City of Chester Financial Statements
Aug-26

A few comments to help explain the numbers.

All Results and interpretations of results are in context of $40+ million in combined unpaid pension costs for the three plans.

The City continues to have sufficient cash balances for general purposes and for dedicated uses. This is especially true while the main debt service is not required to be paid. A new feature is the presentation of cash balances from last year, to allow the reader to compare broadly how this important component of fiscal health is tracking. At the end of December the City intentionally transferred $3.5M out of General Fund Operating Cash to address i) $2M toward the unpaid Fire Pension Fund to pay off that funds unpaid MMO, and ii) $1.5M to the Capital Fund to address deferred large project maintenance. This is the second December in a row a supplemental pension payment was transferred ($2.5M in 2024). The August Operating balance is 4.6% higher than the same period last year.

Results must be assessed in context. The net positive $5.29 million balance between revenues and expenses is higher than the $1.80 million budgeted by $3.49 Million.

Revenues are net $2.59 million favorable with multiple favorable and unfavorable groupings offsetting each other. Favorable groups include Host Fees, Business Privilege, Earned Income and Department Fees. Business Privilege taxes are favorable as a result of collecting prior year taxes. Earned Income Taxes are favorable largely attributable to one employer making a one time payment. Department Fee increases are largely permit fee receipts, which result in unfavorable permit fee costs as part of the expenses. Unfavorable groups include Real Estate Taxes where delinquent fee collections are lagging the budget and Allocated Costs Transfer due to lower reimbursements from other funds.

Expenses are favorable to budget in Compensation and Other Expenditures, with Benefits being unfavorable to budget.

Compensation is favorable largely due to vacancies, offset by elevated overtime. Overtime is unfavorable, largely due to the end of January major snow event for streets and parks departments, and recurring coverage in fire and police departments for vacancies and a few employees out for injuries. Except for the one-time snow event, the net favorable trend of vacancies exceeding overtime is expected to continue. In June Police added four Patrol Officers and sent three more to the academy. Fire added 10 cadets in August to send to their academy.

Benefits are largely unfavorable due to the timing of pension payments.

Total Other Costs, which are vendor expenditures, are net favorable. As mentioned under Revenue, the Permit Fees are unfavorable, but proportionate to the larger favorable Permit Revenue. Further, this group includes the large one-time costs incurred thru March. Other expenditures throughout departments are favorable enough to offset these negatives.

City of Chester

Aug-26 **8/31/2026** Portio of Year: **66.7%**

(Unaudited)

	YTD Actual	YTD Budget	YTD Variance	% YTD	Total Budget	Total Variance	% Total
General Fund (01)							
Revenues	43,136,499	40,548,846	2,587,653	106.4%	62,199,011	(19,062,512)	69.4%
Expenditures	37,847,163	38,753,721	906,558	97.7%	62,199,011	24,351,848	60.8%
Net Surplus (Deficit)	**5,289,336**	**1,795,125**	**3,494,211**	**194.7%**	**-**	**5,289,336**	**N/A**
Liquid Fuels (02)							
Revenues	826,892	811,222	15,670	101.9%	884,222	(57,330)	93.5%
Expenditures	464,231	523,971	59,740	88.6%	898,236	434,005	51.7%
Net Surplus (Deficit)	**362,661**	**287,251**	**75,410**	**126.3%**	**(14,014)**	**376,675**	**2687.8%**
Capital Reserve (04)							
Revenues	2,094,845	8,000	2,086,845	26185.6%	1,362,000	732,845	153.8%
Expenditures	2,195,166	1,047,804	(1,147,362)	209.5%	1,742,667	(452,499)	126.0%
Net Surplus (Deficit)	**(100,321)**	**(1,039,804)**	**939,483**	**9.6%**	**(380,667)**	**280,346**	**N/A**
Solid Waste (08)							
Revenues	3,077,992	3,157,959	(79,967)	97.5%	3,814,650	(736,658)	80.7%
Expenditures	2,777,243	2,769,193	(8,050)	100.3%	4,383,804	1,606,561	63.4%
Net Surplus (Deficit)	**300,749**	**388,766**	**(88,017)**	**77.4%**	**(569,154)**	**869,903**	**-52.8%**
ARPA Federal Funds (10)							
Revenues	6,661,747	7,314,934	(653,187)	91.1%	9,165,908	(2,504,161)	72.7%
Expenditures	5,005,177	5,283,174	277,997	94.7%	9,165,908	4,160,731	54.6%
Net Surplus (Deficit)	**1,656,570**	**2,031,760**	**(375,190)**		**-**	**1,656,570**	**N/A**
Rental Inspection (14)							
Revenues	814,349	510,000	304,349	159.7%	765,000	49,349	106.5%
Expenditures	434,519	379,709	(54,810)	114.4%	730,255	295,736	59.5%
Net Surplus (Deficit)	**379,830**	**130,291**	**249,539**	**291.5%**	**34,745**	**345,085**	**-993.2%**
Special Events Fund (42)							
Revenues	129,110	60,000	69,110	215.2%	65,000	64,110	198.6%
Expenditures	97,665	40,000	(57,665)	244.2%	65,000	(32,665)	150.3%
Net Surplus (Deficit)	**31,445**	**20,000**	**11,445**	**157.2%**	**-**	**31,445**	**N/A**

