

JEFFERSON COUNTY BOARD OF EDUCATION

STATEMENT OF NET POSITION
 FYE JUNE 30, 2015

Governmental
 Activities

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Assets:

Cash and cash equivalents	\$	12,916,937
Investments		3,719,243
Taxes receivable, net of allowance for uncollectible taxes		982,128
Deposit with Retirement Board		-
Food service receivable		575,243
Other receivables		4,267,084
Prepaid Workers' Compensation		11,426
Prepaid Expenses		108,229
Due from other governments:		
State aid receivable		-
PEIA allocation receivable		1,011,954
Reimbursements receivable		437,643
Capital Assets:		
Land		3,565,043
Buildings and improvements		164,806,512
Furniture and equipment		4,986,642
Vehicles		11,269,154
Construction in process		4,447,419
Less accumulated depreciation		(59,028,006)
Total capital assets, net of depreciation		<u>130,046,764</u>
Total assets		<u>154,076,651</u>

Deferred outflows of resources:

Total deferred outflows of resources		<u>-</u>
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Total assets and deferred outflows of resources	\$	<u>154,076,651</u>
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LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION

Liabilities:

Salaries payable and related payroll liabilities	\$	6,582,321
PEIA premiums payable		1,135,467
Compensated absences		187,565
Accounts payable		1,863,479
Other post employment benefit payable		4,291,751
Due to Other Fiscal Agents		-
Long-term obligations:		
Due within one year:		
Bonds, capital leases, and contracts		1,487,256
Accrued interest		51,200
Accrued sick leave payable		-
Due beyond one year:		
Bonds, capital leases, and contracts		9,682,744
Accrued sick leave payable		-
Total liabilities		<u>25,281,782</u>

Deferred inflows of resources:

Total deferred inflows of resources		<u>34,919</u>
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Total liabilities and deferred inflows of resources	\$	<u>25,316,702</u>
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Net Position:

Net Investment in Capital Assets	\$	118,876,764
Restricted for:		
Debt service		848,494
Special projects		575,348
Capital projects		3,582,448
Unrestricted		4,876,896
Total net position	\$	<u>128,759,949</u>

See Notes to Financial Statements

JEFFERSON COUNTY BOARD OF EDUCATION

STATEMENT OF ACTIVITIES

Functions	Expenses	Program Revenues			Net (Expense), Revenue & Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 62,597,743	\$ 920,344	\$ 5,713,022	\$ 2,973,487	\$ (52,990,890)
Supporting services:					
Students	5,737,194	84,351	521,300	272,525	(4,859,018)
Instructional staff	3,647,357	53,625	326,248	173,255	(3,094,229)
General administration	1,544,644	22,710	138,165	73,373	(1,310,396)
School administration	5,379,784	79,096	481,210	255,548	(4,563,930)
Central services	3,388,661	49,822	303,109	160,966	(2,874,764)
Operation and maintenance of facilities	10,141,521	149,106	907,138	481,737	(8,603,540)
Student transportation	9,376,621	137,860	838,719	445,403	(7,954,639)
Other support services	-	-	-	-	-
Food services	6,034,661	(481,363)	543,293	-	(5,972,731)
Community services	90,000	-	-	-	(90,000)
Interest on long-term debt	353,533	-	-	-	(353,533)
Total governmental activities	108,291,718	1,015,551	9,772,204	4,836,294	(92,667,670)
General revenues:					
Property taxes					38,139,100
Unrestricted state aid					51,863,020
Unrestricted investment earnings					62,160
Unrestricted grants and contributions					609,112
Extraordinary item - other post employment benefits					-
Gain (loss) on disposal of capital assets					-
Transfers in					8,774,328
Transfers (out)					(8,774,328)
Total general revenues, extraordinary items and transfers					90,673,392
Change in net assets					(1,994,278)
Net assets - beginning					130,754,226
Prior period adjustments - correction of an error (See Note 13)					-
Net position - beginning, as restated				(0)	130,754,226
Net position - ending					\$ 128,759,949

See Notes to Financial Statements

JEFFERSON COUNTY BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
 FYE JUNE 30, 2015

	11 General Current Expense	61 Special Revenue Fund	21 Debt Service Fund	51 Capital Projects Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Assets:					
Cash and cash equivalents	\$ 5,954,347	\$ 1,308,892		\$ 5,653,699	\$ 12,916,937
Investments	2,870,748		848,494		3,719,243
Taxes receivable, net	924,575		57,553		982,128
Deposit with Retirement Board	-				-
Prepaid Workers' Comp	11,426				11,426
Food service receivable, net		575,243			575,243
Other receivables	368,012	353,817		3,545,256	4,267,084
Due from other governments:					
State aid receivable					-
PEIA allocation receivable	1,011,954				1,011,954
Reimbursements receivable	437,643				437,643
Prepaid Expenses	101,429	6,800			108,229
Due from other funds					-
Total assets	11,680,134	2,244,751	906,047	9,198,954	24,029,887
Deferred outflows of resources					
Total deferred outflows of resources	-	-	-	-	-
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 11,680,134	\$ 2,244,751	\$ 906,047	\$ 9,198,954	\$ 24,029,887
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Salaries payable and related payroll liabilities	\$ 6,066,431	\$ 515,888			\$ 6,582,320
Other post employment benefits payable	4,291,751				4,291,751
PEIA premiums payable	1,031,745	103,721			1,135,467
Accounts payable & Payable to others	984,474	445,846		433,160	1,863,479
Due to other fiscal agents					-
Due to other funds					-
Total liabilities	12,374,401	1,065,455	-	433,160	13,873,016
Deferred inflows of resources					
Total deferred inflows of resources	1,020,746	603,948	57,553	-	1,682,247
Fund Balances:					
Nonspendable	112,855				112,855
Restricted	-	575,348	848,494	3,582,448	5,006,290
Committed	1,000,000			2,870,143	3,870,143
Assigned	75,783			2,313,203	2,388,986
Unassigned	(2,903,651)	-	-	-	(2,903,651)
Total fund balances	(1,715,014)	575,348	848,494	8,765,794	8,474,622
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 11,680,134	\$ 2,244,751	\$ 906,047	\$ 9,198,954	\$ 24,029,885
Amounts reported for governmental activities in the statement of net assets differ due to					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds					130,046,764
Deferred charges are not reported in the funds					
Property taxes receivable and food service billings receivable will be collected this year but are not available soon enough to pay for the current period's expenditures, and are therefore deferred in the funds					1,647,328
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds					
Bonds payable, due within one year					(1,487,256)
Bonds payable, due beyond one year					(9,677,744)
Accrued interest on bonds					(51,200)
Capital leases payable					(5,000)
Accrued sick leave payable					-
Compensated absences					(187,565)
Net position of governmental activities					<u>\$ 128,759,949</u>

