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Upper Darby Township Special Meeting
September 14, 2022

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**Upper Darby Township Council
Special Meeting Minutes
September 14, 2022 at 7pm**

*****The video of this meeting can be viewed in its entirety on youtube.com/upperdarby.org*****

Pledge of Allegiance to the flag of the United States of America
Moment of silence for all those lost on September 11, 2001

Opening of Special Meeting

Roll Call

Andrew Hayman (AH), Danyelle Blackwell (DB), Brian Andruszko (BA),
Sheikh M. Siddique, (SS), Lisa Faraglia (LF), Matt Silva (MS), Brian K. Burke (BB),
Michelle Billups, (MB), Meaghan Wagner (MW), Hafiz Tunis Jr. (HT), Laura Wentz (LW)

Present at the Meeting

Barbarann Keffer, Mayor, via Zoom
Chief Municipal Clerk, Alexis Cicchitti
Solicitor Courtney Richardson
Solicitor Colleen Marsini
Solicitor Christopher Boggs
David Haman, Treasurer
Sergeant of Arms, Officer Anthony Bateman
Sergeant of Arms, Officer Stephen Cristinzio

Rules for Meeting Decorum

“Upper Darby residents have the opportunity to speak for three (3) minutes. Residents are prohibited from making threats, using profanity, or acting in a manner that would impede or prevent the conduct of the business of the meeting”

Presentation of the Final Report for the Council Investigation into the ARPA Funds by the Law Offices of Mark Much, P.C.

***SEE THE ATTACHED REDACTED FULL REPORT & SUMMARY OF FINDINGS**

Finance and Appropriations Committee

Chair: Laura A. Wentz

Members: Matt Silva, Meaghan R. Wagner, Brian Andruszko

Chair Wentz told the Council that she would share Mr. Boggs’ PowerPoint presentation. She referenced the packet that was handed out and clarified the mislabeling of the charts.

Council President Burke invited Mr. Boggs to sit with Council to answer questions from the public during Public Comment

Public Forum

“Public Comment should be limited to Special Meeting Agenda items only, not to be repetitive, and be no more than 3 minutes.”

Bonnie Hallam, 4719 Woodland Avenue, questioned tonight’s findings of the investigation
Jen Toof, 309 Edmonds Avenue, believes that Mr. Boggs story changed regarding ARPA funds
Cintia Isles, 7611 Parkview Road, funds are not missing

Marion Minick, 1204 Wilde Avenue, states Mr. Boggs said the complete opposite a couple of weeks ago

Olivia Taylor, 204 Kent Road, made comments about the investigation and inconsistencies

Joanne Nommavong, 133 N. Pennock Avenue, feels that Mr. Bogg’s report was consistent

Becky Duggan, 129 N. Pennock Avenue, restricted funds were used and she hopes the investigation continues.

Michelle Schofield, 519 Millbank Road, believes that tonight’s report was different from what was stated back in July

Tim Tuinstra, 610 Foss Avenue, feels that tonight’s report is in stark contrast to previous comments made by Mr. Boggs and two other reports

Myron McNeely, 7116 Hilltop Road, believes that it was said a couple of months ago that \$6 million was missing but tonight

Colleen Kennedy, 8723 West Chester Pike, questioned the need to continue the investigation

Tina Hamilton 4715 Woodland Avenue, stated that there were 6 violations revealed in the investigation

Paulann Sabatino, 3726 Garrett Road, commented on the investigation and the audit

Mr. Boggs moved back to the podium to answer Council’s questions.

Council Comments/Questions

AH spoke about the Liquid Fuels Fund where money was supposedly put into the PGLIT account that was part of the General Fund balance on February 4. He confirmed that Mr. Boggs stated that that is a violation of state law. AH asked what the potential consequences are for having done that and if it was criminal. Mr. Boggs replied that he did not find any criminal statutes. In response to AH’s regarding potential remedies or consequences, Mr. Boggs stated that it would be for the Attorney General or the District Attorney, but most likely the Attorney General because they have a civil department.

AH stated that he spoke with PennDOT District 6 today and claimed that they “laughed out loud” when he told them what Mr. Boggs’ point was, as the remedy for this is to submit an MS965, clarifying which account they came from to where it went and then where the funds went after that. They also said that even if the funds had been spent on an impermissible item, for example, if Council members used the money to buy paint to paint the building, that would not be a permissible liquid fuel use. There would be an audit finding next year and the Township would be asked to reimburse PennDOT for the funds that were used for an impermissible use. If the Township refused to do that, within a year, the funds would be withheld for future years. It is not criminal and there is no statute. He believes that there was a lot of misleading information in Mr. Boggs’ report and Marcum’s report did not come to the same conclusion.

AH stated that he believes that the intent of this investigation should be looked at.

SS asked who the “we” was when Mr. Boggs stated that “we” completed the report. Mr. Boggs stated that the information is right in the beginning of the report. He stated that he worked with Mr. Egan, Treasurer Haman, Gary Merron, President Burke, Laura Wentz, and various Township Council members. SS asked if Mr. Boggs had asked the Finance Committee why the general Council members were not at the meetings. Mr. Boggs stated that it was at the first Executive Session, where he volunteered to communicate with everyone, that President Burke stated that he would communicate with the people who were not on the Finance Committee.

LW referenced Chart C, starting on December 16, payments that would have been paid by the ARPA funds to the end of the month. She wanted to know if these payments qualified under the ARPA regulations.

Mr. Boggs replied that the only violation that he found with making those payments was that they were made without Council’s approval and that the only restrictions that he saw in the ARPA guidelines were pensions and lost revenue.

LW asked if the Highway Funds were replaced after February 7like the other restricted funds. Mr. Boggs stated that he did not see that and that his work can be checked.

LW confirmed that as far as he could tell, the funds were not replaced by March 31. He stated that Council has all of the appendices and every bank statement that is relevant.

LW clarified that Council’s investigation cost approximately \$25,000 and the Marcum investigation cost approximately \$134,000.

Mr. Boggs added that they looked at 27 bank accounts and that is where “all of the relevant pennies touch.” He added that he does not know how Marcum could do forensic accounting on what they reviewed. He stated that they did not do the project and that they stated that the CAO used \$71,000 in ARPA funds. Mr. Boggs stated that you cannot argue the fact that they went over budget \$1.7 million and that there is no aggregate to bring in when you are over budget at that time. He further added that even they had to say without adding the sewer fund, which is another \$559,000 because it is a ZBA attached to the General Fund, they did not look at that. Using Marcum’s approach, they actually spent \$655,000 of ARPA funds by January; every transaction can be seen at \$4.2 million. Mr. Boggs believes Marcum to be more of an expert defense witness than any kind of forensic accountant.

LW asked if any questions were submitted to the Administration how the Finance Department functions and if answers were received.

Mr. Boggs confirmed that he sent an email to the attorney representing them throughout the investigation on August 29, which is an Exhibit, but he has not gotten an answer.

LW asked about the best way to share the report without releasing confidential information. It was determined that if the bank account numbers were redacted, there would be no other confidential information in the reports.

LF questioned page 4 of the report regarding pension payments.

Mr. Boggs clarified that those checks did not go into the Pension fund and are checks written from the Township directly out of the General Fund.

MW confirmed with Mr. Boggs that the Highway Fund money has never been returned and added that Mr. Boggs stated that it was the AG’s office that Council should have been talking to, regardless of what PennDOT said. Mr. Boggs confirmed that he did not see the money returned before March 31. She then referenced Restricted Funds, two of which are partially owned by the Delaware County District Attorney’s Office were zeroed out.

Mr. Boggs confirmed that the Drug Forfeiture was zeroed out and the other account had \$3100 left in it because there was a check already made out, as there had been a court order for that

\$3100. He also confirmed that on February 7, the money made “a stop” along the way to the other restricted account and that would have been the PLGIT account.

MW stated that at the Meeting on February 7, Mr. Rongione stated that all \$20.8 million was available. She added that after Council approved the \$6 million was when the money started making its way to these other accounts.

Mr. Boggs confirmed both of these statements.

MW asked how long both of those other accounts were actually open, meaning the “landing place” or the last place that they were.

More detailed discussion continued on the accounts, which can all be viewed on YouTube.

MW stated that Mr. Boggs is not present to determine criminality but rather to determine if there has been a violation of the Home Rule Charter. MW stated that there are two other accounts that the DA’s office has an interest in. She spoke of a violation of Title 42, and further inquired whether all of the information had been turned over to the Delaware County District Attorney’s Office, the AG’s Office, the U.S. Attorney’s Office and the Department of the Treasury.

Mr. Boggs confirmed that he had turned over the information to the District Attorney’s Office.

MB asked the Finance Committee what their endgame is because she feels like something else is happening here. She wants to know what the Finance Committee is looking for.

MW replied that she wanted the truth and that the conclusions of this report are deplorable and disgusting. She believes that Mr. Rongione should be terminated.

MS stated that he also wanted to find the truth, as he believes some things are questionable. He wants to know why there have not been any Treasurer’s Reports since February.

Treasurer Haman stated that it is his decision to not provide reports at this time.

BA stated that elected officials have a fiduciary responsibility to make sure that all is financially sound. There are many questions about the finances of the Township and this investigation was a first step to getting answers.

LW stated that the investigation was started because there needed to be financial and fiscal responsibility. She stated that tonight’s presentation of the investigation was very concise and did follow the money. LW added that she would love to see more transparency, get more information on a regular basis, and work on reform.

She added that the six Council members who wanted the truth have been “ridiculed and disrespected for standing up for the truth”.

MB asked Solicitor Boggs for clarity as to whether or not the Restricted Funds were touched. Mr. Boggs confirmed that they were.

MB asked if the money was spent or moved and Mr. Boggs stated that it was borrowed. He referred to the Confiscated Funds and the Drug Forfeiture that equates to just under \$400,000 that was in the Wells Fargo General Fund. It went into the PLGIT Fund and then went into the Santander Fund. The stop in the PLGIT is what allowed the Administration to get to the “magic number” minus fifty cents. Therefore, it went from point A to point B and then Council approved the \$6 million and it went into Santander, and then the Restricted Funds started to appear to the cent in other accounts. Mr. Boggs added that had it gone from one to two, he probably would not have said that they used or borrowed it because it would look like they were simply migrating bank accounts. However, it made a stop in the ARPA account. He added that when Treasurer Haman said in a colloquial sense that money was missing, he did not know where it was. Mr. Boggs stated that he knows where it was, where it went, and what exactly happened to it. Things

were borrowed, misused or misappropriated because it was used without Council action but zero dollars have been lost.

MS asked about the methodology. Mr. Boggs referenced “use of ARPA funds” in the report.

More detailed discussion continued on the accounts, which can all be viewed on YouTube.

MS and Mr. Boggs spoke of how Mr. Boggs received bank records from the Township’s financial records. The Administration complied with approximately 65-70% of what Mr. Boggs’ asked for but the banks complied with everything and they were able to look at all 27 bank accounts and every transaction from June 1, 2021 until March 31, 2022.

BA asked about the movement of the Restricted Funds and the use of ARPA funds in December 2021 for payroll. He further asked if funds were co-mingled at all or if Capital Funds were used to cover up ARPA Funds at all. BA asked Mr. Boggs what possible repercussions could there be regarding misrepresentation to the Federal Government, whether purposeful or non-purposeful. Mr. Boggs stated that he really hopes that the attachment “has a certification that some of the ARPA Funds were spent and that is a Federal Criminal Statute that is in Title 18, which carries a maximum of five years in prison.

In response to BA’s question, Mr. Boggs stated that 504 in the Home Rule Charter is very clear that the CAO takes control of all of the Township bank accounts and funds or anything having to do with finance.

BA stated that there are questions that need to be answered. First, why were ARPA funds used to cover one and a half payrolls, why was a TRAN not taken last year, why isn’t the Fund Balance known, why are Restricted Funds being taken out, why do they want \$17 million of revenue replacement? He does not see this as a political issue but rather a fiduciary duty. He asked what the Township would do next year with no Federal Funds coming in.

DB asked Mr. Boggs if he believes that the ARPA funds have been held back for politics or practicality.

Mr. Boggs stated that in his experience, everything in Boroughs and Townships is political and that he is now standing before a dais of Upper Darby Township Council. He added that anything coming out of a political body is political. He also added that he has an ethical obligation to all eleven Council members and he did his best to navigate that. He met with everyone and asked the same questions to everyone.

DB asked when he told Council members when ARPA funds could be spent.

Mr. Boggs believed that Council knew that before they met him. He added that with the exception of the information regarding the Federal Government, everything else has been known from the beginning. It was a matter of going through the Exhibits and proving it. He has also said that no money is missing, ARPA Funds have been spent and Restricted Funds have been moved. This was said early on at an Executive Session.

HT stated that he knew that Mr. Egan assisted Mr. Boggs with the financial aspect and wanted to know why he was not listed as an author on the report.

Mr. Boggs replied that Mr. Egan was present in the audience for questions.

HT asked if Mr. Boggs was willing to add Mr. Egan as an author to the report and Mr. Boggs replied that he would do that. He asked Mr. Boggs to state who his meeting was with the night before and what was constructed during that meeting.

Mr. Boggs stated that he met with Gary Merron, Treasurer Haman and Laura Wentz. He added that they were the most helpful in the end. They went through the report line by line, proofread it, and checked the math. Mr. Boggs added that the Exhibits, all of the math, the tracking and the chart that Council was shown were done by Mr. Boggs.

In response to HT's comments, Mr. Boggs stated that if HT thought that anything in the report is trumped up, exaggerated and flat out wrong, he can take those Exhibits to any CPA or accountant and see if they come to the same conclusion.

HT asked if money was missing as others have stated in the past.

Mr. Boggs stated that there is the common colloquial sense and then there is the legal sense. In the legal sense, there was no money missing. However, at the time that people said that money was missing, they truly did not know where it was.

HT stated that in his opinion, it was a lie that money was missing. He also asked if any employees of the Finance Department were interviewed and when Mr. Boggs replied that they were not, HT asked why.

Mr. Boggs stated that the people who he wanted to answer questions were Alison, Vince and the Mayor and they did not answer the questions.

Mr. Boggs explained that he needed to speak with Gary Merron, former Finance Director and Treasurer David Haman, as they were instrumental in where is the information that is objective.

HT asked when it came to the recruitment of Mr. Boggs' firm, if any former Upper Darby elected officials were part of that.

Mr. Boggs replied that his boss and former Mayor Micozzie sit on Boards together.

Council President Burke told HT that he would say again that he hired the Law Offices of Mark Much because the lawyer he knew was out of the country and he sits on the Boxing Board of the Golden Gloves with Mark Much.

The Honorable Mayor, Barbarann Keffer

Mayor Keffer thanked Mr. Boggs for his presentation and stated that they did not receive the questions until September 7th or 8th. She thanked the Council for releasing the funds for the Community Center and Sewer and Stormwater.

Mayor Keffer also reminded everyone about the International Festival on September 24, 2022.

President of Council, Brian K. Burke

Council President Burke moved right to the Committee reports.

COMMITTEE REPORTS

Finance and Appropriations Committee

Chair: Laura A. Wentz

Members: Matt Silva, Meaghan R. Wagner, Brian Anduszeko

Motion to approve the Report from the Law Offices of Mark Much, P. C., on the Upper Darby Home Rule Charter Section 314 Investigations into the Township's handling of, and anything pertaining to, the use of the American Rescue Plan ACT ("ARPA") and Local Fiscal Recovery Funds.

Motion to approve: LW/MW

Moved and seconded. A roll call vote was taken.

6 in favor, (BA, LF, MS, BB, MW, LW) 5 opposed (AH, DB, SS, MB, HT)

The Motion is approved.

Motion for the Law Offices of Mark Much, P. C. to continue the Investigation.

Motion to approve: LW/LF

HT asked what investigation is continuing.

Council President Burke replied that on August 29, the attorney sent the Administration some questions and Mayor Keffer just stated that she would get to those questions. Getting answers to those questions automatically considers the investigation as continuing.

Solicitor Kilkenny stated that Council is investigating the Administration, that his office cannot be an active part of that, and that they should ask for advice from Mr. Boggs.

AH asked if other members of Council spoke to Mr. Boggs before adding this Motion.

Council President Burke stated that he did not but feels that the questions sent to the Administration need to be answered.

SS asked if the investigation would cost more money.

Council President Burke stated that Solicitor Kilkenny had previously advised that items needed to be on the Agenda whether acted on or not. The answers to the questions can come right to the Finance Committee and not Solicitor Boggs.

SS asked that the President reorganize the Finance Committee.

LW wants to extend the investigation to get more clarity on a variety of things.

LW made a Motion to amend her Motion to add clarity.

Motion for the Law Offices of Mark Much, P.C. to continue the Upper Darby Council investigation, Home Rule Charter Section 314.

There was no second so the Motion stays the same.

MS stated that it is good to have the investigation remain open until the questions are answered.

The report is not final until the questions are answered.

BA stated that he finds it beneficial to define the scope if the investigation is continuing and while waiting for the questions to be answered.

DB stated that per the Agenda, the report presented tonight was supposed to be the Final Report.

Council President Burke again stated that they now know that questions need to be answered.

HT called the question. MW seconded. All in favor.

Motion to continue the investigation was MOVED AND SECONDED.

A roll call vote was taken.

6 in favor, (BA, LF, MS, BB, MW, LW) 5 opposed (AH, DB, SS, MB, HT)

The Motion is approved.

MW asked if she was able to make a Motion for the next Agenda.
LF stated that she would like to make a Motion.

Solicitor Kilkenny stated that there was no New Business and it was agreed that MW and LF would speak to Council President Burke about their Motions for the next meeting.
LF stated that it had to do with the report and Solicitor Kilkenny stated that she could go ahead and make the Motion.

LF made a Motion for the report to be sent to the District Attorney, the US General and the Department of the Treasury.

It was confirmed that Solicitor Boggs stated that he was sending the report to the District Attorney. Therefore, LF withdrew her Motion and will wait for the questions to be answered.

MW stated that her Motion was also based on the report.

Motion to again deem the office of the CAO forfeited based on 501C1 and now, C2, which is a willful violation of the Charter.

MW clarified that the Motion was for the next Agenda.

BA seconded the Motion. A roll call vote was taken.

**6 in favor, (BA, LF, MS, BB, MW, LW) 5 opposed (AH, DB, SS, MB, HT)
The Motion is approved.**

Adjournment

Motion to adjourn: BB/HT Moved and seconded. The meeting was adjourned at 10:01 p.m.

Respectfully submitted,

Alexis Cicchitti

Alexis Cicchitti

Chief Municipal Clerk

The video of this meeting can be viewed in its entirety on youtube.com/upperdarby.org

Summary of Findings

Investigation Into the Use of American Rescue Plan Act (ARPA) Funds

Report to Upper Darby Township Council

By Christopher Boggs, Esq.

September 14, 2022

Organization of this Report

- Scope of the Investigation
- Structure of Upper Darby Township Finances and Bank Accounts
- Definition of Operational, Special Purpose, and Restricted Accounts
- ARPA proceeds tracking
 - Accounts involved
 - Use of ARPA proceeds
- Use of Restricted Accounts
- Comingling of ARPA Proceeds with General Fund Unrestricted Accounts
- Overspending 2021 Fiscal Budget
- Reference to Applicable Home Rule Charter Sections and Analysis of Restricted Account Laws
- Executive Summary of Violations

Scope of This Investigation

UTD Council engaged a Special Solicitor to determine if the management of ARPA proceeds

1. were spent without authorization of Council
2. may have violated any federal, state, or local laws, or the UDT Home Rule Charter.

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Upper Darby Township's Financial Structure

Understanding Upper Darby's Financial Structure

- Funds
- Budget
- Bank Accounts

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Upper Darby Township's Financial Structure

Funds

- Governments use "Funds" to organize their accounting
- The next slide distinguishes between UDT's complete Fund list and the currently active non-Capital Funds.

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Upper Darby Township's Financial Structure

Historical Fund List

1. General Fund
2. Sewer Fund
3. Highway Fund
4. Sinking Fund
5. American Rescue Plan Fund
6. Community Development Fund
7. 2009 Bond Fund (Capital Fund)
8. 2016 & 2017 Bond Fund (Capital Fund)
9. 2021 Bond Fund (Capital Fund)
10. Weed & Seed Fund
11. Upper Darby Football Fund
12. Special Sewer Fund

Active, Non-Capital Fund List

1. General Fund
2. Sewer Fund
3. Highway Fund
4. Sinking Fund
5. American Rescue Plan Fund
6. Community Development Fund

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Upper Darby Township Cash Management

UDT Banking History

UDT banks or has banked with 5 local branches

1. Wells Fargo Bank
2. Santander Bank
3. Citizens Bank
4. TD Bank
5. PA Local Gov't Investment Trust (PLGIT)

During the period reviewed, some banking at Wells Fargo bank was migrated to Santander bank

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Explanation of Bank Accounts

Each Bank Account is categorized as either an:

1. Operating account,
2. Special Purpose account, or
3. Restricted account

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Explanation of Account Categories

Operating Accounts

- Monies available for use withing the Fund where they have been established.
- No constraints on how these monies may be used within the Fund

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Explanation of Account Categories

Special Purpose Accounts

- Not legally restricted, but should be used for their intended purpose
- Payroll accounts are the best example of Special Purpose accounts
- If monies in a payroll account are used for something other than payroll, employee checks could bounce

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Explanation of Account Categories

Restricted Accounts

- Monies that cannot be used for any purpose other than their intended purpose
- Restricted by law (Confiscation and Forfeiture accounts)
- Restricted by the Home Rule Charter (Fire Escrow)

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Upper Darby Township Cash Management

General Fund Bank Accounts by Category

<u>Operating</u>	<u>Special Purpose</u>	<u>Restricted</u>
1. Disbursement (WF closed)	1. Payroll 1 (Santander)	1. Drug Forfeiture (WF)
2. Depository 9773 (WF closed)	2. Payroll 2 (Santander)	2. Fire Escrow (Santander)
3. Parking Meter (WF closed)	3. Payroll 1 (WF closed)	3. Confiscated Funds (Santander)
4. Disbursement (Santander)	4. Payroll 2 (WF closed)	4. Land Development Escrow (Santander)
5. Depository 5237 (Santander)	5. ARPA Funds 5050 (Santander)	5. Fire Escrow (WF closed)
6. Parking Meter (Santander)		6. Confiscated Funds (WF closed)
7. HUD (Citizens)		
8. Invest Class (PLGIT)		
9. Invest Reserve (PLGIT)		
10. Invest Prime 5013 (PLGIT)		

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Upper Darby Township Cash Management

General Fund Bank Accounts

Only General Fund bank accounts holds or has ever held ARPA monies

<u>Operating</u>	<u>Special Purpose</u>
1. Disbursement (WF closed)	1. Payroll 1 (Santander)
2. Depository 9773 (WF closed)	2. Payroll 2 (Santander)
3. Parking Meter (WF closed)	3. Payroll 1 (WF closed)
4. Disbursement (Santander)	4. Payroll 2 (WF closed)
5. Depository 5237 (Santander)	5. ARPA Funds 5050 (Santander)
6. Parking Meter (Santander)	
7. HUD (Citizens)	
8. Invest Class (PLGIT)	
9. Invest Reserve (PLGIT)	
10. Invest Prime 5013 (PLGIT)	

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Explanation of Zero Balance Banking

- Standard practice by municipal governments
- Similar to personal overdraft protection on your checking account
- Pairs two accounts, a Disbursements account and a Depository account
- The Disbursements account is called the ZBA (zero balance account)
- Checks drawn on a Disbursements account are covered by funds in the Depository account
- Disbursements account may carry a negative balance until covered by a transfer from the Depository account
 - The bank executes the transfer to cover

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Tracking ARPA Proceeds (July 2021 thru March 2022)

JULY 2021

- July 19, 2021, \$20,880,969.50 deposited to GF account 9773 by US Treasury
 - Immediately comingled with \$1,039,712.14 from tax and other fee sources
- July 31, 2021, \$19,225,936.14 ending balance in GF account 9773
 - Net \$1,655,033.36 of ARPA funds expended during the month

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Tracking ARPA Proceeds

AUGUST 2021

- August 2, 2021, \$19,458,853.01 ending balance in GF account 9773
 - Ø \$1,422,116.49 below the original ARPA funding
- August 3, 2021, \$20,880,969.50 transferred from 9773 to PLGIT 5013
 - Continued comingling of ARPA proceeds with tax and other fee sources
- August 11, 2021, \$45,492,131.96 ending balance in PLGIT 5013
- August 31, 2021, \$41,493,654.32 ending balance in PLGIT 5013

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Tracking ARPA Proceeds

SEPTEMBER 2021

- September 30, 2021, \$36,494,956.21 ending balance in PLGIT 5013
Ø All ARPA monies remained comingled in PLGIT 5013

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Tracking ARPA Proceeds

OCTOBER 2021

- October 31, 2021, \$26,496,117.01 ending balance in PLGIT 5013
➤ All ARPA monies remained comingled in PLGIT 5013

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Tracking ARPA Proceeds

NOVEMBER 2021

- November 30, 2021, \$26,496,995.56 ending balance in PLGIT 5013
 - All ARPA monies remained comingled in PLGIT 5013

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Tracking ARPA Proceeds

DECEMBER 2021

- December 10, 2021, \$14,496,995.56 ending balance in PLGIT 5013
 - \$12,000,000 Wire transfer from PLGIT 5013 to Depository Account 5237
 - Transfer of \$6,383,973.94 of restricted ARPA proceeds to the unrestricted depository account to cover checks written against ZBA account 5237
 - No evidence ARPA proceeds used to fund pension funds, using a "first-in first-out" accounting method
- December 31, 2021, \$14,496,995.56 ending balance in PLGIT 5013
 - Net balance of Depository 6306 and Disbursement 5237 \$1,388,039.09
 - Assuming net balance of 6306 and 5247 are ARPA proceeds, then a cumulative total of \$6,383,360.37 of ARPA proceeds were expended between July 19, 2021, and December 31, 2021.

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Tracking ARPA Proceeds

JANUARY 2022

- January 31, 2022, \$13,498,092.93 ending balance in PLGIT 5013
 - Wire transfer of \$1,000,000 from PLGIT 5013 to Santander Depository Account 5237 on January 12
 - PLGIT 5013 month-end close \$7,382,876.57 below the restricted ARPA funds balance

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Tracking ARPA Proceeds

FEBRUARY 2022

- February 2, 2022, UD Township Treasurer Questions PLGIT 5013 balance
- February 4, 2022, Administration opens PLGIT ARPA account 5050
- February 4, 2022, \$13,498,092.93 transferred from PLGIT 5013 to PLGIT ARPA account 5050
 - Leaving \$0.00 ending balance in PLGIT 5013
 - ARPA proceeds no longer comingled
 - PLGIT ARPA account 5050 \$7,382,876.57 below original ARPA funding
- February 7, 2022, Council appropriates \$6,000,000 of ARPA funds
- February 8, 2022, \$6,000,000 transferred from PLGIT ARPA 5050 to PLGIT 5013
 - Unallocated ARPA proceeds reduced from \$20,880,969.50 to \$14,880,969.50
- February 28, 2022, \$2,000,090.84 ending balance in PLGIT 5013
- February 28, 2022, \$14,880,969.00 ending balance in PLGIT ARPA 5050

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Tracking ARPA Proceeds

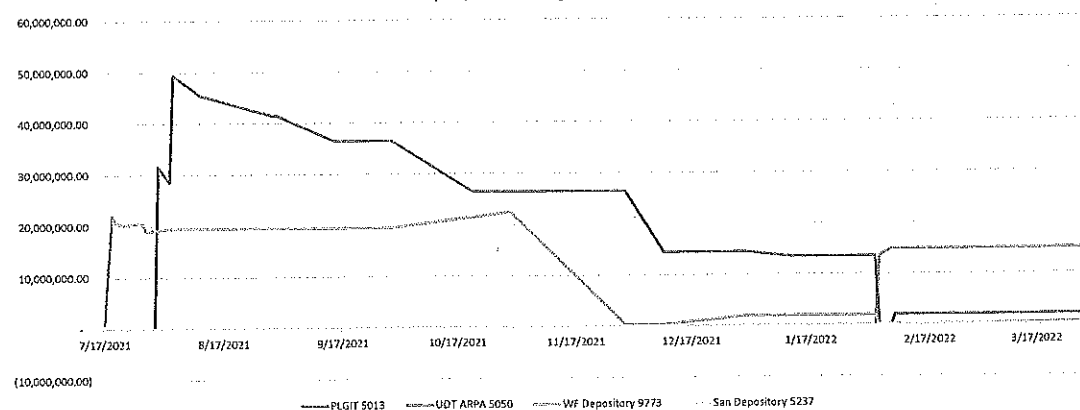
MARCH 2022

- March 31, 2022, month-end balance \$2,000,450.16 in PLGIT Prime
- March 31, 2022, month-end balance \$14,884,051.39 in ARPA Account 5050
 - Only activity in ARPA Account 5050 during March were two interest deposits totaling \$3,082.39

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Tracking ARPA Proceeds

"CLOSED SYSTEM" ACCOUNT BALANCES
Closing Daily Balance
July 19, 2021 through March 31, 2022



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Use of ARPA Proceeds

JULY 19, 2021, through March 31, 2022

- July 19, 2021, ARPA proceeds deposited into Depository Account 9773
 - comingled in account that is used to cover General Fund Disbursement Account 3731 and Sewer Fund Disbursement Account 9508
 - \$1,655,033.36 spent to cover ZBA transfers through July 31

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Use of ARPA Proceeds

AUGUST 2021

- August 3, 2021, \$20,880,969.50 transferred from Depository Account 9773 to PLGIT 5013
 - \$1,655,033.36 of unrestricted funds “replaced” ARPA funds spent in July
 - comingled with tax collections and revenues from other sources being held for investment
- No additional ARPA proceeds spent through November 30th

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Use of ARPA Proceeds

DECEMBER 2021

- Transfer of \$6,383,973.94 ARPA proceeds from PLGIT 5013 to Santander General Depository Account 5237
 - ARPA proceeds comingled in depository account to cover ZBA disbursements account
 - ARPA proceeds spent from PLGIT 5013 through Dec 31 \$6,383,360.37

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Use of ARPA Proceeds

JANUARY 12, 2022

- On January 31, 2022
 - PLGIT 5013 balance \$13,498,092.93 of ARPA proceeds
 - Net ARPA funds spent through January 31 \$7,382,876.57

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Use of ARPA Proceeds

FEBRUARY 2022

- February 4, 2022, 2 transfers totaling \$14,683,213.79 to PLGIT ARPA Account 5050
 - \$7,382,876.57 from PLGIT 5013
 - \$7,300,337.22 from PLGIT 5013
 - First time since July 2021 that ARPA proceeds segregated from tax collections and fees from other sources
- February 7, 2022, 4 transfers totaling \$7,543,421.40 to PLGIT ARPA Account 5050
 - \$3,966,475.76 from Depository Account 5237
 - \$3,576,475.76 from Depository Account 5237
 - \$469.42 from PLGIT 5013
 - \$.50 from PLGIT 5013
 - Sequence and amounts of transfers indicate intent to reconstruct the restricted ARPA proceeds to the original amount – although a miscalculation left the balance \$.50 short
- February 7, 2022, Council authorization of \$6,000,000 of ARPA proceeds to be spent
- February 8, 2022, \$6,000,000 transferred from ARPA Account 5050 to PLGIT 5013
- February 8, 2022, ARPA Account 5050 balance \$14,880,969
- No spending from ARPA Account 5050 after February 8th through March 31st

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Use of Restricted Proceeds

- Restricted Funds Accounts
 - Wells Fargo Confiscated Funds Account 2092
 - Wells Fargo Drug Forfeiture Account 6442
 - Wells Fargo Fire Escrow Account 6290
 - Santander Fire Escrow Account 5318
 - Wells Fargo Highway Fund 9427
 - Santander Highway Fund 5202

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Use of Restricted Proceeds

Restricted Funds Account Activity

- Wells Fargo Confiscated Funds Account 2092
 - February 4, 2022, transfer of \$370,179.13 to Wells Fargo Depository account 9773
- Wells Fargo Drug Forfeiture Account 6442
 - February 4, 2022, transfer of \$25,839.26 to Wells Fargo Depository account 9773
- Wells Fargo Highway Fund Account 9427
 - February 4, 2022, transfer of \$166,454.58 to Wells Fargo Depository account 9773
- Wells Fargo Fire Escrow Fund Account 6290
 - February 4, 2022, transfer of \$60,548.74 to Wells Fargo Depository account 9773

No known authorization permitted these transfers of restricted funds to the unrestricted depository account.

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Use of Restricted Proceeds

Restricted Funds Account Activity

- February 4, 2022, transfer of \$3,576,006.34 from Depository account 9773 to PLGIT 5013
 - \$63,731.83 balance in 9773
- February 4, 2022, transfer of \$13,580,632.28 from PLGIT 5013 to ARPA Fund 5050

CAO Rongione presented a letter from PLGIT to Council attesting that ARPA Fund 5050 held a \$20,880,969 balance on February 7, 2022

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Comingling of ARPA Proceeds

- July 19, 2021
 - CAO Rongione directs Alison Dobbins to authorize US Treasury deposit of ARPA proceeds into General Fund Depository account 9773, comingling restricted monies with unrestricted monies
- August 3, 2021
 - CAO Rongione directs the finance department to transfer \$20,880,969.50 (ARPA proceeds balance) to PLGIT 5013
 - PLGIT 5013 balance at \$49,492,131.96
 - ARPA proceeds transferred from comingled Wells Fargo unrestricted funds account to Santander unrestricted funds account, keeping the ARPA proceeds comingled with tax and fee collections
- December 10, 2021
 - Transfer of 6,383,973.94 of ARPA proceeds to Santander Depository account 5237
 - ARPA proceeds comingled with unrestricted outgoing monies used to cover operational expenditures through the ZBA disbursement account
- February 4, 2022
 - Transfer of \$13,498,092.93 to PLGIT ARPA account 5050
 - ARPA funds segregated from unrestricted General Funds monies

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Overspending the 2021 Fiscal Budget

- UDT closed its fiscal year on December 31, 2021, with \$1.7 million expenditures in excess of budget
- CAO Rongione had worked with Council to authorize budgetary changes in November 2021 to resolve overspending in several departments but without authorization to increase overall spending.
- This is relevant because ARPA proceeds were used to cover the deficit spending.

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Reference to Applicable Home Rule Charter Sections and Analysis of Restricted Account Laws

This report includes excerpts and explanations of sections of the Home Rule Charter and PA Statutes referenced in the Violations Summary that include:

- 2 violations of the Home Rule Charter
- Evidence of multiple counts of violating PA Statutes

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Summary of Evidenced Violations

Violation 1: Unauthorized Use of ARPA Funds

This report concludes that CAO Rongione, without Council authorization, directed the expenditure of ARPA funds in violation of HRC Section 504(C).

- CAO Rongione directed the expenditures of restricted ARPA proceeds on multiple occasions without budgetary authority.

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Upper Darby Township Cash Accounts

No Evidence of Violation: Use of ARPA Funds to Fund Pension Obligations

The "first-in, first-out" analysis used in this report concludes that neither the Municipal, Fire, or Police pensions were funding with ARPA proceeds.

However, the report notes that CAO Rongione, by transferring ARPA proceeds from their restricted account to the unrestricted depository account that was used to fund the pensions, could have violated ARPA regulations if a different accounting method is used.

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Summary of Evidenced Violations

Violation 2: Unauthorized Use of Restricted Funds

This report concludes that CAO Rongione distributed monies from multiple Confiscated funds without proper authorization and comingled them with ARPA funds in an attempt to demonstrate that ARPA funds had not been expended.

This distribution provides evidence a violation of Pennsylvania Statute, Title 42, Section 5803: Asset Forfeiture

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Summary of Evidenced Violations

Violation 3: Failure to Segregate ARPA Proceeds

This report concludes that CAO Rongione violated Section 504(C) of the Home Rule Charter by comingling the restricted ARPA proceeds with unrestricted General Funds monies in an effort to demonstrate, on February 7, 2022, that UDT maintained an aggregate cash balance in excess of the July 19, 2021, initial ARPA deposit.

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Summary of Evidenced Violations

Violation 4: Overspending 2021 Fiscal Budget

This report concludes that CAO Rongione violated Section 504(A)(2) of the Home Rule Charter. Under the direction of CAO Rongione, 2021 fiscal year expenditures exceeded the 2021 authorized budget by \$1.7 mil.

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Summary of Evidenced Violations

Violation 5: Materially False, Fictitious, or Fraudulent Statement or Representation to the Federal Government

On February 11, 2022, the Administration filed a report to the US Department of Treasury attesting under penalty of law that \$0 ARPA proceeds had been spent.

This provides evidence a violation of 18 USC, Sections 1001(a)(2) and 1001(a)(3)

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Upper Darby Township Council
Special Solicitor

UPPER DARBY TOWNSHIP COUNCIL SPECIAL SOLICITOR'S REPORT

September 14, 2022

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I. SPECIAL SOLICITOR EXECUTIVE SUMMARY

1. Did the Administration spend ARPA proceeds without the authorization of UDT Council, in violation of the Home Rule Charter because there was no appropriations ordinance? **YES**
2. In light most favorable to the Administration, did the Administration use ARPA proceeds to make the December 2021 Pension payment? **NO**
3. Did the Administration use restricted funds to make their representation on February 7, 2022 that all the ARPA proceeds were in PLGIT ARPA Prime Account (5050)? **YES**
4. Did the Administration violate the UDT Home Rule by not keeping distinct accounts of all sums received by taxes and other sources? **YES**
5. Did the Administration violate the UDT Home Rule Charter by over spending the budget by \$1.7 million dollars? **YES**
6. Did the Administration violate Federal Law when they submitted a false certification to the Federal Government? **UNDETERMINED**

II. SCOPE AND METHODOLOGY

On July 19, 2021, Upper Darby Township (UDT) received \$20,880,969.50 from the United States Treasury Department, in accordance with the American Rescue Plan Act (ARPA). In February 2022, Township Treasurer David Haman and the Upper Darby Township Council Finance Committee reviewed the Township's financial reports and questioned whether \$6.3 million of the ARPA proceeds had been spent without the knowledge or legal approval of Upper Darby Township Council. Subsequently, a Special Solicitor was engaged to track the ARPA proceeds from the moment they were deposited in an UDT controlled bank account until March 31, 2022¹. The Special Solicitor's dual charge was to (1) determine if the handling of the ARPA proceeds, under the direction of the Township's Chief Administrative Officer (CAO) Vincent Rongione, may have violated Federal, State, or local laws, and/or the Upper Darby Township Home Rule Charter and (2) review the Township's restricted funds accounts to determine if such funds had been misappropriated under the direction of the CAO.

In order to fully track the ARPA funds and to lay out the landscape of Upper Darby Township finances the following was done and reviewed:

Consulted with:

Gary Merron, former Upper Darby Township Finance Director
David Haman, current Upper Darby Township Treasurer
President Brian Burke, Upper Darby Township Council
Vice President Laura Wentz, Upper Darby Township Council
Upper Darby Township Finance Committee
Upper Darby Township Councilors Tunis, Silva, Hayman, Wagner, Firaglia, Billups, Siddique and Andruzsko

Submitted written questions to²:

Mayor Barbarann Keffer
Chief Administrative Officer Vince Rongione
Deputy Chief Administrative Officer Alison Dobbins

Subpoenaed documents from³:

Mayor Barbarann Keffer
Chief Administrative Officer Vince Rongione
Deputy Chief Administrative Officer Alison Dobbins
Wells Fargo Bank
Santander Bank
TD Bank

¹ Special Solicitor's Office was engaged in March of 2022, and any activity beyond the month of March 2022, would have been irrelevant to the initial questions posed by the Treasurer and Finance Committee.

² Exhibit AA

³ Exhibit BB

Citizens Bank
PLGIT

Reviewed:

1. Wells Fargo Account **9773** from June 1, 2021 to March 31, 2022⁴
2. Wells Fargo Account **4100** from June 1, 2021 to March 31, 2022⁵
3. Wells Fargo Account **6442** from June 1, 2021 to March 31, 2022⁶
4. Wells Fargo Account **6290** from June 1, 2021 to March 31, 2022⁷
5. Wells Fargo Account **2092** from June 1, 2021 to March 31, 2022⁸
6. Wells Fargo Account **3334** from June 1, 2021 to March 31, 2022⁹
7. Wells Fargo Account **0901** from June 1, 2021 to March 31, 2022¹⁰
8. Wells Fargo Account **8978** from June 1, 2021 to March 31, 2022¹¹
9. Wells Fargo Account **9427** from June 1, 2021 to March 31, 2022¹²
10. Wells Fargo Account **3731** from June 1, 2021 to March 31, 2022¹³
11. Wells Fargo Account **9508** from June 1, 2021 to March 31, 2022¹⁴
12. Citizens Bank Account **9157** from June 1, 2021 to March 31, 2022¹⁵
13. Santander Account **5237** from June 1, 2021 to March 31, 2022¹⁶
14. Santander Account **6306** from June 1, 2021 to March 31, 2022¹⁷
15. Santander Account **5318** from June 1, 2021 to March 31, 2022¹⁸
16. Santander Account **5245** from June 1, 2021 to March 31, 2022¹⁹
17. Santander Account **5326** from June 1, 2021 to March 31, 2022²⁰
18. Santander Account **5296** from June 1, 2021 to March 31, 2022²¹
19. Santander Account **5261** from June 1, 2021 to March 31, 2022²²
20. Santander Account **5253** from June 1, 2021 to March 31, 2022²³
21. Santander Account **5210** from June 1, 2021 to March 31, 2022²⁴

⁴ General Fund - Depository (Unrestricted)

⁵ General Fund - Parking Meter (Unrestricted)

⁶ General Fund - Drug Forfeiture (RESTRICTED)

⁷ General Fund - Fire Escrow (RESTRICTED)

⁸ General Fund - Confiscated Funds (RESTRICTED)

⁹ Operating Fund - Football Bowl (Unrestricted)

¹⁰ Payroll #1 (SPECIAL PURPOSE)

¹¹ Payroll #2 (SPECIAL PURPOSE)

¹² Operating Fund - Highway Fund (RESTRICTED)

¹³ General Fund - OLD Disbursement (Unrestricted)

¹⁴ Sewer Fund - OLD Disbursement (SPECIAL PURPOSE)

¹⁵ General Fund - HUD (Unrestricted)

¹⁶ General Fund - Depository (Unrestricted)

¹⁷ General Fund - NEW Disbursement (Unrestricted)

¹⁸ General Fund - NEW Fire Escrow (RESTRICTED)

¹⁹ General Fund - NEW Parking Meter (Unrestricted)

²⁰ General Fund - NEW Confiscated Fund (RESTRICTED)

²¹ General Fund - Land Development Escrow (RESTRICTED)

²² Sewer Fund - NEW Disbursement (SPECIAL PURPOSE)

²³ NEW Payroll #1 (SPECIAL PURPOSE)

²⁴ NEW Payroll #2 (SPECIAL PURPOSE)

22. PLGIT Account **5013** (Prime) from June 1, 2021 to March 31, 2022²⁵
23. PLGIT Account **5013** (Class) from June 1, 2021 to March 31, 2022²⁶
24. PLGIT Account **5013** (Reserve-Class) from June 1, 2021 to March 31, 2022²⁷
25. PLGIT Account **5050** (Prime) from June 1, 2021 to March 31, 2022²⁸
26. PLGIT Account **5050** (Class) from June 1, 2021 to March 31, 2022²⁹
27. PLGIT Account **5050** (Reserve-Class) from June 1, 2021 to March 31, 2022³⁰
28. "Forensic Accounting Investigation" of the Receipt and Disposition of ARPA Fund Report, by Marcum Advisory & Consulting, May 19, 2022.

A time sensitive request, for a copy of the "AS400 back-up tape from the night of February 28, 2022," was made to the Administration on March 11, 2022. To date this request has not been fulfilled.

When this report refers to the UDT Administration it is referring to the Township's leadership including the Mayor, the CAO, Deputy CAOs and Department Heads.

III. Upper Darby Township Finance

A. Fund Accounting

As a government entity UDT uses the Fund Accounting method prescribed by Government Accounting Standards³¹. UDT conducts banking activity across 12 separate funds, though some of these funds have become defunct. Those 12 funds are

1. General Fund
2. Community Development Fund
3. Weed & Seed Fund
4. Sewer Fund
5. 2009 Bond Fund
6. Upper Darby Football Fund
7. 2016 & 2017 Bond Fund
8. Sinking Fund
9. 2021 Bond Fund
10. Highway Fund
11. Special Sewer Fund
12. ARPA Fund

²⁵ General Fund – Investment (Unrestricted)

²⁶ General Fund – Investment (Unrestricted)

²⁷ General Fund – Investment (Unrestricted)

²⁸ General Fund – Investment (Set up for ARPA funds, only restricted by action of Council)

²⁹ General Fund – Investment (Set up for ARPA funds, only restricted by action of Council)

³⁰ General Fund – Investment (Set up for ARPA funds, only restricted by action of Council)

³¹ Statement No. 54, Governmental Accounting Standards Board, Fund Balance Reporting and Governmental Fund Type Definitions (February 2009).

B. Banking

During the period covered by this report UDT banked with the following institutions:

Wells Fargo Bank
Santander Bank
Citizens Bank
TD Bank
Pennsylvania Local Government Trust (PLGIT)

Recently, the Administration decided to consolidate its banking in Santander (for operations) and PLGIT (for investment). Although an enterprise will often contain many bank accounts, each intended for a specific purpose, the current number of UDT bank accounts is larger because 11 new accounts have been opened with Santander to replace accounts with Wells Fargo Bank, Citizens Bank, and TD Bank, that are still open, but will eventually be closed. PLGIT accounts exist specifically for investment purposes.

C. Explanation of Accounts

UDT currently holds 46 bank accounts, as listed in Chart A. Collectively, these accounts serve the purpose of segregating monies among Funds and by intended purpose (i.e., collections, disbursements, investment, restricted, special purpose, etc.).

The Monies held in each of these 46 bank accounts are usable within their Fund. These accounts fall into one of three categories; as either Operations, Special Purpose, or Restricted. Generally speaking, these categories are defined as:

Operations – Monies are available for use within the Fund where they have been established. Although the bank account name describes the purpose that the Administration has intended for these monies, their use is not constrained and they are available for alternative use within their assigned Fund.

