

JEFFERSON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF NET POSITION

FYE JUNE 30, 2016

Governmental
Activities

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Assets:

Cash and cash equivalents	\$	11,839,938
Investments		3,899,796
Taxes receivable, net of allowance for uncollectible taxes		1,067,750
Deposit with Retirement Board		84,215
Food service receivable		540,040
Other receivables		1,435,528
Prepaid Workers' Compensation		-
Prepaid Expenses		110,714
Due from other governments:		
State aid receivable		-
PEIA allocation receivable		1,309,957
Reimbursements receivable		74,901
Capital Assets:		
Land		3,565,043
Land improvements		-
Buildings and improvements		164,841,740
Furniture and equipment		4,997,777
Vehicles		11,813,927
Construction in process		7,145,303
Less accumulated depreciation		(63,735,394)
Total capital assets, net of depreciation		<u>128,628,396</u>
Total assets		<u>148,991,235</u>

Deferred outflows of resources:

Total deferred outflows of resources 1,029,461

Total assets and deferred outflows of resources \$ 150,020,696

LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION

Liabilities:

Salaries payable and related payroll liabilities	\$	6,631,444
PEIA premiums payable		1,177,473
Compensated absences		220,071
Accounts payable		976,337
Other post employment benefit payable		4,515,654
Due to Other Fiscal Agents		-
Long-term obligations:		
Due within one year:		
Bonds, capital leases, and contracts		1,663,818
Accrued interest		41,933
Accrued sick leave payable		-
Due beyond one year:		
Bonds, capital leases, and contracts		7,586,353
Accrued sick leave payable		-
Net pension liability - Proportionate Share		5,190,586
Total liabilities		<u>28,003,669</u>

Deferred inflows of resources:

Total deferred inflows of resources 1,239,646

Total liabilities and deferred inflows of resources \$ 29,243,315

Net Position:

Net Investment in Capital Assets	\$	119,378,225
Restricted for:		
Debt service		1,025,082
Special projects		559,583
Capital projects		5,100,393
Unrestricted		(5,285,902)
Total net position		<u>\$ 120,777,381</u>

JEFFERSON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES

FYE JUNE 30, 2016

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	\$ 63,122,453	\$ 193,354	\$ 5,492,533	\$ 1,425,214	\$ (56,011,351)
Supporting services:					
Students	5,480,623	1,980	-	16,644	(5,461,999)
Instructional staff	3,502,619	1,265	1,569,339	210,995	(1,721,019)
General administration	1,530,414	553	-	4,648	(1,525,213)
School administration	5,122,916	1,851	-	15,558	(5,105,507)
Central services	3,524,852	1,273	-	167,228	(3,356,351)
Operation and maintenance of facilities	11,073,086	4,000	-	71,477	(10,997,609)
Student transportation	8,257,978	2,983	-	639,102	(7,615,893)
Other support services	-	-	-	-	-
Food services	6,077,541	3,244,526	549,835	59,331	(2,223,849)
Community services	90,000	60,268	123,207	-	93,475
Interest on long-term debt	319,502	-	-	-	(319,502)
Total governmental activities	108,101,984	3,512,053	7,734,915	2,610,198	(94,244,818)
General revenues:					
Property taxes					39,377,871
Unrestricted state aid					51,143,874
Unrestricted investment earnings					324,347
Unrestricted grants and contributions					782,219
Extraordinary item - other post employment benefits					-
Gain (loss) on disposal of capital assets					-
Transfers in					9,824,697
Transfers (out)					(9,824,697)
Total general revenues, extraordinary items and transfers					91,628,311
Change in net position					(2,616,507)
Net assets - beginning					123,393,888
Prior period adjustments - (See Note __)					
Net position - beginning, as restated					123,393,888
Net position - ending					\$ 120,777,381

See Notes to Financial Statements

JEFFERSON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
 FYE JUNE 30, 2016

	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	\$ 6,025,865	\$ 889,504	\$ -	\$ 4,924,569	\$ 11,839,938
Investments	2,874,714	-	1,025,082	-	3,899,796
Taxes receivable, net	1,006,007	-	61,743	-	1,067,750
Deposit with Retirement Board	84,215	-	-	-	84,215
Prepaid Workers' Comp	-	-	-	-	-
Food service receivable, net	-	540,040	-	-	540,040
Other receivables	459,459	788,353	-	187,716	1,435,528
Due from other governments:					
State aid receivable	-	-	-	-	-
PEIA allocation receivable	1,309,957	-	-	-	1,309,957
Reimbursements receivable	74,901	-	-	-	74,901
Prepaid Expenses	103,914	6,800	-	-	110,714
Due from other funds	-	-	-	-	-
Total assets	11,939,032	2,224,697	1,086,825	5,112,285	20,362,839
Deferred outflows of resources	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 11,939,032	\$ 2,224,697	\$ 1,086,825	\$ 5,112,285	\$ 20,362,839

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Liabilities:					
Salaries payable and related payroll liabilities	\$ 5,874,098	\$ 757,348	\$ -	\$ -	\$ 6,631,446
Other post employment benefits payable	4,515,654	-	-	-	4,515,654
PEIA premiums payable	1,054,631	122,842	-	-	1,177,473
Accounts payable & Payable to others	826,708	137,737	-	11,892	976,337
Due to other fiscal agents	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	12,271,091	1,017,927	-	11,892	13,300,910
Deferred inflows of resources	1,315,307	647,188	61,743	-	2,024,238
Total deferred inflows of resources	1,315,307	647,188	61,743	-	2,024,238
Fund Balances:					
Nonspendable	113,840	-	-	-	113,840
Restricted	-	559,583	1,025,082	3,163,126	4,747,791
Committed	-	-	-	225,957	225,957
Assigned	936,485	-	-	1,711,310	2,647,795
Unassigned	(2,697,691)	-	-	-	(2,697,691)
Total fund balances	(1,647,366)	559,583	1,025,082	5,100,393	5,037,692
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 11,939,032	\$ 2,224,698	\$ 1,086,825	\$ 5,112,285	\$ 20,362,840

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	128,628,396
Other 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	1,988,412

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds

Deferred outflows of resources related to pensions	1,029,461
Deferred inflows of resources related to pensions	(1,203,819)

Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the funds

Bonds payable, due within one year	(1,663,818)
Bonds payable, due beyond one year	(7,586,353)
Accrued interest on bonds	(41,933)
Capital leases payable	-
Accrued sick leave payable	-
Compensated absences	(220,071)
Net pension liability - proportionate share	(5,190,586)
Net position of governmental activities	<u>\$ 120,777,381</u>