City of Chester Monthly Budget Report

Aug-26 **66.7%** Percent of Year Elapsed

	January	February	March	April	May	Jun	July	Aug
General Fund	12,673,789	17,285,587	15,213,885	19,533,809	23,680,702	21,529,846	19,722,074	24,039,400
Disbursement	-	-	-	-	-	-	-	-
Debit Card Account	20,719	18,816	25,049	27,398	25,054	5,289	25,033	25,049
Special Revenue	358,365	548,649	-	-	-	-		81,651
Payroll	-	-	-	-	-	-		-
Medical Contributions	-	-	-	-	-	-	-	-
Solicitor	10,036	10,036	10,036	10,036	10,036	10,036	10,036	10,036
City Items		-	-	-	-	-	-	-
Other Misc Accounts	19,628	24,635	24,695	4,952	24,162	24,870	24,277	24,991
Total Operating Fund Cash	13,082,537	17,837,722	15,273,665	19,576,185	23,739,954	21,570,041	19,781,420	24,131,127
Total Operating Fund Cash - Prior Year	13,032,870	17,033,704	16,638,012	18,747,066	24,748,790	22,374,817	20,788,065	23,070,813
Percent Change Prior Year (Operating Only)	0.4%	4.7%	-8.2%	4.4%	-4.1%	-3.6%	-4.8%	4.6%
Special Funds	-							
ARPA	3,694,726	3,472,079	3,102,046	2,800,729	1,809,793	1,116,099	3,260,094	1,522,488
ARPA	5,416,133	5,428,428	5,422,073	5,455,310	5,469,023	5,482,326	5,095,219	4,506,407
Grant Fundings Account	502,690	502,690	502,690	502,690	502,690	502,690	502,690	502,690
Capital Fund	1,503,119	1,481,086	975,237	942,729	884,877	622,190	611,162	274,797
Rubbish Fund	1,250,521	1,129,785	2,231,320	1,974,602	2,283,944	1,999,332	1,570,795	1,547,073
Rental Fund	197,387	298,897	391,760	471,270	636,710	420,036	487,466	539,986
Liquid Fuels Account	36,558	47,714	48,312	1,476	788,775	631,799	553,970	410,907
Special Events Fund	82,004	82,004	79,449	4,225	44,915	45,065	110,265	135,265
Police associated accounts (mostly forfeiture)	601,745	616,507	616,532	616,557	616,582	615,066	532,103	532,137
Bankruptcy Accounts	3,388,292	3,397,591	3,406,187	3,415,707	3,424,707	3,434,265	3,443,453	3,452,962
	16,673,175	16,456,781	16,715,606	16,185,295	16,462,016	14,868,868	16,167,218	13,424,711
Total Special Purpose Fund Cash - Prior Year	15,806,343	15,646,613	18,120,313	19,249,454	18,496,759	18,778,651	18,609,736	18,434,333
Percent Change Prior Year (Special Only)	5.5%	5.2%	-7.8%	-15.9%	-11.0%	-20.8%	-13.1%	-27.2%
Fiduciary Funds ("Escrows")								
Chester Land Bldg Escrow	1,097,425	1,104,425	1,133,030	1,262,665	1,271,665	1,286,665	1,307,665	1,307,665
Security Account	718,716	718,716	906,492	906,492	906,492	906,492	906,492	906,492
Recovery Fund: - Fire Escrow	649,507	673,107	753,084	753,084	792,797	792,797	792,797	792,797
Pension: Police (liability $130.3M @12/23)	26,741,938	26,950,941	26,768,492	28,431,740	29,380,333	30,514,531	30,109,582	30,594,404
Pension: Fire (liability $53.8M @ 12/23)	42,857,167	43,091,598	40,747,964	48,293,938	44,766,174	44,612,197	43,887,702	44,806,284
Pension: Other (liability $8.1M @ 12/23)	5,495,076	5,524,865	5,229,635	5,552,058	5,707,775	5,684,696	5,595,366	5,677,561
Pensions include cash and investment balances								
Total Fiduciary Fund Cash and Investments	77,559,830	78,963,652	75,538,717	80,199,977	82,825,236	83,797,378	82,593,603	84,085,203
Total Fiduciary Fund Cash and Investments - Prior Year	62,339,183	62,841,352	61,392,998	60,916,251	62,333,446	65,209,506	65,226,500	67,144,196
Percent Change Prior Year (Fiduciary Only)	24.4%	25.8%	23.0%	31.7%	32.9%	28.5%	26.6%	25.2%
TOTAL CASH and INVESTMENTS	107,315,542	112,358,156	107,527,988	115,961,457	123,027,206	120,236,287	118,542,241	121,641,041
TOTAL CASH and INVESTMENTS - Prior Year	91,178,395	94,721,669	96,151,323	98,912,771	105,578,996	106,362,975	104,624,300	108,649,342
	17.7%	18.6%	11.8%	17.2%	16.5%	13.0%	13.3%	12.0%
Total Payments (Checks + Wires + Payroll) (see detail)	5,291,165	5,367,269	9,518,831	4,143,782	5,991,662	5,806,914	5,207,192	5,936,061
Past Due Balances (includes penalties and interest)								
RE Taxes - per E*Collect	4,721,608	5,368,294	4,366,684	4,239,961	4,188,714	4,136,063	4,056,482	3,951,911
Library Taxes - per E*Collect	124,357	122,242	112,276	107,629	105,923	104,362	102,017	99,090
Rubbish Fees - per E*Collect	4,196,276	4,092,634	3,958,564	3,849,067	3,786,448	3,716,615	3,685,610	3,610,120
Total Delinquent Balances	8,982,242	9,583,170	8,437,524	8,196,657	8,081,085	7,957,040	7,844,108	7,661,120
Past Due Collections								
RE Taxes - per E*Collect	34,769	106,282	291,634	155,866	76,642	78,487	106,590	130,973
Library Taxes - per E*Collect	646	2,638	10,614	5,448	2,459	2,290	3,078	3,638
Rubbish Fees - per E*Collect	43,713	57,826	62,810	121,069	72,338	82,606	47,286	50,739
Total Delinquent Collections	79,128	166,746	365,058	282,383	151,439	163,383	156,955	185,350
Staffing Related								
Total Staff as of last payroll in month	212	212.5	212.5	210	207	209	202	213
Total FT Staff Vacancies as of last payroll in month (active searches)	18.5	17	17	19	22	19	26	15
Employees on Workers Comp	11	11	9	9	8	9	8	8