Special Purpose – Monies not legally restricted, but each account has an intended purpose that should be honored in order to avoid undesirable outcomes. For example, money is moved into each of two designated payroll bank accounts just prior to each bi-weekly payroll. These monies remain in the payroll accounts until all designated recipients (i.e., employees, taxing authorities, unions, retirement contributions, etc.) are paid (either via bank transfer or check). It is ill-advised to temporarily take money from these accounts for a different purpose, due to risk of bouncing a check before the money can be returned.

Restricted – Monies that cannot be utilized for any purpose other than that which is intended. Monies in restricted bank accounts may be restricted for a number of reasons, including compliance with local ordinance (e.g., Fire Escrow) or compliance with state law (e.g., Confiscated Funds).

UDT utilizes a standard banking mechanism called “zero balance banking”. This mechanism pairs one or more disbursement accounts with a depository account. The disbursement accounts, maintained with a zero-balance, are referred to as zero-balance accounts (“ZBA”).

This ZBA mechanism is utilized when the Township issues checks drawn against a ZBA. Such checks are written even though there are no monies in the ZBA. When these checks reach the payee, they are deposited into the payee’s bank account and ultimately clear through the federal banking system, thus overdrawing the ZBA. The banking institution honors the ZBA mechanism by transferring monies from the attached depository account into the ZBA in order to cover the overdraft. In an active banking environment, as is the case with UDT banking, these transfers occur nightly.

Of the Township’s 46 bank accounts, six are relevant to a discussion of the use of ARPA proceeds. Four of these bank accounts are in the General Fund. Specifically, a depository account and a disbursement account exist at Wells Fargo Bank, and a set of depository and disbursement accounts at Santander Bank. The reason for this duplication is that the Township began an initiative to transfer most of its banking into Santander, but as of this report the old accounts have not been emptied and closed.

In addition to these four General Fund accounts, the Sewer Fund has two bank accounts that must also be considered. The Sewer Fund has no depository account, but it does contain two duplicative disbursement accounts; one at Wells Fargo and one at Santander, for the same reason as the General Fund accounts discussed in the previous paragraph. These Sewer Fund accounts are both ZBA’s, attached to, and funded by the two General Fund Depository Accounts. Therefore, all disbursements from these two Sewer Fund bank accounts must be included in this discussion of General Fund cash balances, because, every disbursement made from these two Sewer Fund Accounts is covered by General Fund depository accounts.

As of March 31, 2022, there are no other bank accounts relevant to UDT’s use of ARPA proceeds and restricted funds.

Each PLGIT Account contains three separate sub-accounts for the express purpose of offering three different risk profiles for investment of monies. PLGIT Account (5013) is broken down as follows:

- PLGIT (Prime)
- PLGIT (Class)
- PLGIT (Class-Reserve)

On February 4, 2022 the finance department opened an additional PLGIT Account which they labeled “UDT ARPA Fund” and its Account number is 5050³².

³² Exhibit N-7

IV. FUND TRACKING

A. TRACKING ARPA FUNDS

On July 19, 2021, per the direction of the Upper Darby Deputy CAO Alison Dobbins, the United States Department of Treasury deposited **\$20,880,969.50** into the General Fund Account (9773) held at Wells Fargo Bank³³. This payment of 20,880,969.50 represents the first of two ARPA disbursements to UDT. The balance in this General Fund Account, prior to ARPA disbursement was \$1,039,712.14³⁴. Also on July 19, 2021, Upper Darby Township received \$353,134.83 from 21 individual deposits³⁵, \$110,152.91 from an "Upper Darby Bank Sweep," and \$2,437.00 from three merchant deposits³⁶. There was a \$63,069.17 ZBA funding transaction to Wells Fargo Disbursement Account (3731) and another ZBA funding transaction of \$266,711.16 to Wells Fargo Sewer Fund Account (9508)³⁷ bringing the grand total of the General Fund Account (9773) to \$22,056,626.05³⁸.

By the end of the following business day, Tuesday, July 20, 2021, there was \$20,749,014.08 in General Fund Account (9773)³⁹. Activity on July 20, 2021 included three deposits totally \$7,089.98⁴⁰ and three debits totally \$1,314,701.95. Two of those debit transactions, representing all but \$82.00 of the total amount, were automatic ZBA funding transfers to General Fund Disbursement (3731) and Sewer Fund Disbursement (9508)⁴¹. At the close of business, July 20, 2021, **\$131,955.42** of ARPA funds were used to cover the ZBA transfers.

By July 31, 2021, there were 72 additional transactions leaving the monthly ending balance at \$19,225,936.14⁴². Of those 72 transactions, there were 11 ZBA funding transfers and a \$1,478,125.75 transfer to payroll, on July 28, 2021. As of July 31, 2021, **\$1,655,033.36**, of ARPA funds were used without being replaced⁴³.

At the close of business on August 2, 2021 there was a total of \$19,458,853.01 in General Fund Account (9773); \$1,422,116.49 less than the original disbursement of ARPA proceeds⁴⁴. On August 3, 2021 the finance department in two separate transactions, transferred \$3,000,000.00 from PLGIT Account (5013) to General Fund Account (9773)⁴⁵. This dropped the overall balance of PLGIT Account (5013) to \$28,611,162.46 and increased the General Fund

³³ Exhibit A-4

³⁴ Exhibit A-7

³⁵ Exhibit A-2

³⁶ Exhibit A-4

³⁷ Exhibit A-6

³⁸ Exhibit A-7

³⁹ Exhibit A-7

⁴⁰ Exhibit A-2

⁴¹ Exhibit A-6

⁴² Exhibits A-2, A-3, A-4, A-5, A-6, A-7

⁴³ Marcum's report used the book cash balances to determine the timing of transactions and balances of accounts at a given time. This report used the time in which the transaction or balance is reflected in the bank statements. Either way there should not be a material difference in the analysis of the outcome of the transactions.

⁴⁴ Exhibit B-7

⁴⁵ Exhibits B-4, C-3

Account (9773) to \$22,458,853.10. On the same day, there was a transfer from the General Fund Account (9773) to the PLGIT Account (5013) in the amount of **\$20,880,969.50**⁴⁶. The remaining balance in the General Fund Account (9773) was \$1,577,883.60 and the new balance in the PLGIT Account (5013) was \$49,492,131.96.

By August 3, 2021, **\$1,655,033.36** of the ARPA funds needed to be “replaced.” Furthermore, it could be concluded that those funds were “replaced” by the \$3,000,000.00, in two transactions, from PLGIT Account (5013). As of August 4, 2021, the exact amount of the ARPA proceeds had been transferred into that PLGIT Account (5013), comingled with \$28,611,162.46 of tax and fee collections. n August 4, 2022 all the ARPA funds were in PLGIT Account (5013).

1. GENERAL FUND PLGIT - PRIME (5013)

On July 31, 2021 the Prime Account had a monthly ending balance of \$31,611,162.46⁴⁷. On August 3, 2021 there was a transfer of \$2,000,000.00 to General Account (9773) and later that same day there was another transfer to General Account (9773) in the amount of \$1,000,000.00⁴⁸. The total amount in the Prime Account at the end of August 3, 2021 was \$28,611,162.46. On August 4, 2021, the transfer from General Account (9773) to Prime Account in the amount of **\$20,880,969.50** on August 3, 3021, was reflected in statement⁴⁹. At the close of business on August 4, 2021 the Prime Account had a balance of \$49,492,131.96. On August 11, 2021 there was an outgoing wire transfer of \$4,000,000.00 to the General Fund Account (9773), leaving the Prime Account with a balance of \$45,492,131.96⁵⁰. On August 30, 2021, there was an outgoing wire transfer of \$4,000,000.00 to the General Fund Account (9773), leaving the Prime Account with a balance of \$41,492,131.96⁵¹. On August 31, 2021 there was an interest deposit of \$1,522.36 bringing the ending monthly balance to \$41,493,654.32⁵².

On September 15, 2021, there was an outgoing wire transfer in the amount of \$5,000,000.00 to Santander General Fund Depository Account (5237), leaving a remaining balance in the Prime Account of \$36,493,654.32⁵³. On September 30, 2021 there was an interest deposit of \$1,301.89, leaving a monthly ending balance of \$36,494,956.21⁵⁴.

On October 21, 2021, there was a \$10,000,000.00 wire transfer from the Prime Account to the Santander General Fund Depository Account (5237), leaving the Prime Account with a balance of \$26,494,956.21⁵⁵. On October 31, 2021 there was an interest deposit of \$1,160.80 leaving the Prime Account with a monthly ending balance of \$26,496,117.01⁵⁶.

⁴⁶ Exhibits B-5, C-3

⁴⁷ Exhibit D-4

⁴⁸ Exhibit C-3

⁴⁹ Exhibit C-3

⁵⁰ Exhibit C-3

⁵¹ Exhibit C-3

⁵² Exhibit C-3

⁵³ Exhibits E-1, F-3

⁵⁴ Exhibit F-3

⁵⁵ Exhibits G-3, H-2

⁵⁶ Exhibit G-3

On November 30, 2021 there was an interest deposit in the amount of \$878.55 leaving a monthly ending balance of \$26,496,995.56⁵⁷.

On December 10, 2021 a wire transfer in the amount of \$12,000,000.00 was completed from the Prime Account to the Santander General Depository Account (5237), leaving the Prime Account with a balance of \$14,496,995.56⁵⁸ – which is \$6,383,973.94 below the original ARPA disbursement amount. On December 31, 2021 there was an interest deposit of \$613.57, bringing the monthly ending balance for the Prime Account to \$14,497,609.13⁵⁹ – which is \$6,383,360.37 below the original ARPA disbursement amount.

On January 12, 2022 there was a wire transfer in the amount of \$1,000,000.00 from the Prime Account to the Santander General Depository Account (5237), leaving a balance of \$13,497,609.13⁶⁰ - \$7,383,360.37 less the original ARPA disbursement amount. On January 31, 2022 there was an interest deposit of \$483.80, leaving a monthly ending balance in the Prime Account of \$13,498,092.93⁶¹ - \$7,382,876.57 less than the original ARPA proceed amount.

On February 4, 2022 a wire transfer in the amount of \$13,498,092.93 was completed from the Prime Sub-Account to a newly created PLGIT ARPA Account (5050), leaving a balance of \$0.00 in the Prime Sub-Account – signifying that all of the original ARPA proceeds had left the Prime Sub-Account⁶². On February 7, 2022, Upper Darby Township Council authorized the release of \$6,000,000.00 in ARPA Funds through a unanimous vote. On February 8, 2022 there was a completed wire transfer of \$6,000,000.00 from PLGIT ARPA Account (5050) to the Prime Sub-Account, leaving a balance of \$6,000,000.00 in the Prime Sub-Account⁶³. On the same day, a wire transfer in the amount of \$4,000,000.00 was completed from the Prime Sub-Account to the Santander General Depository Account (5237), leaving a balance of \$2,000,000.00 in the Prime Sub-Account⁶⁴. On February 28, 2022 there was an interest deposit of \$90.84 creating a month end balance of \$2,000,090.84 in the Prime Account⁶⁵.

On March 31, 2022 there was a single interest deposit of \$359.32 bringing the month ending balance to \$2,000,450.16 in the Prime Account⁶⁶. There was no activity in March, other than this interest payment.

⁵⁷ Exhibit I-3

⁵⁸ Exhibits J-3, K-1

⁵⁹ Exhibit J-3

⁶⁰ Exhibits L-3, M-2

⁶¹ Exhibit L-3

⁶² Exhibits N-3, N-7

⁶³ Exhibits N-3, N-7

⁶⁴ Exhibits N-3, O-2; N-3 reflects the \$4,000,000.00 withdrawal occurring before the \$6,000,000.00 deposit. Even if the statement reflects the accurate timing, there does not appear to be any consequence.

⁶⁵ Exhibit N-3

⁶⁶ Exhibit P-2

2. GENERAL FUND PLGIT- CLASS (5013)

On July 1, 2021 the Class Account had a starting balance \$82,555.28⁶⁷. From July 1, 2021 to February 1, 2022 there are monthly interest deposits; never totaling more than \$1.13. Over that time period there are account service fees that total \$23.00⁶⁸. On February 1, 2022 there is a balance of \$82,539.35 in the Class Account⁶⁹. On February 4, 2022 there was a wire transfer from the Class Account (5013) to the ARPA Account (5050) in the amount of \$82,539.35, leaving the Class Account with a balance of \$0.00⁷⁰. On February 7, 2022 there was a wire transfer from General Fund Account (9773) to the Class Account in the amount of \$3,576,006.34⁷¹. There was an immediate transfer of the same amount from the Class Account to the Prime Account, leaving a balance of \$0.00 in the Class account⁷². As of March 31, 2022 there was a balance of \$0.07⁷³.

3. GENERAL FUND PLGIT CLASS-RESERVE (5013)

On July 1, 2021 there was a monthly beginning balance of \$468.86 in the Class-Reserve Account⁷⁴. From July 1, 2021 to February 1, 2022 there was an interest deposit of \$0.01 each month leaving a February beginning balance of \$468.93⁷⁵. On February 4, 2022 there was a transfer from the Class-Reserve Account to the ARPA Account (5050) in the amount of \$468.93, leaving a balance of \$0.00 in the Class-Reserve Account⁷⁶.

4. ARPA PLGIT – PRIME (5050)

The ARPA Account (5050) was created on February 4, 2022, with an opening balance of \$0.00⁷⁷. On February 4, 2022 there were five transfers into the ARPA Account, as follows:

1. Prime Account (5013) - \$13,498,092.93⁷⁸
2. Santander General Fund (5237) - \$3,333,861.46⁷⁹
3. Class Account (5013) - \$82,539.35⁸⁰
4. Wells Fargo Depository Account (9773) - \$3,576,006.34⁸¹
5. Reserve Account (5013) - \$468.93⁸²

⁶⁷ Exhibit D-2

⁶⁸ Exhibits D-2, C-2, F-2, G-2, I-2, J-2, L-2

⁶⁹ Exhibit N-2

⁷⁰ Exhibit N-2

⁷¹ Exhibit Q-3

⁷² Exhibit N-6

⁷³ Exhibit P-6

⁷⁴ Exhibit D-2

⁷⁵ Exhibits D-2, C-2, F-2, G-2, I-2, J-2, L-2, N-2

⁷⁶ Exhibit N-2

⁷⁷ Exhibit N-7

⁷⁸ Exhibits N-3, N-7

⁷⁹ Exhibits O-1, P-7

⁸⁰ Exhibits N-2, N-6, N-7

⁸¹ Exhibits N-2, N-6, N-7

⁸² Exhibits N-2, N-7

On February 7, 2022 there was a transfer from General Fund HUD Account (9157) to the ARPA Account (5050) in the amount of \$390,000.00⁸³, leaving a balance in the HUD Account (9157) of \$5,224.82, and a balance of \$20,880,969.00 in the ARPA Account (5050) – which is \$0.50 less than the original ARPA disbursement.

On February 8, 2022, the day after the Upper Darby Township Council unanimously voted to release \$6,000,000.00 of the ARPA funds, there was a transfer from the ARPA Account (5050) to the General PLGIT Prime Sub-Account (5013) in the amount of \$6,000,000.00⁸⁴. This transfer left a balance of \$14,880,969.00 in the ARPA Account (5050). From February 9, 2022 to March 31, 2022 there were two interest deposits totaling \$3,082.39, bringing the March 31, 2022 balance to \$14,884,051.39⁸⁵.

B. USE OF ARPA FUNDS

The original ARPA proceeds remained in the General Fund PLGIT Prime Sub-Account (5013) from August 4, 2021 until December 10, 2021. On that day, after a wire transfer of \$12,000,000.00 out of the PLGIT Prime Sub-Account (5013) the balance in the sub-account dropped below the original ARPA proceeds for the first time since being moved into that account. It was after this transaction that Treasurer Haman became concerned that ARPA funds had been used without Council's approval, because fully understanding this annual flow of cash through the Township's bank accounts, the Treasurer expected that the General Fund PLGIT Account would remain above the floor limit of \$20,880,969.50. Had this been the case, the ARPA proceeds would have remained untouched until an Appropriations Ordinance was adopted to release these funds as intended by the ARPA.

Given the floor limit of \$20,880,969.50, but with an actual balance of only \$14,497,609.13 (as of December 31, 2021), this PLGIT account was short by the difference of \$6,383,360.37. This calculation, then, gave rise to the Treasurer's comment at a February Council Meeting that \$6.3 million was missing as of December 31, 2021. His comment was merely an arithmetic observation. Having established that \$6,383,360.37 of ARPA proceeds had been transferred from the General Fund PLGIT Account into the General Fund Depository Account maintained at Santander, an accounting can be done of how the ARPA funds were spent.

There are six bank accounts which serve as a "closed system" with regard to receiving and spending ARPA proceeds⁸⁶. In order to meet December's operating expenses, \$12,000,000.00 was transferred into a General Fund Depository Account from the General Fund PLGIT Account; this \$12,000,000.00 transfer contained \$6,383,360.37 of ARPA proceeds⁸⁷. The \$12,000,000.00 plus the opening bank account balances of \$5,189,264.12 and December

⁸³ Exhibits N-7, R-4

⁸⁴ Exhibits N-3, N-7

⁸⁵ Exhibit P-5

⁸⁶ Wells Fargo Depository (9773), Wells Fargo Disbursement (3731), Santander Depository (5237), Santander Disbursement Fund (6306), Santander Sewer Fund (5261), Wells Fargo Sewer Fund (9508)

⁸⁷ Exhibit K-2

operating receipts of \$1,473,594.23 funded total disbursements of \$16,497,410.22⁸⁸. Of this \$16,497,410.22, \$96,897.35 was transferred into an escrow account, \$4,801.39 was assessed as bank charges, and the remainder of \$16,395,711.48 was disbursed to vendors and employees. This constitutes an accounting proof since every penny is accounted for, this proves that none of the ARPA proceeds were transferred to any other bank account.

The discussion of how the \$6.3 million of ARPA proceeds was spent during the month of December begins with the \$12 million transfer from PLGIT as well as nearly \$1.5 million in operating receipts into the depository accounts included within these six bank accounts⁸⁹.

In the aggregate, these six accounts began the month of December with a balance of \$5,189,264.12. Together with December receipts of \$13,473,594.23, a total of \$18,662,858.35 was available for disbursement. Actual disbursements during December totaled \$16,497,410.22, leaving a month end balance of \$2,165,448.13.

Pursuant to Chart B, General Fund disbursements were \$10,960,282.67 to vendors and \$4,150,644.12 in payroll, while Sewer Fund disbursements were \$1,192,750.81 to vendors and \$92,033.88 in payroll. In addition to these disbursements, the six accounts were charged an aggregate \$4,801.39 in bank charges, and there was a one-time transfer of \$96,897.35 to open a Land Development Escrow account. This escrow account was established with funds that had been previously collected from developers but never properly segregated into a separate bank account.

Given the most conservative assumption, the Township would first disburse all non-ARPA cash that it had on-hand, before resorting to the use of ARPA proceeds. And so, to complete the proof outlined in the previous paragraph, if \$6,383,360.37 of ARPA proceeds were transferred into these operating accounts during December, and the ending balance at December 3, 2021 was \$2,165,448.13, the conclusion is that the difference of \$4,217,912.24 in ARPA proceeds was spent on monthly operating expenses – including payments to vendors and employees.

Following this logic, the expenditures of this \$4,217,912.24 would be the last disbursements made in the month of December. Accordingly, Chart C provides the detail of these last disbursements in December. There are 311 checks cut from two different bank accounts plus one full payroll and one partial payroll that were funded with ARPA proceeds. Chart C lists all of these disbursements by date, check number, and vendor, resolving the questions of how much ARPA proceeds were spent, and to whom were these proceeds disbursed.

A different accounting assumption would yield a different conclusion from the spending of the ARPA proceeds. This investigation assumed that all non-ARPA monies would be used first; however, a different accounting method might assume the ARPA monies would be used first or that it is indistinguishable when the ARPA or the non-ARPA monies were used. Assuming that the ARPA money was spent first the conclusion would be that the all pension payments made in December were made with ARPA proceeds.

⁸⁸ CHART B

⁸⁹ CHART B

C. TRACKING OF RESTRICTED ACCOUNTS

On February 1, 2022 Wells Fargo Highway Fund Account (9427) had a beginning monthly balance of \$166,464.58⁹⁰. On February 4, 2022, there was a transfer from the Wells Fargo Highway Fund Account (9427) to the General Fund Account (9773) in the amount of \$166,464.58⁹¹, leaving a balance of \$0.00. On February 25, 2022 there was a vendor payment of \$121,977.75, which was the monthly ending balance because there was no further activity⁹².

On February 4, 2022, General Fund Confiscated Funds Account (2092), had a total balance of \$373,369.13⁹³. On that day \$370,179.13 was transferred to General Fund Account (9773), leaving a balance of \$3,190.00⁹⁴.

On February 4, 2022, General Fund Fire Escrow Account (6290), had a total balance of \$60,548.74⁹⁵. On that day all \$60,548.74 was transferred to General Fund Account (9773), leaving a balance of \$0.00⁹⁶.

On February 4, 2022, General Fund Drug Forfeiture Account (6442), had a total balance of \$25,839.26⁹⁷. On that day all \$25,839.26 was transferred to General Fund Account (9773) leaving a balance of \$0.00⁹⁸.

On February 10, 2022, \$25,839.26 was transferred from General Fund Account (9773) to General Fund Drug Forfeiture Account (6442)⁹⁹.

On February 4, 2022, a wire transfer from General Fund Account (9773) in the amount of \$3,576,006.34 was made to Class Sub-Account (5013), leaving a balance of \$63,731.83 in (9773)¹⁰⁰. At best, this remaining balance would only cover either the Drug Forfeiture money (\$25,839.26) or the Fire Escrow money (\$60,548.74). The remaining balance falls short of the sum of all four restricted accounts (\$623,031.71), even shorter when adding the special purpose accounts (\$897,272.56), and far short of the Confiscated Funds Account, standing alone (\$370,179.13). This is a proof that the restricted funds were moved into the ARPA Account (5050).

At the February 7, 2022 Emergency Township Council Meeting, Mayor Keffer stated that the \$20,880,969.00 in the ARPA Account (5050) was the ARPA proceeds, meaning that the Administration must have used at least \$623,031.71 in Restricted Funds to make that statement.

⁹⁰ Exhibit Y-1

⁹¹ Exhibits Y-1, Q-2

⁹² Exhibits Y-1, Y-4

⁹³ Exhibit S-1

⁹⁴ Exhibits Q-1, S-1

⁹⁵ Exhibit T-1

⁹⁶ Exhibits T-1, Q-2

⁹⁷ Exhibit U-1

⁹⁸ Exhibits U-1, Q-2

⁹⁹ Exhibits U-1, Q-2

¹⁰⁰ Exhibits P-3, N-6

On February 7, 2022, there was a transfer in the amount of \$370,179.13 from the Santander General Depository Account (5237) to a newly created Santander Confiscated Funds Account (5326)¹⁰¹. This is the exact amount of the funds removed from the Wells Fargo Confiscated Funds Account on February 4, 2022. On February 8, 2022, there was a transfer in the amount \$60,548.74 from the Santander General Depository Account (5237) to a newly created Santander Fire Escrow Account (5318)¹⁰². This is the exact amount of the balance in the Wells Fargo Fire Escrow Account before it was removed on February 4, 2022.

D. TRACKING SPECIAL PURPOSE ACCOUNTS

On February 1, 2022, Wells Fargo Payroll Account (0901) had a monthly beginning balance of \$103,164.94¹⁰³. On February 4, 2022, there was a transfer from Wells Fargo Payroll (0901) to General Fund Account (9773) in the amount of \$103,164.94,¹⁰⁴ leaving a balance of \$0.00. On February 10, 2022 there was a deposit from General Fund Account (9773) in the amount of \$9,221.00, which was the monthly ending balance because there was no further activity¹⁰⁵.

On February 1, 2022, Well Fargo Payroll Account (8978) had a monthly beginning balance of \$171,075.91¹⁰⁶. On February 4, 2022 there was a transfer from the Wells Fargo Payroll Account (8978) to the General Fund Account (9773) in the amount of \$171,075.91,¹⁰⁷ leaving a balance of \$0.00. On February 10, 2022 there was a transfer from the General Fund Account (9773) to the Wells Fargo Payroll Account (8978) in the amount of \$5,934.54, which was the monthly ending balance because there was no further activity¹⁰⁸.

V. ANALYSIS OF HOME RULE CHARTER

The following sections of the UDT Home Rule Charter are implicated in this investigation:

§C-311: Procedures

(F) Official Actions. Official actions by Council shall be taken only at a public meeting by the adoption of an ordinance, a resolution, or a motion.

(1) Voting on ordinances shall be by roll call vote. Voting on resolutions and motions shall be by roll call vote only at the request of any Council member. The vote of each Council member who actually votes on any official action must be publicly cast and, in the case of roll call votes, recorded.

(2) Except as provided in Subsection F (1), the approval of a simple majority of those present and entitled to vote shall be required to adopt

¹⁰¹ Exhibit O-2

¹⁰² Exhibit O-2

¹⁰³ Exhibit V-1

¹⁰⁴ Exhibits V-1, Q-2

¹⁰⁵ Exhibits V-4, Q-3

¹⁰⁶ Exhibit W-4

¹⁰⁷ Exhibits W-4, Q-3

¹⁰⁸ Exhibit W-4

ordinances, resolutions and motions. If a tie vote occurs, the Mayor shall cast a vote to break such tie.

(3) The affirmative vote of six Council members shall be necessary to approve ordinances proposing amendments to this Charter and ordinances amending the Township's Administrative Code adopted pursuant to this Charter.

§C-504 Powers and Duties of the Chief Administrative Officer

(A)(2) Maintain budgetary records and assure that all expenditures are in accordance with the budget

§C-504 Powers and Duties of the Chief Administrative Officer

(C) The Chief Administrative Officer (or another official designated by the Administrative Code, under the direction of the Chief Administrative Officer) shall take charge of all Township moneys from all sources and promptly deposit the same in a bank, banking institution, or trust company in the name of the Township and keep distinct accounts of all sums received from taxes and other sources, which accounts shall at all times be open to the inspection of the Mayor, members of Council, and Auditors appointed by Council.

§ C-909 Amendments after Adoption.

(A) Supplemental Appropriations: If during the fiscal year the Chief Administrative Officer certifies that there are available for appropriation revenues in excess of those estimated in the budget, Council by ordinance may make supplemental appropriations for the year up to the amount of such excess.

(C) Reduction of Appropriations. If at any time during the fiscal year it appears probable to the Chief Administrative Officer that the revenue available will be insufficient to meet the amount appropriated, he shall report to the Council, through the mayor, without delay, indicating the estimated amount of the deficit, any remedial action taken by him, and his recommendations as to any other steps to be taken. The Council shall then take such further action as it deems necessary to prevent or minimize any deficit; and for that purpose, it may by ordinance reduce one or more appropriations.

Sections 311 and 909 of the UDT Home Rule Charter require that all official action of UDT Council, like excess revenues, must be approved in a public meeting by a majority of UDT Council. The CAO is also charged, in Section 504 of the UDT Home Rule Charter, with taking over the Township's accounting system and to keep tax sums distinct from sums received from other sources.

In this investigation it was determined that \$4.2 million of ARPA proceeds were spent in December on payroll and vendor payments. The only official action of UDT Council on the spending of ARPA proceeds was the February 7, 2022 vote to approve the spending of \$6,000,000.00. This investigation concludes that ARPA proceeds were spent without an appropriations ordinance, in violation of the Home Rule Charter.

At multiple points in this investigation, it can be shown that tax proceeds are comingled with other sources of money, in violation of the UDT Home Rule Charter. The initial ARPA disbursement on July 19, 2021, into a General Fund Account (9773) comingled tax sums and other sums. The placement of the ARPA proceeds into a PLGIT Account (5013) with almost \$30 million comingled tax sums and non-tax sums. The \$12 million transfer, that included \$6.3 million in ARPA proceeds, in the Santander General Fund Account (5237) comingled tax sums and non-tax sums. All of these, constitute violations of the UDT Home Rule Charter.

Section 504(a)(2) of the HRC clearly states that that the CAO shall ensure that all expenditures are in accordance with the budget. As shown in UDT Revenue and Expense Report Actual-to-Budget for Period Ending December 31, 2021, expenditures exceeded the budget by \$1.7 million dollars, in violation of the HRC¹⁰⁹.

VI. ANALYSIS OF RESTRICTED ACCOUNT LAWS

A. Confiscated Funds

The Commonwealth of Pennsylvania has laws concerning the seizure, retention, forfeiture, release and use of funds and property collected by law enforcement as the result of a criminal arrest and prosecution. The state law implicated by this report is:

Pa.C.S. Title 42 §5803: Asset Forfeiture

(d) Custody of property. --Property taken or detained under this section shall not be subject to replevin and is deemed to be in the custody of the law enforcement authority subject only to the orders and decrees of the court of common pleas having jurisdiction over the forfeiture proceedings of the district attorney or the Attorney General. When property is seized under this chapter, the law enforcement authority shall place the property in a secure area or facility and either:

(1) remove the property to a secure area or facility designated by the law enforcement authority; or

(2) require that the district attorney or Attorney General take custody of the property and remove the property to an appropriate location for disposition in accordance with law.

(f) Use of property held in custody. --When property is forfeited under this chapter, the property shall be transferred to the custody of the district attorney, if the law enforcement authority seizing the property has local or county jurisdiction, or the Attorney General, if the law enforcement authority seizing the property has Statewide jurisdiction. The district attorney or the Attorney General, where appropriate, may:

(1) retain the property for official use; or

¹⁰⁹ CHART H

(2) sell any forfeited property which is not required to be destroyed by law and which is not harmful to the public, except that the proceeds from the sale shall be used to pay all proper expenses of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising and court costs. The balance of the proceeds shall be used and distributed in accordance with this chapter.

The relevant accounts that are governed by the law above are:

Wells Fargo Confiscated Funds Account (2092)
Wells Fargo Drug Forfeiture Account (6442)

These accounts were clearly named in the bank statements as to what kind of funds were being kept in these accounts. These accounts held the seizures from criminal arrests. As described above, on February 4, 2022, these accounts had transfers of \$370,179.13 (2092) and \$25,839.26 (6442) to the Wells Fargo General Depository Account (9773). On the same day there was a transfer out of the Wells Fargo General Depository Account (9773) that left a remaining balance of \$63,731.83. Knowing that the transfer from the General Depository Account (9773) went to the ARPA Prime Account (5050), and that the ARPA Prime Account's (5050) overall balance was used on February 7, 2022 by the administration as a representation of the total ARPA proceeds, it would be mathematically impossible that \$396,018.39¹¹⁰ in funds seized by law enforcement were used to replace the ARPA proceeds on February 7, 2022.

The use of these funds requires a court order or decree from the Court of Common Pleas of Delaware County per the above statute.

The most probing evidence of the administration's knowledge of the significance of these accounts are the following transactions:

2/7/22 **\$370,179.13** from Santander General (5237) to Santander Confiscated NEW (5326)
2/10/22 **\$25,839.26** from Wells Fargo General (9773) to Wells Fargo Drug Forfeiture (6442)

These transactions represent the exact amounts of money that were collected from these accounts on February 4, 2022, in preparation for the Mayor's statement on February 7, 2022. After the monies were gathered into the ARPA PLGIT Account (5050), the Administration moved the exact amount of Confiscated Funds from the Santander General Fund (5237) into a new account in Santander labeled "Confiscated Funds." After the monies were transferred out of the restricted account to bring the ARPA Account (5050) to the correct balance, the monies were replaced by unrestricted monies from the General Funds at Santander (5237) and Wells Fargo (9773). The funds were not replaced out of the ARPA Fund (5050), where they were initially sent. Instead, they were replaced with unrestricted monies from the General Funds.

The Administration's argument that they were simply consolidating their banking in Santander, as this reports states in the beginning, would hold water had the funds been transferred in their entirety from Wells Fargo directly to Santander. Arguably, the District

¹¹⁰ \$370,179.13 + \$25,839.26 = \$396,018.39

Attorney, whose money UDT holds in trust, would need to have been made aware and consent to the transfer of bank accounts. However, the money was first sent into the ARPA Account (5050) with the intended purpose of reaching a critical balance of \$20,880,969.50 – a purpose that it legally cannot be used for.

B. Fire Escrow Funds

UDT's Administrative Code calls for the separation of Fire Escrow funds in Article I, Section 339-1:

§ 339-1 Retention of insurance funds as security.

The Upper Darby Township Finance Director is hereby designated to perform all duties assigned by § 508 of the Insurance Company Law of 1921, 40 P.S. § 638, in connection with the issuance of fire loss certifications and collection of funds paid by insurers in settlement of outstanding municipal taxes and claims against fire-damaged buildings or structures located within Upper Darby Township; for the collection of funds paid by insurers as security against the total cost incurred by the Township for the removing, repairing or securing of fire-damaged buildings and structures located within Upper Darby Township; *for the establishment and administration of a separate account for deposit of such security funds; and for the distribution of such security funds.*

The above code makes Fire Escrow monies restricted. UDT holds these funds in trust and does not have an ownership interest. It is critical, like the confiscated monies, that these monies are not used for any other purpose and that they are always available, because they do not belong to the Township.

The accounts that are governed by the above code are:

Wells Fargo Fire Escrow Account (6290)
Santander Fire Escrow Account (5318)

On February 4, 2022 the entirety of the Fire Escrow Account was transferred into the Wells Fargo Depository Account (9773). As described above the Wells Fargo account, had 10 deposits on February 4, 2022 leading up to the transfer of \$3,576,006.34 from the Wells Fargo Account (9773) to the ARPA Account (5050), and the \$60,548.74 from the Fire Escrow account was one of the 10 transfers. The next day, February 8, 2022, the Administration transferred the same amount that had been in the Wells Fargo Fire Escrow Account (6290), \$60,548.74, from the Santander General Depository (5237) into the NEW Fire Escrow Account at Santander (5318). Had the Administration moved the Fire Escrow monies directly from one Wells Fargo Account to a new Santander Account, this would have been permissible and explained as simple consolidation of bank accounts; however, the Administration used these monies as a misrepresentation of ARPA proceeds.

C. Highway and Liquid Fuels Restricted Account

Title 75 Section 9511 of the Pennsylvania Code creates a state wide highway and liquid fuels fund to be distributed to cities and municipalities for the sole purpose of repairing streets and highways within the city or municipality.

Pa.C.S. 75 §9511(g): Use of funds in the State Highway Transfer Restoration Restricted Account. --The funds appropriated in subsection (b) for deposit in the State Highway Transfer Restoration Restricted Account shall be used to pay for the costs of restoration of such highways as provided in Chapter 92 (relating to transfer of State highways) and annual payments to the municipalities for highway maintenance in accordance with the following:

(1) Annual maintenance payments shall be at the rate of \$4,000 per mile for each highway or portion of highway transferred under Chapter 92, section 222 of the act of June 1, 1945 (P.L.1242, No.428), known as the State Highway Law, or any statute enacted in 1981.

(2) Annual maintenance payments shall be paid at the same time as funds appropriated under the act of June 1, 1956 (1955 P.L.1944, No.655), referred to as the Liquid Fuels Tax Municipal Allocation Law, *except that no maintenance payment shall be paid for a highway until after the year following its transfer to the municipality.*

(3) Annual maintenance payments under this subsection shall be in lieu of annual payments under the Liquid Fuels Tax Municipal Allocation Law.

(4) *Annual maintenance payments under this subsection shall be deposited into the municipality's liquid fuels tax account and may be used on any streets and highways in the municipality in the same manner and subject to the same restrictions as liquid fuels tax funds paid under the Liquid Fuels Tax Municipal Allocation Law or, in the case of a county, under section 10 of the act of May 21, 1931 (P.L.149, No.105), known as The Liquid Fuels Tax Act.*

Sub-section (4) of the above statute makes it very clear that the funds transferred to a local municipality from the State Highway Restricted Account are restricted to use by the Township on the repairs on streets and highways within the Township. Sub-section (2) further restricts the money to having to wait in the account for one year after its transfer from the state.

The accounts at issue in UDT Finance are:

Wells Fargo Highway Fund (9427)
Santander Highway Fund (5202)

On February 4, 2022 the Administration moved \$166,464.58 from the Well Fargo Highway Fund (9427) into the Wells Fargo General Depositry Account (9773). As described previously, there was a \$3,576,006.34 transfer out of the Wells Fargo Account (9773) into the ARPA Account (5050) leaving a small balance. \$166,464.58 of restricted Highway Funds was used to cover the original ARPA proceeds on February 7, 2022. This is not a use permitted under Pennsylvania Law.

On February 10, 2022 there was a transfer from the Santander General Depository Account (5237) into the NEW Santander Highway Fund Account (5202) in the exact amount of money that was transferred out of the OLD Wells Fargo Highway Fund and made part of the \$3,576,006.34 transfer to the ARPA Fund Account (5050). Similar to the reasoning above, had the Administration simply moved the money in one transaction from the OLD Highway Fund into the NEW Highway Fund, there would be a very reasonable assumption that the Administration was migrating its banking. However, that is not what happened here. When the Administration returned the monies to cent, it was further evidence of intentionality.

D. Special Purpose Accounts – Payroll #1 and #2

As described in the beginning of the report, Special Purpose accounts are not legally restricted like the three categories described above, however, it is incredibly risky to use these monies for any purpose other than what they are intended. The risk would depend on the Special Purpose Account. Here, the discussion will be about the UDT Payroll Accounts. These accounts are:

Wells Fargo Payroll #1 OLD (0901)
Wells Fargo Payroll #2 OLD (8978)
Santander Payroll #1 NEW (5253)
Santander Payroll #2 NEW (5210)

These funds are intended to be used for UDT Payroll payments, twice a month. The, obvious, risk associated with using funds set aside for payroll is that when it comes time for the payroll transfer to the Township employees that there will not be enough money in the account. This risk is unique to the payroll accounts. The risk of not being able to make payroll or inadvertently missing payroll due to insufficient funds increases and decreases the closer or further one gets to the payroll date.

Two of the 10 transfers into the Wells Fargo General Fund (9773), that resulted in the \$3,576,006.34 transfer to the ARPA Account (5050) on February 4, 2022 were made from the two Wells Fargo Payroll Accounts (0901) (8978). These transactions were \$103,164.94 from Payroll Account (0901) and \$171,075.91 from Payroll Account (8978) to the General Fund (9773). In reviewing the bank statements, there are no transactions in these exact amounts, after they were taken from their accounts and put in the Wells Fargo General Fund (9773). Therefore, all of the Payroll Account monies were used to cover the ARPA proceeds on February 7, 2022.

VII. ANALYSIS OF FEDERAL LAW

On February 11, 2022, the Administration submitted a certification to the federal government that no ARPA proceeds had been spent¹¹¹. The following Federal Statute was implicated by that certification.

¹¹¹ Exhibit CC

18 USC §1001

(a) Except as otherwise provided in this section, whoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully—

- (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact;
- (2) makes any materially false, fictitious, or fraudulent statement or representation; or
- (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry;

Exhibit CC, shows that the Administration certified under penalty of law on February 11, 2022, that all \$41 million in ARPA proceeds were unspent. No projects or expenditures were reported. Per, this report, it has been proven that this certification was demonstrably false. Within the certification the above statute was cited¹¹².

Almost two months prior to the certification the administration had begun spending the ARPA proceeds. By the end of December, \$4.2 million had been spent. Seven days prior to the certification the Administration began the process of gathering funds to replace the spent ARPA proceeds. That same day the Administration used restricted funds to get the ARPA Account (5050) balance the same as the original ARPA disbursement.

There is no question that the statement was false. The only question is whether the false statement was made knowingly and willfully.

VIII. MARCUM REPORT

On May 19, 2022, the Upper Darby Township Administration contracted with Marcum Advisory and Consulting to do their investigation into the concerns of the Treasurer and Finance Committee. A report was issued and a townhall was convened to explain the findings of their investigation. A necessary step in this investigation is to compare this report's quantitative analysis to that of Marcum to identify similarities and differences with Marcum's report. As detailed within this report, the Marcum investigation made material errors and omissions so to render its conclusions invalid; moreover, this report shows that the quantitative logic used by Marcum, had they performed a comprehensive review of all relevant accounts and transactions, would result in the same conclusions as are found in this investigation.

The problem with the Marcum Report is it has taken the Administration at its word that no ARPA proceeds were spent. It has also assumed that the February 7, 2022 statement, showing an

¹¹² There is an attachment to the certification that is not a part of this investigation. There is nothing in this investigation that would lead this investigator to conclude that the attachment admits to spending at least \$4.2 million of ARPA proceeds. The Administration has never made a claim that they spent any ARPA proceeds. If, they made that certification, they would simply need to submit it to UDT Council or this investigator and the above section would become irrelevant because the proper certification was made. A certification to the Federal Government that ARPA monies were spent, four days after a declaration that they were not, is highly improbable.

account with the exact amount of the original ARPA disbursement in an account means that no ARPA proceeds were spent. It is telling that the Marcum Report admits it has not examined any UDT accounts except for General Fund Accounts and by doing so, Marcum admits that they did not make a credible attempt to actually track the ARPA funds.

The material errors and omissions are:

1. Failed to recognize four restricted accounts and treated them as if they were available funds
2. Failed to recognize the fact that the Sewer Funds are ZBA accounts connected to the General Funds
3. Ignores the origin of the monies
4. Ignores that the ARPA Account (5050) had been created the day that all the funds were gathered, some from impermissible sources, to deceive the public into thinking that the ARPA funds had not been spent
5. Did not examine all relevant accounts, as forensic accounting should
6. The work that Marcum performed did not arise to the level of a forensic accounting

As ARPA proceeds were commingled with Township tax revenues and other operating receipts, it is problematic to determine which monies were spent on which expenses. However, in this case, ARPA proceeds can be tracked because the \$12 million transfer was received into a “closed system” of bank accounts wherein every penny can be accounted. To this end, the preceding proof makes the most conservative assumptions possible, namely that ARPA proceeds were only spent after all other monies had been disbursed. That said, the approach taken by the Marcum firm (in their forensic engagement for the Mayor), sought not to follow the money, but rather to assume that the aggregate cash balances in all General Fund Accounts should be 1st construed as ARPA proceeds, with only the remainder being non-ARPA in nature. Although this assumption is typically employed when a multitude of transfers, between a variety of bank accounts, makes it impossible to follow the money; this is not the case herein – as was just proven.

The approach employed by Marcum was to measure the aggregate cash balances in all General Fund bank accounts to ensure that this aggregate balance was always in excess of the ARPA proceeds (\$20,880,969.50). Although this approach can serve as an appropriate accounting exercise, there are two material flaws in Marcum’s execution addressed below.

To discuss the issues at-hand, see attached Chart E and Chart F. Chart E is a schedule contained within the Marcum Forensic Report as their Exhibit 21. In this schedule, Marcum asserts that the aggregate cash balances in the General Fund bank accounts always remains well above the amount of ARPA monies advanced to Upper Darby Township by the U.S. Treasury¹¹³.

¹¹³ The Marcum schedule reflects a deficit of \$71,573.57 as of January 31, 2022, which they explain away as deposits that were being held at the Township building and had not yet been deposited.

In response to the Marcum schedule, and utilizing their approach, Chart E performs the same exercise (specifically as of January 31, 2022) but corrects two of the flaws mentioned above. These flaws are as follows:

1. On Chart E, Marcum lists all General Fund bank accounts. They have erroneously included six bank accounts that are restricted, and thus cannot be considered as a source of available monies in reconstituting the ARPA proceeds. As of January 31, 2022, pursuant to the Marcum schedule, these six accounts have an aggregate cash balance of \$567,019.80 (shown on Chart F).
2. As discussed above, there are two ZBA's in the Sewer Fund which are attached to the General Fund depository accounts (old & new), and thus represent another draw upon monies held in these General Fund depository accounts. As of January 31, 2022, the aggregate negative balance in these two Sewer Fund disbursement accounts was \$9,963.42. This means that checks in the total amount of \$9,963.42 had been issued, and that when they cleared through the federal banking system they will be paid out of the General Fund depository accounts. Thus, by limiting their scope to General Fund bank accounts only, Marcum missed the impact of these Sewer Fund disbursement accounts. It is worthy to note that these accounts typically carry much larger negative balances (\$489,846.58 as of December 31, 2021 and \$510,666.48 as of February 28, 2022).

As a result of these two flaws in the Marcum Forensic Report, their reported deficit at January 31, 2021, in the amount of \$71,573.57, was in fact understated by the amounts of \$567,019.80 plus \$9,963.42. This sums to \$576,983.22, which increases Marcum's stated deficit of \$71,573.57 to the much greater deficit of \$648,556.79. Moreover, had the Marcum's Forensic Report also excluded the Special Purpose accounts, which would have been prudent, this deficit would have been further increased by \$245,103.69 leaving a deficit in the amount of \$893,660.48.

However, as inclusion of the Special Purpose bank accounts is not illegal – it is ill-advised – Chart F reflects the adjusted deficit of \$648,556.79. Had Marcum properly executed their analysis of cash available on **January 31, 2022**, they would have concluded that the Township had spent almost \$650,000 of ARPA proceeds.

In summary, our belief is that as of **January 31, 2022**, the Township had spent \$4,217,912.24 of ARPA proceeds, while the corrected Marcum analysis shows that the Township had only spent \$648,556.79 of ARPA proceeds.