See Notes to Financial Statements

JEFFERSON COUNTY BOARD OF EDUCATION

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

	11 General Current Expense	61 Special Revenue	21 Debt Service Fund	51 Capital Projects Fund	Total Governmental
Revenues:					
Property taxes	\$ 36,597,443		\$ 1,860,864		\$ 38,458,306
Other Local sources	1,324,281	1,007,352		3,697,387	6,029,019
State sources	51,863,020	3,288,320		172,851	55,324,190
Federal sources	377,146	6,523,825			6,900,971
Miscellaneous sources					-
Total revenues	90,161,890	10,819,497	1,860,864	3,870,237	106,712,487
Expenditures:					
Instruction	54,610,226	4,769,778			59,380,004
Supporting services:					
Students	5,353,019	383,985			5,737,004
Instructional staff	2,833,067	814,151			3,647,218
General administration	1,441,781	3,640		26,000	1,471,421
School administration	5,376,636	2,896			5,379,532
Central Services	2,855,421	507,568		25,580	3,388,570
Operation and maintenance of facilities	9,729,123	51,021		1,117,638	10,897,783
Student transportation	8,374,983	1,118,678			9,493,661
Other support services					-
Food services	362,555	5,629,828		8,189	6,000,572
Community services	90,000				90,000
Capital outlay		18,000		1,718,522	1,736,522
Debt service:					
Principal retirement			1,330,000		1,330,000
Interest and fiscal charges			362,400		362,400
Total expenditures	91,026,812	13,299,545	1,692,400	2,895,929	108,914,686
Excess (deficiency) of revenues over expenditures	(864,922)	(2,480,048)	168,464	974,308	(2,202,199)
Other financing sources (uses):					
Proceeds from disposal of real or personal property					-
Proceeds from the sale of bonds				3,485,000	3,485,000
Transfers in	3,032,591	2,172,832		3,568,905	8,774,328
Transfers (out)	(3,509,694)	(64,166)		(5,200,468)	(8,774,328)
Total other financing sources (uses)	(477,103)	2,108,666	-	1,853,437	3,485,000
Extraordinary Item:					
Other post employment benefits	-	-	-	-	-
Net change in fund balances	(1,342,026)	(371,382)	168,464	2,827,745	1,282,801
Fund balances - beginning	(372,988)	946,730	680,030	5,938,049	7,191,821
Prior period adjustments					-
Fund balances - beginning, as restated	(372,988)	946,730	680,030	5,938,049	7,191,821
Fund balances - ending	\$ (1,715,014)	\$ 575,348	\$ 848,494	\$ 8,765,794	\$ 8,474,622

See Notes to Financial Statements

JEFFERSON COUNTY BOARD OF EDUCATION

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

Amounts reported for governmental activities in the statement of activities are different due to:

Net change in fund balances - total governmental funds \$ 1,282,801

Governmental funds report capital outlays as expenditures. However, in the statement of net assets, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The effect on net assets is the amount by which capital outlays exceed depreciation in the current period.

Depreciation expense	(4,618,834)
Capital outlays	18,131,622

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	(318,825)
Operating Grants and Contributions	(96,222)

Other miscellaneous conversion adjustments

A portion of the change in fund balances is the proceeds from the general obligation bonds issued during fiscal year 2014. Those proceeds are not considered revenue items for the purpose of this statement.

(3,485,000)

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 assets.

1,342,000

Differences in the cost and accumulated depreciation on disposed capital assets are reported as a loss and reduction in net assets in the statement of activities.

Cost of assets disposed	(14,614,905)
Accumulated depreciation of assets disposed	378,106

Compensated absences are reported as liabilities in the statement of net assets, 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	(3,888)
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Amortization of bond issuance costs are reported in the statement of activities but do not require the use of current financial resources and, therefore, are not reported as expenditures in government funds.

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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.

8,867

Change in net assets of governmental activities

\$ (1,994,278)

See Notes to Financial Statements

JEFFERSON COUNTY BOARD OF EDUCATION

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

	<u>Agency Funds</u> <u>School Activity</u> <u>Funds</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 1,527,346
Receivables	-
	<hr/>
Total assets	1,527,346
	<hr/>
Deferred outflows of resources:	
Total deferred outflows of resources	-
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Total assets and deferred outflows of resources	\$ 1,527,346
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LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Liabilities:	
Accounts payable and accrued liabilities	\$ -
Due to other funds	1,527,346
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Total liabilities	1,527,346
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Deferred inflows of resources:	
Total deferred inflows of resources	-
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Total liabilities and deferred inflows of resources	\$ 1,527,346
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See Notes to Financial Statements

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.

**JEFFERSON COUNTY BOARD OF EDUCATION
SUPPLEMENTAL SCHEDULE OF DEBT
AT JUNE 30, 2014**

Refunding of Bond Issue of Public School Bonds, Series 2012:

Issue Date - August 2, 2012
Maturity Date - May 1, 2020
Interest Rate - 4%
Amount Issued - \$11,590,000
Amount Retired - \$3,910,000
Amount Outstanding - \$7,680,000

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

This issue was authorized by the Jefferson County Board of Education at a meeting on June 25, 2012 for the purpose of refunding the Board's Public School Bonds, Series 2004. The bonds were issued in the denominations(s) of \$ 5,000, bearing interest at the rate(s) of 4%, payable semi-annually on the first day of May and November of each year.

Jefferson County Building Commission Lease Revenue Bonds, Series 2015:

Issue Date - January 16, 2015
Maturity Date - June 1, 2030
Interest Rate - 2.92%
Amount Issued - \$3,485,000
Amount Retired - \$0
Amount Outstanding - \$3,485,000

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

This issue was authorized by the Jefferson County Board of Education at the meeting on December 15, 2014 for the purpose of constructing, renovating, improving, furnishing and equipping a bus facility. The bonds bear interest at the annual rate of 2.92%, payable monthly on the first day of each month.

**JEFFERSON COUNTY BOARD OF EDUCATION
SUPPLEMENTAL SCHEDULE OF EXPENDITURES
FOR THE FISCAL ENDED JUNE 30, 2015**

Salaries expenditures:

Board officials:

<u>Scott Sudduth, President</u>	<u>\$ 8,000</u>
<u>Mark Osbourn, Vice President</u>	<u>8,000</u>
<u>Gary Kable</u>	<u>8,000</u>
<u>Laurie Ogden</u>	<u>8,000</u>
<u>Kathryn Skinner</u>	<u>8,000</u>

Superintendent	<u>145,889</u>
Total salaries paid to other professional personnel	<u>41,886,554</u>
Total salaries paid to service personnel	<u>15,045,845</u>
Total salaries paid to students for work performed	<u>154</u>
Total benefits paid	<u>26,897,976</u>
Total salary expenditures	<u>84,016,418</u>

Non-salary expenditures:

Expenditures paid in excess of two hundred fifty dollars (\$250):

(List the name of each firm, corporation and person to whom more than two hundred fifty dollars (\$250) in the aggregate from all funds was paid during the fiscal year, together with the aggregate amount paid and the purpose for which paid.)

