



**Administration and Enforcement  
of the  
Construction Workplace  
Misclassification Act (Act 72)**

**March 1, 2019**

The Construction Workplace Misclassification Act, 43 P.S. §§ 933.1 -- 933.17 ("Act 72" or "Act"), went into effect on February 10, 2011. The Act prohibits employers from misclassifying construction workers as independent contractors who do not satisfy all of the definitional criteria of an independent contractor. The Act establishes a definition of "independent contractor" for purposes of workers' compensation, unemployment compensation, and Act 72.

Act 72 grants administrative enforcement powers to the Secretary of Labor & Industry ("Secretary"). The Department of Labor & Industry's ("Department") Bureau of Labor Law Compliance ("BLLC" or "Bureau") enforces the Act on behalf of the Secretary. The Office of Attorney General and local district attorneys have concurrent jurisdiction for the prosecution of the Act's criminal provisions.

Act 72 provides for the imposition of criminal and administrative penalties against employers, or officers or agents thereof, which are found to have committed violations. Additionally, the Act empowers the Secretary to petition a court to issue a stop-work order mandating the partial or complete cessation of work at the site of an ongoing intentional misclassification.

Section 4(c) of the Act authorizes the Secretary to undertake remedial action if there is evidence establishing that a person has violated the Act. Section 10(a) explicitly prohibits an employer from discriminating in any manner or taking adverse action against any person for exercising any right protected by the Act, including the filing of a complaint with the Department or informing any person about an employer's noncompliance. Section 10(b) makes clear that a complainant's failure to prevail on the merits on allegations of employer noncompliance does not remove the retaliation prohibition set forth in subsection (a), so long as the complainant's allegations were made in good faith. Finally, section 10(c) creates a rebuttable presumption that the taking by an employer of adverse action against a person within 90 days of that person's exercise of rights protected by the Act constitutes prohibited retaliation.

Section 14 of the Act requires the Department to submit annually, by March 1, a report to Pennsylvania's General Assembly "detailing, to the maximum extent possible, data on the previous calendar year's administration and enforcement of [Act 72]." The Department is permitted to include in the report all relevant facts and statistics that it believes to be necessary.

Section 17 of the Act provides that "The Department shall not be required to enforce this Act until adequate funding is appropriated." The Bureau continues to enforce the provisions of Act 72, and collect penalties, despite never receiving any additional funding for the administration of the Act.

## Bureau of Labor Law Compliance Overview

The BLLC enforces and administers the following 12 laws: Construction Workplace Misclassification Act (Act 72), Prevailing Wage Act, Wage Payment and Collection Law, Minimum Wage Act, Child Labor Act, Apprenticeship and Training Act, Prohibition of Excessive Overtime in Health Care Act (Act 102), Seasonal Farm Labor Act, Industrial Homework Law, Personnel File Inspection Act, Employer to Pay Employment Medical Examination Fee Act, and Equal Pay Law.

## Current BLLC Complement

To complete these tasks, the Bureau has a staff complement of 46. The Director's office includes the Director, program managers, and clerical support. Each of BLLC's regional offices includes a supervisor and investigative team. The Bureau currently has 27 investigators on staff; each is responsible for all 12 labor and safety laws. The staff complement breakdown is as follows:

|                   | TOTAL     | FILLED    | VACANT   |
|-------------------|-----------|-----------|----------|
| Director's Office | 9         | 6         | 3        |
| Altoona           | 4         | 4         | 0        |
| Harrisburg        | 5         | 4         | 1        |
| Philadelphia      | 9         | 9         | 0        |
| Pittsburgh        | 10        | 6         | 4        |
| Scranton          | 9         | 9         | 0        |
| <b>TOTALS</b>     | <b>46</b> | <b>38</b> | <b>8</b> |

| Investigator staff only    | TOTAL     | FILLED    | VACANT   |
|----------------------------|-----------|-----------|----------|
| Altoona investigators      | 3         | 3         | 0        |
| Harrisburg investigators   | 4         | 3         | 1        |
| Philadelphia investigators | 8         | 8         | 0        |
| Pittsburgh investigators   | 9         | 5         | 4        |
| Scranton investigators     | 8         | 8         | 0        |
| <b>TOTAL investigators</b> | <b>32</b> | <b>27</b> | <b>5</b> |