IX. CONCLUSIONS

1. **Unauthorized Use of ARPA Funds:** This report concludes that the Administration, without Council Authorization, directed the expenditure of ARPA funds in violation of HRC Sections 311 and 909.
2. **Unauthorized Use of Restricted Funds:** This report concludes that the Administration distributed monies from multiple Confiscated Funds without proper authorization and comingled them with ARPA proceeds in an attempt to demonstrate that ARPA proceeds had not been expended
3. **Failure to Segregate ARPA Proceeds:** This report concludes that the Administration violated Section 504(c) of the HRC by comingling the restricted ARPA proceeds with unrestricted general fund monies in an effort to demonstrate, on February 7, 2022, that UDT maintain an aggregate cash balance in excess of the July 19, 2021 initial ARPA deposit
4. **Overspending 2021 Fiscal Budget:** This report concludes that the Administration violated Section 504(a)(2) of the HRC under the direction of CAO Rongione, 2021 fiscal year expenditures exceeded the 2021 authorized budget by \$1.7 million
5. **Use of ARPA Proceeds to Fund Pension Obligations:** This report concludes that ARPA proceeds were not used to make the pension payments in December 2021
6. **Material Misrepresentations to the Federal Government:** This report concludes that the certification to the Federal Government was false. It is unclear and cannot be determined without interviewing or gathering some other evidence that the Administration willfully and knowingly violated the law by lying on a Federal Form.

Respectfully Submitted,



Christopher Boggs
Upper Darby Township
Special Solicitor



Francis Egan
Forensic Accountant
Special Solicitor Investigation

REDACTED
FOR PUBLIC DISSEMINATION

EXHIBITS

Exhibit A (1-7): Wells Fargo General Fund (9773) – July 2021

Exhibit B (1-7): Wells Fargo General Fund (9773) – August 2021

Exhibit C (1-4): PLIGIT (5013) – August 2021

Exhibit D (1-4): PLIGIT (5013) – July 2021

Exhibit E (1-2): Santander General Fund (5237) – September 2021

Exhibit F (1-4): PLIGIT (5013) – September 2021

Exhibit G (1-4): PLIGIT (5013) – October 2021

Exhibit H (1-3): Santander General Fund (5237) – October 2021

Exhibit I (1-4): PLIGIT (5013) – November 2021

Exhibit J (1-4): PLIGIT (5013) – December 2021

Exhibit K (1-3): Santander General Fund (5237) – December 2021

Exhibit L (1-4): PLIGIT (5013) – January 2022

Exhibit M (1-3): Santander General Fund (5237) – January 2022

Exhibit N (1-8) PLIGIT (5013) (5050) – February 2022

Exhibit O (1-4): Santander General Fund (5237) – February 2022

Exhibit P (1-6): PLIGIT (5013) (5050) – March 2022

Exhibit Q (1-3): Wells Fargo General Fund (9773) – February 2022

Exhibit R (1-9): Citizens Bank (HUD) (9157) – January, February, March 2022

Exhibit S (1-3): Wells Fargo Confiscated Fund (2092) – February 2022

Exhibit T (1-2): Wells Fargo Fire Escrow (6290) – February 2022

Exhibit U (1-4): Well Fargo Drug Forfeiture (6442) – February 2022

Exhibit V (1-4): Wells Fargo Payroll #1 (0901) – February 2022

Exhibit W (1-7): Wells Fargo Payroll #2 (8978) – July 2021, February 2022

Exhibit X (1-3): Wells Fargo Football Bowl (3334) – February 2022

Exhibit Y (1-4): Wells Fargo Highway Fund (9427) – February 2022

Exhibit Z (1-8): Wells Fargo (9773), Santander (5237) – March 2022

Exhibit AA: Submitted Questions to UDT Administration

Exhibit BB: Subpoena to Administration

Exhibit CC: Certification to Department of Treasury

Chart A: UDT Schedule of Banking

Chart B: UDT General and Sewer Funds

Chart C: Schedule of ARPA Proceeds Disbursed

Chart D: Analysis of Banking Activity February 1 to February 7, 2022

Chart E: Marcum Report Exhibit 21

Chart F: UDT General and Sewer Fund Month End Balances for January 2022

Chart G: UDT General and Sewer Fund Cash Activity December 2021

Chart H: UDT Revenue and Expense Report Actual-to-Budget for the Period ending December 2021

Chart I: Tracking Chart

EXHIBIT A

Wells Fargo General Fund (9773) – July 2021

Govt Advantage Int Ckg - State/Muni

Account number: 9773 ■ July 1, 2021 - July 31, 2021 ■ Page 1 of 7



UPPER DARBY TOWNSHIP
GENERAL FUND
100 GARRETT RD STE 1
UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-288-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
PO Box 63020
San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
9773	\$1,146,668.82	\$24,443,554.24	-\$6,364,286.92	\$19,225,936.14

Interest summary

Year to date interest and bonuses paid \$0.00

Credits**Deposits**

Effective date	Posted date	Amount	Transaction detail
	07/01	26,157.21	Deposit
	07/01	10,370.00	Deposit
	07/01	10,152.00	Deposit
	07/01	9,775.27	Deposit
	07/01	3,468.22	Deposit
	07/01	1,093.00	Deposit
	07/01	750.00	Deposit
	07/01	390.00	Deposit
	07/01	38.53	Deposit
	07/01	6,259.44	Wholesale Lockbox Deposit Philadelphia Box. Deposit 1
	07/02	2,970.00	Wholesale Lockbox Deposit Philadelphia Box. Deposit 1
	07/07	20,093.60	Wholesale Lockbox Deposit Philadelphia Box. Deposit 1
	07/08	36,424.04	Deposit
	07/08	34,739.59	Deposit
	07/08	32,749.94	Deposit
	07/08	13,209.00	Deposit
	07/08	11,125.00	Deposit
	07/08	7,147.08	Deposit
	07/08	6,583.00	Deposit
	07/08	5,128.70	Deposit

Account number.

,9773 ■ July 1, 2021 - July 31, 2021 ■ Page 2 of 7

**Deposits (continued)**

Effective date	Posted date	Amount	Transaction detail	
	07/08	4,486.00	Deposit	
	07/08	1,871.00	Deposit	
	07/08	1,658.00	Deposit	
	07/08	615.00	Deposit	
	07/08	575.00	Deposit	
	07/08	450.00	Deposit	
	07/08	330.00	Deposit	
	07/08	300.00	Deposit	
	07/08	146.00	Deposit	
	07/12	3,095.90	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	07/13	20,008.25	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	07/14	4,375.46	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	07/15	6,857.86	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	07/16	7,251.10	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	07/19	183,750.51	Deposit	
	07/19	71,095.41	Deposit	
	07/19	31,920.64	Deposit	
	07/19	14,424.00	Deposit	
	07/19	11,384.61	Deposit	
	07/19	9,367.00	Deposit	
	07/19	6,567.00	Deposit	
	07/19	4,229.00	Deposit	
	07/19	4,081.00	Deposit	
	07/19	3,605.00	Deposit	
	07/19	3,544.00	Deposit	
	07/19	3,238.70	Deposit	
	07/19	2,000.00	Deposit	
	07/19	1,518.00	Deposit	
	07/19	751.20	Deposit	
	07/19	500.00	Deposit	
	07/19	468.80	Deposit	
	07/19	425.00	Deposit	
	07/19	132.50	Deposit	
	07/19	106.00	Deposit	
	07/19	26.46	Deposit	
	07/20	6,840.98	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	07/21	4,079.14	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	07/23	11,862.71	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	07/26	86,286.04	Deposit	
	07/26	79,270.13	Deposit	
	07/26	45,592.52	Deposit	
	07/26	32,584.28	Deposit	
	07/26	14,743.22	Deposit	
	07/26	14,384.83	Deposit	
	07/26	10,865.00	Deposit	
	07/26	2,835.00	Deposit	

Account number:

9773 ■ July 1, 2021 - July 31, 2021 ■ Page 3 of 7

**Deposits (continued)**

Effective date	Posted date	Amount	Transaction detail	
	07/26	2,693.90	Deposit	
	07/26	2,102.88	Deposit	
	07/26	1,711.00	Deposit	
	07/26	1,243.00	Deposit	
	07/26	740.00	Deposit	
	07/26	521.29	Deposit	
	07/26	480.00	Deposit	
	07/26	400.00	Deposit	
	07/26	350.00	Deposit	
	07/26	150.00	Deposit	
	07/26	92.00	Deposit	
	07/27	20,412.17	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	07/29	17,487.25	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	07/30	94,783.80	Deposit	
	07/30	64,164.01	Deposit	
	07/30	54,030.78	Deposit	
	07/30	49,619.80	Deposit	
	07/30	5,583.00	Deposit	
	07/30	215.00	Deposit	
	07/30	450.00	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
		\$1,270,351.75	Total deposits	

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail	
	07/01	235,166.25	Over The Counter Deposit	
	07/01	47,152.29	Over The Counter Deposit	
	07/01	21,930.94	Over The Counter Deposit	
	07/01	16,834.00	Over The Counter Deposit	
	07/01	15,192.36	Over The Counter Deposit	
	07/01	12,245.07	Over The Counter Deposit	
	07/01	10,978.28	Over The Counter Deposit	
	07/01	5,975.40	Over The Counter Deposit	
	07/01	2,743.00	Over The Counter Deposit	
	07/01	1,775.00	Over The Counter Deposit	
	07/01	1,675.00	Over The Counter Deposit	
	07/01	1,505.00	Over The Counter Deposit	
	07/01	852.00	Over The Counter Deposit	
	07/01	809.00	Over The Counter Deposit	
	07/01	629.60	Over The Counter Deposit	
	07/01	560.00	Over The Counter Deposit	
	07/01	250.00	Over The Counter Deposit	
	07/01	124.00	Over The Counter Deposit	
	07/01	2,302.00	Merchant Bankcd Deposit	Upper Darby Township
	07/01	2,182.96	Stripe Transfer St	Upper Darby Township
	07/02	150.00	Upper Darby Town Bank Sweep	Udarb
	07/02	130.00	Upper Darby Town Bank Sweep	Udarb

Account number: 9773 ■ July 1, 2021 - July 31, 2021 ■ Page 4 of 7

*Electronic deposits/bank credits (continued)*

Effective date	Posted date	Amount	Transaction detail	
	07/02	59,636.99	Portnoff Escrow Payments	NTE**
	07/02	48,978.14	Portnoff Escrow Payments	TX NTE**
	07/02	1,075.00	Merchant Bankcd Deposit	Upper Darby Township
	07/06	235.00	Upper Darby Town Bank Sweep	Udarb
	07/06	2,007.00	Merchant Bankcd Deposit	Upper Darby Township
	07/06	1,367.25	Merchant Bankcd Deposit	Upper Darby Township
	07/06	200.00	Merchant Bankcd Deposit	Upper Darby Township
	07/06	4.00	Merchant Bankcd Deposit	Upper Darby Township
	07/07	140.00	Merchant Bankcd Deposit	Upper Darby Township
	07/08	515.00	Upper Darby Town Bank Sweep	Udarb
	07/08	2,237.25	Merchant Bankcd Deposit	Upper Darby Township
	07/08	201.73	Stripe Transfer St	Upper Darby Township
	07/09	1,520.00	Upper Darby Town Bank Sweep	Udarb
	07/09	105,268.94	Portnoff Escrow Payments	TX NTE**
	07/09	79,500.55	Portnoff Escrow Payments	NTE**
	07/09	2,415.50	Merchant Bankcd Deposit	Upper Darby Township
	07/12	495.00	Upper Darby Town Bank Sweep	Udarb
	07/12	2,200.00	Merchant Bankcd Deposit	Upper Darby Township
	07/12	1,426.00	Merchant Bankcd Deposit	Upper Darby Township
	07/12	72.00	Merchant Bankcd Deposit	Upper Darby Township
	07/13	550.00	Upper Darby Town Bank Sweep	Udarb
	07/13	110.00	Merchant Bankcd Deposit	Upper Darby Township
	07/14	180.00	Upper Darby Town Bank Sweep	Udarb
	07/14	1,000,000.00	WT Seq Pennsylvania Local Gove /Org=Plgit Prime Srf#	
	07/14	1,328.00	Merchant Bankcd Deposit	Upper Darby Township
	07/16	378.00	Upper Darby Town Bank Sweep	Udarb
	07/16	1,603.00	Merchant Bankcd Deposit	Upper Darby Township
	07/16	1,562.98	Stripe Transfer St	Upper Darby Township
	07/16	125.00	Upper Darby Town Bank Sweep	Udarb
	07/16	176,550.05	Portnoff Escrow Payments	NTE**
	07/16	42,932.42	Portnoff Escrow Payments	TX NTE**
	07/16	4,640.00	Dvrpc Dvrpc ACH	Upper Darby
	07/16	2,938.51	Comm of PA PA Vendor	
	07/16	1,446.00	Merchant Bankcd Deposit	Upper Darby Township
	07/19	110,152.91	Upper Darby Town Bank Sweep	Udarb
	07/19	20,880,969.50	Tdp Treas Misc Pay	
	07/19	1,236.00	Merchant Bankcd Depos	Upper Darby Township
	07/19	1,002.00	Merchant Bankcd Depos	Upper Darby Township
	07/19	199.00	Merchant Bankcd Depos	Upper Darby Township
	07/20	245.00	Upper Darby Town Bank Sweep	Udarb
	07/20	4.00	Merchant Bankcd Deposit	Upper Darby Township
	07/21	415.00	Upper Darby Town Bank Sweep	Udarb
	07/21	1,024.00	Merchant Bankcd Deposit	Upper Darby Township

Account number: 9773 ■ July 1, 2021 - July 31, 2021 ■ Page 5 of 7

**Electronic deposits/bank credits (continued)**

Effective date	Posted date	Amount	Transaction detail	
07/22		672.00	Merchant Bankcd Deposit	Upper Darby Township
07/22		96.80	Stripe Transfer St	Upper Darby Township
07/23		405.00	Upper Darby Town Bank Sweep	Udarb
07/23		48,917.05	Portnoff Escrow Payments	ITX NTE**
07/23		48,506.28	Portnoff Escrow Payments	NTE**
07/23		2,764.00	Merchant Bankcd Deposit	Upper Darby Township
07/23		310.49	Coe Cntrct Pmt DACA	
07/26		10.00	Upper Darby Town Bank Sweep	Udarb
07/26		1,802.00	Merchant Bankcd Deposit	Upper Darby Township
07/26		1,170.00	Merchant Bankcd Deposit	Upper Darby Township
07/26		313.00	Merchant Bankcd Deposit	Upper Darby Township
07/27		110.00	Upper Darby Town Bank Sweep	Udarb
07/28		195.00	Upper Darby Town Bank Sweep	Udarb
07/28		0.25	Online Transfer to Adjust Payroll 7/30/21 PR Tr Ref	
07/28		55,192.94	Fema Treas Misc Pay	
07/28		1,510.00	Merchant Bankcd Deposit	Upper Darby Township
07/29		100.00	Upper Darby Town Bank Sweep	Udarb
07/29		1,627.00	Merchant Bankcd Deposit	Upper Darby Township
07/29		96.80	Stripe Transfer St	Upper Darby Township
07/30		8,700.00	Upper Darby Town Bank Sweep	Udarb
07/30		45,899.95	Portnoff Escrow Payment	ITX NTE**
07/30		30,180.81	Portnoff Escrow Payments	NTE**
07/30		4,374.25	Merchant Bankcd Deposit	Upper Darby Township
		\$23,173,202.49	Total electronic deposits/bank credits	
		\$24,443,554.24	Total credits	

Debits**Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail	
07/01		160,613.63	ZBA Funding Account Transfer to	
07/01		253.32	ZBA Funding Account Transfer to	
07/02		495.00	Deposited Item Retn Unpaid - Paper	
07/02		4,575.52	Online Transfer Paychex Fees 7/1/21 Rel	
07/02		180,577.86	ZBA Funding Account Transfer to	
07/02		2,835.52	ZBA Funding Account Transfer to	
07/06		174.07	Business to Business ACH Debit - Stripe Transfer St	Upper Darby Township
07/06		29,233.27	ZBA Funding Account Transfer to	
07/06		131,909.35	ZBA Funding Account Transfer to	
07/07		13,405.41	ZBA Funding Account Transfer to	
07/07		1,455.00	ZBA Funding Account Transfer to	
07/08		55.00	Upper Darby Town Bank Sweep	Udarb

Account number:

09773 ■ July 1, 2021 - July 31, 2021 ■ Page 6 of 7

*Electronic debits/bank debits (continued)*

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	07/08	31,818.33	ZBA Funding Account Transfer to
	07/08	65.66	ZBA Funding Account Transfer to
	07/09	700.00	Deposited Item Retn Unpaid - Paper
	07/09	24,761.04	ZBA Funding Account Transfer to
	07/09	215.00	ZBA Funding Account Transfer to
	07/12	4,374.70	Client Analysis Srvc Chrg Svc Chge
	07/12	24,145.49	ZBA Funding Account Transfer to
	07/12	570.00	ZBA Funding Account Transfer to
	07/13	36,097.77	ZBA Funding Account Transfer to
	07/13	1,425.00	ZBA Funding Account Transfer to
	07/14	1,000.00	Deposit \$51,610.91 on 05/13/21 Miscellaneous Error - Ref #A-
	07/14	1,510,453.56	Online Transfer Ppe i Ref #
	07/14	10,740.56	ZBA Funding Account Transfer to
	07/14	33,868.08	ZBA Funding Account Transfer to
	07/15	4,050.00	Deposit \$161,007.00 on 06/03/21 Item Posted Twice - Ref #A-
	07/15	3,867.12	ZBA Funding Account Transfer to
	07/15	36.00	ZBA Funding Account Transfer to
	07/16	108,813.39	ZBA Funding Account Transfer to
	07/16	16.68	ZBA Funding Account Transfer to
	07/19	63,069.17	ZBA Funding Account Transfer to
	07/19	266,711.16	ZBA Funding Account Transfer to
	07/20	82.50	Deposited Item Retn Unpaid - Paper:
	07/20	1,314,404.45	ZBA Funding Account Transfer to
	07/20	215.00	ZBA Funding Account Transfer to
	07/21	410,182.30	ZBA Funding Account Transfer to
	07/21	487.08	ZBA Funding Account Transfer to
	07/22	69,703.56	ZBA Funding Account Transfer to
	07/23	111,304.04	ZBA Funding Account Transfer to
	07/26	150.00	< Business to Business ACH Debit - Stripe Transfer St- Darby Township
	07/26	31,388.74	ZBA Funding Account Transfer to
	07/27	1,760.11	Deposited Item Retn Unpaid - Paper
	07/27	55,829.93	ZBA Funding Account Transfer to
	07/27	29.29	ZBA Funding Account Transfer to
	07/28	495.00	Deposited Item Retn Unpaid - Paper
	07/28	1,478,125.75	Online Transfer Payroll of 7/30/21 Ref +
	07/28	22,307.41	ZBA Funding Account Transfer to
	07/28	32,034.81	ZBA Funding Account Transfer to
	07/29	42,796.23	ZBA Funding Account Transfer to
	07/29	1,086.68	ZBA Funding Account Transfer to
	07/30	11.50	Online Transfer Paychex Fees 7/6/21 Ref
	07/30	403.31	< Business to Business ACH Debit - Stripe Transfer St- Darby Township

Account number:

9773 ■ July 1, 2021 - July 31, 2021 ■ Page 7 of 7

**Electronic debits/bank debits (continued)**

Effective date	Posted date	Amount	Transaction detail
	07/30	138,832.00	ZBA Funding Account Transfer to
	07/30	275.57	ZBA Funding Account Transfer to
		\$6,364,286.92	Total electronic debits/bank debits
		\$6,364,286.92	Total debits

< **Business to Business ACH:** If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
06/30	1,146,668.82	07/13	1,460,389.15	07/22	20,274,928.08
07/01	1,435,137.69	07/14	910,210.41	07/23	20,276,389.57
07/02	1,359,593.92	07/15	912,659.13	07/26	20,545,190.92
07/06	1,202,090.48	07/16	1,039,712.14	07/27	20,508,093.76
07/07	1,207,463.67	07/19	22,056,626.05	07/28	19,032,028.98
07/08	1,336,016.01	07/20	20,749,014.08	07/29	19,007,457.12
07/09	1,499,044.96	07/21	20,343,862.84	07/30	19,225,936.14
07/12	1,477,243.67				
Average daily ledger balance		\$9,186,906.45			

EXHIBIT B

Wells Fargo General Fund (9773) – August 2021

Govt Advantage Int Ckg - State/Muni

Account number: 9773 ■ August 1, 2021 - August 31, 2021 ■ Page 1 of 7

**Questions?**

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
 PO Box 63020
 San Francisco, CA 94163

UPPER DARBY TOWNSHIP
 GENERAL FUND
 100 GARRETT RD STE 1
 UPPER DARBY PA 19082-3135

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
9773	\$19,225,936.14	\$12,818,283.21	-\$28,432,338.30	\$3,611,881.05

Interest summary

Year to date interest and bonuses paid \$0.00

Credits**Deposits**

Effective date	Posted date	Amount	Transaction detail
	08/02	67,543.50	Deposit
	08/02	60,465.28	Deposit
	08/02	52,278.56	Deposit
	08/02	22,167.35	Deposit
	08/02	17,416.44	Deposit
	08/02	9,654.84	Deposit
	08/02	9,358.00	Deposit
	08/02	8,786.05	Deposit
	08/02	4,500.00	Deposit
	08/02	2,980.28	Deposit
	08/02	2,386.00	Deposit
	08/02	2,356.00	Deposit
	08/02	990.00	Deposit
	08/02	300.00	Deposit
	08/02	92.00	Deposit
	08/02	50.00	Deposit
	08/03	12,364.79	Wholesale Lockbox Deposit Philadelphia Box Deposit 1
	08/05	2,835.24	Wholesale Lockbox Deposit Philadelphia Box Deposit 1
	08/09	86,106.72	Deposit
	08/09	67,293.55	Deposit

Account number:

9773 ■ August 1, 2021 - August 31, 2021 ■ Page 2 of 7

**Deposits (continued)**

Effective date	Posted date	Amount	Transaction detail	
	08/09	12,170.00	Deposit	
	08/09	9,548.00	Deposit	
	08/09	9,283.45	Deposit	
	08/09	5,765.00	Deposit	
	08/09	4,788.00	Deposit	
	08/09	2,734.95	Deposit	
	08/09	2,161.00	Deposit	
	08/09	2,145.00	Deposit	
	08/09	1,999.20	Deposit	
	08/09	495.00	Deposit	
	08/09	480.00	Deposit	
	08/09	100.00	Deposit	
	08/09	990.00	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	08/10	12,589.61	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	08/12	990.00	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	08/16	148,917.19	Deposit	
	08/16	48,873.96	Deposit	
	08/16	48,684.79	Deposit	
	08/16	44,427.00	Deposit	
	08/16	9,695.50	Deposit	
	08/16	8,913.10	Deposit	
	08/16	8,201.00	Deposit	
	08/16	7,000.00	Deposit	
	08/16	6,629.00	Deposit	
	08/16	5,000.00	Deposit	
	08/16	4,913.54	Deposit	
	08/16	3,642.00	Deposit	
	08/16	3,570.35	Deposit	
	08/16	2,119.00	Deposit	
	08/16	1,282.00	Deposit	
	08/16	1,010.00	Deposit	
	08/16	850.00	Deposit	
	08/16	650.00	Deposit	
	08/16	635.00	Deposit	
	08/16	475.00	Deposit	
	08/16	450.00	Deposit	
	08/16	270.00	Deposit	
	08/16	220.00	Deposit	
	08/16	135.00	Deposit	
	08/16	114.00	Deposit	
	08/16	105.67	Deposit	
	08/16	105.00	Deposit	
	08/16	12,788.13	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	08/20	5,550.62	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	08/23	104,714.21	Deposit	
	08/23	39,887.02	Deposit	

Account number: 9773 ■ August 1, 2021 - August 31, 2021 ■ Page 3 of 7

**Deposits (continued)**

Effective date	Posted date	Amount	Transaction detail	
	08/23	31,282.35	Deposit	
	08/23	28,906.56	Deposit	
	08/23	27,685.50	Deposit	
	08/23	22,136.95	Deposit	
	08/23	16,416.00	Deposit	
	08/23	5,026.00	Deposit	
	08/23	3,529.00	Deposit	
	08/23	2,275.00	Deposit	
	08/23	2,141.78	Deposit	
	08/23	1,700.00	Deposit	
	08/23	1,209.00	Deposit	
	08/23	849.50	Deposit	
	08/23	637.50	Deposit	
	08/23	495.00	Deposit	
	08/23	435.00	Deposit	
	08/23	300.00	Deposit	
	08/23	162.50	Deposit	
	08/23	75.00	Deposit	
	08/23	72.00	Deposit	
	08/23	15,158.74	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	08/24	7,425.00	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	08/25	3,465.00	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	08/27	6,672.95	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	08/30	74,526.50	Deposit	
	08/30	55,105.13	Deposit	
	08/30	29,508.91	Deposit	
	08/30	26,891.74	Deposit	
	08/30	21,165.10	Deposit	
	08/30	17,420.50	Deposit	
	08/30	13,870.33	Deposit	
	08/30	9,174.22	Deposit	
	08/30	7,000.00	Deposit	
	08/30	3,816.00	Deposit	
	08/30	3,415.70	Deposit	
	08/30	1,310.11	Deposit	
	08/30	1,110.00	Deposit	
	08/30	585.00	Deposit	
	08/30	168.50	Deposit	
	08/30	5,807.08	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	08/31	5,850.45	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
		\$1,470,773.49	Total deposits	

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail	
	08/02	110.00	Upper Darby Town Bank Sweep	Udarb
	08/02	1,674.75	Merchant Bankcd Deposit	Upper Darby Township

Account number: 9773 ■ August 1, 2021 - August 31, 2021 ■ Page 4 of 7

*Electronic deposits/bank credits (continued)*

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>	
	08/02	1,358.00	Merchant Bankcd Deposit	Upper Darby Township
	08/02	103.00	Merchant Bankcd Deposit	Upper Darby Township
	08/03	300.00	Upper Darby Town Bank Sweep	
	08/03	2,000,000.00	WT Seq# Pennsylvania Local Gove /Org=Plgit Prime Srf#	
	08/03	1,000,000.00	WT Seq Pennsylvania Local Gove /Org=Plgit Prime Srf#	
	08/03	273.00	Merchant Bankcd Deposit	Upper Darby Township
	08/04	170.00	Upper Darby Town Bank Sweep	Udarb
	08/04	2,136.00	Merchant Bankcd Deposit	Upper Darby Township
	08/05	290.00	Upper Darby Town Bank Sweep	Udarb
	08/05	1,181.00	Merchant Bankcd Deposit	Upper Darby Township
	08/06	750.00	Upper Darby Town Bank Sweep	Udarb
	08/06	87,365.20	Portnoff Escrow Payments -TX NTE**\	
	08/06	24,861.87	Portnoff Escrow Payments NTE**\	
	08/06	614.00	Merchant Bankcd Deposit	Upper Darby Township
	08/06	450.00	Deposit \$693,719.60 on 05/24/21 Miscellaneous Error - Ref #.	
	08/09	500.00	Upper Darby Town Bank Sweep	Udarb
	08/09	5,781.00	Merchant Bankcd Deposit	Upper Darby Township
	08/09	3,692.00	Merchant Bankcd Deposit	Upper Darby Township
	08/09	200.00	Merchant Bankcd Deposit	Upper Darby Township
	08/10	695.00	Upper Darby Town Bank Sweep	Udarb
	08/10	35.00	Merchant Bankcd Deposit 210809	Upper Darby Township
	08/11	100.00	Upper Darby Town Bank Sweep	Udarb
	08/11	4,000,000.00	WT Seq100149 Pennsylvania Local Gove /Org=Plgit Prime Srf#	
			Ec21081158676144 Trn#	
	08/11	436.00	Merchant Bankcd Deposit	Upper Darby Township
	08/12	400.00	Upper Darby Town Bank Sweep	Udarb
	08/12	782.00	Merchant Bankcd Deposit	Upper Darby Township
	08/12	123.02	Stripe Transfer St	Upper Darby Township
	08/13	435.00	Upper Darby Town Bank Sweep	Udarb
	08/13	51,402.83	Portnoff Escrow Payments TX NTE**\	
	08/13	44,898.33	Portnoff Escrow Payments NTE**\	
	08/13	5,527.00	Merchant Bankcd Deposit	Upper Darby Township
	08/16	1,925.50	Merchant Bankcd Deposit	Upper Darby Township
	08/16	724.50	Merchant Bankcd Deposit	Upper Darby Township
	08/16	55.00	Merchant Bankcd Deposit	Upper Darby Township
	08/17	170.00	Upper Darby Town Bank Sweep	Udarb
	08/17	115.00	Merchant Bankcd Deposit 2	Upper Darby Township
	08/18	100.00	Upper Darby Town Bank Sweep	Udarb
	08/18	1,020.00	Coe Cntrl Pmt I	
			Rmt*IV*Aug2021	
	08/18	960.25	Merchant Bankcd	Upper Darby Township
	08/19	200.00	Upper Darby Town Bank Sweep	Udarb
	08/20	231.50	Upper Darby Town Bank Sweep	Udarb

Account number: 9773 ■ August 1, 2021 - August 31, 2021 ■ Page 5 of 7

**Electronic deposits/bank credits (continued)**

Effective date	Posted date	Amount	Transaction detail	
	08/20	37,881.40	Portnoff Escrow Payments	-TX NTE**\
	08/20	13,856.74	Portnoff Escrow Payments	NTE**\
	08/20	319.00	Merchant Bankcd Deposit	Upper Darby Township
	08/23	135.00	Upper Darby Town Bank Sweep	Udarb
	08/23	913.00	Merchant Bankcd Deposit	Upper Darby Township
	08/23	912.00	Merchant Bankcd Deposit	Upper Darby Township
	08/23	47.00	Merchant Bankcd Deposit	Upper Darby Township
	08/24	100.00	Upper Darby Town Bank Sweep	Udarb
	08/24	50.00	Merchant Bankcd Deposit	Upper Darby Township
	08/25	325.00	Upper Darby Town Bank Sweep	Udarb
	08/25	1,264.00	Merchant Bankcd Deposit	Upper Darby Township
	08/26	300.00	Upper Darby Town Bank Sweep	Udarb
	08/26	1,293.00	Merchant Bankcd Deposit	Upper Darby Township
	08/27	270.00	Upper Darby Town Bank Sweep	Udarb
	08/27	31,349.95	Portnoff Escrow Payments	-TX NTE**\
	08/27	12,428.38	Portnoff Escrow Payments	NTE**\
	08/27	578.00	Merchant Bankcd Deposit	Upper Darby Township
	08/30	250.00	Upper Darby Town Bank Sweep	Udarb
	08/30	4,000,000.00	WT Seq Pennsylvania Local Gove /Org=Piglit Prime Srf#	
			Trn#	
	08/30	1,713.00	Merchant Bankcd Deposit	Upper Darby Township
	08/30	1,125.00	Merchant Bankcd Deposit	Upper Darby Township
	08/30	92.00	Merchant Bankcd Deposit	Upper Darby Township
	08/31	126.50	Upper Darby Town Bank Sweep	Udarb
	08/31	35.00	Merchant Bankcd Deposit	Upper Darby Township
		\$11,347,509.72	Total electronic deposits/bank credits	
		\$12,818,283.21	Total credits	

Debits**Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail
	08/02	1,973.52	Deposited Item Retn Unpaid - Paper
	08/02	27,874.14	ZBA Funding Account Transfer to
	08/02	1,805.52	ZBA Funding Account Transfer to
	08/03	20,880,969.50	WT Seq# Pennsylvania Local Gove /Bnf=Piglit Srf#
			Trn# Rfb#
	08/03	1,303,820.17	ZBA Funding Account Transfer to
	08/03	531.64	ZBA Funding Account Transfer to
	08/04	14,162.39	ZBA Funding Account Transfer to
	08/04	301.00	ZBA Funding Account Transfer to
	08/05	4,999.18	Online Transfer Paychex Fees for Pay Ending 7/16/21 Ref #
	08/05	4,944.98	Online Transfer Paychex Fees for Pay Ending 7/30/21 Ref #L
	08/05	342.81	Online Transfer Paychex Hrs Pmt 7/16/21 Ref
	08/05	12.08	Online Transfer Paychex Fees 7/19/21 Ref

Account number: 9773 ■ August 1, 2021 - August 31, 2021 ■ Page 6 of 7

**Electronic debits/bank debits (continued)**

Effective date	Posted date	Amount	Transaction detail
	08/05	10,009.30	ZBA Funding Account Transfer to
	08/05	77.14	ZBA Funding Account Transfer to
	08/06	50.00	Deposited Item Retn Unpaid - Paper
	08/06	132,721.72	ZBA Funding Account Transfer to
	08/06	215.00	ZBA Funding Account Transfer to
	08/09	51,278.70	ZBA Funding Account Transfer to
	08/09	12,845.00	ZBA Funding Account Transfer to
	08/10	5,447.87	ZBA Funding Account Transfer to
	08/11	2,086.67	Client Analysis Srvc Chrg Svc Chge
	08/11	1,496,923.91	Online Transfer Payroll 08/13/21 Ref
	08/11	29,211.79	ZBA Funding Account Transfer to
	08/11	249,227.49	ZBA Funding Account Transfer to
	08/12	121,864.39	ZBA Funding Account Transfer to
	08/13	4,762.05	Online Transfer Paychex Fees 8/12/21 Ref
	08/13	19,806.76	ZBA Funding Account Transfer to
	08/13	198,227.12	ZBA Funding Account Transfer to
	08/16	25,186.58	ZBA Funding Account Transfer to
	08/16	1,359.75	ZBA Funding Account Transfer to 2100019679508
	08/17	15.00	Deposited Item Retn Unpaid - Paper 210817
	08/17	4,395.00	< Business to Business ACH Debit - Alipse Systems I Upper Darb SD Upper Darby
	08/17	41,099.82	ZBA Funding Account Transfer to
	08/17	488.17	ZBA Funding Account Transfer to
	08/18	7,090.00	Deposited Item Retn Unpaid - Paper
	08/18	80.00	Upper Darby Town Bank Sweep F
	08/18	35,090.83	ZBA Funding Account Transfer to
	08/18	513.72	ZBA Funding Account Transfer to
	08/19	3,765.00	< Business to Business ACH Debit - Merchant Bankod Deposit Upper Darby Township
	08/19	5,972.47	ZBA Funding Account Transfer to
	08/19	226.55	ZBA Funding Account Transfer to
	08/20	33,294.56	ZBA Funding Account Transfer to
	08/23	272,868.91	ZBA Funding Account Transfer to
	08/23	215.00	ZBA Funding Account Transfer to
	08/24	35.00	Upper Darby Town Bank Sweep Udarb
	08/24	62,427.12	ZBA Funding Account Transfer to
	08/24	91.02	ZBA Funding Account Transfer to 21
	08/25	1,419,337.21	Online Transfer Payroll 8/27/21 Ref
	08/25	352.19	Online Transfer Paychex Fees 8/13/21 Ref
	08/25	12.08	Online Transfer Paychex Fees 8/13/21 Ref
	08/25	246,011.14	ZBA Funding Account Transfer to
	08/25	29,519.39	ZBA Funding Account Transfer to
	08/26	270.00	Deposited Item Retn Unpaid - Paper
	08/26	32,485.72	ZBA Funding Account Transfer to
	08/27	100.00	Upper Darby Town Bank Sweep F
	08/27	1,408,335.14	ZBA Funding Account Transfer to

Account number:

9773 ■ August 1, 2021 - August 31, 2021 ■ Page 7 of 7

**Electronic debits/bank debits (continued)**

Effective date	Posted date	Amount	Transaction detail
	08/30	4,369.10	Online Transfer Paychex Fees 8/26/21 Ref ****
	08/30	13,419.44	ZBA Funding Account Transfer to
	08/30	55.23	ZBA Funding Account Transfer to
	08/31	2.00	Deposited Item Retn Unpaid - Paper
	08/31	208,529.69	ZBA Funding Account Transfer to
	08/31	833.63	ZBA Funding Account Transfer to
		\$28,432,338.30	Total electronic debits/bank debits
		\$28,432,338.30	Total debits

< Business to Business ACH: If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
07/31	19,225,936.14	08/11	2,622,354.25	08/23	2,692,478.10
08/02	19,458,853.01	08/12	2,502,784.88	08/24	2,637,499.96
08/03	286,469.49	08/13	2,384,252.11	08/25	947,321.95
08/04	274,312.10	08/16	2,730,087.01	08/26	916,159.23
08/05	258,232.85	08/17	2,684,374.02	08/27	-440,976.63
08/06	239,287.20	08/18	2,643,679.72	08/30	3,815,234.42
08/09	391,396.37	08/19	2,633,915.70	08/31	3,611,881.05
08/10	399,268.11	08/20	2,658,460.40		

Average daily ledger balance **\$2,750,171.21**

EXHIBIT C

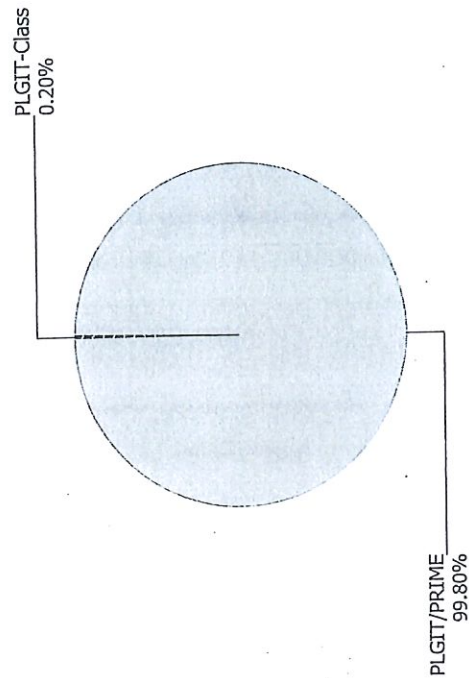
PLIGIT (5013) – August 2021

Account Statement - Transaction Summary

For the Month Ending August 31, 2021

Upper Darby Township - GENERAL FUND 5013

PLGIT-Class		Asset Summary	
		August 31, 2021	July 31, 2021
Opening Market Value	82,556.09		
Purchases	20,880,970.29	82,556.88	82,556.09
Redemptions	(20,880,969.50)		
Unsettled Trades	0.00	468.88	468.87
Change in Value	0.00		
Closing Market Value	\$82,556.88	\$41,576,680.08	\$31,694,187.42
Cash Dividends and Income	0.79		
PLGIT/Reserve-Class		Asset Allocation	
Opening Market Value	468.87		
Purchases	0.01		
Redemptions	0.00		
Unsettled Trades	0.00		
Change in Value	0.00		
Closing Market Value	\$468.88		
Cash Dividends and Income	0.01		
PLGIT/PRIME			
Opening Market Value	31,611,162.46		
Purchases	20,882,491.86		
Redemptions	(11,000,000.00)		
Unsettled Trades	0.00		
Change in Value	0.00		
Closing Market Value	\$41,493,654.32		
Cash Dividends and Income	1,522.36		



For the Month Ending August 31, 2021

Account Statement

Upper Darby Township - GENERAL FUND

5013

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
PLGIT-Class					
Opening Balance					82,556.09
08/04/21	08/04/21	Purchase - Incoming Wires	1.00	20,880,969.50	20,963,525.59
08/04/21	08/04/21	Exchange from PLGIT-Class to PLGIT/PRIME	1.00	(20,880,969.50)	82,556.09
08/31/21	09/01/21	Accrual Income Div Reinvestment - Distributions	1.00	0.79	82,556.88
Closing Balance					82,556.88

	Month of August	Fiscal YTD January-August	Closing Balance
Opening Balance	82,556.09	82,561.69	82,556.88
Purchases	20,880,970.29	53,880,975.69	82,556.12
Redemptions (Excl. Checks)	(20,880,969.50)	(53,880,980.50)	0.01%
Check Disbursements	0.00	0.00	

Closing Balance	82,556.88	82,556.88
Cash Dividends and Income	0.79	6.19

PLGIT/Reserve-Class

Opening Balance			468.87
08/31/21	09/01/21	Accrual Income Div Reinvestment - Distributions	468.88
			0.01

PFM Asset Management LLC

Account

For the Month Ending August 31, 2021

Account Statement

Upper Darby Township - GENERAL FUND - 5013				Total	
Trade Date	Settlement Date	Transaction Description	Month of August	Fiscal YTD January-August	Shares Owned

Closing Balance					468.88
Opening Balance			468.87	468.80	
Purchases			0.01	0.08	468.88
Redemptions (Excl. Checks)			0.00	0.00	468.87
Check Disbursements			0.00	0.00	0.02%
Closing Balance			468.88	468.88	
Cash Dividends and Income			0.01	0.08	

PLGIT/PRIME					
Opening Balance					31,611,162.46
08/03/21	08/03/21	Redemption - Outgoing Wires		1.00	29,611,162.46
08/03/21	08/03/21	Redemption - Outgoing Wires		1.00	28,611,162.46
08/04/21	08/04/21	Exchange from PLGIT-Class to PLGIT/PRIME		1.00	49,492,131.96
08/11/21	08/11/21	Redemption - Outgoing Wires		1.00	45,492,131.96
08/30/21	08/30/21	Redemption - Outgoing Wires		1.00	41,492,131.96
08/31/21	09/01/21	Accrual Income Div. Reinvestment - Distributions		1.00	41,493,654.32

Account Statement

For the Month Ending **August 31, 2021**

Upper Darby Township - GENERAL FUND

5013

Trade Date	Settlement Date	Transaction Description	Month of August	Fiscal YTD January-August	Closing Balance	Average Monthly Balance	Monthly Distribution Yield	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
Closing Balance										
		Opening Balance	31,611,162.46	2,606,434.11					41,493,654.32	
		Purchases	20,882,491.86	53,887,220.21					44,697,248.54	
		Redemptions (Excl. Checks)	(11,000,000.00)	(15,000,000.00)					0.04%	
		Check Disbursements	0.00	0.00						
		Closing Balance	41,493,654.32	41,493,654.32						41,493,654.32
		Cash Dividends and Income	1,522.36	6,250.71						

EXHIBIT D
PLIGIT (5013) – July 2021

Account Statement - Transaction Summary

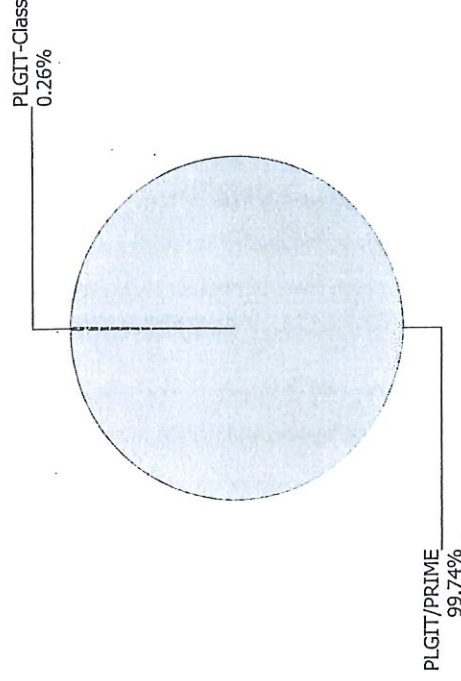
For the Month Ending July 31, 2021

Upper Darby Township - GENERAL FUND

5013

PLGIT-Class		Asset Summary	
		July 31, 2021	June 30, 2021
Opening Market Value	82,555.28		
Purchases	0.81	82,556.09	82,555.28
Redemptions	0.00		
Unsettled Trades	0.00	468.87	468.86
Change in Value	0.00		
Closing Market Value	\$82,556.09	31,611,162.46	32,610,046.49
Cash Dividends and Income	0.81		
PLGIT/Reserve-Class		Total	
		\$31,694,187.42	\$32,693,070.63
PLGIT/PRIME		Asset Allocation	

Opening Market Value	468.86
Purchases	0.01
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$468.87
Cash Dividends and Income	0.01
PLGIT/PRIME	
Opening Market Value	32,610,046.49
Purchases	1,115.97
Redemptions	(1,000,000.00)
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$31,611,162.46
Cash Dividends and Income	1,115.97



Account Statement

For the Month Ending July 31, 2021

Upper Darby Township - GENERAL FUND -

5013

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
PLGIT-Class					
Opening Balance					82,555.28
07/30/21	08/02/21	Accrual Income Div Reinvestment - Distributions	1.00	0.81	82,556.09
Closing Balance					82,556.09

	Month of July	Fiscal YTD January-July	Closing Balance	Average Monthly Balance	Monthly Distribution Yield
Opening Balance	82,555.28	82,561.69	82,556.09	82,555.33	0.01%
Purchases	0.81	33,000,005.40			
Redemptions (Excl. Checks)	0.00	(33,000,011.00)			
Check Disbursements	0.00	0.00			

Closing Balance	82,556.09	82,556.09
Cash Dividends and Income	0.81	5.40

PLGIT/Reserve-Class

Opening Balance			468.86
07/30/21	08/02/21	Accrual Income Div Reinvestment - Distributions	0.01
			468.87

468.8732,610,046.4931,610,046.4931.611.162.46

Account Statement

Upper Darby Township - GENERAL FUND -

5013

Trade Date	Settlement Date	Transaction Description	Month of July	Fiscal YTD January-July	Closing Balance	Average Monthly Balance	Monthly Distribution Yield	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
Closing Balance										
		Opening Balance	32,610,046.49	2,606,434.11					31,611,162.46	
		Purchases	1,115.97	33,004,728.35					32,029,473.33	
		Redemptions (Excl. Checks)	(1,000,000.00)	(4,000,000.00)					0.04%	
		Check Disbursements	0.00	0.00						
		Closing Balance	31,611,162.46	31,611,162.46						31,611,162.46
		Cash Dividends and Income	1,115.97	4,728.35						

EXHIBIT E

Santander General Fund (5237) – September 2021



Santander

Statement Period 09/01/21 TO 09/30/21

Primary Account #: 5237

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TOWNSHIP OF UPPER DARBY
100 GARRETT RD
UPPER DARBY PA 19082

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GOVERNMENT BANKING ACCOUNT II

Statement Period 09/01/21 - 09/30/21

TOWNSHIP OF UPPER DARBY

Account # 5237

Balances

Beginning Balance	\$3.24	Ending Balance	\$5,124,506.50
Deposits/Credits	+\$6,314,460.52	Average Daily Balance	\$2,712,087.77
Withdrawals/Debits	-\$1,189,957.26		

Account Activity

Date	Description	Credits	Debits	Balance
09-01	Beginning Balance			\$3.24
09-14	FEES FOR ACCOUNT ANALYSIS 08/31/21		\$851.14	-\$847.90
09-15	WIRE IN FRM ACCT0094 PENNSYLVANIA LOC REF	\$5,000,000.00		\$4,999,152.10
09-15	REFUND - PER ITEM GROUPED FEE ON 09/14/2021	\$35.00		\$4,999,187.10
09-20	ONSITE CHECK DEPOSIT	\$55,202.74		\$5,054,389.84
09-20	ONSITE CHECK DEPOSIT	\$45,339.49		\$5,099,729.33
09-20	ONSITE CHECK DEPOSIT	\$39,873.02		\$5,139,602.35
09-20	ONSITE CHECK DEPOSIT	\$30,195.38		\$5,169,797.73
09-20	ONSITE CHECK DEPOSIT	\$18,960.70		\$5,188,758.43
09-20	ONSITE CHECK DEPOSIT	\$2,220.12		\$5,190,978.55
09-20	ONSITE CHECK DEPOSIT	\$1,736.51		\$5,192,715.06
09-20	ONSITE CHECK DEPOSIT	\$340.00		\$5,193,055.06
09-20	ONSITE CHECK DEPOSIT	\$221.30		\$5,193,276.36
09-20	ONSITE CHECK DEPOSIT	\$180.00		\$5,193,456.36
09-20	ONSITE CHECK DEPOSIT	\$147.06		\$5,193,603.42
09-21	ONSITE CHECK DEPOSIT	\$99,735.78		\$5,293,339.20
09-21	ONSITE CHECK DEPOSIT	\$96,897.35		\$5,390,236.55
09-21	ONSITE CHECK DEPOSIT	\$58,793.99		\$5,449,030.54
09-21	ONSITE CHECK DEPOSIT	\$45,550.00		\$5,494,580.54
09-21	ONSITE CHECK DEPOSIT	\$19,600.00		\$5,514,180.54
09-21	ONSITE CHECK DEPOSIT	\$6,000.00		\$5,520,180.54
09-21	ONSITE CHECK DEPOSIT	\$4,600.00		\$5,524,780.54
09-21	ONSITE CHECK DEPOSIT	\$3,400.00		\$5,528,180.54
09-21	ONSITE CHECK DEPOSIT	\$1,600.00		\$5,529,780.54
09-21	ONSITE CHECK DEPOSIT	\$1,408.39		\$5,531,188.93
09-21	ONSITE CHECK DEPOSIT	\$500.00		\$5,531,688.93
09-21	ZBA Transfer TO		\$22.45	\$5,531,666.48
09-21	ZBA Transfer TO		\$39,369.43	\$5,492,297.05
09-22	ONSITE CHECK DEPOSIT	\$120,787.64		\$5,613,084.69
09-22	ONSITE CHECK DEPOSIT	\$10,518.88		\$5,623,603.57
09-22	REFUND - PER ITEM GROUPED FEE ON 09/14/2021	\$816.14		\$5,624,419.71
09-22	ZBA Transfer TO		\$52,885.85	\$5,571,533.86
09-22	ZBA Transfer TO		\$367,558.14	\$5,203,975.72
09-23	ONSITE CHECK DEPOSIT	\$28,816.91		\$5,232,792.63
09-23	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$238,796.08	\$4,993,996.55
09-23	ZBA Transfer TO		\$691.36	\$4,993,305.19





Santander

Account Activity (Cont. for Acct# 5237)

Date	Description	Credits	Debits	Balance
09-23	ZBA Transfer TO		\$32,838.56	\$4,960,466.63
09-24	ONSITE CHECK DEPOSIT	\$25,285.93		\$4,985,752.56
09-24	ZBA Transfer TO		\$36,235.82	\$4,949,516.74
09-24	RETURN DEPOSITED ITEM Refer to Maker 0.00		\$3,853.00	\$4,945,663.74
09-27	ONSITE CHECK DEPOSIT	\$262,916.75		\$5,208,580.49
09-27	ZBA Transfer TO		\$2,323.61	\$5,206,256.88
09-27	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 120,787.64		\$15.00	\$5,206,241.88
09-28	ONSITE CHECK DEPOSIT	\$80,015.71		\$5,286,257.59
09-28	ONSITE CHECK DEPOSIT	\$58,391.22		\$5,344,648.81
09-28	ZBA Transfer TO		\$12,598.10	\$5,332,050.71
09-29	ONSITE CHECK DEPOSIT	\$22,441.10		\$5,354,491.81
09-29	ZBA Transfer TO		\$337,121.60	\$5,017,370.21
09-30	ONSITE CHECK DEPOSIT	\$122,263.55		\$5,139,633.76
09-30	ONSITE CHECK DEPOSIT	\$22,949.34		\$5,162,583.10
09-30	ONSITE CHECK DEPOSIT	\$17,570.07		\$5,180,153.17
09-30	ONSITE CHECK DEPOSIT	\$3,731.35		\$5,183,884.52
09-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,341.00		\$5,185,225.52
09-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,114.00		\$5,186,339.52
09-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$767.00		\$5,187,106.52
09-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$583.60		\$5,187,690.12
09-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$558.50		\$5,188,248.62
09-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$385.00		\$5,188,633.62
09-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$360.00		\$5,188,993.62
09-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$310.00		\$5,189,303.62
09-30	ZBA Transfer TO		\$64,797.12	\$5,124,506.50
09-30	Ending Balance			\$5,124,506.50

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS
 CALL OUR BUSINESS CUSTOMER CONTACT CENTER AT 1-877-768-1145 OR WRITE TO THE BANK
 ATTN: BUSINESS CUSTOMER CONTACT CENTER

Santander Way RI1 EPV 02 23
 East Providence, RI 02915

Please contact us if you think your statement or receipt is wrong or if you need additional information about a transfer on the statement or receipt. We must hear from you no later than 30 days after we sent you the FIRST statement on which the error appeared.