OPEB liability $258M as of 12/31/2023

Pension Liability $146M as of 12/31/2023

City of Chester Monthly Budget Report

August, 2026 - Period 8 of 12 **66.7%** Percent of Year Elapsed

(Unaudited)

Revenue	YTD	YTD Budget	YTD Budget $ Variance	YTD Budget % Variance	Projection	Budget	Projected Budget $ Variance	Projected Budget % Variance
RE Taxes: Current	7,597,043	7,310,000	287,043	3.9%	7,800,000	7,700,000	100,000	1.3%
RE Taxes: Prior	732,343	1,400,000	(667,657)	-47.7%	1,200,000	2,100,000	(900,000)	-42.9%
RE Taxes: Penalties & Interest	170,337	70,000	100,337	143.3%	205,000	95,000	110,000	115.8%
	8,499,723	**8,780,000**	**(280,277)**	**-3.2%**	**9,205,000**	**9,895,000**	**(690,000)**	**-7.0%**
Host Fees								
Covanta	4,435,781	2,400,000	2,035,781	84.8%	5,772,000	5,600,000	172,000	3.1%
Casino	3,053,796	4,746,000	(1,692,204)	-35.7%	10,472,000	10,708,000	(236,000)	-2.2%
	7,489,577	**7,146,000**	**343,577**	**4.8%**	**16,244,000**	**16,308,000**	**(64,000)**	**-0.4%**
Library Tax Revenue	348,665	327,000	21,665	6.6%	355,000	340,000	15,000	4.4%
Business Privilege Tax	1,912,197	1,225,000	687,197	56.1%	2,160,000	1,400,000	760,000	54.3%
PILOT	116,000	11,000	105,000	954.5%	387,000	379,000	8,000	2.1%
Transfer Tax	429,570	333,336	96,234	28.9%	710,000	500,000	210,000	42.0%
Parking	424,520	578,336	(153,816)	-26.6%	645,000	705,000	(60,000)	-8.5%
Local Muni Tax	332,004	353,000	(20,996)	-5.9%	450,000	500,000	(50,000)	-10.0%
Earned income Tax	13,498,465	11,400,000	2,098,465	18.4%	15,000,000	15,000,000	-	0.0%
Distressed Pension EIT	5,762,700	6,386,000	(623,300)	-9.8%	9,153,000	9,211,000	(58,000)	-0.6%
Amusement Tax	-	-	-	N/A	100,000		100,000	#DIV/0!
State Pension Aid	-	-	-	N/A	2,198,384	2,307,000	(108,616)	-4.7%
ARPA (Ops Replacement)	108,404	75,000	33,404	44.5%	280,000	150,000	130,000	86.7%
Department Revenues	2,204,230	1,821,046	383,184	21.0%	3,015,186	2,592,168	423,018	16.3%
Interest Income	193,513	266,664	(73,151)	-27.4%	225,000	400,000	(175,000)	-43.8%
Grant Revenue	318,481	429,112	(110,631)	-25.8%	440,774	643,660	(202,886)	-31.5%
Allocated Cost	1,290,173	1,147,560	142,613	12.4%	1,675,972	1,465,187	210,785	14.4%
Other Income	208,277	269,792	(61,515)	-22.8%	525,430	402,996	122,434	30.4%
	27,147,199	**24,622,846**	2,524,353	10.3%	**37,320,746**	**35,996,011**	**1,324,735**	**3.7%**
Total General Fund Revenues	**43,136,499**	**40,548,846**	**2,587,653**	**6.4%**	**62,769,746**	**62,199,011**	**570,735**	**0.9%**
		-						
Expenditures Total	**37,847,163**	**38,753,721**	**906,558**		62,422,877	62,199,011	(223,866)	
	5,289,336	**1,795,125**	**3,494,211**		346,869	-	346,869	

