



May 19, 2022

Mayor Barbarann Keffer
100 Garrett Road, Room 209
Upper Darby, PA 19082

Re: Forensic Accounting Investigation of the Receipt and Disposition of American Rescue Plan (“ARP”) Act Funds

Dear Mayor Keffer:

This letter report sets forth the findings of our forensic accounting investigation, pursuant to Marcum LLP’s engagement letter with you dated February 16, 2022. The purpose of our investigation was to determine the existence and possible disposition of the “ARP funds”¹ received by Upper Darby Township (“UDT”).

Marcum LLP is a national accounting and advisory services firm that offers a complete spectrum of tax, assurance and advisory services. Our Advisory Services practice includes Litigation and Forensic Services. (**Attachment A**) Kyle Anne Midkiff, CPA, CFE, CFF, Engagement Partner, headed up the engagement team and was assisted by Nicole M. Donecker, CPA, CVA, CAMS, Senior Manager, and others. Our CVs are included in **Attachment B**.

I. Executive Summary

On July 19, 2021 UDT received \$20,880,969.50 pursuant to its April 2021 application to the U.S. Treasury for funds available to UDT under the ARP Act. Former Finance Director, Gary Merron² (“Merron”) directed the ARP funds be initially deposited to a UDT general fund operating bank account maintained at Wells Fargo Bank (“WF”). On August 3, 2021, a wire transfer in the amount of \$20,880,969.50 was initiated by Merron transferring the amount received from the ARP program to a UDT general fund account known as the PLGIT general fund account x5013.

At all times prior to February 4, 2022, amounts received pursuant to the ARP application were commingled with other UDT general account funds. At all times the general fund bank account balances exceeded \$20.88 million. Despite possible concerns expressed by UDT Council members and others, regulations and other guidance published by the U.S. Treasury did not require

¹ For purposes of this report, “ARP funds” refers to the \$20,880,969.50 received from the U.S. Treasury on July 19, 2021 as part of the American Rescue Plan Act and the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund.

² Merron was Director of Finance from August, 2020 until his resignation on September 17, 2021, at which time he became a part-time employee for the sole purpose of assisting with getting the financial statement audit completed. Recently UDT engaged the accounting firm Brinker Simpson to serve as Interim Finance Director.



amounts remitted to municipalities pursuant to ARP be maintained in a separate deposit account. The Treasury guidance did limit the manner in which ARP funds could be used.

At the February 2, 2022 UDT Council Meeting UDT Treasurer David Haman (“Haman”) stated “we’re six million dollars less than we started with.” Haman’s comment was based on his “treasurer’s report” which included only eleven general fund accounts and compared the ARP funds to one general fund bank account. Investigation established Haman was incorrect. The “Analysis of Operating Funds for the Month of December 2021”³ contradicts this statement, showing an “operating fund balance” of \$1.9 million over the ARP amount received (i.e. approximately \$22.7 million compared to the \$20.88 million of ARP funds). At the time of this meeting Haman and Merron knew or should have known that Haman’s report was flawed based on the “Analysis of Operating Funds for the Month of December 2021” prepared by Merron and emailed to Haman on January 28, 2022.

Marcum performed analyses of the actual bank balances of general fund bank accounts comparing them to the ARP funds from December 1, 2021 through February 7, 2022 and determined that the actual bank balances exceeded the ARP funds at all times.

Merron prepared a “Revenue Replacement Schedule” in August 2021 to calculate \$12 million of ARP funds that were available as revenue replacement based on a reduction in revenue. Haman made a presentation at an August 2021 Council Meeting citing the \$12 million amount calculated by Merron. Ultimately, UDT budgeted for \$6 million of ARP funds to be used as revenue replacement.

During the February 2, 2022 UDT Council Meeting, Ordinance No. 3111 was introduced to approve the supplement of the ARP funds to the previously approved 2022 budget. The ordinance made “...supplemental appropriations for the 2022 budget from the American Rescue Plan Allocation” including \$6 million of revenue replacement. Our inspection of available documents and meeting transcripts shows that only \$6 million for revenue replacement has been approved as of May 10, 2022 and the remaining ARP funds have not been appropriated.

Since the remainder of the ARP funds have not yet been appropriated by Council, no contracts can be executed to perform the services to use the ARP funds. States, localities, territories, and tribal governments have until December 31, 2024 to obligate these funds and December 31, 2026 to spend the ARP funds.⁴ Council should appropriate the funds timely in order to allow UDT to use the funds prior to expiration.

Despite numerous interviews, no person reported or provided information alleging misuse of the ARP funds.

³ See page 1 of **Exhibit 8A**.

⁴ CENTER ON BUDGET AND POLICY PRIORITIES | [CBPP.ORG](https://www.cbpp.org)

Our inquiries and inspection identified other issues that warrant disclosure to the administration. These additional observations are set forth in subsequent sections of the report.

II. Documents Considered/Procedures Performed

Findings and conclusions presented in this correspondence are based upon the inspection and analysis of numerous documents and discussions/interviews of multiple persons with relevant information. The documents and other information considered are identified in **Exhibit 1**.

III. Scope

On February 2, 2022, Haman, made a presentation through Zoom connection to the UDT Council in which he presented information concerning the alleged disposition of approximately \$6.3 million of funds received as part of the ARP Act. This disclosure raised questions within UDT Council and other UDT personnel as there had not been prior reports to Council regarding the use of any of the approximately \$20.88 million of ARP funds received in July 2021. Marcum LLP was engaged by the Mayor of UDT to determine the existence and disposition of ARP funds received by UDT.

The procedures and analyses performed in connection with the engagement do not constitute an audit, review or attestation engagement as described in authoritative literature promulgated by the American Institute of Certified Public Accountants (“AICPA”). This engagement is a forensic accounting services engagement and is subject to standards applicable to those types of engagements. These standards require, among other things, the CPA to have sufficient evidentiary material to support opinions and conclusions expressed during the conduct of an engagement.

The scope herein does not represent attest work of any kind, as defined by the AICPA, and therefore, the scope of the work performed does not contemplate the audit, review or compilation of financial statements. Marcum did not independently verify the documents and records which it was provided with respect to this matter. This report is only applicable for the stated purposes of this engagement, and accordingly, this report should not be used for any other purpose.

IV. Limitations

UDT currently uses a Harris Computer Software AS 400 system for its electronic accounting software. The AS 400 system is an IBM product that is over thirty years old. Reports from the UDT electronic accounting system cannot easily be exported to an Excel spreadsheet for analysis. Reports from the AS 400 system print to what is referred to as “green bar” paper which is 11 inches by 15 inches and produced on a dot matrix printer. We were provided with paper reports for our review. UDT is in the process of moving to the OpenGov electronic accounting system. We

understand that Merron used data exported from AS 400 to create Excel spreadsheet workbooks for analysis and presentation of the general ledger and financial statement data, but the process was time consuming and inefficient.

This report is provided solely for your use in connection with our forensic accounting investigation into the existence and possible disposition of the ARP funds received by UDT. No other use is intended or authorized.

The findings set forth below arose from our inspection and analysis of documents and other materials described in this report. I reserve the right to supplement or amend my findings based upon the receipt of additional information.

V. Background - Upper Darby Township

Upper Darby Township became incorporated as a township on August 31, 1736. Upper Darby Township is classified as a First Class Township operating under the Pennsylvania Home Rule Charter. It is the sixth largest municipality in the State of Pennsylvania.⁵

The present government consists of a Mayor, a Township Council, a Chief Administrative Officer, a Treasurer and a Municipal Clerk. The duties and responsibilities of these positions, as well as those of the Township Departments, are outlined in the Township's Administrative Code.

VI. History of ARP

On March 11, 2021, the American Rescue Plan Act was signed into law. This Act established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund ("SLFRF") which together are known as the SLFRF program. The SLFRF program is intended to provide support to State and Local governments (among others) in responding to the economic and public health impacts of COVID-19 on their communities, residents, and businesses.⁶

In May 2021, Treasury published the Interim Final Rule ("IFR") which described eligible and ineligible uses of ARP funds (as well as other program provisions), sought feedback from the public on these program rules, and began to distribute funds as presented in the IFR.⁷ Recipients of SLFRF awards have substantial discretion to use ARP funds in the ways that best suit the needs of constituents, providing that such use fits into one of the following categories:

⁵ www.upperdarby.org

⁶ U.S. Department of the Treasury, Coronavirus State and Local Fiscal Recovery Funds Compliance and Reporting Guidance, November 15, 2021 (Version 2.1), p. 2.

⁷ U.S. Department of the Treasury, Coronavirus State and Local Fiscal Recovery Funds: Overview of the Final Rule, January, 2022.

1. To respond to the COVID-19 public health emergency or its negative economic impacts;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers, or by providing grants to eligible employers that have eligible workers who performed essential work;
3. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID-19 public health emergency, relative to revenues collection in the most recent full fiscal year of the recipient prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.⁸

In fact, U.S. Treasury's guidance on the ARP program was slowly trickling out and its Final Rule was issued on January 6, 2022 which took effect April 1, 2022. The Final Rule includes restrictions on use. Those restrictions include the following:⁹

1. Offset a Reduction in Net Tax Revenue
 - States and territories may not use this funding to directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation beginning on March 3, 2021, through the last day of the fiscal year in which the funds provided have been spent.
2. Deposits into Pension Funds
 - No recipients except Tribal governments may use this funding to make a deposit to a pension fund.
3. Additional Restrictions and Requirements, include, but are not limited to the following:
 - No debt service or replenishing financial reserves.
 - No satisfaction of settlements and judgments.

There was no U.S. Treasury requirement that ARP funds had to be maintained in a separate bank account. The delays by U.S. Treasury created uncertainty to UDT as to how to appropriately spend the ARP funds they received.

⁸ See Footnote 6, p. 3.

⁹ See Footnote 7.

VII. Analysis of Receipt and Disposition of ARP Funds

a. Receipt of the ARP Funds

As previously stated, the ARP Act was signed into law in March 2021. UDT was slated to receive two allotments of \$20.88 million each approximately one year apart totaling \$41 million. In an April 7, 2021 email to Merron (**Exhibit 2**), Mayor Barbarann Keffer (“Mayor”) provided topics for the following day’s finance meeting agenda. The second topic was “2. *Where/what account will the ARP money be deposited into?*” We understand an account for the receipt of the money was not determined at that finance meeting.

Deputy CAO Alison Dobbins (“Dobbins”) prepared and submitted the required documentation to the U.S. Department of Treasury including registering for the ARP award using the ID.me system. Part of the information required by the Treasury was the bank account and routing number for where the ARP funds would be deposited.¹⁰ Merron directed where the ARP funds should be deposited by providing the account and routing number for the WF general fund operating account x9773¹¹ to Dobbins via an email, subject “ARP Banking”, on June 4, 2021 (**Exhibit 3**).

The ARP funds were received via wire transfer from the U.S. Department of Treasury on July 19, 2021 into the WF general fund operating account x9773 per instructions sent by Dobbins. Between July 20, 2021 and August 2, 2021, money was transferred from WF depository account x9773 to the WF disbursements account x3731 for operating expenses and WF accounts x0901 and x8978 for payroll of the Township. Transfers between these accounts occurred in the normal course of business.

On August 3, 2021 Merron initiated a wire transfer in the amount of \$20,880,969.50 to transfer the ARP funds from WF general fund operating account x9773 to PLGIT¹² general fund account x5013.¹³ (**Exhibit 4**) In an email from Merron to Santander Bank dated August 22, 2021, Merron informed his Santander representative that UDT will still need to add one or more ARP accounts (**Exhibit 5**).

After the receipt of the ARP funds, Haman prepared and presented a PowerPoint during the August 18, 2021 UDT Council Meeting as part of his treasurer’s report (**Exhibit 6**). In the PowerPoint presentation, Haman reports that “...*preliminary calculations suggest that we qualify to use*

¹⁰ We understand from Dobbins that she did not have knowledge of the UDT bank account numbers and had not seen the list of 45 bank accounts of UDT in June 2021.

¹¹ The American Rescue Plan does not require maintaining the ARP funds in a separate bank account. In fact, recipients can place ARP funds in interest bearing accounts and do not need to remit the interest to the U.S. Treasury (Compliance and Reporting Guidance SLFRF, page 7). However, maintaining a separate bank account could help facilitate the recordkeeping and reporting required.

¹² Pennsylvania Local Government Investment Trust (PLGIT) was created to meet the short-term investment needs of local governments, school districts, municipal authorities, and other types of governments in the Commonwealth of Pennsylvania. PLGIT offers a wide array of investment options. (www.plgit.org)

¹³ The wire transfer was deducted on the Wells Fargo account statement x9773 on August 3, 2021 and deposited on the PLGIT account x5013 statement on August 4, 2021.

\$12,925,079 of the ARP funds...” This amount was included on a “Revenue Replacement Schedule” prepared by Merron to calculate the amount of “ARP funds” that can be used as revenue replacement (**Exhibit 7**).

At the UDT Council Meeting on October 20, 2021, CAO Vincent Rongione (“Rongione”) and Dobbins presented the initial ARP Budget which included proposed allocations of ARP funds. This initial “ARPA Program Budget” proposed \$6 million for revenue replacement.¹⁴

b. Discussion of February 2, 2022 Township Council Meeting and Analyses of Treasurer’s Presentation

During the February 2, 2022 UDT Council Meeting, Ordinance No. 3111 was introduced to approve the supplement of the ARP funds to the previously approved 2022 budget.¹⁵ Public comment was solicited during the meeting. The ordinance made “the following supplemental appropriations for the 2022 budget from the American Rescue Plan Allocation.”