Total non-salary expenditures paid in excess of two hundred fifty dollars (\$250)	<u>23,031,832</u>
Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	<u>33,454</u>
Total accrued expenditures, refunds, and other non-cash transactions	<u>1,832,082</u>
Total non-salary expenditures	<u>24,897,368</u>
Total expenditures per financial statements	<u><u>\$ 108,913,786</u></u>

VENDOR NAME	AMOUNT POSTED
1ST REALTY OF CHARLES TOWN INC	8,337.50
2 TEACH LLC	3,800.00
247 SECURITY INC	226,825.75
360 DEGREE CUSTOMER INC	90,632.80
3D MOLECULAR DESIGNS LLC	437.60
4 IMPRINT	1,954.41
4 STATE STRIPING LLC	5,605.56
A P L ASSOCIATES	20,347.18
A S R INC	5,370.07
ACADEMIC THERAPY PUB	777.15
ACT PUBLICATIONS INC	300.00
ACTION PUBLISHING INC	1,095.30
ADDISON MONICA	13,950.00
ADVANCE CONCEPTS	2,200.00
AGEDNET.COM	798.00
AIP INC	6,721.50
AIR FILTER SERVICES LLC	24,818.45
AIRECO SUPPLY INC	13,866.18
ALAN TYE & ASSOCIATES LC	7,495.00
ALLEGANY DOOR AND HARDWARE INC	412.50
ALLEN RACHEL 401	301.68
ALLIED INSTRUCTIONAL SERVICES	2,477.50
AMAZON.COM	27,784.30
AMERICAN LEGACY PUBLISHING	4,010.88
AMERICAN RED CROSS	1,998.00
AMERIGAS	4,600.63
AMERITECH TIRE & AUTO LLC	4,252.68
AMERITEL CORPORATION	350.98
ANDERSON GIGI D	20,005.00
ANTIETAM FORD TRACTOR INC	20,072.00
AP EXAMS	45,571.00
APPERSON EDUCATION PRODUCTS	2,075.42
APPLE COMPUTER INC	12,508.95
APPLE STORE, THE	103,922.50
APPLE VALLEY SPEECH SERVICES	105,863.40
ARGUETA BARBARA J 001	352.05
ARK SYSTEMS INC	6,573.18
ARNDT KATHERINE	2,500.00
ART JERINS WINDOWS & SIDING	57,950.00
ARTSECHO	4,965.00
ARVON DEBRA L 001	271.62
ASAP COMPRESSORS	1,625.00
ASBURY UNITED METH CHURCH-SHEP	21,000.00
ASSOC FOR MIDDLE LEVEL ED	995.00
ATLANTIC COAST CHARTERS	5,731.00
ATLANTIC SECURITY SYSTEMS INC	253,420.80
AUDIO-VIDEO GROUP LLC	1,054.00
AURORA SCHOOL, THE	504,939.00

AUTO ELECTRIC	3,916.57
AUTO ZONE	1,458.59
B & H PHOTO-VIDEO	11,410.32
B & R ROOFING	1,680.00
B E PUBLISHING	923.75
BALUKOFF CONSTANCE 201	1,025.00
BAND SHOPPE	2,864.00
BANFIELD GAIL	2,100.43
BARCO PRODUCTS CO	1,132.64
BARNES & NOBLE	3,949.36
BATTERY MART	8,207.10
BATTERY ONE INC	1,999.28
BAUDVILLE DBA IDVILLE	398.01
BEACON-RIDGE LLC	1,821.12
BEE SHARP EDUCATOR TRAINING	9,797.99
BEHRE JEANNE 001	456.96
BENCH FACTORY COMPANY THE	1,642.57
BERKELEY CLUB BEVERAGES	393.86
BERKELEY CO BOARD OF EDUCATION	174,036.75
BERKELEY-MOUNTAINEER GLASS &	39,565.21
BEST PLUMBING SPECIALTIES INC	6,507.33
BEST WESTERN CHARLESTON PLAZA	2,520.00
BFI WASTE SERVICES	88,708.74
BIEDLER'S ELECTRIC MOTOR	14,382.12
BIG K'S TOWING SERVICE & BODY	42,673.89
BIMBO BAKERIES USA INC	64,877.86
BIO CORPORATION	1,513.03
BIOMEDICAL WASTE SERVICES INC	457.60
BLACKBOARD INC	29,579.79
BLANC PATRICK W 001	307.85
BLAZER SHEILA	76,748.75
BLICK ARTS MATERIAL	10,112.76
BLOOMQUIST JOHN	400.00
BLUE BIRD BUS	22,912.80
BLUE MOUNTAIN SPORTING GOODS	2,377.54
BLUE RIDGE ELEMENTARY SCHOOL	4,399.94
BLUE RIDGE GARAGE DOOR	6,947.50
BLUE RIDGE PRIMARY SCHOOL	2,200.00
BLUEMONT CONCERT SERIES LTD	1,625.00
BOLIVAR-HARPERS FERRY PUB LIBR	20,000.00
BONDED APPLICATORS INC	32,446.37
BOOKS A MILLION	306.98
BOOTH ADAM	450.00
BORKHOLDER LAURA 502	576.86
BOUCHER HEATHER ELAINE	413.25
BOWLES RICE LLP	23,905.87

BOYD'S GUTTERING AND HAULING	2,059.00
BRAIN POP LLC	1,095.00
BRAITHWAITE ROBIN 401	585.62
BRETFORD MANUFACTURING	381.29
BREWER & COMPANY OF WV INC	9,543.00
BRIGHAM YOUNG UNIVERSITY	2,000.00
BROCK JODI R 404	966.95
BROWN ANGELA L 403	1,550.00
BROY & SON PUMP SERVICE	8,079.81
B-SAFE AUTO GLASS LLC	1,072.57
BSN SPORTS	4,812.48
BURGER BARBARA A	5,000.00
BURKE CATHERINE 204	362.00
BURROWS JAMES	681.42
BUTSCHER TOM 501	387.63
BUTTS ELECTR & LIGHTING CO INC	1,180.85
C V DIESEL SALES & SERVICE	5,999.22
CAIN JUDITH S	35,341.25
CAMBRIDGE UNIVERSITY PRESS	569.64
CAMERON JAMES S	2,729.24
CANAAN VALLEY RESORT (DAVIS)	690.00
CAPITAL TRISTATE	59,512.53
CARBAUGH ERIC	1,200.00
CARDIS ELIZABETH D 404	1,234.17
CAROLINA BIOLOGICAL SUPPLY CO	1,716.54
CAROLINA SCIENCE & MATH	633.18
CARR JANNENE 403	1,079.68
CARRIER MID-ATLANTIC	24,785.17
CARTER JODY B 501	299.86
CARTER LAURA P 501	714.59
CARTS & PARTS INC	586.00
CASTO TECHNICAL SERVICES INC	2,300.48
CATHIE BURKE EDUC CONSULTING	3,925.00
CBP ENTERPRISES	6,728.00
CDW GOVERNMENT LLC	202,086.64
CEDAR RIDGE MINISTRIES	120,397.83
CENGAGE LEARNING	7,041.10
CENTER FOR APPLIED LINGUISTICS	25,325.00
CENTRAL ELEVATOR INSPECTION	900.00
CENTRAL MARYLAND INTERNATIONAL	76,448.71
CEREBELLUM CORPORATION	257.41
CERTIPORT	1,400.00
CHARLES COLE ENTERPRISES	780.00
CHARLES TOWN MIDDLE SCHOOL	10,316.69
CHARLES TOWN POLICE DEPT	2,320.00
CHARLES TOWN WATER DEPT	46,147.19
CHEM AQUA	3,065.97