**** Not including $40+ Million in unpaid pension contributions.***

City of Chester Monthly Budget Report

August, 2026 - Period 8 of 12 **66.7%** Percent of Year Elapsed

(Unaudited)

Expenditures	YTD Actual	YTD Budget	Annual Budget	YTD Budget $ Variance (unfav)	YTD Budget % Variance (unfav)	Projection
CC& Admin						
Wages	515,368	541,026	781,482	25,658	4.7%	744,260
PR Taxes & Benefits	38,618	41,390	59,783	2,772	6.7%	56,363
Other	158,227	200,328	475,490	42,101	21.0%	431,137
Legal						
Wages	143,197	141,930	205,007	(1,267)	-0.9%	206,705
PR Taxes & Benefits	10,097	10,856	15,683	759	7.0%	14,956
Outside Legal	1,150,110	1,333,336	2,000,000	183,226	13.7%	2,000,000
Other	6,306	6,320	9,480	14	0.2%	9,910
Finance						
Wages	701,521	715,732	1,033,836	14,211	2.0%	1,007,387
PR Taxes & Benefits	51,657	54,756	79,088	3,099	5.7%	74,976
P&L Insurance	1,722,063	1,835,000	1,840,000	112,937	6.2%	1,747,063
Other	227,321	493,432	715,160	266,111	53.9%	399,821
Controller's Office						
Wages	34,945	34,614	50,000	(331)	-1.0%	50,329
PR Taxes & Benefits	2,673	2,646	3,825	(27)	-1.0%	3,850
Other	-	2,800	4,200	2,800	100.0%	-
Human Resources						
Wages	211,410	217,656	314,389	6,246	2.9%	308,138
PR Taxes & Benefits	15,784	16,650	24,051	866	5.2%	23,184
Citywide Benefits	9,429,535	9,739,225	17,833,712	309,690	3.2%	18,814,759
Other	35,008	23,528	35,300	(11,480)	-48.8%	66,208
Technology						
Wages	129,550	157,464	227,449	27,914	106.4%	199,070
PR Taxes & Benefits	9,723	12,044	17,400	2,321	115.6%	14,889
IT Consultant	113,678	80,000	120,000	(33,678)	-336.8%	192,278
Upgrades & Software	246,212	209,164	281,288	(37,048)	-397.0%	237,515
Other	75,771	58,912	88,363	(16,859)	-228.9%	255,531
Public Works						
Wages	1,027,257	1,068,482	1,494,357	41,225	3.9%	1,458,771
PR Taxes & Benefits	76,783	81,740	114,319	4,957	6.1%	111,322
Other	504,144	301,980	499,476	(202,164)	-66.9%	643,263
Parks & Rec						
Wages	713,601	768,254	1,089,773	54,653	7.1%	1,069,819
PR Taxes & Benefits	52,937	57,716	83,367	4,779	8.3%	79,727
Other	452,092	375,416	457,620	(76,676)	-20.4%	533,332

City of Chester Monthly Budget Report

August, 2026 - Period 8 of 12 **66.7%** Percent of Year Elapsed

(Unaudited)