Revenue Replacement	\$ 6,000,000.00
Flood Mitigation & Sewer Upgrades	\$ 6,000,000.00
Police & Fire	\$ 3,000,000.00
COVID Relief & Negative Economic Impacts	\$ 2,500,000.00
Parks & Public Spaces	\$ 3,000,000.00
Total Allocated Funds	\$ 20,500,000.00

Routinely, Treasurer Haman provided verbal reports to Council at its regularly scheduled meeting on the third Wednesday of each month.¹⁶ The Treasurer’s report summarized the “financial condition” of UDT for the prior month end. These Treasurer’s reports were taken from information provided by Merron to Haman entitled “Analysis of Operating Funds” on a monthly basis (**Exhibit 8A**). On January 28, 2022, Merron sent to Haman an email with the subject “This report is not complete yet, but the CASH is correct.” (**Exhibit 8B**)¹⁷ An Excel workbook titled “Treasurer’s Cash Analysis” was attached which is the “Analysis of Operating Funds” reports Haman used to prepare his monthly Treasurer’s report (**Exhibit 8A**). We understand the “Analysis of Operating Funds” Reports were never provided to the Mayor or her Administration.

During the Council Meeting on February 2, 2022, Haman provided a treasurer’s report over Zoom¹⁸ that was different from the prior months. The February 2, 2022 Treasurer’s report was not a verbal report of the representation of the financial condition of UDT, but rather a document with adjusted bank balances for the months July through December 2021 of eleven select township

¹⁴ Upper Darby Council Meeting of October 20, 2021 minutes and exhibits.

¹⁵ UDT operates on a calendar year (1/1 – 12/31).

¹⁶ We reviewed the video of the Treasurer’s Report for August, October, November and December 2021 and January 2022. There was no Treasurer’s report in October 2021 due to the resignation of the Director of Finance and the January 2022 report for the 2021 year-end was moved to February 2022.

¹⁷ **Exhibit 8A** is the attachment referenced on the email in **Exhibit 8B**.

¹⁸ Haman was out of town for the February 2, 2022 meeting and could not attend in person.

bank accounts (**Exhibit 9**).¹⁹ The following four paragraphs are excerpts from Haman’s Zoom presentation of the document.

“...You're looking at a select number of accounts from the general fund and these are the I selected these accounts based upon where ARP money could possibly be and I excluded all the funds where ARP money could not be we have 45 I say funds I'm sorry bank accounts we have 45 bank accounts and only this select group right here of about 11 of them could have anything to do with at this time the unallocated uh unearmarked ARP money...”

“...You'll see the uh PLGIT it's it stands for Pennsylvania Local Government um Investment Trust. It's just a type of account where we can put money and we can earn interest on the money. So in July twenty million eight hundred and eighty thousand dollars and a pizza party uh came in uh to our um our general checking account first. And then it was moved during July down to the PLGIT so that it could earn interest. ... In August uh the money was still there. Remember anything uh for the first 20.8 million dollars is uh ARP money everything above that is just money that we're holding to earn some interest until we need it. When we get into September at some point here in September 36 million dollars was moved from PLGIT uh including all of the ARP money down into account called PLGIT prime.”²⁰

“...So we're hanging on to the end of the year but you can see that that the account in October is in excess of 20 million \$880,000. We moved to December and there's a very very small change in that account. Here is my question we get to the end of December and now there's only 14 million 497 thousand dollars and that pizza party um at the end of the month in December and I have no other conclusion to draw except that that's all that money is ARP money. And and there's six million and we're six million dollars less than we started with.”

“...So if I if I take the ARP fund at the glat the bottom here you see this this last civil summation if I take the uh 20.8 million dollars of ARP funds and I um move the uh and I subtract the the PLGIT prime account I don't know where \$6.3 million of this money went. Again I'm not suggesting there's any problem here. Um I just need to find out what's going on that's all.”

During the public comment on Ordinance No. 3111, Haman further discussed the “treasurer’s report” presented earlier in the meeting.

¹⁹ We understand that the report presented on February 2, 2022 was an excerpt of an “Adjusted Cash Balance” report prepared by Erica Mellon of the Finance Department that summarizes the reconciled cash balances for all bank accounts. It is our understanding that Mellon has been reconciling the bank accounts and preparing the same report for a number of years.

²⁰ The balance for the PLGIT accounts for July and August were summarized on one line and entered on General Fund-Cash PLGIT on the “treasurer’s report.” There was not a transfer from General Fund-Cash PLGIT to General Fund-PLGIT Prime account in September. The balances in the General Fund-PLGIT Prime account were \$31,611,162.46 and \$41,493,654.32 in July and August 2021, respectively.

“So we finish the December spend finishes up with the PLGIT account where the ARP money is at 14.49 million dollars. And that's below the 20.8 so that so what I'm posing to council here is there's where you are as you discuss the ARP money and the ARP money that's that you're going to allocate. I, I don't want to put any opinion on this I'm not trying to put an opinion on this, I just want you to know what the numbers are. So that when you start talking about the numbers you've got you've got them in front of you. Um and um so the, the, the um missing piece here as far as I'm looking at, is this is this 6.3.”

Also, during the public comment, Rongione spoke as a member of the community. Rongione alleged that Haman had available to him the “Analysis of Operating Funds” (**Exhibit 8A**) at the time of the February 2nd “treasurer’s report.”

“So treasurer Haman was provided with the document the heading of which was Upper Darby Township analysis of operating funds for the month of December 2021. That document clearly indicates that in total uh our operating cash balance is in excess of 22.5 million dollars, so that document clearly indicates that there is more than the ARP funding available in our operating cash account. That information was provided to the treasurer.”

Various emails sent by Merron to participants at the February 2, 2022 meeting indicate that he watched the meeting live on YouTube. In an email dated February 2, 2022 at 8:53PM to Sean Kilkenny²¹ (**Exhibit 10**), Merron stated:

“I'm currently on vacation in California, and am watching the Council Meeting on YouTube. As I am the one who discovered the overspend that used \$6.3mm of ARP funds. I'm disgusted at your attempt to shut David down.”

In our discussion we specifically asked Merron what information he had regarding the “overspend that used \$6.3 million.” Merron provided no information except Haman’s report which merely subtracted the reconciled balance in the PLGIT account from the original amount of ARP funds and included only selected general fund accounts on the “treasurer’s report.”

During the same meeting, Merron sent another email dated February 2, 2022 at 9:26PM to Sean Kilkenny and others (**Exhibit 11**) where he stated:

“For the record, Alison directed the money into the General Fund. When I found out (a full month after the fact), I objected vehemently!!!”²²

This email is contradicted by an email dated June 4, 2021 (**Exhibit 3**) with the subject line “ARP Banking” wherein Merron provided Dobbins with the WF general fund bank account and routing number. Therefore, Merron could not have found out a full month after the fact as he contends

²¹ Sean Kilkenny from Kilkenny Law, LLC is currently the Solicitor for Upper Darby Township.

²² The Alison referenced in this email is Alison Dobbins.

above. We asked Merron about the June 4, 2021 email with the subject line “ARP Banking”, his response was he must have been responding to something Dobbins asked. At our request UDT performed a search of UDT email. The search did not locate any email from Dobbins to Merron on or about that date regarding the deposit of ARP Funds.

Fifteen days after receipt of the ARP funds, Merron initiated a wire transfer of the ARP funds from the WF general fund bank account to the PLGIT general fund bank account where the ARP funds were commingled with other Township revenue (**Exhibit 4**). As of August 22, 2021 Merron had not yet opened an account to hold the ARP funds (**Exhibit 5**).

Ordinance No. 3111 was tabled during the February 2, 2022 meeting after the Treasurer’s report and the public comments.

We understand that the document presented by Haman at the February 2, 2022 meeting had not been circulated to UDT Administration prior to being produced at the meeting. Rongione expressed concern with the “treasurer’s report” not being circulated to relevant parties prior to the meeting.

“So I really think that there's a reason why these conversations and information should be shared in advance with one another. Like if I had had any kind of appropriate warning to analyze this document that was handed out I would have been able to point out the discrepancies and the reason why it doesn't accurately show what's happening.”

Debbie Nifong (“Nifong”) of the Finance Department reviewed the “treasurer’s report” from February 2nd and prepared an email with her observations (**Exhibit 12**). A summary of Nifong’s observations follow:

- The top section is a subset of UDT’s bank accounts (eleven of forty-five used). The balances of December and November were compared to show that approximately \$14 million was spent in December 2021.
- The lower part only compares the PLGIT account balance to the ARP funds to show that approximately \$6 million of the ARP funds were “spent.”
- Only eleven of the sixteen operating accounts were used on the “treasurer’s report.” If all sixteen accounts were used, the total cash in the operating funds would exceed the ARP funds by \$1.9 million.

c. Discussion of February 7, 2022 Township Council Meeting

An emergency meeting of the UDT Council was held on February 7, 2022 to adopt Ordinance No. 3112. The ordinance states in part, “...providing for the appropriation of \$6,000,000 American Rescue Funds to prevent a township shut down...” Since Ordinance No. 3111 was tabled the prior week, an emergency ordinance was adopted to release the \$6 million from the revenue replacement portion of the ARP budget.

Dobbins received correspondence from PLGIT verifying the account balance in account x5050 of \$20,880,696 as of February 7, 2022 (**Exhibit 13**).²³ **Exhibit 14** details the transactions in both the PLGIT general fund account x5013 and the PLGIT ARP account x5050 through the end of February 2022.

The PLGIT ARP account x5050 was opened on February 4, 2022 with transfers from the PLGIT general fund account x5013 totaling \$13,581,101.21. Additionally, the following transfers into the PLGIT ARP account x5050 were made on February 7, 2022:

- \$3,576,006.34 was transferred from the WF general fund account x9773;
- \$390,000.00 was transferred from the Citizens Bank²⁴ general fund account x9157; and
- \$3,333,861.45 was transferred from the Santander general fund account x5237.

The above transactions brought the balance in the PLGIT ARP account x5050 to \$20,880,969.

During the February 7, 2022 emergency meeting, Treasurer Haman stated the following about the ARP funds:

“...thank you 20 million wasn't lost no money was lost but with the reason this we're here talking about this right now is that um we had an account where all the all the ARP money was in an account ... and then I saw that that account was below the balance nobody the money wasn't lost I just simply asked the question where is the money...”

“...Well we do know that we have an account with twenty point eight million dollars in it, it's all the COVID all the money that represents the COVID allocation is there...”

VIII. Interviews of UDT Current and Former Employees, Officers and Officials

As part of our engagement, we conducted Zoom interviews with the following current and former Township employees, officers, and officials:

1. David Haman
2. Gary Merron
3. Erica Mellon
4. Debbie Nifong

²³ A copy of this letter was posted to social media prior to the UDT Council Meeting by Joe Holden, a reporter for CBS3 in Philadelphia.

²⁴ We understand that the Citizen account held general funds that were reimbursements from a federal reimbursable grant. In other words, UDT already spent the money for a specific purpose and was reimbursed by the federal government.

5. Alison Dobbins
6. Vince Rongione
7. Mayor Barbarann Keffer

We also requested a Zoom interview with Laura Wentz (“Wentz”), Upper Darby Township Council Vice President, Councilwoman At Large and the Chair of the Finance Committee.

Email communications from Wentz to Sean Kilkenny suggested Wentz possessed evidence of misuse of ARP funds (**Exhibit 15A**).²⁵ Also, in a news article, Wentz was quoted as saying “Not only do we believe we have proof showing that the funds were spent . . .”.²⁶ As a result of these allegations, Wentz was invited several times to join us for a Zoom interview. She requested our engagement letter and questions in advance before agreeing to meet. The engagement letter was provided by the Administration but ultimately Wentz declined the invitation by stating “I do not see any justification for you to need to speak to me or any Council Member.” (**Exhibit 15B**).

No person interviewed in the course of our investigation reported or provided information alleging misuse of the ARP funds.

a. Interview of David Haman

We spoke to Haman and discussed with him the “Treasurer’s Report” that was presented at the February 2, 2022 Council Meeting, included herein as **Exhibit 9**. Haman confirmed that **Exhibit 9** is a copy of the document he presented at the February 2, 2022 meeting.

He did not provide any additional explanation on how he determined where ARP money could be other than he believed the accounts listed were unrestricted general funds. We noted that Haman excluded several general fund bank accounts from his presentation without any explanation. Yet, every month he had received the entire list of general fund bank accounts with adjusted bank balances. Haman in his interview stated that he regrets the wording he used and that he should not have labeled it on the document he presented as “ARP funds spent.”

b. Interview of Gary Merron

In scheduling the interview with Merron, he requested to have counsel sit in on the meeting (**Exhibit 16**). However, when asked in the interview if counsel, Christopher Boggs (“Boggs”) was representing Merron personally, it was disclosed by both Merron and Boggs that Boggs was working for Council on their investigation. Boggs specifically stated he was not representing Merron, but that he was representing Township Council and not advising Merron. Despite the lack of clarity initially provided by Merron, we permitted Boggs to sit in on the Merron interview. During the interview, Merron stated on multiple occasions that he was working for “law

²⁵ See pages 8 and 9 on **Exhibit 15A**.

²⁶ <https://broadandliberty.com/2022/02/15/upper-darby-councilwoman-says-investigation-into-mayor-likely-we-have-proof-showing-that-the-funds-were-spent/>

enforcement.” Merron refused to identify any law enforcement agency or personnel with whom he was working.