See Notes to Financial Statements

JEFFERSON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

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

FYE JUNE 30, 2016

	11 General Current Expense	61 Special Revenue	21 Debt Service Fund	51 Capital Projects Fund	Total Governmental
Revenues:					
Property taxes	\$ 37,418,863	\$ -	\$ 1,873,386	\$ -	\$ 39,292,249
Other Local sources	1,086,864	1,062,223	2,402	2,498,270	4,649,759
State sources	51,143,874	3,338,692	-	-	54,482,566
Federal sources	162,370	6,557,448	-	-	6,719,818
Miscellaneous sources	-	-	-	-	-
Total revenues	89,811,971	10,958,363	1,875,788	2,498,270	105,144,392
Expenditures:					
Instruction	55,202,771	4,627,608	-	13,403	59,843,782
Supporting services:					
Students	5,042,454	436,598	-	-	5,479,052
Instructional staff	2,701,825	799,650	-	-	3,501,475
General administration	1,442,697	4,666	-	1,890	1,449,253
School administration	5,114,799	5,985	-	-	5,120,784
Central Services	2,773,620	750,487	-	-	3,524,107
Operation and maintenance of facilities	9,868,614	6,157	-	58,136	9,932,907
Student transportation	8,024,831	614,833	-	1,937	8,641,601
Other support services	-	-	-	-	-
Food services	328,146	5,715,586	-	-	6,043,732
Community services	90,000	-	-	-	90,000
Capital outlay	-	-	-	2,704,915	2,704,915
Debt service:					
Principal retirement	-	-	1,503,313	-	1,503,313
Interest and fiscal charges	-	-	343,434	8,039	351,473
Total expenditures	90,589,757	12,961,570	1,846,747	2,788,320	108,186,394
Excess (deficiency) of revenues over expenditures	(777,786)	(2,003,207)	29,041	(290,050)	(3,042,002)
Other financing sources (uses):					
Proceeds from disposal of real or personal property	-	-	-	-	-
Proceeds from the sale of bonds	-	-	-	2,906,518	2,906,518
Transfers in	4,267,368	2,066,607	147,547	3,343,175	9,824,697
Transfers (out)	(3,421,934)	(79,165)	-	(6,323,598)	(9,824,697)
Total other financing sources (uses)	845,434	1,987,442	147,547	(73,905)	2,906,518
Extraordinary Item:					
Other post employment benefits	-	-	-	-	-
Net change in fund balances	67,648	(15,765)	176,588	(363,955)	(135,484)
Fund balances - beginning	(1,715,014)	575,348	848,494	5,464,348	5,173,176
Prior period adjustments - (See Note __)	-	-	-	-	-
Fund balances - beginning, as restated	(1,715,014)	575,348	848,494	5,464,348	5,173,176
Fund balances - ending	\$ (1,647,366)	\$ 559,583	\$ 1,025,082	\$ 5,100,393	\$ 5,037,692

JEFFERSON 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, 2016**

Net change in fund balances - total governmental funds \$ (135,484)

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 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	(4,707,388)
Capital outlays	3,289,020

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	85,623
Operating Grants and Contributions	255,463

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. (2,906,518)

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. 1,526,017

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	-
Accumulated depreciation of assets disposed	-

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	(32,506)
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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. 9,267

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	-
Cost of benefits earned net of employee contributions	-

Change in net assets of governmental activities \$ (2,616,506)

JEFFERSON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

FYE JUNE 30, 2016

	<u>Agency Funds</u>
	<u>School Activity</u>
	<u>Funds</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 1,678,461
Receivables	<u>-</u>
Total assets	<u>1,678,461</u>
Deferred outflows of resources:	
Total deferred outflows of resources	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 1,678,461</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Liabilities:	
Accounts payable and accrued liabilities	\$ -
Due to other funds	<u>1,678,461</u>
Total liabilities	<u>1,678,461</u>
Deferred inflows of resources:	
Total deferred inflows of resources	<u>-</u>
Total liabilities and deferred inflows of resources	<u>\$ 1,678,461</u>

See Notes to Financial Statements

The financial statement values presented do not include balances and disclosures related to current year defined benefit pension plan activity as required to be reported under Governmental Accounting Standards Board (GASB) Statement Number 68 because the required data was not readily available. However, beginning GASB 68 balances related to the defined benefit pension plan have been included. The final audited financial statement values will be updated to reflect full GAAP reporting of GASB Statement No. 68 balances.

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, 2016**

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 - \$5,300,000
Amount Outstanding - \$6,290,000

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 - \$131,017
Amount Outstanding - \$3,353,983

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, 2016**

Salaries expenditures:

Board officials:

<u>Scott Sudduth, President</u>	<u>\$ 4,640</u>
<u>Kathryn Skinner, Vice President</u>	<u>5,280</u>
<u>Gary Kable</u>	<u>4,960</u>
<u>Laurie Ogden</u>	<u>4,960</u>
<u>Mark Osbourn, Vice President</u>	<u>5,120</u>

Superintendent	<u>179,750</u>
Total salaries paid to other professional personnel	<u>41,863,719</u>
Total salaries paid to service personnel	<u>15,044,169</u>
Total salaries paid to students for work performed	<u>129</u>
Total benefits paid	<u>26,423,757</u>
Total salary expenditures	<u>83,536,484</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>23,503,266</u>
Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	<u>31,878</u>
Total accrued expenditures, refunds, and other non-cash transactions	<u>1,114,766</u>
Total non-salary expenditures	<u>24,649,910</u>
Total expenditures per financial statements	<u>\$ 108,186,394</u>

VENDOR NUMBER	VENDOR NAME	AMOUNT POSTED			
			14418	ARK SYSTEMS INC	5,072.85
124400	2 TEACH LLC	51,450.00	14555	ART JERINS WINDOWS & SIDING	46,300.00
124497	247 SECURITY INC	2,027.00	138	ARVON DEBRA L 001	370.22
119370	360 DEGREE CUSTOMER INC	27,406.40	14588	ASAP COMPRESSORS	3,521.49
119319	3D MOLECULAR DESIGNS LLC	352.20	14611	ASBURY UNITED METH CHURCH-SHEP	24,930.06
33687	4 IMPRINT	2,093.65	14700	ASCD	19,100.53
33698	4 STATE STRIPING LLC	3,010.00	14985	ASTAR ABATEMENT INC	15,788.57
10495	A PLUS EVENTS	3,118.00	15045	ATLANTIC SECURITY SYSTEMS INC	88,124.50
10510	A S R INC	7,352.54	15050	ATLAS PEN & PENCIL CORPORATION	263.41
10354	ABC SUPPLY COMPANY	277.95	15195	AUDIO-VIDEO GROUP LLC	1,504.00
10885	ACP DIRECT	357.35	15260	AURORA SCHOOL, THE	445,925.00
10889	ACTION PUBLISHING INC	1,159.34	15320	AUTO ELECTRIC	3,660.27
11095	ADDISON MONICA	11,980.00	15330	AUTO ZONE	1,094.81
11163	ADVANCE CONCEPTS	1,100.00	15603	B & H PHOTO-VIDEO	4,055.18
11164	ADVANCED BIONICS LLC	260.00	15602	B E PUBLISHING	893.77
11166	ADVANTAGE TECHNOLOGY LLC	2,781.25	16260	BAND SHOPPE	3,003.43
11185	AGEDNET.COM	798.00	12625	BANFIELD GAIL	2,533.44
11809	AIP INC	33,049.46	16750	BATTERY MART	10,343.52
56345	AIR FILTER SERVICES LLC	25,697.86	16760	BATTERY ONE INC	1,083.60
11808	AIRECO SUPPLY INC	14,639.61	16962	BEE SHARP EDUCATOR TRAINING	270.00
11957	ALAN TYE & ASSOCIATES LC	3,048.90	16979	BEHRMANN JAMES P	1,125.00
11989	ALL PARTITIONS AND PARTS LLC	972.00	17244	BERKELEY CLUB BEVERAGES	338.37
12240	ALLIED AQUA LLC	600.00	17250	BERKELEY CO BOARD OF EDUCATION	142,191.99
12270	ALLIED INSTRUCTIONAL SERVICES	13,528.25	17260	BERKELEY-MOUNTAINEER GLASS &	15,581.70
97	ALLISON-MCCLOUD LAURA 211	378.60	17400	BEST PLUMBING SPECIALTIES INC	6,177.80
12560	AMAZON.COM	47,626.82	17537	BETSY RUPP FULWILER CONSULTING	3,746.70
13150	AMERICAN RED CROSS	788.00	17564	BEYOND THE LESSON PLANS	719.28
13046	AMERITECH TIRE & AUTO LLC	3,505.15	17567	BFI WASTE SERVICES	112,428.38
93700525	4 AMICK JENNIFER	10,118.00	17600	BIEDLER'S ELECTRIC MOTOR	14,797.52
13613	ANDERSON GIGI D	18,000.00	17655	BIG K'S TOWING SERVICE & BODY	56,059.26
13628	ANDERSON'S	1,654.25	17763	BIMBO BAKERIES USA INC	56,070.55
14022	AP EXAMS	40,847.00	17780	BIO CORPORATION	1,643.88
13980	APEX LEARNING INC	41,288.00	17778	BIOMEDICAL WASTE SERVICES INC	509.60
14105	APPERSON EDUCATION PRODUCTS	2,919.31	110023	BLACKBOARD INC	30,172.00
14250	APPLE COMPUTER INC	12,254.00	17814	BLAKE ELEARNING US	1,199.00
14285	APPLE STORE, THE	109,676.25	17900	BLAZER SHEILA	3,331.25
14300	APPLE VALLEY CHEVROLET OLDS	889.29	17957	BLICK ARTS MATERIAL	14,889.38
14311	APPLIED AUDIO/BRIGHTON LITES	2,121.64	17958	BLOOMQUIST JOHN	400.00
14314	APPLIED EDUCATIONAL SYSTEMS	2,500.00	17910	BLUE BIRD BUS	21,154.27
14413	ARGUETA BARBARA J 001	440.62	720	BLUE KATHY JO T 209	550.20
			17970	BLUE MOUNTAIN SPORTING GOODS	2,805.93

