ADMINISTRATION AND ENFORCEMENT OF THE CONSTRUCTION WORKPLACE MISCLASSIFICATION ACT

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MARCH 1, 2026
COMMONWEALTH OF PENNSYLVANIA
Department of Labor & Industry

The Construction Workplace Misclassification Act, 43 P.S. §§ 933.1–933.17 (Act 72 or Act), went into effect on February 10, 2011. The Act prohibits employers from misclassifying construction workers as independent contractors who do not satisfy all the statutory elements to establish an independent contractor relationship with the employer. The Act's independent contractor requirements apply to workers' compensation, unemployment compensation, and Act 72.

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

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

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

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

Bureau of Labor Law Compliance (BLLC) Overview

BLLC enforces and administers the following:

- Construction Workplace Misclassification Act (Act 72),
- Prevailing Wage Act,
- Wage Payment and Collection Law,
- Minimum Wage Act,
- Child Labor Act,
- Apprenticeship and Training Act regulations,
- Prohibition of Excessive Overtime in Health Care Act (Act 102),
- Seasonal Farm Labor Act,
- Industrial Homework Law,
- Personnel File Inspection Act,
- Employer to Pay Employment Medical Examination Fee Act,
- Equal Pay Law,
- The Construction Industry Employee Verification Act. (Act 75)
- Commercial Motor Vehicle Operators; Discharge, Discipline, Discrimination Prohibited

Current BLLC Complement

The Bureau has a staff complement of 46.

The Director's office includes the Director, Deputy Director, two Administrative Officers, and three persons in clerical support. The Bureau district offices are staffed with a District Office Supervisor and a team of Investigators; each District Office is responsible for all labor and safety laws and regulations identified above. The staff complement breakdown is as follows.

ALL STAFF BY OFFICE	TOTAL	FILLED	VACANT
Director's Office	7	6	1
Altoona	6	6	0
Harrisburg	7	7	0
Philadelphia	9	7	2
Pittsburgh	8	6	2
Scranton	9	6	3
TOTAL	46	38	8

INVESTIGATOR STAFF ONLY BY OFFICE	TOTAL	FILLED	VACANT
Altoona investigators	5	5	0
Harrisburg investigators	6	6	0
Philadelphia investigators	8	7	1
Pittsburgh investigators	7	5	2
Scranton investigators	8	5	3
TOTAL INVESTIGATORS	34	28	6

Enforcement Overview

Act 72 prohibits contractors from treating construction employees as independent contractors. The Act provides that for a worker to be deemed an independent contractor, the worker must:

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

There are six factors that establish an independent trade or business:

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

How BLLC Enforces Act 72

Alleged violations may be assigned to an Investigator who interviews the contractor and workers and requests all pertinent documentation, such as a copy of the contract or the insurance certificate.

Investigators will engage in discussions to resolve the investigation with the contractor whenever there is evidence of a violation. If the settlement negotiations are unsuccessful, the case is referred to the Department's Office of Chief Counsel for prosecution.

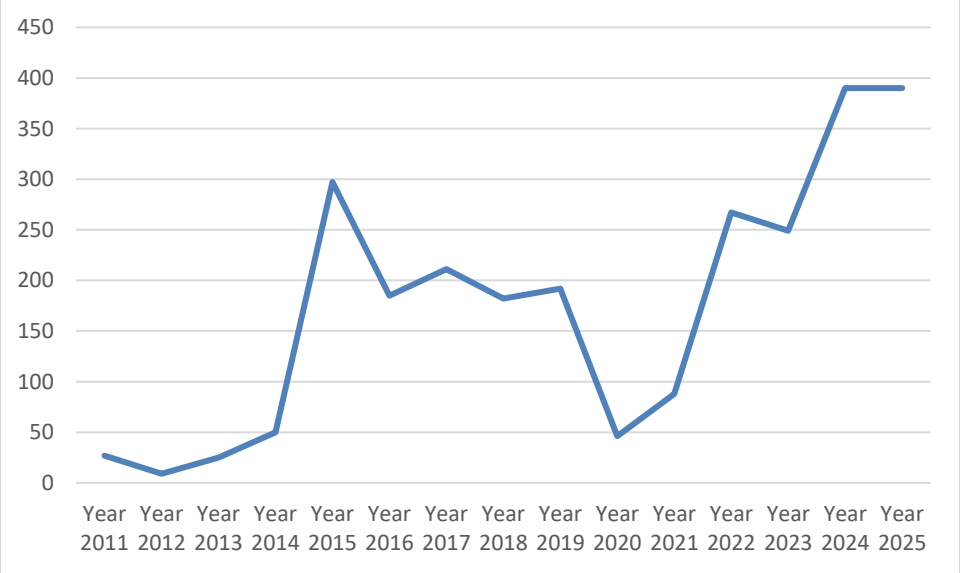
If there is not conclusive evidence of a violation, the investigation may be closed after review and approval by a Supervisor.