Merron stated that he had an MBA and was a CPA. When questioned whether he was currently a CPA, he admitted that his license had expired. When asked whether he informed UDT at any time such as on his resume, in the hiring process, or in public meetings that his CPA license was expired, he stated he “remained silent” on that. However, at various times he identified himself as a CPA (**Exhibits 17A – 17D**).^{27 28}

Merron also stated during the interview that he was the only accountant in the Department and that no one else in Administration had taken an accounting class.²⁹ Merron was critical of the UDT accounting system and stated that the problems preceded the current administration. Additionally, Merron stated he had no prior governmental accounting experience but spent most of his career in commercial real estate.

During our interview, Merron shared his personal computer screen and displayed UDT documents similar to those he prepared when he was the Finance Director for UDT, indicating that Merron currently maintained UDT documents in electronic form on his home computer (**Exhibit 18A**). Merron informed us that he did email Township files to his personal home computer to work from home. It appears that he continued to analyze Township financial information after he was no longer a full-time employee (only assisting with the 2020 audit, on a part-time basis). As an example, Merron forwarded to his personal email on January 28, 2022, an email from Bill Murphey³⁰ which included as one of the attachments the General Ledger as of December 31, 2021. (**Exhibit 18B**) Merron also continued to analyze Township information after he fully resigned. When requested, Merron refused to provide any of the documents he had on his computer during the interview. These actions may be in violation of the Township’s computer policy (**Exhibit 19**).

Merron stated that he observed that the pension payment was made in December 2021 rather than October 2021, as had been done in prior years. We understand that these pension plan payments are referred to as Minimum Municipal Obligations. During our interview with Nifong, she stated that UDT receives a portion of their annual pension plan payment from the state and that portion must be paid out within a certain number of days. The state portion of the pension plan payment was made in October as required. UDT’s portion of the pension plan payment was due by December 31st and was paid before the due date. This was corroborated by Dobbins and supported by the bank statements. We noted that ARP funds were not used to pay these pension plan obligations.

²⁷ The resume provided to UDT identifies the AICPA as an affiliation of Merron’s.

²⁸ The CPA reference on Merron’s LinkedIn account has subsequently been removed.

²⁹ During various interviews we learned that Dobbins had an accounting course and took several business courses, Colleen Rose, who handles Accounts Payable has taken accounting courses, James Wilson who previously reported to Merron had an accounting degree, and Marolyn Bailey had numerous years of bookkeeping/accounting experience.

³⁰ Bill Murphey’s title is Information Technology on the email.

During the interview we asked Merron if he identified or was aware of any inappropriate uses of ARP funds by UDT. Merron stated that he reviewed the entire check register and that he did not find any inappropriate payments.

IX. Marcum Analyses

a. UDT Financial Reporting

According to Note A of the Notes to 2020 Financial Statements,³¹ the Accounting principles and practices of UDT are presented in conformity with generally accepted accounting principles (GAAP) and all relevant Governmental Accounting Standards Board (GASB) pronouncements are applied.

UDT uses Fund accounting which is an accounting system for recording resources whose use has been limited by the donor, grant authority, governing agency, or by law. Fund accounting emphasizes accountability rather than profitability.

By way of further explanation, a general fund is the primary fund used by a government entity. This fund is used to record all resource inflows and outflows that are not associated with special-purpose funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of the government entity.

Unrestricted cash refers to cash that is readily available to be spent for any purpose and has not been pledged as collateral for a debt obligation or other purpose.

An encumbrance is a restriction placed on the use of funds. The concept is most commonly used in governmental accounting, where encumbrances are used to ensure that there will be sufficient cash available to pay for specific obligations.

A more detailed discussion of the funds of UDT is included in its Notes to Financial Statements, Township of Upper Darby Financial Statements and Supplementary Information, Year Ended December 31, 2020.

b. Cyclical Nature of Revenue

The revenue collection for UDT is cyclical. According to **Exhibit 20**³², 58.9% and 61.1% of UDT's 2021 and 2020 revenue was from Real Property Taxes, respectively. In 2021, approximately 83% of 2021 Real Property Taxes were collected in March and April. This translates into nearly half of UDT's revenue being collected in March and April 2021.

³¹ Township of Upper Darby, Delaware County, Pennsylvania, Notes to Financial Statements, December 31, 2020.

³² Highlighted entries on **Exhibit 20** calculated by Marcum LLP.

Due to shortfalls in revenue related to the timing of the receipt of tax payments, UDT typically borrows in January of each year through a Tax Revenue Anticipation Note (“TRAN”).³³ Since UDT received the ARP funds, they chose not to get a TRAN which saved them in interest expense. It is also our understanding that in order to obtain a TRAN, UDT would have been required to have their 2020 audit completed and financial statements issued.

c. UDT Bank Accounts

We inspected all the general fund and payroll bank accounts. The multiple general fund bank accounts were established to collect, track and disburse funds based on source and purpose. UDT’s practice is to deposit tax revenues in the PLGIT general fund account which earns interest. As needed, cash is transferred from PLGIT to the WF³⁴ general fund depository account to pay for operating expenses of UDT.

For example, a wire transfer is initiated from the PLGIT general fund account to the WF general fund account and deposited along with the other revenue of UDT. Once the money is in the WF general fund account, the money is either transferred to the payroll accounts for payroll expenses including payroll taxes or the disbursement account to pay the operating expenses of the Township. UDT also maintains certain general fund accounts that collect revenue from specific sources, such as parking meters, to more easily track the revenue type. Revenue from parking meters is deposited to the parking meter bank account, but the use of the money is not restricted. The money can be transferred to the general fund accounts as needed to cover the operating expenses of the Township.

Dobbins explained during the February 7, 2022 emergency Council Meeting, the Township maintained 45 bank accounts. UDT was establishing a new banking relationship with Santander, a transition that was started by Merron and had not yet been completed.

As previously discussed, Haman provided a report to Council on February 2, 2022 that purported to demonstrate a reduction in ARP funds at December 31, 2021 based on only eleven adjusted bank account balances. Haman ultimately compared the ARP amount only to the PLGIT general fund account and disregarded all other general fund accounts with cash balances that were available for operating and payroll expenses. We prepared analyses comparing general fund month-end account balances, both adjusted and bank statement balances, to the ARP funds. We also compared daily bank balances to the ARP amount.

1) Month-end Adjusted (Reconciled) Balance Comparison

Exhibit 21 compares the month-end reconciled account balances for all general fund accounts including payroll for the period July 2021 through February 2022. The month-end reconciled balances exceed the ARP fund amount at each month-end except January 2022 where ARP funds exceeded the reconciled balance by \$71,573.57. This appears to be merely a timing issue as

³³ A TRAN is a short-term loan that municipalities can use to address a cash flow problem created when expenditures must be incurred before tax revenues are received.

³⁴ The general fund operating accounts were moved to Santander Bank the last quarter of 2021.

approximately \$84,000 and \$154,000 of check deposits were made on February 1, 2022 and February 2, 2022, respectively. It should also be noted that the month-end adjusted balance accounts for outstanding checks that have not been presented to the bank. Therefore, the ARP funds are less than the anticipated balance but not less than the actual bank balance for the month-end January 2022. In February, the reconciled balance exceeded the ARP funds by over \$2.3 million.

The bank reconciliations for the WF and the Santander general fund accounts included the list of outstanding checks at January 31, 2022. The listing of outstanding checks of \$32,187.94 for the WF general fund include “stale dated”³⁵ checks totaling \$32,168.87.

The Santander general fund checks specifically state on the face of the check “VOID AFTER 90 DAYS.” The outstanding check list for the Santander general fund account totals \$546,929.90 with \$23,588.60 in checks outstanding for greater than 90 days. “Stale dated” checks are typically written off or voided and the amounts returned to the adjusted (reconciled) balance of the account.

2) Month-End Bank Statement Balance Comparison

The month-end bank statement balances were also compared to the ARP amount of \$20.88 million. **Exhibit 22** compares the month-end bank statement balances for all general fund accounts including payroll for the period July 2021 through February 2022. The month-end bank statement balances exceeded the ARP amount in each month.

3) Daily Bank Statement Balance Comparison

Similar to the comparisons above, the daily bank balance for all general fund and payroll bank accounts each business day from December 1, 2021 through February 7, 2022 were compared to the ARP amount. **Exhibit 23** demonstrates that the daily bank balance exceeded the ARP amount each day from December 1, 2021 through February 7, 2022.

X. Other Observations

Our inquiries and inspection identified other issues that warrant disclosure to the administration.

Merron’s inaccurate representations that he was a CPA may constitute a violation of the “Acts Discreditable Rule” of the AICPA Rules of Professional Conduct³⁶ and the State of Maryland’s

³⁵ Stale dated checks are generally considered to be outstanding for six months or longer.

³⁶ Section 3.400.090 of the AICPA Code of Professional Conduct entitled *False, Misleading, or Deceptive Acts in Promoting or Marketing Services* states as follows:

.01 “A *member* would be in violation of the “Acts Discreditable Rule” [3.400.001] if the *member* promotes or markets the *member’s* abilities to provide services or makes claims

regulations governing Certified Public Accountants.³⁷ Additionally, Merron’s actions regarding the use of documents of UDT may also constitute a violation of the Acts Discreditable Rule of the AICPA Code of Professional Conduct.³⁸

Our analysis and interviews suggest there may be confusion over terms such as “adjusted bank balances” versus “actual bank balance” and the terms “fund” and “account”. Examples include the following:

- Haman isn’t clear that he is showing adjusted bank balances which are net of all outstanding checks issued.
- Laura Wentz states in an email dated February 1, 2022 (**Exhibit 24**)³⁹ “*You have not agreed to putting all of the ARP Funds into their own separate bank account thusly creating a new Fund for the ARP Funds.*”

about the *member’s* experience or qualifications in a manner that is false, misleading, or deceptive.

- .02** Promotional efforts would be false, misleading, or deceptive if they contain any claim or representation that would likely cause a reasonable person to be misled or deceived. This includes any representation about CPA licensure or any other professional certification or accreditation that is not in compliance with the requirements of the relevant licensing authority or designating body.”

³⁷ Maryland General Assembly, Regulations governing Business Occupational and Professions, Section 2-603.

³⁸ Section 3.400.070 entitled “*Confidential Information Obtained From Former Employment or Previous Volunteer Activities*” states as follows:

- “01. A *member* should maintain the confidentiality of his or her former employer’s confidential information and should not use or disclose any confidential employer information obtained as a result of an employment relationship, such as discussions with the employer’s vendors, customers, or lenders (for example, any confidential information pertaining to a previous employer, subsidiary, affiliate, or parent thereof, as well as any entities for which the *member* worked in a volunteer capacity).

...

- .04 A *member* should not use confidential employer information acquired as a result of a prior employment relationship to his or her personal advantage or the advantage of a third party, such as a current or prospective employer. The requirement to maintain the confidentiality of an employer’s confidential information continues even after the end of the relationship between a *member* and the employer. However, the *member* is entitled to use experience and expertise gained through prior employment relationships.

- .05 A *member* would be considered in violation of the “Acts Discreditable Rule” [3.400.001] if the *member* discloses or uses any confidential employer information acquired as a result of former employment or volunteer relationships without the proper authority or specific consent of the former employer or organization for whom the *member* may work in a volunteer capacity, unless there is a legal or professional responsibility to use or disclose such information.”

³⁹ See page 3 on **Exhibit 24**.

We understand that Brinker Simpson & Company (“Brinker Simpson”), a regional CPA firm, was engaged to fill the position of interim Finance Director. Part of their role is to assist with the transfer of the UDT electronic accounting records from the AS 400 system to OpenGov. In addition to the engagement of Brinker Simpson, UDT engaged UHY, LLP, a CPA firm, for consultation services related to the ARP funds.

XI. Summary

At all times prior to February 4, 2022, amounts received pursuant to the ARP application were commingled with other UDT general account funds. At all times the general fund bank account balances exceeded \$20.88 million. Despite possible concerns expressed by UDT Council members and others, regulations and other guidance published by the U.S. Treasury did not require amounts remitted to municipalities pursuant to ARP be maintained in a separate deposit account. The Treasury guidance did limit the manner in which ARP funds could be used.

At the February 2, 2022 UDT Council Meeting Haman stated “we’re six million dollars less than we started with.” Haman’s comment was based on his “treasurer’s report” which included only eleven general fund accounts and compared the ARP funds to one general fund bank account. Investigation established Haman was incorrect. The “Analysis of Operating Funds for the Month of December 2021”⁴⁰ contradicts this statement, showing an “operating fund balance” of \$1.9 million over the ARP amount received (i.e. approximately \$22.7 million compared to the \$20.88 million of ARP funds). At the time of this meeting Haman and Merron knew or should have known that Haman’s report was flawed based on the “Analysis of Operating Funds for the Month of December 2021” prepared by Merron and emailed to Haman on January 28, 2022.

Marcum performed analyses of the actual bank balances of general fund bank accounts comparing them to the ARP funds from December 1, 2021 through February 7, 2022 and determined that the actual bank balances exceeded the ARP funds at all times.

Merron prepared a “Revenue Replacement Schedule” in August 2021 to calculate \$12 million of ARP funds that were available as revenue replacement based on a reduction in revenue. Haman made a presentation at an August 2021 Council Meeting citing to the \$12 million amount calculated by Merron. Ultimately, UDT budgeted for \$6 million of ARP funds to be used as revenue replacement.

