 51,387 | 6,759,789 |
| **Deferred inflows of resources** | 4,793,162 | - | - | 223,072 | - | 175,734 | - | 5,191,968 |
| **Total deferred inflows of resources** | 4,793,162 | - | - | 223,072 | - | 175,734 | - | 5,191,968 |
| **Fund Balances:** | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - |
| Restricted | - | 630,073 | 1,178,119 | 2,377,324 | - | | 270,815 | 4,456,331 |
| Committed | - | - | - | - | - | - | - | - |
| Assigned | 34,364 | - | - | - | - | 254,038 | - | 288,402 |
| Unassigned | 184,897 | 6,153,265 | 0 | (0) | 0 | (137,707) | (270,815) | 5,929,640 |
| **Total fund balances** | 219,261 | 6,783,339 | 1,178,119 | 2,377,324 | 0 | 116,331 | - | 10,674,373 |
| **TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** | $ 11,642,910 | $ 6,855,543 | $ 1,178,119 | $ 2,600,395 | $ 0 | $ 297,774 | $ 51,387 | $ 22,626,129 |

**WAYNE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**

**FYE JUNE 30, 2026**

| | 11 General Current Expense | 61 Special Revenue | 65 Special Revenue School Activity Fund | 71 Special Revenue ESSERF | 21 Debt Service Fund | 31 Bond Construction Fund | 41 Permanent Improvement Fund | 51 Capital Projects Fund | Total Governmental |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | | | | |
| Property taxes | $ 22,183,050 | $ - | $ - | $ - | $ 1,737,449 | $ 52,756 | $ 820,635 | $ - | $ 24,793,890 |
| Other Local sources | 292,266 | - | - | - | 113,986 | - | 1,738 | - | 407,990 |
| State sources | 56,010,008 | 1,658,481 | - | - | - | - | - | 1,485,715 | 59,154,204 |
| Federal sources | 695,412 | 8,002,573 | - | - | - | - | - | - | 8,697,985 |
| Miscellaneous sources | 366,916 | 135,584 | 1,544,645 | - | - | - | - | - | 2,047,145 |
| **Total revenues** | 79,547,651 | 9,796,639 | 1,544,645 | - | 1,851,436 | 52,756 | 822,373 | 1,485,715 | 95,101,214 |
| **Expenditures:** | | | | | | | | | |
| Instruction | 47,940,668 | 4,043,482 | 1,753,889 | - | - | - | - | - | 53,738,039 |
| Supporting services: | | | | | | | | | |
| Students | 3,047,057 | 154,708 | - | - | - | - | - | - | 3,201,764 |
| Instructional staff | 1,553,472 | 2,391,512 | - | - | - | - | - | - | 3,944,984 |
| General administration | 544,984 | - | - | - | - | - | - | - | 544,984 |
| School administration | 5,126,391 | - | - | - | - | - | - | - | 5,126,391 |
| Central Services | 1,070,462 | - | - | - | - | - | - | - | 1,070,462 |
| Operation and maintenance of facilities | 11,288,394 | 33,292 | - | - | - | - | - | - | 11,321,686 |
| Student transportation | 8,662,272 | 9,907 | - | - | - | - | - | - | 8,672,179 |
| Other support services | - | - | - | - | - | - | - | - | - |
| Food services | | 5,895,627 | - | - | - | - | - | - | 5,895,627 |
| Community services | 81,929 | - | - | - | - | - | - | - | 81,929 |
| Capital outlay | 900 | - | - | - | - | - | 774,383 | 1,878,227 | 2,653,511 |
| Debt service: | | | | | | | | | |
| Principal retirement | - | - | - | - | 1,415,000 | - | - | - | 1,415,000 |
| Interest and fiscal charges | - | - | - | - | 184,850 | - | - | - | 184,850 |
| Finance Leases: | | | | | | | | | |
| Principal payment expense | - | - | - | - | - | - | - | 558,333 | 558,333 |
| Interest Expense | - | - | - | - | - | - | - | 123,252 | 123,252 |
| SBITAs: | | | | | | | | | |
| Principal payment expense | - | - | - | - | - | - | - | - | - |
| Interest Expense | - | - | - | - | - | - | - | - | - |
| **Total expenditures** | 79,316,529 | 12,528,527 | 1,753,889 | - | 1,599,850 | - | 774,383 | 2,559,813 | 98,532,991 |
| Excess (deficiency) of revenues over expenditures | 231,122 | (2,731,888) | (209,245) | - | 251,586 | 52,756 | 47,990 | (1,074,097) | (3,431,777) |
| **Other financing sources (uses):** | | | | | | | | | |
| Proceeds from disposal of real or personal prope | - | - | - | - | - | - | - | - | - |
| Proceeds from the sale of bonds | - | - | - | - | - | - | - | - | - |
| Premium on sale of bonds | - | - | - | - | - | - | - | - | - |
| Proceeds from finance lease | - | - | - | - | - | - | - | - | - |
| Proceeds from financed purchases | - | - | - | - | - | - | - | - | - |
| Proceeds from SBITAs | - | - | - | - | - | - | - | - | - |
| Transfers in | 2,299,701 | 1,680,333 | 186,800 | - | - | - | - | 1,074,097 | 5,240,931 |
| Transfers (out) | (4,271,438) | (253,474) | (10,534) | - | (463,479) | (242,007) | - | - | (5,240,931) |
| **Total other financing sources (uses)** | (1,971,738) | 1,426,860 | 176,266 | - | (463,479) | (242,007) | - | 1,074,097 | 0 |
| **Extraordinary Item:** | | | | | | | | | |
| Other post employment benefits | - | - | - | - | - | - | - | - | - |
| **Net change in fund balances** | (1,740,615) | (1,305,028) | (32,979) | - | (211,893) | (189,251) | 47,990 | - | (3,431,777) |
| **Fund balances - beginning** | 1,959,876 | 8,088,367 | 1,211,098 | - | 2,589,217 | 189,251 | 68,341 | - | 14,106,150 |
| **Prior period adjustments - (See Note __)** | - | - | - | - | - | - | - | - | - |
| **Fund balances - beginning, as restated** | 1,959,876 | 8,088,367 | 1,211,098 | - | 2,589,217 | 189,251 | 68,341 | - | 14,106,150 |
| **Fund balances - ending** | $ 219,261 | $ 6,783,339 | $ 1,178,119 | $ - | $ 2,377,324 | $ 0 | $ 116,331 | $ - | $ 10,674,373 |