Additionally, BLLC receives referrals for misclassification from both Office of Unemployment Compensation Tax Services (OUCTS) and the

Bureau of Workers Compensation (BWC) through an internal Department workgroup. Those referrals may result in administrative penalties issued by BLLC. The Bureau also refers cases to OUCTS and BWC upon findings of probable misclassification in the construction industry.

Historical accounting of Act 72 cases BLLC received:

YEAR	CASES
Year 2011	27
Year 2012	9
Year 2013	25
Year 2014	50
Year 2015	297
Year 2016	185
Year 2017	211
Year 2018	182
Year 2019	192
Year 2020	46
Year 2021	88
Year 2022	267
Year 2023	249
Year 2024	390
Year 2025	390
TOTAL	**2608**



Counties assigned to BLLC District Offices:

- **The Altoona District Office** is comprised of Adams, Armstrong, Bedford, Blair, Butler, Cambria, Cameron, Centre, Clearfield, Clarion, Clinton, Elk, Fayette, Forest, Franklin, Fulton, Huntingdon, Indiana, Jefferson, Lycoming, McKean, Mifflin, Potter, Somerset, Tioga, and Warren Counties
- **The Harrisburg District Office** is comprised of, Cumberland, Dauphin, Juniata, Lancaster, Lebanon, Perry, and York Counties
- **The Pittsburgh District Office** is comprised of Allegheny, Beaver, Crawford, Erie, Green, Lawrence, Mercer, Venango, Washington, and Westmoreland Counties
- **The Philadelphia District Office** is comprised of, Chester, Delaware, Montgomery, and Philadelphia Counties
- **The Scranton District Office** is comprised of Berks, Bucks, Bradford, Carbon, Columbia, Lackawanna, Lehigh, Luzerne, Monroe, Montour, Northampton, Northumberland, Pike, Schuylkill, Snyder, Sullivan, Susquehanna, Union, Wayne, and Wyoming Counties

Regional breakdown of Act 72 cases filed in 2025:

- Altoona District Office: **65 cases**
- Harrisburg District Office: **39 cases**
- Philadelphia District Office: **128 cases**
- Pittsburgh District Office: **82 cases**
- Scranton District Office: **76 cases**

Construction Site Visits:

The Bureau utilizes site visits for in-person interviews, document review, visual observation of work being conducted, and auditing.

In 2025, the Bureau documented 109 on-site investigations of construction sites. This included both publicly and privately funded job sites. Not all of the cases filed or referred to the Bureau result in a site visit, as often work has concluded by the time the case arrives at the Bureau for investigation.

During visits, BLLC investigators distribute educational materials, interview workers on the construction sites, and review payroll information.

When appropriate, the Bureau conducts site inspections in partnership with OUCTS tax agents and the BWC in joint compliance efforts.

Unemployment Compensation Tax Services

Unemployment Compensation Tax Services The OUCTS routinely performs unemployment compensation tax audits on all Pennsylvania businesses.

Unemployment Compensation Tax Services has data sharing agreements with the Internal Revenue Service, Pennsylvania Department of Revenue, and Pennsylvania Compensation Rating Bureau that offer the ability to reference cross matched data to identify employers that may not be registered or identify employers reporting different employment levels to different agencies during the same timeframe.

In 2025, OUCTS found 349 construction employers had misclassified 2,236 employees as independent contractors, representing $46.9 million in underreported wages.

Once OUCTS has concluded its audit on construction employers and received either payment from the employer for its misclassification or a final determination from an adjudicator that an employer misclassified its workers, the information is given to BLLC for Act 72 enforcement.