18100	BLUE RIDGE ELEMENTARY SCHOOL		4,600.00	22300	CBP ENTERRPISES		3,990.00
18215	BLUE RIDGE PRIMARY SCHOOL		2,000.00	22458	CDW GOVERNMENT LLC		181,133.11
40873	BLUEMONT CONCERT SERIES LTD		750.00	22477	CEDAR RIDGE MINISTRIES		202,481.10
745	BOGGESS KAYLA M	210	971.13	119321	CENGAGE LEARNING		4,063.13
18450	BOLIVAR-HARPERS FERRY PUB LIBR		20,000.00	22560	CENTER FOR APPLIED LINGUISTICS		295.00
18498	BONDED APPLICATORS INC		347,307.81	22824	CENTRAL ELEVATOR INSPECTION		1,050.00
93700489	1 BOTTNER KRISTIN A	210	444.99	40300	CENTRAL MARYLAND INTERNATIONAL		65,672.37
18900	BOWLES RICE LLP		6,053.86	22836	CEREBELLUM CORPORATION		342.50
18975	BOYD ANGELICA		438.43	22821	CERTIPORT		2,800.00
18986	BOYD'S GUTTERING AND HAULING		749.00	230234	CHARLES COLE ENTERPRISES		438.10
18930	BRAIN POP LLC		1,570.00	23200	CHARLES TOWN MIDDLE SCHOOL		10,200.00
18931	BRAITHWAITE ROBIN	401	646.85	23555	CHARLES TOWN MOOSE LODGE #948		650.00
62258	BRIAN MULLIGAN		253.90	23650	CHARLES TOWN WATER DEPT		47,395.84
93700519	3 BROCK JEREMIAH L	501	430.67	23850	CHEM AQUA		922.37
19545	BROCK JODI R	404	675.01	93700538	4 CHILDERS AMY	209	844.45
19970	BROY & SON PUMP SERVICE		945.00	24220	CHILDREN FIRST CHILD DEV CTR		84,168.00
15608	B-SAFE AUTO GLASS LLC		1,728.27	24255	CHILDREN'S HEALTH MARKET INC		6,542.50
20075	BSN SPORTS		4,687.59	24444	CHROMATE INDUSTRIAL CORP		528.49
1025	BUCKLER SAMANTHA N	209	1,155.53	41316	CIARLEGLIO LISA M		2,426.25
20132	BUENA EDUCATIONAL BOOKS WITH		585.00	24494	CINTAS CORP #386		21,646.01
20177	BULMAN JAMES		458.70	24586	CITRIX ONLINE LLC		6,300.00
20254	BUREAU OF LECTURES & CONCERT		1,500.00	24600	CITY OF CHARLES TOWN		20,288.24
20259	BURGER BARBARA A		3,993.94	24650	CITY OF RANSON		33,585.88
1120	BURROWS JAMES		728.34	24654	CITYNET LLC		2,502.00
20461	BUSSARD ROBERT		2,835.00	24735	CLARION HOTEL		8,193.22
1175	BUTLER LINDA	207	719.10	24989	CLEAR VISION LLC		26,130.00
20580	BUTTS ELECTR & LIGHTING CO INC		798.90	24988	CLEM KIMBERLY A		4,738.50
22415	C V DIESEL SALES & SERVICE		4,593.79	25000	CLEVELAND COTTON PRODUCTS		3,803.29
1230	CAIN JUDITH S		27,021.25	25141	CNA SURETY		4,620.00
21129	CAMBRIDGE UNIVERSITY PRESS		368.16	25214	COFFELT RACHEL DENISE		26,450.00
21250	CAMERON JAMES S		2,964.34	25246	COGNO INC		1,469.13
21447	CAPITAL CARD SYSTEMS INC		405.80	25336	COLONIAL EQUIPMENT COMPANY		9,213.60
120200	CAPITAL TRISTATE		47,865.50	25647	COMPRESSED AIR SERVICES, INC		1,225.00
4360	CARDIS ELIZABETH D	404	1,440.12	26240	CONTROL SYSTEMS		2,595.00
21685	CARLYLE & ANDERSON, INC		621.70	1791	COOK SUSAN B		900.00
22096	CARNEY ASHLEY DAWN		755.73	1520	COOPER KENNETH	502	370.67
21800	CAROLINA BIOLOGICAL SUPPLY CO		1,329.16	1795	CORBETT DEBRA R	204	833.87
21815	CAROLINA SCIENCE & MATH		342.85	26510	CORWIN PRESS INC		384.45
22080	CARRIER MID-ATLANTIC		13,748.34	26640	COUNTERTOP SOLUTIONS		1,341.20
22091	CARROLL COUNTY PUBLIC SCHOOLS		3,000.00	26660	COUNTRY INN & SUITES		534.00
20265	CATHIE BURKE EDUC CONSULTING		6,090.00	26750	COURTNEY TOWING		2,575.00