The notes are an integral part of the financial statements, however, to conserve space, they are not included in the publication but are available for review at the board office

**WAYNE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**
**FYE JUNE 30, 2026**

| | |
|---|---|
| Net change in fund balances - total governmental funds | $ (3,431,777) |
| Amounts reported for governmental activities in the statement of activities are different due to: | |
| Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense. The effect on net position is the amount by which capital outlays exceed depreciation in the current period. | |
| Depreciation expense | (3,970,505) |
| Capital outlays | 5,677,249 |
| Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of lease assets is allocated over their estimated useful lives and reported as amortization expense. The effect on net position is the amount by which capital outlays exceed amortization in the current period. | |
| Amortization expense | - |
| Capital outlays | - |
| Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of SBITA assets is allocated over their estimated useful lives and reported as amortization expense. The effect on net position is the amount by which capital outlays exceed amortization in the current period. | |
| Amortization expense | - |
| Capital outlays | - |
| Certain receivables will be collected this year but are not available soon enough to pay for the current period's expenditures. This is the amount by which such receivables increased (decreased). | |
| Property taxes receivable | 3,576,543 |
| Operating Grants and Contributions | - |
| Other miscellaneous conversion adjustments | - |
| A portion of the change in fund balances is the proceeds from the general obligation bonds issued during FYE JUNE 30, 2026. Those proceeds are not considered revenue items for the purpose of this statement. | - |
| A portion of the change in fund balances is the proceeds from the premium on the general obligation bonds issued during FYE JUNE 30, 2026. Those proceeds are not considered revenue items for the purpose of this statement. | - |
| A portion of the change in fund balances is the current year amortization of the premium on general obligation bonds. The current year amortization of the premium is a reduction of interest expense rather than revenue for the purpose of this statement. | 71,855 |
| A portion of the change in fund balances is the proceeds from finance leases. Those proceeds are not considered revenue items for the purpose of this statement. | - |
| A portion of the change in fund balances is the proceeds from financed purchases. Those proceeds are not considered revenue items for the purpose of this statement. | - |
| A portion of the change in fund balances is the proceeds from SBITAs. Those proceeds are not considered revenue items for the purpose of this statement. | - |
| The repayment of the principal of long-term debt (e.g., bonds, leases) consumes the current financial resources of governmental funds. However, such repayment has no effect on net position. | 1,415,000 |
| Differences in the cost and accumulated depreciation on disposed capital assets are reported as a loss and reduction in net position in the statement of activities. | |
| Cost of assets disposed | - |
| Accumulated depreciation of assets disposed | - |
| Differences in the ROU asset and accumulated amortization on ROU asset terminated agreements are reported as a loss and reduction in net position in the statement of activities. | |
| Right-of-Use assets terminated | - |
| Accumulated amortization of assets terminated | - |
| Compensated absences are reported as liabilities in the statement of net position, but are only reported in government funds to the extent they have matured. This is the amount by which compensated absences (increased)/decreased. | |
| Accrued vacation payable | (224,651) |
| Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. | 1,266 |
| Governmental funds report district pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense. | |
| District pension contributions | 714,477 |
| Cost of benefits earned net of employee contributions | (335,530) |
| Governmental funds report district OPEB contributions as expenditures. However, in the Statement of Activities, the cost of OPEB benefits earned net of employee contributions is reported as OPEB expense. | |
| District OPEB contributions | 87,014 |
| Cost of benefits earned net of employee contributions | (89,464) |
| Asset Retirement Obligations (AROs) are reported in the statement of net position, but are not reported in governmental funds. This is the amount by which the ARO has increased. | - |
| Finance Lease payables are reported as liabilities in the statement of net position, but are only reported in government funds to the extent they have matured. This is the amount by which finance lease payables decreased. | - |
| Financed purchases are reported as liabilities in the statement of net position, but are only reported in government funds to the extent they have matured. This is the amount by which financed purchases decreased. | 556,333 |
| SBITA payables are reported as liabilities in the statement of net position, but are only reported in government funds to the extent they have matured. This is the amount by which SBITA payables decreased. | - |
| Change in net position of governmental activities | $ 4,049,610 |

**WAYNE COUNTY BOARD OF EDUCATION**
**SUPPLEMENTAL SCHEDULE OF DEBT**
**AT JUNE 30, 2026**

Bond Issue of Wayne County Schools, Series 2014:

Issue Date - September 25, 2014
Maturity Date - June 1, 2029
Interest Rates - 2% - 5%
Amount Issued - $ 18,000,000
Amount Retired - $13,320,000
Amount Outstanding - $4,680,000

General Provisions of the bond agreement(s) are as follows:

Bond Issue of Wayne County Public Schools , Series 2014

This issue was authorized by the voters of the Wayne County Board of Education and ratified by the voters during a special election held on May 13, 2015, for the purpose of construction of a new Ceredo-Kenova Elementary School, construction of a new Crum Pre-K through 8th Grade school, and new classroom additions and renovations of Wayne High School. The bonds were issued in varying demoninations of $870,000 to $1,635,000, bearing interest at the rates of 2.0% to 5.0%, payable semi-annually on the first days of June and December of each year.