Stop-Work Orders under the Act

The process for the Secretary to shut down a job site is as follows:

(1) the Department must receive information that there is a potential violation;

(2) BLLC must conduct an investigation into the allegation;

(3) the Department must issue an administrative Order to Show Cause;

(4) the employer is afforded 20 days to file an answer in writing;

(5) the employer is then provided notice and a hearing is conducted;

(6) if evidence presented at the hearing establishes the finding of a violation, the Secretary may petition a court of competent jurisdiction for an Stop Work Order; and

(7) the employer must be served the Stop Work Order so it may take effect. This order remains in effect until a Court releases the stop work order or there is a finding that the employer is no longer violating the Act.

As of December 31, 2025, the Secretary has not initiated proceedings to issue a stop-work order on a job site.

Adjudications of Act 72 Complaints

Since 2018, 44 Secretary's Orders have been issued

In 2024, the Bureau, in collaboration with the Office of Chief Counsel, began filing petitions to enforce orders by the Secretary in Commonwealth Court in matters where the employer had failed to participate or otherwise comply with the Secretary's orders.

Since 2024, the Bureau has filed seven Petitions to Enforce in Commonwealth Court and has recovered $37,000 in administrative penalties as a result of these filings.

Administrative Penalties

The Bureau collected $762,635.49 in fines from 150 construction employers in Act 72 violations in 2025. There were other fines pay based on payment plans that were entered into from previous years .

The total fines collected from 2011 through 2025 are $4,795,214.23.

YEAR	FINES COLLECTED
2011	$ -
2012	$ -
2013	$ -
2014	$12,500.00
2015	$217,450.00
2016	$383,033.28
2017	$360,359.98
2018	$566,845.16
2019	$531,874.73
2020	$324,229.60
2021	$344,148.06
2022	$263,251.60
2023	$414,398.73
2024	$614,487.60
2025	$762,635.49
TOTAL	**$4,795,214.23**

Contractors in Violation

YEAR	CONTRACTORS IN VIOLATION
2011	0
2012	0
2013	0
2014	15
2015	105
2016	143
2017	117
2018	185
2019	163
2020	64
2021	42
2022	93
2023	138
2024	214
2025	150
TOTAL	**1291**

Analysis and Conclusions:

The Bureau will continue to work to ensure a level playing field for law abiding contractors and to ensure construction workers are classified properly through investigations and educational efforts. BLLC proactively engages with stakeholders in industry organizations and workers through informative presentations.

The Bureau will continue its cooperative interagency collaboration with OUCTS and BWC. Those partnerships have already led to BLLC collecting $55,340.33 from 31 contractors so far in calendar year 2026.

ADDENDUM

Contractor	Penalty Paid	Date paid	Payment type
18th Century Restorations	$ 750.00	4/9/2025	Full payment
3rd Generation Design & Construction LLC	$ 8,250.00	12/8/2025	Full payment
A&F Property Holdings, RUDIS Enterprises Construction	$ 7,500.00	6/2/2025	Full payment
AD&C Enterprises LLC	$ 750.00	6/9/2025	Full payment
ALB Granite Inc	$ 750.00	12/31/2025	Full payment
ALBA Electric & Remodeling Inc	$ 2,250.00	12/12/2025	Full payment
AM Construction, Andy A Miller	$ 1,500.00	8/5/2025	Full payment
Antenucci Flooring	$ 3,000.00	9/29/2025	Full payment
Artisan Drywall LLC	$ 10,500.00	3/21/2025	Full payment
Auble Construction Inc	$ 3,750.00	5/28/2025	Full payment
Ault Signature Homes LLC	$ 1,500.00	2/11/2025	Full payment
B Elite Flooring Inc	$ 3,000.00	10/3/2025	Full payment
Barry Air Condition & Heating	$ 750.00	9/23/2025	Full payment
Bashlines Custom Concrete LLC	$ 750.00	2/5/2025	Full payment
Battist Construction LLC	$ 5,250.00	3/4/2025	Full payment
BD Plumbing LLC	$ 1,500.00	11/10/2025	Full payment
Bernard Anthony Inc	$ 3,000.00	5/15/2025	Full payment
Big River Roofing LLC	$ 2,250.00	6/2/2025	Full payment
Borders Clinchoc LLC	$ 2,250.00	5/27/2025	Full payment
Bove Development Corp	$ 750.00	7/11/2025	Full payment
Brad Diehl Contracting	$ 4,500.00	4/11/2025	Full payment
Brandywine Valley Concrete Construction	$ 750.00	12/22/2025	Full payment
Broc Granite &Tile LLC	$ 500.00	1/24/2025	Full payment
Brown's Services LLC	$ 750.00	6/17/2025	Full payment
Bryan Construction Inc	$ 750.00	7/15/2025	Full payment
Budinsky Construction LLC	$ 3,000.00	2/24/2025	Full payment
Burg Restoration Services LLC	$ 6,000.00	7/29/2025	Full payment
Bush Wall Systems LLC	$ 750.00	8/21/2025	Full payment
Business Pride LLC	$ 16,000.00	12/17/2025	Full payment
Calderon Drywall Inc	$ 5,250.00	6/12/2025	Full payment
Carlson Contracting Company	$ 750.00	2/19/2025	Full payment
Carter Buildings Inc	$ 1,500.00	6/2/2025	Full payment
Castro Painting & Drywall	$ 1,000.00	1/21/2025	Full payment