27055	CRAFTWORKS AT COOL SPRING INC	625.00	93700291	4	DODSON SANDRA K	210	603.40
27142	CREAMER EFREN	55,305.00	30650		DODSON SEPTIC TANK CLEANING		20,507.00
27150	CREATING AHAS LLC	113,588.33	30900		DOMINO'S PIZZA		1,333.47
27776	CRITTERS & CONSERVATION	270.00	30960		DONALD B RICE TIRE CO INC		70,025.30
1890	CROSBY LAURA J	300.00	31108		DOVELL & WILLIAMS INC		794.13
27838	CROUSE DANIEL G 502	2,855.15	31390		DRC/CTB		1,052.92
27950	CTB/MCGRAW-HILL LLC	37,739.86	31395		DRD EDUCATIONAL SOLUTIONS		4,275.00
28048	CUMBERLAND TRUCK EQUIPMENT CO	874.72	31400		DRESSELL WELDING SUPPLY INC		10,257.65
28057	CUMMINS ATLANTIC LLC	14,423.79	31418		DRISWOOD ELEMENTARY SCHOOL		6,400.00
1990	CUNNIEN TIMOTHY M 502	1,634.10	31505		DRUMS ON SALE		601.16
28350	CURRICULUM ASSOCIATES INC	10,094.27	3320		DUKE MARY 204		20,910.00
28464	CURT & CHRISTOPHERS LLC	2,380.00	3322		DUNKIN JENNIFER 402		532.52
28480	CURTIS MELISSA J	412.25	31551		DURBIN MARY RUTH E		459.13
28488	CUSTOMINK LLC	2,860.20	31840		EASTERN ELEVATOR		6,215.17
28495	CXTEC	116,372.12	31906		SERVICE&SALES		787.22
28854	D & S MARKETING SYSTEMS INC	1,166.75	31965		EASTERN PANHANDLE		280.00
28895	DALBY NANCY A	4,000.00	32556		POWERWASHING		7,428.08
28958	DANA INSURANCE & RISK MGMT	1,973.25	33005		EBERSOLE LEE		20,683.73
29010	DANTE TECHNOLOGIES	33,500.00	33775		EDMENTUM INC		4,009.82
29072	DATA IMAGE GROUP	16,741.53	33812		EDUCATIONAL FUNDING GROUP INC		2,565.56
29305	DAVIS ATHLETICS LLC	2,288.34	33851		ELECTRIC MOTOR REPAIR CO THE		260.00
29327	DAVIS TRACI AMMONS	6,484.05	33860		ELECTRONIC SPECIALTY COMPANY		328.60
29545	DEAFNET ASSOCIATION INC	2,001.38	33867		ELIZABETH CLAIRE INC		18,440.78
29547	DEAGRO DENISE 210	585.60	33940		ELLISON EDUCATION EQUIPMENT		7,292.42
29550	DEANS LAWNMOWER SHOP	510.87	34278		ELLSWORTH MUSIC		23,504.20
29653	DECKER EQUIPMENT	1,038.40	34550		EMBASSY SUITES		14,127.00
2193	DELAWDER CHRISTINA K 211	324.07	34552		ENTERPRISE RENT-A-CAR		1,160.61
2186	DEMASTES JINNY 001	1,146.71	31753		ESCHOOL SOLUTIONS		234,614.55
29950	DEMCO	1,306.40	34874		ESL.NET		210,187.50
30042	DEUEL CONSULTING LLC	72,252.72	34885		E-THERAPY LLC		770.00
93700541	DI LIMA SARA NELL 205	461.38	35063		EVERBANK COMMERCIAL FINANCE		1,873.76
5	DI LIMA SARA NELL - CONTRACTED	1,825.00	35231		EWELL EDUCATIONAL SERVICES INC		1,727.60
30060	DILLOW V JOANNE	455.80	2463		EXPRESS COMPANIES INC		4,138.75
30267	DINGES CATHERINE	818.99	35725		FAIRFIELD INN FAIRMONT		8,169.85
30271	DINGES RALPH 001	3,542.36	35750		FENTON DARRIUS 501		5,861.60
30273	DINSMORE & SHOHL LLP	44,167.50	35975		FIRE PROTECTION COMPANY		5,944.17
30385	DISCOUNT SCHOOL SUPPLY	782.21	35958		FIRE X SALES & SERVICE		1,941.42
30399	DISCOVERY EDUCATION	44,000.00	36030		FISHER AUTO PARTS INC		30,000.00
30394	DISCOVERY EDUCATION INC	2,500.00	2499		FISHER SCIENTIFIC CO LLC		491.71
129650	DIVISION OF WATER & WASTE MANG	2,682.95	36337		FITZGERALD RUSSELL J		16,622.80
30575	DOCUMENT SOLUTIONS INC	19,826.00	36400		FLEETPRIDE, INC		5,665.27
					FLINN SCIENTIFIC INC		

36645	FOLLETT SCHOOL SOLUTIONS INC		24,230.58	40805	GUNN SARAH L		4,495.00
36804	FOOD LION-SALISBURY NC		1,656.79	40850	GUY'S BUICK-PONTIAC INC		1,676.50
36860	FORESTRY SUPPLIERS INC		790.39	41025	HACH CO (IA)		382.68
2525	FORTE TAMELA	502	932.39	41200	HAGERSTOWN SPRING & ALIGNMENT		13,152.89
36950	FOSTER DAVID M		550.00	41388	HAMMOND DEBRA L		62,495.00
37070	FOUR POINTS BY SHERATON		496.00	3090	HAMMOND DEBRA L	001	1,255.46
37150	FOWLER BEVERLY E		6,070.00	41444	HAMPTON INN BARBOURSVILLE		1,600.00
2540	FOWLER JEFFREY E		2,614.46	41447	HAMPTON INN DOWNTOWN		535.00
37245	FRANCE MEGAN		500.00	41755	HARCORT OUTLINES		1,150.06
37252	FRANKENBERRY MARY P		876.16	41802	HARDWARE DISCOUNTER INC		4,181.32
37500	FREDERICK CEILINGS INC		12,248.60	41887	HARNER RICHARD	204	328.44
37920	FREIGHTLINERS OF HAGERSTOWN		2,588.15	41900	HARP FERRY-BOL PUBLIC SERV DIS		5,936.42
24554	FRONTIER	(LS)	147,544.55	42050	HARPERS FERRY MIDDLE SCHOOL		8,905.00
24553	FRONTIER	(T-1)	417,009.69	42150	HARPERS FERRY WATER WORKS		9,580.19
24560	FRONTLINE TECHNOLOGIES GROUP		14,500.00	42450	HAWTHORNE EDUCATIONAL SERVICES		289.00
2720	GAINER BETTY		23,075.00	42479	HAYMARKET TRANSPORTATION INC		5,985.00
38301	GATEWAY HOME CARE		550.00	93700366			
38430	GEIMAN SYLVIA		2,551.10	4	HAZLETT LISA	502	264.30
38468	GENERATIONS ENVIRONMENTAL		15,350.00	44806	HD SUPPLY WATERWORKS LTD		1,055.65
93700515				42700	HEERD SUSAN	202	2,776.70
7	GENTILE ANN E	502	311.13	42755	HEINEMANN		11,424.00
38570	GEORGE MASON UNIVERSITY		410.00	42850	HEISTON SUPPLY INC		6,549.68
38588	GERALD TAYLOR CO INC		3,107.50	42900	HELBING LIPP RECNY ARCHITECTS		41,610.52
38680	GIANT FOOD STORES INC		16,854.54	42916	HELINSKI DOREEN	011	281.11
93700534				3242	HELINSKI KATHLEEN	210	402.77
8	GIBSON BONDY SHAY	001	2,900.00	3246	HENRY LINDA KAY		14,625.00
38731	GILMORE EMILY		647.50	43030	HEPNER JANE		1,286.49
38755	GLADHILL PEST CONTROL INC		6,492.00	43083	HERITAGE INTERNATIONAL TRUCKS		519,772.30
2890	GLEN DENNING STEVE M	501	427.05	43115	HERRINGTON JENNIFER M		20,250.00
39000	GLOBAL EQUIPMENT CO INC		2,540.65	43128	HERTELENDY ENTERPRISES LLC		306.40
39020	GLOBAL RECOVERY SERVICES		12,868.73	3300	HETZEL SHERRY S	001	1,438.57
39070	GLOVER AMANDA WOODSON		3,225.00	43345	HIGH PERFORMANCE CABLING CORP		37,870.63
2855	GLYMPH JOHN D	502	933.00	43453	HIGHWAY MOTORS INC		25,838.43
39148	GONZALEZ CHARLENE ANN		8,298.00	43504	HILL MANUFACTURING CO		1,551.88
39400	GORDON N STOWE & ASSOC INC		5,111.20	43535	HILLIS-CARNES ENGINEERING		2,433.00
2903	GOTTLIEB KATHERINE H	501	2,767.30	3405	HILLMAN IAN	206	878.39
39675	GRAFTON SCHOOL INC		466,582.85	43680	HIMELRICK JUDI	402	476.66
133420	GRAINGER		24,987.75	43663	HIS SIGN LLC		800.76
39760	GRANTHAM AMON	501 H	2,739.48	43900	HOBART CORP		3,857.30
40112	GREENE JEREMY	501	785.42	43906	HOBBS & ASSOCIATES INC		24,704.00
40195	GREENWALTS CONCRETE CONSTRUCTI		14,500.00	43935	HOFF SHERI	001	1,064.16
2920	GRIFFIN ALISON R	502	611.80	43976	HOFFMAN TINA L		1,134.00
2927	GRIMES DARLENE	209	1,685.77				