**WAYNE COUNTY BOARD OF EDUCATION**
**SUPPLEMENTAL SCHEDULE OF EXPENDITURES**
**FOR THE FISCAL ENDED JUNE 30, 2026**

| | | |
|---|---|---|
| **Salaries expenditures:** | | |
| Board officials: | | |
| Melissa Hall | $ | 12,220 |
| Johnita Jackson | | 12,220 |
| Dennis Ashworth | | 12,220 |
| Mark Ross | | 11,960 |
| Randall Trautwein | | 12,220 |
| Superintendent | | |
| Todd Alexander | | 139,446 |
| Total salaries paid to other professional personnel | | 35,416,088 |
| Total salaries paid to service personnel | | 14,075,054 |
| Total salary expenditures | | 49,691,428 |
| **Non-salary expenditures:** | | |
| Expenditures paid in excess of two hundred fifty dollars ($250): | | |
| UNITED STATES TREASURY | | 10,768,119 |
| P.E.I.A. | | 3,965,044 |
| WV DEFINED RETIREMENT BENEFITS | | 3,476,579 |
| US FOODS-WV DIVISION | | 1,938,159 |
| APPALACHIAN POWER | | 1,934,254 |
| METRO FEDERAL CREDIT UNION | | 1,705,410 |
| WV STATE TAX DEPARTMENT | | 1,395,581 |
| WV MUNICIPAL BOND COMMISSION | | 1,168,204 |
| WORLDWIDE EQUIPMENT - HERITAGE | | 1,130,114 |
| PLAYMATES PRESCHOOLS & CHILD | | 1,054,106 |
| NEIGHBORGALL CONSTRUCTION CO | | 1,003,809 |
| WEST VIRGINIA BOARD OF RISK | | 881,462 |
| E. P. LEACH & SONS, INC. | | 654,826 |
| WAYNE CO. BD. OF EDUCATION | | 607,788 |
| WRIGHT EXPRESS CORPORATION | | 565,832 |
| AMERICAN FIDELITY ASSURANCE CO | | 564,236 |
| WESBANCO BANK, INC. | | 540,577 |
| MCKINLEY ARCHITECTURE & ENG | | 536,090 |
| MOUNTAIN STATE EDUCATIONAL | | 465,834 |
| CARNEGIE LEARNING INC. | | 373,489 |
| ENCOVA INSURANCE | | 363,728 |
| SOUTHWESTERN CAC, INC | | 334,781 |
| UNITED DAIRY, INC. | | 284,933 |
| HD SUPPLY INC. | | 264,810 |

| | |
|---|---|
| MCGRAW-HILL SCHOOL EDUCATION | 264,793 |
| AMAZON.COM | 231,936 |
| RENAISSANCE LEARNING, INC. | 181,893 |
| INSIGHT PUBLIC SECTOR | 175,014 |
| MASON & BARRY, INC. | 171,620 |
| ADVANTAGE TECHNOLOGIES LLC | 171,575 |
| ZONES, LLC | 165,333 |
| DAWSON-THOMPSON OIL CO, INC. | 164,046 |
| RELIASTAR LIFE INSURANCE CO | 160,825 |
| MOUNTWEST CTC | 160,776 |
| MOUNTAINEER GAS COMPANY | 156,887 |
| AMERICAN FIDELITY ASSURANCE CO | 155,894 |
| WEST VIRGINIA AMERICAN WATER | 154,608 |
| TEACHER CREATED MATERIALS, INC | 151,803 |
| UMB BANK, N.A. | 141,567 |
| WAYNE COUNTY COMMISSION | 140,910 |
| PAR ROOFING CO., INC. | 129,750 |
| WV DEPT. OF AGRICULTURE | 128,571 |
| HOUGHTON MIFFLIN HARCOURT | 126,285 |
| DIVERSIFIED ASSESSMENT | 123,096 |
| KATHERINE S. MCKNIGHT | 120,000 |
| COLONIAL FOOD SERVICE EQUIP. | 118,324 |
| MATHENY MOTOR TRUCK COMPANY | 117,365 |
| SENTRY FIRE PROTECTION | 109,722 |
| PLAYMATES CHILD DEVELOPMENT | 106,447 |
| REPUBLIC SERVICES, INC. | 97,358 |
| HOPE GAS, INC. | 96,711 |
| MULTITUDE FOODS LLC | 93,455 |
| BRANDON MICHAELS | 93,424 |
| KANAWHA COUNTY SCHOOLS | 93,125 |
| SCHOOL SPECIALTY LLC | 91,278 |
| SID HARVEY INDUSTRIES | 87,118 |
| CUSTOM SERVICES INDUSTRIES LLC | 86,022 |
| WV SUPREME COURT OF APPEALS | 83,969 |
| WORKINGMAN'S FAMILY STORE | 77,961 |
| FRONTIER | 74,195 |
| KENNY QUEEN HARDWARE | 73,999 |
| MARCUM THERAPY SERVICES, LLC | 70,125 |
| MOTHMAN & SUN LLC | 66,981 |
| CONSOLIDATED PUBLIC RETIREMENT | 65,480 |
| HOLLAND'S LAWN & TREE CARE LLC | 65,089 |
| WV DEPARTMENT OF EDUCATION | 61,925 |
| WAYNE WATER & SEWER SERVICES | 60,390 |
| CRUM PUBLIC SERVICE DIST. | 57,165 |
| ONE WAY SEPTIC TANK SERVICES | 56,651 |
| SEVERIN INTERMEDIATE HOLDINGS | 55,405 |
| TAMMY L MAY | 55,330 |
| JOHNSON PRINTING CO. | 54,955 |

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| J & V PUMP REPAIR | 54,833 |
| STATIONERS, INC. | 54,514 |
| VOYA INSTITUTIONAL TRUST CO. | 54,415 |
| CRYSTAL IHLENFELD | 53,886 |
| KENTUCKY STATE TREASURER | 53,578 |
| HAJOCA CORPORATION | 48,537 |
| TOWN OF FORT GAY | 47,861 |
| NORTHERN WAYNE COUNTY PSD | 47,830 |
| OPTIMUM BUSINESS (PHONE) | 47,704 |
| BENEFIT ASSISTANCE CORP | 47,664 |
| PROJECT LEAD THE WAY, INC. | 46,926 |
| WALMART | 46,201 |
| P.E.I.A. - RHBT | 45,854 |
| S & S TIRES | 45,652 |
| MARY M. LEWIS | 44,825 |
| CDW GOVERNMENT | 43,900 |
| FISCHER THERAPY SERVICES, LLC | 42,460 |
| BROWN'S FOOD SERVICE | 42,011 |
| THE FLOOD INSURANCE AGENCY | 41,548 |
| EDMENTUM, INC. | 41,515 |
| BOWLES RICE LLP | 40,282 |
| HUNTINGTON SANITARY BOARD | 39,766 |
| WV DEPARTMENT OF EDUCATION | 38,591 |
| NELSON'S ENTERPRISES | 37,440 |
| SCHOOL MAINTENANCE SUPPLY INC. | 37,050 |
| GALLOPADE INTERNATIONAL | 36,695 |
| CINTAS CORPORATION | 36,452 |
| DEBRA-KUEMPEL INC | 34,626 |
| LAWSON PRODUCTS INC | 34,356 |
| SPRING VALLEY HIGH SCHOOL | 33,975 |
| BENEFIT WHOLESALE | 33,947 |
| WEST VIRGINIA UNIVERSITY | 33,662 |
| WV VIRTUAL ACADEMY | 33,047 |
| APPLE INC. | 32,525 |
| AMERICAN FIDELITY ASSURANCE CO | 32,505 |
| MICHAEL JASON EKERS | 31,732 |
| GRAINGER | 31,594 |
| KEV GROUP, INC. | 31,170 |
| ASPHALT CONTRACTORS & SITE | 30,650 |
| MAYNARD'S BODY SHOP | 30,452 |
| CABELL COUNTY PUBLIC LIBRARY | 30,000 |
| H & E LAWN CARE | 29,300 |
| CRITICAL RESPONSE GROUP | 29,250 |
| E-RATE CENTRAL | 29,200 |
| CITY OF KENOVA | 28,974 |
| SERVPRO OF HUNTINGTON | 27,953 |
| SUPERIOR POCAHONTAS, LLC | 27,800 |
| WV BUREAU OF EMPLOYMENT PROGAM | 27,433 |