## Enforcement Overview

Act 72 prohibits contractors from treating construction employees as independent contractors. The Act provides that in order for a worker to be

deemed an independent contractor, the worker must: (1) have a written contract to perform services, (2) be free from control or direction over the performance of work under contract, and (3) be customarily engaged in an independently established trade or business.

There are six factors that establish an independent trade or business: (1) Worker possesses his/her own essential tools and equipment; (2) Worker realizes profit or loss through services; (3) Worker has a proprietary interest in business through which services are performed; (4) Worker has a business location separate from contractor; (5) Worker previously performed similar services for others, holds himself/herself out to do work for others, and is free from direction or control of the contractor; and (6) Worker maintains liability insurance of at least \$50,000.

### **How the Department Enforces Act 72**

Act 72 is primarily enforced by BLLC, which has 27 current investigators in four district offices throughout the Commonwealth. Alleged violations are assigned to an investigator who interviews the contractor and workers, and requests all pertinent documentation, such as a copy of the contract or the insurance certificate. If there is evidence of a violation, the case is referred to the Department’s Office of Chief Counsel for prosecution, unless there is a settlement. If there is conclusive evidence of a violation, the investigation is closed after review by a supervisor.

There are three mechanisms for finding alleged Act 72 violations:

- (1) complaints filed with the Bureau,
- (2) findings made during construction job site visits, and
- (3) referrals from other agencies.

The following graphics represent an historical accounting of Act 72 cases the Bureau investigated since the inception of the law in February 2011 through 2017:

|                  |                  |
|------------------|------------------|
| <b>YEAR 2011</b> | <b>27 CASES</b>  |
| <b>YEAR 2012</b> | <b>9 CASES</b>   |
| <b>YEAR 2013</b> | <b>25 CASES</b>  |
| <b>YEAR 2014</b> | <b>50 CASES</b>  |
| <b>YEAR 2015</b> | <b>297 CASES</b> |
| <b>YEAR 2016</b> | <b>185 CASES</b> |
| <b>YEAR 2017</b> | <b>211 CASES</b> |

## Cases filed with BLLC in 2018

In 2018, with continued awareness of the Act and increased enforcement, a significant number of cases were filed. In addition, the Bureau's central office is conducting a review of many new cases that may result in further action, including warnings, fines, or penalties. A breakdown of the district office caseload is as follows:

| Office        | Claims     |
|---------------|------------|
| Altoona       | 24         |
| Harrisburg    | 55         |
| Scranton      | 37         |
| Pittsburgh    | 33         |
| Philadelphia  | 33         |
| <b>TOTALS</b> | <b>182</b> |

## 2018 Construction Site Visits

Bureau of Labor Law Compliance conducted over 419 on-site investigations of construction sites.

This amounts to a significant 71% increase in productivity when compared to 2017.

During visits, Bureau investigators distribute educational materials, interviewed workers on the construction sites, and reviewed payroll information when deemed appropriate.

Several of these visits triggered follow up correspondence or investigations under Act 72.

**In 2018, the Bureau conducted several job site inspections with OUCTS tax agents in a dual compliance effort.**

**The Bureau visited 364 construction sites in 2017**

**The Bureau visited 419 construction sites in 2018**

## Unemployment Compensation

The Department's Office of Unemployment Compensation Tax Services (OUCTS) performs unemployment compensation tax audits on Pennsylvania businesses.

Additionally, OUCTS has data sharing agreements with the Internal Revenue

Service, Pennsylvania Department of Revenue, and Pennsylvania Compensation Rating Bureau that provide excellent sources of data that is cross matched against the UC Tax system to identify employers that may not be registered or the data shows they are registered but with very low levels of employment compared to the other agency data.