2443	HOFFMANN, JULIE	201	570.81	44335	JHS MCCORMICK FUND	154,944.38
44235	HOLIDAY INN BRIDGEPORT		654.00	49448	JOHNNIE'S RESTAURANT & HOTEL	5,409.70
44300	HOLIDAY INN CIVIC CENTER		3,574.00	49500	JOHNSON CONTROLS	8,620.63
44305	HOLIDAY INN EXPRESS		5,118.00	49505	JOHNSON CONTROLS INC	9,887.15
44205	HOLIDAY INN HOTEL & SUITES		2,100.00	49504	JOHNSON DEBORAH S	28,990.00
44411	HOLTZMAN OIL		20,490.40	49538	JONES & BARTLETT LEARNING LLC	2,650.46
44412	HOME DEPOT		37,662.70	49555	JONES RONALD L	7,183.75
44432	HOOPES GWENDOLYN F		700.00	49560	JONES SCHOOL SUPPLY CO INC	3,311.98
44545	HOUGHTON MIFFLIN HARCOURT PUB		975,114.98	49570	JORAN BARBARA S 203	1,106.55
29308	HOUSEHOLDER CARMEN		1,593.00	49650	JOSTENS INC (IL)	6,081.59
44750	HUB CITY SPRINKLERS INC		14,226.40	49850	JOURNAL THE	4,384.32
93700378				49973	JPM LANDSCAPING LLC	301,947.00
6	HUBERT NANCY	211	853.11	49983	JSN WELDING	477.02
3723	HUGHES ELLEN	501	505.21	51450	K & R DISTRIBUTING CO	3,469.41
44847	HUMANWARE USA INC		2,391.00	4040	KABLE GARY	1,015.88
93700540				50582	KEEBAUGH RYAN	300.00
0	HUMBERTSON KAREN S	202	350.87	93700538		
45076	IDENTIMETRICS INC		4,392.00	7	KEFFER STEPHANIE 001	1,854.76
45225	IMAGESTUFF.COM		395.80	50626	KEIPER BROCK MICHAEL	1,050.00
45295	IMPERIAL SUPPLIES LLC		938.77	4083	KELLER ELIZABETH M 207	1,833.00
45340	IN TUNE PARTNERS LLC		845.00	50823	KEPLER SPEAKERS	20,000.00
45493	INNOVATIVE EDUCATION PROF INTEGRATION TECHNOLOGIES GROUP		34,153.50	50837	KERR'S MUSIC	3,872.23
45995			3,030.00	51126	KILMER'S FARM MARKET	350,102.98
46545	INTERSTATE ALL BATTERY CENTER		938.20	4255	KIRBY JOHN A 501	1,666.95
47200	J W PEPPER & SON INC		8,071.26	50050	K-LOG INC	677.29
47265	JACKS REPAIR SHOP		252.20	51753	KOENIG NICOLE L	423.00
47259	JACKSON-HIRSH INC		420.12	51910	KRESS-SCHEIDMANTEL NICOLE	5,427.50
47300	JAMES & LAW CO THE		109,648.58	51945	KUNCL SHANNON M	2,639.04
48200	JEFF CO HEALTH DEPT		8,870.00	51950	KURTZ BROS	8,853.40
48250	JEFF CO PUBLIC SERVICE DIST.		52,102.47	51957	KUTA SOFTWARE LLC	581.00
48000	JEFFERSON CO CHAMBER OF COMM		900.00	52017	L & M FIRE PROTECTION LLC	25,429.00
48215	JEFFERSON CO SOLID WASTE AUTH		1,085.45	52107	LABERS OFFICE FURNITURE	1,990.00
48055	JEFFERSON COUNTY COMMISSION		76,982.57	52116	LAFAYER, RENEE (HOMEBOUND)	2,855.16
48150	JEFFERSON COUNTY FAIR ASSN		400.00	52175	LAKESHORE LEARNING MATERIAS	2,917.88
48065	JEFFERSON COUNTY SHERIFF		10,580.00	52400	LAMBRIGHT ANNE WERUM	291.67
48350	JEFFERSON HIGH SCHOOL (REG)		19,120.00	52450	LAMOTTE CHEMICAL	1,444.56
49020	JEFFERSON RENTALS		9,853.13	52469	LANCASTER COUNTY BARNS LLC	3,828.90
49100	JEFFERSON SECURITY BANK		5,085.31	52496	LANE KATHY S 011	268.16
49105	JEFFERSON UTILITIES INC		36,276.78	4530	LAWSON JAMES R 402	427.71
3905	JENKINS MARY ANN	202	1,737.58	52850	LAWSON PRODUCTS INC	6,258.83
49210	JENKINS TREE SERVICE		12,900.00	4535	LEAKE DONNA A 501	1,034.05
49230	JERICO SHOW DESIGN		3,800.00	52885	LEARNING A-Z	3,727.88
49260	JERRY VALENTINE CONSULTING LLC		820.00			