CHEN JIE	1,400.00
CHICCHIRICHI J TODD	273.52
CHILDREN FIRST CHILD DEV CTR	86,018.25
CHRISMAN AMY M 403	440.84
CHROMATE INDUSTRIAL CORP	1,040.94
CIARLEGLIO LISA M	1,882.98
CINTAS CORP #386	32,420.94
CITRIX ONLINE LLC	6,300.00
CITY OF CHARLES TOWN	27,022.69
CITY OF RANSON	16,641.00
CLARION - FAIRMONT	269.85
CLARION HOTEL	2,250.28
CLEAN LIVING	395.80
CLEAR VISION LLC	23,615.00
CLEM KIMBERLY	9,714.90
CLEVELAND COTTON PRODUCTS	3,660.61
CNA SURETY	4,620.00
COFFELT RACHEL DENISE	26,675.00
COLINA BRIDGET	1,650.00
COLLEGE BOARD THE	533.28
COLLEGE OF WILLIAM AND MARY	650.00
COLLINS SPORTS MEDICINE	800.00
COLONIAL EQUIPMENT COMPANY	9,848.63
COMPRESSED AIR SERVICES, INC	536.53
COMPUTER & COPIER OF	390.00
CONTINENTAL BOOK COMPANY	430.58
COONTZ MELISSA 401	1,760.22
COOPER KENNETH 502	381.49
CORPORATION OF HARPERS FERRY	1,297.12
COSTELLO MELISSA	1,267.00
COUGHLIN CHRIS M 401	294.43
COURTNEY TOWING	4,287.50
COUSIN'S CONCERT ATTIRE	637.20
CREAMER CINDY 011	373.62
CREAMER EFREN	54,855.00
CREATING AHAS LLC	12,800.00
CRESTLINE CUSTOM IMPRINTED	338.94
CRISIS PREVENTION INSTITUTE	300.00
CRITTERS & CONSERVATION	695.25
CROUSE DANIEL G 502	1,846.63
CRUM LORI I 207	1,801.30
CRUZ-VAZQUEZ BRITIANY 203	1,694.92
CTB/MCGRAW-HILL LLC	33,162.45
CUMMINS ATLANTIC LLC	10,445.82
CUNNIEN TIMOTHY M 502	2,110.41
CURRICULUM ASSOCIATES INC	3,341.35
CUSTOM ARRANGEMENTS, LLC	980.00
CXTEC	36,878.05
CYBERGUYS INC	547.96
D & S MARKETING SYSTEMS INC	411.67
D L & SONS HAULING LLC	1,500.00

D L MORGAN JR INC	1,389.00
DALBY NANCY A TRUSTEE ACCOUNT	2,800.00
DANA INSURANCE & RISK MGMT	1,663.55
DATA IMAGE GROUP	16,723.44
DATA MANAGEMENT, INC	333.00
DAVID M MERCHANT INC	3,675.00
DAVIS MICHAEL E 001	507.39
DAVIS TRACI AMMONS	4,267.35
DEAFNET ASSOCIATION INC	2,604.25
DEAGRO DENISE 210	689.73
DEANS LAWNMOWER SHOP	530.24
DEARBORN FINANCIAL PUB	335.92
DECKER & COMPANY PLLC	1,398.87
DECKER EQUIPMENT	1,058.88
DELL COMPUTER (TX)	1,056.58
DELLINGER REBECCA	300.00
DELUXE SMALL BUSINESS SALES	378.38
DEMASTES JINNY 001	261.23
DEMOULIN BROTHER & CO	3,799.31
DILIMA SARA NELL	60,800.00
DILLOW V JOANNE	1,588.60
DINGES CATHERINE	1,072.78
DINGES RALPH 001	3,711.87
DINSMORE & SHOHL LLP	56,725.70
DISCOUNT SCHOOL SUPPLY	784.70
DISCOVERY EDUCATION INC	44,000.00
DIVISION OF WATER & WASTE MANG	1,652.95
DIW GROUP INC	1,950.00
DOCUMENT SOLUTIONS INC	203,221.00
DODSON SEPTIC TANK CLEANING	10,890.00
DOMINO'S PIZZA	680.52
DONALD B RICE TIRE CO INC	64,860.16
DORFNER MARIAH 501	573.37
DOVE S LINDSAY 208	486.42
DOVELL & WILLIAMS INC	4,577.76
DRD EDUCATIONAL SOLUTIONS	60,300.00
DRESSELL WELDING SUPPLY INC	14,833.15
DRISWOOD ELEMENTARY SCHOOL	6,600.00
DRUMS ON SALE	1,789.28
DURBIN MARY RUTH E	458.61
EASTERN ELEVATOR SERVICE&SALES	6,050.41
EASY WAY SAFETY SERVICES INC	1,100.00
EBERSOLE LEE	1,362.47
EBSCO CURRICULUM MATERIAL	354.62
EDMENTUM INC	2,199.00
EDMONDSON MARGARITA	400.00
EDUCATIONAL FUNDING GROUP INC	25,228.12
EDUCATIONAL IMPACT INC	20,100.00
EDUCATIONAL INSIGHTS	312.29
EDWARDS TIFFANY V	1,650.00

ELLIOTT LARISSA 501	358.81
ELLSWORTH MUSIC	16,238.68
EMBASSY SUITES	6,580.70
ENGLISH LANGUAGE SUPPORT SERV	24,040.00
ENTERPRISE RENT-A-CAR	16,688.68
ESCHOOL SOLUTIONS	27,300.25
ESL.NET	1,475.41
EURO-SUITES	1,370.00
EWELL EDUCATIONAL SERVICES INC	770.00
FERGUSON ERIC	480.45
FINAL TOUCH, THE	1,178.00
FINCHAM DOYLE M 501	1,919.72
FIRE PROTECTION COMPANY	7,974.45
FIRE X SALES & SERVICE	5,793.96
FIRST CLASS CONFERENCES	825.00
FISHER AUTO PARTS INC	7,006.97
FISHER SCIENTIFIC CO LLC	1,975.91
FITZGERALD RUSSELL J	72,000.00
FLEETPRIDE, INC	19,863.69
FLINN SCIENTIFIC INC	5,697.32
FOLLETT LIBRARY RESOURCES	653.39
FOLLETT SCHOOL SOLUTIONS INC	92,916.54
FOOD LION-SALISBURY NC	1,812.18
FOSTER DAVID M	515.00
FOUR POINTS BY SHERATON	1,608.00
FOWLER BEVERLY E	5,570.00
FOWLER JEFFREY E	754.35
FRANKENBERRY MARY P	58,815.00
FRANKLIN ELECTRONIC PUBLISHERS	6,599.56
FREDERICK CEILINGS INC	8,288.64
FREIGHTLINERS OF HAGERSTOWN	6,912.59
FRIEND KRISTIN 401	1,704.71
FRONTIER (LS)	152,608.69
FRONTIER (T-1)	380,300.00
FULTZ AMANDA 404	983.00
GARVEY KENNETH M 501	1,307.66
GDS CONTROLS INC	1,255.95
GEIMAN SYLVIA	2,514.80
GENERATIONS ENVIRONMENTAL	14,275.00
GERALD TAYLOR CO INC	3,691.00
GET WIRED	108,640.00
GIANT FOOD STORES INC	13,191.07
GILBERTSON SETH W 206	347.36
GLADHILL PEST CONTROL INC	7,310.00
GLENDALE PARADE STORE LLC	2,110.30
GLOBAL RECOVERY SERVICES	10,121.30
GLYMPH JOHN D 502	1,755.00
GONZALEZ CHARLENE ANN	7,191.00
GOTTLIEB KATHERINE H 501	4,806.00
GRACE PRODUCTS CORP	1,048.00
GRAFTON SCHOOL INC	510,076.35
GRAINGER	23,174.93