Catania Concrete LLC	$ 1,500.00	5/21/2025	Full payment
CFH Construction LLC	$ 500.00	9/16/2025	Full payment
Changing Times Telephone Service LLC	$ 800.00	4/1/2025	Full payment
CJ Mele Environmental Inc	$ 750.00	6/17/2025	Full payment
Close Construction LLC	$ 3,000.00	2/24/2025	Full payment
Cody Deremer	$ 1,500.00	4/15/2025	Full payment
Cove Electrical LLC	$ 750.00	4/15/2025	Full payment
Cygnet Improvements Inc	$ 1,500.00	5/21/2025	Full payment
Daniel Wright, Wright Contracting LLC	$ 600.00	2/19/2025	Full payment
David Arthur Moll	$ 750.00	4/29/2025	Full payment
David E Moritz LLC	$ 3,000.00	4/15/2025	Full payment
DC Plumbing & Contracting	$ 3,000.00	8/11/2025	Full payment
DC Total Construction Inc	$ 750.00	5/28/2025	Full payment
Detwiler Landscaping and Concrete LLC	$ 750.00	10/3/2025	Full payment
Donlin Construction	$ 750.00	2/5/2025	Full payment
DP Estate Solutions LLC	$ 3,000.00	10/1/2025	Full payment
Dwayne Hall Flooring LLC	$ 1,500.00	5/20/2025	Full payment
EG Elvin Carpentry LLC	$ 1,000.00	4/15/2025	Full payment
Eldred Contracting Inc	$ 750.00	5/20/2025	Full payment
ELR Roofing	$ 3,000.00	9/29/2025	Full payment
Eshcon Enterprises LLC	$ 750.00	5/28/2025	Full payment
Euroline Electric LLC	$ 1,500.00	6/17/2025	Full payment
Evergreen Re LLC	$ 1,500.00	1/28/2025	Full payment
Excel Insulation	$ 750.00	5/21/2025	Full payment
Exterior Options Inc	$ 750.00	11/10/2025	Full payment
Fiamella Contracting LLC	$ 1,350.00	8/28/2025	Full payment
Five Ponds Construction, Harmony Decking	$ 2,400.00	3/12/2025	Full payment
Flora Plumbing	$ 750.00	12/17/2025	Full payment
Florian Construction Inc	$ 750.00	6/9/2025	Full payment
Front Porch Builders Corp	$ 2,250.00	5/28/2025	Full payment
Gang Warily, Koala Insulation of Chester County	$ 2,250.00	10/3/2025	Full payment
Garman Brothers Construction LLC	$ 1,500.00	12/17/2025	Full payment
Garvey Roark LLC	$ 1,500.00	7/29/2025	Full payment
Gemmell Construction	$ 750.00	9/22/2025	Full payment
Generation 3 Electric	$ 6,000.00	7/15/2025	Full payment
Gerlach's Seamless Gutters & Home Improvements	$ 750.00	5/20/2025	Full payment
Glenn Electrical	$ 2,250.00	4/3/2025	Full payment
Grit Construction LLC	$ 750.00	12/17/2025	Full payment
Gurnee Heating & Electric Inc	$ 1,500.00	8/5/2025	Full payment
H&R Drywall Inc	$ 1,500.00	4/9/2025	Full payment
Hackman Construction LLC	$ 750.00	10/3/2025	Full payment
Hanna Mechanical LLC	$ 3,000.00	6/17/2025	Full payment
Hector Mayorga Construction Inc	$ 9,750.00	10/23/2025	Full payment