These results of audits reveal whether businesses have misclassified employees as independent contractors.

BLLC personnel meet regularly with OUCTS personnel and exchange information.

In 2016 through 2017, OUCTS found 269 construction employers had misclassified 2,316 employees as independent contractors in the construction industry, and pinpointed \$62 million in under reported wages.

In 2018, OUCTS found 191 construction employers had misclassified 1,754 employees as independent contractors. More than \$36 million in under reported wages had also been determined in 2018.

These contractors also were forwarded to BLLC for audit and review and additional fines and penalties.

| Audit Trending Report 2011 - 2018 |             |             |             |             |             |             |             |             |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                   | CY 2011     | CY 2012     | CY 2013     | CY 2014     | CY 2015     | CY 2016     | CY 2017     | CY 2018     |
| Audits Conducted                  | 3,890       | 5,077       | 3,104       | 3,132       | 4,371       | 4,061       | 3,931       | 3,368       |
| Total Wages Audited               | \$1.749 B   | \$1.984 B   | \$1.446 B   | \$3.801 B   | \$5.417 B   | \$5.250 B   | \$3.565 B   | \$4.814 B   |
| New Employess Discovered          | 8,214       | 8,971       | 14,381      | 19,985      | 21,672      | 29,327      | 22,169      | 22,044      |
| Additional Wages Discovered       | \$101.748 M | \$106.287 M | \$160.508 M | \$216.246 M | \$280.142 M | \$372.540 M | \$276.109 M | \$371.508 M |
| Additional UC Taxes Due (Net)     | \$1.917 M   | \$2.454 M   | \$4.081 M   | \$6.557 M   | \$8.310 M   | \$10.442 M  | \$8.508 M   | \$7.157 M   |

### **Shut-Down Orders under the Act**

The process for the Secretary to shut down a job site is as follows: (1) the Department must receive information that there is a potential violation; (2) the Bureau must conduct an investigation into the allegation; (3) the Department must issue an administrative Order to Show Cause; (4) the employer is afforded 20 days to file an answer in writing; (5) the employer is then provided notice and a hearing is conducted; (6) if evidence presented at the hearing establishes the finding of a violation, the Secretary must petition a court of competent jurisdiction for an Order; and (7) the employer must be served the Order so it may take effect.

As of December 31, 2018, the Secretary had not initiated proceedings to issue a shut-down order on a job site.

## Adjudications of Act 72 complaints

The Department had 22 orders to show cause that resulted in Secretary's Orders being issued against contractors. The following list is a summary of those assessments.

| <b>CONTRACTOR</b>        | <b>Proposed penalty</b> |
|--------------------------|-------------------------|
| Jason Bush               | \$ 500.00               |
| Berkibile Construction   | \$ 11,000.00            |
| Reilly Remodeling        | \$ 2,000.00             |
| George Daulby            | \$ 2,000.00             |
| Cipher Flooring          | \$ 4,000.00             |
| Dale White Electric      | \$ 1,000.00             |
| Travis Bodge             | \$ 3,000.00             |
| Zwigart Remodeling       | \$ 10,000.00            |
| Valenti Excavators       | \$ 30,000.00            |
| Cab Contractors          | \$ 1,000.00             |
| CDC Contractors          | \$ 6,000.00             |
| Central Electric         | \$ 5,000.00             |
| P Ross Painting          | \$ 20,000.00            |
| Whiting Construction     | \$ 2,000.00             |
| Pennbrook Construction   | \$ 2,000.00             |
| Masters Roofing          | \$ 6,000.00             |
| BC Wright                | \$ 18,000.00            |
| Tonya Formisana          | \$ 6,000.00             |
| Trulove Charter          | \$ 42,000.00            |
| Seaboard Contractors LLC | \$ 16,000.00            |
| Nelson Rafael Quevado    | \$ 21,000.00            |