During the February 2, 2022 UDT Council Meeting, Ordinance No. 3111 was introduced to approve the supplement of the ARP funds to the previously approved 2022 budget. The ordinance made “...supplemental appropriations for the 2022 budget from the American Rescue Plan Allocation” including \$6 million of revenue replacement. Our inspection of available documents and meeting transcripts shows that only \$6 million for revenue replacement has been approved as of May 10, 2022 and the remaining ARP funds have not been appropriated.

⁴⁰ See page 1 of **Exhibit 8A**.

Mayor Barbarann Keffer
May 19, 2022
Page 19

Since the remainder of the ARP funds have not yet been appropriated by Council, no contracts can be executed to perform the services to use the ARP funds. States, localities, territories, and tribal governments have until December 31, 2024 to obligate these funds and December 31, 2026 to spend the ARP funds.⁴¹ Council should appropriate the funds timely in order to allow UDT to use the funds prior to expiration.

Despite numerous interviews, no person reported or provided information alleging misuse of the ARP funds.

Very truly yours

Marcum LLP



Kyle Anne Midkiff, CPA, CFE, CFF

⁴¹ CENTER ON BUDGET AND POLICY PRIORITIES | [CBPP.ORG](https://www.cbpp.org)

LIST OF ATTACHMENTS / EXHIBITS

- Attachment A: Marcum LLP Advisory Services Profile including Litigation and Forensic Services
- Attachment B: CVs of Kyle Anne Midkiff, CPA, CFE, CFF, Engagement Partner, and Nicole Donecker, CPA, CVA, CAMS, Senior Manager
- Exhibit 1: Documents and Information Considered
- Exhibit 2: April 7, 2021 email from Barbarann Keffer to Vincent Rongione, Gary Merron and Alison Dobbins re: Finance Meeting Agenda
- Exhibit 3: June 4, 2021 email from Gary Merron to Alison Dobbins re: ARP Meeting
- Exhibit 4: August 3, 2021 wire transfer receipt from Wells Fargo to PLGIT
- Exhibit 5: August 22, 2021 email from Gary Merron to Santander Bank, copy to Erica Mellon re: Schedule of Bank Accounts
- Exhibit 6: August 18, 2021 Upper Darby Township Presentation: Coronavirus Recovery Funds
- Exhibit 7: Revenue Replacement Schedule
- Exhibit 8A: Analysis of Operating Funds for the months October 2020 through December 2021
- Exhibit 8B: January 28, 2022 email from Gary Merron to David Haman re: "This report is not complete yet, but the CASH is correct."
- Exhibit 9: February 2, 2022 document re: adjusted bank balances for the months July through December 2021
- Exhibit 10: February 2, 2022 email from Gary Merron to Sean Kilkenny, Vince Rongione, Alison Dobbins, David Haman, Laura Wentz, Barbarann Keffer and Courtney Richardson re: Treasurer's Report
- Exhibit 11: February 2, 2022 email from Gary Merron to Sean Kilkenny, Alison Dobbins, Barbarann Keffer, Courtney Richardson, David Haman, Laura Wentz and Vince Rongione re: ARP Funds
- Exhibit 12: February 11, 2022 email from Debbie Nifong to: Vincent Rongione, Alison Dobbins and Mike Atwell re: February 2 Treasurer's Report
- Exhibit 13: February 7, 2022 Correspondence from PLGIT to Alison Dobbins verifying the balance of account x5050
- Exhibit 14: Marcum LLP prepared analysis of PLGIT Accounts x5013 and PLGIT x5050 for the period July 2021 through February 2022

- Exhibit 15A: January 27, 2022 email from Sean Kilkenny to Vincent Rongione, Barbarann Keffer, and Courtney Richardson re: Upper Darby Finance Committee Amendments to ARP Ord. 3111 (14 messages)
- Exhibit 15B: May 3, 2022 email from Laura Wentz to Kyle Midkiff, Nicole Donecker, Meaghan Wagner, Brian Andruszko, silvaudcouncil@gmail.com and Christopher Boggs re: Meeting Request
- Exhibit 16: March 10, 2022 email from Gary Merron to Kyle Midkiff, Nicole Donecker and Christopher Boggs re: Upper Darby Township Meeting Request
- Exhibit 17A: December 6, 2020 Updated August 19 2021 Daily Times Letter to the Editor by Gary Merron: Some Clarification on Upper Darby's Financial Picture
- Exhibit 17B: Screenshot from the February 7, 2022 Upper Darby Council Meeting with transcript from 39:31 through 40:59
- Exhibit 17C: CV of Gary Merron
- Exhibit 17D: LinkedIn Profile of Gary Merron
- Exhibit 18: Screenshot of Gary Merron's computer screen on March 16, 2022 showing UDT document "Consolidated (Combined & Condensed) Revenue & Expense Report"
- Exhibit 19: January 6, 2021 Upper Darby Township Memorandum from Vincent Rongione to All Employees re: Use of Township Computers, Emails and other Online Resources
- Exhibit 20: December 31, 2021 Prior Year Comparative Consolidated Revenue & Expense Report and December 31, 2021 Year-by-Month Consolidated Revenue & Expense Report Marcum LLP calculations
- Exhibit 21: Marcum LLP prepared Summary of Reconciled Balances comparing ARP Funds to the month-end reconciled account balances for all general and payroll accounts for July 2021 through February 2022
- Exhibit 22: Marcum LLP prepared summary of Bank Balances comparing ARP Funds to Month Ending Bank Balances for general and payroll accounts for July 2021 through February 2022
- Exhibit 23: Marcum LLP prepared Summary of Daily Bank Balances comparing ARP Funds to Daily Bank Balances for general and payroll accounts for December 1, 2021 through February 7, 2022
- Exhibit 24: February 2, 2022 email from Vincent Rongione to Matt Silva, Laura Wentz, Brian Andruszko, Brian Burke, Meaghan Wagner, Sean Kilkenny, Courtney Richardson, Barbarann Keffer, David Haman and Alison Dobbins

ATTACHMENT A

MARCUM

ACCOUNTANTS ▲ ADVISORS

Marcum Fast Facts

Professionals

More than 370 Partners
2,500 Professionals

Qualifications

Registered with Public Company Accounting Oversight Board ("PCAOB")
Participate in AICPA peer review program

Select Firm Rankings

#15 in the U.S. *Accounting Today*
#15 in the U.S. *INSIDE Public Accounting*
#8 in Philadelphia *Philadelphia Business Journal*
#5 SEC Practice *Audit Analytics*

Worldwide Reach & a Presence Where it Matters to You

Members of
Leading Edge Alliance & Ecovis

Marcum offices in
China, including Beijing, Hangzhou, Shanghai, Shenzhen & Guangzhou

Ranked #1:
Accounting Firm
Business Accounting Firm
Expert Witness
Forensic Accounting
Litigation Valuation Provider,
Legal Intelligencer Reader Rankings, 2021

70 year history with an outstanding reputation at the national and regional levels

Founding member of the Leading Edge Alliance, the largest worldwide group of independent accounting practices

Exclusive U.S. member firm of ECOVIS International, a global accounting and advisory network with members in 60 countries on six continents

Marcum Office Locations

- New York, New York
- Melville, New York
- Roseland, New Jersey
- Neptune, New Jersey
- Hartford, Connecticut
- West Hartford, Connecticut
- New Haven, Connecticut
- Greenwich, Connecticut
- Boston, Massachusetts
- Providence, Massachusetts
- Philadelphia, Pennsylvania
- Washington, DC
- Rockville, Maryland
- Chicago, Illinois
- Deerfield, Illinois
- Nashville, Tennessee
- Miami, Florida
- Fort Lauderdale, Florida
- West Palm Beach, Florida
- Tampa, Florida
- Akron, Ohio
- Cleveland, Ohio
- Houston, Texas
- Los Angeles, California
- San Francisco, California
- Costa Mesa, California
- San Jose, California
- Grand Cayman, BWI
- Dublin, Ireland
- Beijing, China
- Guangzhou, China
- Hangzhou, China
- Shanghai, China
- Shenzhen, China
- Tianjin, China

ATTACHMENT B

CV

Kyle Anne Midkiff, CPA, CFE, CFF

Office

1601 Market Street 4th Floor
Philadelphia, PA 19103
Phone: (215) 297-2100
kyle.midkiff@marcumllp.com

Areas of Expertise

- Bank Fraud
- Divorce Consulting
- Forensic Accounting
- Internal Investigations
- Litigation Services
- Lost profits Analysis
- Piercing the Corporate Veil
- Professional Malpractice Matters
- Shareholder Disputes

Certifications

- CPA - 1986
- CFE - 1990
- CFF - 2008

Professional Affiliations

- ABA – Associate Member
- ACFE
- AICPA
- AICPA-Joint Trial Board (1999-2005)
- PICPA
- PICPA State Committee on Forensic & Litigation Services (Member and former Chairperson)

Educational Background

- B.S. Accounting – Rutgers, The State University of New Jersey

Civic Associations & Community Activities

- Trustee – 1812 Productions
- Alumni Trustee – Walnut Street Theatre
- Member – Forum of Executive Women
- Volunteer Investigator for Philadelphia Bar Association Commission on Judicial Selection (2017 – Present)

PARTNER – Philadelphia Office / Advisory Services

Ms. Midkiff has over 30 years of forensic accounting and litigation services experience. Her experience includes evaluation of business and economic losses, employee dishonesty audits/investigations, internal investigations, studies of internal control, preparation of fidelity bond claims, financial investigations to pierce the corporate veil, conflict of interest and ethics investigations in the defense contract industry, and evaluation of compliance with professional standards in connection with preparation of financial statements and tax returns. Ms. Midkiff evaluated various types of Medicare/Medicaid claims on behalf of hospitals, physicians and other health care providers. She has provided assistance to attorneys in analyzing records and interviewing witnesses in connection with civil and criminal matters and internal corporate investigations. She has assisted clients in connection with audits/investigations by the Department of Health and Human Services and the Office of the Inspector General of the Commonwealth of PA., has testified as an expert witness, served as a Court Appointed Damage Expert and assisted a Federal Judge and Court Liaison Officer in monitoring a Labor Union placed under Court Trusteeship.

PRIOR EXPERIENCE:

Managing Director, Smart Devine (2010-2015), now Marcum LLP

Shareholder, Nihill & Riedley, PC (2001-2010)

Director, Forensic & Litigation Services, KPMG, LLP (1991-2001)

Manager, Audit Department, KPMG, LLP (1988-1991)

Audit Staff, KPMG, LLP (1984-1988)

TESTIMONY AS AN EXPERT WITNESS AT TRIAL OR BY DEPOSITION (since 2014):

- SolareAmerica, LLC v. Krannich Solar, Inc. et al. Superior Court, Camden County, New Jersey (2014)
- Mary Herlihy v. Thomas P. Fay, Superior Court, Gloucester County, New Jersey (2015)
- DiMondi v. DiMondi, Family Court, Kent County, DE (2015)
- Clientron v. Devon, United States District Court, Eastern District of Pennsylvania (2016)

Kyle Anne Midkiff, CPA, CFE, CFF

TESTIMONY AT TRIAL OR BY DEPOSITION (Cont.):

- Grandview at Riverwalk Port Imperial Condominium Association, Inc. v. K. Hovnanian at Port Imperial Urban Renewal II, LLC, et al. (2017)
- United States v. Renee Tartaglione, United States District Court, Eastern District of Pennsylvania (2017)
- Zayo Group, LLC v. Latisys Holdings, LLC
Court of Chancery of the State of Delaware (2017) (2018)
- Grandview II at Riverwalk Condominium Association, Inc. v. K. Hovnanian at Port Imperial Urban Renewal III, LLC, et al. (2017)
- United States v. Troy Wragg, et al., United States District Court, Eastern District of Pennsylvania (2018)
- Southeast Service Corp., d/b/a/ SSC Service Solutions v. Edward Turen, et al., United States District Court for the District of New Jersey (2019)
- A.O.A., et al. v. Ira L. Rennert, et al., United States District Court for the Eastern District of Missouri (2019)
- Clientron v. Devon, United States District Court, Eastern District of Pennsylvania – Post Trial Hearing (2019)

PUBLICATIONS:

Philadelphia Business Journal

“Tis the Season to be Jolly – and Possibly Hit with Fraud” (December 2006)

National Litigation Consultant’s Review

“Piercing the Corporate Veil: A Guide for the Forensic Accountant”
(with Elizabeth S. Fenton, Esquire) (May 2010)

Smart Devine – White Paper

“Act Now Before It Is Too Late – It is Only a Matter of Time Before You Are Defrauded” (March 2013)

Marcum LLP – Valuation and Litigation Advisor

“Financial Statement Fraud – Watch Out for These Red Flags”
(November 2018)

CV

Kyle Anne Midkiff, CPA, CFE, CFF

PUBLICATIONS (Cont.)

The Legal Intelligencer

"The Check 21 Act and Its Impact on Check Fraud" (July 2020)

Marcum LLP – Valuation and Litigation Advisor

"Identity Theft in the Age of COVID: It can be a Family Affair" (August 2020)

The Comprehensive Guide to Economic Damages, Sixth Edition

"Chapter 43. Piercing the Corporate Veil: An Alternative Strategy to Collect Damages with Elizabeth S. Fenton, Esquire" (2020)

Marcum LLP – Valuation and Litigation Advisor

"If an Investment Sounds Too Good to be True, it probably is." An update on Ponzi Schemes. (2020)

OTHER:

Frequent lecturer on Fraud and Fraud Prevention and Detection.