Expenditures	YTD Actual	YTD Budget	Annual Budget	YTD Budget $ Variance (unfav)	YTD Budget % Variance (unfav)	Projection
Police						
Wages	4,675,125	5,256,046	7,642,066	580,921	11.1%	6,926,997
PR Taxes & Benefits	5,616,425	5,000,890	7,415,936	(615,535)	-12.3%	7,484,944
Other	823,490	921,452	1,396,935	97,962	10.6%	1,367,722
Fire						
Wages	4,289,562	4,304,464	6,238,895	14,902	0.3%	6,056,634
PR Taxes & Benefits	1,284,480	1,330,418	3,733,701	45,938	3.5%	3,722,941
Other	426,088	443,432	760,160	17,344	3.9%	831,479
L&I						
Wages	701,787	738,550	1,066,794	36,763	5.0%	1,020,339
PR Taxes & Benefits	52,273	56,502	81,610	4,229	7.5%	81,191
Other	939,974	1,017,264	1,260,067	77,290	7.6%	1,275,074
Planning						
Wages	157,853	164,134	237,081	6,281	3.8%	232,873
PR Taxes & Benefits	11,914	12,556	18,137	642	5.1%	17,653
Other	20,337	33,240	49,860	12,903	38.8%	39,118
Public Health						
Wages	81,334	78,374	113,210	(2,960)	-3.8%	205,054
PR Taxes & Benefits	6,086	5,994	8,661	(92)	-1.5%	15,551
Other	17,966	3,672	5,500	(14,294)	-389.3%	18,606
Utilities	477,928	406,336	609,500	(71,592)	-17.6%	738,928
Interfund Transfers /Library	384,309	372,000	1,380,000	(12,309)	-3.3%	1,408,309
Debt Service and TRAN	24,644	26,000	227,000	1,356	5.2%	224,901
Totals	**37,847,163**	**38,753,721**	**62,199,011**	**906,558**	**-947%**	**62,422,877**
Total Compensation	13,382,510	14,186,726	20,494,339	804,216	5.7%	19,486,376
Total Benefits	16,658,985	16,423,383	29,489,273	(235,602)	-1.4%	30,516,306
Total Other	7,805,668	8,143,612	12,215,399	337,944	4.1%	12,420,195
Totals by Function	**37,847,163**	**38,753,721**	**62,199,011**	**906,558**	**2.3%**	**62,422,877**

Not including $40+ Million in unpaid pension contributions.

(Note: For Comp - January and July are the months with 3 pay periods in 2026; other 10 months have 2)

Accounts Payable Summary
August 31, 2026

Fund	Batch ID	Check Date	Subtotals	Amount
General	-			$ 1,233,287.40
	No. -	August	1,233,287.40	
Liquid Fuels Fund				$ 58,636.11
	No.	August	58,636.11	
ARPA				$ 977,933.84
	No.	August	977,933.84	
Solid Waste Fund				$ 145,569.77
	No.	August	145,569.77	
Capital Reserve Fund				$ 49,175.91
	No.	August	49,175.91	
CHECKS TOTAL				**$2,464,603.03**
Gross Payroll				$ 1,509,480.88
	7/27/26 - 8/9/26	8/14/2026	749,351.00	
	8/10/26 - 8/23/26	8/28/2026	758,435.40	
	8/14/26 Special Pay	8/14/2026	267.26	
	8/20/26 Special Pay	8/20/2026	1,427.22	
Vendor				$ 1,961,977.34
BRI	Health insurance admin	8/3/2026	2,302.08	
BRI	Health insurance admin	8/17/2026	2,302.09	
BRI	Health insurance admin	8/31/2026	206.25	
BRI	Health insurance admin	8/31/2026	2,307.65	
CPUCTSPACS	Lighting Project	8/25/2026	24,064.38	
Eyemed	Vision	8/7/2026	36.38	
Eyemed	Vision	8/21/2026	2,084.64	
Eyemed	Vision	8/21/2026	2,707.56	
Police	Pension	8/26/2026	382,197.30	
Fire	Pension	8/31/2026	250,000.00	
FLASTER GREENBERG, PC	Legal Bankruptcy	8/31/2026	4,957.07	
FTI CONSULTING, INC.	Legal Bankruptcy	8/31/2026	42,075.66	
HERRICK, FEINSTEIN LLP	legal services for retirees	8/31/2026	36,179.60	
MERITAIN HEALTH	Health insurance	8/6/2026	123,707.78	
MERITAIN HEALTH	Health insurance	8/13/2026	177,477.82	
MERITAIN HEALTH	Health insurance	8/20/2026	204,007.17	
MERITAIN HEALTH	Health insurance	8/27/2026	144,501.67	
MERITAIN HEALTH	Health insurance	8/26/2026	71,938.90	
MERITAIN HEALTH	Health insurance	8/21/2026	112,673.73	
WSFS	Credit Card Account replenishment	8/31/2026	6,551.13	
SECURIAN LIFE INSURANCE CO	Life insurance	8/7/2026	4,541.80	
SECURIAN LIFE INSURANCE CO	Life insurance	8/31/2026	4,549.30	
The Segal Company	Legal Bankruptcy	8/31/2026	4,223.97	
TreasLink Transfer to Fund 04	Capital	8/31/2026	250,000.00	
TreasLink Transfer to Fund 08	Rubbish	8/31/2026	51,879.76	
TreasLink Transfer to Fund 14	Rental	8/31/2026	52,520.00	
UNITED CONCORDIA COMPANY	Dental	8/7/2026	955.45	
UNITED CONCORDIA COMPANY	Dental	8/7/2026	940.90	
UNITED CONCORDIA COMPANY	Dental	8/7/2026	87.30	
DISBURSEMENTS TOTAL				**$5,936,061.25**