Heritage Stucco Inc	$ 1,500.00	5/20/2025	Full payment
Hughes Company	$ 52,000.00	5/28/2025	Full payment
HVAC Refrigeration Service dba Shukar Solutions	$ 2,250.00	11/20/2025	Full payment
Industrial Flooring Corporation	$ 7,500.00	4/1/2025	Full payment
J&S Construction	$ 2,250.00	5/28/2025	Full payment
J&S Masonry LLC	$ 750.00	4/29/2025	Full payment
Jack Bell Excavating Inc	$ 750.00	6/5/2025	Full payment
JB & DH Enterprises Inc, Simply Stone	$ 1,500.00	8/5/2025	Full payment
JD Construction PA LLC	$ 1,500.00	1/7/2025	Full payment
JD Siniawa Enterprises LLC	$ 2,250.00	10/20/2025	Full payment
John M Dotzel & Son Builder Inc	$ 500.00	2/27/2025	Full payment
JT Patching Pacing LLC	$ 750.00	5/21/2025	Full payment
K Hoffman Door LLC	$ 750.00	7/29/2025	Full payment
Kairos at Home Inc	$ 3,000.00	7/24/2025	Full payment
Kolton Landscaping	$ 750.00	2/4/2025	Full payment
L&M Roofing Assoc LLC	$ 3,000.00	6/17/2025	Full payment
Les Artistes Inc	$ 2,250.00	1/7/2025	Full payment
Let's Get Stoned	$ 12,000.00	2/4/2025	Full payment
Loganton Spray Foam LLC	$ 3,000.00	6/12/2025	Full payment
Long's Construction & Remodeling LLC	$ 7,500.00	7/15/2025	Full payment
M Abraham Floor Covering LLC	$ 2,250.00	1/21/2025	Full payment
Mao Construction Inc	$ 9,500.00	1/7/2025	Full payment
Marbel Contractors LLC	$ 3,750.00	7/29/2025	Full payment
Mark R Bean & Son Construction Inc	$ 2,250.00	8/11/2025	Full payment
Matonti's Heating & Cooling LLC	$ 1,500.00	7/11/2025	Full payment
Mattioni Plumbing, Heating and Cooling, Mattioni Services	$ 750.00	6/3/2025	Full payment
MC Acquisition Inc, Marble Crafters USA	$ 750.00	10/1/2025	Full payment
Meadowland Homes Inc	$ 1,500.00	5/21/2025	Full payment
Merion Construction Company Inc	$ 2,250.00	7/18/2025	Full payment
Metropolitan HVAC LLC	$ 750.00	6/30/2025	Full payment
Michael Martin Inc	$ 750.00	5/28/2025	Full payment
MJE Finish Carpentry LLC	$ 2,000.00	12/31/2025	Full payment
Mt Corwin Construction Co	$ 750.00	9/29/2025	Full payment
Neighborhood Contracting LLC	$ 3,000.00	3/21/2025	Full payment
On Call Contracting Services LLC	$ 3,750.00	2/7/2025	Full payment
Opt4 Group LLC	$ 1,500.00	5/21/2025	Full payment
Pabec System Inc	$ 1,500.00	6/17/2025	Full payment
Paradise Home Improvements LLC	$ 1,500.00	6/12/2025	Full payment
Parsons Log Home Services LLC	$ 750.00	7/8/2025	Full payment
Peachey Construction LLC	$ 750.00	5/15/2025	Full payment
Pevarnik Brothers Inc	$ 750.00	1/24/2025	Full payment
Philadelphia Housing Connection One Inc	$ 2,250.00	9/23/2025	Full payment
Pine Mountain Builders LLC	$ 800.00	9/22/2025	Full payment