CV

Nicole McNeil Donecker, CPA, CVA, CAMS

Office

1601 Market Street 4th Floor
Philadelphia, PA 19103
Phone: (215) 297-2100
nicole.donecker@marcumllp.com

Areas of Expertise

- Forensics Accounting
- Litigation Services
- Employee Dishonesty Investigations
- Financial Crimes

Certifications

- CPA in state of PA
- CVA
- CAMS

Professional Affiliations

- AICPA
- PICPA
- Association of Certified Fraud Examiners (ACFE)
- Philadelphia Chapter of the Association of Certified Fraud Examiners (PCACFE)
- NACVA
- Association of Certified Anti-Money Laundering Specialists

Educational Background

- Penn State Harrisburg, BS Professional Accountancy

Senior Manager – Philadelphia Office / Advisory Services

Nicole has over twenty years of experience in the accounting field providing financial analysis, forensic accounting and litigation support services to attorneys, insurance companies, financial institutions and the government. At Marcum LLP, Nicole's engagements have included providing assistance to counsel in both civil and criminal litigation matters. Civil litigation experience includes the investigation of employee dishonesty matters, class action lawsuits, bankruptcies, receiverships, partnership disputes and business loss claims for plaintiffs and defendants. Her criminal litigation experience includes assistance to both the prosecution and defense in cases such as embezzlements and Ponzi schemes.

Nicole provides financial analysis and document examination for the purpose of developing factual information to assist counsel in the assessment of claims or defenses. Civil matters frequently require the preparation of detailed reports and supporting findings and conclusions. Litigation support activities typically include financial analyses, witness interviews and preparation for and assistance at trial.

Prior Experience:

Manager – SMART DEVINE, formerly Nihill & Riedley, PC

Field Examiner – First National Bank of Maryland

Testimony as an Expert Witness

- United States v. Charles Hallinan, 2:16-cr-130, Linda Hallinan, Third-party Claimant
U.S. District Court, E.D., PA - 2020

Selected Forensic Accounting Experience

- Assisted in the evaluation and administration of claims in a bankruptcy which included preparing the calculation of proposed distributions and supervising the disbursement of the estate for the disbursing agent.
- Investigated the theft of assets from various companies, local governments and not-for-profit entities including fire companies, ambulance squads and youth athletic organizations.
- Performed an investigation of a financial institution due to regulatory concerns regarding conflict of interest issues and potential fraud by bank officers. This investigation included interviews of personnel, review of the lending portfolio, and review of deposit activities.
- Performed an analysis, on behalf of a bank, into the business and personal accounts of a commercial customer who was perpetrating an investment Ponzi scheme.
- Assisted the Receiver in a consumer fraud matter by maintaining the books and records of the Receivership and providing financial analysis for the Receiver as needed. Supervised the review and calculation of claims in a class action matter associated with the consumer fraud victims of the Receivership.

Nicole McNeil Donecker, CPA, CVA, CAMS

- Assisted the Court Appointed Receiver in the operation and wind-down of a Trust Company and related companies. Supervised the Trust Company personnel and business operations of the corporate entity. Performed services for the client account portfolio including overseeing client disbursements and account transfers. This matter is continuing at this date.
- Assisted Court Appointed Monitor in a matter involving efforts by an international creditor to collect debts and recover assets from a U.S. based debtor. The Debtor owned and operated multiple rental properties / business parks. We were engaged to monitor specific U.S. business assets and report to the Court regarding any efforts to dissipate pledged assets.
- Assisted the Court Appointed Forensic Accountant in a matter involving a dispute between shareholders in a real estate investment operations. Plaintiff shareholder alleged that the Defendant shareholder was misusing corporate assets for personal purposes. The matter necessitated tracing the receipt and disposition of investment funds and proceeds from the sale of multiple properties.
- Prepared campaign finance reports for a federal election campaign and a City of Philadelphia election campaign.
- Prepared Probation Form 48 for federal sentencing.
- Investigations at private universities including vendor fraud that involved fictitious vendors at one university and an asset diversion scheme at another university.
- Assist various clients in the analysis of damages, lost profits or other business loss claims arising from casualties (i.e. insurance related), employee misconduct, contract disputes, shareholder disputes, etc.

Publications

- The Legal Intelligencer, February 25, 2022; *"Multi-Level Marketing Companies and Pyramid Schemes"*
- Valuation and Litigation Advisor – Marcum Newsletter, August 2021; *"Unemployment Fraud during the Pandemic"*
- The Legal Intelligencer, May 7, 2021; *"A Closer Look at the Wirecard Scandal: Nothing to See Here"*
- Valuation and Litigation Advisor – Marcum Newsletter, September 2020; *"Documentation to meet the Burden of Proof"*
- The Legal Intelligencer, May 7, 2020; *"Fraud in the Time of COVID-19: Stay Informed to Stay Safe"*
- The Legal Intelligencer, November 20, 2019; *"When Belonging Can Cost You Everything: Affinity Fraud"*
- Valuation and Litigation Advisor – Marcum Newsletter, December 2018; *"Does Something Smell Fishy? An Investigation of a Closely Held Seafood Provider"*

EXHIBIT 1

**Documents and Information Considered
Upper Darby Township**

I. Bank Statements and Bank Reconciliations for periods between May 2021 and February 2022

- a. Wells Fargo GF-Cash Wells Fargo (Cash Disb.) x3731
- b. Wells Fargo GF-Cash Wells Fargo (Revenue) x9773
- c. Wells Fargo GF-Cash Parking Meter UDT x4100
- d. Wells Fargo Payroll Fund-Cash x0901
- e. Wells Fargo Payroll Fund-Cash x8978
- f. Wells Fargo GF-Cash Drug Forfeiture x6442
- g. Wells Fargo GF-Cash Fire Insurance x6290
- h. Wells Fargo Confiscated Funds x2092
- i. Wells Fargo Sewer Fund-Cash x9508
- j. Wells Fargo 2009 Capital Project Fund-Cash x3102
- k. Wells Fargo Upper Darby Football Bowl-Cash x3334
- l. Wells Fargo Sinking Fund-Cash x4931
- m. Wells Fargo Highway Fund-Cash Wells Fargo x9427
- n. TD Weed and Seed-Cash x5865
- o. TD Highway Fund-Cash TD x8043
- p. TD Special Sewer Fund-Cash TD Bank x0859
- q. Citizens General Fund-Cash Citizens x9157
- r. Santander Cash San-GF Disbursement x6306
- s. Santander Cash San- GF Depository x5237
- t. Santander Cash San-GF Fire Escrow x5318
- u. Santander Cash San-GF Parking Meter x5245
- v. Santander Cash San-GF Confiscated Funds x5326
- w. Santander Cash San-GF Land Dev Escrow x5296
- x. Santander Cash-Community Development Fund x5393
- y. Santander Phare Account x5407
- z. Santander Cash San-Sewer Fund x5261
- aa. Santander Cash San-2009 Cap Proj Fund x5180
- bb. Santander Cash San-2016 Cap Proj Fund x1223
- cc. Santander Cash San-Sinking Fund x5229
- dd. Santander Cash San-2021 Cap Impr Fund x5091
- ee. Santander Cash San-Highway Fund x5202
- ff. Santander Cash San-Payroll #1 x5253
- gg. Santander Cash San-Payroll #2 x5210
- hh. PLGIT General Fund-Cash PLGIT, Cash PLGIT Reserve and PLGIT Prime x5013
- ii. PLGIT Sewer Rental-Cash PLGIT and Cash PLGIT Reserve x5026
- jj. PLGIT Special Sewer Fund-Cash PLGIT and Cash PLGIT Reserve x5039
- kk. PLGIT Cash PLGIT Reserve Capital Project 2009
- ll. PLGIT Cash PLGIT Reserve GO Bonds, Series 2016
- mm. PLGIT Cash PLGIT Class and Cash PLGIT Reserve UDT GO Bonds, Series 2017

- nn. PLGIT Cash PLGIT Prime UDT GO Bonds, Series 2021 x5044
- oo. PLGIT ARPA Class, PLGIT ARPA Reserve-class and PLGIT ARPA Prime x5050
- pp. Listing of all Upper Darby Township Bank accounts

II. Accounting System Reports

- a. Check Registers for Citizens Bank – Capital, Santander Bank – Capital, Wells Fargo Bank, Santander Bank – General, TD Bank – Hi Way2, TD Bank – Hi Way, Santander Bank – Payroll, and Santander Bank – Sewer
- b. Chart of Accounts December 1, 2021
- c. Budgetary Accounting System Account Status March 22, 2022
- d. Journal Entries – February 2022
- e. “Fund 40” general ledger detail

III. Various Upper Darby Township Emails and Attachments

IV. Financial Statements and Management Letters

- a. 2019 Financial Statement
- b. 2019 SAS 114 Letter
- c. 2019 SAS 115 Letter
- d. 2020SAS 114 Letter
- e. 2020 SAS 115 Letter
- f. 2020 Financial Statements
- g. Firefighters Pension Plan 2020 DRAFT Financial Statement
- h. 2020 DRAFT Financial Statement
- i. Police Pension Plan 2020 DRAFT Financial Statement
- j. UDT SAS 114 Draft 2.5.2022
- k. UDT SAS 115 Draft 2.5.2022

V. Upper Darby Township Meeting Minutes, Ordinances and Other Council Meeting Documents

- a. February 2, 2022 “Treasurer’s Report”
- b. January 5, 2022 Committee Meeting
- c. January 19, 2022 Council Meeting
- d. August 18, 2021 Council Meeting
- e. October 20, 2021 Council Meeting
- f. December 15, 2021 Council Meeting
- g. February 2, 2022 Committee Meeting
- h. February 7, 2022 Emergency Meeting
- i. February 2, 2022 Committee Meeting Minutes
- j. February 7, 2022 Committee Meeting Minutes
- k. February 2, 2022 Committee Meeting Minutes
- l. February 16, 2022 Council Meeting Minutes

- m. Ordinance 3111-ARPA Appropriations DRAFT
- n. Ordinance 3112-Final Emergency Order
- o. Resolution 07-22-Invoke Investigation
- p. Various YouTube recordings and transcripts of Upper Darby Township Council meetings

VI. Upper Darby Township Handbooks and Policies

- a. January 6, 2021 Memo re: Use of Township Computers, Emails, Etc.
- b. Computer Internet Policy
- c. Non-Bargaining Employee Handbook
- d. New Hire Orientation Package Employee Acknowledgement
- e. New Hire Package
- f. Administrative Code of the Township of Upper Darby of 1976
- g. Home Rule Charter Township of Upper Darby

VII. Other Documents

- a. Special Solicitor's Subpoena
- b. The Connors Group Contract
- c. Resumes and other personnel documents of select Upper Darby personnel
- d. February 7, 2022 PLGIT Letter
- e. August 3, 2021 wire transfer
- f. Adjusted Bank Balance report for the period May 2021 through February 2022

VIII. Research

- a. AICPA Code of Professional Conduct
- b. Various state Certified Public Accountant regulations
- c. Various news article pertaining to Upper Darby Township
- d. Research of the American Rescue Plan Act

IX. Interviews of Current and Former Upper Darby Township Employees and Officers

- a. David Haman
- b. Gary Merron
- c. Erica Mellon
- d. Debbie Nifong
- e. Alison Dobbins
- f. Vince Rongione
- g. Mayor Barbarann Keffer

EXHIBIT 2



Gary Merron <gmerron@upperdarby.org>

for tomorrow's finance meeting

1 message

Barbarann Keffer <barbarann.keffer@gmail.com>

Wed, Apr 7, 2021 at 11:01 AM

To: Vincent Rongione <vrongione@upperdarby.org>, Gary Merron <gmerron@upperdarby.org>, Alison Dobbins <adobbins@upperdarby.org>

(not limited to these topics)

1. process for land development escrow
2. where/what account will the ARP money be deposited into?
3. WM calculation status

--

Barbarann Keffer
Mayor, Upper Darby Township

*100 Garrett Road
Upper Darby, PA 19026*

EXHIBIT 3



**Upper Darby
Township**

Gary Merron <gmerron@upperdarby.org>

ARP Banking

1 message

Gary Merron <gmerron@upperdarby.org>
To: Alison Dobbins <adobbins@upperdarby.org>

Fri, Jun 4, 2021 at 9:45 AM

ABA Routing Number: 121000248
Account #: 2100019679773

Gary Merron
Director of Finance
UPPER DARBY TOWNSHIP
100 Garrett Rd.
Upper Darby, PA 19082
gmerron@upperdarby.org
Direct Dial: (610) 734-7629

EXHIBIT 4

Wires

Payment Information

Name PLGIT

Status Awaiting 1 approvals.

Payment ID 82

Modified 08/03/2021 08:58 am ET by MERRG403

Type Wire

Debit Account

Debit Account
UPPER DARBY TOWNSHIP
Acct # [REDACTED] USD

Beneficiary

Beneficiary
PLGIT
United States of America (US)
Acct # [REDACTED]

Beneficiary Bank
WELLS FARGO BANK, NA
SAN FRANCISCO
CA
United States of America (US)
FEDWIRE# 121000248

Payment Details

Debit Currency USD - United States Dollar

Credit Currency USD - United States Dollar

Amount 20,880,969.50 USD

Value Date 08/03/2021

Cutoff 08/03/2021 06:15 pm ET

References

Originator to Beneficiary Information
OBI FURTHER CREDIT UPPER DARBY TOWNSHIP

OBI A/C 3515013

Originator
UPPER DARBY TOWNSHIP
100 Garrett Road
Room 212

Payment References

ID or Acct # [REDACTED]

Internal Reference

Payment Description Investment of ARP funds

EXHIBIT 5



Schedule of Bank Accounts

1 message

Gary Merron <gmerron@upperdarby.org>

To: "Curran, Kevin J" <kevin.curran@santander.us>

Cc: Erica Mellon <emellon@upperdarby.org>

Sun, Aug 22, 2021 at 3:36 PM

Kevin,

I've modified my last schedule of Santander bank accounts to include the original accounts as well as the codes that we will need to operate. Hopefully this schedule can meet both of our needs.