53100	LEARNING SEED THE		741.51	57721	MEDIA-X SYSTEMS INC		4,515.00
53230	LEARNING ZONE EXPRESS		1,254.29	57723	MEDLAND CHARLES	011	279.39
53530	LEVAC PATRICIA	202	546.07	59725	MENTORING MINDS		764.50
53535	LEVEL LINE EXCAVATING LLC		9,025.00	58250	METALPRO INC		836.40
19530	LEXIS NEXIS MATTHEW BENDER		540.19	58485	MHS		331.00
54035	LIBRARY STORE INC THE		501.56	58708	MICROTEL INN & SUITES		719.88
54078	LIGHTHOUSE SECURITY CORP		66,317.30	59023	MILLER ENVIRONMENTAL INC		4,596.99
4850	LLOYD MARY ELLEN	001	945.90	2140	MILLER TABETHA	202	296.31
54297	LOGMEIN INC		2,847.86	5620	MILLER TERESA E	001	943.83
37001681	LONGERBEAM EMILY		1,000.00	59075	MILLERS CHRYSLER JEEP		31,989.00
0				59127	MILLESON BARBARA L	501	289.09
54589	LOVING GUIDANCE INC		7,140.00	59150	MILLVILLE QUARRY INC		1,308.79
54620	LOWES HOMECENTER		826.79	93700439	MILTON MARY RENEE		266.63
5020	LOWRY JANET	401	279.70	7			
54924	LYNCH EMERALD M	402	1,167.00	59350	MINGHINI'S GEN CONTRACTOR INC		2,572,013.56
54918	LYNCH JOHN P JR	501	491.93	60013	MOORE CHELSEY		910.00
55104	MACGILL & CO.		2,594.08	93700537	MOORE TIARA	209	648.54
0				0			
40035489	MADISON PAIJE		1,000.00	61222	MOORE TIARA - CONTRACTED		1,900.00
55309	MAGAHA ROY MICHAEL		6,400.00	61732	MORRIS AMY C		27,852.50
5145	MAHONEY TARA		452.75	62016	MOVIE LICENSING USA		6,183.00
2910	MANZUK BETH	207	2,243.90	126690	MPS		6,761.99
55864	MARGARIDA ABREU, GINETTE A		2,408.25	62115	MR PRINT		926.21
56000	MARLOW SPORTS INC		985.45	62302	MUSIC & ARTS CENTER INC		4,147.47
51624	MARRIOTT BY COURTYARD		528.00	62340	MUSIC IN MOTION		860.93
23050	MARRIOTT CHARLESTON TOWN CTR		996.57	62349	MUSIC MEDIC		870.00
5216	MARSTILLER CHARITY K	501	491.27	62353	MYERS AMBER		750.00
93700454	MARTIN CHERYL		779.88	5785	MYERS DAWN S	501	357.36
9				62375	NAAE		2,500.00
5250	MASON ANNETTE	209	1,273.73	62450	NASCO		2,911.78
5270	MASON LISA M		847.41	62525	NASSP		632.19
56486	MASSER GWEN E		258.25	94055	NATHAN LORENA DEL ROSARIO		5,904.41
5320	MASSIMINO ENRICO	501	2,404.32	93700	NATIONAL SCHOOL FORMS INC		556.09
56695	MATHEMATICS VISION PROJECT LLC		3,600.00	94335	NCS PEARSON, INC		13,976.67
56700	MATHENY MOTOR TRUCK CO		39,664.43	94472	NEW HOPEWELL CENTER FOR ARTS		1,500.00
56703	MATHERLY SUSAN C		1,548.06	94800	NIMCO		2,170.70
56886	MAXIM HEALTHCARE SERVICES INC		1,400.00	5832	NINE ANGELA C	201	1,605.27
57083	MCCLURE HOUSE HOTEL		328.00	95350	NORTH JEFFERSON ELEM SCHOOL		4,400.00
57433	MCGOWEN ELIZABETH		2,204.21	95300	NORTHERN VIRGINIA SUPPLY		10,479.25
57437	MCGRANE FENCE COMPANY INC		330.00	95620	OAK HALL INDUSTRIES INC		368.60
57496	MCHENRY EQUIPMENT		681.54	95650	O'CONNELL JENNIFER B		500.00
5433	MCKEE ALLISON R	501	379.07	95750	OFFICE DEPOT		3,211.71
57707	MEDCO		657.00	95800	OFFICE EQUIPMENT		954.70
57709	MEDCO SPORTS MEDICINE		2,346.62				

95836	OFFICE MAX	7,669.66	102180	PRITT KIRSTEN	1,025.72
5885	OGDEN LAURIE M	726.18	102240	PRO ACOUSTICS LLC	3,710.00
96485	ORIENTAL TRADING CO	1,780.38	102280	PRO TRAININGS LLC	898.80
5960	OSBOURN MARK 001	642.50	102468	PROGRESS PUBLICATIONS	1,093.00
96775	OXFORD UNIVERSITY PRESS	281.17	102471	PROGRESSIVE BUSINESS PUB	443.95
96850	PAGE JACKSON ELEM SCHOOL	5,000.00	102475	PROGRESSIVE PRINTING	607.90
6185	PARKER JENNIFER 501	689.20	6505	PUGH JR DAVID C	650.00
99651	PARLIGHTS INC	726.80	102985	PWI INC	4,858.59
99660	PARTS & MORE INC	20,534.77	103120	QUALITY INN & CONFERENCE CNTR	500.00
99676	PAXTON/PATTERSON LLC	9,129.97	103250	QUILL CORP	94,755.99
62950	PEARSON ASSESSMENTS	9,809.55	105550	R E MICHEL CO INC	9,607.55
100875	PEARSON EDUCATION	22,276.76	106555	RACO PAUL J	1,540.00
6226	PENNINGTON BETH L	387.09	104112	RAKES DEBORAH A RAMADA CONF CENTER	6,888.04
100160	PENNSYLVANIA STATE UNIVERSITY	3,000.00	104200	MORGANTOWN	680.00
106419	PEREZ YARITZA	6,561.25	104536	RAPTOR TECHNOLOGIES LLC	795.00
6265	PERKS CHERI CARTER	20,000.00	104537	RAPTORS UP CLOSE	300.00
6275	PERKS ROBERT C	10,750.00	105015	REALLY GOOD STUFF	8,620.40
100295	PERRY & ASSOCIATES CPA'S PETROLEUM TRADERS CORPORATION	44,700.00 553,324.53	105025	REASONING MIND INC	6,960.00
100463			105200	REESE'S LANDSCAPE NURSERY	5,600.00
100550	PHILIPS MEDICAL SYSTEMS CMS	7,344.80	105325	REFPAY LLC	7,840.00
100767	PHONAK COMMUNICATIONS	3,868.67	6634	REHBERGER ELIZABETH	454.94
100964	PIONEER MANUFACTURING	1,250.00	105520	RELIANCE COMMUNICATIONS, INC	13,425.00
101010	PITNEY BOWES RA	11,100.00	105500	RELIANCE LABORTORIES INC	2,995.00
101000	PITNEY BOWES CREDIT CORP	5,365.33	105510	RELYEA MARCIA F 204	477.46
101003	PITNEY BOWES SUPPLIES OP	607.92	105555	RENAISSANCE LEARNING INC	96,528.87
101118	PLATINUM PR LLC	45,194.90	105605	RENTALS UNLIMITED INC	391.23
101131	PLAYGROUND SPECIALISTS INC	254.00	105715	RESA VIII	546,126.86
101220	POE WILLIAM D	900.00	105889	RETRO ENVIRONMENTAL, INC	10,800.00
101362	POMEROY COMPUTER (WV)	1,030,772.71	13100	RICOH AMERICAS CORPORATION	435.70
101434	POS SYSTEMS GROUP INC	296.25	6783	RIGBY JENNIFER	1,303.47
101437	POSITIVE PROMOTIONS	1,917.61	6784	RINALDI DANIELLE 401	1,047.24
101518	POTOMAC DISTRICT COUNCIL	1,500.00	106440	RIVER SCHOOL THE	900.00
101550	POTOMAC EDISON COMPANY	2,677,683.62	6845	ROACH ENERGY	57,666.87
101511	POTOMAC FARMS DAIRY POTOMAC VALLEY AUDOBON SOCIETY	219,089.60 1,200.00	106883	ROCHESTER 100 INC	2,198.50
101523			106901 93700537	ROCKWELL MOVING CO, INC	350.00
96575	POWELL JENNIFER J	1,249.92	1	ROGERS RAMONA D 001	664.47
101820	PRENTKE ROMICH CO	1,010.00	6980	ROGOMBE YIMBI 501	2,582.00
101940	PRESTWICK HOUSE INC	428.73	106941	ROKENBOK EDUCATION	4,079.97
102057	PRIESTFIELD PASTORAL CENTER	5,214.00	106951	ROMEO MUSIC LLC	712.00
102081	PRINCIPAL NATIONAL LIFE INS CO	923.77	6995 93700544	ROPER ARTHENA 001	2,234.66
102100	PRINTING IMPRESSION	4,067.66	1	ROSS SHARON MCCALL 501	709.77

