



KENNETT TOWNSHIP
FINANCE & HR DEPARTMENT

TO: Kennett Township Board of Supervisors

FROM: Amy Heinrich, Finance & HR Director, Treasurer
Subject: Department Report – February 16, 2022 BOS Meeting

- A new year comes with a lot of work behind the scenes for every Finance & HR team. We are busily working on finalizing 2021 books, starting a new benefits year, and performing other year-end tasks.
- 2020 Audit is almost complete; we have completed our research on the one open balance sheet item and are discussing it with our auditors. We are already preparing for our 2021 audit with the goal of getting audit timing back on track.
- As we have announced previously, Bill Maslanka joined our Department in January. He is already assisting us in digging into our backlog of projects. There are several clean-up projects related to record keeping during the timeframe of fraud conducted by Lisa Moore.
- This includes, but is not limited to, sewer billing projects that we have mentioned repeatedly.
 - We will be mailing fourth quarter 2021 sewer bills this week – which is on time! There is a natural delay in the process given that it is dependent on water volumes, but we have accomplished our goal of mailing 6-7 weeks after quarter end. We've also made substantial progress this month by working with the Borough to streamline processes and to resolve some individual account and meter issues. Thank you to Jasmin Lopez for working so hard on these items.
 - We have also made a lot of headway researching the history of the Ashford Sewer System and associated financials. We will have an update for the Board and residents in the next month or two. Bill Maslanka ran point on this walk back through time to 2003.
- We have begun to work on a full set of HR policies but have not had sufficient bandwidth to move this forward. We were able to begin research on a few specific aspects this month. In order to enable consistent progress, we plan to address a topic or two per month. We are also working with our pension administrator to make required updates to our pension plan documents.
- As covered previously tonight, we have received notification of our annual Recycling Grant in the amount of \$23,132.86 which is an increase of \$1K from last year. This Grant requires extensive leg work by Denise Serino to collect volumes from all of the haulers in the Township. Denise also ran point on the researching the various energy contract options.



All w/o Escrow

Kennett Township
Balance Sheet by Fund
 As of February 11, 2022

	All Funds								
	General Fund	Capital Fund	Special Grant Revenue Fund	Liquid Fuels Fund	Open Space Fund	Library Fund	Traffic Impact Fee	Sewer Fund	All Funds
	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Assets									
Current Assets	4,912,994	582,531	454,765	15,418	3,503,651	7,831	77,620	430,967	9,985,776
Interfund Due from									
Due from General Fund	0	0	0	0	767,108	0	0	543,986	1,311,094
Due from Open Space Fund	37,788	0	0	0	0	0	0	0	37,788
Due from Sewer Fund	20,044	0	0	0	0	0	0	0	20,044
Due from Escrow Fund	47,110	0	0	0	0	0	0	0	47,110
Total Interfund Due from	104,942	0	0	0	767,108	0	0	543,986	1,416,036
Total Assets	5,017,936	582,531	454,765	15,418	4,270,759	7,831	77,620	974,953	11,401,812
Liabilities and Net Assets									
Liabilities									
Short-term Liabilities	56,531	0	0	0	0	0	0	1,083	57,614
Long Term Liabilities	0	0	0	0	4,545,000	0	0	0	4,545,000
Interfund Due to									
Due to General Fund	3,273	0	0	0	37,788	0	0	16,771	57,832
Due To Open Space Fund	767,000	0	0	0	0	0	0	0	767,000
Due to Sewer Fund	543,986	0	0	0	0	0	0	0	543,986
Due to Escrow Fund	33,977	0	0	0	0	0	0	0	33,977
Total Interfund Due to	1,348,236	0	0	0	37,788	0	0	16,771	1,402,795
Total Liabilities	1,404,767	0	0	0	4,582,788	0	0	17,854	6,005,409
Net Assets									
Net Assets									
Fund Balance	3,687,923	584,065	454,765	15,418	(357,411)	6,830	77,619	670,501	5,139,710
Total Net Assets	3,687,923	584,065	454,765	15,418	(357,411)	6,830	77,619	670,501	5,139,710
Change In Net Assets									
Operating Revenue	249,401	5	0	0	45,382	1,001	1	305,510	601,299
Expenditures	324,155	1,539	0	0	0	0	0	18,912	344,606
Change In Net Assets	(74,754)	(1,534)	0	0	45,382	1,001	1	286,598	256,693
Total Net Assets	3,613,169	582,531	454,765	15,418	(312,029)	7,831	77,620	957,099	5,396,403
Total Liabilities and Net Assets	5,017,936	582,531	454,765	15,418	4,270,759	7,831	77,620	974,953	11,401,812



All w/o Escrow

Kennett Township Statement of Revenues and Expenditures

All Funds Except Escrow

As of February 11, 2022

	All Funds						
	General Fund	Capital Fund	Open Space Fund	Library Fund	Traffic Impact Fee	Sewer Fund	All Funds
	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022	01/01/2022 Through 01/31/2022
	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Net income							
Revenue							
Taxes	198,943	0	45,365	1,001	0	0	245,309
Fees, Fines, Grants, Interest	50,458	5	17	0	1	305,510	355,990
Total Revenue	249,401	5	45,382	1,001	1	305,510	601,299
Expense							
Salaries & Benefits	292,005	0	0	0	0	9,696	301,700
Maintenance & Operations	12,702	0	0	0	0	2,595	15,297
Contracted/ Professional Services	19,448	0	0	0	0	6,622	26,070
Community & Economic Development	0	1,539	0	0	0	0	1,539
Total Expense	324,155	1,539	0	0	0	18,913	344,606
Total Net income	(74,754)	(1,534)	45,382	1,001	1	286,597	256,693