Platinum Roofing LLC	$ 750.00	1/28/2025	Full payment
Pocono Contracting LLC	$ 2,000.00	8/12/2025	Full payment
Prudent Builders Inc	$ 750.00	10/27/2025	Full payment
Quality Wall Solutions LLC	$ 750.00	4/1/2025	Full payment
R Betcher Construction LLC	$ 1,500.00	10/1/2025	Full payment
R&R Rehab & Cleaning LLC	$ 3,000.00	4/15/2025	Full payment
Ralls Home Improvement LLC	$ 1,500.00	5/28/2025	Full payment
Randall K Jones, Individual	$ 1,500.00	2/27/2025	Full payment
RAW Exteriors	$ 6,000.00	7/8/2025	Full payment
RL Construction dba Scenic hill Sheds	$ 2,500.00	3/18/2025	Full payment
Roche Builders LLC	$ 1,000.00	1/7/2025	Full payment
Rocky Ridge Construction LLC	$ 1,500.00	9/11/2025	Full payment
Rudy Hostetler, R&L Construction	$ 2,250.00	7/15/2025	Full payment
Russ Lawson Construction Inc	$ 1,500.00	9/11/2025	Full payment
Sabino's Pool Plastering LLC	$ 10,500.00	1/24/2025	Full payment
Sandstone Construction LLC	$ 3,750.00	6/17/2025	Full payment
Savaro & Son Builder LLC	$ 750.00	12/12/2025	Full payment
Shell Restoration LLC	$ 6,750.00	4/9/2025	Full payment
Skyline Properties Solutions LLC	$ 750.00	9/29/2025	Full payment
Somerset Pressure Wash & Painting Inc	$ 750.00	8/21/2025	Full payment
Stateline Concrete LTD	$ 2,250.00	6/17/2025	Full payment
Steve Doty Masonry LLC	$ 1,500.00	4/11/2025	Full payment
Steven Byler Construction LLC	$ 2,250.00	9/23/2025	Full payment
Stoltzfus Bros Construction LLC	$ 3,750.00	7/10/2025	Full payment
Suburban General Contractors LLC	$ 1,500.00	9/22/2025	Full payment
Sunset Concrete LLC	$ 3,000.00	11/20/2025	Full payment
T&C Total Interiors	$ 750.00	4/15/2025	Full payment
Vince McClatchy Stonework Inc	$ 1,500.00	7/15/2025	Full payment
Wildwood Construction LLC	$ 1,500.00	5/28/2025	Full payment
Windfall Homes & Painting Company LLC	$ 1,500.00	2/21/2025	Full payment
Ziccardi Contracting LLC	$ 2,250.00	2/21/2025	Full payment
Seaboard Contractor, Alex A Disanto Jr	$ 12,000.00	12/1/2025	Judgement
360 Painting of Northeast PA	$ 580.00	11/3/2025	Payment from previous year
360 Painting of Northeast PA	$ 580.00	12/1/2025	Payment from previous year
360 Painting of Northeast PA	$ 580.00	12/31/2025	Payment from previous year
4 Brothers Drywall	$ 5,000.00	1/7/2025	Payment from previous year
4 Brothers Drywall	$ 5,000.00	2/4/2025	Payment from previous year
4 Brothers Drywall	$ 5,000.00	2/27/2025	Payment from previous year
4 Brothers Drywall	$ 5,000.00	4/22/2025	Payment from previous year
4 Brothers Drywall	$ 5,000.00	5/2/2025	Payment from previous year
4 Brothers Drywall	$ 5,000.00	6/9/2025	Payment from previous year
Action Installations	$ 1,000.00	1/29/2025	Payment from previous year
Action Installations	$ 1,000.00	3/4/2025	Payment from previous year