GRANTHAM AMON	501 H	1,767.24
GREEN TECHNOLOGIES INC		1,908.00
GREENBRIER THE		1,971.18
GREENE JEREMY	501	702.90
GREENWALTS CONCRETE CONSTRUCTI		5,925.00
GRIMES DARLENE	209	1,553.93
GTM SOFTWARE		1,358.00
GUY'S BUICK-PONTIAC INC		1,474.92
HACH CO (IA)		1,871.33
HAGERSTOWN SPRING & ALIGNMENT		39,058.83
HAMMOND DEBRA L	001	1,077.80
HAMPSHIRE CO BD OF EDUCATION		598.00
HAMPTON INN DOWNTOWN		7,179.00
HAMPTON INN LEWISBURG		648.30
HARCORT OUTLINES		3,535.33
HARDWARE DISCOUNTER INC		10,456.97
HARP FERRY-BOL PUBLIC SERV DIS		4,825.60
HARPERS FERRY HISTORIAL ASSOC		5,000.00
HARPERS FERRY MIDDLE SCHOOL		8,430.27
HARPERS FERRY WATER WORKS		8,569.30
HAWTHORNE EDUCATIONAL SERVICES		426.00
HAZARD YOUNG ATTEA AND ASSOC		27,384.74
HEINEMANN		1,162.26
HEINEMANN		12,215.00
HEISTON SUPPLY INC		9,796.07
HELBING LIPP RECNY ARCHITECTS		289,738.21
HENRY LINDA KAY		19,000.00
HENRY MARGARET H	501	4,388.89
HEPNER JANE		1,230.91
HERFF JONES		352.00
HERITAGE INTERNATIONAL TRUCKS		795,392.60
HERTELENDY ENTERPRISES LLC		5,870.60
HETZEL SHERRY S	001	1,303.87
HIGH PERFORMANCE CABLING CORP		137,107.57
HIGHWAY MOTORS INC		39,950.65
HILL MANUFACTURING CO		1,233.70
HILLIS-CARNES ENGINEERING		14,355.90
HILLMAN IAN	502	259.06
HOBART CORP		353.81
HOFF SHERI	001	1,359.97
HOFFMANN, JULIE	201	393.39
HOLIDAY INN CIVIC CENTER		5,337.00
HOLIDAY INN EXPRESS	CT	2,225.00
HOLIDAY INN EXPRESS-CHARLESTON		3,366.00
HOLTZMAN OIL		9,926.18
HOME DEPOT		59,339.88

HOOTEN EQUIPMENT COMPANY LLC		21,311.80
HOUGHTON MIFFLIN HARCOURT PUB		15,617.93
HOUSEHOLDER CARMEN		79,119.00
HOWAR MARIA	501	389.76
HUB CITY SPRINKLERS INC		12,811.04
HUBERT COMPANY		1,105.36
HUGHES ELLEN	501	2,613.95
HUMAN KINETICS		2,524.77
HUMAN RELATIONS		381.84
HUMMERT INTERNATIONAL INC		345.62
HUNTER ANN H		2,171.98
HUNTER CARLA	502	744.56
HUTCHESON NICOLE M		1,350.00
IDENTIMETRICS INC		2,691.00
IMAGESTUFF.COM		409.90
IMAGING TECH SOLUTIONS		5,905.20
IMPERIAL SUPPLIES LLC		1,253.05
IN TUNE PARTNERS LLC		480.00
INSPIRAGEN INSTITUTE LLC		2,000.00
INTEGRATION TECHNOLOGIES GROUP		13,978.00
IPARADIGMS LLC		4,515.00
IXL LEARNING INC		2,680.00
J W PEPPER & SON INC		7,980.98
JACKS REPAIR SHOP		3,486.30
JACKSON-HIRSH INC		2,331.28
JAMES & LAW CO THE		154,515.25
JEFF CO HEALTH DEPT		10,279.00
JEFF CO PUBLIC SERVICE DIST.		49,688.79
JEFF CO WVU EXTENSION		804.00
JEFFERSON CO CHAMBER OF COMM		900.00
JEFFERSON CO SOLID WASTE AUTH		1,521.24
JEFFERSON COUNTY COMMISSION		5,000.00
JEFFERSON COUNTY FAIR ASSN		400.00
JEFFERSON HIGH SCHOOL (REG)		28,414.88
JEFFERSON RENTALS		13,917.10
JEFFERSON SECURITY BANK		8,510.64
JEFFERSON UTILITIES INC		36,908.69
JENKINS TREE SERVICE		13,000.00
JERICO SHOW DESIGN		3,500.00
JERRY VALENTINE CONSULTING LLC		520.00
JESSICA WOLFE EDUCATIONAL		14,540.00
JHS MCCORMICK FUND		166,070.29
JOHN DEERE LANDSCAPES LLC		3,695.00
JOHNSON CONTROLS INC		4,797.25
JOLO LOCK & SUPPLY		4,170.00
JONES RONALD L		7,998.75
JONES SCHOOL SUPPLY CO INC		1,003.33
JORAN BARBARA S	203	884.78
JOSTENS INC (IL)		6,301.45
JOURNAL THE		4,859.72