Still to follow, we'll be adding one or more ARP accounts, a few accounts that are currently at banks other than Wells Fargo, and one or two special purpose accounts yet to be created.

Let me know if you see something deficient with this attachment.

Many thanks.

Gary Merron
Director of Finance
UPPER DARBY TOWNSHIP
100 Garrett Rd.
Upper Darby, PA 19082
gmerron@upperdarby.org
Direct Dial: (610) 734-7629

 **UDT Santander Bank Account Numbers.xlsx**
16K

EXHIBIT 6



UPPER DARBY TOWNSHIP

Presentation: Coronavirus Recovery Funds

DAVID HAMAN, TREASURER

PRESENTED AUGUST 18, 2021

PRESENTATION: CORONAVIRUS RECOVERY FUNDS

Topics of this Presentation

1. The American Rescue Plan Act Aid to Local Governments
2. Rules for use of Coronavirus State and Local Fiscal Recovery Funds
3. Explain What Upper Darby Township Has Received and What We Expect to Receive

PRESENTATION: CORONAVIRUS RECOVERY FUNDS

The Economic Rescue Plan Act of 2021

March 11, 2021

Includes the State and Local Fiscal Recovery Fund

\$350 billion in aid to states, cities, tribal governments, and U.S. territories. The funds are designated to help replace lost tax revenue and offset increased expenses due to the COVID-19 pandemic.

<https://home.treasury.gov/news/featured-stories/fact-sheet-the-american-rescue-plan-will-deliver-immediate-economic-relief-to-families>

PRESENTATION: CORONAVIRUS RECOVERY FUNDS

Coronavirus State and Local Fiscal Recovery Funds

Interim Final Rule, May 17, 2021

Five Eligible Uses

1. Support public health expenditures by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff.
2. To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or to aid impacted industries such as tourism, travel, and hospitality
3. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers
4. For the provisions of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency
5. To make necessary investments in water, sewer, or broadband infrastructure

PRESENTATION: CORONAVIRUS RECOVERY FUNDS

Coronavirus State and Local Fiscal Recovery Funds

Interim Final Rule, May 17, 2021

Funds May Not Be Used For

1. Depositing funds into any pension fund
2. Directly or indirectly offsetting a reduction in the net tax revenue resulting from a change in law, regulation, or administrative interpretation

Eligible uses of funds do not include contributions to **rainy day funds, financial reserves, or similar funds**. Similarly, the eligible use category would **not include payment of interest or principle on outstanding debt instruments, including tax anticipation notes**.

PRESENTATION: CORONAVIRUS RECOVERY FUNDS

Coronavirus State and Local Fiscal Recovery Funds

ALLOCATION OF FUNDS

- Pennsylvania: \$7,291,328,098
- Delaware County: \$ 110,083,961
- Upper Darby Township: \$ 41,760,000

PRESENTATION: CORONAVIRUS RECOVERY FUNDS

Coronavirus State and Local Fiscal Recovery Funds

NOTES

- On July 19, 2021, we received \$20,880,969.50
- We expect the second tranche in July 2022
- Funds are booked as a liability until they are released for use
- As noted in the July 2021 Treasurer's Report to Council, preliminary calculations suggest we qualify to use \$12,925,079 of the ARP funds, BUT this is subject to change through additional analysis that is ongoing.



EXHIBIT 7

**UPPER DARBY TOWNSHIP
AMERICAN RESCUE PLAN
REVENUE REPLACEMENT SCHEDULE**

DESCRIPTION	2019	2020	2021	2022	2023	2024
Annual Total Revenue	\$ 89,604,738	\$ 94,226,739	\$ 95,779,982	\$ -	\$ -	\$ -
Less: Offsets						
Xfer from Sewer to General	(594,277)	1,433,553	-			
Xfer from Highway to General	-	683,064	-			
TRAN Proceeds	-	4,965,550	5,000,000			
HUD Proceeds (non-CARE)	870,363	490,139	500,000			
HUD Proceeds (CARE)	-	300,831	300,000			
DOJ Proceeds	28,380	31,994	30,000			
FEMA Proceeds	490,726	254,715	250,000			
Total Federal Program Proceeds	795,192	8,159,845	6,080,000	-	-	-
Annual General Revenue	\$ 88,809,546	\$ 86,066,894	\$ 89,699,982	\$ -	\$ -	\$ -
Annual Growth Rate		4.1%	4.1%	4.1%	4.1%	4.1%
Baseline Revenue (2019 with 4.1% Annual Increase)		\$ 92,450,737	\$ 96,241,217	\$ 100,187,107	\$ 104,294,779	\$ 108,570,865
Annual General Revenue		86,066,894	89,699,982	-	-	-
Lost Revenue		\$ 6,383,844	\$ 6,541,235	n/a	n/a	n/a
AGGREGATE LOST REVENUE	\$ 6,383,844		7/31 FORECAST	PENDING CURRENT YEAR ACTIVITY		

EXHIBIT 8A

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF DECEMBER 2021**

ACCOUNT BALANCES			
BANK ACCOUNT	NOV 30, 2021	DEC 31, 2021	
General Fund - Wells Fargo (9773)	\$ 1,115,648	\$ 1,267,256	
General Fund - Santander Depository (5237)	4,798,478	3,414,316	
General Fund - Santander Disbursement (6306)	(484,474)	(2,026,276)	
General Fund - Citizen's HUD (9157)	3,133,481	3,395,258	
General Fund - Parking Meter (4100)	687,199	743,278	
General Fund - PLGIT	26,580,008	14,580,622	
Sewer Fund - Wells Fargo (9508)	(1,198)	(723)	
Sewer Fund - Santander (5261)	(188,106)	(489,123)	
Sewer Fund - PLGIT	32,785	32,786	
Sinking Fund - Wells Fargo (4931)	-	-	
Highway Fund - TD (8043)	1,474,273	1,780,992	
Highway Fund - Wells (9427)	166,465	166,465	
Operating Funds Balance	\$ 37,314,559	\$ 22,864,848	
ARP Funding = \$20,880,969	Excluding ARP:	\$ 1,983,879	

OVERVIEW OF DECEMBER OPERATING FUNDS	
BANKING RECAP	
December 31st Operating Funds Balance	\$ 22,864,848
November 30th Operating Funds Balance	37,314,559
October 2021 Source/(Use) of Funds	\$ (14,449,710)
DECEMBER OPERATIONS	
REVENUES	
Real Property Taxes	\$ -
Business & Other Taxes	-
Licenses & Permits	-
Trash & Sewer Fees	-
Grants & State Aid	-
Reimbursement from Other Municipalities	-
Other	-
TOTAL REVENUES	-
EXPENSES	
Public Safety	-
Public Works	-
Administrative Services	-
License & Inspection	-
General Government	-
Debt Service	-
Other	-
TOTAL EXPENSES	-
SURPLUS/(DEFICIT)	\$ -
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ (14,449,710)

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF NOVEMBER 2021**

ACCOUNT BALANCES			
BANK ACCOUNT	OCT 31, 2021	NOV 30, 2021	
General Fund - Wells Fargo (9773)	\$ 1,115,821	\$ 1,115,648	
General Fund - Santander Depository (5237)	11,899,989	4,798,478	
General Fund - Santander Disbursement (6306)	(3,430,109)	(484,474)	
General Fund - Citizen's HUD (9157)	3,133,484	3,133,481	
General Fund - Parking Meter (4100)	640,916	687,199	
General Fund - PLGIT	26,579,128	26,580,008	
Sewer Fund - Wells Fargo (9508)	(1,198)	(1,198)	
Sewer Fund - Santander (5261)	(785,009)	(188,106)	
Sewer Fund - PLGIT	32,785	32,785	
Sinking Fund - Wells Fargo (4931)	-	-	
Highway Fund - TD (8043)	1,579,155	1,474,273	
Highway Fund - Wells (9427)	166,465	166,465	
Operating Funds Balance	\$ 40,931,426	\$ 37,314,559	
ARP Funding = \$20,880,969	Excluding ARP:	\$ 16,433,590	

OVERVIEW OF NOVEMBER OPERATING FUNDS	
BANKING RECAP	
November 30th Operating Funds Balance	\$ 37,314,559
October 31st Operating Funds Balance	40,931,426
October 2021 Source/(Use) of Funds	\$ (3,616,868)
NOVEMBER OPERATIONS	
REVENUES	
Real Property Taxes	\$ 420,377
Business & Other Taxes	132,353
Licenses & Permits	416,085
Trash & Sewer Fees	545,202
Grants & State Aid	80,201
Reimbursement from Other Municipalities	109,311
Other	294,653
TOTAL REVENUES	1,998,182
EXPENSES	
Public Safety	2,993,262
Public Works	1,473,507
Administrative Services	131,138
License & Inspection	130,721
General Government	292,631
Debt Service	-
Other	658,290
TOTAL EXPENSES	5,679,549
SURPLUS/(DEFICIT)	\$ (3,681,367)
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ 64,499

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF OCTOBER 2021**

ACCOUNT BALANCES			
BANK ACCOUNT	SEP 30, 2021	OCT 31, 2021	
General Fund - Wells Fargo (9773)	\$ 16,923,757	\$ 2,566,655	\$ 2,380,746
General Fund - Citizen's HUD (9157)	2,372,474	2,995,962	2,995,962
General Fund - Parking Meter (4100)	493,967	546,508	546,508
General Fund - PLGIT	31,694,187	41,576,680	41,576,680
Sewer Fund - Wells Fargo (9508)	(17,189)	(6,672)	(6,672)
Sewer Fund - PLGIT	32,784	32,784	32,784
Sinking Fund - Wells Fargo (4931)	-	-	-
Highway Fund - TD (8043)	1,870,978	1,765,117	1,765,117
Highway Fund - Wells (9427)	166,465	166,465	166,465
Operating Funds Balance	\$ 53,537,424	\$ 49,643,499	\$ 49,457,590
ARP Funding = \$20,880,969	Excluding ARP:	\$ 28,762,530	

OVERVIEW OF OCTOBER OPERATING FUNDS	
BANKING RECAP	
October 31st Operating Funds Balance	\$ 49,643,499
September 30th Operating Funds Balance	53,537,424
October 2021 Source/(Use) of Funds	\$ (3,893,925)
OCTOBER OPERATIONS	
REVENUES	
Real Property Taxes	\$ 391,079
Business & Other Taxes	116,023
Licenses & Permits	120,214
Trash & Sewer Fees	173,576
Grants & State Aid	61,290
Reimbursement from Other Municipalities	162,653
Other	479,262
TOTAL REVENUES	1,504,097
EXPENSES	
Public Safety	5,439,071
Public Works	2,018,956
Administrative Services	132,690
License & Inspection	116,814
General Government	2,378,796
Debt Service	290,821
Other	719,972
TOTAL EXPENSES	11,097,120
SURPLUS/(DEFICIT)	\$ (9,593,023)
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ 5,699,098

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF AUGUST 2021**

ACCOUNT BALANCES			
BANK ACCOUNT	JUL 31, 2021	AUG 31, 2021	SEP 14, 2021
General Fund - Wells Fargo (9773)	\$ 16,923,757	\$ 2,566,655	\$ 2,380,746
General Fund - Citizen's HUD (9157)	2,372,474	2,995,962	2,995,962
General Fund - Parking Meter (4100)	493,967	546,508	546,508
General Fund - PLGIT	31,694,187	41,576,680	41,576,680
Sewer Fund - Wells Fargo (9508)	(17,189)	(6,672)	(6,672)
Sewer Fund - PLGIT	32,784	32,784	32,784
Sinking Fund - Wells Fargo (4931)	-	-	-
Highway Fund - TD (8043)	1,870,978	1,765,117	1,765,117
Highway Fund - Wells (9427)	166,465	166,465	166,465
Operating Funds Balance	\$ 53,537,424	\$ 49,643,499	\$ 49,457,590
ARP Funding = \$20,880,969	Excluding ARP:	\$ 28,762,530	

OVERVIEW OF AUGUST OPERATING FUNDS	
BANKING RECAP	
August 31st Operating Funds Balance	\$ 49,643,499
July 31st Operating Funds Balance	53,537,424
July 2021 Source/(Use) of Funds	\$ (3,893,925)
AUGUST OPERATIONS	
REVENUES	
Real Property Taxes	\$ 350,541
Business & Other Taxes	29,360
Licenses & Permits	431,648
Trash & Sewer Fees	334,459
Grants & State Aid	632,155
Reimbursement from Other Municipalities	-
Other	280,662
TOTAL REVENUES	2,058,825
EXPENSES	
Public Safety	2,875,020
Public Works	1,492,884
Administrative Services	116,407
License & Inspection	131,734
General Government	860,358
Debt Service	-
Other	528,524
TOTAL EXPENSES	6,004,927
SURPLUS/(DEFICIT)	\$ (3,946,102)
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ 52,177