EXHIBIT F
PLIGIT (5013) – September 2021

Account Statement - Transaction Summary

Upper Darby Township - GENERAL FUND - 5013

PLGIT-Class	
Opening Market Value	82,556.88
Purchases	0.72
Redemptions	(16.50)
Unsettled Trades	0.00
Change in Value	0.00

Closing Market Value	\$82,541.10
Cash Dividends and Income	0.72

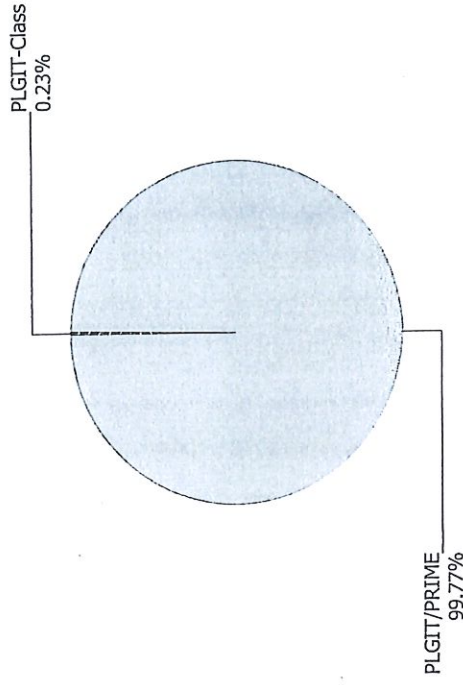
PLGIT/Reserve-Class	
Opening Market Value	468.88
Purchases	0.01
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

Closing Market Value	\$468.89
Cash Dividends and Income	0.01

PLGIT/PRIME	
Opening Market Value	41,493,654.32
Purchases	1,301.89
Redemptions	(5,000,000.00)
Unsettled Trades	0.00
Change in Value	0.00

Closing Market Value	\$36,494,956.21
Cash Dividends and Income	1,301.89

Asset Summary		
	September 30, 2021	August 31, 2021
PLGIT-Class	82,541.10	82,556.88
PLGIT/Reserve-Class	468.89	468.88
PLGIT/PRIME	36,494,956.21	41,493,654.32
Total	\$36,577,966.20	\$41,576,680.08
Asset Allocation		



For the Month Ending September 30, 2021

Account Statement

Upper Darby Township - GENERAL FUND - 5013

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
PLGIT-Class					
Opening Balance					82,556.88
09/29/21	09/29/21	Cash Management Services for Wire Redemption August 2021	1.00	(16.50)	82,540.38
09/30/21	10/01/21	Accrual Income Div Reinvestment - Distributions	1.00	0.72	82,541.10
Closing Balance					82,541.10

	Month of September	Fiscal YTD January-September	
Opening Balance	82,556.88	82,561.69	Closing Balance
Purchases	0.72	53,880,976.41	Average Monthly Balance
Redemptions (Excl. Checks)	(16.50)	(53,880,997.00)	Monthly Distribution Yield
Check Disbursements	0.00	0.00	0.01%
Closing Balance	82,541.10	82,541.10	
Cash Dividends and Income	0.72	6.91	

PLGIT/Reserve-Class					468.88
Opening Balance					468.89
09/30/21	10/01/21	Accrual Income Div Reinvestment - Distributions	1.00	0.01	



Account Statement

For the Month Ending September 30, 2021

Upper Darby Township - GENERAL FUND - 5013

Trade Date	Settlement Date	Transaction Description	Month of September	Fiscal YTD January-September	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
Closing Balance							
Opening Balance			468.88	468.80		468.89	
Purchases			0.01	0.09		468.88	
Redemptions (Excl. Checks)			0.00	0.00		0.02%	
Check Disbursements			0.00	0.00			
Closing Balance			468.89	468.89			468.89
Cash Dividends and Income			0.01	0.09			

PLGIT/PRIME

Opening Balance							41,493,654.32
09/15/21	09/15/21	Redemption - Outgoing Wires			1.00	(5,000,000.00)	36,493,654.32
09/30/21	10/01/21	Accrual Income Div/Reinvestment - Distributions			1.00	1,301.89	36,494,956.21



For the Month Ending September 30, 2021

Account Statement

Upper Darby Township - GENERAL FUND

5013

Trade Date	Settlement Date	Transaction Description	Month of September	Fiscal YTD January-September	Closing Balance	Average Monthly Balance	Monthly Distribution Yield	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
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Closing Balance

Opening Balance

Purchases

Redemptions (Excl. Checks)

Check Disbursements

Closing Balance

Cash Dividends and Income

36,494,956.21
38,827,031.05
0.04%

2,606,434.11
53,888,522.10
(20,000,000.00)
0.00

36,494,956.21
7,552.60

Account

5013 Page 4

PFM Asset Management LLC

EXHIBIT G

PLIGIT (5013) – October 2021

Account Statement - Transaction Summary

For the Month Ending October 31, 2021

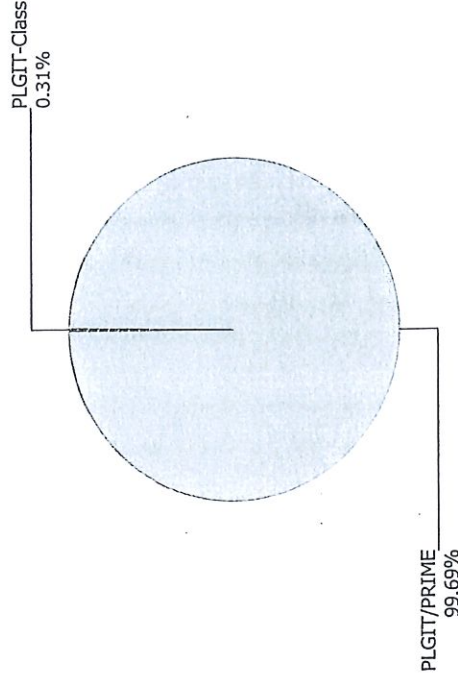
Upper Darby Township - GENERAL FUND - 5013

PLGIT-Class	
Opening Market Value	82,541.10
Purchases	0.85
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$82,541.95
Cash Dividends and Income	0.85

PLGIT/Reserve-Class	
Opening Market Value	468.89
Purchases	0.01
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$468.90
Cash Dividends and Income	0.01

PLGIT/PRIME	
Opening Market Value	36,494,956.21
Purchases	1,160.80
Redemptions	(10,000,000.00)
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$26,496,117.01
Cash Dividends and Income	1,160.80

Asset Summary		October 31, 2021	September 30, 2021
PLGIT-Class		82,541.95	82,541.10
PLGIT/Reserve-Class		468.90	468.89
PLGIT/PRIME		26,496,117.01	36,494,956.21
Total		\$26,579,127.86	\$36,577,966.20
Asset Allocation			



For the Month Ending October 31, 2021

Account Statement

Upper Darby Township - GENERAL FUND 5013					
Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
PLGIT-Class					
Opening Balance					82,541.10
10/29/21	11/01/21	Accrual Income Div Reinvestment - Distributions	1.00	0.85	82,541.95
Closing Balance					82,541.95

Opening Balance					
Purchases					
Redemptions (Excl. Checks)					
Check Disbursements					
Closing Balance					
Cash Dividends and Income					

Month of October	Fiscal YTD January-October	Closing Balance			
82,541.10	82,561.69	82,541.95			
0.85	53,880,977.26	82,541.18			
0.00	(53,880,997.00)	0.01%			
0.00	0.00				

Closing Balance	82,541.95				
Cash Dividends and Income	0.85				

PLGIT/Reserve-Class				468.89
Opening Balance				468.90
10/29/21	11/01/21	Accrual Income Div Reinvestment - Distributions	1.00	0.01

For the Month Ending October 31, 2021

Account Statement

Upper Darby Township - GENERAL FUND - 5013				Total	
Trade Date	Settlement Date	Transaction Description	Month of October	Fiscal YTD January-October	Shares Owned

Opening Balance			468.89	468.80	468.90
Purchases			0.01	0.10	468.89
Redemptions (Excl. Checks)			0.00	0.00	0.02%
Check Disbursements			0.00	0.00	
Closing Balance			468.90	468.90	
Cash Dividends and Income			0.01	0.10	

PLG/PRIME					
Opening Balance					
10/21/21	10/21/21	Redemption - Outgoing Wires		1.00	36,494,956.21
10/29/21	11/01/21	Accrual Income Div Reinvestment - Distributions		1.00	26,494,956.21
					26,496,117.01

For the Month Ending **October 31, 2021**

Account Statement

5013

Upper Darby Township - GENERAL FUND -

Trade Date	Settlement Date	Transaction Description	Month of October	Fiscal YTD January-October	Closing Balance	Average Monthly Balance	Monthly Distribution Yield	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
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Closing Balance

Opening Balance

Purchases

Redemptions (Excl. Checks)

Check Disbursements

Closing Balance

Cash Dividends and Income

36,494,956.21
1,160.80
(10,000,000.00)
0.00

2,606,434.11
53,889,682.90
(30,000,000.00)
0.00

26,496,117.01
32,946,681.45
0.04%

26,496,117.01
1,160.80
8,713.40

26,496,117.01

EXHIBIT H

Santander General Fund (5237) – October 2021



Santander

Statement Period 10/01/21 TO 10/31/21
Primary Account 5237

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100 GARRETT RD
UPPER DARBY PA 19082

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GOVERNMENT BANKING ACCOUNT II

Statement Period 10/01/21 - 10/31/21

TOWNSHIP OF UPPER DARBY

Account # 5237

Balances

Beginning Balance	\$5,124,506.50	Ending Balance	\$11,803,609.38
Deposits/Credits	+\$13,623,317.99	Average Daily Balance	\$6,932,587.66
Withdrawals/Debits	-\$6,944,215.11		

Account Activity

Date	Description	Credits	Debits	Balance
10-01	Beginning Balance			\$5,124,506.50
10-01	ONSITE CHECK DEPOSIT	\$206,783.28		\$5,331,289.78
10-01	PORTNOFF ESCROW PAYMENTS NTE**\	\$46,541.74		\$5,377,831.52
10-01	PORTNOFF ESCROW PAYMENTS NTE**\	\$5,611.47		\$5,383,442.99
10-01	ZBA Transfer TO		\$16.68	\$5,383,426.31
10-01	ZBA Transfer TO		\$26,401.77	\$5,357,024.54
10-04	ONSITE CHECK DEPOSIT	\$80,122.49		\$5,437,147.03
10-04	ONSITE CHECK DEPOSIT	\$8,584.62		\$5,445,731.65
10-04	ZBA Transfer TO		\$865.67	\$5,444,865.98
10-04	ZBA Transfer TO		\$39,036.36	\$5,405,829.62
10-05	ONSITE CHECK DEPOSIT	\$25,789.11		\$5,431,618.73
10-05	ZBA Transfer TO		\$20.72	\$5,431,598.01
10-05	ZBA Transfer TO		\$20,337.52	\$5,411,260.49
10-06	TREAS.LINK TRANSFER FROM ACCT GOVERNMENT BANKING ACCOUNT	\$874,554.97		\$6,285,815.46
10-06	ONSITE CHECK DEPOSIT	\$6,331.00		\$6,292,146.46
10-06	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,359,617.72	\$4,932,528.74
10-06	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$46,368.68	\$4,886,160.06
10-06	ZBA Transfer TO		\$16,089.90	\$4,870,070.16
10-06	ZBA Transfer TO		\$31,275.57	\$4,838,794.59
10-06	WIRE TRANSFER OUTGOING DOMESTIC - TREASURY LINK		\$874,554.97	\$3,964,239.62
10-07	ONSITE CHECK DEPOSIT	\$69,053.98		\$4,033,293.60
10-07	ONSITE CHECK DEPOSIT	\$24,102.40		\$4,057,396.00
10-07	ZBA Transfer TO		\$16,518.20	\$4,040,877.80
10-07	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 80,122.49		\$25.00	\$4,040,852.80
10-08	PORTNOFF ESCROW PAYMENTS NTE**\	\$29,561.60		\$4,070,414.40
10-08	PORTNOFF ESCROW PAYMENTS NTE**\	\$14,835.04		\$4,085,249.44
10-08	ZBA Transfer TO		\$2,766.68	\$4,082,482.76
10-12	ONSITE CHECK DEPOSIT	\$60,285.89		\$4,142,768.65
10-12	ONSITE CHECK DEPOSIT	\$36,503.03		\$4,179,271.68
10-12	ONSITE CHECK DEPOSIT	\$2,464.50		\$4,181,736.18
10-12	ZBA Transfer TO		\$104,727.36	\$4,077,008.82
10-13	ONSITE CHECK DEPOSIT	\$6,044.00		\$4,083,052.82
10-13	ZBA Transfer TO		\$1,437.01	\$4,081,615.81
10-13	ZBA Transfer TO		\$100,591.07	\$3,981,024.74
10-14	ONSITE CHECK DEPOSIT	\$885.00		\$3,981,909.74



Santander

Account Activity (Cont. for Acct#

5237)

Date	Description	Credits	Debits	Balance
10-14	ZBA Transfer TO		\$28,914.47	\$3,952,995.27
10-14	RETURN DEPOSITED ITEM Refer to Maker 60,285.89		\$20.00	\$3,952,975.27
10-14	FEES FOR ACCOUNT ANALYSIS 09/30/21		\$1,555.98	\$3,951,419.29
10-15	ONSITE CHECK DEPOSIT	\$62,217.85		\$4,013,637.14
10-15	PORTNOFF ESCROW PAYMENTS NTE**\	\$12,609.54		\$4,026,246.68
10-15	PORTNOFF ESCROW PAYMENTS NTE**\	\$6,841.18		\$4,033,087.86
10-15	ONSITE CHECK DEPOSIT	\$4,223.59		\$4,037,311.45
10-15	TREAS.LINK TRANSFER TO ACCT		\$319.06	\$4,036,992.39
	GOVERNMENT BANKING ACCOUNT II			
10-15	ZBA Transfer TO		\$333,612.21	\$3,703,380.18
10-18	ONSITE CHECK DEPOSIT	\$237,943.24		\$3,941,323.42
10-18	ONSITE CHECK DEPOSIT	\$107,270.62		\$4,048,594.04
10-18	ONSITE CHECK DEPOSIT	\$1,369.00		\$4,049,963.04
10-18	TREAS.LINK TRANSFER TO ACCT		\$4,547.75	\$4,045,415.29
	GOVERNMENT BANKING ACCOUNT II			
10-18	ZBA Transfer TO		\$292,610.50	\$3,752,804.79
10-19	ONSITE CHECK DEPOSIT	\$55,439.13		\$3,808,243.92
10-19	ZBA Transfer TO		\$87,135.96	\$3,721,107.96
10-19	ZBA Transfer TO		\$244,284.01	\$3,476,823.95
10-20	TREAS.LINK TRANSFER FROM ACCT	\$892,850.81		\$4,369,674.76
	GOVERNMENT BANKING ACCOUNT			
10-20	ONSITE CHECK DEPOSIT	\$29,085.30		\$4,398,760.06
10-20	TREAS.LINK TRANSFER TO ACCT		\$1,382,410.13	\$3,016,349.93
	GOVERNMENT BANKING ACCOUNT II			
10-20	TREAS.LINK TRANSFER TO ACCT		\$46,229.67	\$2,970,120.26
	GOVERNMENT BANKING ACCOUNT II			
10-20	ZBA Transfer TO		\$30,310.69	\$2,939,809.57
10-20	ZBA Transfer TO		\$64,361.24	\$2,875,448.33
10-20	WIRE TRANSFER OUTGOING DOMESTIC - TREASURY LINK		\$892,850.81	\$1,982,597.52
10-21	WIRE IN FROM ACCT PENNSYLVANIA LOC REF	\$10,000,000.00		\$11,982,597.52
10-21	ONSITE CHECK DEPOSIT	\$7,676.50		\$11,990,274.02
10-21	TREAS.LINK TRANSFER TO ACCT		\$4,547.75	\$11,985,726.27
	GOVERNMENT BANKING ACCOUNT II			
10-21	ZBA Transfer TO		\$125.00	\$11,985,601.27
10-21	ZBA Transfer TO		\$40,360.61	\$11,945,240.66
10-22	PORTNOFF ESCROW PAYMENTS NTE**\	\$38,898.93		\$11,984,139.59
10-22	ONSITE CHECK DEPOSIT	\$36,380.00		\$12,020,519.59
10-22	ONSITE CHECK DEPOSIT	\$20,407.82		\$12,040,927.41
10-22	PORTNOFF ESCROW PAYMENTS NTE**\	\$10,673.69		\$12,051,601.10
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$2,127.00		\$12,053,728.10
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,956.00		\$12,055,684.10
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,742.00		\$12,057,426.10
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,510.00		\$12,058,936.10
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,359.00		\$12,060,295.10
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,238.00		\$12,061,533.10
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$885.00		\$12,062,418.10
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$738.00		\$12,063,156.10
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$554.00		\$12,063,710.10
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$365.50		\$12,064,075.60
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$340.00		\$12,064,415.60
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$295.00		\$12,064,710.60
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$280.00		\$12,064,990.60
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$270.00		\$12,065,260.60
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$225.00		\$12,065,485.60
10-22	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$175.50		\$12,065,661.10
10-22	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$54.00		\$12,065,715.10
10-22	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$15.00		\$12,065,730.10
10-22	ZBA Transfer TO		\$77,046.33	\$11,988,683.77
10-25	ONSITE CHECK DEPOSIT	\$31,177.18		\$12,019,860.95
10-25	ONSITE CHECK DEPOSIT	\$16,670.26		\$12,036,531.21
10-25	ZBA Transfer TO		\$30,629.15	\$12,005,902.06
10-26	ONSITE CHECK DEPOSIT	\$78,188.88		\$12,084,090.94
10-26	ONSITE CHECK DEPOSIT	\$1,122.29		\$12,085,213.23



Santander

Account Activity (Cont. for Acct# 5237)

Date	Description	Credits	Debits	Balance
10-26	ZBA Transfer TO		\$51.98	\$12,085,161.25
10-26	ZBA Transfer TO		\$119,958.36	\$11,965,202.89
10-27	ONSITE CHECK DEPOSIT	\$53,827.50		\$12,019,030.39
10-27	ONSITE CHECK DEPOSIT	\$14,914.91		\$12,033,945.30
10-27	ONSITE CHECK DEPOSIT	\$2,614.24		\$12,036,559.54
10-27	ZBA Transfer TO		\$21.98	\$12,036,537.56
10-27	ZBA Transfer TO		\$9,224.18	\$12,027,313.38
10-28	ONSITE CHECK DEPOSIT	\$14,282.26		\$12,041,595.64
10-28	ZBA Transfer TO		\$6,923.43	\$12,034,672.21
10-29	TREAS.LINK TRANSFER FROM ACCT CONTROLLED DISBURSEMENT ACC	\$290,820.88		\$12,325,493.09
10-29	ONSITE CHECK DEPOSIT	\$52,960.87		\$12,378,453.96
10-29	PORTNOFF ESCROW PAYMENTS NTE**\	\$19,340.51		\$12,397,794.47
10-29	PORTNOFF ESCROW PAYMENTS NTE**\	\$11,327.89		\$12,409,122.36
10-29	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$290,820.88	\$12,118,301.48
10-29	ZBA Transfer TO		\$1,021.92	\$12,117,279.56
10-29	ZBA Transfer TO		\$312,179.73	\$11,805,099.83
10-29	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 78,188.88		\$1,490.45	\$11,803,609.38
10-31	Ending Balance			\$11,803,609.38

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS
CALL OUR BUSINESS CUSTOMER CONTACT CENTER AT 1-877-768-1145 OR WRITE TO THE BANK
ATTN: BUSINESS CUSTOMER CONTACT CENTER
Santander Way RI1 EPV 02 23
East Providence, RI 02915

Please contact us if you think your statement or receipt is wrong or if you need additional information about a transfer on the statement or receipt. We must hear from you no later than 30 days after we sent you the FIRST statement on which the error appeared.

PLIGIT (5013) – November 2021

PLIGIT (5013) – November 2021



Account Statement - Transaction Summary

For the Month Ending November 30, 2021

Upper Darby Township - GENERAL FUND - 5013

PLGIT-Class	
Opening Market Value	82,541.95
Purchases	1.13
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$82,543.08
Cash Dividends and Income	1.13

PLGIT/Reserve-Class	
Opening Market Value	468.90
Purchases	0.01
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

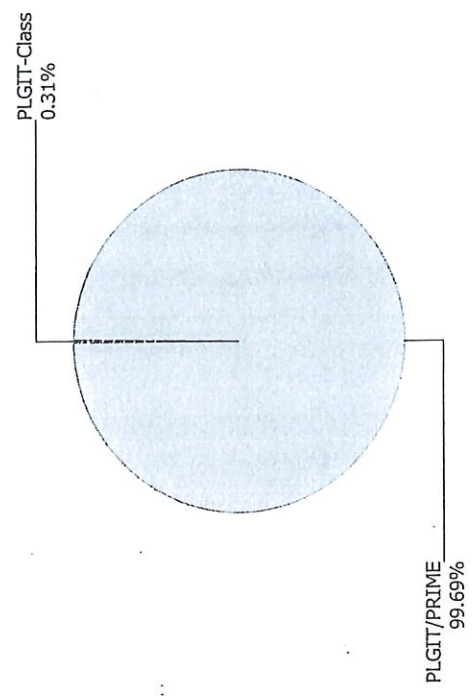
Closing Market Value	\$468.91
Cash Dividends and Income	0.01

PLGIT/PRIME	
Opening Market Value	26,496,117.01
Purchases	878.55
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

Closing Market Value	\$26,496,995.56
Cash Dividends and Income	878.55

Asset Summary		
	November 30, 2021	October 31, 2021
PLGIT-Class	82,543.08	82,541.95
PLGIT/Reserve-Class	468.91	468.90
PLGIT/PRIME	26,496,995.56	26,496,117.01
Total	\$26,580,007.55	\$26,579,127.86

Asset Allocation



For the Month Ending November 30, 2021

Account Statement

Upper Darby Township - GENERAL FUND - 5013

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
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PLGIT-Class

Opening Balance					82,541.95
11/30/21	12/01/21	Accrual Income Div Reinvestment - Distributions	1.00	1.13	82,543.08
Closing Balance					82,543.08

PLGIT/Reserve-Class

Opening Balance					
Purchases					
Redemptions (Excl. Checks)					
Check Disbursements					
Closing Balance					
Cash Dividends and Income					

Month of November	Fiscal YTD January-November
82,541.95	82,561.69
1.13	53,880,978.39
0.00	(53,880,997.00)
0.00	0.00

Closing Balance 82,543.08
Average Monthly Balance 82,541.99
Monthly Distribution Yield 0.02%

82,543.08	82,543.08
1.13	8.89

PLGIT/Reserve-Class

Opening Balance					468.90
11/30/21	12/01/21	Accrual Income Div Reinvestment - Distributions	1.00	0.01	468.91

PFM Asset Management LLC

Account

Account Statement

For the Month Ending **November 30, 2021**

Upper Darby Township - GENERAL FUND - 5013

Trade Date	Settlement Date	Transaction Description	Month of November	Fiscal YTD January-November	Closing Balance	Average Monthly Balance	Monthly Distribution Yield	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
Closing Balance										
		Opening Balance	468.90	468.80	468.91					
		Purchases	0.01	0.11	468.90					
		Redemptions (Excl. Checks)	0.00	0.00			0.03%			
		Check Disbursements	0.00	0.00						
		Closing Balance	468.91	468.91						468.91
		Cash Dividends and Income	0.01	0.11						

PLGIT/PRIME

Opening Balance										
11/30/21	12/01/21	Accrual Income Div Reinvestment - Distributions						1.00	878.55	26,496,117.01
										26,496,995.56

Account Statement

Upper Darby Township - GENERAL FUND - 5013

Trade Date	Settlement Date	Transaction Description	Month of November	Fiscal YTD January-November	Closing Balance	Average Monthly Balance	Monthly Distribution Yield	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
Closing Balance										26,496,995.56
Opening Balance			26,496,117.01	2,606,434.11					26,496,995.56	
Purchases			878.55	53,890,561.45					26,496,146.30	
Redemptions (Excl. Checks)			0.00	(30,000,000.00)					0.04%	
Check Disbursements			0.00	0.00						
Closing Balance			26,496,995.56	26,496,995.56						
Cash Dividends and Income			878.55	9,591.95						

EXHIBIT J

PLIGIT (5013) – December 2021

Account Statement - Transaction Summary

For the Month Ending December 31, 2021

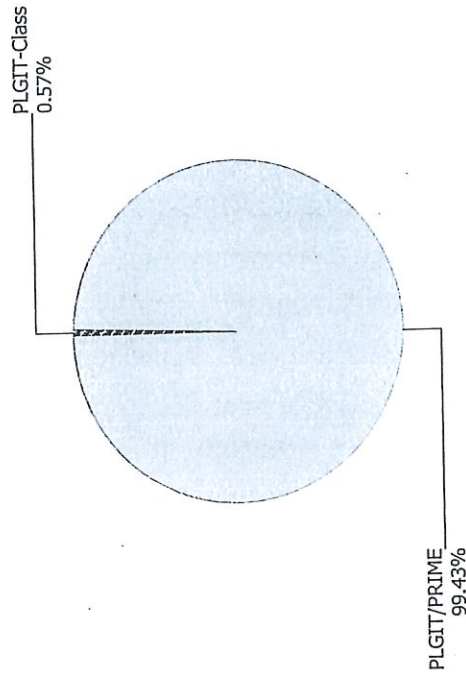
Upper Darby Township - GENERAL FUND -

5013

PLGIT-Class		December 31, 2021	November 30, 2021
Opening Market Value		82,543.08	82,543.08
Purchases		0.95	
Redemptions		0.00	
Unsettled Trades		0.00	468.91
Change in Value		0.00	
Closing Market Value		\$82,544.03	
Cash Dividends and Income		0.95	
PLGIT/Reserve-Class			
Opening Market Value		468.91	
Purchases		0.01	
Redemptions		0.00	
Unsettled Trades		0.00	
Change in Value		0.00	
Closing Market Value		\$468.92	
Cash Dividends and Income		0.01	
PLGIT/PRIME			
Opening Market Value		26,496,995.56	
Purchases		613.57	
Redemptions		(12,000,000.00)	
Unsettled Trades		0.00	
Change in Value		0.00	
Closing Market Value		\$14,497,609.13	
Cash Dividends and Income		613.57	

Total **\$14,580,622.08** **\$26,580,007.55**

Asset Allocation



For the Month Ending December 31, 2021

Account Statement

Upper Darby Township - GENERAL FUND - 5013

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
PLGIT-Class					
Opening Balance					82,543.08
12/31/21	01/03/22	Accrual Income Div Reinvestment - Distributions	1.00	0.95	82,544.03

Closing Balance

	Month of December	Fiscal YTD January-December	Closing Balance
Opening Balance	82,543.08	82,561.69	82,544.03
Purchases	0.95	53,880,979.34	82,543.11
Redemptions (Excl. Checks)	0.00	(53,880,997.00)	0.01%
Check Disbursements	0.00	0.00	

Closing Balance

Cash Dividends and Income

Closing Balance	82,544.03
Cash Dividends and Income	9.84

PLGIT/Reserve-Class

Opening Balance			468.91
12/31/21	01/03/22	Accrual Income Div Reinvestment - Distributions	1.00
			0.01
			468.92

Account Statement

For the Month Ending December 31, 2021

Upper Darby Township - GENERAL FUND - 15013

Trade Date	Settlement Date	Transaction Description	Month of December	Fiscal YTD January-December	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
Closing Balance							
		Opening Balance	468.91	468.80		468.92	
		Purchases	0.01	0.12		468.91	
		Redemptions (Excl. Checks)	0.00	0.00		0.02%	
		Check Disbursements	0.00	0.00			
		Closing Balance	468.92	468.92			468.92
		Cash Dividends and Income	0.01	0.12			

PLGIT/PRIME

Opening Balance							
12/10/21	12/10/21	Redemption - Outgoing Wires			1.00	(12,000,000.00)	26,496,995.56
12/31/21	01/03/22	Accrual Income Div Reinvestment - Distributions			1.00	613.57	14,496,995.56
							14,497,609.13

For the Month Ending December 31, 2021

Account Statement

Upper Darby Township - GENERAL FUND - 5013

Trade Date	Settlement Date	Transaction Description	Month of December	Fiscal YTD January-December	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
Closing Balance							
		Opening Balance	26,496,995.56	2,606,434.11		14,497,609.13	
		Purchases	613.57	53,891,175.02		17,980,886.32	
		Redemptions (Excl. Checks)	(12,000,000.00)	(42,000,000.00)			
		Check Disbursements	0.00	0.00		0.04%	
		Closing Balance	14,497,609.13	14,497,609.13			
		Cash Dividends and Income	613.57	10,205.52			

EXHIBIT K

Santander General Fund (5237) – December 2021



Santander

Statement Period 12/01/21 TO 12/31/21

Primary Account #: 5237

For your convenience our Government Banking Customer Service Team is available Monday through Friday, 8:30 am to 5:00 pm. Call us at 1-877-506-9352. www.santanderbank.com

FINANCE OFFICE
UDT GF Depository
TOWNSHIP OF UPPER DARBY
100 GARRETT RD
UPPER DARBY PA 19082

0000
7 0 31

GOVERNMENT BANKING ACCOUNT II

Statement Period 12/01/21 - 12/31/21

TOWNSHIP OF UPPER DARBY

Account # 5237

Balances

Beginning Balance	\$4,555,055.50	Ending Balance	\$3,414,281.86
Deposits/Credits	+\$13,514,894.71	Average Daily Balance	\$6,758,248.79
Withdrawals/Debits	-\$14,655,668.35		

Account Activity

Date	Description	Credits	Debits	Balance
12-01	Beginning Balance			\$4,555,055.50
12-01	ONSITE CHECK DEPOSIT	\$52,510.52		\$4,607,566.02
12-01	ONSITE CHECK DEPOSIT	\$13,092.73		\$4,620,658.75
12-01	ONSITE CHECK DEPOSIT	\$8,634.80		\$4,629,293.55
12-01	ONSITE CHECK DEPOSIT	\$21.14		\$4,629,314.69
12-01	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,405,242.09	\$3,224,072.60
12-01	ZBA Transfer TO		\$11,417.03	\$3,212,655.57
12-01	ZBA Transfer TO		\$31,074.09	\$3,181,581.48
12-02	ONSITE CHECK DEPOSIT	\$39,981.26		\$3,221,562.74
12-02	ONSITE CHECK DEPOSIT	\$24,793.79		\$3,246,356.53
12-02	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$4,890.55	\$3,241,465.98
12-02	ZBA Transfer TO		\$112,514.04	\$3,128,951.94
12-03	PORTNOFF ESCROW PAYMENTS NTE**\	\$79,871.47		\$3,208,823.41
12-03	ONSITE CHECK DEPOSIT	\$43,648.81		\$3,252,472.22
12-03	PORTNOFF ESCROW PAYMENTS NTE**\	\$22,076.11		\$3,274,548.33
12-03	ZBA Transfer TO		\$65,037.65	\$3,209,510.68
12-06	ONSITE CHECK DEPOSIT	\$8,240.43		\$3,217,751.11
12-06	ZBA Transfer TO		\$89,860.14	\$3,127,890.97
12-06	ZBA Transfer TO		\$188,063.31	\$2,939,827.66
12-07	TREAS.LINK TRANSFER FROM ACCT GOVERNMENT BANKING ACCOUNT	\$191,015.19		\$3,130,842.85
12-07	ONSITE CHECK DEPOSIT	\$19,532.25		\$3,150,375.10
12-07	ONSITE CHECK DEPOSIT	\$1,014.76		\$3,151,389.86
12-07	ZBA Transfer TO		\$32,560.72	\$3,118,829.14
12-08	ONSITE CHECK DEPOSIT	\$54,282.63		\$3,173,111.77
12-08	ONSITE CHECK DEPOSIT	\$4,343.56		\$3,177,455.33
12-08	ONSITE CHECK DEPOSIT	\$2,354.41		\$3,179,809.74
12-08	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,215.00		\$3,181,024.74
12-08	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,170.00		\$3,182,194.74
12-08	SANTANDER ADJ SVCS 202112080185 000000000000	\$1,000.00		\$3,183,194.74
12-08	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$844.50		\$3,184,039.24
12-08	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$651.00		\$3,184,690.24
12-08	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$380.00		\$3,185,070.24
12-08	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$335.00		\$3,185,405.24
12-08	ZBA Transfer TO		\$35,706.74	\$3,149,698.50
12-08	RETURN DEPOSITED ITEM Not Authorized / Ineligible 43,648.81		\$20.00	\$3,149,678.50



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5237



Santander

Account Activity (Cont. for Acct# :5237)

Date	Description	Credits	Debits	Balance
12-09	ONSITE CHECK DEPOSIT	\$21,494.15		\$3,171,172.65
12-09	ONSITE CHECK DEPOSIT	\$8,267.23		\$3,179,439.88
12-09	ZBA Transfer TO		\$3,582.95	\$3,175,856.93
12-10	WIRE IN FRM ACCTC PENNSYLVANIA LOC REF	\$12,000,000.00		\$15,175,856.93
12-10	ONSITE CHECK DEPOSIT	\$243,203.68		\$15,419,060.61
12-10	PORTNOFF ESCROW PAYMENTS NTE**\	\$27,868.04		\$15,446,928.65
12-10	PORTNOFF ESCROW PAYMENTS NTE**\	\$21,387.16		\$15,468,315.81
12-10	ZBA Transfer TO		\$1,188.08	\$15,467,127.73
12-10	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 19,532.25		\$35.00	\$15,467,092.73
12-10	SANTANDER ADJ SVCS		\$70.00	\$15,467,022.73
12-13	ONSITE CHECK DEPOSIT	\$19,145.80		\$15,486,168.53
12-13	ZBA Transfer TO		\$6,676.99	\$15,479,491.54
12-13	ZBA Transfer TO		\$24,849.22	\$15,454,642.32
12-13	FEES FOR ACCOUNT ANALYSIS 11/30/21		\$2,076.11	\$15,452,566.21
12-14	ONSITE CHECK DEPOSIT	\$51,026.09		\$15,503,592.30
12-14	ONSITE CHECK DEPOSIT	\$23,458.59		\$15,527,050.89
12-14	ONSITE CHECK DEPOSIT	\$4,324.70		\$15,531,375.59
12-14	ZBA Transfer TC		\$52.43	\$15,531,323.16
12-14	ZBA Transfer TO		\$93,902.59	\$15,437,420.57
12-15	ONSITE CHECK DEPOSIT	\$3,149.00		\$15,440,569.57
12-15	TREAS.LINK TRANSFER FROM ACCT GOVERNMENT BANKING ACCOUNT	\$90.00		\$15,440,659.57
12-15	TREAS.LINK TRANSFER TO ACCT MASTER CHECKING		\$96,897.35	\$15,343,762.22
12-15	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,375,736.04	\$13,968,026.18
12-15	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$4,509.95	\$13,963,516.23
12-15	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$369.87	\$13,963,146.36
12-15	ZBA Transfer TO		\$35,049.82	\$13,928,096.54
12-15	ZBA Transfer TO		\$43,844.44	\$13,884,252.10
12-16	ONSITE CHECK DEPOSIT	\$33,099.80		\$13,917,351.90
12-16	ZBA Transfer TO		\$1,563,380.05	\$12,353,971.85
12-17	ONSITE CHECK DEPOSIT	\$88,075.82		\$12,442,047.67
12-17	PORTNOFF ESCROW PAYMENTS NTE**\	\$17,373.56		\$12,459,421.23
12-17	PORTNOFF ESCROW PAYMENTS NTE**\	\$11,541.56		\$12,470,962.79
12-17	ONSITE CHECK DEPOSIT	\$6,905.02		\$12,477,867.81
12-17	ONSITE CHECK DEPOSIT	\$3,890.76		\$12,481,758.57
12-17	ONSITE CHECK DEPOSIT	\$1,480.50		\$12,483,239.07
12-17	ZBA Transfer TO		\$273.59	\$12,482,965.48
12-17	ZBA Transfer TO		\$6,522,239.11	\$5,960,726.37
12-20	ONSITE CHECK DEPOSIT	\$14,897.02		\$5,975,623.39
12-20	ZBA Transfer TO		\$116.04	\$5,975,507.35
12-20	ZBA Transfer TO		\$161,126.27	\$5,814,381.08
12-21	ONSITE CHECK DEPOSIT	\$63,031.75		\$5,877,412.83
12-21	ONSITE CHECK DEPOSIT	\$31,872.73		\$5,909,285.56
12-21	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,294.00		\$5,910,579.56
12-21	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$990.00		\$5,911,569.56
12-21	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$940.00		\$5,912,509.56
12-21	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$550.00		\$5,913,059.56
12-21	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$534.00		\$5,913,593.56
12-21	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$470.00		\$5,914,063.56
12-21	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$445.00		\$5,914,508.56
12-21	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$435.00		\$5,914,943.56
12-21	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$260.00		\$5,915,203.56
12-21	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$208.00		\$5,915,411.56
12-21	ZBA Transfer TO		\$205,734.69	\$5,709,676.87
12-22	ONSITE CHECK DEPOSIT	\$39,308.92		\$5,748,985.79
12-22	ONSITE CHECK DEPOSIT	\$32,633.56		\$5,781,619.35
12-22	TREAS.LINK TRANSFER FROM ACCT GOVERNMENT BANKING ACCOUNT	\$4,635.18		\$5,786,254.53
12-22	ONSITE CHECK DEPOSIT	\$2,096.52		\$5,788,351.05



Santander

Account Activity (Cont. for Acct#

5237)

Date	Description	Credits	Debits	Balance
12-22	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$81.09	\$5,788,269.96
12-22	ZBA Transfer TO		\$104.65	\$5,788,165.31
12-22	ZBA Transfer TO		\$23,209.10	\$5,764,956.21
12-23	ONSITE CHECK DEPOSIT	\$9,188.75		\$5,774,144.96
12-23	ZBA Transfer TO		\$32.46	\$5,774,112.50
12-23	ZBA Transfer TO		\$159,915.32	\$5,614,197.18
12-24	ZBA Transfer TO		\$40,266.54	\$5,573,930.64
12-27	ONSITE CHECK DEPOSIT	\$3,835.00		\$5,577,765.64
12-27	ZBA Transfer TO		\$18.02	\$5,577,747.62
12-27	ZBA Transfer TO		\$12,162.15	\$5,565,585.47
12-27	ZBA Transfer TO		\$15.00	\$5,565,570.47
12-28	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 39,308.92			\$5,614,077.80
12-28	ONSITE CHECK DEPOSIT	\$48,507.33		\$5,617,092.80
12-28	ONSITE CHECK DEPOSIT	\$3,015.00		\$5,617,092.80
12-28	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,360,433.33	\$4,256,659.47
12-28	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$4,509.95	\$4,252,149.52
12-28	ZBA Transfer TO		\$31,248.23	\$4,220,901.29
12-28	ZBA Transfer TO		\$62,156.30	\$4,158,744.99
12-29	ONSITE CHECK DEPOSIT	\$28,946.50		\$4,187,691.49
12-29	ONSITE CHECK DEPOSIT	\$3,826.00		\$4,191,517.49
12-29	ZBA Transfer TO		\$70,033.90	\$4,121,483.59
12-29	ZBA Transfer TO		\$560,890.01	\$3,560,593.58
12-30	ONSITE CHECK DEPOSIT	\$42,706.50		\$3,603,300.08
12-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$946.00		\$3,604,246.08
12-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$590.00		\$3,604,836.08
12-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$410.00		\$3,605,246.08
12-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$280.00		\$3,605,526.08
12-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$245.00		\$3,605,771.08
12-30	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$85.00		\$3,605,856.08
12-30	ZBA Transfer TO 03		\$31,702.75	\$3,574,153.33
12-30	ZBA Transfer TO 23		\$126,855.58	\$3,447,297.75
12-30	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 48,507.33		\$495.00	\$3,446,802.75
12-31	PNC BANK ACH CREDIT ***XX	\$20,921.13		\$3,467,723.88
12-31	ZBA Transfer TO		\$3,269.62	\$3,464,454.26
12-31	ZBA Transfer TO		\$49,677.40	\$3,414,776.86
12-31	ZBA Transfer TO		\$495.00	\$3,414,281.86
12-31	RETURN DEPOSITED ITEM Stop Payment 48,507.33			\$3,414,281.86
12-31	Ending Balance			

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS
CALL OUR BUSINESS CUSTOMER CONTACT CENTER AT 1-877-768-1145 OR WRITE TO THE BANK
ATTN: BUSINESS CUSTOMER CONTACT CENTER
Santander Way RI1 EPV 02 23
East Providence, RI 02915

Please contact us if you think your statement or receipt is wrong or if you need additional information about a transfer on the statement or receipt. We must hear from you no later than 30 days after we sent you the FIRST statement on which the error appeared.