General Fund

Check #	8/31/2026	Vendor Name	Amount
87967	8/6/2026	BIG VAR'S WATER ICE & ICE CREA	2,280.00
87968	8/6/2026	CHEF KEN'S CATERING LLC	1,900.00
87969	8/6/2026	MAKING A CHANGE GROUP	4,900.00
87970	8/6/2026	BIG VAR'S WATER ICE & ICE CREA	800.00
87971	8/6/2026	BIG VAR'S WATER ICE & ICE CREA	2,280.00
87972	8/6/2026	TEAMSTERS LOCAL 107	4,253.61
87973	8/6/2026	TEAMSTERS LOCAL 107	1,368.04
87974	8/6/2026	BOUNCING & BEYOND FAMILY ENT	522.50
87975	8/6/2026	CEDA	4,000.00
87976	8/6/2026	C&E BUSINESS SOLUTIONS LLC	2,920.00
87977	8/6/2026	GLS PROFESSIONAL SERVICES, LLC	2,450.00
87978	8/6/2026	RALPH DORSEY	500.00
87979	8/6/2026	STEFAN ROOTS	113.00
87980	8/7/2026	ALIEN GEAR HOLSTERS	2,304.62
87981	8/7/2026	ALL HANDS FIRE EQUIPMENT	2,898.06
87982	8/7/2026	AMAZON CAPITAL SERVICES	1,087.51
87983	8/7/2026	AMERICAN PEST MGMT SERVICE LLC	178.00
87984	8/7/2026	ANTHONY M POLITES JR	2,996.00
87985	8/7/2026	BENNETT, BRICKLIN & SALTZBURG	49.50
87986	8/7/2026	BESTCO HARTFORD	101,358.55
87987	8/7/2026	BJM PAINTING, LLC	6,000.00
87988	8/7/2026	BLOWHARD FANS	135.00
87989	8/7/2026	CARAHSOFT TECHNOLOGY CORP	15,990.00
87990	8/7/2026	DELCORA	2,221.44
87991	8/7/2026	DIVAL SAFETY EQUIPMENT, INC.	375.00
87992	8/7/2026	DVRPC	10,030.00
87993	8/7/2026	DWAYNE WHARTON & PARTNERS, LLC	5,600.00
87994	8/7/2026	DWD MECHANICAL CONTRACTOR INC.	1,950.00
87995	8/7/2026	EAGLE POWER AND EQUIPMENT	3,635.64
87996	8/7/2026	EJM ADVISORY FIRM, LLC	1,000.00
87997	8/7/2026	FIDELITY SECURITY LIFE INS. CO	36.38
87998	8/7/2026	MIKE FLORIO'S	20,379.82
87999	8/7/2026	HARDWARE & SUPPLY COMPANY	1,954.90
88000	8/7/2026	HEALTH MATS CO.	206.70
88001	8/7/2026	J & K TRASH REMOVAL INC.	157.41
88002	8/7/2026	JOE'S BLDG & PLMBG SUPPLY INC.	1,064.30
88003	8/7/2026	CAREFREE KANOPY	2,230.00
88004	8/7/2026	KERR CREATIVE DBA FASTSIGNS	154.70
88005	8/7/2026	LAW OFFICE OF CARL W. EWALD, P	1,518.00
88006	8/7/2026	MAILLIE LLP	47,500.00
88007	8/7/2026	MANO'S AUTO REPAIR	6,729.04
88008	8/7/2026	MCCAUSLAND LOCK SERVICE INC.	1,535.00
88009	8/7/2026	MCDONALD UNIFORMS, INC	159.69
88010	8/7/2026	OCCUPATIONAL HEALTH CENTERS	374.00
88011	8/7/2026	ORKIN, LLC	235.42
88012	8/7/2026	PECO	2,566.90
88013	8/7/2026	PECO	1,754.65
88014	8/7/2026	PECO ENERGY COMPANY	16,418.00
88015	8/7/2026	PREMIER TINTING LLC	150.00
88016	8/7/2026	QUADIENT FINANCE USA, INC	4,000.00
88017	8/7/2026	R. JOHNSTON & SONS, INC	1,359.75
88018	8/7/2026	R. TITTER ROOFING, LLC	793.00
88019	8/7/2026	SEAGRAVE SALES & SERVICES	4,423.08
88020	8/7/2026	SEAN BURKE LANSCAPING, INC.	0.00
88021	8/7/2026	SEAN BURKE LANSCAPING, INC.	1,841.38
			303,638.59