JPM LANDSCAPING LLC		280,685.04
JSN WELDING		655.36
JUNIOR LIBRARY GUILD		738.00
JUST ASK PUBLICATIONS		1,274.74
JUST FOR KIX CATALOG		1,283.04
K & R DISTRIBUTING CO		4,716.00
KABLE EXCAVATING LLC		16,000.00
KABLE GARY		773.29
KEIPER BROCK MICHAEL		500.00
KELLER ELIZABETH M	207	3,287.00
KENT PARSONS FORD		43,010.90
KERLINA WILLIAM	403	558.54
KIDWILER BETTY E		272.24
KILMER'S FARM MARKET		384,965.80
KINGSTON PLANTATION		710.20
KIRBY JOHN A	501	2,198.90
KNOWLEDGE MATTERS INC		1,420.00
KRESS-SCHEIDMANTEL NICOLE		34,207.25
KUNCL SHANNON M		10,828.80
KURTZ BROS		7,087.25
L & M FIRE PROTECTION LLC		2,850.00
LABERS OFFICE FURNITURE		2,125.00
LAFEVER, RENEE (HOMEBOUND)		2,591.38
LAKESHORE LEARNING MATERIAS		897.64
LAKEVIEW RESORT&CONFERENCE CTR		261.00
LAMOTTE CHEMICAL		523.61
LANHAM KATRINA		322.85
LAWSON PRODUCTS INC		5,893.70
LEAKE DONNA A	501	572.89
LEARNING A-Z		18,743.05
LEARNING ZONE EXPRESS		957.41
LEVENGER		328.90
LEWIS WILL EMMETT	021	364.13
LEXIS NEXIS MATTHEW BENDER		1,752.00
LIGHTHOUSE SECURITY CORP		130,715.19
LITERACY PERSPECTIVES LLC		3,570.72
LITTLE SIGN CO		290.00
LLOYD MARY ELLEN	001	388.92
LOGMEIN INC		2,588.96
LONG FENCE		3,260.00
LOVE AND LOGIC INC		360.00
LOWERY JR JOHN	501	1,553.95
LOWES HOMECENTER		2,047.85
LYNCH EMERALD M	402	3,305.00
MACGILL & CO.		2,157.24
MAGAHA ROY MICHAEL		1,460.00
MAGNATAG		1,292.69
MAKIT SUPPLY INC		1,122.04
MANZUK BETH	207	3,227.00
MARLOW SPORTS INC		3,469.72
MARRIOTT CHARLESTON TOWN CTR		968.70
MARRONE BETH	001	1,384.08
MARSTILLER CHARITY K	404	1,137.30

MARTIN TYLER W	601	3,390.17
MASON ANNETTE	209	569.41
MASON LISA M		671.49
MASSIMINO ENRICO	501	1,889.36
MATHEMATICS VISION PROJECT LLC		544.00
MATHENY MOTOR TRUCK CO		39,220.03
MATHERLY SUSAN C		1,109.49
MAXIM REPORTING LLC		395.00
MCBEE-MACDONALD CHELSEA		1,500.00
MCCORMICK'S		4,171.15
MCGOWEN ELIZABETH		1,535.60
MCHENRY EQUIPMENT		551.71
MCKEE ALLISON R	501	325.00
MEADOWS FARMS INC		473.75
MEDCO		2,338.15
MEDCO SPORTS MEDICINE		4,742.42
MEDIA-X SYSTEMS INC		4,410.00
MEDLAND CHARLES	011	291.26
MENTORING MINDS		757.35
METALPRO INC		672.40
METROPOLITAN TENNIS CONSTRUCT.		72,000.00
M-F ATHLETIC COMPANY		548.00
MILLER ENVIRONMENTAL INC		5,849.22
MILLER TERESA E	001	573.32
MILLVILLE QUARRY INC		1,497.77
MINGHINI'S GEN CONTRACTOR INC		2,085,622.50
MOFTWARE INC		365.00
MONACELLI NATALIE		320.00
MOORE TIARA		61,325.00
MORGAN AWARDS		334.00
MOTOROLA SOLUTIONS INC		40,722.43
MOVIE LICENSING USA		5,866.00
MPS		267.51
MR PRINT		631.66
MRAZ LEAH S	209	1,392.00
MUSIC & ARTS CENTER INC		10,114.62
MUSIC MEDIC		965.00
MUSIC THEATER INTERNATIONAL		1,325.00
MY LEARNING PLAN INC		17,000.00
NASCO		4,790.43
NATHAN LORENA DEL ROSARIO		5,420.95
NATIONAL COUNCIL OF SUPERVISOR		715.14
NATIONAL GEOGRAPHIC SOCIETY-IA		917.55
NATIONAL SCHOOL FORMS INC		1,245.80
NCS PEARSON, INC		47,046.21
NEUTRON (AZ)		783.83
NEVCO SCOREBOARD CO		1,993.12
NEW HOPEWELL CENTER FOR ARTS		1,500.00
NICE TRANSPORT		21,900.00
NORTH JEFFERSON ELEM SCHOOL		5,200.00

NORTHERN VIRGINIA SUPPLY	11,698.34
NYSTROM - USE VENDOR 114450	412.07
OAK HALL INDUSTRIES INC	351.60
OFFICE DEPOT	6,860.40
OFFICE EQUIPMENT	8,712.68
OFFICE MAX	4,400.79
OFFICE OF STATE FIRE MARSHAL	1,800.00
OGDEN LAURIE M	250.04
OHIO STATE UNIVERSITY	675.00
ORIENTAL TRADING CO	984.04
ORR KIMBERLY	975.45
OSBOURN MARK 001	310.20
OXFORD UNIVERSITY PRESS	648.70
PAGE JACKSON ELEM SCHOOL	5,400.00
PALOS SPORTS	380.01
PALS MARKETPLACE	480.00
PANGLE JILL 001	553.62
PARKER CHARLES	705.09
PARTS & MORE INC	31,106.94
PAXTON/PATTERSON LLC	4,130.74
PEARSON ASSESSMENTS	10,053.08
PEARSON EDUCATION	2,100.13
PERKS CHERI CARTER	21,912.50
PERKS ROBERT C	29,987.50
PETROLEUM TRADERS CORPORATION	36,059.29
PHILIPS MEDICAL SYSTEMS CMS	1,840.16
PHONAK COMMUNICATIONS	5,103.56
PIONEER MANUFACTURING	3,883.20
PITNEY BOWES RA	16,100.00
PITNEY BOWES CREDIT CORP	5,931.13
PITNEY BOWES SUPPLIES OP	320.74
PLATINUM PR LLC	28,000.00
PLAYER DEVELOPMENT PRODUCTS	329.70
PNGI CHARLES TOWN GAMING LLC	1,859.00
POE WILLIAM D	810.00
POMEROY COMPUTER (WV)	223,253.81
POS SYSTEMS GROUP INC	2,290.00
POSITIVE PROMOTIONS	1,830.82
POTOMAC EDISON COMPANY	2,288,017.50
POTOMAC FARMS DAIRY	272,458.72
POTOMAC SPEECH THERAPY LLC	81,662.00
POWNELL JENNIFER J	387.15
PRINTING IMPRESSION	1,939.35
PRITT KIRSTEN	664.65
PRO ED	7,210.07
PRO GRASS LLC	4,000.00
PRO TRAININGS LLC	745.12
PROGRESS PUBLICATIONS	709.00
PROJECT EXCEL INC	7,200.00
PROMAXIMA MANUFACTURING	513.80