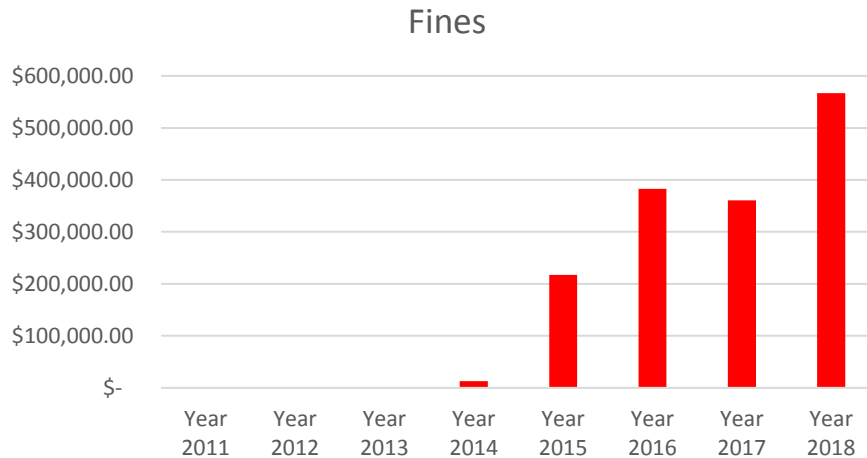
**At this time, the \$208,500 in assessed penalties have not been paid by the named contractors.**

## Administrative Penalties in 2018

The Bureau of Labor Law Compliance has collected \$566,845 from more than 200 contractors in Act 72 violations in 2018. The Bureau has increased collections by 57% over the 2017 calendar year.

From 2011 through 2014, the Department collected only \$12,500 in fines in all four years combined.

Since 2015 through today, the Department has fined over 700 contractors for violations of Act 72 misclassification. The total dollar collected 2015 through present: \$1,526,842 in fines.



**Conclusion: Future Enforcement Efforts under Act 72**

Increased enforcement will help vulnerable workers, who are unaware of the Act or fear retaliation if they file a complaint, to better understand their rights under the law. The Bureau will continue its educational efforts by proactively engaging industry organizations and workers through informative presentations, as well as making Act 72 posters available at construction sites (in both English and Spanish) and other locations where day laborers may be looking for work. Moreover, Labor Law Compliance investigators will continue job site visits to include reviews of all labor laws, including Act 72. Through these enhanced compliance and enforcement efforts, the Department has sent a strong message to contractors that it is enforcing the Act.

As a result of these efforts, it is anticipated that next year's job site visits and penalties will surpass 2018's collections.

The Bureau will continue working closely with other agencies, accepting referrals, and conducting joint investigations when feasible.



The Bureau will continue its cooperative collaboration with OUCTS. As a result of those referrals, the Bureau already collected \$35,000 in just the first few weeks of 2019.

In addition, the Bureau plans to increase its collaborative efforts with the Bureau of Workers' Compensation, with a similar model of its cooperation with OUCTS.