Generl Fund

Check #	8/31/2026	Vendor Name	Amount
88022	8/7/2026	SECURITAS TECHNOLOGY CORP.	395.59
88023	8/7/2026	ROCHELLE SLAUGHTER	300.00
88024	8/7/2026	SOUTHERN PETROLEUM LABORATORIE	349.88
88025	8/7/2026	STAPLES	1,538.63
88026	8/7/2026	STRAIGHT TO THE POINT CLEANING	3,375.00
88027	8/7/2026	TEC CENTRO WORKFORCE NETWORK	8,461.54
88028	8/7/2026	T. FRANK MCCALL'S INC	28.14
88029	8/7/2026	THOMAS CHEVROLET OF MEDIA, INC	117.07
88030	8/7/2026	TRIPLE ""R"" TRUCK PARTS	16.55
88031	8/7/2026	UNITED CONCORDIA COMPANY	1,983.65
88032	8/7/2026	VOLUNTEER MEDICAL SERV. CORPS	58,750.00
88033	8/7/2026	WALNUT ST. DELI	12,408.00
88034	8/7/2026	ZYLA'S LLC	4,500.00
88035	8/7/2026	BROOMALL TRUCK & AUTO	2,327.00
88036	8/7/2026	FEDERAL EXPRESS CORPORATION	94.03
88037	8/10/2026	AT&T MOBILITY	333.07
88038	8/10/2026	TECHGUIDES, INC	6,484.00
88039	8/13/2026	SWIF	617,052.00
88040	8/20/2026	BIG VAR'S WATER ICE & ICE CREA	1,000.00
88041	8/20/2026	BIG VAR'S WATER ICE & ICE CREA	3,600.00
88042	8/20/2026	KYLE BATTINIERI	65.95
88043	8/20/2026	LIFE NATION NETWORKS LLC	2,500.00
88044	8/20/2026	MOE CAKES, INC.	400.00
88045	8/20/2026	SUMMA SQUEEZE	500.00
88046	8/20/2026	TIFFANY LONG	3,750.00
88047	8/21/2026	911 SAFETY EQUIPMENT LLC	968.90
88048	8/21/2026	AMERICAN PEST MGMT SERVICE LLC	306.68
88049	8/21/2026	ANGEL COLLISION & AUTO RESTORE	708.11
88050	8/21/2026	ANTHONY M POLITES JR	2,996.00
88051	8/21/2026	BLUETRITON BRANDS INC	133.74
88052	8/21/2026	BROOKHAVEN AUTO WASH	386.00
88053	8/21/2026	CHESTER WATER AUTHORITY	1,403.36
88054	8/21/2026	COLLIERS ENGINEERING & DESIGN	2,868.91
88055	8/21/2026	PHL GAS CONVENIENCE	385.58
88056	8/21/2026	THE COUNTRY PRESS, INC	990.00
88057	8/21/2026	CRYSTAL BURRELL	105.07
88058	8/21/2026	DELAWARE STATE POLICE HOMICIDE	600.00
88059	8/21/2026	DELAWARE COUNTY COMMUNITY COLL	7,434.00
88060	8/21/2026	DWAYNE WHARTON & PARTNERS, LLC	13,200.00
88061	8/21/2026	DWD MECHANICAL CONTRACTOR INC.	5,385.09
88062	8/21/2026	FIDELITY SECURITY LIFE INS. CO	4,792.20
88063	8/21/2026	FILE BANK INC	498.46
88064	8/21/2026	MIKE FLORIO'S	14,735.54
88065	8/21/2026	THOMSON REUTERS-WEST PAYMENT G	843.78
88066	8/21/2026	THOMSON REUTERS-WEST PAYMENT G	1,565.09
88067	8/21/2026	HOME DEPOT CREDIT SERVICES	193.14
88068	8/21/2026	J & K TRASH REMOVAL INC.	157.41
88069	8/21/2026	JOE'S BLDG & PLMBG SUPPLY INC.	422.09
88070	8/21/2026	KRISTIN MOTLEY	160.00
88071	8/21/2026	MAILLIE LLP	34,761.40
88072	8/21/2026	MANO'S AUTO REPAIR	8,977.94
88073	8/21/2026	MES SERVICE COMPANY LLC	1,885.00
88074	8/21/2026	NGMA	174.00
88075	8/21/2026	ORKIN, LLC	559.42
88076	8/21/2026	PA ONE CALL SYSTEM, INC.	533.16
			838,460.17