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF JULY 2021**

ACCOUNT BALANCES			
BANK ACCOUNT	JUN 30, 2021	JUL 31, 2021	AUG 10, 2021
General Fund - Wells Fargo (9773)	\$ 734,009	\$ 16,923,757	\$ (3,786,478)
General Fund - Citizen's HUD (9157)	2,372,474	2,372,474	2,372,474
General Fund - Parking Meter (4100)	451,533	493,967	493,967
General Fund - PLGIT	32,693,071	31,694,187	52,575,156
Sewer Fund - Wells Fargo (9508)	(109,131)	(17,189)	(17,189)
Sewer Fund - PLGIT	32,783	32,784	32,784
Sinking Fund - Wells Fargo (4931)	-	-	-
Highway Fund - TD (8043)	2,486,968	1,870,978	1,870,978
Highway Fund - Wells (9427)	166,465	166,465	166,465
Operating Funds Balance	\$ 38,828,171	\$ 53,537,424	\$ 53,708,158
ARP Funding = \$20,880,969	Excluding ARP:	\$ 32,656,455	

OVERVIEW OF JULY OPERATING FUNDS	
BANKING RECAP	
July 31st Operating Funds Balance	\$ 32,656,455
June 30th Operating Funds Balance	38,828,171
July 2021 Source/(Use) of Funds	\$ (6,171,716)
JULY OPERATIONS	
REVENUES	
Real Property Taxes	\$ 703,905
Business & Other Taxes	237,441
Licenses & Permits	136,504
Trash & Sewer Fees	847,488
Grants & State Aid	116,940
Reimbursement from Other Municipalities	(1,012)
Other	267,725
TOTAL REVENUES	2,308,991
EXPENSES	
Public Safety	3,922,571
Public Works	2,184,761
Administrative Services	157,020
License & Inspection	201,648
General Government	898,927
Debt Service	-
Other	1,279,619
TOTAL EXPENSES	8,644,546
SURPLUS/(DEFICIT)	\$ (6,335,555)
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ 163,839

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF JUNE 2021**

ACCOUNT BALANCES			
BANK ACCOUNT	MAY 31, 2021	JUN 30, 2021	JUL 14, 2021
General Fund - Wells Fargo (9773)	\$ 2,920,657	\$ 734,009	\$ 367,467
General Fund - Parking Meter (4100)	375,452	451,533	451,533
General Fund - PLGIT	32,690,819	32,693,071	32,693,071
Sewer Fund - Wells Fargo (9508)	60,612	(109,131)	(3,623)
Sewer Fund - PLGIT	32,783	32,783	32,783
Sinking Fund - Wells Fargo (4931)	-	-	-
Highway Fund - TD (8043)	2,713,777	2,486,968	2,435,734
Highway Fund - Wells (9427)	166,465	166,465	166,465
Operating Funds Balance	\$ 38,960,565	\$ 36,455,697	\$ 36,143,429

OVERVIEW OF JUNE OPERATING FUNDS	
BANKING RECAP	
June 30th Operating Funds Balance	\$ 36,455,697
May 31st Operating Funds Balance	38,960,565
June 2021 Source/(Use) of Funds	\$ (2,504,868)
JUNE OPERATIONS	
REVENUES	
Real Property Taxes	\$ 1,663,438
Business & Other Taxes	1,012,811
Licenses & Permits	134,693
Trash & Sewer Fees	1,499,247
Grants & State Aid	941,337
Reimbursement from Other Municipalities	-
Other	235,622
TOTAL REVENUES	5,487,148
EXPENSES	
Public Safety	2,979,081
Public Works	2,331,761
Administrative Services	122,437
License & Inspection	125,069
General Government	1,336,794
Debt Service	-
Other	368,288
TOTAL EXPENSES	7,263,430
SURPLUS/(DEFICIT)	\$ (1,776,282)
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ (728,586)

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF MAY 2021**

ACCOUNT BALANCES			
BANK ACCOUNT	APR 30, 2021	MAY 31, 2021	JUN 10, 2021
General Fund - Wells Fargo (9773)	\$ 4,322,495	\$ 2,920,657	\$ 5,320,974
General Fund - Parking Meter (4100)	342,587	375,452	387,082
General Fund - PLGIT	33,690,819	32,690,819	32,691,996
Sewer Fund - Wells Fargo (9508)	(15,404)	60,612	(4,113)
Sewer Fund - PLGIT	32,783	32,783	32,783
Sinking Fund - Wells Fargo (4931)	1,908,050	-	-
Highway Fund - TD (8043)	2,727,130	2,713,777	2,604,051
Highway Fund - Wells (9427)	166,465	166,465	166,465
Operating Funds Balance	\$ 43,174,925	\$ 38,960,565	\$ 41,199,238

OVERVIEW OF MAY OPERATING FUNDS	
BANKING RECAP	
May 31st Operating Funds Balance	\$ 38,960,565
April 30th Operating Funds Balance	43,174,925
May 2021 Source/(Use) of Funds	\$ (4,214,360)
MAY OPERATIONS	
REVENUES	
Real Property Taxes	\$ 1,774,984
Business & Other Taxes	390,170
Licenses & Permits	441,894
Trash & Sewer Fees	2,945,687
Grants & State Aid	179,088
Reimbursement from Other Municipalities	18,118
Other	226,949
TOTAL REVENUES	5,976,890
EXPENSES	
Public Safety	4,217,240
Public Works	1,419,567
Administrative Services	121,954
License & Inspection	144,979
General Government	1,983,800
Debt Service	1,908,050
Other	406,805
TOTAL EXPENSES	10,202,395
SURPLUS/(DEFICIT)	\$ (4,225,505)
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ 11,145

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF APRIL 2021**

ACCOUNT BALANCES			
BANK ACCOUNT	MAR 31, 2021	APR 30, 2021	MAY 20, 2021
General Fund - Wells Fargo (9773)	\$ 2,262,620	\$ 4,322,495	\$ 2,189,607
General Fund - Parking Meter (4100)	250,058	342,587	342,587
General Fund - PLGIT	33,689,681	33,690,819	33,690,819
Sewer Fund - Wells Fargo (9508)	(788,355)	(15,404)	(333,738)
Sewer Fund - PLGIT	32,782	32,783	32,783
Sinking Fund - Wells Fargo (4931)	-	1,908,050	-
Highway Fund - TD (8043)	968,287	2,727,130	2,721,785
Highway Fund - Wells (9427)	166,465	166,465	166,465
Operating Funds Balance	\$ 36,581,538	\$ 43,174,925	\$ 38,810,307

OVERVIEW OF APRIL OPERATING FUNDS	
BANKING RECAP	
April 30th Operating Funds Balance	\$ 43,174,925
March 31st Operating Funds Balance	36,581,538
April 2021 Source/(Use) of Funds	\$ 6,593,387
APRIL OPERATIONS	
REVENUES	
Real Property Taxes	\$ 9,488,729
Business & Other Taxes	2,258,201
Licenses & Permits	146,399
Trash & Sewer Fees	2,420,080
Grants & State Aid	134,100
Reimbursement from Other Municipalities	259,577
Other	452,528
TOTAL REVENUES	15,159,614
EXPENSES	
Public Safety	2,194,512
Public Works	1,554,873
Administrative Services	119,404
License & Inspection	119,998
General Government	820,977
Debt Service	5,014,028
Other	459,039
TOTAL EXPENSES	10,282,831
SURPLUS/(DEFICIT)	\$ 4,876,783
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ 1,716,604

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF MARCH 2021**

ACCOUNT BALANCES			
BANK ACCOUNT	FEB 28, 2021	MAR 31, 2021	APR 8, 2021
General Fund - Wells Fargo (9773)	\$ 3,587,289	\$ 2,262,620	6,409,527
General Fund - Parking Meter (4100)	250,058	250,058	250,058
General Fund - PLGIT	689,584	33,689,681	33,689,681
Sewer Fund - Wells Fargo (9508)	(294,854)	(788,355)	(788,355)
Sewer Fund - PLGIT	32,782	32,782	32,782
Sinking Fund - Wells Fargo (4931)	-	-	-
Highway Fund - TD (8043)	1,153,622	968,287	968,287
Highway Fund - Wells (9427)	166,465	166,465	166,465
Operating Funds Balance	\$ 5,584,946	\$ 36,581,538	\$ 40,728,445

OVERVIEW OF MARCH OPERATING FUNDS	
BANKING RECAP	
March 31st Operating Funds Balance	\$ 36,581,538
February 28th Operating Funds Balance	5,584,946
March 2021 (Use) of Funds	\$ 30,996,592
MARCH OPERATIONS	
REVENUES	
Real Property Taxes	\$ 36,773,333
Business & Other Taxes	83,812
Licenses & Permits	270,543
Trash & Sewer Fees	2,917,686
Grants & State Aid	354,994
Reimbursement from Other Municipalities	224,506
Other	253,938
TOTAL REVENUES	40,878,812
EXPENSES	
Public Safety	2,855,121
Public Works	2,154,957
Administrative Services	138,238
License & Inspection	111,908
General Government	1,858,029
Debt Service	-
Other	753,967
TOTAL EXPENSES	7,872,220
SURPLUS/(DEFICIT)	\$ 33,006,592
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ (2,010,000)

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF FEBRUARY 2021**

ACCOUNT BALANCES			
BANK ACCOUNT	JAN 31, 2021	FEB 28, 2021	FEB 16, 2021
General Fund - Wells Fargo (9773)	\$ 3,120,098	\$ 3,587,289	3,953,426
General Fund - Parking Meter (4100)	218,374	250,058	218,374
General Fund - PLGIT	689,555	689,584	689,555
Sewer Fund - Wells Fargo (9508)	(11,033)	(294,854)	(11,033)
Sewer Fund - PLGIT	32,781	32,782	32,781
Sinking Fund - Wells Fargo (4931)	-	-	-
Highway Fund - TD (8043)	1,446,367	1,153,622	1,446,367
Highway Fund - Wells (9427)	166,465	166,465	166,465
Operating Funds Balance	\$ 5,662,607	\$ 5,584,945	\$ 6,495,935

OVERVIEW OF FEBRUARY OPERATING FUNDS	
BANKING RECAP	
February 28th Operating Funds Balance	\$ 5,584,945
January 31st Operating Funds Balance	5,662,607
December 2020 (Use) of Funds	\$ (77,662)
FEBRUARY OPERATIONS	
REVENUES	
Real Property Taxes	\$ 2,841,068
Business & Other Taxes	145,994
Licenses & Permits	277,419
Trash & Sewer Fees	1,276,739
Grants & State Aid	125,150
Reimbursement from Other Municipalities	122,430
Other	242,106
TOTAL REVENUES	5,030,906
EXPENSES	
Public Safety	2,047,562
Public Works	1,951,082
Administrative Services	111,242
License & Inspection	147,429
General Government	189,538
Debt Service	-
Other	170,959
TOTAL EXPENSES	4,617,812
SURPLUS/(DEFICIT)	\$ 413,094
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ (490,756)

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF JANUARY 2021**

ACCOUNT BALANCES			
BANK ACCOUNT	DEC 31, 2020	JAN 31, 2021	FEB 16, 2021
General Fund - Wells Fargo (9773)	\$ 754,556	\$ 3,120,098	3,953,426
General Fund - Parking Meter (4100)	177,580	218,374	218,374
General Fund - PLGIT	2,689,465	689,555	689,555
Sewer Fund - Wells Fargo (9508)	(12,275)	(11,033)	(11,033)
Sewer Fund - PLGIT	32,781	32,781	32,781
Sinking Fund - Wells Fargo (4931)	-	-	-
Highway Fund - TD (8043)	1,585,857	1,446,367	1,446,367
Highway Fund - Wells (9427)	166,465	166,465	166,465
Operating Funds Balance	\$ 5,394,429	\$ 5,662,607	\$ 6,495,935

OVERVIEW OF JANUARY OPERATING FUNDS	
BANKING RECAP	
January 31st Operating Funds Balance	\$ 5,662,607
December 31st Operating Funds Balance	5,394,429
January 2021 (Use) of Funds	\$ 268,178
JANUARY OPERATIONS	
REVENUES	
Real Property Taxes	\$ 524,602
Business & Other Taxes	45,290
Licenses & Permits	127,117
Trash & Sewer Fees	325,372
Grants & State Aid	265,030
Reimbursement from Other Municipalities	-
Other	5,114,553
TOTAL REVENUES	6,401,964
EXPENSES	
Public Safety	3,586,223
Public Works	977,491
Administrative Services	149,030
License & Inspection	78,101
General Government	1,060,704
Debt Service	24,750
Other	357,684
TOTAL EXPENSES	6,233,983
SURPLUS/(DEFICIT)	\$ 167,981
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ 100,197

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF DECEMBER 2020**

ACCOUNT BALANCES			
BANK ACCOUNT	NOV 30, 2020	DEC 31, 2020	JAN 19, 2021
General Fund - Wells Fargo (9773)	\$ (2,037,209)	\$ 754,556	-
General Fund - Parking Meter (4100)	1,096,272	177,580	-
General Fund - PLGIT	6,988,674	2,689,465	-
Sewer Fund - Wells Fargo (9508)	(232,616)	(12,275)	-
Sewer Fund - PLGIT	32,779	32,781	-
Sinking Fund - Wells Fargo (4931)	275,025	-	-
Highway Fund - TD (8043)	1,770,886	1,585,857	-
Highway Fund - Wells (9427)	966,465	166,465	-
Operating Funds Balance	\$ 8,860,276	\$ 5,394,429	\$ -