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| CHILD ADVOCATE OFFICE | 26,883 |
| FYFFE JONES ASSOCIATES | 26,500 |
| TRI-STATE FENCING, INC. | 26,422 |
| LUCAS CONSTRUCTION DBA OF | 26,000 |
| TUG VALLEY RETREAD, INC. | 25,420 |
| JT CONLEY PAINTING LLC | 25,373 |
| HUNTINGTON GRAVEL & SAND LLC | 25,038 |
| PROFESSIONAL HEARING SOLUTIONS | 24,868 |
| DOUGLAS FOOD STORES, INC. | 24,588 |
| SARAH JONES | 24,475 |
| PARENTSQUARE, INC | 23,600 |
| FERGUSON ENTERPRISES, INC. | 22,645 |
| WV ELECTRIC SUPPLY | 22,384 |
| SCENARIO LEARNING, LLC | 22,293 |
| EQUITABLE EQUI-VEST | 21,925 |
| WV BUSINESS PRODUCTS | 21,779 |
| OTIS ELEVATOR COMPANY | 21,482 |
| STATE OF OHIO | 21,423 |
| EVERWAY HOLDCO, LLC | 21,248 |
| MOUNTAINEER MUSIC THERAPY | 20,580 |
| PURCHASE POWER | 20,366 |
| GID MARCUM | 20,310 |
| PROGRESS LEARNING LLC | 20,288 |
| WAYNE HIGH SCHOOL | 19,949 |
| FORT GAY PRE K-8 | 19,899 |
| RIFTON EQUIPMENT | 19,887 |
| HARRIS SCHOOL SOLUTIONS | 19,421 |
| APPTEGY, INC. | 18,800 |
| HORIZON EDUCATION | 18,750 |
| QUALITY MFGING & SALES, INC. | 18,725 |
| SKANSKA USA BUILDING INC. | 18,560 |
| VERIZON WIRELESS | 18,265 |
| DJM ARCHITECTURE LLC | 18,225 |
| PIONEER LANDSCAPING | 18,012 |
| WAYNE ELEMENTARY | 17,980 |
| ROSS & WILLIAMSON | 17,897 |
| PERFORMANCE HEALTH SUPPLY INC | 17,624 |
| MUTUAL WHOLESALERS | 17,445 |
| TOWN OF CEREDO | 17,400 |
| EMPOWER TRUST COMPANY, LLC | 17,381 |
| SASPRO | 16,920 |
| EARTHGRAINS BAKING CO. INC. | 16,755 |
| NEPTUNE FLOOD INCORPORATED | 16,536 |
| NIPPON SANSO MATHESON, INC. | 16,464 |
| LATTA'S | 16,050 |
| WAYNE CO. HEALTH DEPT. | 16,000 |
| CRISIS PREVENTION INSTITUTE | 15,844 |
| CS GROUND SPECIALIST LLC | 15,750 |

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| STVCNC | 15,524 |
| CEV MULTIMEDIA, LLC | 15,450 |
| NATIONAL HEALTHCAREER ASSOC. | 15,424 |
| MATTHEW D. CLINE | 15,200 |
| WVSBA | 15,068 |
| BOWLING FEED AND HARDWARE | 14,915 |
| MUSIC & ARTS | 14,756 |
| HOPE KING TEACHING RESOURCES | 14,586 |
| WELLS GROUP, LLC THE | 14,429 |
| CEREDO KENOVA ELEMENTARY | 14,400 |
| ROTO-ROOTER SEWER SERVICE | 14,348 |
| WILSON LANGUAGE TRAINING CORP. | 14,219 |
| WESTERN BRANCH DIESEL, INC | 14,112 |
| AMTECK HOLDCO LLC | 14,006 |
| COLLEGE ENTRANCE EXAM BOARD | 13,944 |
| CITY OF HUNTINGTON | 13,900 |
| BUFFALO MIDDLE SCHOOL | 13,850 |
| TOLSIA HIGH SCHOOL | 13,505 |
| UNITED RENTALS, INC. | 13,230 |
| WALLACE CONSTRUCTION, LLC | 13,200 |
| DPF ALTERNATIVES OF WV | 13,169 |
| FRONTIER WEST VIRGINIA, INC. | 13,146 |
| LAWTER ELECTRIC CO. | 13,113 |
| MAY CONTRACTING, INC. | 13,109 |
| F & L ELECTRONICS, INC. | 13,013 |
| THE SHERWIN-WILLIAMS CO. | 12,910 |
| WV ADJUTANT GENERAL | 12,608 |
| PAUL MARTIN | 12,600 |
| BUFFALO ELEMENTARY | 12,465 |
| BIRD'S BUS & DIESEL REPAIR LLC | 12,433 |
| STATE ELECTRIC SUPPLY COMPANY | 12,421 |
| ALL CRANE & EQUIPMENT | 12,092 |
| CEREDO-KENOVA MIDDLE SCHOOL | 12,000 |
| AMERICAN FIDELITY ASSURANCE CO | 11,880 |
| WV HARVEST | 11,875 |
| DEBORAH S. ROWE | 11,850 |
| RIKKI MCCORMICK-COOK | 11,831 |
| HARDIN WHOLESALE INC | 11,691 |
| ALAN TYE & ASSOCIATES, LC | 11,660 |
| LARRY R CASTLE JR. | 11,600 |
| PEARSON ASSESSMENTS | 11,555 |
| JOSTENS | 11,358 |
| KELLOGG ELEMENTARY | 11,150 |
| ECOLAB INC. | 11,110 |
| HARBOR STEEL OF WV LLC | 11,012 |
| TRI-DATA, INCORPORATED | 10,975 |
| LEGALSHIELD | 10,824 |
| C.B. & H. PARTS CORP. | 10,543 |