EXHIBIT L

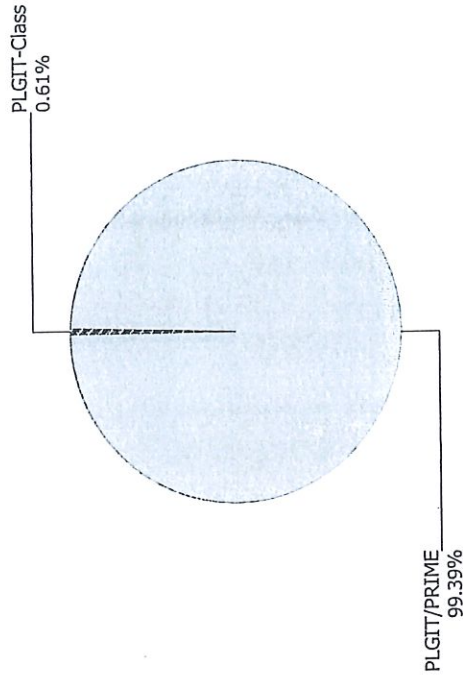
PLIGIT (5013) – January 2022

Account Statement - Transaction Summary

For the Month Ending January 31, 2022

Upper Darby Township - GENERAL FUND - 5013

PLGIT-Class		January 31, 2022	December 31, 2021
Opening Market Value		82,544.03	
Purchases		0.82	82,544.03
Redemptions		(5.50)	
Unsettled Trades		0.00	468.92
Change in Value		0.00	
Closing Market Value		\$82,539.35	
Cash Dividends and Income		0.82	
PLGIT/Reserve-Class			
Opening Market Value		468.92	
Purchases		0.01	
Redemptions		0.00	
Unsettled Trades		0.00	
Change in Value		0.00	
Closing Market Value		\$468.93	
Cash Dividends and Income		0.01	
PLGIT/PRIME			
Opening Market Value		14,497,609.13	
Purchases		483.80	
Redemptions		(1,000,000.00)	
Unsettled Trades		0.00	
Change in Value		0.00	
Closing Market Value		\$13,498,092.93	
Cash Dividends and Income		483.80	



Total **\$13,581,101.21** **\$14,580,622.08**

Asset Allocation



For the Month Ending January 31, 2022

Account Statement

Upper Darby Township - GENERAL FUND - 5013

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
PLGIT-Class					
Opening Balance					82,544.03
01/28/22	01/28/22	Cash Management Services for Wire Redemption December 2021	1.00	(5.50)	82,538.53
01/31/22	02/01/22	Accrual Income Div Reinvestment - Distributions	1.00	0.82	82,539.35
Closing Balance					82,539.35

	Month of January	Fiscal YTD January-January	Closing Balance	Average Monthly Balance	Monthly Distribution Yield
Opening Balance	82,544.03	82,544.03	82,539.35	82,543.35	0.01%
Purchases	0.82	0.82			
Redemptions (Excl. Checks)	(5.50)	(5.50)			
Check Disbursements	0.00	0.00			
Closing Balance	82,539.35	82,539.35			
Cash Dividends and Income	0.82	0.82			

PLGIT/Reserve-Class

Opening Balance					468.92
01/31/22	02/01/22	Accrual Income Div Reinvestment - Distributions	1.00	0.01	468.93

PFM Asset Management LLC

Account

For the Month Ending January 31, 2022

Account Statement

5013

per Darby Township - GENERAL FUND -

Trade Date	Settlement Date	Transaction Description	Fiscal YTD January-January	Closing Balance	Average Monthly Balance	Monthly Distribution Yield	Share or Unit Price	Dollar Amount of Transaction	Shares Owned	Total
		Closing Balance		468.92				468.93		
		Purchases		0.01				468.92		
		Redemptions (Excl. Checks)		0.00				0.02%		
		Check Disbursements		0.00						
		Closing Balance		468.93						468.93
		Dividends and Income		0.01						

PLGIT/PRIME

Opening Balance					14,497,609.13
01/12/22	Redemption - Outgoing Wires	1.00	(1,000,000.00)		13,497,609.13
02/01/22	Accrual Income Div. Reinvestment - Distributions	1.00	483.80		13,498,092.93

FM Asset Management LLC

Account .

5013 Page 3

5013 Page 4

EXHIBIT M

Santander General Fund (5237) – January 2022



Statement Period 01/01/22 TO 01/31/22
Primary Account #: 5237

For your convenience our Government
Banking Customer Service Team is available Monday
through Friday, 8:30 am to 5:00 pm.
Call us at 1-877-506-9352.
www.santanderbank.com

FINANCE OFFICE
UDT GF Depository
TOWNSHIP OF UPPER DARBY
100 GARRETT RD
UPPER DARBY PA 19082

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7 0 31

GOVERNMENT BANKING ACCOUNT II

Statement Period 01/01/22 - 01/31/22

TOWNSHIP OF UPPER DARBY

Account- 5237

Balances

Beginning Balance	\$3,414,281.86	Ending Balance	\$3,899,670.16
Deposits/Credits	+\$5,964,315.51	Average Daily Balance	\$2,375,289.07
Withdrawals/Debits	-\$5,478,927.21		

Account Activity

Date	Description	Credits	Debits	Balance
01-01	Beginning Balance			\$3,414,281.86
01-03	PORTNOFF ESCROW PAYMENTS NTE**\	\$82,517.85		\$3,496,799.71
01-03	PORTNOFF ESCROW PAYMENTS NTE**\	\$63,978.72		\$3,560,778.43
01-03	ONSITE CHECK DEPOSIT	\$52,732.39		\$3,613,510.82
01-03	ONSITE CHECK DEPOSIT	\$34,937.86		\$3,648,448.68
01-03	ONSITE CHECK DEPOSIT	\$9,955.38		\$3,658,404.06
01-03	ZBA Transfer TO		\$279.70	\$3,658,124.36
01-03	ZBA Transfer TO		\$41,783.09	\$3,616,341.27
01-04	ONSITE CHECK DEPOSIT	\$26,030.00		\$3,642,371.27
01-04	ONSITE CHECK DEPOSIT	\$10,616.65		\$3,652,987.92
01-04	ZBA Transfer TO		\$24.24	\$3,652,963.68
01-04	ZBA Transfer TO		\$67,237.38	\$3,585,726.30
01-04	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 52,732.39		\$495.00	\$3,585,231.30
01-05	ONSITE CHECK DEPOSIT	\$12,721.19		\$3,597,952.49
01-05	ONSITE CHECK DEPOSIT	\$12,166.94		\$3,610,119.43
01-05	ONSITE CHECK DEPOSIT	\$1,870.47		\$3,611,989.90
01-05	ONSITE CHECK DEPOSIT	\$1,340.58		\$3,613,330.48
01-05	TREAS.LINK TRANSFER FROM ACCT GOVERNMENT BANKING ACCOUNT	\$33.70		\$3,613,364.18
01-05	ZBA Transfer TO		\$546.68	\$3,612,817.50
01-05	ZBA Transfer TO		\$37,397.53	\$3,575,419.97
01-06	ONSITE CHECK DEPOSIT	\$76,610.86		\$3,652,030.83
01-06	ONSITE CHECK DEPOSIT	\$46,590.75		\$3,698,621.58
01-06	ZBA Transfer TO		\$269.57	\$3,698,352.01
01-06	ZBA Transfer TO		\$8,559.40	\$3,689,792.61
01-06	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 9,955.38		\$15.00	\$3,689,777.61
01-07	PORTNOFF ESCROW PAYMENTS NTE**\	\$48,902.29		\$3,738,679.90
01-07	ONSITE CHECK DEPOSIT	\$29,131.32		\$3,767,811.22
01-07	ONSITE CHECK DEPOSIT	\$18,513.89		\$3,786,325.11
01-07	PORTNOFF ESCROW PAYMENTS NTE**\	\$1,742.81		\$3,788,067.92
01-07	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$619.00		\$3,788,686.92
01-07	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$560.00		\$3,789,246.92
01-07	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$325.00		\$3,789,571.92
01-07	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$265.00		\$3,789,836.92
01-07	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$236.50		\$3,790,073.42
01-07	ZBA Transfer TO		\$25,896.57	\$3,764,176.85
01-07	ZBA Transfer TO		\$93,061.29	\$3,671,115.56



Santander

Account Activity (Cont. for Acct# 5237)

Date	Description	Credits	Debits	Balance
01-07	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 10,616.65		\$20.00	\$3,671,095.56
01-10	ONSITE CHECK DEPOSIT	\$2,660.68		\$3,673,756.24
01-10	ZBA Transfer TO		\$5,643.34	\$3,668,112.90
01-10	ZBA Transfer TO		\$83,340.96	\$3,584,771.94
01-10	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 1,870.47		\$20.00	\$3,584,751.94
01-10	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 12,721.19		\$450.00	\$3,584,301.94
01-11	ONSITE CHECK DEPOSIT	\$9,789.00		\$3,594,090.94
01-11	ZBA Transfer TO		\$1,235.00	\$3,592,855.94
01-11	ZBA Transfer TO		\$82,202.26	\$3,510,653.68
01-12	WIRE IN FRM ACCT - PENNSYLVANIA LOC REF	\$1,000,000.00		\$4,510,653.68
01-12	ONSITE CHECK DEPOSIT	\$72,712.69		\$4,583,366.37
01-12	ONSITE CHECK DEPOSIT	\$35,560.95		\$4,618,927.32
01-12	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,455,846.45	\$3,163,080.87
01-12	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$4,447.65	\$3,158,633.22
01-12	ZBA Transfer TO		\$33,059.19	\$3,125,574.03
01-12	ZBA Transfer TO		\$1,355,551.21	\$1,770,022.82
01-13	ONSITE CHECK DEPOSIT	\$85,813.00		\$1,855,835.82
01-13	ONSITE CHECK DEPOSIT	\$24,750.06		\$1,880,585.88
01-13	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$2,782.00		\$1,883,367.88
01-13	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$865.00		\$1,884,232.88
01-13	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$360.00		\$1,884,592.88
01-13	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$325.00		\$1,884,917.88
01-13	ZBA Transfer TO		\$30,049.01	\$1,854,868.87
01-13	ZBA Transfer TO		\$445,988.06	\$1,408,880.81
01-13	FEES FOR ACCOUNT ANALYSIS 12/31/21		\$2,370.79	\$1,406,510.02
01-14	PORTNOFF ESCROW PAYMENTS NTE**\	\$131,668.17		\$1,538,178.19
01-14	PORTNOFF ESCROW PAYMENTS NTE**\	\$25,404.59		\$1,563,582.78
01-14	ONSITE CHECK DEPOSIT	\$12,150.00		\$1,575,732.78
01-14	ONSITE CHECK DEPOSIT	\$7,623.58		\$1,583,356.36
01-14	ONSITE CHECK DEPOSIT	\$5,677.30		\$1,589,033.66
01-14	ZBA Transfer TO		\$7,387.59	\$1,581,646.07
01-14	RETURN DEPOSITED ITEM UCF - Uncollected Funds Hold 35,560.95		\$125.00	\$1,581,521.07
01-14	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 72,712.69		\$495.00	\$1,581,026.07
01-14	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 72,712.69		\$495.00	\$1,580,531.07
01-14	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 72,712.69		\$495.00	\$1,580,036.07
01-14	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 72,712.69		\$495.00	\$1,579,541.07
01-14	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 72,712.69		\$495.00	\$1,579,046.07
01-14	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 72,712.69		\$495.00	\$1,578,551.07
01-14	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 72,712.69		\$495.00	\$1,578,056.07
01-14	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 72,712.69		\$1,059.33	\$1,576,996.74
01-18	ONSITE CHECK DEPOSIT	\$323,088.17		\$1,900,084.91
01-18	ZBA Transfer TO 031375		\$22,172.80	\$1,877,912.11
01-18	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 35,560.95		\$25.00	\$1,877,887.11
01-18	RETURN DEPOSITED ITEM Refer to Maker 35,560.95		\$100.00	\$1,877,787.11
01-18	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 24,750.06		\$6,242.00	\$1,871,545.11
01-19	ONSITE CHECK DEPOSIT	\$96,308.92		\$1,967,854.03
01-19	ONSITE CHECK DEPOSIT	\$7,269.00		\$1,975,123.03
01-19	ZBA Transfer TO		\$87,265.43	\$1,887,857.60
01-20	ONSITE CHECK DEPOSIT	\$183,286.00		\$2,071,143.60
01-20	ZBA Transfer TO		\$2,565.40	\$2,068,578.20
01-21	PORTNOFF ESCROW PAYMENTS NTE**\	\$58,227.60		\$2,126,805.80
01-21	ONSITE CHECK DEPOSIT	\$34,241.87		\$2,161,047.67
01-21	PORTNOFF ESCROW PAYMENTS NTE**\	\$18,447.18		\$2,179,494.85
01-21	ONSITE CHECK DEPOSIT	\$14,191.56		\$2,193,686.41
01-21	TREAS.LINK TRANSFER FROM ACCT GOVERNMENT BANKING ACCOUNT	\$7,744.25		\$2,201,430.66
01-21	ONSITE CHECK DEPOSIT	\$437.01		\$2,201,867.67
01-21	ZBA Transfer TO		\$978.11	\$2,200,889.56
01-24	ONSITE CHECK DEPOSIT	\$4,449.00		\$2,205,338.56
01-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,830.00		\$2,207,168.56



Santander

Account Activity (Cont. for Acct# 5237)

Date	Description	Credits	Debits	Balance
01-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$895.00		\$2,208,063.56
01-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$695.00		\$2,208,758.56
01-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$685.00		\$2,209,443.56
01-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$390.00		\$2,209,833.56
01-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$290.00		\$2,210,123.56
01-24	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$26.00		\$2,210,149.56
01-24	ZBA Transfer TO		\$3,251.58	\$2,206,897.98
01-24	DELUXE BUS SYS. BUS. PRODS.		\$72.96	\$2,206,825.02
01-25	ONSITE CHECK DEPOSIT	\$8,841.46		\$2,215,666.48
01-25	ZBA Transfer TO		\$94,092.22	\$2,121,574.26
01-26	ONSITE CHECK DEPOSIT	\$2,210.00		\$2,123,784.26
01-26	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,362,257.74	\$761,526.52
01-26	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$4,440.50	\$757,086.02
01-26	ZBA Transfer TO		\$398.23	\$756,687.79
01-26	ZBA Transfer TO		\$32,627.27	\$724,060.52
01-27	ONSITE CHECK DEPOSIT	\$31,067.61		\$755,128.13
01-27	ONSITE CHECK DEPOSIT	\$17,628.53		\$772,756.66
01-27	ONSITE CHECK DEPOSIT	\$12,358.34		\$785,115.00
01-27	ZBA Transfer TO		\$1,793.99	\$783,321.01
01-27	STRASSHEIM GRAPH SALE		\$4,778.04	\$778,542.97
01-28	PORTNOFF ESCROW PAYMENTS NTE**\	\$81,582.32		\$860,125.29
01-28	ONSITE CHECK DEPOSIT	\$31,363.58		\$891,488.87
01-28	PORTNOFF ESCROW PAYMENTS NTE**\	\$22,354.98		\$913,843.85
01-28	ONSITE CHECK DEPOSIT	\$2,012.00		\$915,855.85
01-28	ZBA Transfer TO		\$54,341.63	\$861,514.22
01-31	WIRE IN FRM ACCT9157 UPPER DARBY TOWN REF	\$3,000,000.00		\$3,861,514.22
01-31	PNC BANK ACH CREDIT ***XX	\$31,751.96		\$3,893,266.18
01-31	ONSITE CHECK DEPOSIT	\$9,075.00		\$3,902,341.18
01-31	ONSITE CHECK DEPOSIT	\$7,547.00		\$3,909,888.18
01-31	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,980.00		\$3,911,868.18
01-31	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$675.00		\$3,912,543.18
01-31	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$505.00		\$3,913,048.18
01-31	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$175.00		\$3,913,223.18
01-31	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$145.00		\$3,913,368.18
01-31	ZBA Transfer TO		\$13,698.02	\$3,899,670.16
01-31	Ending Balance			\$3,899,670.16

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CALL OUR BUSINESS CUSTOMER CONTACT CENTER AT 1-877-768-1145 OR WRITE TO THE BANK
ATTN: BUSINESS CUSTOMER CONTACT CENTER
Santander Way R11 EPV 02 23
East Providence, RI 02915

Please contact us if you think your statement or receipt is wrong or if you need additional information about a transfer on the statement or receipt. We must hear from you no later than 30 days after we sent you the FIRST statement on which the error appeared.

EXHIBIT N

PLIGIT (5013) (5050) – February 2022

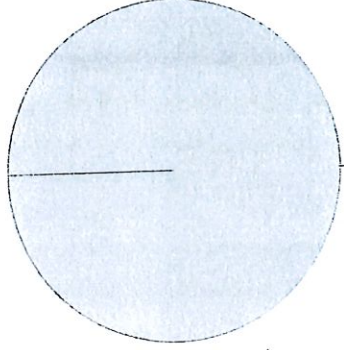
Account Statement - Transaction Summary

For the Month Ending February 28, 2022

5013

Upper Darby Township - GENERAL FUND

PLGIT-Class		Asset Summary	
Opening Market Value	82,539.35	February 28, 2022	January 31, 2022
Purchases	0.07	0.07	82,539.35
Redemptions	(82,539.35)	0.00	468.93
Unsettled Trades	0.00		
Change in Value	0.00	2,000,090.84	13,498,092.93
Closing Market Value	\$0.07	\$2,000,090.91	\$13,581,101.21
Cash Dividends and Income	0.07		
PLGIT/Reserve-Class		Asset Allocation	
Opening Market Value	468.93		
Purchases	0.00		
Redemptions	(468.93)		
Unsettled Trades	0.00		
Change in Value	0.00		
Closing Market Value	\$0.00		
Cash Dividends and Income	0.00		
PLGIT/PRIME			
Opening Market Value	13,498,092.93		
Purchases	6,000,090.84		
Redemptions	(17,498,092.93)		
Unsettled Trades	0.00		
Change in Value	0.00		
Closing Market Value	\$2,000,090.84		
Cash Dividends and Income	90.84		



PLGIT/PRIME
100.00%



Account Statement

For the Month Ending February 28, 2022

Upper Darby Township - GENERAL FUND - 00003515013

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
PLGIT-Class					
Opening Balance					82,539.35
02/04/22	02/04/22	Transfer to 5050	1.00	(82,539.35)	0.00
02/28/22	03/01/22	Accrual Income Div Reinvestment - Distributions	1.00	0.07	0.07
Closing Balance					0.07

Opening Balance			Closing Balance	0.07
Purchases			Average Monthly Balance	8,843.50
Redemptions (Excl. Checks)			Monthly Distribution Yield	0.01%
Check Disbursements				
Closing Balance				
Cash Dividends and Income				

PLGIT/Reserve-Class					
Opening Balance					468.93
02/04/22	02/04/22	Transfer to: 5050	1.00	(468.93)	0.00

PFM Asset Management LLC					
				Account	5013 Page 2

For the Month Ending February 28, 2022

Account Statement

Upper Darby Township - GENERAL FUND - 5013

Trade Date	Settlement Date	Transaction Description	Month of February	Fiscal YTD January-February	Closing Balance	Average Monthly Balance	Monthly Distribution Yield	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
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Closing Balance

0.00

Opening Balance

0.00

Purchases

50.24

Redemptions (Excl. Checks)

0.02%

Check Disbursements

0.00

Closing Balance

0.00

Cash Dividends and Income

0.01

PLGIT/PRIME

Opening Balance

13,498,092.93

02/04/22

Transfer to

5050

(13,498,092.93)

1.00

0.00

02/08/22

Redemption - Outgoing Wires

(4,000,000.00)

1.00

(4,000,000.00)

02/08/22

Transfer from

5050

6,000,000.00

1.00

2,000,000.00

02/28/22

Accrual Income Div Reinvestment - Distributions

90.84

1.00

2,000,090.84

For the Month Ending February 28, 2022

Account Statement

Upper Darby Township - GENERAL FUND - 5013

Trade Date	Settlement Date	Transaction Description	Month of February	Fiscal YTD January-February	Closing Balance	Average Monthly Balance	Monthly Distribution Yield	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
		Closing Balance								2,000,090.84
		Opening Balance	13,498,092.93	14,497,609.13					2,000,090.84	
		Purchases	6,000,090.84	6,000,574.64					2,946,227.49	
		Redemptions (Excl. Checks)	(17,498,092.93)	(18,498,092.93)					0.04%	
		Check Disbursements	0.00	0.00						
		Closing Balance	2,000,090.84	2,000,090.84						
		Cash Dividends and Income	90.84	574.64						

Account Statement - Transaction Summary

For the Month Ending February 28, 2022

Upper Darby Township - UDT ARPA Fund - 5050

PLGIT-Class	
Opening Market Value	0.00
Purchases	3,658,545.76
Redemptions	(3,658,545.69)
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$0.07
Cash Dividends and Income	0.07

PLGIT/Reserve-Class	
Opening Market Value	0.00
Purchases	468.93
Redemptions	(468.93)
Unsettled Trades	0.00
Change in Value	0.00

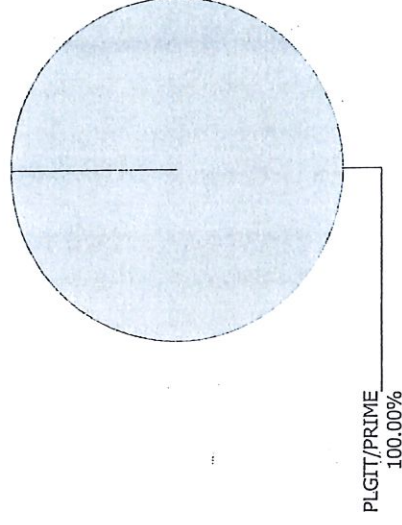
Closing Market Value	\$0.00
Cash Dividends and Income	0.00

PLGIT/PRIME	
Opening Market Value	0.00
Purchases	20,881,377.92
Redemptions	(6,000,000.00)
Unsettled Trades	0.00
Change in Value	0.00

Closing Market Value	\$14,881,377.92
Cash Dividends and Income	408.92

Asset Summary	
	February 28, 2022
PLGIT-Class	0.07
PLGIT/Reserve-Class	0.00
PLGIT/PRIME	14,881,377.92
Total	\$14,881,377.99

Asset Allocation	
	January 31, 2022
	0.00
	0.00
	0.00
Total	\$0.00



Account Statement

For the Month Ending February 28, 2022

Upper Darby Township - UDT ARPA Fund 5050

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
PLGIT-Class					
Opening Balance					0.00
02/04/22	02/04/22	Transfer from 5013	1.00	82,539.35	82,539.35
02/07/22	02/07/22	Purchase - Incoming Wires	1.00	3,576,006.34	3,658,545.69
02/07/22	02/07/22	Exchange from PLGIT-Class to PLGIT/PRIME	1.00	(3,658,545.69)	0.00
02/28/22	03/01/22	Accrual Income Div Reinvestment - Distributions	1.00	0.07	0.07

Closing Balance					0.07
Opening Balance				Closing Balance	0.07
Purchases				Average Monthly Balance	8,843.50
Redemptions (Excl. Checks)				Monthly Distribution Yield	0.01%
Check Disbursements					
Closing Balance					
Cash Dividends and Income					

PLGIT/Reserve-Class					
Opening Balance					0.00
02/04/22	02/04/22	Transfer from 5013	1.00	468.93	468.93
02/07/22	02/07/22	Exchange from PLGIT/Reserve-Class to PLGIT/PRIME	1.00	(468.93)	0.00

For the Month Ending February 28, 2022

Account Statement

Upper Darby Township - UDT ARPA Fund - 5050

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
------------	-----------------	-------------------------	---------------------	------------------------------	--------------------

0.00

Closing Balance

Month of February

Fiscal YTD January-February

Opening Balance

0.00

Closing Balance

Purchases

50.24

Average Monthly Balance

Redemptions (Excl. Checks)

(468.93)

Monthly Distribution Yield

Check Disbursements

0.00

Closing Balance

0.00

Cash Dividends and Income

0.00

PLGIT/PRIME

0.00

Opening Balance

13,498,092.93

02/04/22

Transfer from

5013

1.00

02/07/22

Purchase - Incoming Wires

3,333,861.45

1.00

02/07/22

Purchase - Incoming Wires

390,000.00

1.00

02/07/22

Exchange from PLGIT-Class to PLGIT/PRIME

3,658,545.69

1.00

02/07/22

Exchange from PLGIT/Reserve-Class to PLGIT/PRIME

468.93

1.00

02/08/22

Transfer to

5013

(6,000,000.00)

1.00

02/28/22

Accrual Income Div-Reinvestment - Distributions

408.92

1.00

14,880,969.00

14,881,377.92

Account Statement

5050

Upper Darby Township - UDT ARPA Fund

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
					14,881,377.92

Closing Balance	Month of February	Fiscal YTD January-February	Closing Balance Average Monthly Balance Monthly Distribution Yield
Opening Balance	0.00	0.00	14,881,377.92
Purchases	20,881,377.92	20,881,377.92	13,352,714.49
Redemptions (Excl. Checks)	(6,000,000.00)	(6,000,000.00)	0.04%
Check Disbursements	0.00	0.00	
Closing Balance	14,881,377.92	14,881,377.92	
Cash Dividends and Income	408.92	408.92	

EXHIBIT O

Santander General Fund (5237) – February 2022



Statement Period 02/01/22 TO 02/28/22
Primary Account #: 5237

For your convenience our Government
Banking Customer Service Team is available Monday
through Friday, 8:30 am to 5:00 pm.
Call us at 1-877-506-9352.
www.santanderbank.com

FINANCE OFFICE
UDT GF Depository
TOWNSHIP OF UPPER DARBY
100 GARRETT RD
UPPER DARBY PA 19082

0000
7 0 28

GOVERNMENT BANKING ACCOUNT II

Statement Period 02/01/22 - 02/28/22

TOWNSHIP OF UPPER DARBY

Account # 5237

Balances

Beginning Balance	\$3,899,670.16	Ending Balance	\$6,465,033.91
Deposits/Credits	+\$11,262,140.90	Average Daily Balance	\$4,934,578.52
Withdrawals/Debits	-\$8,696,777.15		

Account Activity

Date	Description	Credits	Debits	Balance
02-01	Beginning Balance			\$3,899,670.16
02-01	ONSITE CHECK DEPOSIT	\$49,495.66		\$3,949,165.82
02-01	ONSITE CHECK DEPOSIT	\$34,937.08		\$3,984,102.90
02-01	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$369.50	\$3,983,733.40
02-01	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,029.36	\$3,982,704.04
02-01	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$12.08	\$3,982,691.96
02-01	ZBA Transfer TO		\$53,139.24	\$3,929,552.72
02-02	ONSITE CHECK DEPOSIT	\$146,196.08		\$4,075,748.80
02-02	ONSITE CHECK DEPOSIT	\$8,317.67		\$4,084,066.47
02-02	ZBA Transfer TO		\$28,701.05	\$4,055,365.42
02-03	ONSITE CHECK DEPOSIT	\$58,571.69		\$4,113,937.11
02-03	ONSITE CHECK DEPOSIT	\$40,850.61		\$4,154,787.72
02-03	ONSITE CHECK DEPOSIT	\$17,398.67		\$4,172,186.39
02-03	ZBA Transfer TO		\$99,112.73	\$4,073,073.66
02-04	BRANCH MIXED DEPOSIT AT LLANERCH	\$84,681.56		\$4,157,755.22
	CASH DEPOSIT \$ 642.00			
	CHECK DEPOSIT \$ 84,039.56			
02-04	PORTNOFF ESCROW PAYMENTS NTE**\	\$75,714.53		\$4,233,469.75
02-04	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$31,229.88		\$4,264,699.63
02-04	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$31,017.63		\$4,295,717.26
02-04	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$25,114.93		\$4,320,832.19
02-04	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$12,182.00		\$4,333,014.19
02-04	PORTNOFF ESCROW PAYMENTS NTE**\	\$7,875.45		\$4,340,889.64
02-04	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$7,702.84		\$4,348,592.48
02-04	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$6,622.15		\$4,355,214.63
02-04	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$5,638.27		\$4,360,852.90
02-04	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$5,455.19		\$4,366,308.09
02-04	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT.	\$2,386.10		\$4,368,694.19
02-04	ONSITE CHECK DEPOSIT	\$2,352.00		\$4,371,046.19
02-04	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,035.00		\$4,372,081.19
02-04	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$400.00		\$4,372,481.19
02-04	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$195.00		\$4,372,676.19
02-04	ZBA Transfer TO		\$54,897.50	\$4,317,778.69
02-04	WIRE TRANSFER OUTGOING DOMESTIC - TREASURY LINK	\$3,333,861.45		\$983,917.24
02-04	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 49,495.66		\$26.00	\$983,891.24





Santander

Account Activity (Cont. for Acct#

5237)

Date	Description	Credits	Debits	Balance
02-07	TREAS.LINK TRANSFER TO ACCT MASTER-CHECKING	ESCROW	\$370,179.13	\$613,712.11
02-07	ZBA Transfer TO		\$60,806.42	\$552,905.69
02-07	SANTANDER ADJ SVCS		\$495.00	\$552,410.69
02-08	WIRE IN FRM ACCT0094 PENNSYLVANIA LOC REF	\$4,000,000.00		\$4,552,410.69
02-08	ONSITE CHECK DEPOSIT	\$20,004.17		\$4,572,414.86
02-08	ONSITE CHECK DEPOSIT	\$11,906.10		\$4,584,320.96
02-08	TREAS.LINK TRANSFER TO ACCT MASTER CHECKING	ESCROW	\$60,548.74	\$4,523,772.22
02-08	ZBA Transfer TO		\$59,253.81	\$4,464,518.41
02-09	LOCKBOX CHECK DEPOSIT	\$399,630.31		\$4,864,148.72
02-09	ONSITE CHECK DEPOSIT	\$139,092.69		\$5,003,241.41
02-09	ONSITE CHECK DEPOSIT	\$17,665.05		\$5,020,906.46
02-09	ONSITE CHECK DEPOSIT	\$14,430.93		\$5,035,337.39
02-09	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,317,693.08	\$3,717,644.31
02-09	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$4,440.50	\$3,713,203.81
02-09	ZBA Transfer TO		\$3,609.08	\$3,709,594.73
02-09	ZBA Transfer TO		\$29,457.04	\$3,680,137.69
02-10	LOCKBOX CHECK DEPOSIT	\$626,181.42		\$4,306,319.11
02-10	BRANCH MIXED DEPOSIT AT LLANERCH	\$209,333.83		\$4,515,652.94
	CASH DEPOSIT \$ 2,176.00			
	CHECK DEPOSIT \$ 207,157.83			
02-10	ONSITE CHECK DEPOSIT	\$13,172.16		\$4,528,825.10
02-10	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT	\$1,561.23		\$4,530,386.33
02-10	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT	\$960.00		\$4,531,346.33
02-10	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT	\$611.00		\$4,531,957.33
02-10	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$166,464.58	\$4,365,492.75
02-10	ZBA Transfer TO		\$1,104.59	\$4,364,388.16
02-11	LOCKBOX CHECK DEPOSIT	\$358,491.66		\$4,722,879.82
02-11	PORTNOFF ESCROW PAYMENTS NTE**\	\$72,139.67		\$4,795,019.49
02-11	ONSITE CHECK DEPOSIT	\$65,523.44		\$4,860,542.93
02-11	ONSITE CHECK DEPOSIT	\$30,702.64		\$4,891,245.57
02-11	PORTNOFF ESCROW PAYMENTS NTE**\	\$13,445.55		\$4,904,691.12
02-11	ZBA Transfer TO		\$749.72	\$4,903,941.40
02-11	ZBA Transfer TO		\$53,368.42	\$4,850,572.98
02-11	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 20,004.17		\$20.00	\$4,850,552.98
02-11	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 20,004.17		\$20.00	\$4,850,532.98
02-11	FEES FOR ACCOUNT ANALYSIS 01/31/22		\$2,381.77	\$4,848,151.21
02-11	RETURN DEPOSITED ITEM UTLA/Unable to Locate Account 399,630.31		\$2,815.86	\$4,845,335.35
02-14	LOCKBOX CHECK DEPOSIT	\$456,774.95		\$5,302,110.30
02-14	ONSITE CHECK DEPOSIT	\$109,161.89		\$5,411,272.19
02-14	ONSITE CHECK DEPOSIT	\$15,025.53		\$5,426,297.72
02-14	ZBA Transfer TO		\$6,810.98	\$5,419,486.74
02-14	ZBA Transfer TO		\$192,354.91	\$5,227,131.83
02-14	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 139,092.69		\$1,512.81	\$5,225,619.02
02-15	LOCKBOX CHECK DEPOSIT	\$320,260.57		\$5,545,879.59
02-15	ONSITE CHECK DEPOSIT	\$122,723.23		\$5,668,602.82
02-15	TREAS.LINK TRANSFER FROM ACCT GOVERNMENT BANKING ACCOUNT	\$2,589.21		\$5,671,192.03
02-15	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$15,752.00	\$5,655,440.03
02-15	ZBA Transfer TO		\$349.10	\$5,655,090.93
02-15	ZBA Transfer TO		\$15,274.36	\$5,639,816.57
02-16	LOCKBOX CHECK DEPOSIT	\$157,216.43		\$5,797,033.00
02-16	ONSITE CHECK DEPOSIT	\$135,377.27		\$5,932,410.27
02-16	ONSITE CHECK DEPOSIT	\$36,260.32		\$5,968,670.59
02-16	ONSITE CHECK DEPOSIT	\$17,847.54		\$5,986,518.13
02-16	ONSITE CHECK DEPOSIT	\$16,213.71		\$6,002,731.84
02-16	ZBA Transfer TO		\$9,789.40	\$5,992,942.44



Account Activity (Cont. for Acct# .5237)

Date	Description	Credits	Debits	Balance
02-16	RETURN DEPOSITED ITEM Refer to Maker 15,025.53		\$20.00	\$5,992,922.44
02-16	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 358,491.66		\$525.00	\$5,992,397.44
02-17	ONSITE CHECK DEPOSIT	\$347,974.75		\$6,340,372.19
02-17	LOCKBOX CHECK DEPOSIT	\$123,430.10		\$6,463,802.29
02-17	ONSITE CHECK DEPOSIT	\$23,357.36		\$6,487,159.65
02-17	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT	\$1,440.00		\$6,488,599.65
02-17	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT	\$613.00		\$6,489,212.65
02-17	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT	\$345.00		\$6,489,557.65
02-17	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT	\$300.00		\$6,489,857.65
02-17	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT	\$245.00		\$6,490,102.65
02-17	ZBA Transfer TO		\$13,506.47	\$6,476,596.18
02-18	LOCKBOX CHECK DEPOSIT	\$197,621.04		\$6,674,217.22
02-18	ONSITE CHECK DEPOSIT	\$140,905.52		\$6,815,122.74
02-18	PORTNOFF ESCROW PAYMENTS NTE**\	\$66,340.01		\$6,881,462.75
02-18	PORTNOFF ESCROW PAYMENTS NTE**\	\$31,373.91		\$6,912,836.66
02-18	SANTANDER ADJ SVCS	\$1,969.57		\$6,914,806.23
02-18	ZBA Transfer TO		\$67.96	\$6,914,738.27
02-18	ZBA Transfer TO		\$118,662.19	\$6,796,076.08
02-22	LOCKBOX CHECK DEPOSIT	\$278,075.15		\$7,074,151.23
02-22	ONSITE CHECK DEPOSIT	\$196,358.35		\$7,270,509.58
02-22	ONSITE CHECK DEPOSIT	\$44,689.72		\$7,315,199.30
02-22	ZBA Transfer TO		\$447.93	\$7,314,751.37
02-22	ZBA Transfer TO		\$268,400.07	\$7,046,351.30
02-22	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 157,216.43		\$3,026.53	\$7,043,324.77
02-23	LOCKBOX CHECK DEPOSIT	\$343,224.11		\$7,386,548.88
02-23	ONSITE CHECK DEPOSIT	\$279,384.25		\$7,665,933.13
02-23	ONSITE CHECK DEPOSIT	\$91,053.72		\$7,756,986.85
02-23	ONSITE CHECK DEPOSIT	\$31,873.34		\$7,788,860.19
02-23	ONSITE CHECK DEPOSIT	\$15,494.08		\$7,804,354.27
02-23	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,471,617.29	\$6,332,736.98
02-23	ZBA Transfer TO		\$32,338.81	\$6,300,398.17
02-23	ZBA Transfer TO		\$132,802.99	\$6,167,595.18
02-23	RETURN DEPOSITED ITEM Refer to Maker 23,357.36		\$100.00	\$6,167,495.18
02-24	LOCKBOX CHECK DEPOSIT	\$223,362.25		\$6,390,857.43
02-24	ONSITE CHECK DEPOSIT	\$41,174.39		\$6,432,031.82
02-24	ONSITE CHECK DEPOSIT	\$10,864.48		\$6,442,896.30
02-24	BRANCH TRANSACTION AT LLANERCH - CHECK DEPOSIT	\$2,029.31		\$6,444,925.61
02-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT	\$1,577.00		\$6,446,502.61
02-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT	\$620.00		\$6,447,122.61
02-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT	\$475.00		\$6,447,597.61
02-24	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$4,426.20	\$6,443,171.41
02-24	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,029.36	\$6,442,142.05
02-24	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$367.62	\$6,441,774.43
02-24	ZBA Transfer TO		\$125.55	\$6,441,648.88
02-24	ZBA Transfer TO		\$411,965.73	\$6,029,683.15
02-24	RETURN DEPOSITED ITEM Refer to Maker 140,905.52		\$5.00	\$6,029,678.15
02-25	LOCKBOX CHECK DEPOSIT	\$225,834.80		\$6,255,512.95
02-25	ONSITE CHECK DEPOSIT	\$94,695.88		\$6,350,208.83
02-25	PORTNOFF ESCROW PAYMENTS NTE**\	\$65,008.73		\$6,415,217.56
02-25	ONSITE CHECK DEPOSIT	\$52,213.53		\$6,467,431.09
02-25	PORTNOFF ESCROW PAYMENTS NTE**\	\$19,679.69		\$6,487,110.78
02-25	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$774.94	\$6,486,335.84
02-25	ZBA Transfer TO		\$36,549.49	\$6,449,786.35
02-25	RETURN DEPOSITED ITEM DUPLICATE PRESENTMENT 279,384.25		\$245.00	\$6,449,541.35
02-25	SANTANDER ADJ SVCS		\$1,969.57	\$6,447,571.78
02-25	SANTANDER ADJ SVCS		\$1,969.57	\$6,445,602.21



Santander

Account Activity (Cont. for Acct# 5237)

Date	Description	Credits	Debits	Balance
02-28	LOCKBOX CHECK DEPOSIT	\$236,447.26		\$6,682,049.47
02-28	PNC BANK ACH CREDIT ****XX	\$23,611.11		\$6,705,660.58
02-28	ONSITE CHECK DEPOSIT	\$8,807.00		\$6,714,467.58
02-28	ZBA Transfer Tr		\$248,178.63	\$6,466,288.95
02-28	RETURN DEPOSITED ITEM Closed Account 15,494.08		\$50.00	\$6,466,238.95
02-28	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 343,224.11		\$525.00	\$6,465,713.95
02-28	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 343,224.11		\$680.04	\$6,465,033.91
02-28	Ending Balance			\$6,465,033.91

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS
CALL OUR BUSINESS CUSTOMER CONTACT CENTER AT 1-877-768-1145 OR WRITE TO THE BANK

ATTN: BUSINESS CUSTOMER CONTACT CENTER

Santander Way R11 EPV 02 23

East Providence, RI 02915

Please contact us if you think your statement or receipt is wrong or if you need additional information about a transfer on the statement or receipt. We must hear from you no later than 30 days after we sent you the FIRST statement on which the error appeared.