Action Installations	$ 1,000.00	3/28/2025	Payment from previous year
Action Installations	$ 1,000.00	5/28/2025	Payment from previous year
Action Installations	$ 1,000.00	6/30/2025	Payment from previous year
Action Installations	$ 1,000.00	7/29/2025	Payment from previous year
Action Installations	$ 1,000.00	8/28/2025	Payment from previous year
Action Installations	$ 1,000.00	9/29/2025	Payment from previous year
Action Installations	$ 1,000.00	10/27/2025	Payment from previous year
Action Installations	$ 1,000.00	12/1/2025	Payment from previous year
Action Installations	$ 1,000.00	12/31/2025	Payment from previous year
Airphil HVAC LLC	$ 562.50	1/28/2025	Payment from previous year
Airphil HVAC LLC	$ 562.50	3/4/2025	Payment from previous year
Airphil HVAC LLC	$ 562.50	3/28/2025	Payment from previous year
Airphil HVAC LLC	$ 562.50	5/28/2025	Payment from previous year
Airphil HVAC LLC	$ 562.50	7/28/2025	Payment from previous year
Airphil HVAC LLC	$ 562.50	9/3/2025	Payment from previous year
Airphil HVAC LLC	$ 562.50	9/22/2025	Payment from previous year
Airphil HVAC LLC	$ 562.50	10/16/2025	Payment from previous year
Airphil HVAC LLC	$ 562.50	12/8/2025	Payment from previous year
AMG Restoration LLC	$ 1,437.50	9/29/2025	Payment from previous year
AMG Restoration LLC	$ 1,437.50	10/16/2025	Payment from previous year
AMG Restoration LLC	$ 1,437.50	10/23/2025	Payment from previous year
AMG Restoration LLC	$ 1,437.50	12/12/2025	Payment from previous year
Build with MD	$ 2,750.00	2/24/2025	Payment from previous year
Build with MD	$ 2,750.00	3/21/2025	Payment from previous year
Build with MD	$ 2,750.00	4/29/2025	Payment from previous year
Build with MD	$ 2,750.00	5/27/2025	Payment from previous year
Build with MD	$ 2,750.00	7/15/2025	Payment from previous year
Hardscape Restoration	$ 1,250.00	2/4/2025	Payment from previous year
Hardscape Restoration	$ 1,250.00	2/24/2025	Payment from previous year
Luis Cabral Drywall & Finisher LLC	$ 3,775.00	2/4/2025	Payment from previous year
Luis Cabral Drywall & Finisher LLC	$ 3,775.00	4/9/2025	Payment from previous year
MAS Home Improvements, Michael Scheidler Home Improvements LLC	$ 1,000.00	2/7/2025	Payment from previous year
MAS Home Improvements, Michael Scheidler Home Improvements LLC	$ 1,000.00	3/12/2025	Payment from previous year
MAS Home Improvements, Michael Scheidler Home Improvements LLC	$ 3,000.00	5/6/2025	Payment from previous year
MAS Home Improvements, Michael Scheidler Home Improvements LLC	$ 1,000.00	5/6/2025	Payment from previous year
MAS Home Improvements, Michael Scheidler Home Improvements LLC	$ 1,000.00	7/15/2025	Payment from previous year
MAS Home Improvements, Michael Scheidler Home Improvements LLC	$ 1,000.00	8/21/2025	Payment from previous year