107499	ROWZIE VIRGINIA	983.31	112600	SHERWIN WILLIAMS	8,809.33
107500	ROXXON ACCOUNT THE	541.35	112850	SHIPLEY C W ELEM SCHOOL	5,200.00
107620	RUPERT BARBARA P	44,426.25	112995	SHULTZABERGER JESSE	2,640.00
107625	RUSH ENTERPRISES	5,086.02	113210	SIGNET SCREEN PRINTING	483.00
115810	S & S PAVING & SEALING COATING	1,400.00	113290	SILVER STAR BRANDS INC	1,516.48
107900	SADDLEBACK EDUCATIONAL INC	575.68	113408	SIMPLEXGRINNELL LP	19,279.99
107955	SAFETY-KLEEN CORP	1,262.94	113465	SIR SPEEDY PRINTING	3,610.87
108483	SAUNDERS, BETH 209	2,784.00	113478	SISLER CAROLYN	2,284.06
110615	SCANTRON CORPORATION	508.76	7585	SLAGLE ELIZABETH 208	591.12
109700	SCHENCK FOOD CO INC	780.23	113611	SLEEP INN - CHARLESTON	1,494.98
109800	SCHOLASTIC INC (MAGAZINES)	28,851.52	113650	SMALL SCHOLARS PRESCHOOL LLC	129,014.50
109915	SCHOOL DATEBOOKS	350.46	113771	SMART HORIZONS	2,840.00
109950	SCHOOL HEALTH CORP	9,267.70	93700488		
109970	SCHOOL MATE	836.00	3	SMITH JASON 502	390.69
109975	SCHOOL NURSE SUPPLY INC	1,675.75	7608	SMITH TIMOTHY A 205	723.57
109980	SCHOOL OUTFITTERS	9,122.70	114250	SMUCKER ANNA	700.00
110051	SCHOOL SPECIALTY INC	47,181.16	114263	SNOW SPEECH LANGUAGE PATHOLOGY	3,417.75
110150	SCHOOL TECH INC.	1,319.08	114400	SNYDER ENVIRONMENTAL SERV INC	26,228.17
110155	SCHOOL TECH SUPPLY	111,049.35	114676	SOLIANT HEALTH	446,638.75
110105	SCHOOLDUDE	8,763.67	114680	SOLTIS MARTY 001	1,954.62
110000	SCHOOLMART INC	10,320.00	114710	SOUND SOURCE PRODUCTIONS	45,617.13
110016	SCHOOLSIN	4,431.81	114725	SOURCE 4	1,264.77
110173	SCHRANK BENJAMIN R	2,500.00	115000	SOUTH JEFFERSON ELEM SCHOOL	6,400.00
110200	SCHROCK	2,950.00	115100	SOUTH JEFFERSON PUBLIC LIBRARY	20,000.00
111036	SENSENEY WILLIAM E	18,000.00	114731	SOUTHERN AIR	374,735.61
111100	SHADE EQUIPMENT CO INC	9,500.89	114800	SOUTHERN OHIO BUS SEATING	19,903.00
7250	SHADLE, JACQUELINE	344.66	115205	SOUTHERN REFRIGERATION CORP	36,911.71
7290	SHAFFER LEROY D JR 502	1,101.89	114950	SOUTHERN STATES CORP (RANSON)	1,174.57
111264	SHEETZ INC	400.00	115188	SPEARS SHANNON E	750.00
111267	SHELTON PAUL	500.00	115250	SPECIALTY BUSINESS SUPPLY	18,992.77
111600	SHENANDOAH MUSIC INC	441.50	115310	SPECS SALLY PIEPENBRINK	30,500.00
111775	SHENANDOAH UNIVERSITY	1,190.00	7706	SPENSLEY NANCY C	759.02
111814	SHENANDOAH VALLEY SPEECH	4,000.00	115475	SPIRIT OF JEFFERSON ADVOCATE	3,201.20
48335	SHENANDOAH VALLEY WATER	959.61	115540	SPORTDECALS INC	1,382.06
111875	SHEPHERD UNIVERSITY	7,847.00	116090	STAPLES BUSINESS ADVANTAGE	128,136.37
111878	SHEPHERD UNIVERSITY-FACILITIES	3,158.20	116154	STATE INDUSTRIAL PRODUCTS CORP	15,300.00
111990	SHEPHERDSTOWN DAY CARE INC	60,686.50	7897	STATELER LINDA SUE 207	353.65
111950	SHEPHERDSTOWN ELEM SCHOOL	6,000.00	7936	STAUBS JR TERRY 502	1,250.15
112100	SHEPHERDSTOWN MIDDLE SCHOOL	6,870.00	116345	STEPTOE & JOHNSON PLLC	64,058.57
112400	SHEPHERDSTOWN PUBLIC LIBRARY	20,000.00	116391	STERTIL-KONI USA INC	250,836.72
112450	SHEPHERDSTOWN WATERWORKS	25,022.06	116400	STEVE WEISS MUSIC INC	2,929.95
			7960	STINE PATRICIA F	24,500.00