EXHIBIT P

PLGIT (5013) (5050) – March 2022

Account Statement - Transaction Summary

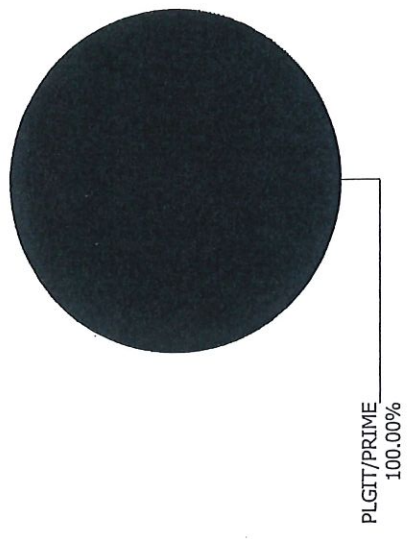
For the Month Ending March 31, 2022

Upper Darby Township - GENERAL FUND - 5013

PLGIT-Class		Asset Summary	
Opening Market Value	0.07	March 31, 2022	February 28, 2022
Purchases	0.00	0.07	0.07
Redemptions	0.00		
Unsettled Trades	0.00	2,000,450.16	2,000,090.84
Change in Value	0.00		
Closing Market Value	\$0.07	\$2,000,450.23	\$2,000,090.91
Cash Dividends and Income	0.00		
PLGIT/PRIME		Asset Allocation	

Opening Market Value	2,000,090.84
Purchases	359.32
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

Closing Market Value	\$2,000,450.16
Cash Dividends and Income	359.32



Account Statement

For the Month Ending **March 31, 2022**

Upper Darby Township - GENERAL FUND - 5013

Trade Date	Settlement Date	Transaction Description	Month of March	Fiscal YTD January-March	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
------------	-----------------	-------------------------	----------------	--------------------------	---------------------	------------------------------	--------------------

PLGIT-Class

Opening Balance							0.07
Closing Balance							0.07

Opening Balance	0.07	82,544.03	Closing Balance	0.07
Purchases	0.00	0.89	Average Monthly Balance	0.07
Redemptions (Excl. Checks)	0.00	(82,544.85)	Monthly Distribution Yield	0.04%
Check Disbursements	0.00	0.00		

Closing Balance	0.07	0.07
Cash Dividends and Income	0.00	0.89

PLGIT/PRIME

Opening Balance							2,000,090.84
03/31/22	04/01/22	Accrual Income Div Reinvestment - Distributions	1.00	359.32			2,000,450.16

Account Statement

For the Month Ending March 31, 2022

Upper Darby Township - GENERAL FUND - 5013

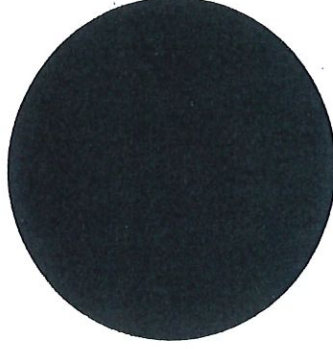
Trade Date	Settlement Date	Transaction Description	Month of March	Fiscal YTD January-March	Closing Balance	Average Monthly Balance	Monthly Distribution Yield	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
Closing Balance										
		Opening Balance	2,000,090.84	14,497,609.13					2,000,450.16	
		Purchases	359.32	6,000,933.96					2,000,102.43	
		Redemptions (Excl. Checks)	0.00	(18,498,092.93)					0.21%	
		Check Disbursements	0.00	0.00						
		Closing Balance	2,000,450.16	2,000,450.16						
		Cash Dividends and Income	359.32	933.96						

Account Statement - Transaction Summary

For the Month Ending March 31, 2022

Upper Darby Township - UDT ARPA Fund: 5050

PLGIT-Class		Asset Summary	
Opening Market Value	0.07	March 31, 2022	February 28, 2022
Purchases	0.00	0.07	0.07
Redemptions	0.00		
Unsettled Trades	0.00	14,884,051.39	14,881,377.92
Change in Value	0.00		
Closing Market Value	\$0.07	\$14,884,051.46	\$14,881,377.99
Cash Dividends and Income	0.00		
PLGIT/PRIME		Asset Allocation	
Opening Market Value	14,881,377.92		
Purchases	2,673.47		
Redemptions	0.00		
Unsettled Trades	0.00		
Change in Value	0.00		
Closing Market Value	\$14,884,051.39		
Cash Dividends and Income	2,673.47		



PLGIT/PRIME
100.00%

For the Month Ending **March 31, 2022**

Account Statement

Copper Darby Township - UDT ARPA Fund - 5050

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
PLGIT-Class					
Opening Balance					
					0.07

0.07

Closing Balance

Month of March
Fiscal YTD January-March

Opening Balance 0.07
Purchases 0.00
Redemptions (Excl. Checks) 0.00
Check Disbursements 0.00
Closing Balance 0.07
Average Monthly Balance 0.07
Monthly Distribution Yield 0.04%

Closing Balance

Cash Dividends and Income

PLGIT/PRIME

14,881,377.92

Opening Balance

14,884,051.39

03/31/22

04/01/22

Accrual Income Div Reinvestment - Distributions

1.00

2,673.47

Account Statement

For the Month Ending **March 31, 2022**

Upper Darby Township - UDT ARPA Fund 5050

Trade Date	Settlement Date	Transaction Description	Month of March	Fiscal YTD January-March	Closing Balance	Average Monthly Balance	Monthly Distribution Yield	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
		Closing Balance								14,884,051.39
		Opening Balance	14,881,377.92	0.00					14,884,051.39	
		Purchases	2,673.47	20,884,051.39					14,881,464.16	
		Redemptions (Excl. Checks)	0.00	(6,000,000.00)					0.21%	
		Check Disbursements	0.00	0.00						
		Closing Balance	14,884,051.39	14,884,051.39						
		Cash Dividends and Income	2,673.47	3,082.39						

EXHIBIT Q

Well Fargo General Fund (9773) – February 2022

Govt Advantage Int Ckg - State/MuniAccount number: **9773** ■ February 1, 2022 - February 28, 2022 ■ Page 1 of 5

UPPER DARBY TOWNSHIP
GENERAL FUND
100 GARRETT RD STE 1
UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
PO Box 63020
San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
9773	\$1,921,821.35	\$1,751,494.06	-\$3,627,020.17	\$46,295.24

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Credits**Deposits**

Effective date	Posted date	Amount	Transaction detail	
	02/01	17,085.33	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	02/02	495.00	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	02/15	4,274.86	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
		\$21,855.19	Total deposits	

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail	
	02/01	640.00	Upper Darby Town Bank Sweep	Udarb
	02/01	170.00	Merchant Bankcd Deposit	Upper Darby Township
	02/01	28.50	Merchant Bankcd Deposit	Upper Darby Township
	02/02	140.00	Upper Darby Town Bank Sweep	Udarb
	02/02	1,090.00	Merchant Bankcd Deposit	Upper Darby Township
	02/02	26.00	Merchant Bankcd Deposit	Upper Darby Township
	02/03	800.00	Upper Darby Town Bank Sweep	Udarb
	02/03	1,210.00	Merchant Bankcd Deposit	Upper Darby Township
	02/03	28.50	Merchant Bankcd Deposit	Upper Darby Township
	02/04	797,669.94	Online Transfer Ref #	From on 02/04/2022 1213 PM
	02/04	370,179.13	Online Transfer Ref	From 2092 on 02/04/2022 1236 PM

Account number:

'9773 ■ February 1, 2022 - February 28, 2022 ■ Page 2 of 5



Electronic deposits/bank credits (continued)

Effective date	Posted date	Amount	Transaction detail	From	
	02/04	171,075.91	Online TransferRef #	From	8978 on 02/04/2022 1212
			PM		
	02/04	166,464.58	Online TransferRef #	From	9427 on 02/04/2022 1240
			PM		
	02/04	103,164.94	Online TransferRef #	From	0901 on 02/04/2022 1211
			PM		
	02/04	60,548.74	Online TransferRef #	From	3290 on 02/04/2022 1204
			PM		
	02/04	25,839.26	Online TransferRef #	From	6442 on 02/04/2022 1206
			PM		
	02/04	3,056.25	Online TransferRef #	From	3334 on 02/04/2022 1151
			Am		
	02/04	400.00	Merchant Bankcd Deposit		Upper Darby Township
	02/04	57.25	Merchant Bankcd Deposit		Upper Darby Township
	02/07	845.00	Upper Darby Town Bank Sweep		Udarb
	02/07	1,365.00	Merchant Bankcd Deposit		Upper Darby Township
	02/07	957.00	Merchant Bankcd Deposit		Upper Darby Township
	02/07	154.75	Merchant Bankcd Deposit		Upper Darby Township
	02/07	68.50	Merchant Bankcd Deposit		Upper Darby Township
	02/07	57.25	Merchant Bankcd Deposit		Upper Darby Township
	02/07	43.00	Merchant Bankcd Deposit		Upper Darby Township
	02/07	56.75	Merchant Bankcd Deposit		Upper Darby Township
	02/08	45.00	Merchant Bankcd Deposit		Upper Darby Township
	02/08	1,265.00	Merchant Bankcd Deposit		Upper Darby Township
	02/09	62.00	Merchant Bankcd Deposit		Upper Darby Township
	02/09	1,282.00	Merchant Bankcd Deposit		Upper Darby Township
	02/10	31.50	Merchant Bankcd Deposit		Upper Darby Township
	02/10	140.00	Merchant Bankcd Deposit		Upper Darby Township
	02/11	25.75	Merchant Bankcd Deposit		Upper Darby Township
	02/11	20.00	Upper Darby Town Bank Sweep		Udarb
	02/14	1,180.00	Merchant Bankcd Deposit		Upper Darby Township
	02/14	605.00	Merchant Bankcd Deposit		Upper Darby Township
	02/14	103.75	Merchant Bankcd Deposit		Upper Darby Township
	02/14	84.75	Merchant Bankcd Deposit		Upper Darby Township
	02/14	82.50	Merchant Bankcd Deposit		Upper Darby Township
	02/14	54.25	Merchant Bankcd Deposit		Upper Darby Township
	02/15	53.75	Merchant Bankcd Deposit		Upper Darby Township
	02/15	10.00	Merchant Bankcd Deposit		Upper Darby Township
	02/16	380.00	Upper Darby Town Bank Sweep		Udarb
	02/16	655.00	Merchant Bankcd Deposit		Upper Darby Township
	02/16	48.25	Merchant Bankcd Deposit		Upper Darby Township
	02/17	6,195.00	Merchant Bankcd Deposit		Upper Darby Township
	02/17	1,790.12	Comm of PAPA Vendor - Rmr*IV*Egin		*1790.12
	02/17	60.00	Merchant Bankcd Deposit		Upper Darby Township
	02/18	175.00	Upper Darby Town Bank Sweep		Udarb
	02/18	365.00	Merchant Bankcd Deposit		Upper Darby Township
	02/18	28.25	Merchant Bankcd Deposit		Upper Darby Township
	02/22	100.00	Upper Darby Town Bank Sweep		Udarb
	02/22	939.00	Merchant Bankcd Deposit		Upper Darby Township

Account number:

'9773 ■ February 1, 2022 - February 28, 2022 ■ Page 3 of 5



Electronic deposits/bank credits (continued)

Effective date	Posted date	Amount	Transaction detail	
	02/22	881.00	Merchant Bankcd Deposit	Upper Darby Township
	02/22	126.25	Merchant Bankcd Deposit	Upper Darby Township
	02/22	61.50	Merchant Bankcd Deposit	Upper Darby Township
	02/22	49.00	Merchant Bankcd Deposit	Upper Darby Township
	02/22	44.00	Merchant Bankcd Deposit	Upper Darby Township
	02/22	44.00	Merchant Bankcd Deposit	Upper Darby Township
	02/22	35.00	Merchant Bankcd Deposit	Upper Darby Township
	02/23	180.00	Upper Darby Town Bank Sweep	Udarb
	02/23	543.00	Merchant Bankcd Deposit	Upper Darby Township
	02/23	35.75	Merchant Bankcd Deposit	Upper Darby Township
	02/24	525.00	Upper Darby Town Bank Sweep	Udarb
	02/24	1,437.00	Merchant Bankcd Deposit	Upper Darby Township
	02/24	44.50	Merchant Bankcd Deposit	Upper Darby Township
	02/25	190.00	Upper Darby Town Bank Sweep	Udarb
	02/25	42.50	Merchant Bankcd Deposit	Upper Darby Township
	02/28	890.00	Upper Darby Town Bank Sweep	Udarb
	02/28	1,008.00	Merchant Bankcd Deposit	Upper Darby Township
	02/28	875.00	Merchant Bankcd Deposit	Upper Darby Township
	02/28	503.00	Merchant Bankcd Deposit	Upper Darby Township
	02/28	85.50	Merchant Bankcd Deposit	Upper Darby Township
	02/28	62.50	Merchant Bankcd Deposit	Upper Darby Township
	02/28	59.25	Merchant Bankcd Deposit	Upper Darby Township
		\$1,729,638.87	Total electronic deposits/bank credits	
		\$1,751,494.06	Total credits	

Debits

Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail	
	02/02	2,143.97	Deposited Item Retn Unpaid - Paper	
	02/03	108.54	Business to Business ACH Debit - Merchant Bankcd Discount	
			Upper Darby Township	
	02/04	3,576,006.34	WT Seq Pennsylvania Local Gove	
			Trn#	
	02/10	25,839.26	Online Transfer Ref /	6442 on 02/10/2022 0618 Am
	02/10	9,221.00	Online Transfer Ref /	0901 on 02/10/2022 0616 Am
	02/10	5,934.54	Online Transfer Ref /	8978 on 02/10/2022 0617 Am
	02/11	1,507.55	Client Analysis Svc Chrg	9773
	02/11	210.95	ZBA Funding Account Transfer to	
	02/17	20.00	Upper Darby Town Bank Sweep	Udarb
	02/25	525.00	Upper Darby Town Bank Sweep	Udarb

EXHIBIT R

Citizens Bank (HUD) (9157) – January, February, March 2022



US002 | BR624
ROP 450
P.O. Box 7000
Providence, RI 02940

UPPER DARBY TOWNSHIP
GENERAL FUND
100 GARRETT RD
UPPER DARBY PA 19082-3135

Business Account
Statement

Page 1 of 4

Beginning January 01, 2022
through January 31, 2022

Questions? Contact us today:



CALL:
Business Account Customer
Service
1-800-862-6200



VISIT:
Access your account online:
citizensbank.com



MAIL:
Citizens
Customer Service Center
P.O. Box 42001
Providence, RI 02940-2001

UPPER DARBY TOWNSHIP
GENERAL FUND
Clearly Better Business Checking
XXXXXX-915-7

Clearly Better Business Checking for XXXXXX-915-7

Balance Calculation			
Previous Balance		3,395,257.82	
Checks	-	.00	
Debits	-	3,000,033.00	
Deposits & Credit	+	.00	
Current Balance	=	395,224.82	

As a Clearly Better Business Checking customer, you do not pay a monthly maintenance fee. We appreciate your continued business.

Your next statement period will end on February 28, 2022.

TRANSACTION DETAILS FOR BUSINESS CHECKING ACCOUNT ENDING 915-7

			Previous	Balance
Debits **				
**May include checks that have been processed electronically by the payee/merchant.				
				3,395,257.82
Date	Amount	Description	Total	Debits
Other Debits				
01/31	3,000,000.00	OUTGOING WIRE TRANSFER (MTS NO.	-	3,000,033.00
01/31	3.00	SERVICE CHARGE		
		STATEMENT DELIVERY		
01/31	30.00	SERVICE CHARGE		
		WIRE TRANSFER FEES		

Please See Additional Information on Next Page

Member FDIC Equal Housing Lender

Clearly Better Business Checking for XXXXXX-915-7 Continued

Daily Balance						Current	Balance
Date	Balance	Date	Balance	Date	Balance	=	395,224.82
01/31	395,224.82						

Total Debits

3,000,033.00

Withdrawals & Debits **

**Beware, checks you wrote may also end up in this section if they have been converted by a merchant.

Date	Item No.	Amount	Description
Other Withdrawals & Debits			
01/31	00000000	3,000,000.00	OUTGOING WIRE TRANSFER (MTS NO
01/31	0000000000000000	3.00	SERVICE CHARGE STATEMENT DELIVERY
01/31	0000000000000000	30.00	SERVICE CHARGE WIRE TRANSFER FEES

Daily Balance

Current Balance

Date	Balance	Date	Balance	Date	Balance	=	395,224.82
01/31	395,224.82						



US002 | BR624
ROP 450
P.O. Box 7000
Providence, RI 02940


UPPER DARBY TOWNSHIP
GENERAL FUND
100 GARRETT RD
UPPER DARBY PA 19082-3135


Business Account
Statement


Page 1 of 4

Beginning February 01, 2022
through February 28, 2022

Questions? Contact us today:

 CALL:
Business Account Customer
Service
1-800-862-6200

 VISIT:
Access your account online:
citizensbank.com

 MAIL:
Citizens
Customer Service Center
P.O. Box 42001
Providence, RI 02940-2001

UPPER DARBY TOWNSHIP
GENERAL FUND
Clearly Better Business Checking
XXXXXX-915-7

Clearly Better Business Checking for XXXXXX-915-7

Balance Calculation

Previous Balance		395,224.82
Checks	-	.00
Debits	-	390,033.00
Deposits & Credit	+	68,936.31
Current Balance	=	74,128.13


As a Clearly Better Business Checking customer, you do not pay a monthly maintenance fee. We appreciate your continued business.

Your next statement period will end on March 31, 2022.

TRANSACTION DETAILS FOR BUSINESS CHECKING ACCOUNT ENDING 915-7

			Previous	Balance
Debits **				
**May include checks that have been processed electronically by the payee/merchant.				395,224.82
Date	Amount	Description	Total	Debits
Other Debits				390,033.00
02/07	390,000.00	OUTGOING WIRE TRANSFER (MTS NO.	-	
02/07	30.00	SERVICE CHARGE		
		WIRE TRANSFER FEES		
02/28	3.00	SERVICE CHARGE		
		STATEMENT DELIVERY		

Please See Additional Information on Next Page

Member FDIC  Equal Housing Lender

Clearly Better Business Checking for XXXXXX-915-7 Continued

Deposits & Credits			Total	Deposits	& Credits
Date	Amount	Description	+		68,936.31
02/09	43,950.05	HUD TREAS 310 MISC PAY			
02/09	13,981.69	HUD TREAS 310 MISC PAY			
02/09	7,180.65	HUD TREAS 310 MISC PAY			
02/09	3,823.92	HUD TREAS 310 MISC PAY			
Daily Balance				Current	Balance
Date	Balance	Date	Balance	Date	Balance
02/07	5,194.82	02/09	74,131.13	02/28	74,128.13

Total Debits

390,033.00

Withdrawals & Debits **

**Beware, checks you wrote may also end up in this section if they have been converted by a merchant.

Date	Item No.	Amount	Description	Total	Deposits	& Credits
Other Withdrawals & Debits						
02/07	000000	390,000.00	OUTGOING WIRE TRANSFER (MTS NO			
02/07	0000000000000000	30.00	SERVICE CHARGE WIRE TRANSFER FEES			
02/28	0000000000000000	3.00	SERVICE CHARGE STATEMENT DELIVERY			
				+		68,936.31

Deposits & Credits

Date	Item No.	Amount	Description	Current	Balance
02/09		43,950.05	HUD TREAS 310 MISC PAY		
02/09		13,981.69	HUD TREAS 310 MISC PAY		
02/09		7,180.65	HUD TREAS 310 MISC PAY		
02/09		3,823.92	HUD TREAS 310 MISC PAY		
Daily Balance					
Date	Balance	Date	Balance	Date	Balance
02/07	5,194.82	02/09	74,131.13	02/28	74,128.13



US002 | BR624
ROP 450
P.O. Box 7000
Providence, RI 02940

UPPER DARBY TOWNSHIP
GENERAL FUND
100 GARRETT RD
UPPER DARBY PA 19082-3135


Business Account
Statement


Page 1 of 4

Beginning March 01, 2022
through March 31, 2022

Questions? Contact us today:

 CALL:
Business Account Customer
Service
1-800-862-6200

 VISIT:
Access your account online:
citizensbank.com

 MAIL:
Citizens
Customer Service Center
P.O. Box 42001
Providence, RI 02940-2001

UPPER DARBY TOWNSHIP
GENERAL FUND
Clearly Better Business Checking
XXXXXX-915-7

Clearly Better Business Checking for XXXXXX-915-7

Balance Calculation

Previous Balance		74,128.13
Checks	-	.00
Debits	-	3.00
Deposits & Credit	+	.00
Current Balance	=	74,125.13

As a Clearly Better Business Checking customer, you do not pay a monthly maintenance fee. We appreciate your continued business.

Your next statement period will end on April 29, 2022.


TRANSACTION DETAILS FOR BUSINESS CHECKING ACCOUNT ENDING 915-7

Debits **

**May include checks that have been processed electronically by the payee/merchant.

Date	Amount	Description	Previous	Balance
			Total	Debits
				74,128.13
Other Debits				
03/31	3.00	SERVICE CHARGE STATEMENT DELIVERY	-	3.00

Please See Additional Information on Next Page

Member FDIC  Equal Housing Lender

Clearly Better Business Checking for XXXXXX-915-7 Continued

Daily Balance						Current	Balance
Date	Balance	Date	Balance	Date	Balance	=	74,125.13
03/31	74,125.13						

Total	Debits
-	3.00

Withdrawals & Debits **

**Beware, checks you wrote may also end up in this section if they have been converted by a merchant.

Date	Item No.	Amount	Description
Other Withdrawals & Debits			
03/31	0000000000000000	3.00	SERVICE CHARGE STATEMENT DELIVERY

Daily Balance						Current	Balance
Date	Balance	Date	Balance	Date	Balance	=	74,125.13
03/31	74,125.13						

EXHIBIT S

Wells Fargo Confiscated Fund (2092) – February 2022

Govt Advantage Int Ckg - State/Muni

Account number: 2092 ■ February 1, 2022 - February 28, 2022 ■ Page 1 of 3
 Image count: 2



UPPER DARBY TOWNSHIP
 CONFISCATED FUNDS
 100 GARRETT RD
 UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
 5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
 PO Box 63020
 San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
2092	\$373,369.13	\$0.00	-\$371,477.29	\$1,891.84

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Debits**Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail
	02/04	370,179.13	Online Transfer Ref # to 9773 on 02/04/2022 1236 PM
		\$370,179.13	Total electronic debits/bank debits

Checks paid

Number	Amount	Date	Number	Amount	Date
071	1,289.88	02/11	072	8.28	02/28
	\$1,298.16			Total checks paid	

\$371,477.29 Total debits

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
01/31	373,369.13	02/11	1,900.12	02/28	1,891.84
02/04	3,190.00				

Average daily ledger balance \$42,022.54

Account: 2092 ■ February 01, 2022 - February 28, 2022



Check Images

UPPER DARBY TOWNSHIP
CONFISCATED FUNDS
100 GARRETT ROAD
UPPER DARBY, PA 19082

DATE 2/8/2022 000071

PAY TO THE ORDER OF DELAWARE COUNTY DISTRICT ATTORNEY \$ 1,289.88

\$1,289.88 DOLLARS

MEMO PO 191083

000071

REF#8124000465 CK# 71 1289.88

UPPER DARBY TOWNSHIP
CONFISCATED FUNDS
100 GARRETT ROAD
UPPER DARBY, PA 19082

DATE 2/23/2022 000072

PAY TO THE ORDER OF DELAWARE COUNTY DISTRICT ATTORNEY \$ 8.28

\$8.28 DOLLARS

MEMO PO 191229

000072

REF#8223656176 CK# 72 8.28

Govt Advantage Int Ckg - State/Muni

Account number: 2092 ■ March 1, 2022 - March 31, 2022 ■ Page 1 of 1



UPPER DARBY TOWNSHIP
 CONFISCATED FUNDS
 100 GARRETT RD
 UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
 1-800-AT WELLS (1-800-289-3557)
 5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wells Fargo.com

Write: Wells Fargo Bank, N.A. (182)
 PO Box 63020
 San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
2092	\$1,891.84	\$0.00	\$0.00	\$1,891.84

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Daily ledger balance summary

Date	Balance
02/28	1,891.84
Average daily ledger balance	\$1,891.84

EXHIBIT T

Wells Fargo Fire Escrow (6290) – February 2022

Govt Advantage Int Ckg - State/MuniAccount number: **46290** ■ February 1, 2022 - February 28, 2022 ■ Page 1 of 2

UPPER DARBY TOWNSHIP
FIRE ESCROW
100 GARRETT RD STE 1
UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wells Fargo.com

Write: Wells Fargo Bank, N.A. (182)
PO Box 63020
San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
6290	\$60,548.74	\$0.00	-\$60,548.74	\$0.00

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Debits**Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail
	02/04	60,548.74	Online Transfer Ref # to 9773 on 02/04/2022 12:04 PM
		\$60,548.74	Total electronic debits/bank debits
		\$60,548.74	Total debits

Daily ledger balance summary

Date	Balance	Date	Balance
01/31	60,548.74	02/04	0.00
Average daily ledger balance		\$6,487.36	

Addendum to Wells Fargo Commercial Account Agreement

Effective March 18, 2022, Wells Fargo is updating the descriptions of its procedures in Wells Fargo's Commercial Account Agreement (and the other agreements governing your commercial deposit account) for determining your account's available balance, posting transactions to your account, and overdrawing your account. In the event of a conflict between this update and any other agreements governing your deposit account, this update will control. Except as expressly modified by this Addendum, these agreements remain in full force and effect.

Govt Advantage Int Ckg - State/Muni

Account number:

6290 ■ March 1, 2022 - March 31, 2022 ■ Page 1 of 1



UPPER DARBY TOWNSHIP
FIRE ESCROW
100 GARRETT RD STE 1
UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
PO Box 63020
San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
6290	\$0.00	\$0.00	\$0.00	\$0.00

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Daily ledger balance summary

Date	Balance
02/28	0.00

Average daily ledger balance \$0.00

EXHIBIT U

Wells Fargo Drug Forfeiture (6442) – February 2022

Govt Advantage Int Ckg - State/MuniAccount number: **6442** ■ February 1, 2022 - February 28, 2022 ■ Page 1 of 3

UPPER DARBY TOWNSHIP
 DRUG FORFEITURE ACCT
 ATTN JAMES SMITH
 100 GARRETT RD
 UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
 5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
 PO Box 63020
 San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
6442	\$25,839.26	\$25,839.26	-\$25,839.26	\$25,839.26

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Credits**Electronic deposits/bank credits**

Effective date	Posted date	Amount	Transaction detail	From	
	02/10	25,839.26	Online Transfer Ref # Am		9773 on 02/10/2022 0618
		\$25,839.26	Total electronic deposits/bank credits		
		\$25,839.26	Total credits		

Debits**Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail	to	
	02/04	25,839.26	Online Transfer Ref #		9773 on 02/04/2022 1206 PM
		\$25,839.26	Total electronic debits/bank debits		
		\$25,839.26	Total debits		

Account number

6442 ■ February 1, 2022 - February 28, 2022 ■ Page 2 of 3



Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
01/31	25,839.26	02/04	0.00	02/10	25,839.26
Average daily ledger balance		\$20,302.27			

Addendum to Wells Fargo Commercial Account Agreement

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Available balance, posting order, and overdrafts

How do we determine your account's available balance?

Your account's available balance is our most current record of the amount of money in your account available for your use or withdrawal. We use the available balance to process your transactions during the day (e.g., wire transfers and other electronic transactions). We also use the available balance when we process your transactions during our nightly processing. We calculate your available balance as follows:

- We start with the ending daily account balance from our prior business day nightly processing that includes all transactions deposited to or paid from your account.
- We subtract from this balance any holds placed on a deposit to your account and any holds placed due to legal process.
- We add pending deposits that are immediately available for your use (including cash deposits, electronic deposits, and the portion of a paper check deposit we make available; see "Funds availability policy" section for details).
- We subtract pending withdrawals we have either received (such as wire transfers and other electronic transactions) or are known to us (such as your checks we receive for payment from your account) but have not processed.

How do we post transactions to your account?

We post transactions each business day (Monday through Friday except federal holidays) during our nightly processing. Once we process a transaction, we post the results to your account. There are three key steps to this process. The most common types of transactions are processed as described below.

1. We determine the available balance in your account (as described above) that we can use to pay your transactions.
2. We sort your transactions into three categories: deposits, "must-pay" transactions, and checks and certain ACH payments.

- Deposits. We credit your account for deposits, including cash and check deposits and incoming electronic transfers, received before the cutoff time at the location the deposit or transfer was made.

- "Must-pay" transactions. A "must-pay" transaction is a withdrawal/payment we have previously authorized and cannot return unpaid, such as account transfers, and teller-cashed checks. If we receive more than one of these transactions for payment from your account, we will generally sort and pay them based on the date and time we received them. Multiple transactions that have the same time will be sorted and paid from lowest to highest dollar amount.

- Checks and certain ACH payments. Finally, we use your remaining funds to pay your checks and preauthorized ACH payments (such as bills you pay by authorizing a third party to withdraw funds directly from your account). If there is more than one of these types of transactions, they will be sorted by the date and time we received them. Multiple transactions that have the same time will be sorted and paid from lowest to highest dollar amount.

3. If the available balance in your account is not enough to pay all of your transactions, we will decide whether to pay your transaction and overdraw your account or return your transaction unpaid.

- Important Note: When we receive multiple transactions on the same day and the available balance in your account is not enough to pay all the transactions, we reserve the right to choose the order in which we pay the transactions, including paying the highest dollar amount first or in any other order we determine in our sole discretion.

How do we handle overdrafts?

Account number:

'6442 ■ February 1, 2022 - February 28, 2022 ■ Page 3 of 3



At our discretion, we are permitted to pay items into overdraft rather than returning them unpaid. You agree to pay the applicable fee associated with an overdraft or returned item. Any overdraft on your account is immediately due and payable, unless we agree otherwise in writing. You agree to reimburse us for any attorneys' fees and other costs and expenses we incur in recovering the overdraft (including overdraft and associated fees). When we post items in the order of highest to lowest dollar amount, the overdraft and returned item fees may be more than these fees would be if we were to post the items in the order of lowest to highest dollar amount.

Govt Advantage Int Ckg - State/MuniAccount number: **6442** ■ March 1, 2022 - March 31, 2022 ■ Page 1 of 1

UPPER DARBY TOWNSHIP
 DRUG FORFEITURE ACCT
 ATTN JAMES SMITH
 100 GARRETT RD
 UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
 5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
 PO Box 63020
 San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
6442	\$25,839.26	\$0.00	\$0.00	\$25,839.26

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Daily ledger balance summary

Date	Balance
02/28	25,839.26
Average daily ledger balance	\$25,839.26

EXHIBIT V

Wells Fargo Payroll #1 (0901) – February 2022

Govt Advantage Int Ckg - State/MuniAccount number: **0901** ■ February 1, 2022 - February 28, 2022 ■ Page 1 of 3

UPPER DARBY TOWNSHIP
PAYROLL ACCOUNT 1
100 GARRETT RD STE 1
UPPER DARBY PA 19082-3135

WD

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wells Fargo.com

Write: Wells Fargo Bank, N.A. (182)
PO Box 63020
San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
0901	\$103,164.94	\$9,221.00	-\$103,164.94	\$9,221.00

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Credits**Electronic deposits/bank credits**

Effective date	Posted date	Amount	Transaction detail	From	
	02/10	9,221.00	Online Transfer Ref #1 Am		9773 on 02/10/2022 0616
		\$9,221.00	Total electronic deposits/bank credits		
		\$9,221.00	Total credits		

Debits**Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail	to	
	02/04	103,164.94	Online Transfer Ref #1		9773 on 02/04/2022 1211 PM
		\$103,164.94	Total electronic debits/bank debits		
		\$103,164.94	Total debits		

Account number:

0901 ■ February 1, 2022 - February 28, 2022 ■ Page 2 of 3



Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
01/31	103,164.94	02/04	0.00	02/10	9,221.00
Average daily ledger balance		\$17,310.49			

Addendum to Wells Fargo Commercial Account Agreement

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3. If the available balance in your account is not enough to pay all of your transactions, we will decide whether to pay your transaction and overdraw your account or return your transaction unpaid.

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How do we handle overdrafts?

Account number .

0901 ■ February 1, 2022 - February 28, 2022 ■ Page 3 of 3



At our discretion, we are permitted to pay items into overdraft rather than returning them unpaid. You agree to pay the applicable fee associated with an overdraft or returned item. Any overdraft on your account is immediately due and payable, unless we agree otherwise in writing. You agree to reimburse us for any attorneys' fees and other costs and expenses we incur in recovering the overdraft (including overdraft and associated fees). When we post items in the order of highest to lowest dollar amount, the overdraft and returned item fees may be more than these fees would be if we were to post the items in the order of lowest to highest dollar amount.

Govt Advantage Int Ckg - State/MuniAccount number: **0901** ■ March 1, 2022 - March 31, 2022 ■ Page 1 of 1

UPPER DARBY TOWNSHIP
 PAYROLL ACCOUNT 1
 100 GARRETT RD STE 1
 UPPER DARBY PA 19082-3135

WD

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
 5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: [wellsfargo.com](https://www.wellsfargo.com)

Write: Wells Fargo Bank, N.A. (182)
 PO Box 63020
 San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
0901	\$9,221.00	\$0.00	\$0.00	\$9,221.00

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Daily ledger balance summary

Date	Balance
02/28	9,221.00
Average daily ledger balance	\$9,221.00

EXHIBIT W

Wells Fargo Payroll #2 (8978) – July 2021, February 2022

Govt Advantage Int Ckg - State/Muni

Account number: 8978 ■ July 1, 2021 - July 31, 2021 ■ Page 1 of 3
 Number of enclosures: 16



UPPER DARBY TOWNSHIP
 PAYROLL ACCOUNT 2
 100 GARRETT RD STE 1
 UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
 5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
 PO Box 63020
 San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
8978	\$703,600.11	\$3,163,340.77	-\$3,365,104.48	\$501,836.40

Interest summary

Year to date interest and bonuses paid \$0.00

Credits**Electronic deposits/bank credits**

Effective date	Posted date	Amount	Transaction detail
	07/02	4,575.52	Online Transfer Paychex Fees 7/1/21 Ref
	07/14	1,510,453.56	Online Transfer Ppe 7/16/21 Ref
	07/14	33,868.08	Online Transfer Ppe 7/16/21 Ref
	07/14	55,609.80	WT Fed# Td Bank, NA /Org=Upper Darby Township Highway Aid Fu Srf# Tm# Rfb# 7/16/21
	07/16	2.48	Paychex Tps Taxes x Township of Upper Darb
	07/19	7.10	Paychex Tps Taxes x Township of Upper Darb
	07/20	2.46	Paychex Tps Taxes ; Township of Upper Darb
	07/28	1,478,125.75	Online Transfer Payroll of 7/30/21 Ref #
	07/28	31,734.79	Online Transfer Payroll of 7/30/21 Ref #
	07/28	48,949.73	WT Fed# Td Bank, NA /Org=Upper Darby Township Highway Aid Fu Srf# Tm# Rfb#
	07/30	11.50	Online Transfer Paychex Fees 7/6/21 Ref #
		\$3,163,340.77	Total electronic deposits/bank credits
		\$3,163,340.77	Total credits

Account number: 8978 ■ July 1, 2021 - July 31, 2021 ■ Page 2 of 3

**Debits****Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail
07/01		368,705.70	< Business to Business ACH Debit - Paychex Tps Taxes Township of Upper Darb
07/01		4,575.52	< Business to Business ACH Debit - Paychex Eib Invoice 210701 Upper Darby Township
07/02		10.10	< Business to Business ACH Debit - Paychex Tps Taxes Township of Upper Darb
07/06		11.50	< Business to Business ACH Debit - Paychex Eib Invoice 210706 Upper Darby Township
07/14		1,060,997.41	Online Transfer Ppe 7/16/21 Ref #
07/14		4,545.95	< Business to Business ACH Debit - Paychex Cgs Garnish Township of Upper Darb
07/15		385,765.68	< Business to Business ACH Debit - Paychex Tps Taxes Township of Upper Darb
07/15		4,999.18	< Business to Business ACH Debit - Paychex Eib Invoice 210715 Upper Darby Township
07/16		342.81	< Business to Business ACH Debit - Paychex-Hrs Hrs Pmt Upper Dar Township of
07/19		12.08	< Business to Business ACH Debit - Paychex Eib Invoice 210719 Upper Darby Township
07/28		1,033,154.40	Online Transfer Payroll of 7/30/21 Ref #
07/28		0.25	Online Transfer to Adjust Payroll 7/30/21 PR Tr Ref #
07/28		4,545.95	< Business to Business ACH Debit - Paychex Cgs Garnish Township of Upper Darb
07/29		375,189.89	< Business to Business ACH Debit - Paychex Tps Taxes Township of Upper Darb
07/29		4,944.98	< Business to Business ACH Debit - Paychex Eib Invoice 210729 Upper Darby Township

\$3,247,801.40 Total electronic debits/bank debits

< Business to Business ACH: If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
14832	3,499.06	07/13	14845	9,411.00	07/09	14851*	8,961.00	07/26
14833	3,043.68	07/14	14846	4,670.00	07/08	14852	4,670.00	07/22
14834	5,878.82	07/19	14847	10,200.05	07/06	14853	3,373.96	07/29
14842*	112.00	07/15	14848	6,864.00	07/07	14854	10,250.05	07/23
14843	21,393.19	07/07	14849	21,763.19	07/19	14855	104.00	07/29
14844	3,109.08	07/07						

\$117,303.08 Total checks paid

* Gap in check sequence.

\$3,365,104.48 Total debits

Account number: 8978 ■ July 1, 2021 - July 31, 2021 ■ Page 3 of 3



Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
06/30	703,600.11	07/13	275,726.43	07/22	383,539.11
07/01	330,318.89	07/14	807,070.83	07/23	373,289.06
07/02	334,884.31	07/15	416,193.97	07/26	364,328.06
07/06	324,672.76	07/16	415,853.64	07/28	885,437.73
07/07	293,306.49	07/19	388,206.65	07/29	501,824.90
07/08	288,636.49	07/20	388,209.11	07/30	501,836.40
07/09	279,225.49				
Average daily ledger balance		\$394,437.05			

Govt Advantage Int Ckg - State/Muni

Account number: 8978 ■ February 1, 2022 - February 28, 2022 ■ Page 1 of 3

**WELLS
FARGO**UPPER DARBY TOWNSHIP
PAYROLL ACCOUNT 2
100 GARRETT RD STE 1
UPPER DARBY PA 19082-3135**Questions?**Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - FridayOnline: wellsfargo.comWrite: Wells Fargo Bank, N.A. (182)
PO Box 63020
San Francisco, CA 94163**Account summary****Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
8978	\$171,075.91	\$5,934.54	-\$171,075.91	\$5,934.54

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Credits**Electronic deposits/bank credits**

Effective date	Posted date	Amount	Transaction detail	From	
	02/10	5,934.54	Online Transfer Ref #		9773 on 02/10/2022 0617
			Am		
		\$5,934.54	Total electronic deposits/bank credits		
		\$5,934.54	Total credits		

Debits**Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail	to	
	02/04	171,075.91	Online Transfer Ref #		9773 on 02/04/2022 1212 PM
		\$171,075.91	Total electronic debits/bank debits		
		\$171,075.91	Total debits		

Account number

8978 ■ February 1, 2022 - February 28, 2022 ■ Page 2 of 3



Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
01/31	171,075.91	02/04	0.00	02/10	5,934.54
Average daily ledger balance		\$22,356.57			

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Available balance, posting order, and overdrafts

How do we determine your account's available balance?

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- We subtract from this balance any holds placed on a deposit to your account and any holds placed due to legal process.
- We add pending deposits that are immediately available for your use (including cash deposits, electronic deposits, and the portion of a paper check deposit we make available; see "Funds availability policy" section for details).
- We subtract pending withdrawals we have either received (such as wire transfers and other electronic transactions) or are known to us (such as your checks we receive for payment from your account) but have not processed.

How do we post transactions to your account?

We post transactions each business day (Monday through Friday except federal holidays) during our nightly processing. Once we process a transaction, we post the results to your account. There are three key steps to this process. The most common types of transactions are processed as described below.

1. We determine the available balance in your account (as described above) that we can use to pay your transactions.

2. We sort your transactions into three categories: deposits, "must-pay" transactions, and checks and certain ACH payments.

- Deposits. We credit your account for deposits, including cash and check deposits and incoming electronic transfers, received before the cutoff time at the location the deposit or transfer was made.

- "Must-pay" transactions. A "must-pay" transaction is a withdrawal/payment we have previously authorized and cannot return unpaid, such as account transfers, and teller-cashed checks. If we receive more than one of these transactions for payment from your account, we will generally sort and pay them based on the date and time we received them. Multiple transactions that have the same time will be sorted and paid from lowest to highest dollar amount.

- Checks and certain ACH payments. Finally, we use your remaining funds to pay your checks and preauthorized ACH payments (such as bills you pay by authorizing a third party to withdraw funds directly from your account). If there is more than one of these types of transactions, they will be sorted by the date and time we received them. Multiple transactions that have the same time will be sorted and paid from lowest to highest dollar amount.

3. If the available balance in your account is not enough to pay all of your transactions, we will decide whether to pay your transaction and overdraw your account or return your transaction unpaid.

- Important Note: When we receive multiple transactions on the same day and the available balance in your account is not enough to pay all the transactions, we reserve the right to choose the order in which we pay the transactions, including paying the highest dollar amount first or in any other order we determine in our sole discretion.

How do we handle overdrafts?

Account number: 8978 ■ February 1, 2022 - February 28, 2022 ■ Page 3 of 3



At our discretion, we are permitted to pay items into overdraft rather than returning them unpaid. You agree to pay the applicable fee associated with an overdraft or returned item. Any overdraft on your account is immediately due and payable, unless we agree otherwise in writing. You agree to reimburse us for any attorneys' fees and other costs and expenses we incur in recovering the overdraft (including overdraft and associated fees). When we post items in the order of highest to lowest dollar amount, the overdraft and returned item fees may be more than these fees would be if we were to post the items in the order of lowest to highest dollar amount.

Govt Advantage Int Ckg - State/MuniAccount number: **8978** ■ March 1, 2022 - March 31, 2022 ■ Page 1 of 1**Questions?**

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
 5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
 PO Box 63020
 San Francisco, CA 94163

UPPER DARBY TOWNSHIP
 PAYROLL ACCOUNT 2
 100 GARRETT RD STE 1
 UPPER DARBY PA 19082-3135

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
8978	\$5,934.54	\$0.00	\$0.00	\$5,934.54

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Daily ledger balances summary

Date	Balance
02/28	5,934.54
Average daily ledger balance	\$5,934.54

EXHIBIT X

Wells Fargo Football Bowl (3334) – February 2022

Govt Advantage Int Ckg - State/MuniAccount number: **3334** ■ February 1, 2022 - February 28, 2022 ■ Page 1 of 2

UPPER DARBY TOWNSHIP FOOTBALL BOWL
ATTN JAMES SMITH
100 GARRETT RD
UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wells Fargo.com

Write: Wells Fargo Bank, N.A. (182)
PO Box 63020
San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
3334	\$3,056.25	\$0.00	-\$3,056.25	\$0.00

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Debits**Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail	To	
	02/04	3,056.25	Online Transfer Ref #		9773 on 02/04/2022 11:51 Am
		\$3,056.25	Total electronic debits/bank debits		
		\$3,056.25	Total debits		

Daily ledger balance summary

Date	Balance	Date	Balance
01/31	3,056.25	02/04	0.00
Average daily ledger balance		\$327.45	

Addendum to Wells Fargo Commercial Account Agreement

Effective March 18, 2022, Wells Fargo is updating the descriptions of its procedures in Wells Fargo's Commercial Account Agreement (and the other agreements governing your commercial deposit account) for determining your account's available balance, posting transactions to your account, and overdrawing your account. In the event of a conflict between this update and any other agreements governing your deposit account, this update will control. Except as expressly modified by this Addendum, these agreements remain in full force and effect.

Account number: 3334 ■ February 1, 2022 - February 28, 2022 ■ Page 2 of 2



In the Wells Fargo Commercial Account Agreement, delete the provision titled "Available balance, posting order, and overdrafts" (and similar provisions in other agreements governing your Wells Fargo commercial deposit account) and replace them with the following:

Available balance, posting order, and overdrafts

How do we determine your account's available balance?

Your account's available balance is our most current record of the amount of money in your account available for your use or withdrawal. We use the available balance to process your transactions during the day (e.g., wire transfers and other electronic transactions). We also use the available balance when we process your transactions during our nightly processing. We calculate your available balance as follows:

- We start with the ending daily account balance from our prior business day nightly processing that includes all transactions deposited to or paid from your account.
- We subtract from this balance any holds placed on a deposit to your account and any holds placed due to legal process.
- We add pending deposits that are immediately available for your use (including cash deposits, electronic deposits, and the portion of a paper check deposit we make available; see "Funds availability policy" section for details).
- We subtract pending withdrawals we have either received (such as wire transfers and other electronic transactions) or are known to us (such as your checks we receive for payment from your account) but have not processed.

How do we post transactions to your account?

We post transactions each business day (Monday through Friday except federal holidays) during our nightly processing. Once we process a transaction, we post the results to your account. There are three key steps to this process. The most common types of transactions are processed as described below.

- 1. We determine the available balance in your account (as described above) that we can use to pay your transactions.**
- 2. We sort your transactions into three categories: deposits, "must-pay" transactions, and checks and certain ACH payments.**

- Deposits. We credit your account for deposits, including cash and check deposits and incoming electronic transfers, received before the cutoff time at the location the deposit or transfer was made.

- "Must-pay" transactions. A "must-pay" transaction is a withdrawal/payment we have previously authorized and cannot return unpaid, such as account transfers, and teller-cashed checks. If we receive more than one of these transactions for payment from your account, we will generally sort and pay them based on the date and time we received them. Multiple transactions that have the same time will be sorted and paid from lowest to highest dollar amount.

- Checks and certain ACH payments. Finally, we use your remaining funds to pay your checks and preauthorized ACH payments (such as bills you pay by authorizing a third party to withdraw funds directly from your account). If there is more than one of these types of transactions, they will be sorted by the date and time we received them. Multiple transactions that have the same time will be sorted and paid from lowest to highest dollar amount.

- 3. If the available balance in your account is not enough to pay all of your transactions, we will decide whether to pay your transaction and overdraw your account or return your transaction unpaid.**

- Important Note: When we receive multiple transactions on the same day and the available balance in your account is not enough to pay all the transactions, we reserve the right to choose the order in which we pay the transactions, including paying the highest dollar amount first or in any other order we determine in our sole discretion.

How do we handle overdrafts?

At our discretion, we are permitted to pay items into overdraft rather than returning them unpaid. You agree to pay the applicable fee associated with an overdraft or returned item. Any overdraft on your account is immediately due and payable, unless we agree otherwise in writing. You agree to reimburse us for any attorneys' fees and other costs and expenses we incur in recovering the overdraft (including overdraft and associated fees). When we post items in the order of highest to lowest dollar amount, the overdraft and returned item fees may be more than these fees would be if we were to post the items in the order of lowest to highest dollar amount.

Govt Advantage Int Ckg - State/MuniAccount number: **3334** ■ March 1, 2022 - March 31, 2022 ■ Page 1 of 1

UPPER DARBY TOWNSHIP FOOTBALL BOWL
 ATTN JAMES SMITH
 100 GARRETT RD
 UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
 5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
 PO Box 63020
 San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
3334	\$0.00	\$0.00	\$0.00	\$0.00

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Daily ledger balance summary

Date	Balance
02/28	0.00

Average daily ledger balance \$0.00

EXHIBIT Y

Wells Fargo Highway Fund (9427) – February 2022

Govt Advantage Int Ckg - State/MuniAccount number: **9427** ■ February 1, 2022 - February 28, 2022 ■ Page 1 of 3

UPPER DARBY TOWNSHIP
HIGHWAY AID FUND
100 GARRETT RD STE 1
UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wells Fargo.com

Write: Wells Fargo Bank, N.A. (182)
PO Box 63020
San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
9427	\$166,464.58	\$121,977.75	-\$166,464.58	\$121,977.75

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Credits**Electronic deposits/bank credits**

Effective date	Posted date	Amount	Transaction detail
	02/25	121,977.75	Comm of PAPA Vendor Rm
			**121977.75\Ent*
		\$121,977.75	Total electronic deposits/bank credits
		\$121,977.75	Total credits

Debits**Electronic debits/bank debits**

Effective date	Posted date	Amount	Transaction detail
	02/04	166,464.58	Online Transfer Ref #
			to 9773 on 02/04/2022 1240 PM
		\$166,464.58	Total electronic debits/bank debits
		\$166,464.58	Total debits

Account number: 9427 ■ February 1, 2022 - February 28, 2022 ■ Page 2 of 3



Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
01/31	166,464.58	02/04	0.00	02/25	121,977.75
Average daily ledger balance		\$35,260.88			

Addendum to Wells Fargo Commercial Account Agreement

Effective March 18, 2022, Wells Fargo is updating the descriptions of its procedures in Wells Fargo's Commercial Account Agreement (and the other agreements governing your commercial deposit account) for determining your account's available balance, posting transactions to your account, and overdrawing your account. In the event of a conflict between this update and any other agreements governing your deposit account, this update will control. Except as expressly modified by this Addendum, these agreements remain in full force and effect. In the Wells Fargo Commercial Account Agreement, delete the provision titled "Available balance, posting order, and overdrafts" (and similar provisions in other agreements governing your Wells Fargo commercial deposit account) and replace them with the following:

Available balance, posting order, and overdrafts

How do we determine your account's available balance?

Your account's available balance is our most current record of the amount of money in your account available for your use or withdrawal. We use the available balance to process your transactions during the day (e.g., wire transfers and other electronic transactions). We also use the available balance when we process your transactions during our nightly processing. We calculate your available balance as follows:

- We start with the ending daily account balance from our prior business day nightly processing that includes all transactions deposited to or paid from your account.
- We subtract from this balance any holds placed on a deposit to your account and any holds placed due to legal process.
- We add pending deposits that are immediately available for your use (including cash deposits, electronic deposits, and the portion of a paper check deposit we make available; see "Funds availability policy" section for details).
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- Important Note: When we receive multiple transactions on the same day and the available balance in your account is not enough to pay all the transactions, we reserve the right to choose the order in which we pay the transactions, including paying the highest dollar amount first or in any other order we determine in our sole discretion.

How do we handle overdrafts?

Account number : '9427 ■ February 1, 2022 -February 28, 2022 ■ Page 3 of 3



At our discretion, we are permitted to pay items into overdraft rather than returning them unpaid. You agree to pay the applicable fee associated with an overdraft or returned item. Any overdraft on your account is immediately due and payable, unless we agree otherwise in writing. You agree to reimburse us for any attorneys' fees and other costs and expenses we incur in recovering the overdraft (including overdraft and associated fees). When we post items in the order of highest to lowest dollar amount, the overdraft and returned item fees may be more than these fees would be if we were to post the items in the order of lowest to highest dollar amount.