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| ALL SEASONS POT HOLE REPAIR | 10,000 |
| DAMRON ENTERPRISES LLC | 10,000 |
| LOWES COMPANY, INC. | 9,820 |
| CITY OF HUNTINGTON | 9,813 |
| LAVALETTE ELEMENTARY | 9,750 |
| 806 TECHNOLOGIES, INC. | 9,600 |
| WAYNE MIDDLE SCHOOL | 9,600 |
| NEWEGG. COM | 9,541 |
| WASHED BY THE BLOOD LLC | 9,500 |
| WAYNE COUNTY 4-H LEADERS | 9,500 |
| HD MEDIA | 9,429 |
| KRISTEN L OXLEY | 9,300 |
| DOCUSIGN, INC. | 9,280 |
| ANCORA PUBLISHING/SAFE & CIVIL | 9,104 |
| MADDOX LAW OFFICE, PLLC | 9,000 |
| IDENTIMETRICS, INC | 8,974 |
| BUREAU FOR BEHAVIORAL HEALTH | 8,933 |
| 2-J SUPPLY, INC | 8,886 |
| MARSHALL UNIVERSITY | 8,824 |
| CRUM PREK 8 | 8,800 |
| MINUTEMAN PRESS | 8,762 |
| DELTA HOTELS BY MARRIOTT | 8,708 |
| WELLMAN HARDWARE | 8,647 |
| CITY STRUCTURAL GROUP, LLC | 8,600 |
| MATHIS AUTOMOTIVE, LLC | 8,543 |
| POCKET NURSE | 8,486 |
| WV TRUCKING | 8,443 |
| SALMONS GAS COMPANY | 8,370 |
| PHILADELPHIA UNITED BAPTIST | 8,340 |
| SURFACE COATINGS | 8,242 |
| UNITED REFRIGERATION, INC. | 8,229 |
| EXPEDIA | 8,059 |
| R.M. HUFFMAN COMPANY | 8,025 |
| CORWIN PRESS INC | 8,011 |
| CHASE | 8,000 |
| MENARDS, INC. | 7,884 |
| PAYPAL | 7,860 |
| NUCLEUS COURSES | 7,500 |
| SCHOOL NURSE SUPPLY, INC. | 7,341 |
| JAG FLOORS AND RESTORATION LLC | 7,200 |
| THE C.I. THORNBURG CO. | 7,057 |
| FERRELLGAS | 7,049 |
| J S W WOODWORKING SUPPLY | 7,039 |
| LIBRARY WORLD INC. | 7,020 |
| MARSHALL ORTHOPAEDICS | 7,000 |
| PREMIER POWERSPORTS RENTAL LLC | 7,000 |
| VALIC | 6,958 |
| SCRUBS UNLIMITED, LLC | 6,888 |

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| RICHARD D. FRANCK | 6,852 |
| LINCOLN ELECTRIC COMPANY | 6,836 |
| LAKESHORE LEARNING MATERIALS | 6,729 |
| BLISS VENTURES, LLC | 6,600 |
| FLEETSOFT LLC | 6,600 |
| ULINE, INC. | 6,585 |
| WVU, ENERGY EXPRESS | 6,418 |
| BLUE BIRD BUS SALES OF | 6,402 |
| STONEWALL RESORT | 6,346 |
| LAPTOPSCREEN.COM, VANCOUVER | 6,340 |
| M-F ATHLETIC CO INC | 6,240 |
| EAST LYNN ELEMENTARY | 6,208 |
| EMBASSY SUITES - CHARLESTON | 6,164 |
| WASHINGTON NATIONAL INS. CO. | 6,116 |
| VINSON MIDDLE SCHOOL | 6,076 |
| R & J BUILDING SUPPLY | 6,034 |
| HILLYARD, INC. | 6,017 |
| EDWARDS EDUCATIONAL SERVICES, | 6,000 |
| HABEGGER CORPORATION | 5,999 |
| CHARLESTON ACOUSTIC SUPPLY | 5,982 |
| COMMITTEE FOR CHILDREN | 5,977 |
| GREEN ACRES REGIONAL CENTER | 5,926 |
| THE JAMES & LAW COMPANY | 5,886 |
| BULLDOG GRAPHIX, LLC | 5,871 |
| SERVICE GLASS COMPANY | 5,842 |
| PACE ANALYTICAL SERVICES LLC | 5,738 |
| SPRING VALLEY PSD | 5,686 |
| CAVALRY SPV I, LLC | 5,665 |
| WESTERN PSYCHOLOGICAL SERVICES | 5,657 |
| R E MICHEL CO | 5,614 |
| D & P DEVELOPERS, INC. | 5,580 |
| SAM'S CLUB | 5,558 |
| FUTURI MEDIA LLC | 5,500 |
| BLICK ART MATERIALS | 5,466 |
| EMPIRICAL RESOLUTION INC. | 5,400 |
| INTOPRINT TECHNOLOGIES | 5,373 |
| HANK'S SALES AND SERVICE INC | 5,365 |
| REBEL BARN (JAMES BARTRAM) | 5,301 |
| EDLIO, LLC | 5,250 |
| HPT PHYSICAL THERAPY | 5,200 |
| OPTIMUM (CIRCUIT) | 5,184 |
| ALPHA MECHANICAL SERVICE | 5,183 |
| LAVALETTE PSD | 5,120 |
| SMART HORIZONS | 5,085 |
| CHAMPIONS'S CHOICE, INC. | 5,010 |
| COALFIELD DEVELOPMENT CORP | 4,980 |
| OHIO CHILD SUPPORT PAYMENT | 4,906 |
| TOTAL MOBILITY SERVICES | 4,862 |