Generl Fund

Check #	8/31/2026	Vendor Name	Amount
88077	8/21/2026	PECO	59.83
88078	8/21/2026	PECO	5,067.99
88079	8/21/2026	PECO ENERGY COMPANY	17,899.37
88080	8/21/2026	PHILADELPHIA EXTRACT CO. INC.	676.00
88081	8/21/2026	PREMIUM PARKING SERVICE, LLC	24,382.48
88082	8/21/2026	SEAN BURKE LANSCAPING, INC.	756.85
88083	8/21/2026	SIRCHIE ACQUISITION CO., LLC	422.25
88084	8/21/2026	ROCHELLE SLAUGHTER	600.00
88085	8/21/2026	SOUTHERN PETROLEUM LABORATORIE	174.94
88086	8/21/2026	SPECIALIZED ELEVATOR CORP.	580.52
88087	8/21/2026	SPIRIT MEDIA GROUP, INC	1,101.60
88088	8/21/2026	STAPLES	29.48
88089	8/21/2026	STRAIGHT TO THE POINT CLEANING	3,375.00
88090	8/21/2026	WALNUT ST. DELI	16,525.00
88091	8/21/2026	WARREN FAMILY LANDSCAPING LLC	2,100.08
88092	8/21/2026	WITMER PUBLIC SAFETY GROUP, IN	3,267.40
88093	8/26/2026	SAFE CORRIDORS	14,169.85
			91,188.64

GF1	303,638.59
GF2	838,460.17
GF3	91,188.64
	1,233,287.40

	Check #	Check Date	Vendor	Amount
ARPA	1287	8/6/2026	AKC MECHANICAL, LLC	21,586.50
	1288	8/6/2026	CCIP	9,996.00
	1289	8/6/2026	GENERAL CODE	5,580.34
	1290	8/6/2026	GLS PROFESSIONAL SERVICES, LLC	9,712.50
	1291	8/6/2026	HOBBS AND COMPANY INC	105,518.22
	1292	8/6/2026	JAMES G. DAVIS CONSTRUCTION	463,243.00
	1293	8/6/2026	VISION MECHANICAL, INC.	91,876.32
	1294	8/20/2026	BROWDEL MAINTENANCE	6,402.84
	1295	8/20/2026	COLLIERS ENGINEERING & DESIGN	10,388.65
	1296	8/20/2026	DAVID BLACKMORE & ASSOCIATES	11,337.91
	1297	8/20/2026	KC SIGN COMPANY	7,791.20
	1298	8/20/2026	MG ENGINEERING ASSOCIATES, LLC	8,220.00
	1299	8/20/2026	NEW ROAD CONSTRUCTION MGMT INC	25,000.00
	1300	8/20/2026	S.J. THOMAS COMPANY INC.	198,147.86
	1301	8/20/2026	UHY ADVISORS, INC	3,132.50
				977,933.84
Liquid Fuels				
	1369	8/6/2026	KEEN COMPRESSED GAS	61.74
	1370	8/6/2026	H&K GROUP, INC	3,773.44
	1371	8/6/2026	PA MUNICIPAL, INC.	3,140.13
	1372	8/6/2026	SIGNAL SERVICE INC.	1,682.50
	1373	8/20/2026	LENNI ELECTRIC	703.21
	1374	8/20/2026	PECO ENERGY COMPANY	49,275.09
				58,636.11

	Check #	Check Date	Vendor	Amount
Capital Improvement				
	1066	8/6/2026	GLS PROFESSIONAL SERVICES, LLC	3,325.00
	1067	8/6/2026	SEAN BURKE LANSCAPING, INC.	22,438.00
	1068	8/20/2026	MG ENGINEERING ASSOCIATES, LLC	5,940.00
	1069	8/20/2026	WITMER PUBLIC SAFETY GROUP, IN	17,472.91
				49,175.91
Solid Waste				
	1051	8/20/2026	WASTE MASTERS SOLUTIONS	586.33
	1052	8/20/2026	WASTE INDUSTRIES OF DELAWARE	144,983.44
				145,569.77