116543	STONEWALL RESORT		288.00	119873	TRANE		3,369.55
116652	STREBE'S CONSULTING		25,150.00	119900	TRANSPORTATION ACCESSORIES CO		605.45
116660	STRIKING VIKING STORY PIRATES		14,540.00	119914	TRAVELERS INDEMINITY COMPANY		425,271.00
116720	STUDIES WEEKLY INC		1,243.55	119980	TRI ARCO ARTS & CRAFTS INCORP		544.30
8090	SUDDUTH, A. SCOTT	001	696.23	119990	TRIARCO ARTS & CRAFTS LLC		2,287.60
116885	SUNBELT RENTALS		2,518.35	120250	TRISTATE FIRST AID		1,262.20
116995	SUNFIRE ENERGY SOLUTIONS		277.00	123525	TROPHIES R US INC		383.70
117174	SUPER 8 MOTEL ELKINS		3,099.60	124025	TRUCK ENTERPRISES INC		19,032.81
117150	SUPER DUPER INC		259.38	124050	TRUCK PARTS UNLIMITED INC		5,403.23
117300	SUPERIOR INDUSTRIAL LAUNDRIES		1,354.50	124287	TUMBLEWEED PRESS INC		1,274.00
117530	SUTCH DONNA E	206	1,460.67	124310	TURK FRANK WILLIAM		57,625.50
117545	SUYDAM PHILLIP	501	339.25	8360	TURNER CAROLYN		877.28
117573	SWEETWATER SOUND, INC.		639.60	124496	TWISTED THREADS UPHOLSTERY LLC		261.00
8140	SYRON JENNIFER	001	668.57	125025	U S CELLULAR		35,163.01
117599	SYSCO VA LLC		603.00	125075	U S FOODSERVICE-ALTOONA DIVIS.		1,408,364.41
117600	T A LOWERY ELEM SCHOOL		8,800.00	125100	U S GAMES		1,094.89
117857	TARGET		268.83	125140	U S PAVING LLC		125,450.00
117895	TAYLOR & FRANCIS GROUP LLC		2,999.00	125150	U S POST OFFICE (CHARLES TOWN)		833.00
117960	TAYLOR JANICE	001	821.37	125155	U S POST OFFICE (RANSON)		641.69
118045	TEACHER CREATED MATERIALS INC		12,775.50	125159	U S SCHOOL SUPPLY INC		370.55
118075	TEACHER DIRECT		1,932.79	124651	UNIFIRST CORPORATION		11,579.87
118470	TELTRONIC INC		3,096.35	92003	UNITED BANKCARD CENTER		84,095.25
54304	THE LOCKER ROOM		330.00	124730	UNITED LABORATORIES		1,252.90
39300	THE PROPHET CORPORATION		9,133.35	124820	UNITED REFRIGERATION INCORP		11,562.42
119162	THINK THROUGH LEARNING INC		9,840.00	125276	UNIVAR USA INC		985.80
119250	THOMASSEN FORD MERCURY INC		2,585.41	125557	UNIVERSITY OF NEBRASKA		2,750.00
8293	THORSELL KATLIN	502	1,435.03	25815	URGENT CARE		11,825.00
119322	THOS SOMERVILLE		57,376.46	124745	USTREAM.TV		1,188.00
119376	THYSSENKRUPP ELEVATOR CORP		3,575.40	125260	UTRECHT		493.23
8295	TICE MARGARET	501	627.84	125900	VALLEY HARDWARE		8,658.40
119390	TICKET PRINTING.COM		321.84	126220	VERNIER		360.41
119425	TIGER DIRECT		2,382.67	126223	VERSATRANS SOLUTIONS DIVISION		8,684.13
119439	TILLMAN NATOSHA		45,000.00	126301	VIRCO		15,517.34
119470	TIME		1,657.86	126400	VITAL SIGNS PLUS		2,324.20
119475	TIME LIFE EDUCATION		361.26	126671	VSA INC		2,365.44
119485	TIME TECHNOLOGIES INC		7,670.00	8570	WAJDA AMY	209	586.13
119583	TOLEDO P E SUPPLY COMPANY		2,630.24	126895	WALMART		13,504.19
119605	TONY'S ELECTRICAL SERVICES		92,069.81	8674	WARD ELIZABETH DINSMORE		2,137.50
119609	TOP ECHELON CONTRACTING INC		109,653.61	126955	WARDS NATURAL SCIENCE INC		14,135.61
119822	TRA SCHOOL SOFTWARE SOLUTIONS		8,582.85	127070	WASHINGTON HIGH SCHOOL		14,124.42
119857	TRADEWINDS FLOORS INC		7,713.19	127200	WASHINGTON MUSIC CENTER		1,591.75

127300	WASTE MGT OF SHENANDOAH VALLEY	649.60	128800	WV ST BD OF RISK&INS MANGEMENT	346,709.00
103548	WATERFRONT PLACE HOTEL	5,181.36	116137	WV STATE AUDITOR'S OFFICE	2,632.00
127565	WEISS BRO PAPER CO	361,575.14	130575	WV STATE FIRE MARSHAL	1,290.00
127586	WELSH SOUND, LLC	2,875.00	99674	WVAPT-WV ASSOC FOR PUPIL TRANS	800.00
128035	WENGER CORP	1,145.00	98725	WVASBO	315.00
128045	WENNER, MARC	834.94	128650	WVASCC	358.00
128075	WERT BOOKBINDING, INC.	1,658.05	98728	WVASFA	500.00
128350	WESTERN BRANCH DIESEL INC	1,353.87	129108	WVDE LOL	480.00
131296	WHITE ALEXANDER 001	1,477.12	129881	WVNET	879.95
9030	WHITTINGTON CAROL S 001	373.76	130175	WVSBA	9,931.00
131548	WHOLESALE LIGHTING LLC	2,439.00	130240	WVSPA	1,105.00
131721	WILDWOOD MIDDLE SCHOOL	8,870.00	1300895	WVU	595.00
131928	WILLINGHAM REBECCA	9,918.40	130750	WVU	1,250.00
93700518	5 WILSON CANDACE	514.47	130850	WVU JESSIE L MOMEN PROG LEADER	30,000.00
132013	WILT JEREMY 502	618.18	9640	YOUNG SHELIA L	1,092.08
132203	WINCHESTER EQUIPMENT CO	4,030.35	133630	ZANER-BLOSER INC	3,757.23
132305	WINCHESTER METALS	2,492.19	133700	ZEP MANUFACTURING CO	2,664.14
132320	WINCHESTER PHYSICAL THERAPY	24,084.24	133800	ZIDES SPORT SHOP	42,281.29
132328	WINCHESTER RESTAURANT EQUIP	51,847.49	133825	ZION EPISCOPAL CHURCH	2,060.00
132330	WINCHESTER SPEECH PATHOLOGISTS	4,780.00	133837	ZOHO CORPORATION	1,345.00
132397	WINGATE INN - BRIDGEPORT	618.00	133845	ZONAR SYSTEMS INC	29,512.01
9480	WINSTON CHERYL F 001	1,658.49			
2505	WOLF KELLY M 402	952.22			
132785	WOODWIND & BRASSWIND	268.37			
93700537	4 WOOLWINE MICHELLE 210	883.17			
132812	WORKFORCE WEST VIRGINIA	4,957.37			
133117	WORLDWIDE INTERACTIVE NETWORK	2,500.00			
133154	WORTH DATA INC	358.00			
133150	WORTH PUBLISHING	885.36			
133155	WORTHINGTON DIRECT	2,763.40			
133200	WRIGHT DENNY INTER SCHOOL	5,200.00			
129469	WV ADULT EDUCATION ASSOC INC	1,420.00			
128880	WV CENTER FOR PROFESSIONAL DEV	1,330.00			
129498	WV COMMISSION FOR NATIONAL AND	1,500.00			
130200	WV CORRECTIONAL INDUSTRIES	5,910.93			
129135	WV DECA	1,755.00			
129645	WV DEPARTMENT OF AGRICULTURE	105,549.29			
129606	WV DEPARTMENT OF EDUCATION	7,050.00			
129505	WV DEPT OF HEALTH & HUMAN RES	720.00			
129660	WV DIVISION OF LABOR	650.00			
129800	WV FFA ASSOCIATION	3,341.40			