Govt Advantage Int Ckg - State/MuniAccount number: **9427** ■ March 1, 2022 - March 31, 2022 ■ Page 1 of 1

UPPER DARBY TOWNSHIP
HIGHWAY AID FUND
100 GARRETT RD STE 1
UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: [wellsfargo.com](https://www.wellsfargo.com)

Write: Wells Fargo Bank, N.A. (182)
PO Box 63020
San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
9427	\$121,977.75	\$0.00	\$0.00	\$121,977.75

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Daily ledger balance summary

Date	Balance
02/28	121,977.75
Average daily ledger balance	\$121,977.75

EXHIBIT Z

Wells Fargo (9773), Santander (5237) – March 2022

Govt Advantage Int Ckg - State/MuniAccount number: **9773** ■ March 1, 2022 - March 31, 2022 ■ Page 1 of 4

UPPER DARBY TOWNSHIP
GENERAL FUND
100 GARRETT RD STE 1
UPPER DARBY PA 19082-3135

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wells Fargo.com

Write: Wells Fargo Bank, N.A. (182)
PO Box 63020
San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

Account number	Beginning balance	Total credits	Total debits	Ending balance
9773	\$46,295.24	\$195,719.68	-\$2,654.97	\$239,359.95

Interest summary

Year to date interest and bonuses paid	\$0.00
Total interest and bonuses earned in 2021	\$0.00

Credits**Deposits**

Effective date	Posted date	Amount	Transaction detail	
	03/07	245.00	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	03/10	450.00	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	03/14	4,264.14	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	03/15	3,280.07	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	03/16	3,701.88	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	03/22	58,736.63	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	03/25	495.00	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
	03/29	76,901.26	Wholesale Lockbox Deposit Philadelphia Box	Deposit 1
		\$148,073.98	Total deposits	

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail	
	03/01	434.00	Upper Darby Town Bank Sweep	Udarb
	03/01	183.00	Merchant Bankcd Deposit	Upper Darby Township
	03/01	64.00	Merchant Bankcd Deposit	Upper Darby Township
	03/02	105.00	Upper Darby Town Bank Sweep	Udarb
	03/02	1,060.00	Merchant Bankcd Deposit	Upper Darby Township
	03/02	42.00	Merchant Bankcd Deposit	Upper Darby Township
	03/03	100.00	Upper Darby Town Bank Sweep	Udarb

Account number:

9773 ■ March 1, 2022 - March 31, 2022 ■ Page 2 of 4



Electronic deposits/bank credits (continued)

Effective date	Posted date	Amount	Transaction detail	
	03/03	1,084.00	Merchant Bankcd Deposit	Upper Darby Township
	03/03	29.00	Merchant Bankcd Deposit	Upper Darby Township
	03/04	378.00	Upper Darby Town Bank Sweep	Udarb
	03/04	1,082.00	Merchant Bankcd Deposit	Upper Darby Township
	03/04	41.50	Merchant Bankcd Deposit	Upper Darby Township
	03/07	225.00	Upper Darby Town Bank Sweep	Udarb
	03/07	1,252.50	Merchant Bankcd Deposit	Upper Darby Township
	03/07	640.00	Merchant Bankcd Deposit	Upper Darby Township
	03/07	107.75	Merchant Bankcd Deposit	Upper Darby Township
	03/07	59.00	Merchant Bankcd Deposit	Upper Darby Township
	03/07	48.00	Merchant Bankcd Deposit	Upper Darby Township
	03/07	43.50	Merchant Bankcd Deposit	Upper Darby Township
	03/08	25.00	Upper Darby Town Bank Sweep	Udarb
	03/08	85.00	Merchant Bankcd Deposit	Upper Darby Township
	03/08	67.25	Merchant Bankcd Deposit	Upper Darby Township
	03/09	200.00	Upper Darby Town Bank Sweep	Udarb
	03/09	1,400.00	Merchant Bankcd Deposit	Upper Darby Township
	03/09	33.50	Merchant Bankcd Deposit	Upper Darby Township
	03/10	125.00	Upper Darby Town Bank Sweep	Udarb
	03/10	445.00	Merchant Bankcd Deposit	Upper Darby Township
	03/10	36.75	Merchant Bankcd Deposit	Upper Darby Township
	03/11	35.00	Upper Darby Town Bank Sweep	Udarb
	03/11	1,587.00	Merchant Bankcd Deposit	Upper Darby Township
	03/11	20.50	Merchant Bankcd Deposit	Upper Darby Township
	03/14	85.00	Upper Darby Town Bank Sweep	Udarb
	03/14	1,521.00	Merchant Bankcd Deposit	Upper Darby Township
	03/14	495.00	Merchant Bankcd Deposit	Upper Darby Township
	03/14	289.00	Merchant Bankcd Deposit	Upper Darby Township
	03/14	51.00	Merchant Bankcd Deposit	Upper Darby Township
	03/14	35.50	Merchant Bankcd Deposit	Upper Darby Township
	03/14	32.25	Merchant Bankcd Deposit	Upper Darby Township
	03/15	815.00	Upper Darby Town Bank Sweep	Udarb
	03/15	69.50	Merchant Bankcd Deposit	Upper Darby Township
	03/15	63.00	Merchant Bankcd Deposit	Upper Darby Township
	03/16	785.00	Upper Darby Town Bank Sweep	Udarb
	03/16	570.00	Merchant Bankcd Deposit	Upper Darby Township
	03/16	165.00	Merchant Bankcd Deposit	Upper Darby Township
	03/16	32.25	Merchant Bankcd Deposit	Upper Darby Township
	03/17	2,045.00	Merchant Bankcd Deposit	Upper Darby Township
	03/17	20.25	Merchant Bankcd Deposit	Upper Darby Township
	03/18	55.25	Merchant Bankcd Deposit	Upper Darby Township
	03/18	250.00	Upper Darby Town Bank Sweep	Udarb
	03/18	639.00	Merchant Bankcd Deposit	Upper Darby Township
	03/21	25.00	Merchant Bankcd Deposit	Upper Darby Township
	03/21	40.00	Upper Darby Town Bank Sweep	Udarb
	03/21	55.00	Merchant Bankcd Deposit	Upper Darby Township
	03/21	56.50	Merchant Bankcd Deposit	Upper Darby Township
	03/21	96.50	Merchant Bankcd Deposit	Upper Darby Township
	03/21	1,220.00	Merchant Bankcd Deposit	Upper Darby Township

Account number:

'9773 ■ March 1, 2022 - March 31, 2022 ■ Page 3 of 4



Electronic deposits/bank credits (continued)

Effective date	Posted date	Amount	Transaction detail	
	03/21	1,225.00	Merchant Bankcd Deposit	Upper Darby Township
	03/22	37.00	Merchant Bankcd Deposit	Upper Darby Township
	03/22	150.00	Upper Darby Town Bank Sweep	Udarb
	03/22	310.00	Merchant Bankcd Depos	Upper Darby Township
	03/23	34.25	Merchant Bankcd Deposit	Upper Darby Township
	03/23	857.00	Merchant Bankcd Deposit	Upper Darby Township
	03/24	49.25	Merchant Bankcd Deposit	Upper Darby Township
	03/25	47.00	Merchant Bankcd Deposit	Upper Darby Township
	03/25	885.00	Upper Darby Town Bank Sweep	Udarb
	03/25	9,190.00	Merchant Bankcd Deposit	Upper Darby Township
	03/28	54.75	Merchant Bankcd Deposit	Upper Darby Township
	03/28	55.00	Merchant Bankcd Deposit	Upper Darby Township
	03/28	57.25	Merchant Bankcd Deposit	Upper Darby Township
	03/28	102.75	Merchant Bankcd Deposit	Upper Darby Township
	03/28	250.00	Upper Darby Town Bank Sweep	Udarb
	03/28	350.00	Merchant Bankcd Deposit	Upper Darby Township
	03/28	1,183.00	Merchant Bankcd Deposit	Upper Darby Township
	03/28	8,363.70	Comm of PAPA Vendor AP Rmr*IV* ***8363.70Ent**	
	03/29	49.00	Merchant Bankcd Deposit	Upper Darby Township
	03/29	50.00	Merchant Bankcd Deposit	Upper Darby Township
	03/29	780.00	Upper Darby Town Bank Sweep	Udarb
	03/30	25.75	Merchant Bankcd Deposit	Upper Darby Township
	03/30	825.00	Upper Darby Town Bank Sweep	Udarb
	03/30	1,075.00	Merchant Bankcd Deposit	Upper Darby Township
	03/31	55.75	Merchant Bankcd Deposit	Upper Darby Township
	03/31	300.00	Upper Darby Town Bank Sweep	Udarb
	03/31	735.00	Merchant Bankcd Deposit	Upper Darby Township
		\$47,645.70	Total electronic deposits/bank credits	
		\$195,719.68	Total credits	

Debits

Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail	
	03/03	186.42	Business to Business ACH Debit - Merchant Bankcd Discount	
			Upper Darby Township	
	03/11	1,717.60	Client Analysis Srv Chrg Svc Chge	9773
	03/11	215.95	ZBA Funding Account Transfer to	
	03/24	40.00	Upper Darby Town Bank Sweep	Udarb
	03/30	495.00	Deposited Item Retn Unpaid - Paper	
		\$2,654.97	Total electronic debits/bank debits	
		\$2,654.97	Total debits	

< Business to Business ACH: If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.

Account number

'9773 ■ March 1, 2022 - March 31, 2022 ■ Page 4 of 4

**Daily ledger balance summary**

Date	Balance	Date	Balance	Date	Balance
02/28	46,295.24	03/10	56,199.57	03/22	137,124.24
03/01	46,976.24	03/11	55,908.52	03/23	138,015.49
03/02	48,183.24	03/14	62,681.41	03/24	138,024.74
03/03	49,209.82	03/15	66,908.98	03/25	148,641.74
03/04	50,711.32	03/16	72,163.11	03/28	159,058.19
03/07	53,332.07	03/17	74,228.36	03/29	236,838.45
03/08	53,509.32	03/18	75,172.61	03/30	238,269.20
03/09	55,142.82	03/21	77,890.61	03/31	239,359.95
Average daily ledger balance		\$96,594.14			



Statement Period 03/01/22 TO 03/31/22
Primary Account #. 5237

For your convenience our Government
Banking Customer Service Team is available Monday
through Friday, 8:30 am to 5:00 pm.
Call us at 1-877-506-9352.
www.santanderbank.com

FINANCE OFFICE
UDT GF Depository
TOWNSHIP OF UPPER DARBY
100 GARRETT RD
UPPER DARBY PA 19082

0000
7 0 31

GOVERNMENT BANKING INVESTMENT ACCOUNT

Statement Period 03/01/22 - 03/31/22

TOWNSHIP OF UPPER DARBY

Account # 5237

Balances

Beginning Balance	\$6,465,033.91	Ending Balance	\$41,347,223.31
Deposits/Credits	+\$42,059,903.85	Average Daily Balance	\$15,680,586.49
Withdrawals/Debits	-\$7,177,714.45		

Interest

Paid this Period *	\$499.19	Annual Percentage Yield Earned	0.04%
Earned this Period	\$499.19	Paid Last Year	\$3.24
Paid Year-To-Date	\$499.19		

* The interest earned and the interest paid may differ depending on when interest is credited to your account.

Account Activity

Date	Description	Credits	Debits	Balance
03-01	Beginning Balance			\$6,465,033.91
03-01	LOCKBOX CHECK DEPOSIT	\$193,925.26		\$6,658,959.17
03-01	ONSITE CHECK DEPOSIT	\$138,335.07		\$6,797,294.24
03-01	ONSITE CHECK DEPOSIT	\$67,336.88		\$6,864,631.12
03-01	ZBA Transfer TO		\$47,362.15	\$6,817,268.97
03-01	ZBA Transfer TO		\$198,757.28	\$6,618,511.69
03-02	ONSITE CHECK DEPOSIT	\$321,119.47		\$6,939,631.16
03-02	LOCKBOX CHECK DEPOSIT	\$271,392.53		\$7,211,023.69
03-02	ONSITE CHECK DEPOSIT	\$119,099.32		\$7,330,123.01
03-02	ONSITE CHECK DEPOSIT	\$54,451.62		\$7,384,574.63
03-02	ONSITE CHECK DEPOSIT	\$16,764.22		\$7,401,338.85
03-02	ONSITE CHECK DEPOSIT	\$6,933.02		\$7,408,271.87
03-02	ZBA Transfer TO		\$150,884.02	\$7,257,387.85
03-02	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 225,834.80 0000070885		\$525.00	\$7,256,862.85
03-02	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 225,834.80 0000070885		\$2,102.07	\$7,254,760.78
03-03	LOCKBOX CHECK DEPOSIT	\$187,502.17		\$7,442,262.95
03-03	ONSITE CHECK DEPOSIT	\$63,378.64		\$7,505,641.59
03-03	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,078.00		\$7,506,719.59
03-03	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$386.50		\$7,507,106.09
03-03	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$305.00		\$7,507,411.09
03-03	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$276.00		\$7,507,687.09
03-03	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$170.00		\$7,507,857.09
03-03	ZBA Transfer TO		\$12,964.53	\$7,494,892.56
03-03	ZBA Transfer TO		\$98,707.16	\$7,396,185.40
03-04	ONSITE CHECK DEPOSIT	\$203,799.31		\$7,599,984.71
03-04	LOCKBOX CHECK DEPOSIT	\$181,110.24		\$7,781,094.95
03-04	PORTNOFF ESCROW PAYMENTS NTE**\	\$52,596.37		\$7,833,691.32



Santander

Account Activity (Cont. for Acct#

5237)

Date	Description	Credits	Debits	Balance
03-04	ONSITE CHECK DEPOSIT	\$20,754.89		\$7,854,446.21
03-04	PORTNOFF ESCROW PAYMENTS NTE**\	\$6,771.04		\$7,861,217.25
03-04	ZBA Transfer TO		\$113,047.78	\$7,748,169.47
03-04	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 67,336.88		\$150.00	\$7,748,019.47
03-04	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 321,119.47		\$525.00	\$7,747,494.47
03-04	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 321,119.47		\$3,379.88	\$7,744,114.59
03-07	LOCKBOX CHECK DEPOSIT	\$298,187.97		\$8,042,302.56
03-07	ONSITE CHECK DEPOSIT	\$33,190.53		\$8,075,493.09
03-07	ZBA Transfer TO		\$256,177.94	\$7,819,315.15
03-08	ONSITE CHECK DEPOSIT	\$522,362.53		\$8,341,677.68
03-08	LOCKBOX CHECK DEPOSIT	\$258,146.36		\$8,599,824.04
03-08	ONSITE CHECK DEPOSIT	\$186,415.99		\$8,786,240.03
03-08	ONSITE CHECK DEPOSIT	\$161,266.01		\$8,947,506.04
03-08	ONSITE CHECK DEPOSIT	\$27,701.39		\$8,975,207.43
03-08	ONSITE CHECK DEPOSIT	\$18,121.04		\$8,993,328.47
03-08	ZBA Transfer TO		\$17,161.67	\$8,976,166.80
03-08	RETURN DEPOSITED ITEM Refer to Maker 203,799.31		\$2,069.49	\$8,974,097.31
03-08	RETURN DEPOSITED ITEM Refer to Maker 203,799.31		\$2,322.48	\$8,971,774.83
03-09	LOCKBOX CHECK DEPOSIT	\$149,076.72		\$9,120,851.55
03-09	ONSITE CHECK DEPOSIT	\$19,710.00		\$9,140,561.55
03-09	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,314,150.09	\$7,826,411.46
03-09	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$4,393.25	\$7,822,018.21
03-09	ZBA Transfer TO		\$6,274.45	\$7,815,743.76
03-09	ZBA Transfer TO		\$30,161.61	\$7,785,582.15
03-09	RETURN DEPOSITED ITEM Closed Account 203,799.31		\$490.00	\$7,785,092.15
03-10	LOCKBOX CHECK DEPOSIT	\$211,987.04		\$7,997,079.19
03-10	ONSITE CHECK DEPOSIT	\$186,750.40		\$8,183,829.59
03-10	ONSITE CHECK DEPOSIT	\$12,865.85		\$8,196,695.44
03-10	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$2,902.00		\$8,199,597.44
03-10	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$520.00		\$8,200,117.44
03-10	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$425.00		\$8,200,542.44
03-10	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$350.00		\$8,200,892.44
03-10	ZBA Transfer TO		\$28,627.80	\$8,172,264.64
03-11	LOCKBOX CHECK DEPOSIT	\$265,176.90		\$8,437,441.54
03-11	ONSITE CHECK DEPOSIT	\$198,975.47		\$8,636,417.01
03-11	ONSITE CHECK DEPOSIT	\$155,442.31		\$8,791,859.32
03-11	PORTNOFF ESCROW PAYMENTS NTE**\	\$108,419.75		\$8,900,279.07
03-11	PORTNOFF ESCROW PAYMENTS NTE**\	\$29,219.91		\$8,929,498.98
03-11	ONSITE CHECK DEPOSIT	\$28,249.27		\$8,957,748.25
03-11	ZBA Transfer TO		\$475.87	\$8,957,272.38
03-11	ZBA Transfer TO		\$36,182.77	\$8,921,089.61
03-11	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 186,415.99		\$525.00	\$8,920,564.61
03-11	FEES FOR ACCOUNT ANALYSIS 02/28/22		\$8,323.01	\$8,912,241.60
03-14	LOCKBOX CHECK DEPOSIT	\$177,028.79		\$9,089,270.39
03-14	ONSITE CHECK DEPOSIT	\$61,532.04		\$9,150,802.43
03-14	ONSITE CHECK DEPOSIT	\$30,596.85		\$9,181,399.28
03-14	ZBA Transfer TO		\$453.62	\$9,180,945.66
03-14	ZBA Transfer TO		\$81,626.91	\$9,099,318.75
03-14	RETURN DEPOSITED ITEM Closed Account 186,750.40		\$525.00	\$9,098,793.75
03-14	RETURN DEPOSITED ITEM Closed Account 186,750.40		\$2,185.14	\$9,096,608.61
03-15	ONSITE CHECK DEPOSIT	\$259,845.51		\$9,356,454.12
03-15	LOCKBOX CHECK DEPOSIT	\$242,878.55		\$9,599,332.67
03-15	ONSITE CHECK DEPOSIT	\$15,592.00		\$9,614,924.67
03-15	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$366.87	\$9,614,557.80
03-15	ZBA Transfer TO		\$72.20	\$9,614,485.60
03-15	ZBA Transfer TO		\$82,143.46	\$9,532,342.14
03-16	ONSITE CHECK DEPOSIT	\$3,267,988.55		\$12,800,330.69
03-16	LOCKBOX CHECK DEPOSIT	\$362,735.52		\$13,163,066.21
03-16	ONSITE CHECK DEPOSIT	\$244,829.48		\$13,407,895.69



Santander

Account Activity (Cont. for Acct# 5237)

Date	Description	Credits	Debits	Balance
03-16	ONSITE CHECK DEPOSIT	\$169,396.40		\$13,577,292.09
03-16	ONSITE CHECK DEPOSIT	\$3,196.52		\$13,580,488.61
03-16	ZBA Transfer TO		\$33,019.44	\$13,547,469.17
03-16	ZBA Transfer TO		\$217,395.87	\$13,330,073.30
03-16	RETURN DEPOSITED ITEM Refer to Maker 0.00		\$525.00	\$13,329,548.30
03-17	LOCKBOX CHECK DEPOSIT	\$524,730.39		\$13,854,278.69
03-17	ONSITE CHECK DEPOSIT	\$353,909.98		\$14,208,188.67
03-17	ONSITE CHECK DEPOSIT	\$115,204.76		\$14,323,393.43
03-17	ONSITE CHECK DEPOSIT	\$95,824.15		\$14,419,217.58
03-17	ONSITE CHECK DEPOSIT	\$22,695.02		\$14,441,912.60
03-17	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,505.00		\$14,443,417.60
03-17	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,185.50		\$14,444,603.10
03-17	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$605.00		\$14,445,208.10
03-17	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$501.00		\$14,445,709.10
03-17	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$490.00		\$14,446,199.10
03-17	SANTANDER ADJ SVCS	\$0.04		\$14,446,199.14
03-17	ZBA Transfer TO 03137		\$18,073.37	\$14,428,125.77
03-17	RETURN DEPOSITED ITEM Refer to Maker 61,532.04		\$34.96	\$14,428,090.81
03-17	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 242,878.55		\$3,539.68	\$14,424,551.13
03-18	LOCKBOX CHECK DEPOSIT	\$739,512.53		\$15,164,063.66
03-18	PORTNOFF ESCROW PAYMENTS NTE**\	\$76,275.16		\$15,240,338.82
03-18	PORTNOFF ESCROW PAYMENTS NTE**\	\$10,382.18		\$15,250,721.00
03-18	ONSITE CHECK DEPOSIT	\$9,545.90		\$15,260,266.90
03-18	ZBA Transfer TO 03137		\$117,246.91	\$15,143,019.99
03-18	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 362,735.52		\$1,372.96	\$15,141,647.03
03-18	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 259,845.51		\$1,779.68	\$15,139,867.35
03-21	LOCKBOX CHECK DEPOSIT	\$759,892.09		\$15,899,759.44
03-21	ONSITE CHECK DEPOSIT	\$291,344.51		\$16,191,103.95
03-21	ONSITE CHECK DEPOSIT	\$17,480.25		\$16,208,584.20
03-21	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,029.36	\$16,207,554.84
03-21	ZBA Transfer TO		\$1,637,745.80	\$14,569,809.04
03-21	RETURN DEPOSITED ITEM Signature(s) Irregular		\$245.00	\$14,569,564.04
03-21	RETURN DEPOSITED ITEM Signature(s) Irregular		\$5,324.08	\$14,564,239.96
03-22	ONSITE CHECK DEPOSIT	\$718,414.17		\$15,282,654.13
03-22	LOCKBOX CHECK DEPOSIT	\$576,968.08		\$15,859,622.21
03-22	ONSITE CHECK DEPOSIT	\$65,508.46		\$15,925,130.67
03-22	ZBA Transfer TO		\$475.00	\$15,924,655.67
03-22	ZBA Transfer TO		\$80,584.44	\$15,844,071.23
03-22	RETURN DEPOSITED ITEM Stop Payment		\$1,156.63	\$15,842,914.60
03-23	LOCKBOX CHECK DEPOSIT	\$734,082.82		\$16,576,997.42
03-23	ONSITE CHECK DEPOSIT	\$396,792.26		\$16,973,789.68
03-23	ONSITE CHECK DEPOSIT	\$279,364.94		\$17,253,154.62
03-23	ONSITE CHECK DEPOSIT	\$44,340.17		\$17,297,494.79
03-23	ONSITE CHECK DEPOSIT	\$28,702.62		\$17,326,197.41
03-23	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$1,312,399.17	\$16,013,798.24
03-23	TREAS.LINK TRANSFER TO ACCT GOVERNMENT BANKING ACCOUNT II		\$4,357.40	\$16,009,440.84
03-23	ZBA Transfer TO		\$2,905.10	\$16,006,535.74
03-23	ZBA Transfer TO		\$29,118.05	\$15,977,417.69
03-23	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds 17,480.25		\$20.00	\$15,977,397.69
03-24	ONSITE CHECK DEPOSIT	\$2,039,979.58		\$18,017,377.27
03-24	LOCKBOX CHECK DEPOSIT	\$354,622.80		\$18,372,000.07
03-24	ONSITE CHECK DEPOSIT	\$186,832.50		\$18,558,832.57
03-24	ONSITE CHECK DEPOSIT	\$28,362.92		\$18,587,195.49
03-24	ONSITE CHECK DEPOSIT	\$3,323.80		\$18,590,519.29
03-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,851.00		\$18,592,370.29
03-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$625.00		\$18,592,995.29
03-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$330.00		\$18,593,325.29
03-24	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$180.00		\$18,593,505.29



Santander

Account Activity (Cont. for Acct# 5237)

Date	Description	Credits	Debits	Balance
03-24	ZBA Transfer TO		\$4,720.55	\$18,588,784.74
03-25	ONSITE CHECK DEPOSIT	\$1,054,121.91		\$19,642,906.65
03-25	LOCKBOX CHECK DEPOSIT	\$682,472.33		\$20,325,378.98
03-25	ONSITE CHECK DEPOSIT	\$523,224.83		\$20,848,603.81
03-25	ONSITE CHECK DEPOSIT	\$237,598.68		\$21,086,202.49
03-25	ONSITE CHECK DEPOSIT	\$169,340.91		\$21,255,543.40
03-25	PORTNOFF ESCROW PAYMENTS NTE**\	\$82,243.61		\$21,337,787.01
03-25	PORTNOFF ESCROW PAYMENTS NTE**\	\$10,508.59		\$21,348,295.60
03-25	ONSITE CHECK DEPOSIT	\$5,413.00		\$21,353,708.60
03-25	ZBA Transfer TO		\$49.23	\$21,353,659.37
03-25	ZBA Transfer TO		\$6,190.39	\$21,347,468.98
03-25	RETURN DEPOSITED ITEM Stop Payment		\$525.00	\$21,346,943.98
03-25	RETURN DEPOSITED ITEM NSF - Not Sufficient Funds		\$525.00	\$21,346,418.98
03-25	RETURN DEPOSITED ITEM Stop Payment 576,9		\$1,787.48	\$21,344,631.50
03-25	RETURN DEPOSITED ITEM Signature(s) Irregular		\$4,069.58	\$21,340,561.92
03-25	RETURN DEPOSITED ITEM Signature(s) Missing		\$4,407.99	\$21,336,153.93
03-28	ONSITE CHECK DEPOSIT	\$16,566,291.20		\$37,902,445.13
03-28	LOCKBOX CHECK DEPOSIT	\$614,965.30		\$38,517,410.43
03-28	ONSITE CHECK DEPOSIT	\$255,215.20		\$38,772,625.63
03-28	ONSITE CHECK DEPOSIT	\$196,741.05		\$38,969,366.68
03-28	ONSITE CHECK DEPOSIT	\$47,586.25		\$39,016,952.93
03-28	ONSITE CHECK DEPOSIT	\$1,415.00		\$39,018,367.93
03-28	ZBA Transfer TO		\$994.55	\$39,017,373.38
03-28	ZBA Transfer TO		\$119,969.67	\$38,897,403.71
03-28	RETURN DEPOSITED ITEM Stop Payment		\$1,273.81	\$38,896,129.90
03-28	RETURN DEPOSITED ITEM Refer to Maker		\$1,862.43	\$38,894,267.47
03-29	ONSITE CHECK DEPOSIT	\$533,578.89		\$39,427,846.36
03-29	LOCKBOX CHECK DEPOSIT	\$476,090.19		\$39,903,936.55
03-29	ONSITE CHECK DEPOSIT	\$11,242.50		\$39,915,179.05
03-29	ZBA Transfer TO		\$820.55	\$39,914,358.50
03-29	ZBA Transfer TO		\$93,305.67	\$39,821,052.83
03-29	RETURN DEPOSITED ITEM Stop Payment		\$1,842.16	\$39,819,210.67
03-29	RETURN DEPOSITED ITEM Refer to Maker		\$5,994.59	\$39,813,216.08
03-29	RETURN DEPOSITED ITEM Stop Payment		\$11,025.00	\$39,802,191.08
03-30	LOCKBOX CHECK DEPOSIT	\$917,385.66		\$40,719,576.74
03-30	ONSITE CHECK DEPOSIT	\$321,140.55		\$41,040,717.29
03-30	ONSITE CHECK DEPOSIT	\$268,378.27		\$41,309,095.56
03-30	SANTANDER ADJ SVCS	\$5,994.59		\$41,315,090.15
03-30	ZBA Transfer TO		\$31,850.08	\$41,283,240.07
03-30	RETURN DEPOSITED ITEM Refer to Maker		\$165.00	\$41,283,075.07
03-31	LOCKBOX CHECK DEPOSIT	\$814,677.61		\$42,097,752.68
03-31	ONSITE CHECK DEPOSIT	\$62,804.60		\$42,160,557.28
03-31	ONSITE CHECK DEPOSIT	\$40,880.61		\$42,201,437.89
03-31	PNC BANK ACH CREDIT ***XX	\$24,178.50		\$42,225,616.39
03-31	ONSITE CHECK DEPOSIT	\$19,091.62		\$42,244,708.01
03-31	TREAS.LINK TRANSFER FROM ACCT GOVERNMENT BANKING ACCOUNT	\$13,921.43		\$42,258,629.44
03-31	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$1,561.00		\$42,260,190.44
03-31	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$945.00		\$42,261,135.44
03-31	BRANCH TRANSACTION AT LLANERCH - CASH DEPOSIT.	\$463.00		\$42,261,598.44
03-31	ZBA Transfer TO		\$48,419.32	\$42,213,179.12
03-31	ZBA Transfer TO		\$866,455.00	\$41,346,724.12
03-31	INTEREST CREDIT FROM 03/11/2022 THROUGH 03/31/2022	\$499.19		\$41,347,223.31
03-31	Ending Balance			\$41,347,223.31

EXHIBIT AA

Questions Submitted to Administration

Christopher Boggs

From: Christopher Boggs
Sent: Monday, August 29, 2022 8:39 PM
To: michael malloy
Subject: Questions for Upper Darby
Attachments: Questions to Administration.docx

My apologies this took longer than I thought.

If, at any point they would like to speak with me or give more of narrative for the report, let me know.

Talk to you soon,
Chris

**UPPER DARBY TOWNSHIP COUNCIL
SPECIAL SOLICITOR INVESTIGATION
QUESTION SUBMITTED TO COUNCIL FOR HON. BARBARANN KEFFER,
VINCENT RONGIONE AND ALISON DOBBINS**

QUESTIONS PRESENTED TO HON. BARBARANN KEFFER:

1. Does the CAO request approval from the Mayor to issue purchase orders?
2. Does the CAO request approval from the Mayor to pay Township bills?
3. Did you instruct the CAO to not pay the full pension obligations in October 2021?
4. Did you instruct the CAO to delay funding the full pension obligations until December 2021?

QUESTIONS PRESENTED TO VINCENT RONGIONE:

1. Why were the 2021 pension obligations not fully paid in October 2021?
2. Who was responsible for entering purchase orders?
3. Did the Township meet all ARPA reporting obligations by the required deadlines since receiving the initial funds in July?
4. How many persons must sign a Township check?
5. Do you authorize the issuance of every check and disbursement of funds? In your absence, who authorizes the issuance of checks and disbursement of funds?
6. Who authorized the three payments to the pension funds in December 2021?
7. Who are currently the authorized signors on the Township checking accounts?
8. Does the CAO have the authority to add a signor to a Township checking account in the absence of the HRC expressly giving such authorization?
9. Were any changes made to the authorized signers of Township checking accounts in 2022? If so, what changes were made and who authorized them?

19. Who directed on February 10, 2022, that \$25,839.26 be transferred from General Fund Account (5237) to General Fund Account (6442)? Why was this transfer made?

QUESTIONS PRESENTED TO ALISON DOBBINS:

1. Did the Township meet all ARPA reporting obligations by the required deadlines since receiving the initial funds in July?
2. Provide a list of reports filed, and dates those reports were filed, with the US Treasury related to required reporting on ARPA funds.
3. Have you ever authorized a financial transaction in your role as Deputy CAO without the consent of the CAO?
4. Have you ever transferred funds between bank accounts without the consent of the CAO?
5. Who directed on December 10, 2021, that \$12,000,000.00 be transferred from PLIGIT Account (5013-Prime) to the Santander General Depository (5237)?
6. Who directed on January 12, 2022, that \$1,000,000.00 be transferred from PLIGIT Account (5013-Prime) to the Santander General Depository (5237)?
7. Who directed on February 4, 2022, that \$370,179.13 be transferred from General Fund Account (2092) to General Fund Account (9773)? Why was this transfer made?
8. Who directed on February 4, 2022, that \$60,548.74 be transferred from General Fund Account (6290)) to General Fund Account (9773)? Why was this transfer made?

10. Between October 1, 2021, and December 31, 2021, which individual or individuals were responsible for decisions made within the Finance Department? Provide names and time periods during which each was responsible for financial decisions.
11. Who is the current Director of Finance?
12. Who directed on December 10, 2021, that \$12,000,000.00 be transferred from PLIGIT Account (5013-Prime) to the Santander General Depository (5237)?
13. Who directed on January 12, 2022, that \$1,000,000.00 be transferred from PLIGIT Account (5013-Prime) to the Santander General Depository (5237)?
14. Who directed on February 4, 2022, that \$370,179.13 be transferred from General Fund Account (2092) to General Fund Account (9773)? Why was this transfer made?
15. Who directed on February 4, 2022, that \$60,548.74 be transferred from General Fund Account (6290)) to General Fund Account (9773)? Why was this transfer made?
16. Who directed on February 4, 2022, that \$25,839.26 be transferred from General Fund Account (6442) to General Fund Account (9773)? Why was this transfer made?
17. Who directed on February 7, 2022, that \$370,179.13 be transferred from General Fund Account (5237) to General Fund Account (5326)? Why was this transfer made?
18. Who directed on February 8, 2022, that \$60,548.74 be transferred from General Fund Account (5237) to General Fund Account (5318)? Why was this transfer made?

9. Who directed on February 4, 2022, that \$25,839.26 be transferred from General Fund Account (6442) to General Fund Account (9773)? Why was this transfer made?
10. Who directed on February 7, 2022, that \$370,179.13 be transferred from General Fund Account (5237) to General Fund Account (5326)? Why was this transfer made?
11. Who directed on February 8, 2022, that \$60,548.74 be transferred from General Fund Account (5237) to General Fund Account (5318)? Why was this transfer made?
12. Who directed on February 10, 2022, that \$25,839.26 be transferred from General Fund Account (5237) to General Fund Account (6442)? Why was this transfer made?

EXHIBIT BB
Subpoena to Administration

**Township of Upper Darby
Delaware County
Special Solicitor's Subpoena**

COPY

*** Name, address, and telephone number of
attorney causing subpoena to issue:

Vincent Rongione
Chief Administrative Officer
Upper Darby Township
100 Garrett Road
Upper Darby, PA 19082

Special Solicitor Christopher R. Boggs
Law Office of Mark P. Much
341 Baltimore Avenue, Media, PA 19063
(610) 565-9750

#1. You are ordered by the Upper Darby Township Council to produce the items described in
"Attachment 1" to the Special Solicitor's Office (341 Baltimore Avenue, Media PA 19063) no later than
5:00pm on Friday, April 8, 2022.

#2 You are ordered to comply with the litigation hold request detailed in "Attachment #2."

Date: **3/11/22**

BY UPPER DARBY TOWNSHIP COUNCIL

By 
(Upper Darby Township Council President)

***Note: All questions concerning this subpoena must be addressed to the person who caused the subpoena
to issue, not to the Upper Darby Township Council.

ATTACHMENT #1

1. Monthly General Ledger (with beginning & ending account balances) including all general ledger accounts for all funds for the month of December 2021.
2. Monthly Trial Balance including all general ledger accounts for all funds for the month of December 2021.
3. Check Registers for all bank accounts for all funds for the month of December 2021.
4. Bank Statements for all bank accounts for all funds for the month of December 2021.
5. Bank Reconciliation Reports for all bank accounts for all funds for the month of December 2021.
6. All Journal Entry forms with supporting documents for all general ledger accounts for all funds for the month of December 2021.
7. Monthly General Ledger (with beginning & ending account balances) including all general ledger accounts for all funds for the month of January 2022.
8. Monthly Trial Balance including all general ledger accounts for all funds for the month of January 2022.
9. Check Registers for all bank accounts for all funds for the month of January 2022.
10. Bank Statements for all bank accounts for all funds for the month of January 2022.
11. Bank Reconciliation Reports for all bank accounts for all funds for the month of January 2022.
12. All Journal Entry forms with supporting documents for all general ledger accounts for all funds for the month of January 2022.
13. An electronic download of File "chart" in Library "dbdb," exported in "csv" format, with column headers.
14. A printout of the AS400 file field descriptions for File "chart."
15. An electronic download of File "trans" in Library "dbdb," exported in "csv" format, with column headers.
16. A printout of the AS400 file field descriptions for File "trans."
17. Monthly General Ledger (with beginning & ending account balances) including all general ledger accounts for all funds for the month of February 2022.
18. Monthly Trial Balance including all general ledger accounts for all funds for the month of February 2022.
19. Check Registers for all bank accounts for all funds for the month of February 2022.
20. Bank Statements for all bank accounts for all funds for the month of February 2022.

21. Bank Reconciliation Reports for all bank accounts for all funds for the month of February 2022.
22. All Journal Entry forms with supporting documents for all general ledger accounts for all funds for the month of February 2022.
23. All American Rescue Plan reports submitted to the Department of the Treasury, as required pursuant to “Compliance and Reporting Guidance, State and Local Fiscal Recovery Funds” Version 3.0.
24. Online access (through digital credentials) to view, search and print from email account named gmerron@upperdarby.org.
25. Online access (through digital credentials) to view, search and print from email account named wmurphey@upperdarby.org.
26. **The AS400 back-up tape from the night of February 28, 2022. TIME SENSITIVE**

ATTACHMENT #2
LITIGATION HOLD LETTER

Law Offices of Mark P. Much, P.C.

Mark P. Much, Esquire • Christopher Boggs, Esquire, Associate • Mark M. Cerroni, Esquire, Associate
341 West Baltimore Avenue • P.O. Box 1238 • Media, PA 19063 • 610-565-9750 • fax 610-565-9450

March 11, 2022

Vincent Rongione
Chief Administrative Officer
Upper Darby Township
100 Garrett Road
Upper Darby, PA 19082

RE: Litigation hold request on the AS400 back-up tape for the night of February 28, 2022 and the contents of the email accounts gmerron@upperdarby.org and wmurphey@upperdarby.org

Mr. Rongione,

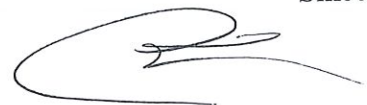
Upper Darby Township Council has opened an investigation into the movements of specific federal funds disbursed to Upper Darby Township. Upper Darby Council has hired Much Law Offices to handle the investigation.

Pursuant to that investigation, and with the authority designated by the Upper Darby Township Council to conduct that investigation, I am requesting that you cease and desist any manipulation of the file and collect and preserve the contents of the AS400 back-up tape from the night of February 28, 2022, before it is overwritten. **THIS REQUEST IS TIME SENSITIVE** as once the contents of the file are overwritten, its contents can never be recovered.

Pursuant to the same investigation I am requesting that you cease and desist any manipulation of the email accounts and collect and preserve the contents of the email accounts gmerron@upperdarby.org and wmurphey@upperdarby.org.

It has been determined that the referenced file and email accounts contain pertinent information to the investigation initiated by Upper Darby Township Council. Thank you for your cooperation in this matter and if you have any questions, please do not hesitate to contact my office at (610) 565-9750.

Sincerely,



Christopher R. Boggs
Special Solicitor
Upper Darby Township

EXHIBIT CC

Certification to Department of Treasury

[Home \(/cares/s/\)](#)[Account \(/cares/s/account/Account/\)](#)

5QAEAY)

[More](#)[Recipient Profile](#)[Project Overview](#)[Subrecipients/
Beneficiaries](#)[Subawards/Direct
Payments](#)[Expenditures](#)[Recipient Specific](#)[Certification](#)

You must address the following issues before you can submit:

Project Overview : "Please create at least one project"

Official Certification

Statement

I certify that the information provided is accurate and complete after reasonable inquiry of people, systems, and other information available to the SLFRF recipient. The undersigned acknowledges that any materially false, fictitious, fraudulent statement, or representation (or concealment or omission of a material fact) in this submission may be the subject of criminal prosecution under the False Statements Accountability Act of 1996, as amended, 18 USC 1001, and also may subject me and the SLFRF Recipient to civil penalties, damages, and

Draft

Report Information

Report Name
SLT-6623 -
P&E Report -
2021

Report Type
Project and
Expenditure
Report

Report Period
March -
December
2021

administrative remedies for false claims or otherwise (including under 31 USC 3729 et seq.) The undersigned is an authorized representative of the SLFRF Recipient with authority to make the above certifications and representations on behalf of the SLFRF Recipient.

By signing this report, the Authorized Representative for Reporting acknowledges in accordance with 31 CFR 35.4(c) that recipients shall provide to the Secretary periodic reports providing detailed accounting of the uses of funds, as applicable, all modifications to a State's or Territory's tax revenue sources, and such other information as the Secretary may require for the administration of this program. In addition to regular reporting requirements, the Secretary may request other additional information as may be necessary or appropriate, including as may be necessary to prevent evasions of the requirements of this program. False statements or claims made to the Secretary may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in Federal awards or contracts, and/or any other remedy available by law.

Reporting Period

Start Date

3/1/2021

Reporting Period

End Date

12/31/2021

Submission

Deadline

1/31/2022

11:59 PM

Allocated Amount

\$41,761,93

9.00

Name of Current Login User

The information for the currently signed in user will populate as the Authorizer of this submittal. Only those in Role of Authorized Representative for Reporting or Authorized Representative on the Submission record will have access to Certify and Submit.