MAS Home Improvements, Michael Scheidler Home Improvements LLC	$ 1,000.00	10/23/2025	Payment from previous year
Master Countertops, Artisan Marble & Granite Chester Inc	$ 1,000.00	1/29/2025	Payment from previous year
Master Countertops, Artisan Marble & Granite Chester Inc	$ 1,000.00	4/3/2025	Payment from previous year
Master Countertops, Artisan Marble & Granite Chester Inc	$ 1,000.00	5/2/2025	Payment from previous year
Master Countertops, Artisan Marble & Granite Chester Inc	$ 1,000.00	7/8/2025	Payment from previous year
Master Countertops, Artisan Marble & Granite Chester Inc	$ 1,000.00	8/5/2025	Payment from previous year
Mater Countertops, Artisan Marble & Granite Chester Inc	$ 1,000.00	3/4/2025	Payment from previous year
Olingers Paving LLC	$ 375.00	1/10/2025	Payment from previous year
Olingers Paving LLC	$ 375.00	2/5/2025	Payment from previous year
P&R Dixon Sealcoating LLC	$ 250.00	3/12/2025	Payment from previous year
P&R Dixon Sealcoating LLC	$ 250.00	4/15/2025	Payment from previous year
P&R Dixon Sealcoating LLC	$ 250.00	5/21/2025	Payment from previous year
P&R Dixon Sealcoating LLC	$ 250.00	6/20/2025	Payment from previous year
P&R Dixon Sealcoating LLC	$ 250.00	7/24/2025	Payment from previous year
PDK Building & Design LLC	$ 3,375.00	8/21/2025	Payment from previous year
Penstone Buliding Corp LLC	$ 300.00	1/29/2025	Payment from previous year
Penstone Buliding Corp LLC	$ 300.00	2/5/2025	Payment from previous year
Penstone Buliding Corp LLC	$ 300.00	3/13/2025	Payment from previous year
Penstone Buliding Corp LLC	$ 300.00	6/20/2025	Payment from previous year
Penstone Buliding Corp LLC	$ 300.00	7/18/2025	Payment from previous year
T Savage Construction LLC	$ 300.00	1/7/2025	Payment from previous year
T Savage Construction LLC	$ 522.63	1/28/2025	Payment from previous year
T Savage Construction LLC	$ 522.63	3/7/2025	Payment from previous year
T Savage Construction LLC	$ 552.63	5/28/2025	Payment from previous year
T Savage Construction LLC	$ 552.63	9/3/2025	Payment from previous year
T savage Construction LLC	$ 552.63	12/31/2025	Payment from previous year
T svage Construction LLC	$ 552.63	8/21/2025	Payment from previous year
T svage Construction LLC	$ 552.63	11/3/2025	Payment from previous year
Tavares and Harvey Corp	$ 22,248.00	2/11/2025	Payment from previous year
Tavares and Harvey Corp	$ 13,903.23	7/24/2025	Payment from previous year
Terra Group	$ 1,062.50	1/21/2025	Payment from previous year
Terra Group	$ 1,062.50	2/11/2025	Payment from previous year
Terra Group	$ 1,062.50	4/9/2025	Payment from previous year
Terra Group	$ 1,062.50	5/15/2025	Payment from previous year
W Xavier Construction LLC	$ 1,670.00	2/5/2025	Payment from previous year
W Xavier Construction LLC	$ 1,670.00	3/12/2025	Payment from previous year
W Xavier Construction LLC	$ 1,670.00	4/9/2025	Payment from previous year
W Xavier Construction LLC	$ 1,670.00	5/12/2025	Payment from previous year
W Xavier Construction LLC	$ 1,670.00	6/9/2025	Payment from previous year
W Xavier Construction LLC	$ 1,670.00	7/28/2025	Payment from previous year
W Xavier Construction LLC	$ 1,670.00	8/11/2025	Payment from previous year
W Xavier Construction LLC	$ 1,670.00	9/29/2025	Payment from previous year

W Xavier Construction LLC	$ 3,340.00	12/1/2025	Payment from previous year
C&W Seamless Spouting	$ 1,000.00	7/8/2025	Placed on payment plan
Chester Gutter LLC	$ 2,400.00	9/29/2025	Placed on payment plan
Elite Painting LLC	$ 6,647.74	8/28/2025	Placed on payment plan
Enginehouse LLC	$ 13,500.00	5/6/2025	Placed on payment plan
HomeSmart Industries LLC	$ 100.00	1/14/2025	Placed on payment plan
JLD Services Inc, 360 Painting of NE PA	$ 1,740.00	7/29/2025	Placed on payment plan
KHA Construction LLC	$ 500.00	12/8/2025	Placed on payment plan
Levikon Corp	$ 5,353.75	6/20/2025	Placed on payment plan
LKL Masonry LLC	$ 8,250.00	9/2/2025	Placed on payment plan
NTP Marble	$ 5,073.55	6/25/2025	Placed on payment plan
Penn Granite & Stone Inc	$ 16,333.31	6/9/2025	Placed on payment plan
Reputable Streamline Properties LLC	$ 12,750.00	3/7/2025	Placed on payment plan
Romero Remodeling Company	$ 72,000.00	1/21/2025	Placed on payment plan
Triple H Paving	$ 600.00	10/3/2025	Placed on payment plan
Victorias Construction	$ 13,750.00	8/21/2025	Placed on payment plan
VMC Contractors LLC (payment)	$ 32,000.00	5/2/2025	Placed on payment plan

Total $ 762,635.49