ADDENDUM

Contractors in violation, 2018

**The following is a list of contractors in violation 2018 with dollar amounts collected in fines:**

| <b>CONTACTOR</b>                      | <b>PENALTY PAID</b> |
|---------------------------------------|---------------------|
| A&L Drywall Group                     | \$ 19,000.00        |
| Aaron Yoder Contracting               | \$ 500.00           |
| ABBI Co. Inc                          | \$ 500.00           |
| Ace Builders                          | \$ 500.00           |
| Adam J. Clark                         | \$ 1,000.00         |
| Agon Construction                     | \$ 300.00           |
| Air Dynamic Heating & Cooling Inc     | \$ 500.00           |
| AJ's Carpentry Service LLC            | \$ 2,536.46         |
| Alan Mancil Inc                       | \$ 5,000.05         |
| Alex Roofing Enterprises              | \$ 750.00           |
| All Surface Painting LLC              | \$ 7,000.00         |
| APM Construction                      | \$ 2,500.00         |
| ARB International                     | \$ 2,000.00         |
| Aumick Construction LLC               | \$ 6,000.00         |
| B&W Constructors and Equipment Inc    | \$ 750.00           |
| Bancroft Wall Covering & Painting LLC | \$ 2,665.00         |
| Barcaly's Concrete Masonry Inc        | \$ 5,000.00         |
| BDM Flooring                          | \$ 750.00           |
| Beaverson Home Improvement            | \$ 1,800.00         |
| Bero's Remodeling                     | \$ 35,000.00        |
| BJ's Home Improvements LLC            | \$ 1,000.00         |
| Blakesly Builders Inc                 | \$ 750.00           |
| BLG Builders LLC                      | \$ 3,500.00         |
| BMB Construction                      | \$ 2,500.00         |
| Boslet Heating & Plumbing             | \$ 1,000.00         |
| Boulder Hill Construction             | \$ 7,000.00         |
| Brandon Beale                         | \$ 500.00           |
| Brian Gillespie                       | \$ 2,000.00         |
| Brookside Custom Homes                | \$ 500.00           |
| Bryan Barnes                          | \$ 2,000.00         |
| C Jacobson Construction Co            | \$ 5,000.00         |
| Cable Construction                    | \$ 2,000.00         |
| Cameo Services                        | \$ 6,750.00         |

|                                   |    |           |
|-----------------------------------|----|-----------|
| Carr Home Improvements LLC        | \$ | 1,000.00  |
| Chameleon Cabinet Coatings Inc    | \$ | 750.00    |
| Cisney & O'Donnell Inc            | \$ | 2,500.00  |
| Claire Brothers Audio Systems     | \$ | 7,500.00  |
| CLS Contractors LLC               | \$ | 9,000.00  |
| Colby Carr Builders               | \$ | 1,000.00  |
| Concepts In Concrete              | \$ | 3,500.00  |
| Confluence Construction           | \$ | 500.00    |
| Construction & Rentals LLC        | \$ | 1,000.00  |
| Cornerstone Drywall               | \$ | 1,000.00  |
| Cote & Sons Concrete Construction | \$ | 4,000.00  |
| Coulter System LLC                | \$ | 2,000.00  |
| Craig Munn Floor Covering Inc     | \$ | 2,500.00  |
| CS Services LLC                   | \$ | 750.00    |
| CW Patterson                      | \$ | 3,750.00  |
| Dave Esh Builders                 | \$ | 1,500.00  |
| David Heist Inc                   | \$ | 500.00    |
| Depalma Construction              | \$ | 3,000.00  |
| Diener Home Improvement           | \$ | 750.00    |
| Dinamo Inc                        | \$ | 750.00    |
| DL Construction                   | \$ | 7,500.00  |
| DL Lockard Construction           | \$ | 1,000.00  |
| DNC Global Construction           | \$ | 11,250.00 |
| Don Huey Custom Building          | \$ | 1,000.00  |
| Dorn Electric                     | \$ | 1,000.00  |
| EAM - J Drywall Inc               | \$ | 1,000.00  |
| Earl Weaver Excavating            | \$ | 2,250.00  |
| Early Construction Co Inc         | \$ | 2,000.00  |
| Eckenrode Drywall                 | \$ | 3,000.00  |
| Edward & Sons Construction Inc    | \$ | 1,500.00  |
| Edward & Sons Construction Inc    | \$ | 500.00    |
| Edward & Sons Construction Inc    | \$ | 2,000.00  |
| Edward & Sons Construction Inc    | \$ | 2,500.00  |
| Edward & Sons Construction Inc    | \$ | 4,000.00  |
| Edward & Sons Construction Inc    | \$ | 3,000.00  |
| Edward J Donnelly & Sons Inc      | \$ | 500.00    |
| Edward J Donnelly & Sons Inc      | \$ | 1,000.00  |
| Elite Water Damage & Restoration  | \$ | 13,935.00 |
| Elmer King                        | \$ | 1,000.00  |
| Elon Martin                       | \$ | 750.00    |
| EP Welding LLC                    | \$ | 500.00    |