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| CALIFORNIA STATE DISBURSEMENT | 4,812 |
| INTERSTATE BATTERY | 4,794 |
| ROCKY BRANCH BARNS, LLC | 4,769 |
| LISA DAWN BELL | 4,767 |
| ADVANCE AUTO PARTS | 4,757 |
| STANDARD EXTERMINATING | 4,750 |
| B&H PHOTO-VIDEO-PRO AUDIO | 4,739 |
| TRANSFINDER CORPORATION | 4,600 |
| MARTINS PRODUCE SUPPLIES LLC | 4,553 |
| COLLINS EXCAVATING INC. | 4,500 |
| SANDERS TIRE | 4,416 |
| PRICHARD ELEMENTARY | 4,400 |
| ELIZABETH CHAPMAN | 4,382 |
| RYAN WILLIAM DIAMOND | 4,288 |
| 84 LUMBER COMPANY | 4,160 |
| PITNEY BOWES INC | 4,114 |
| ID EDGE, INC. | 4,114 |
| VEX ROBOTICS, INC. | 4,081 |
| DANIEL MEMORIAL INC | 4,009 |
| CITY OF HUNTINGTON | 4,000 |
| SPRING VALLEY TROPHY | 3,997 |
| TYLER MCCLELLAN | 3,950 |
| T & E SERVICES LLC | 3,902 |
| HEALTH RESEARCH SYSTEMS, INC | 3,893 |
| HAL LEONARD CORPORATION | 3,887 |
| IXL LEARNING, INC. | 3,880 |
| LAYER DYNAMICS | 3,847 |
| FOODFAIR (CEREDO) | 3,825 |
| VIRTUAL PREPARATORY ACADEMY | 3,809 |
| HARBOR FREIGHT TOOLS | 3,751 |
| NEOLA, INC | 3,745 |
| SYN-TECH SYSTEMS, INC. | 3,687 |
| GREATMATS.COM | 3,671 |
| RESPONDUS INC | 3,645 |
| JUDY G JAMES | 3,640 |
| INSTRUCTURE, INC. | 3,612 |
| JUSTIN'S PROFESSIONAL FLOOR | 3,600 |
| RIVERSIDE ASSESSMENTS LLC | 3,551 |
| CYBERSOFT TECHNOLOGIES | 3,492 |
| ROCHESTER 100, INC. | 3,489 |
| DOC LEVI CHIROPRACTIC PLLC | 3,480 |
| OFFICE DEPOT | 3,448 |
| VARITRONICS LLC | 3,437 |
| THE CURRICULUM STORE | 3,420 |
| PRIMERA TECHNOLOGY | 3,409 |
| DUNLOW ELEMENTARY | 3,400 |
| EDUCATORS RISING WV FOUNDATION | 3,385 |
| REALLY GOOD STUFF | 3,337 |

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| CREGGER COMPANY | 3,264 |
| OGLEBAY RESORT & CONFERENCE | 3,221 |
| M & J TIRE SERVICE LLC | 3,145 |
| CERTIFIED LABORATORIES | 3,122 |
| JUSTICE AUTO REPAIR | 3,117 |
| RT. 60 CONTAINER SALES | 3,100 |
| EKON-O-PAC LLC | 3,033 |
| WIN LEARNING | 3,000 |
| DIANA DESKINS | 3,000 |
| CHRISTINA WALLER | 3,000 |
| GARY C. SLONE | 3,000 |
| SERVPRO | 2,993 |
| DESCHAMPS MATS SYSTEMS INC | 2,955 |
| MARENEM INC. | 2,951 |
| SCHOOL LIFE - IMAGESTUFF | 2,924 |
| JOHNNY BAKER | 2,775 |
| SCHOLASTIC NEWS | 2,762 |
| PICKERING ASSOCIATES INC. | 2,750 |
| WVAPT | 2,750 |
| WV DEPARTMENT OF EDUCATION | 2,740 |
| TRI-CITY LIGHT COMPANY, LLC | 2,725 |
| NATIONAL LOCK & SECURITY | 2,710 |
| LAVALETTE CARPET & TILE CENTER | 2,685 |
| TOP SCORE WRITING | 2,680 |
| HARTMAN PUBLISHING INC | 2,658 |
| EPIC SPORTS | 2,638 |
| GENOA ELEMENTARY | 2,600 |
| ROBOTICS EDUCATION AND | 2,600 |
| COMPU-SITE TECHNOLOGIES | 2,575 |
| 3P LEARNING INC. | 2,538 |
| NATIONAL UNION FIRE INS CO | 2,500 |
| REHABMART, LLC | 2,421 |
| PLANBOOK INC. | 2,400 |
| CHARLESTON MARRIOTT | 2,392 |
| TIGER SUPPLIES, INC. | 2,376 |
| US OMNI & TSACG COMPLIANCE | 2,354 |
| MARSHALL ADVANCED MAN. CENTER | 2,352 |
| WV FARM BUREAU FOUNDATION,INC. | 2,340 |
| INSTRUCTIONAL COACHING GROUP | 2,325 |
| AKME DRUG TESTING, LLC | 2,301 |
| FLINN SCIENTIFIC, INC. | 2,297 |
| LEE CITY STOCKYARD | 2,237 |
| PRINCETON HEALTH PRESS OF | 2,151 |
| LARRY D. PERRY, D.C. | 2,135 |
| POSITIVE ACTION INC | 2,100 |
| QUICKSAND FARMS LLC | 2,100 |
| WADSWORTH CONTROL SYSTEMS,INC. | 2,099 |
| WORTHINGTON DIRECT INC | 2,053 |