PROMPTER PEOPLE	768.00
PROSTRIPE BY DAN	4,341.30
PUGH JR DAVID C	3,864.85
PUZZLED AND PRODUCTIVE	81,270.00
PWI INC	14,420.69
QUALITY INN & CONFERENCE CNTR	4,652.16
QUILL CORP	81,982.27
R E MICHEL CO INC	9,756.58
RACO PAUL J	5,060.00
RAKES DEBORAH A	6,053.60
RANSON ELEM SCHOOL	2,162.85
RAPTOR TECHNOLOGIES LLC	34,955.00
RAPTORS UP CLOSE	300.00
READING WAREHOUSE	394.15
REALITY WORKS INC	5,090.75
REALLY GOOD STUFF	4,928.52
REFPAY LLC	9,110.00
REHBERGER ELIZABETH	547.15
RELIANCE COMMUNICATIONS, INC	13,425.00
RELIANCE LABORTORIES INC	844.00
RELYEA MARCIA F 204	383.24
RENAISSANCE LEARNING INC	121,729.43
RENTALS UNLIMITED INC	2,759.45
RESA VIII	637,284.36
RESOURCES FOR READING INC	349.35
RETRO ENVIRONMENTAL, INC	65,582.00
RHODE ISLAND NOVELTY	280.45
RICOH AMERICAS CORPORATION	514.98
RIGBY JENNIFER	1,525.76
RINALDI DANIELLE 401	1,023.19
RIOS-REYES YARITZA	4,556.25
RIVER SCHOOL THE	1,436.00
ROACH ENERGY	890,319.15
ROCHESTER 100 INC	1,145.20
ROGOMBE YIMBI 501	2,890.00
ROMERO KEIRY MARTINEZ	1,650.00
ROPER ARTHENA 001	5,463.98
ROSETTA STONE LTD	6,450.00
ROWZIE VIRGINIA	859.02
ROXXON ACCOUNT THE	254.50
RRCNA	500.00
RUPERT BARBARA P	52,773.75
RUSH ENTERPRISES	5,827.50
SADDLEBACK EDUCATIONAL INC	1,561.17
SAFETY-KLEEN CORP	1,473.92
SAUNDERS, BETH	2,478.00
SCHNABLY KAREN 204	276.80
SCHOLASTIC INC (MAGAZINES)	87,232.21
SCHOOL DATEBOOKS	1,000.00
SCHOOL HEALTH CORP	7,349.05
SCHOOL MATE	1,357.80
SCHOOL NURSE SUPPLY INC	992.04
SCHOOL OUTFITTERS	2,294.90

SCHOOL SPECIALTY INC		57,613.42
SCHOOL TECH SUPPLY		94,682.00
SCHOOLDUDE		7,834.20
SCHOOLSIN		9,710.25
SCHRANK BENJAMIN R		2,500.00
SCHROCK		6,668.00
SCHUTT RECONDITIONING		2,514.55
SCOTTI & GERL ATTORNEYS AT LAW		720.83
SENSENEY WILLIAM E		18,000.00
SHADE EQUIPMENT CO INC		24,793.53
SHADLE, JACQUELINE		552.53
SHAFFER JANIE W	502	418.00
SHAFFER LEROY D JR	001	1,277.28
SHELTON PAUL		2,650.00
SHENANDOAH MUSIC INC		449.49
SHENANDOAH VALLEY WATER		686.05
SHEPHERD UNIVERSITY-FACILITIES		7,085.20
SHEPHERDSTOWN DAY CARE INC		52,924.50
SHEPHERDSTOWN ELEM SCHOOL		5,600.00
SHEPHERDSTOWN MENS CLUB		600.00
SHEPHERDSTOWN MIDDLE SCHOOL		6,627.61
SHEPHERDSTOWN PUBLIC LIBRARY		20,000.00
SHEPHERDSTOWN WATERWORKS		21,964.17
SHERWIN WILLIAMS		8,196.82
SHIPLEY C W ELEM SCHOOL		15,915.72
SHULTZABERGER JESSE		3,120.00
SIGNET SCREEN PRINTING		594.46
SIMPLEX TIME RECORDER CO		911.88
SIMPLEXGRINNELL LP		20,439.53
SIR SPEEDY PRINTING		6,529.77
SISLER CAROLYN		411.26
SKINNER KATHRYN A		926.77
SLAGLE ELIZABETH	208	661.39
SLEEP INN - CHARLESTON		1,870.93
SLEEP INN PRINCETON		747.00
SMALL SCHOLARS PRESCHOOL LLC		132,434.75
SMART APPLE MEDIA		803.19
SMART HORIZONS		2,050.00
SMILEMAKERS		475.88
SMITH AMY M		352.60
SMITH PEGGY A		544.76
SMITH TIMOTHY A	205	507.60
SNOW SPEECH LANGUAGE PATHOLOGY		59,176.25
SNYDER COLLEEN	404	814.51
SNYDER ENVIRONMENTAL SERV INC		22,766.82
SOCIAL STUDIES SCHOOL SERVICE		884.80
SOLIANT HEALTH		609,097.60
SOLTIS MARTY	001	2,392.11

SOUND SOURCE PRODUCTIONS		27,977.53
SOURCE 4		1,541.84
SOUTH JEFFERSON ELEM SCHOOL		6,200.00
SOUTH JEFFERSON PUBLIC LIBRARY		20,000.00
SOUTHEASTERN REGIONAL READING		1,225.00
SOUTHERN AIR		288,726.47
SOUTHERN OHIO BUS SEATING		4,949.00
SOUTHERN REFRIGERATION CORP		30,474.49
SOUTHERN REGIONAL EDUC. BOARD		3,250.00
SOUTHERN STATES CORP (RANSON)		715.28
SPEARS SHANNON E		1,071.00
SPECIALTY BUSINESS SUPPLY		27,688.44
SPECS SALLY PIEPENBRINK		59,320.38
SPEER NAOMI MIRIAM		66,658.00
SPIRIT OF JEFFERSON ADVOCATE		2,730.88
SPORTDECALS INC		1,967.89
SPURGAS JOSEPH	402	1,500.00
STAPLES ADVANTAGE		104,604.56
STATE INDUSTRIAL PRODUCTS CORP		15,750.00
STATELER LINDA SUE	207	323.36
STATLER KARA	203	3,075.00
STAUBS JR TERRY	502	315.98
STENHOUSE PUBLISHERS		1,737.03
STEPTOE & JOHNSON PLLC		14,126.35
STEVE WEISS MUSIC INC		892.90
STINE PATRICIA F		15,150.00
STITCH IN TIME A		1,170.00
STOKES SAMUEL F	021	256.70
STONEWALL RESORT		288.00
STUDICA INC		8,986.70
STURM ALAN		4,330.19
SUDDUTH, A. SCOTT	001	422.33
SUNBELT RENTALS		3,377.58
SUNBURST DIGITAL INC		1,399.30
SUNFIRE ENERGY SOLUTIONS		1,100.58
SUPER DUPER INC		274.45
SUPERIOR INDUSTRIAL LAUNDRIES		1,386.75
SUYDAM PHILLIP	501	264.14
SYRON JENNIFER	001	310.34
SYSCO VA LLC		466.65
T A LOWERY ELEM SCHOOL		7,800.00
TAYLOR JANICE	001	927.70
TEACHER CREATED MATERIALS INC		86,916.88
TEACHER DIRECT		2,154.73
TEACHERS PAY TEACHERS		291.37
TEACHERS SCHOOL SUPPLY LLC		1,356.18
TEED & ASSOCIATES PLLC		10,350.00
TELTRONIC INC		26,619.93