|  |    |           |
|--|----|-----------|
| Esh Drywall                            | \$ | 14,250.00 |
| Family Restoration Home Improvement    | \$ | 5,000.00  |
| Family Restoration Home Improvements   | \$ | 597.23    |
| Fire and Ice Heating & Air LLC         | \$ | 500.00    |
| Fleming Builders LLC                   | \$ | 7,000.00  |
| Floormax                               | \$ | 4,000.00  |
| Flo-Tru Plumbing & Heating Inc         | \$ | 250.00    |
| Forcine Wall & Patio Inc               | \$ | 1,571.43  |
| Friedens Builders                      | \$ | 500.00    |
| FS Willard Building & Remodeling       | \$ | 3,000.00  |
| G Roof Construction Timber-Framer      | \$ | 1,500.00  |
| George A May                           | \$ | 1,500.00  |
| GM Demarco Painting                    | \$ | 3,000.00  |
| Golden Rule Plumbing                   | \$ | 500.00    |
| GP Harris Construction Inc             | \$ | 750.00    |
| Greth Construction                     | \$ | 3,500.00  |
| GroundScape                            | \$ | 1,000.00  |
| Guthrie & Co                           | \$ | 2,250.00  |
| H&H Painting, Lee Hildreth             | \$ | 750.00    |
| Hallenbeck Construction                | \$ | 2,500.00  |
| Harold Guinther                        | \$ | 1,000.00  |
| Heather Patterson                      | \$ | 2,000.00  |
| Heavy Commercial Consultants LLC       | \$ | 500.00    |
| Ideal Carpentry                        | \$ | 500.00    |
| J Smucker Contracting LLC              | \$ | 5,250.00  |
| J&R Construction/ Ron Halteman Builder | \$ | 1,000.00  |
| James Edgett Design Build              | \$ | 1,000.00  |
| James Stanley                          | \$ | 2,250.00  |
| James T O'Hara                         | \$ | 750.00    |
| Jerry McCurdy Excavating               | \$ | 500.00    |
| Jo Ann Morgan                          | \$ | 500.00    |
| John Garvey Masonry                    | \$ | 750.00    |
| John Hovanec Construction              | \$ | 1,500.00  |
| John J Weiss Construction LLC          | \$ | 2,250.00  |
| John Ozinga                            | \$ | 12,750.00 |
| Joseph Chromik                         | \$ | 3,000.00  |
| Joseph Hellwig                         | \$ | 1,000.00  |
| Kapsos & Bowser Construction           | \$ | 3,750.00  |
| Kelly Painting Inc                     | \$ | 10,500.00 |
| Kevin Galinis                          | \$ | 750.00    |
| Laporte Enterprises Inc                | \$ | 2,500.00  |