*Does not include Escrow Fund



General Fund
Revenue & Expense Year-to-Date
 As of February 11, 2022

	Year To Date January 31, 2022 <u>YTD Act (Prior Mth)</u>	Year To Date February 11, 2022 <u>YTD Act (Current)</u>
Net income		
Revenue		
Taxes		
40111 - RE Taxes - General Millage	854	1,065
40112 - RE Taxes - EMS Millage	3,949	3,949
40120 - RE Taxes - Prior Year's	400	400
41011 - Real Estate Transfer Tax	51,294	99,805
41021 - Earned Income Tax	129,925	505,925
41050 - Local Service Tax	12,521	20,221
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Total Taxes	198,943	631,365
Fees, Fines, Grants, Interest		
43149 - Fine & Penalties	1,632	1,632
44151 - Interest Income	73	72
45417 - State Grants	20,043	20,043
46148 - Misc Income	0	(89)
46159 - Sale of Copies, Supplies	215	215
46240 - Building & Zoning Fees	23,048	28,788
46242 - Rental Registration Fees	400	400
46246 - UCC Fees - Act 45	67	76
46399 - Misc Public Works Income	724	724
46560 - Health Insurance Reimbursement	4,256	7,544
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Total Fees, Fines, Grants, Interest	50,458	59,405
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Total Revenue	249,401	690,770
Expense		
Salaries & Benefits	292,005	322,707
Maintenance & Operations	12,702	20,822
Contracted/ Professional Services	19,448	41,927
Fire & Ambulance	0	186,596
Fraud Investigation	0	2,613
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Total Expense	324,155	574,665
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Total Net income	(74,754)	116,105



General Fund

Kennett Township

All GF Expenses--All General Fund Expenses

General Fund Expense Detail by Department
As of February 11, 2022

Year To Date

02/11/2022

Actual

All Expenses

401 - Administration

53140--Legal Services	4,433.50
53420--Printing & Advertising	448.27
54200--Dues & Subscriptions	1,445.00
54600--Training & Conferences	1,995.00
59999--Miscellaneous Expenses	21.20
Salaries	16,488.51
Total 401 - Administration	<u>24,831.48</u>

402 - Finance/HR

Salaries	24,359.98
Total 402 - Finance/HR	<u>24,359.98</u>

406 - Twp Building

53600--Utilities	2,144.11
53601--Utilities (The Pines)	847.70
54500--Contracted Services	1,728.08
Total 406 - Twp Building	<u>4,719.89</u>

407 - IT Services

52130--IT Supplies & Equipment	139.00
54520--IT Services	3,684.50
54521--IT Services - Finance/Accounting	157.50
Payroll	506.36
Total 407 - IT Services	<u>4,487.36</u>

408 - Engineering Services

53130--Engineering Services	3,103.26
53131--Engineering Services - MS4	202.42
Total 408 - Engineering Services	<u>3,305.68</u>

410 - Police

51960--Medical & Dental Insurance	27,591.20
51980--Life, Disability, H&L Insurance	3,040.30
52310--Gasoline/Diesel	2,388.72
52380--Uniforms	359.75
53720--Vehicle Maintenance & Repair	360.40
54500--Contracted Services	11,919.08



General Fund

Kennett Township

All GF Expenses--All General Fund Expenses

General Fund Expense Detail by Department
As of February 11, 2022

	Year To Date 02/11/2022
	<u>Actual</u>
54520--IT Services	7,378.69
54600--Training & Conferences	96.64
Salaries	135,224.52
Total 410 - Police	<u>188,359.30</u>
411 - Fire & EMS	
55302--EMS Commission Funding	186,595.96
Total 411 - Fire & EMS	<u>186,595.96</u>
414 - Planning & Zoning	
53072--Zoning Hearing Board	1,539.00
54500--Contracted Services	1,511.25
Salaries	13,067.84
Total 414 - Planning & Zoning	<u>16,118.09</u>
430 - Public Works	
52160--Small Equipment	96.40
52310--Gasoline/Diesel	994.49
52380--Uniforms	424.58
52451--Stone	640.87
52460--Supplies, Signs	722.96
52500--Maintenance Supplies	201.23
53600--Utilities	2,253.35
53610--Electric, Street Lights	391.88
53700--Repair & Maintenance Services	538.99
53720--Vehicle Maintenance & Repair	1,787.47
54500--Contracted Services	6,949.90
Salaries	38,660.08
Total 430 - Public Works	<u>53,662.20</u>
454 - Parks & Property	
54500--Contracted Services	118.00
Total 454 - Parks & Property	<u>118.00</u>
461 - Open Space	
53140--Legal Services	95.00
Total 461 - Open Space	<u>95.00</u>
482 - Fraud Investigation	
54500--Contracted Services	2,613.00
Total 482 - Fraud Investigation	<u>2,613.00</u>



General Fund

Kennett Township

All GF Expenses--All General Fund Expenses

General Fund Expense Detail by Department As of February 11, 2022

Year To Date

02/11/2022

Actual

487 - Employee Benefits (non-uniform)	
51960--Medical & Dental Insurance	27,094.02
51961--Medical Expenses (Reimb. Insur)	6,574.90
51980--Life, Disability, H&L Insurance	2,801.78
Benefits via Payroll	28,927.99
Total 487 - Employee Benefits (non-uniform)	<u>65,398.69</u>
Total All Expenses	<u><u>574,664.63</u></u>