TERRADON CORPORATION	11,800.00
THE PROPHET CORPORATION	3,457.15
THINK THROUGH LEARNING INC	9,840.00
THOMAS CAROLYN 404	1,250.00
THOMASSEN FORD MERCURY INC	2,477.33
THOS SOMERVILLE	87,269.80
THYSSENKRUPP ELEVATOR CORP	3,195.98
TICE MARGARET 501	536.48
TICKET PRINTING.COM	309.19
TIGER DIRECT	13,028.69
TILLMAN NATOSHA	5,850.00
TIME	1,647.76
TIME TECHNOLOGIES INC	1,400.00
TMP SERVICES INC	37,035.75
TOLEDO P E SUPPLY COMPANY	934.34
TONY'S ELECTRICAL SERVICES	108,331.37
TOP ECHELON CONTRACTING INC	146,644.65
TRA SCHOOL SOFTWARE SOLUTIONS	8,487.00
TRADEWINDS FLOORS INC	6,519.32
TRANSPORTATION ACCESSORIES CO	1,989.62
TRAVELERS INDEMINITY COMPANY	358,129.00
TRI ARCO ARTS & CRAFTS INCORP	863.00
TRIAD ENGINEERING INC	3,527.80
TRISTATE FIRST AID	922.90
TROPHIES R US INC	371.70
TRUCK ENTERPRISES INC	15,828.90
TRUCK PARTS UNLIMITED INC	3,413.61
TUMBLEWEED PRESS INC	1,148.10
TURNER CAROLYN	544.73
U S CELLULAR	48,676.76
U S FOODSERVICE-ALTOONA DIVIS.	1,227,641.35
U S GAMES	2,507.62
U S PAVING LLC	156,309.60
U S POST OFFICE (CHARLES TOWN)	294.00
U S POST OFFICE (RANSON)	1,245.94
U S POST OFFICE(HARPERS FERRY)	294.00
U S POST OFFICE(SHEPHERDSTOWN)	1,325.00
U S SCHOOL SUPPLY INC	669.85
ULINE, INC	2,129.45
UNITED ART AND EDUCATION	2,074.47
UNITED BANKCARD CENTER	46,302.15
UNITED REFRIGERATION INCORP	11,014.31
UNITED STATES CELLULAR	879.00
UNIVAR USA INC	308.34
UPBEAT INC	874.78
UPS STORE, THE	332.88
URGENT CARE	11,875.00

USA BLUE BOOK	1,682.47
VALLEY HARDWARE	5,158.56
VBS INC	1,634.79
VERSATRANS SOLUTIONS DIVISION	8,390.46
VICKERS LYDIA 205	516.92
VICKERS SAMANTHA 501	495.24
VIRCO	220,329.44
VISUAL INTERACTIVE DYNAMICS	10,749.90
VITAL SIGNS PLUS	4,162.35
VOYAGER SOPRIS LEARNING INC	1,882.10
VSA INC	8,729.37
W W NORTON & COMPANY INC	7,608.94
WAJDA AMY 209	523.15
WALCH PUBLISHER	3,870.00
WALKER MARCY M 401	2,345.51
WALMART	22,771.58
WARDS NATURAL SCIENCE INC	1,874.72
WASHINGTON HIGH SCHOOL	17,209.46
WASHINGTON MUSIC CENTER	2,336.00
WASTE MGT OF SHENANDOAH VALLEY	1,399.00
WATERFRONT PLACE HOTEL	4,416.00
WEIS MARKETS INC	503.12
WEISS BRO PAPER CO	333,039.97
WELSH SOUND, LLC	2,600.00
WENGER CORP	3,940.00
WERT BOOKBINDING, INC.	2,938.40
WEST MUSIC	512.20
WESTERN BRANCH DIESEL INC	7,998.87
WHITE ALEXANDER 001	1,299.45
WHITE TINA	315.00
WHITTINGTON CAROL S 001	256.80
WIESER EDUCATIONAL INC	1,832.54
WIGHT ASSUNTA 402	720.00
WILDWOOD MIDDLE SCHOOL	11,416.66
WILLIAM V MACGILL & CO	1,411.12
WILLINGHAM REBECCA	16,726.75
WILT JEREMY 502	1,649.16
WINCHESTER ENVIRONMENTAL	3,450.00
WINCHESTER EQUIPMENT CO	3,235.58
WINCHESTER METALS	1,607.25
WINCHESTER PHYSICAL THERAPY	94,032.00
WINCHESTER RESTAURANT EQUIP	30,565.65
WINCHESTER SPEECH PATHOLOGISTS	45,540.00
WINSOR LEARNING	734.25
WINSTON CHERYL F 001	2,184.40
WOOD KARMA 501	352.44
WOODBURN PRESS	451.00
WOODWIND & BRASSWIND	800.55
WORKFORCE WEST VIRGINIA	9,020.22
WORLDWIDE INTERACTIVE NETWORK	2,500.00

WORTHINGTON DIRECT	1,746.61
WRIGHT DAVID B 501	838.10
WRIGHT DENNY INTER SCHOOL	5,500.00
WV ADULT EDUCATION ASSOC INC	450.00
WV CENTER FOR PROFESSIONAL DEV	1,845.00
WV CORRECTIONAL INDUSTRIES	1,974.77
WV DECA	1,460.00
WV DEPARTMENT OF AGRICULTURE	84,828.90
WV DEPARTMENT OF EDUCATION	261,199.00
WV DEPT OF HEALTH & HUMAN RES	500.00
WV DIVISION ENVIR PRTN WASTE M	1,170.00
WV DIVISION OF LABOR	700.00
WV FARM BUREAU FOUNDATION, INC	1,600.00
WV FFA ASSOCIATION	2,957.12
WV HUMANITIES COUNCIL INC	657.50
WV LIGHT & SIGNAL	900.00
WV READING ASSOCIATION	900.00
WV ST BD OF RISK&INS MANGEMENT	318,572.00
WV STATE FIRE MARSHAL	1,125.00
WVAPT-WV ASSOC FOR PUPIL TRANS	800.00
WVASBO	770.00
WVASCC	434.00
WVASFA	400.00
WVNET	690.00
WVSBA	9,689.00
WVSPA	430.00
WVU	2,000.00
WVU JESSIE L MOMEN PROG LEADER	30,000.00
YOUNG SHELIA L	1,115.63
ZEP MANUFACTURING CO	2,574.15
ZIDES SPORT SHOP	24,529.39
ZILER JOEL	1,500.00
ZINGG BARBARA 502	495.26
ZION EPISCOPAL CHURCH	2,050.00
ZOHO CORPORATION	1,009.00
ZONAR SYSTEMS INC	26,233.60