|  |    |           |
|--|----|-----------|
| Larry Dunning & Sons Inc               | \$ | 6,750.00  |
| Laurich Company Inc                    | \$ | 2,250.00  |
| Laws Flooring                          | \$ | 1,000.00  |
| Lighthall Construction Inc             | \$ | 500.00    |
| Lucas Hawley/ Pro Built Construction   | \$ | 5,000.00  |
| Macnamara Concrete                     | \$ | 1,000.00  |
| Mar Paul Co Inc                        | \$ | 500.00    |
| Marciano Contractors                   | \$ | 6,500.00  |
| Marino Brothers Contracting            | \$ | 3,750.00  |
| Mark T Fugh                            | \$ | 1,000.00  |
| Martin's Construction                  | \$ | 1,500.00  |
| Martz Excavating Inc                   | \$ | 1,500.00  |
| Maven Construction                     | \$ | 6,000.00  |
| Mejia Masonry                          | \$ | 5,500.00  |
| Melvin E Cassel Enterprises Inc        | \$ | 750.00    |
| Michael Lentz                          | \$ | 300.00    |
| MLH Electric Inc                       | \$ | 500.00    |
| Moyer Concrete LLC                     | \$ | 1,500.00  |
| Murray Brothers Electric               | \$ | 750.00    |
| New Finish Construction LLC            | \$ | 2,000.00  |
| Niehaus Construction                   | \$ | 3,750.00  |
| O&R Construction (Omar King)           | \$ | 500.00    |
| Oak Crest Construction                 | \$ | 10,000.00 |
| Otto Honyak Estate *Construction       | \$ | 2,000.00  |
| Pandyman Constructors                  | \$ | 2,500.00  |
| Paul Shoenberger Plumbing              | \$ | 500.00    |
| Penntex Ventures LLC                   | \$ | 1,500.00  |
| Perugini Tile & Marble Inc             | \$ | 7,000.00  |
| Philip Wheelles                        | \$ | 4,500.00  |
| Pisker Construction LLC                | \$ | 950.00    |
| Plumbing Boys                          | \$ | 2,000.00  |
| POSA Contracting                       | \$ | 750.00    |
| Premier Custom Builders                | \$ | 500.00    |
| Probuilt Construction                  | \$ | 5,000.00  |
| Pufko Electric                         | \$ | 500.00    |
| Quality Plus Setters Inc               | \$ | 2,100.00  |
| R&R Painting                           | \$ | 500.00    |
| R&S Drywall                            | \$ | 500.00    |
| Radical Renovations                    | \$ | 18,000.00 |
| Ramon Salazar, Salazar Drywall Service | \$ | 8,000.00  |
| Raul Rodriguez                         | \$ | 1,040.00  |

|                                  |    |            |
|----------------------------------|----|------------|
| Red Well Construction            | \$ | 14,000.00  |
| Rjay Renovations LLC             | \$ | 2,500.00   |
| Robert Kittle                    | \$ | 750.00     |
| Rocket Drywall                   | \$ | 1,000.00   |
| Rockwell Construction            | \$ | 2,500.00   |
| Rodriguez General Contractors    | \$ | 500.00     |
| Rosetti Drywall Co Inc           | \$ | 8,000.00   |
| Rudy Byler                       | \$ | 1,000.00   |
| SB Conrad                        | \$ | 500.00     |
| SD Homes LLC                     | \$ | 1,500.00   |
| Shaffer Brothers Inc             | \$ | 1,000.00   |
| Simons Ledig Group               | \$ | 3,999.99   |
| SJ Crick & Company               | \$ | 500.00     |
| SJB Home Improvements            | \$ | 750.00     |
| Skepton Construction             | \$ | 1,000.00   |
| Spanbauer Construction LLC       | \$ | 3,000.00   |
| Stankiewicz Drywall & Painting   | \$ | 16,000.00  |
| Stoltzfus Siding                 | \$ | 750.00     |
| Stoney Creek Construction        | \$ | 3,000.00   |
| T&S Concrete                     | \$ | 1,500.00   |
| TJ Kyle Construction LLC         | \$ | 5,500.00   |
| Tom A Lepore Construction Inc    | \$ | 1,000.00   |
| TriState Plumbing & Heating      | \$ | 1,500.00   |
| Troyer Services                  | \$ | 7,500.00   |
| TS Kauffman Roofing              | \$ | 2,000.00   |
| Varner Remodeling                | \$ | 9,000.00   |
| Vidal and Sousa Home Improvement | \$ | 800.00     |
| Wall Covering Specialists Inc    | \$ | 3,000.00   |
| Waltman Bros Construction        | \$ | 750.00     |
| Weatherproof Roofing Inc         | \$ | 1,500.00   |
| Weavers Construction             | \$ | 1,000.00   |
| William Miller Construction      | \$ | 1,000.00   |
| Wyomissing Glass                 | \$ | 3,000.00   |
|                                  |    |            |
|                                  | \$ | 566,845.16 |