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| ADAPTIVEMALL.COM LLC | 2,034 |
| BRITE DEVELOPMENT LLC | 2,000 |
| WV DEPARTMENT OF EDUCATION | 2,000 |
| JORDAN MAYO | 2,000 |
| JORDAN MAYS | 2,000 |
| TENILYA ISAACS | 2,000 |
| CAMILLIA VAUGHAN | 2,000 |
| KAREN MARIE TONEY | 2,000 |
| SHELLY D. TUCKER | 2,000 |
| VANESSA JONES | 2,000 |
| JEANIE MORRONE SULLIVAN | 2,000 |
| MARY DINGESS | 2,000 |
| KATIE JO FERGUSON | 2,000 |
| KASEY MATHIS | 2,000 |
| CASEY MOORE | 2,000 |
| HEGGERTY PHONEMIC AWARENESS | 1,990 |
| SOUTHLAND ELECTRICAL SUPPLY | 1,989 |
| KANAWHA PIANO GALLERY, LLC | 1,900 |
| MAYO TREE CO. | 1,900 |
| GILLUM'S SERVICE & REPAIR | 1,845 |
| J W PEPPER & SONS INC | 1,845 |
| EAI EDUCATION (ERIC ARMIN INC) | 1,843 |
| SPRING VALLEY HIGH SCHOOL | 1,843 |
| SECURLY, INC | 1,833 |
| MASTER MEDICAL EQUIPMENT, LLC | 1,827 |
| NATIONAL TECHNICAL HONOR SOC. | 1,824 |
| CABELL HUNTINGTON HOSPITAL | 1,801 |
| LEXIA LEARNING SYSTEMS LLC | 1,800 |
| KROGER / ROANOKE | 1,780 |
| DISCOUNT SCHOOL SUPPLY | 1,763 |
| ROBERT M. THOMPSON | 1,735 |
| CUMMINS SALES AND SERVICE | 1,720 |
| GOODWILL INDUSTRIES | 1,709 |
| LOCUST GROVE BAPTIST CHURCH | 1,700 |
| SCHOOL OUTLET/WEB RESOURCE LLC | 1,688 |
| THE CAR COACH, LLC | 1,650 |
| CHRISTI M HARMON | 1,642 |
| FRONTIER WEST VIRGINIA, INC. | 1,614 |
| POSITIVE PROMOTIONS, INC. | 1,605 |
| EDUCATORSHANDBOOK.COM | 1,596 |
| FLOWROUTE INC | 1,573 |
| ATKINS & OGLE LAW OFFICES, LC | 1,534 |
| LUBE TIME 3 | 1,513 |
| GOVERNMENT FORMS AND SUPPLIES | 1,510 |
| MCCOYS ELEVATOR INSPECTION LLC | 1,500 |
| AUTISM-PRODUCTS.COM | 1,411 |
| AGC EDUCATION INC. | 1,378 |
| AMERICAN SCHOOL COUNSELOR | 1,376 |

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| TRAVELERS | 1,372 |
| WATERFRONT PLACE HOTEL | 1,360 |
| WV CASE | 1,350 |
| WV DEPARTMENT OF EDUCATION | 1,349 |
| CINCINNATI LIFE INSURANCE CO | 1,320 |
| WEST VIRGINIA INTERACTIVE LLC | 1,300 |
| SUNBELT RENTALS | 1,292 |
| LEXISNEXIS | 1,267 |
| TOMMY D TAYLOR | 1,260 |
| GRAY MANUFACTURING COMPANY INC | 1,250 |
| MARK ALEXANDER FOSTER | 1,250 |
| CANAAN VALLEY RESORT PARK | 1,248 |
| BURWELL MATERIAL HANDLING LLC | 1,243 |
| ERIC D. FORD DDS | 1,237 |
| HAPPY CHEF INC. | 1,225 |
| ORIENTAL TRADING CO, INC | 1,223 |
| DRI-POWER DISTRIBUTING, INC. | 1,218 |
| GORDON DAVID BARTRAM | 1,200 |
| FINISH LINE MOBILE DETAILING | 1,200 |
| ROCKY TOPS PIZZA | 1,200 |
| COATS COMPANY LLC | 1,199 |
| BRIGHT WHITE PAPER COMPANY | 1,196 |
| UNIFIRST CORPORATION | 1,185 |
| HOME DEPOT STORE 4801 | 1,163 |
| WEBSTUARANT STORE, LLC | 1,154 |
| JUSTICE GLASS & SUPPLY CO.,INC | 1,143 |
| BRIGHTHOUSE FINANCIAL | 1,140 |
| SAFELITE AUTO GLASS | 1,132 |
| KIMBERLY MILLS | 1,125 |
| WV STATE AUDITOR | 1,092 |
| SHEILA'S STEM & BUD SHOP | 1,080 |
| THE SEVEN CHALLENGES, LLC | 1,061 |
| ORACLE ELEVATOR HOLDCO, INC. | 1,060 |
| BLENNERHASSETT HOTEL | 1,050 |
| ERIC'S TRUCKING CO. | 1,050 |
| KELLIE NEAL DBA EDUCATION | 1,013 |
| SUPERIOR OFFICE SERVICE | 1,010 |
| MHS | 1,000 |
| PFS INVESTMENTS | 1,000 |
| SUNSET BERRY FARM & PRODUCE | 1,000 |
| SHEENA PERRY | 1,000 |
| JILL DANIEL | 1,000 |
| MILDRED SLONE | 1,000 |
| MEGAN WILLIAMSON | 1,000 |
| TRACY LEWIS | 1,000 |
| MYSTERY SCIENCE INC | 999 |
| CONTINUED.COM LLC | 990 |
| UNITY SCHOOL BUS PARTS INC. | 968 |