Name:

Barbarann Keffer

Telephone:

(610) 352-4103

(tel:6103524103)

Title:

Mayor

Email:

✉ mayor@upperdarby.org

(mailto:mayor@upperdarby.org)

Total Number of Projects :

Total Obligations:

Total Expenditures:

2/11/22, 2:53 PM

SLT Compliance Report: SLT-6623 - P&E Report - 2021

[Back](#)

[Certify and Submit](#)

CHART A
UDT Schedule of Banking

UPPER DARBY TOWNSHIP

SCHEDULE OF BANK/INVESTMENT ACCOUNTS -A

BANK ACCOUNT DESCRIPTION	BANK NAME	ACCT TYPE
<u>General Fund</u>		
General Fund - OLD Disbursement (3731)	Wells Fargo	Operating
General Fund - OLD Depository (9773)	Wells Fargo	Operating
General Fund - OLD Parking Meter (4100)	Wells Fargo	Operating
General Fund - NEW Disbursement (6306)	Santander	Operating
General Fund - NEW Depository (5237)	Santander	Operating
General Fund - NEW Parking Meter (5245)	Santander	Operating
General Fund - Invest Class (5013)	PLGIT	Operating
General Fund - Invest Reserve (5013)	PLGIT	Operating
General Fund - Invest Prime (5013)	PLGIT	Operating
General Fund - HUD (9157)	Citizens	Operating
OLD Payroll #1 (0901)	Wells Fargo	Special Purpose
OLD Payroll #2 (8978)	Wells Fargo	Special Purpose
NEW Payroll #1 (5253)	Santander	Special Purpose
NEW Payroll #2 (5210)	Santander	Special Purpose
General Fund - Drug Forfeiture (6442)	Wells Fargo	Restricted
General Fund - OLD Fire Escrow (6290)	Wells Fargo	Restricted
General Fund - OLD Confiscated Funds (2092)	Wells Fargo	Restricted
General Fund - NEW Fire Escrow (5318)	Santander	Restricted
General Fund - NEW Confiscated Funds (5326)	Santander	Restricted
General Fund - Land Development Escrow (5296)	Santander	Restricted
<u>Community Development Fund</u>		
Community Development Fund - Grants (5393)	Santander	Special Purpose
Community Development Fund - PHARE (5407)	Santander	Special Purpose
<u>Weed & Seed Fund</u>		
Weed & Seed Fund - Operating (5865)	TD	Special Purpose
<u>Sewer Fund</u>		
Sewer Fund - OLD Disbursement (9508)	Wells Fargo	Operating
Sewer Fund - NEW Disbursement (5261)	Santander	Operating
Sewer Fund - Invest (5026)	PLGIT	Operating
Sewer Fund - Invest Reserve (5026)	PLGIT	Operating
<u>2009 Bond Fund</u>		
OLD 2009 Bond Fund - Operating (3102)	Wells Fargo	Restricted
NEW 2009 Bond Fund - Operating (5180)	Santander	Restricted
2009 Bond Fund - Invest Reserve (129-08)	PLGIT	Restricted
<u>Upper Darby Football Fund</u>		
Football Bowl Fund - Operating (3334)	Wells Fargo	Special Purpose
<u>2016 & 2017 Bond Fund</u>		

CHART B

UDT General and Sewer Funds

CHART C

Schedule of ARPA Proceeds Disbursed

UPPER DARBY TOWNSHIP
SCHEDULE OF ARPA FUNDS DISBURSED
DECEMBER 2021

DATE	CK #	PAYEE	TRAN AMT	BALANCE
GENERAL FUND DISBURSEMENTS				
12/16/2021	Payroll	Employees	860,093.52	860,093.52
12/16/2021	301173	A. Marinelli & Sons, Inc.	140.00	860,233.52
12/16/2021	301174	Albertsons Companies	4,960.00	865,193.52
12/16/2021	301175	Athens Technical Specialists, Inc.	145.73	865,339.25
12/16/2021	301176	Barnacle Parking	700.00	866,039.25
12/16/2021	301177	Robert Brown	266.00	866,305.25
12/16/2021	301178	IPS Group	124.40	866,429.65
12/16/2021	301179	Gerard J. Jones	276.00	866,705.65
12/16/2021	301180	Jessica Jones	464.00	867,169.65
12/16/2021	301181	Kilkenny Law	2,093.00	869,262.65
12/16/2021	301182	Barbara MacDonald	436.80	869,699.45
12/16/2021	301183	McDonald Uniforms	885.95	870,585.40
12/16/2021	301184	MG Engineering Associates, LLC	475.00	871,060.40
12/16/2021	301185	William Murphey	10,000.00	881,060.40
12/16/2021	301186	Office Basics, Inc.	811.95	881,872.35
12/16/2021	301187	Martha Poller	48.00	881,920.35
12/16/2021	301188	Printo-O-Stat, Inc.	316.00	882,236.35
12/16/2021	301189	Kadiatu Sanoe	24.00	882,260.35
12/16/2021	301190	Michelle Schofield	60.00	882,320.35
12/16/2021	301191	Sports Specialties, Inc.	234.00	882,554.35
12/16/2021	301192	V. E. Ralph & Son, Inc.	645.25	883,199.60
12/16/2021	301193	Witmer Public Safety Group	1,829.88	885,029.48
12/16/2021	301194	Delaware County Solid Waste Authority	1,450.00	886,479.48
12/17/2021	301198	A. Amendt Pest Control Co., Inc.	200.00	886,679.48
12/17/2021	301199	Allied Fence LLC	1,032.20	887,711.68
12/17/2021	301200	Aramark	255.23	887,966.91
12/17/2021	301201	Ardmore Tire, Inc.	1,737.50	889,704.41
12/17/2021	301202	John Braccili	3,885.00	893,589.41
12/17/2021	301203	Burhill Hardware	1,533.70	895,123.11
12/17/2021	301204	Sean Burke Landscaping, Inc.	234.63	895,357.74
12/17/2021	301205	Campbell Durant, P.C.	22,531.28	917,889.02
12/17/2021	301206	Cherry Valley Tractor Sales	3,013.94	920,902.96
12/17/2021	301207	Computer Center of North America, Inc.	2,275.00	923,177.96
12/17/2021	301208	Craft Oil Corp.	2,045.37	925,223.33
12/17/2021	301209	Government Finance Officers Assoc.	150.00	925,373.33
12/17/2021	301210	Hi-Line, Inc.	1,769.78	927,143.11
12/17/2021	301211	Home Depot Credit Services	803.48	927,946.59
12/17/2021	301212	Interstate Fluids, Inc.	573.50	928,520.09
12/17/2021	301213	JPMHITLLC	800.00	929,320.09
12/17/2021	301214	Klenzoid Water Treatment	818.68	930,138.77
12/17/2021	301215	MJC Labor Solutions	4,610.00	934,748.77
12/17/2021	301216	New Horizons Communications	8,303.72	943,052.49

UPPER DARBY TOWNSHIP
SCHEDULE OF ARPA FUNDS DISBURSED
DECEMBER 2021

DATE	CK #	PAYEE	TRAN AMT	BALANCE
12/23/2021	301263	K&S Towing, Inc.	1,145.00	1,016,537.52
12/23/2021	301264	Kelly's Trophies	543.75	1,017,081.27
12/23/2021	301265	Leadco Environmental Services	280.00	1,017,361.27
12/23/2021	301266	Mariano Welding Corp.	1,965.00	1,019,326.27
12/23/2021	301267	MG Engineering Associates, LLC	6,927.50	1,026,253.77
12/23/2021	301268	Eliza Mohler	25.00	1,026,278.77
12/23/2021	301269	Nania Roofing	10,017.00	1,036,295.77
12/23/2021	301270	Nick Tsingas, Inc.	28,384.10	1,064,679.87
12/23/2021	301271	Office Basics, Inc.	943.15	1,065,623.02
12/23/2021	301272	Pacifico Marple Ford	471.59	1,066,094.61
12/23/2021	301273	Pan	369.50	1,066,464.11
12/23/2021	301274	Passport Labs	1,798.20	1,068,262.31
12/23/2021	301275	R. Johnston & Sons, Inc.	3,652.00	1,071,914.31
12/23/2021	301276	Ralph's Auto Service	222.00	1,072,136.31
12/23/2021	301277	Rapco Automotive Center	430.00	1,072,566.31
12/23/2021	301278	Ready Refresh by Nestle	362.96	1,072,929.27
12/23/2021	301279	Rose Rice	54.96	1,072,984.23
12/23/2021	301280	C. Sidiropoulos P&H	15,950.00	1,088,934.23
12/23/2021	301281	Single Source	517.95	1,089,452.18
12/23/2021	301282	DRM Services Corp.	105.50	1,089,557.68
12/23/2021	301283	T&M Associates	1,220.00	1,090,777.68
12/23/2021	301284	Tioga Pipe, Inc.	1,148.00	1,091,925.68
12/23/2021	301285	Trans Man Transmission Inc.	2,083.50	1,094,009.18
12/23/2021	301286	Truck Pro LLC Folcroft	16.74	1,094,025.92
12/23/2021	301288	West Payment Center	1,406.50	1,095,432.42
12/23/2021	301289	Witmer Public Safety Group	2,183.40	1,097,615.82
12/23/2021	301293	Michael Beese	445.50	1,098,061.32
12/23/2021	301294	William Blackett	891.00	1,098,952.32
12/23/2021	301295	Robert Brown	224.00	1,099,176.32
12/23/2021	301296	John G. Callahan	879.30	1,100,055.62
12/23/2021	301297	Rita Cavalier	445.50	1,100,501.12
12/23/2021	301298	Joseph W. Ceccola	822.00	1,101,323.12
12/23/2021	301299	Anthony R. Celia	891.00	1,102,214.12
12/23/2021	301300	Warren J. Chambers	367.80	1,102,581.92
12/23/2021	301301	Michael J. Chitwood	1,782.00	1,104,363.92
12/23/2021	301302	Vicki Collins	445.50	1,104,809.42
12/23/2021	301303	George J. Crowley	887.10	1,105,696.52
12/23/2021	301304	Emil D'Alesio	445.50	1,106,142.02
12/23/2021	301305	Rudy D'Alesio	433.80	1,106,575.82
12/23/2021	301306	Harry Davis	449.40	1,107,025.22
12/23/2021	301307	Francis B. Devlin	867.60	1,107,892.82
12/23/2021	301308	Joseph DiFrancesco, Jr.	445.80	1,108,338.62
12/23/2021	301309	Divine Providence Village	36.00	1,108,374.62

UPPER DARBY TOWNSHIP
SCHEDULE OF ARPA FUNDS DISBURSED
DECEMBER 2021

DATE	CK #	PAYEE	TRAN AMT	BALANCE
12/27/2021	301357	Arrowhead Scientific, Inc.	201.39	1,135,690.40
12/27/2021	301358	CDW Government, Inc.	2,470.43	1,138,160.83
12/27/2021	301359	Church's Auto Parts	43.96	1,138,204.79
12/27/2021	301360	Computer Center of North America, Inc.	300.00	1,138,504.79
12/27/2021	301361	Corporate Payment Systems	900.34	1,139,405.13
12/27/2021	301362	Emergency Services Training Center	735.00	1,140,140.13
12/27/2021	301363	Emily Vlassopoulos	95.00	1,140,235.13
12/27/2021	301364	Federal Express Corp.	44.97	1,140,280.10
12/27/2021	301365	Famco Fire Alarm Maintenance Co.	310.00	1,140,590.10
12/27/2021	301366	Frank C. Passero	10.00	1,140,600.10
12/27/2021	301367	Iron Mountain	991.96	1,141,592.06
12/27/2021	301368	James W. Johnson	207.15	1,141,799.21
12/27/2021	301369	Maria L. ONeill, Inc.	175.00	1,141,974.21
12/27/2021	301370	McDonald Uniforms	2,845.30	1,144,819.51
12/27/2021	301371	MSI Tool Repair & Supply	124.50	1,144,944.01
12/27/2021	301372	Municipal Emergency Services	1,607.90	1,146,551.91
12/27/2021	301373	Office Basics, Inc.	102.06	1,146,653.97
12/27/2021	301374	PA Turnpike Toll by Plate	37.50	1,146,691.47
12/27/2021	301375	Passport Labs	2,496.88	1,149,188.35
12/27/2021	301376	Staples Credit Plan	38.49	1,149,226.84
12/27/2021	301377	Team Life	885.00	1,150,111.84
12/27/2021	301378	Uniform Gear, Inc.	90.00	1,150,201.84
12/27/2021	301379	Wawa, Inc.	1,257.99	1,151,459.83
12/27/2021	301380	Zee Medical Service Co., Inc.	43.56	1,151,503.39
12/27/2021	301381	21st Century Media - Philly Cluster	372.32	1,151,875.71
12/30/2021	Payroll	Employees	1,364,909.58	2,516,785.29
12/30/2021	301385	A. Amendt Pest Control Co., Inc.	226.13	2,517,011.42
12/30/2021	301386	Burhill Hardware	11.25	2,517,022.67
12/30/2021	301387	Sean Burke Landscaping, Inc.	1,104.76	2,518,127.43
12/30/2021	301388	Bywood Animal Hospital	188.00	2,518,315.43
12/30/2021	301389	Centers for Occupational Health	380.00	2,518,695.43
12/30/2021	301390	Church's Auto Parts	3,885.44	2,522,580.87
12/30/2021	301391	Commonwealth of Pennsylvania	69,409.00	2,591,989.87
12/30/2021	301392	Compservices, Inc.	16,443.38	2,608,433.25
12/30/2021	301393	Computer Center of North America, Inc.	3,729.68	2,612,162.93
12/30/2021	301394	Thomas P. Corcoran	288.00	2,612,450.93
12/30/2021	301395	Cybercrunch	847.05	2,613,297.98
12/30/2021	301396	Dival Safety Equipment, Inc.	315.00	2,613,612.98
12/30/2021	301397	Drugscan, Inc.	2,352.00	2,615,964.98
12/30/2021	301398	Eastern Delaware County Stormwater Coll	50,000.00	2,665,964.98
12/30/2021	301399	Econsult Solutions	22,441.25	2,688,406.23
12/30/2021	301400	Excel Elevator & Escalator	266.24	2,688,672.47
12/30/2021	301402	Faro Technologies, Inc.	1,973.50	2,690,645.97

UPPER DARBY TOWNSHIP
SCHEDULE OF ARPA FUNDS DISBURSED
DECEMBER 2021

DATE	CK #	PAYEE	TRAN AMT	BALANCE
12/30/2021	301449	Compservices, Inc.	19,197.17	2,916,548.68
12/30/2021	301450	Federal Express Corp.	11.26	2,916,559.94
12/30/2021	301451	Havis, Inc.	1,657.58	2,918,217.52
12/30/2021	301452	Independent Ad Specialties	2,028.80	2,920,246.32
12/30/2021	301453	James H. Pass & Lissette L. Hill	1,478.52	2,921,724.84
12/30/2021	301454	Maillie	7,800.00	2,929,524.84
12/30/2021	301455	Mark Agan	500.00	2,930,024.84
12/30/2021	301456	MG Engineering Associates, LLC	11,179.50	2,941,204.34
12/30/2021	301457	Michael & Melissa McGillen	455.60	2,941,659.94
12/30/2021	301458	Debbie Nifong	2,992.50	2,944,652.44
12/30/2021	301459	Office Basics, Inc.	2,017.95	2,946,670.39
12/30/2021	301460	Papco	7,708.37	2,954,378.76
12/30/2021	301461	Pitney Bowes, Inc.	645.96	2,955,024.72
12/30/2021	301462	Ready Refresh by Nestle	450.12	2,955,474.84
12/30/2021	301463	The Connors Group	15,620.00	2,971,094.84
12/30/2021	301464	Universal Atlantic Systems, Inc.	32.00	2,971,126.84
12/30/2021	301465	Weinstein Supply	51.83	2,971,178.67
12/30/2021	301466	Wells Fargo Vendor	159.62	2,971,338.29
12/30/2021	301467	Witmer Public Safety Group	2,259.84	2,973,598.13
12/30/2021	301468	Your Office Connection, Inc.	903.66	2,974,501.79
12/31/2021	301481	Michael Atwell	3,937.00	2,978,438.79
12/31/2021	301482	Bellevue Strategies LLC	5,000.00	2,983,438.79
12/31/2021	301483	Corporate Payment Systems	12,616.64	2,996,055.43
12/31/2021	301484	Roseann McGrath	225.00	2,996,280.43
12/31/2021	301485	Microsoft Corporation	50.00	2,996,330.43
12/31/2021	301486	Stratix System, Inc.	546.59	2,996,877.02
12/31/2021	301487	21st Century Media - Philly Cluster	398.23	2,997,275.25
12/31/2021	301488	Lawson Products, Inc.	1,557.98	2,998,833.23

SEWER FUND DISBURSEMENTS

12/16/2021	Payroll	Employees	18,953.39	18,953.39
12/23/2021	300066	City of Philadelphia Water Dept	124,772.08	143,725.47
12/23/2021	300067	Darby Creek Joint Authority	560,206.00	703,931.47
12/23/2021	300068	Pennsylvania One Call System, Inc.	684.01	704,615.48
12/23/2021	300069	Home Depot Credit Services	418.95	705,034.43
12/23/2021	300070	Kershaw Construction	1,915.00	706,949.43
12/23/2021	300071	MSI Tool Repair & Supply	44.50	706,993.93
12/23/2021	300072	Ready Refresh by Nestle	50.44	707,044.37
12/23/2021	300073	Source Supply Company #3	41.77	707,086.14
12/23/2021	300074	Aramark	18.02	707,104.16
12/23/2021	300075	A. Marinelli & Sons, Inc.	266.60	707,370.76
12/23/2021	300076	Burhill Hardware	29.98	707,400.74
12/23/2021	300077	D N Supply Corporation	22.18	707,422.92

CHART D

Analysis of Banking Activity February 1 to February 7, 2022

FEBRUARY 1 - 7, 2022-CHART F

Page 1 of 1

CHART E

Marcum Report Exhibit 21

CHART E

Upper Darby Township
Summary of Reconciled Balances
Comparison of ARP Funds to Month Ending Reconciled Balances
All General Fund Accounts ("01" General Ledger Account Number)
All Payroll Accounts ("90" General Ledger Account Number)

Account	July 2021 Ending Balance	August 2021 Ending Balance	September 2021 Ending Balance	October 2021 Ending Balance	November 2021 Ending Balance	December 2021 Ending Balance	January 2022 Ending Balance	February 2022 Ending Balance
Citizens 9157	2,995,962.42	2,995,959.42	3,133,487.12	3,133,484.12	3,133,481.12	3,395,257.82	395,224.82	74,128.13
PLGIT-Class 5013	82,556.09	82,556.88	82,541.10	82,541.95	82,543.08	82,544.03	82,539.35	0.07
PLGIT-Prime 5013	468.87	468.88	468.89	468.90	468.91	468.92	468.93	-
PLGIT-Reserve 5013	31,611,162.46	41,493,654.32	36,494,956.21	26,496,117.01	26,496,995.56	14,497,609.13	13,498,092.93	2,000,090.84
PLGIT-Class 5050								0.07
PLGIT-Prime 5050								-
PLGIT-Reserve 5050								14,881,377.92
Santander 5210	-	-	-	1,529.71	203.03	323,447.73	(16,570.67)	1,537.64
Santander 5237	-	3.24	5,124,506.50	11,899,988.75	4,746,588.49	3,414,315.56	3,898,259.22	6,466,668.41
Santander 5245	-	-	-	-	-	-	-	1,020.00
Santander 5253	-	-	-	-	-	-	2,589.21	(1,474.39)
Santander 5296	-	-	-	-	-	96,897.35	96,897.35	96,897.35
Santander 5318	-	-	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	86,914.06
Santander 5326	-	-	-	-	-	-	-	370,179.13
Santander 6306	-	-	(516,597.59)	(3,430,108.73)	(484,473.74)	(2,026,276.47)	(546,929.90)	(835,366.31)
WF 0901	89,527.76	94,248.55	93,943.78	93,943.78	93,943.78	93,943.78	93,943.78	(0.16)
WF 2092	182,839.53	196,731.11	194,340.11	193,487.16	385,558.16	376,559.13	373,369.13	1,891.84
WF 3731	(2,486,746.74)	(1,045,226.30)	(48,240.57)	(2,678,320.19)	(33,895.01)	(32,187.94)	(32,187.94)	(32,187.94)
WF 4100	493,967.37	546,508.06	595,178.10	640,916.22	687,199.15	743,278.28	779,983.68	37,484.44
WF 6290	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	60,548.74	-
WF 6442	25,839.26	25,839.26	25,839.26	25,839.26	25,839.26	25,839.26	25,839.26	25,839.26
WF 8978	160,282.65	163,228.72	165,141.37	165,141.37	165,141.37	165,141.37	165,141.37	-
WF 9773	19,454,794.04	3,611,881.05	3,663,888.29	3,794,141.42	1,150,348.35	1,299,443.56	1,921,821.35	46,295.24
Totals	52,691,249.39	48,246,448.87	49,100,413.57	40,510,131.73	36,540,902.51	22,547,242.51	20,809,395.93	23,221,295.60
ARPA Funds	20,880,969.50	20,880,969.50	20,880,969.50	20,880,969.50	20,880,969.50	20,880,969.50	20,880,969.50	20,880,969.50
Surplus (Deficit)	31,810,279.89	27,365,479.37	28,219,444.07	19,629,162.23	15,659,933.01	1,666,273.01	(71,573.57)	2,340,326.10

Prepared by Marcum LLP

CHART F

UDT General and Sewer Fund Month End Balances for January, 2022

UPPER DARBY TOWNSHIP
GENERAL FUND & SEWER FUND MONTH-END CASH BALANCES
AS OF JANUARY 2022-CHART ~~E~~ F

BANK ACCOUNT DESCRIPTION	BANK NAME	ACCT TYPE	BALANCE JAN 31, 2022
General Fund - OLD Disbursement (3731)	Wells Fargo	Operating	(32,187.94)
General Fund - OLD Depository (9773)	Wells Fargo	Operating	1,921,821.35
General Fund - OLD Parking Meter (4100)	Wells Fargo	Operating	779,983.68
General Fund - NEW Disbursement (6306)	Santander	Operating	(546,929.90)
General Fund - NEW Depository (5237)	Santander	Operating	3,898,259.22
General Fund - NEW Parking Meter (5245)	Santander	Operating	0.00
General Fund - HUD (9157)	Citizens	Operating	395,224.82
General Fund - Invest Class (5013)	PLGIT	Operating	82,539.35
General Fund - Invest Reserve (5013)	PLGIT	Operating	468.93
General Fund - Invest Prime (5013)	PLGIT	Operating	13,498,092.93
			<u>19,997,272.44</u>
OLD Payroll #1 (0901)	Wells Fargo	Special Purpose	93,943.78
OLD Payroll #2 (8978)	Wells Fargo	Special Purpose	165,141.37
NEW Payroll #1 (5253)	Santander	Special Purpose	2,589.21
NEW Payroll #2 (5210)	Santander	Special Purpose	(16,570.67)
ARP Fund - Invest Prime	PLGIT	Special Purpose	0.00
			<u>245,103.69</u>
TOTAL UNRESTRICTED FUNDS			20,242,376.13
General Fund - Drug Forfeiture (6442)	Wells Fargo	Restricted	25,839.26
General Fund - OLD Fire Escrow (6290)	Wells Fargo	Restricted	60,548.74
General Fund - OLD Confiscated Funds (2092)	Wells Fargo	Restricted	373,369.13
General Fund - NEW Fire Escrow (5318)	Santander	Restricted	10,365.32
General Fund - NEW Confiscated Funds (5326)	Santander	Restricted	0.00
General Fund - Land Development Escrow (5296)	Santander	Restricted	96,897.35
			<u>567,019.80</u>
			<u>20,809,395.93</u>
Total UNRESTRICTED Funds	Various	Operations	20,242,376.13
Sewer Fund - OLD Disbursement (9508)	Wells Fargo	Operations	(723.42)
Sewer Fund - NEW Disbursement (5261)	Santander	Operations	(9,240.00)
General Fund Unrestricted Cash Balances			20,232,412.71
ARPA Funds			20,880,969.50
Surplus / (Deficit)			(648,556.79)

Sewer Fund - OLD Disbursement (9508) is a ZBA funded nightly from Wells Fargo OLD Depository (9773).
Sewer Fund - NEW Disbursement (5261) is a ZBA funded nightly from Santander NEW Depository (5237).

CHART G

UDT General and Sewer Fund Cash Activity for December 2022

UPPER DARBY TOWNSHIP
GENERAL FUND & SEWER FUND CASH ACTIVITY
DECEMBER 1 -- DECEMBER 31, 2021-CHART A ~~6~~ 6

BANK ACCOUNTS	BANK	UDT FUND	DEC 1, 2021	DEC ACTIVITY	DEC 31, 2021
New Depository Acct (5237)	Santander	General	\$ 4,746,588.49	(1,332,272.93)	3,414,315.56
New Disbursement Acct (6306)	Santander	General	(484,473.74)	(1,541,802.73)	(2,026,276.47)
Old Depository Acct (9773)	Wells Fargo	General	1,150,348.35	149,095.21	1,299,443.56
Old Disbursement Acct (3731)	Wells Fargo	General	(33,895.01)	1,707.07	(32,187.94)
New Disbursement Acct (5261)	Santander	Sewer	(188,105.55)	(301,017.61)	(489,123.16)
Old Disbursement Acct (9508)	Wells Fargo	Sewer	(1,198.42)	475.00	(723.42)
Total Cash Balances			\$ 5,189,264.12	\$ (3,023,815.99)	\$ 2,165,448.13

CHART H

UDT Revenue and Expense Report Actual-to-Budget for the Period
ending December 2021



UPPER DARBY TOWNSHIP
CONSOLIDATED (Combined & Condensed)
REVENUE & EXPENSE REPORT
ACTUAL-TO-BUDGET (MODIFIED ACCRUAL BASIS)
FOR THE PERIOD ENDED DECEMBER 31, 2021

FOR THE PERIOD ENDED DECEMBER 31, 2021														
MONTH-TO-DATE				YEAR-TO-DATE					ANNUAL		CURRENT		UNENCUMBERED	
CTUAL		BUDGET	VAR \$	VAR %	ACTUAL	BUDGET	VAR \$	VAR %	BUDGET	ENCUMB	AMOUNT	%		
REVENUES														
366,696	\$	293,817	\$	24.80%	\$	55,855,000	\$	(46,387)	\$	55,855,000	\$	46,387	0.08%	
16,284		27,157	(10,873)	(40.04)%	4,742,144	4,949,168	(207,024)	(4.18)%	4,949,168	-	207,024	4.18%		
537,921		283,934	253,987	89.45%	3,223,991	3,592,800	(368,809)	(10.27)%	3,592,800	-	368,809	10.27%		
377,418		304,766	72,652	23.84%	14,049,549	14,950,000	(900,451)	(6.02)%	14,950,000	-	900,451	6.02%		
282,346		435,889	(153,543)	(35.23)%	6,422,335	6,700,492	(278,157)	(4.15)%	6,700,492	-	278,157	4.15%		
78,791		83,000	(4,209)	(5.07)%	1,551,736	1,875,000	(323,264)	(17.24)%	1,875,000	-	323,264	17.24%		
535,371		245,875	289,496	117.74%	8,937,177	3,870,160	5,067,017	130.93%	3,870,160	-	(5,067,017)	(130.93)%		
2,194,826		1,674,438	520,388	31.08%	94,735,545	91,792,620	2,942,925	3.21%	91,792,620	-	(2,942,925)	(3.21)%		
				0.00%	(5,000,000)	-	(5,000,000)	(100.00)%	-	-	5,000,000	100.00%		
2,194,826		1,674,438	520,388	31.08%	89,735,545	91,792,620	(2,057,075)	(2.24)%	91,792,620	-	2,057,075	2.24%		
EXPENSES														
9,132,451		3,630,387	(5,502,064)	(151.56)%	44,356,247	45,009,319	653,072	1.45%	45,009,319	167,313	485,759	1.08%		
2,245,867		1,868,632	(377,235)	(20.19)%	21,187,932	21,287,561	99,629	0.47%	21,287,561	197,736	(98,108)	(0.46)%		
174,859		205,093	30,234	14.74%	1,661,207	1,868,199	206,992	11.08%	1,868,199	42,780	164,212	8.79%		
202,192		233,154	30,962	13.28%	1,657,208	2,057,762	400,554	19.47%	2,057,762	4,576	395,978	19.24%		
2,538,427		932,345	(1,606,082)	(172.20)%	14,672,789	13,824,934	(847,855)	(6.13)%	13,824,934	60,465	(908,319)	(6.57)%		
-		-	-	0.00%	7,237,649	2,711,027	(4,526,622)	(166.97)%	2,711,027	-	(4,526,622)	(166.97)%		
1,732,414		403,923	(1,328,491)	(328.90)%	7,679,518	4,971,090	(2,708,428)	(54.48)%	4,971,090	215,599	(2,924,028)	(58.82)%		
16,026,209		7,273,534	(8,752,675)	(120.34)%	98,452,550	91,729,892	(6,722,658)	(7.33)%	91,729,892	688,469	(7,411,127)	(8.08)%		
				0.00%	(5,000,000)	-	(5,000,000)	(100.00)%	-	-	5,000,000	100.00%		
16,026,209		7,273,534	(8,752,675)	(120.34)%	93,452,550	91,729,892	(1,722,658)	(1.88)%	91,729,892	688,469	(2,411,127)	(2.63)%		
(13,831,383)	\$	(5,599,096)	\$	(147.03)%	\$	(3,717,005)	\$	(6,025.59)%	\$	(688,469)	\$	4,468,202	7,123.14%	

CHART I

Tracking Chart

PLIGIT General Fund 5013 (PRIME)

Date	Activity	Running Balance	Relation to ARPA	Statement Entry	Exhibit#
7/31/2021	Ending Balance	31,611,162.46	No ARPA funds	Monthly ending balance	D-3
8/3/2021	-2,000,000.00	29,611,162.46	No ARPA funds	Redemption - outgoing wires	C-3
8/3/2021	-1,000,000.00	28,611,162.46	No ARPA funds	Redemption - outgoing wires	C-3
8/4/2021	20,880,969.50	49,492,131.96	28,611,162.46	Exchange from P-Class to P-Prime	C-2, C-3
8/11/2021	-4,000,000.00	45,492,131.96	24,611,162.46	Redemption - outgoing wires	C-3
8/30/2021	-4,000,000.00	41,492,131.96	20,611,162.46	Redemption - outgoing wires	C-3
8/31/2021	1,522.36	41,493,654.32	20,612,684.82	Accrual Income Div. Reinvestment	C-3
8/31/2021	Ending Balance	41,493,654.32	20,612,684.82	Monthly ending balance	C-3
9/15/2021	-5,000,000.00	36,493,654.32	15,612,684.82	Redemption - outgoing wires	F-3
9/30/2021	1,301.89	36,494,956.21	15,613,986.71	Accrual Income Div. Reinvestment	F-3
9/30/2021	Ending Balance	36,494,956.21	15,613,986.71	Monthly ending balance	F-3
10/21/2021	-10,000,000.00	26,496,956.21	5,613,986.71	Redemption - outgoing wires	G-3
10/31/2021	1,160.80	26,496,117.01	5,615,147.51	Accrual Income Div. Reinvestment	G-3
10/31/2021	Ending Balance	26,496,117.01	5,615,147.51	Monthly ending balance	G-3
11/30/2021	878.55	26,496,995.56	5,616,026.06	Accrual Income Div. Reinvestment	I-3
11/30/2021	Ending Balance	26,496,995.56	5,616,026.06	Monthly ending balance	I-3
12/10/2021	-12,000,000.00	14,496,995.56	-6,383,973.94	Redemption - outgoing wires	J-3
12/31/2021	613.57	14,497,609.13	-6,383,360.37	Accrual Income Div. Reinvestment	J-3
12/31/2021	Ending Balance	14,497,609.13	-6,383,360.37	Monthly ending balance	J-3
1/12/2022	-1,000,000.00	13,497,609.13	-7,383,360.37	Redemption - outgoing wires	L-3
1/31/2022	\$483.80	13,498,092.93	-7,382,876.57	Accrual Income Div. Reinvestment	L-3
1/31/2022	Ending Balance	13,498,092.93	-7,382,876.57	Monthly ending balance	L-3
2/4/2022	-13,498,092.93	0	-20,880,969.50	Transfer to 5050	N-3, N-7
2/8/2022	-4,000,000.00	-4,000,000.00	No ARPA funds	Redemption - outgoing wires	N-3
2/8/2022	6,000,000.00	2,000,000.00	No ARPA funds	Transfer from 5050	N-3, N-7
2/28/2022	90.84	2,000,090.84	No ARPA funds	Accrual Income Div. Reinvestment	N-3
2/28/2022	Ending Balance	2,000,090.84	No ARPA funds	Monthly ending balance	N-3
3/31/2022	359.32	2,000,450.16	No ARPA funds	Accrual Income Div. Reinvestment	P-2
3/31/2022	Ending Balance	2,000,450.16	No ARPA funds	Monthly ending balance	P-2

PLIGIT UDT ARPA 5050 (ARPA)

2/1/2022	Opening Balance	0	No ARPA funds		N-7
2/4/2022	13,498,092.93	13,498,092.93	-7,382,876.57	Transfer from 5013 (Prime)	N-3, N-7
2/4/2022	82,539.35	13,580,632.28	-7,300,337.22	Transfer from 5013 (Class)	N-2, N-6
2/7/2022	3,333,861.46	16,914,493.74	-3,966,475.76	Transfer from 5237 (Gen.)	N-7, O-1
2/7/2022	390,000	17,304,493.74	-3,576,475.76	Transfer from 9157 (HUD)	N-7, R-4
2/7/2022	3,576,006.34	20,880,500.08	-469.42	Transfer from 5013 (Class)	N-6, N-7
2/7/2022	468.93	20,880,969.00	-0.50	Transfer from 5013 (R-Class)	N-6, N-7
2/8/2022	-6,000,000.00	14,880,969.00	ARPA Passed	Transfer to 5013 (Prime)	N-3, N-7
3/31/2022	3,082.39	14,884,051.39	ARPA Passed	Interest Deposits	P-6
3/31/2022	Ending Balance	14,884,051.39	ARPA Passed	Monthly ending balance	P-6

Wells Fargo General Depository 9773 (Gen.)

7/17/2021	Current Balance	1,039,712.14	No ARPA funds	Opening Balance	A-7
7/19/2021	353,134.83	1,392,846.97	No ARPA funds	21 "Deposits"	A-2
7/19/2021	110,152.91	1,502,999.88	No ARPA funds	UD Town Bank Sweeo	A-4
7/19/2021	20,880,969.50	22,383,969.38	1,502,999.88	ARPA Funds Arrive from Treasury	A-4
7/19/2021	1,236.00	22,385,205.38	1,504,235.88	Merchant Deposit	A-4
7/19/2021	1,002.00	22,386,207.38	1,505,237.88	Merchant Deposit	A-4
7/19/2021	199.00	22,386,406.38	1,505,436.88	Merchant Deposit	A-4
7/19/2021	-63,069.17	22,323,337.21	1,442,367.71	ZBA Funding to 3731	A-6
7/19/2021	-266,711.16	22,056,626.05	1,175,656.55	ZBA Funding to 9508	A-6
7/20/2021	6,840.98	22,063,467.03	1,182,497.53	Wholesale Lock Box Deposit	A-2

7/20/2021	245.00	22,063,712.03	1,182,742.53 UD Town Bank Sweeco	A-4
7/20/2021	4.00	22,063,716.03	1,182,746.53 Merchant Deposit	A-4
7/20/2021	-82.50	22,063,633.53	1,182,664.03 Deposited Item Returned	A-6
7/20/2021	-1,314,404.45	20,749,229.08	-131,740.42 ZBA Funding to 3731	A-6
7/20/2021	-215.00	20,749,014.08	-131,955.42 ZBA Funding to 9508	A-6
7/21/2021	4,079.14	20,753,093.22	-127,876.28 Wholesale Lock Box Deposit	A-2
7/21/2021	415.00	20,753,508.22	-127,461.28 UD Town Bank Sweeco	A-4
7/21/2021	1,024.00	20,754,532.22	-126,437.28 Merchant Deposit	A-4
7/21/2021	-410,182.30	20,344,349.92	-536,619.58 ZBA Funding to 3731	A-6
7/21/2021	-487.08	20,343,862.84	-537,106.66 ZBA Funding to 9508	A-6
7/22/2021	672.00	20,344,534.84	-536,434.66 Merchant Deposit	A-5
7/22/2021	96.80	20,344,631.64	-536,337.86 Stripe Transfer	A-5
7/22/2021	-69,703.56	20,274,928.08	-606,041.42 ZBA Funding to 3731	A-6
7/23/2021	11,862.71	20,286,790.79	-594,178.71 Wholesale Lock Box Deposit	A-3
7/23/2021	405.00	20,287,195.79	-593,773.71 UD Town Bank Sweeco	A-5
7/23/2021	48,917.05	20,336,112.84	-544,856.66 Portinoff Escrow Payment	A-5
7/23/2021	48,506.28	20,384,619.12	-496,350.38 Portinoff Escrow Payment	A-5
7/23/2021	2,764.00	20,387,383.12	-493,586.38 Merchant Deposit	A-5
7/23/2021	310.49	20,387,693.61	-493,275.89 Coe Cntret Pmt	A-5
7/23/2021	-111,304.04	20,276,389.57	-604,579.93 ZBA Funding to 3731	A-6
7/26/2021	297,045.09	20,573,434.66	-307,534.84 19 "Deposits"	A-2, A-3
7/26/2021	10.00	20,573,444.66	-307,524.84 UD Town Bank Sweeco	A-5
7/26/2021	1,802.00	20,575,246.66	-305,722.84 Merchant Deposit	A-5
7/26/2021	1,170.00	20,576,416.66	-304,552.84 Merchant Deposit	A-5
7/26/2021	313.00	20,576,729.66	-304,239.84 Merchant Deposit	A-5
7/26/2021	-150.00	20,576,579.66	-304,389.84 Business to Business	A-6
7/26/2021	-31,388.74	20,545,190.92	-335,778.58 ZBA Funding to 3731	A-6
7/27/2021	20,412.17	20,565,603.09	-315,366.41 Wholesale Lock Box Deposit	A-3
7/27/2021	110.00	20,565,713.09	-315,256.41 UD Town Bank Sweeco	A-5
7/27/2021	-1,760.11	20,563,952.98	-317,016.52 Deposited Item Returned	A-6
7/27/2021	-55,829.93	20,508,123.05	-372,846.45 ZBA Funding to 3731	A-6
7/27/2021	-29.29	20,508,093.76	-372,875.74 ZBA Funding to 9508	A-6
7/28/2021	195.00	20,508,288.76	-372,680.74 UD Town Bank Sweeco	A-5
7/28/2021	0.25	20,508,289.01	-372,680.49 Transfer to Adjust Payroll	A-5
7/28/2021	55,192.94	20,563,481.95	-317,487.55 FEMA Treasury Deposit	A-5
7/28/2021	1,510.00	20,564,991.95	-315,977.55 Merchant Deposit	A-5
7/28/2021	-495.00	20,564,496.95	-316,472.55 Deposited Item Returned	A-6
7/28/2021	-1,478,125.75	19,086,371.20	-1,794,598.30 Online Transfer Payroll 7/30/21	A-6, W-1
7/28/2021	-22,307.41	19,064,063.79	-1,816,905.71 ZBA Funding to 3731	A-6
7/28/2021	-32,034.81	19,032,028.98	-1,848,940.52 ZBA Funding to 9508	A-6
7/29/2021	17,487.25	19,049,516.23	-1,831,453.27 Wholesale Lock Box Deposit	A-3
7/29/2021	100.00	19,049,616.23	-1,831,353.27 UD Town Bank Sweeco	A-5
7/29/2021	1,627.00	19,051,243.23	-1,829,726.27 Merchant Deposit	A-5
7/29/2021	96.80	19,051,340.03	-1,829,629.47 Stripe Transfer	A-5
7/29/2021	-42,796.23	19,008,543.80	-1,872,425.70 ZBA Funding to 3731	A-6
7/29/2021	-1,086.68	19,007,457.12	-1,873,512.38 ZBA Funding to 9508	A-6
7/30/2021	268,846.39	19,276,303.51	-1,604,665.99 7 "Deposits"	A-3
7/30/2021	8,700.00	19,285,003.51	-1,595,965.99 UD Town Bank Sweeco	A-5
7/30/2021	45,899.95	19,330,903.46	-1,550,066.04 Portinoff Escrow Payment	A-5
7/30/2021	30,180.81	19,361,084.27	-1,519,885.23 Portinoff Escrow Payment	A-5
7/30/2021	4,374.25	19,365,458.52	-1,515,510.98 Merchant Deposit	A-5
7/30/2021	-11.50	19,365,447.02	-1,515,522.48 Online Transfer Paycheck Fees	A-6
7/30/2021	-403.31	19,365,043.71	-1,515,925.79 Business to Business	A-6
7/30/2021	-138,832.00	19,226,211.71	-1,654,757.79 ZBA Funding to 3731	A-7
7/30/2021	-275.57	19,225,936.14	-1,655,033.36 ZBA Funding to 9508	A-7
7/30/2021		19,255,936.14	-1,655,033.36 Monthly ending balance	A-7
7/30/2021	Ending Balance			

8/1/2021	Beginning Balance	19,255,936.14	-1,655,033.36	Monthly beginning balance	B-1
8/2/2021	261,324.30	19,517,260.44	-1,393,709.06	16 "Deposits"	B-1
8/2/2021	110.00	19,517,370.44	-1,393,599.06	UD Town Bank Sweeo	B-3
8/2/2021	1,674.75	19,519,045.19	-1,391,924.31	Merchant Deposit	B-3
8/2/2021	1,358.00	19,520,403.19	-1,390,566.31	Merchant Deposit	B-4
8/2/2021	103.00	19,520,506.19	-1,390,463.31	Merchant Deposit	B-4
8/2/2021	-1,973.52	19,518,532.67	-1,392,436.83	Deposited Item Returened	B-5
8/2/2021	-27,874.14	19,490,658.53	-1,420,310.97	ZBA Funding to 3731	B-5
8/2/2021	-1,805.52	19,488,853.01	-1,422,116.49	ZBA Funding to 9508	B-5
8/3/2021	12,364.79	19,501,217.80	-1,409,751.70	Wholesale Lock Box Deposit	B-1
8/3/2021	300.00	19,501,517.80	-1,409,451.70	UD Town Bank Sweeo	B-4
8/3/2021	2,000,000.00	21,501,517.80	590,548.30	Transfer from 5013 (Prime)	B-4, C-3
8/3/2021	1,000,000.00	22,501,517.80	1,590,548.30	Transfer from 5013 (Prime)	B-4, C-3
8/3/2021	273.00	22,501,790.80	1,590,821.30	Merchant Deposit	B-4
8/3/2021	-20,880,969.50	1,620,821.30	ARPA funds left	Transfer to 5013 (Prime)	B-5, C-3
8/3/2021	-1,303,820.17	317,001.13		ZBA Funding to 3731	B-5
8/3/2021	-531.64	316,469.49		ZBA Funding to 9508	B-5
8/31/2021	Ending Balance	3,611,881.05		Monthly ending balance	B-7
1/31/2022	Ending Balance	1,921,821.35		Monthly ending balance	Q-1
2/1/2021	Beginning Balance	1,921,821.35		Monthly beginning balance	Q-1
2/1/2022	640.00	1,922,461.35		UD Town Bank Sweep	Q-1
2/1/2022	170.00	1,922,631.35		Merchant Deposit	Q-1
2/1/2022	28.50	1,922,659.85		Merchant Deposit	Q-1
2/1/2022	17,085.33	1,939,745.18		Wholesale Lock Box Deposit	Q-1
2/2/2022	495.00	1,940,240.18		Wholesale Lock Box Deposit	
2/2/2022	140.00	1,940,380.18		UD Town Bank Sweep	Q-1
2/2/2022	1,090.00	1,941,470.18		Merchant Deposit	Q-1
2/2/2022	26.00	1,941,496.18		Merchant Deposit	Q-1
2/2/2022	-2,143.97	1,939,352.21		Deposited Item Returned	Q-3
2/3/2022	800.00	1,940,152.21		UD Town Bank Sweep	Q-1
2/3/2022	1,210.00	1,941,362.21		Merchant Deposit	Q-1
2/3/2022	28.50	1,941,390.71		Merchant Deposit	Q-1
2/3/2022	-108.54	1,941,282.17		Merchant Discount	Q-3
2/4/2022	797,669.94	2,738,952.11		Transfer from (4100) Parking Meter	Q-1
2/4/2022	370,179.13	3,109,131.24		Transfer from (2092) Confiscated	Q-1, S-1
2/4/2022	171,075.91	3,280,207.15		Transfer from (8978) Payroll #2	Q-2, W-4
2/4/2022	166,464.58	3,446,671.73		Transfer from (9427) Highway	Q-2, Y-1
2/4/2022	103,164.94	3,549,836.67		Transfer from (0901) Payroll #1	Q-2, V-1
2/4/2022	60,548.74	3,610,385.41		Transfer from (6290) Fire Escrow	Q-2, T-1
2/4/2022	25,839.26	3,636,224.67		Transfer from (6442) Drug Forfeit	Q-2, U-1
2/4/2022	3,056.25	3,639,280.92		Transfer from (3334) Football Bowl	Q-2, X-1
2/4/2022	400.00	3,636,680.92		Merchant Deposit	Q-2
2/4/2022	57.25	3,639,738.17		Merchant Deposit	Q-2
2/4/2022	-3,576,006.34	63,731.83		Transfer to 5013 (Class)	Q-3, N-6
TRF: 623,031.71					
2/7/2022	845.00	64,576.83		UD Town Bank Sweeo	Q-2
2/7/2022	1,365.00	65,941.83		Merchant Deposit	Q-2
2/7/2022	957.00	66,898.83		Merchant Deposit	Q-2
2/7/2022	154.75	67,053.58		Merchant Discount	Q-2
2/7/2022	68.50	67,122.08		Merchant Deposit	Q-2
2/7/2022	57.25	67,179.33		Merchant Deposit	Q-2
2/7/2022	43.00	67,222.33		Merchant Deposit	Q-2
2/8/2022	56.75	67,279.08		Merchant Deposit	Q-2
2/8/2022	45.00	67,324.08		Merchant Deposit	Q-2
2/9/2022	1,265.00	68,589.08		Merchant Deposit	Q-2
2/9/2022	62.00	68,651.08		Merchant Deposit	Q-2

2/10/2022	1,282.00	69,933.08
2/10/2022	31.50	69,964.58
2/10/2022	-25,839.26	44,125.32
2/10/2022	-9,221.00	34,904.32
2/10/2022	5,934.54	28,969.78
2/28/2022	Ending Balance	46,295.24
3/31/2022	Ending Balance	239,359.95

Merchant Deposit	Q-2
Merchant Deposit	Q-2
Transfer to (6442) Drug Fofeiture	Q-3, U-1
Transfer to (0901) Payroll #1	Q-3, V-1
Transfr to (8978) Payroll #2	Q-3, W-4
Monthly ending balance	Q-1
Monthly ending balance	Z-1

Santander General Depository 5237 (Gen.)

1/30/2022	Current Balance	861,514.22
1/31/2022	3,000,000.00	3,861,514.22
1/31/2022	31,751.96	3,893,266.18
1/31/2022	9,075.00	3,902,341.18
1/31/2022	7,547.00	3,909,888.18
1/31/2022	1,980.00	3,911,868.18
1/31/2022	675.00	3,912,543.18
1/31/2022	505.00	3,913,048.18
1/31/2022	175.00	3,913,223.18
1/31/2022	145.00	3,913,368.18
1/31/2022	-13,698.02	3,899,670.16
2/1/2022	Beginning Balance	3,899,670.16
2/1/2022	49,495.66	3,949,165.82
2/1/2022	34,937.08	3,984,102.90
2/1/2022	-369.50	3,983,733.40
2/1/2022	-1,029.36	3,982,704.04
2/1/2022	-12.08	3,982,691.96
2/1/2022	-53,139.24	3,929,552.72
2/2/2022	146,196.08	4,075,748.80
2/2/2022	8,317.67	4,084,066.47
2/2/2022	-28,701.05	4,055,365.42
2/3/2022	58,571.69	4,113,937.11
2/3/2022	40,850.61	4,154,787.72
2/3/2022	17,398.67	4,172,186.39
2/3/2022	-99,112.73	4,073,073.66
2/4/2022	84,681.56	4,157,755.22
2/4/2022	75,714.53	4,233,469.75
2/4/2022	31,229.88	4,264,699.63
2/4/2022	31,017.63	4,295,717.26
2/4/2022	25,114.93	4,320,832.19
2/4/2022	12,182.00	4,333,014.19
2/4/2022	7,875.45	4,340,889.64
2/4/2022	7,702.84	4,348,592.48
2/4/2022	6,622.15	4,355,214.63
2/4/2022	5,638.27	4,360,852.90
2/4/2022	5,455.19	4,366,308.09
2/4/2022	2,386.10	4,368,694.19
2/4/2022	2,352.00	4,371,046.19
2/4/2022	1,035.00	4,372,081.19
2/4/2022	400.00	4,372,481.19
2/4/2022	195.00	4,372,676.19
2/4/2022	-54,879.50	4,317,778.69
2/4/2022	-3,333,861.45	983,917.24
2/4/2022	-26.00	983,891.24
2/7/2022	-370,179.13	613,712.11
2/7/2022	-60,806.42	552,905.69
2/7/2022	-495.00	552,410.69

Beginning Balance	M-3
Transfer from 9157 (HUD)	M-3, R-1
PNC Bank ACH Credit	M-3
Onsite check deposit	M-3
Onsite check deposit	M-3
Transaction at Llanerch Cash Deposit	M-3
Transaction at Llanerch Cash Deposit	M-3
Transaction at Llanerch Cash Deposit	M-3
Transaction at Llanerch Cash Deposit	M-3
Transaction at Llanerch Cash Deposit	M-3
ZBA Transfer to 6306	M-3
Monthly beginning balance	O-1
Onsite check deposit	O-1
Onsite check deposit	O-1
Treasury Link Transfer	O-1
Treasury Link Transfer	O-1
Treasury Link Transfer	O-1
ZBA Transfer to 6306	O-1
Onsite check deposit	O-1
Onsite check deposit	O-1
ZBA Transfer to 6306	O-1
Onsite check deposit	O-1
Onsite check deposit	O-1
Onsite check deposit	O-1
ZBA Transfer to 6306	O-1
Cash and Check Deposit Llanerch	O-1
Portinoff Escrow Payment	O-1
Transaction at Llanerch Check Deposit	O-1
Transaction at Llanerch Check Deposit	O-1
Transaction at Llanerch Check Deposit	O-1
Transaction at Llanerch Check Deposit	O-1
Portinoff Escrow Payment	O-1
Transaction at Llanerch Check Deposit	O-1
Transaction at Llanerch Check Deposit	O-1
Transaction at Llanerch Check Deposit	O-1
Transaction at Llanerch Check Deposit	O-1
Transaction at Llanerch Check Deposit	O-1
Onsite check deposit	O-1
Transaction at Llanerch Cash Deposit	O-1
Transaction at Llanerch Cash Deposit	O-1
Transaction at Llanerch Cash Deposit	O-1
ZBA Transfer to 6306	O-1
Transfer to 5050 (ARPA)	O-1, N-7
Returned Deposited Item	O-1
Transfer to 5326 (Confiscated)	O-2, S-1
ZBA Transfer to 6306	O-2
Santander Service Fee	O-2

2/8/2022	4,000,000.00	4,552,410.69
2/8/2022	20,004.17	4,572,414.86
2/8/2022	11,906.10	4,584,320.96
2/8/2022	-60,548.74	4,523,772.22
2/8/2022	-59,253.81	4,464,518.41
2/28/2022	Ending Balance	6,465,033.91
3/31/2022	Ending Balance	41,347,223.31

Transfer from 5013 (Prime)	O-2, N-3
Onsite check deposit	O-2
Onsite check deposit	O-2
Transfer to 5318 (Fire Escrow)	O-2, T-1
ZBA Transfer to 6306	O-2
Monthly ending balance	O-4
Monthly ending balance	Z-8