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| CUSTOM PRINT AND DESIGNS, LLC | 965 |
| WESBANCO BANK, INC | 950 |
| PENN CARE INC. | 945 |
| SCAGGS PRINTING COMPANY | 919 |
| AMSTERDAM PRINTING & LITHO | 900 |
| HOLIDAY INN EXPRESS - FAIRMONT | 880 |
| VALLEY HEALTH SYSTEMS, INC | 880 |
| SAFETY-KLEEN SYSTEMS, INC. | 861 |
| SOLUTION TREE | 847 |
| SCHOLASTIC CLASSROOM MAGAZINES | 845 |
| LOWE'S | 840 |
| ARMSTRONG | 839 |
| MELINDA CHRISTINE ROARK | 831 |
| JONES SCHOOL SUPPLY CO., INC. | 816 |
| TRACTOR SUPPLY | 813 |
| SRS BUILDING PRODUCTS | 808 |
| WV DEPARTMENT OF EDUCATION | 797 |
| COURTYARD BY MARRIOTT | 796 |
| AMERICAN RED CROSS | 781 |
| HOWIES ATHLETIC TAPE | 774 |
| DECKER EQUIPMENT/SCHOOL FIX | 752 |
| HUNTINGTON DRUM COMPANY,INC. | 750 |
| NATIONAL RESTAURANT | 750 |
| WVSPA | 750 |
| CAROLINA BIOLOGICAL SUPPLY CO | 737 |
| GLENN'S SPORTING GOODS | 729 |
| MARRIOTT MORGANTOWN | 720 |
| RIVERSIDE PUBLISHING COMPANY | 720 |
| MEGAN BAILEY | 700 |
| THE CLAY CENTER | 691 |
| BOSLEY RENTAL | 689 |
| NIGHTLOCK | 673 |
| J & J EXHAUST & AUTO | 668 |
| ANGELTRAX - IVS, INC. | 654 |
| GIMKIT, INC. | 650 |
| CEREDO WATER WORKS | 649 |
| AIRGAS-MID AMERICA | 632 |
| WV DIVISION OF LABOR | 630 |
| WILLIAM V. MACGILL & CO. | 628 |
| UNIVERSITY FORD | 625 |
| OHIO VALLEY PHYSICIANS INC | 620 |
| BOSCH AUTOMOTIVE SERVICE | 590 |
| ROCKETPD | 590 |
| DICK'S SPORTING GOODS | 580 |
| JABO SUPPLY CORP | 576 |
| ROBOSOURCE, LLC | 572 |
| WEST VIRGINIA SCHOOL NUTRITION | 555 |
| QUILL CORP | 531 |

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| THE LITTLE SIGN COMPANY | 530 |
| NOCTI | 528 |
| DIVISION OF WATER & WASTE MGMT | 522 |
| SNAP-ON-TOOLS | 518 |
| JOSTENS/WV CAMPUS SERVICES | 513 |
| BULK BOOKSTORE | 504 |
| CREEKSIDE GOLF COURSE, LLC | 500 |
| POSTMASTER | 499 |
| TAMMY'S TEES | 480 |
| SURVEYMONKEY.COM LLC | 468 |
| PARIS SIGNS | 466 |
| 3PI TECH SOLUTIONS, INC. | 459 |
| SCHOOL MATE | 456 |
| SCHOLASTIC MAGAZINES | 451 |
| ODELL'S TRUCKING CO. | 450 |
| FLOAT EVENTS | 450 |
| METROPOLITAN LIFE INS | 450 |
| RIVER VALLEY CHILD DEV.SERVICE | 450 |
| WVASBO | 450 |
| BRIDGES EXPERIENCE, INC. | 440 |
| GEYER INSTRUCTIONAL PRODUCTS | 435 |
| NATIONAL SEATING & MOBILITY | 418 |
| COPLEY'S MARKET | 412 |
| CONTINENTAL GENERAL | 401 |
| ADDICTION RESOURCE COUNCIL | 400 |
| MARSHALL UNIVERSITY | 400 |
| SHERI TADLOCK | 400 |
| SHELBY DEHAVEN | 400 |
| SCOTT WOODARD | 400 |
| CADENCE WEAVER | 400 |
| BILLY LEE BURDETTE, JR | 400 |
| US POST OFFICE | 399 |
| MEDICALESHOP, INC. | 390 |
| GOLDEN CORRAL | 387 |
| BATTERY TERMINAL | 380 |
| LEARNING A-Z, LLC | 375 |
| MATHEWS GAS COMPANY | 370 |
| GIOVANNI'S PIZZA KERMIT | 368 |
| RIVER CITY FORD, INC. | 365 |
| EQUITRUST LIFE INSURANCE CO | 360 |
| STARFALL EDUCATION FOUNDATION | 355 |
| NATIONAL ARCHERY IN THE | 352 |
| SANFORD AND SONS EXCAVATING | 350 |
| WV STATE POLICE | 345 |
| KIMBALL MIDWEST | 337 |
| TRI-STATE TROPHY | 336 |
| COLUMBUS CLAY COMPANY | 335 |
| MARSHALL UNIVERSITY | 330 |

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| UNITED WAY OF THE RIVER CITIES | 330 |
| UNITED STATES POSTAL SERVICE | 312 |
| COUNCIL FOR EXCEPTIONAL | 305 |
| GIOVANNI'S PIZZA | 300 |
| MENTIMETER AB | 300 |
| AMERICAN PRODUCERS SUPPLY CO | 298 |
| HUNTINGTONIZED FED CREDIT UN | 285 |
| PINNACLE ENVIRONMENTAL | 280 |
| WV DEPT OF EDUCATION | 280 |
| VICKY'S CANDY CRAFT HOUSE INC. | 270 |
| PAMELA S. BRANDON | 265 |
| CHICK-FIL-A | 264 |
| SUPER DUPER, INC. | 254 |
| BOB SUMEREL TIRE CO., INC. | 251 |
| NORTHERN TOOL & EQUIPMENT CO | 250 |
| WV EXECUTIVE SECRETARIES ASSOC | 250 |
| Total non-salary expenditures paid in excess of two hundred fifty dollars ($250) | 46,206,933 |
| Total non-salary expenditures paid of less than two hundred fifty dollars ($250) | 9,008 |
| Total accrued expenditures, refunds, and other non-cash transactions | 2,625,623 |
| Total non-salary expenditures | 48,841,563 |
| Total expenditures per financial statements | $ 98,532,991 |

**STATE OF WEST VIRGINIA**
**COUNTY OF WAYNE, TO WIT;**

**We, the undersigned President and Secretary of the Board of Education of the County of Wayne, hereby state under oath that the preceding attached financial statements of the funds of the Wayne County Board of Education as of and for the fiscal year ended June 30, 2026 are true and accurate to the best of our knowledge and belief. However, these statements are unaudited and thereby subject to change.**

_____

**President**

_____

**Secretary**

**Subscribed and sworn to before me in my said County, the ___ day of _____ , 20___ .**

**My commission expires on the _____ day of _____ , _____ .**