OVERVIEW OF DECEMBER OPERATING FUNDS		
BANKING RECAP		
December 31st Operating Funds Balance	\$ 5,394,429	
November 30th Operating Funds Balance	8,860,276	
December 2020 (Use) of Funds	\$ (3,465,847)	
DECEMBER OPERATIONS		
REVENUES		
Real Property Taxes	\$ (56,027,793)	
Business & Other Taxes	(4,855,284)	
Licenses & Permits	(2,111,924)	
Trash & Sewer Fees	(12,866,426)	
Grants & State Aid	(4,201,686)	
Reimbursement from Other Municipalities	(942,426)	
Other	(7,496,533)	
TOTAL REVENUES	(88,502,072)	3,322,539
EXPENSES		
Public Safety	(42,773,338)	
Public Works	(23,231,649)	
Administrative Services	(2,451,691)	
License & Inspection	(2,465,278)	
General Government	(5,264,400)	
Debt Service	(7,386,051)	
Other	(3,518,999)	
TOTAL EXPENSES	(87,091,406)	6,723,122
SURPLUS/(DEFICIT)	\$ (1,410,666)	(3,400,583)
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)		
	\$ (2,055,181)	(65,264)

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF NOVEMBER 2020**

ACCOUNT BALANCES			
BANK ACCOUNT	OCT 31, 2020	NOV 30, 2020	DEC 10, 2020
General Fund - Wells Fargo (9773)	\$ (7,120,362)	\$ (2,037,209)	(1,342,955)
General Fund - Parking Meter (4100)	1,062,260	1,096,272	1,096,272
General Fund - PLGIT	16,986,519	6,988,674	6,988,674
Sewer Fund - Wells Fargo (9508)	(250,697)	(232,616)	(232,616)
Sewer Fund - PLGIT	32,778	32,779	32,779
Sinking Fund - Wells Fargo (4931)	275,025	275,025	-
Highway Fund - TD (8043)	1,886,680	1,770,886	1,770,886
Highway Fund - Wells (9427)	875,701	966,465	966,465
Operating Funds Balance	\$ 13,747,903	\$ 8,860,276	\$ 9,279,503

OVERVIEW OF NOVEMBER OPERATING FUNDS	
BANKING RECAP	
November 30th Operating Funds Balance	\$ 8,860,276
October 31st Operating Funds Balance	13,747,903
October 2020 (Use) of Funds	\$ (4,887,627)
NOVEMBER OPERATIONS	
REVENUES	
Real Property Taxes	\$ 591,298
Business & Other Taxes	130,266
Licenses & Permits	87,977
Trash & Sewer Fees	455,632
Grants & State Aid	128,757
Reimbursement from Other Municipalities	100,326
Other	53,890
TOTAL REVENUES	1,548,146
EXPENSES	
Public Safety	3,792,365
Public Works	1,505,221
Administrative Services	152,761
License & Inspection	188,508
General Government	(45,279)
Debt Service	-
Other	490,397
TOTAL EXPENSES	6,083,973
SURPLUS/(DEFICIT)	\$ (4,535,827)
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ (351,800)

**UPPER DARBY TOWNSHIP
ANALYSIS OF OPERATING FUNDS
FOR THE MONTH OF OCTOBER 2020**

ACCOUNT BALANCES			
BANK ACCOUNT	SEP 30, 2020	OCT 31, 2020	NOV 17, 2020
General Fund - Wells Fargo (9773)	\$ (636,788)	\$ (7,120,362)	3,662,359
General Fund - Citizens (9157)	755,555	789,588	789,558
General Fund - Parking Meter (4100)	989,870	1,062,260	1,062,260
General Fund - PLGIT	20,982,807	16,986,519	6,986,519
Sewer Fund - Wells Fargo (9508)	(237,112)	(250,697)	(250,697)
Sewer Fund - PLGIT	32,778	32,778	32,778
Sinking Fund - Wells Fargo (4931)	574,657	275,025	275,025
Highway Fund - TD (8043)	1,997,153	1,886,680	1,886,680
Highway Fund - Wells (9427)	875,701	875,701	875,701
Operating Funds Balance	\$ 25,334,620	\$ 14,537,491	\$ 15,320,183

OVERVIEW OF OCTOBER OPERATING FUNDS	
BANKING RECAP	
October 31st Operating Funds Balance	\$ 14,537,491
September 30th Operating Funds Balance	25,334,620
October 2020 (Use) of Funds	\$ (10,797,129)
OCTOBER OPERATIONS	
REVENUES	
Real Property Taxes	\$ 1,083,973
Business & Other Taxes	138,475
Licenses & Permits	164,402
Trash & Sewer Fees	407,286
Grants & State Aid	2,918,559
Reimbursement from Other Municipalities	113,878
Other	475,818
TOTAL REVENUES	5,302,391
EXPENSES	
Public Safety	10,180,581
Public Works	3,334,660
Administrative Services	401,713
License & Inspection	536,602
General Government	770,939
Debt Service	574,656
Other	270,844
TOTAL EXPENSES	16,069,996
SURPLUS/(DEFICIT)	\$ (10,767,606)
DIFFERENCE (mostly, General Fund banking on behalf of Grants Fund)	\$ (29,524)

EXHIBIT 8B



**Upper Darby
Township**

Gary Merron <gmerron@upperdarby.org>

This report is not complete yet, but the CASH is correct.

1 message

Gary Merron <gmerron@upperdarby.org>
To: David Haman <dave_haman@icloud.com>
Bcc: Gary Merron <garymerron@gmail.com>

Fri, Jan 28, 2022 at 2:10 PM

Gary Merron
UPPER DARBY TOWNSHIP
100 Garrett Rd.
Upper Darby, PA 19082
gmerron@upperdarby.org
Finance Office: (610) 734-7630

 **Treasurer's Cash Analysis.xlsx**
77K

EXHIBIT 9

GL Account Number	Bank Account	July	August	September	October	November	December	December Spend
Wells Fargo								
01.100.000	UDT General Fund	0.00	0.00	(48,240.57)	(2,678,320.19)	(33,895.01)	(32,187.94)	1,707.07
01.100.001	General Fund - Wells Fargo (9773)	16,923,757.00	2,566,655.00	3,663,888.29	3,794,141.42	1,150,348.35	1,299,443.56	149,095.21
90.100.000	UDT Payroll Account 1	0.00	0.00	93,943.78	93,943.78	93,943.78	93,943.78	0.00
90.100.000	UDT Payroll Account 2	0.00	0.00	165,141.37	165,141.37	165,141.37	165,141.37	0.00
Santander								
01.101.000	UDT GF Disbursement	0.00	0.00	(516,597.59)	(3,430,108.73)	(484,473.74)	(2,026,276.47)	(1,541,802.73)
01.101.001	UDT GF Depository	0.00	0.00	5,124,506.50	11,899,988.75	4,746,588.49	3,414,315.56	(1,332,272.93)
90.101.000	UDT Payroll #1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90.101.001	UDT Payroll #2	0.00	0.00	0.00	1,529.71	203.03	323,447.73	323,244.70
PLGIT								
01.103.000	General Fund-Cash PLGIT	31,694,187.00	41,576,680.00	82,541.10	82,541.95	82,543.08	82,544.03	0.95
01.105.001	Cash PLGIT Reserve	0.00	0.00	468.89	468.90	468.91	468.92	0.01
01.106.000	General Fund-PLGIT Prime	0.00	0.00	36,494,956.21	26,496,117.01	26,496,995.56	14,497,609.13	(11,999,386.43)
		<u>48,617,944.00</u>	<u>44,143,335.00</u>	<u>45,060,607.98</u>	<u>36,425,443.97</u>	<u>32,217,863.82</u>	<u>17,818,449.67</u>	<u>(14,399,414.15)</u>

ARP Funds	20,880,969.00
GF PLGIT Prime	14,497,609.13
<u>ARP Funds Spent</u>	<u>6,383,359.87</u>

zoom

EXHIBIT 10

Re: Treasurer's Report

1 message

Gary Merron <gmerron@upperdarby.org>

Wed, Feb 2, 2022 at 8:56 PM

To: Sean Kilkenny <sean@skilkennylaw.com>

Cc: Vince Rongione <vrongione@upperdarby.org>, Alison Dobbins <adobbins@upperdarby.org>, David Haman <dave_haman@icloud.com>, Laura Wentz <UDCouncilLauraWentz@rcn.com>, Barbarann Keffer <bkeffer@upperdarby.org>, Courtney Richardson <courtney@skilkennylaw.com>

I saw. My comment is still valid.

Sent from my iPhone

> On Feb 2, 2022, at 5:56 PM, Sean Kilkenny <sean@skilkennylaw.com> wrote:

>

> Thank you Gary, Treasurer Haman commented during the public hearing on the Ordinance.

>

> -----Original Message-----

> From: Gary Merron <gmerron@upperdarby.org>

> Sent: Wednesday, February 2, 2022 8:53 PM

> To: Sean Kilkenny <sean@skilkennylaw.com>

> Cc: Vince Rongione <vrongione@upperdarby.org>; Alison Dobbins <adobbins@upperdarby.org>; David Haman

> <dave_haman@icloud.com>; Laura Wentz <UDCouncilLauraWentz@rcn.com>; Barbarann Keffer <bkeffer@upperdarby.org>

> Subject: Treasurer's Report

>

> Sean,

>

> I'm currently on vacation in California, and am watching the Council meeting on YouTube. As I am the one who discovered the overspend that used \$6.3mm of ARP funds. I'm disgusted at your attempt to shut David down. And moreover, Vince has financial statements NOW, that David doesn't have. And that bullshit about the Treasurer "not having a role" needs to stop. The public voted for a Treasurer, and they certainly expect that our Treasurer should comment on UDT banking — especially as it relates to incompetently spending restricted federal funds.

>

> Sent from my iPhone

Re: Treasurer's Report

1 message

Gary Merron <gmerron@upperdarby.org>

Wed, Feb 2, 2022 at 8:59 PM

To: Sean Kilkenny <sean@skilkennylaw.com>

Cc: Vince Rongione <vrongione@upperdarby.org>, Alison Dobbins <adobbins@upperdarby.org>, David Haman <dave_haman@icloud.com>, Laura Wentz <UDCouncilLauraWentz@rcn.com>, Barbarann Keffer <bkeffer@upperdarby.org>, Courtney Richardson <courtney@skilkennylaw.com>

The money is NOT THERE. Someone needs to explain the TRUTH!!!

Sent from my iPhone

> On Feb 2, 2022, at 5:56 PM, Sean Kilkenny <sean@skilkennylaw.com> wrote:

>

> Thank you Gary, Treasurer Haman commented during the public hearing on the Ordinance.

>

> -----Original Message-----

> From: Gary Merron <gmerron@upperdarby.org>

> Sent: Wednesday, February 2, 2022 8:53 PM

> To: Sean Kilkenny <sean@skilkennylaw.com>

> Cc: Vince Rongione <vrongione@upperdarby.org>; Alison Dobbins <adobbins@upperdarby.org>; David Haman

> <dave_haman@icloud.com>; Laura Wentz <UDCouncilLauraWentz@rcn.com>; Barbarann Keffer <bkeffer@upperdarby.org>

> Subject: Treasurer's Report

>

> Sean,

>

> I'm currently on vacation in California, and am watching the Council meeting on YouTube. As I am the one who discovered the overspend that used \$6.3mm of ARP funds. I'm disgusted at your attempt to shut David down. And moreover, Vince has financial statements NOW, that David doesn't have. And that bullshit about the Treasurer "not having a role" needs to stop. The public voted for a Treasurer, and they certainly expect that our Treasurer should comment on UDT banking — especially as it relates to incompetently spending restricted federal funds.

>

> Sent from my iPhone

EXHIBIT 11



Gary Merron <gmerron@upperdarby.org>

ARP FUNDS

1 message

Gary Merron <gmerron@upperdarby.org>

Wed, Feb 2, 2022 at 9:26 PM

To: Sean Kilkenny <sean@skilkennylaw.com>, Alison Dobbins <adobbins@upperdarby.org>, Barbarann Keffer <bkeffer@upperdarby.org>, Courtney Richardson <courtney@skilkennylaw.com>, David Haman <dave_haman@icloud.com>, Laura Wentz <UDCouncilLauraWentz@rcn.com>, Vince Rongione <vrongione@upperdarby.org>

For the record, Alison directed the money into the General Fund. When I found out (a full month after the fact), I objected vehemently!!!

Sent from my iPhone

EXHIBIT 12

Feb 2 Treasurer's Report

1 message

Debbie Nifong <dnifong@upperdarby.org>

Fri, Feb 11, 2022 at 7:19 AM

To: Vincent Rongione <vrongione@upperdarby.org>, Alison Dobbins <adobbins@upperdarby.org>, Mike Atwell <matwell@upperdarby.org>

Here's an explanation of the report:

The report that the township treasurer presented at the February 2 meeting had 2 distinct parts.

The top of the report, a spreadsheet style presentation of information, is an analysis of the balances of a subset of the bank accounts used in the regular operation of the township. Eleven accounts were included in the analysis. The account balances at the end of December and the end of November were compared for each of the 11 accounts, and then the differences were totalled. The numbers presented for the earlier months were not used for any calculations. From this, the treasurer presented the conclusion that the township spent roughly \$14 million in December.

The lower part of the report is not a summary or conclusion of the information above the double line. This section singles out one PLGIT account from the 11 presented above. It compares the December balance of that one account to the total ARP \$ received by the township. From this, the treasurer presented the conclusion that the change in this line alone demonstrates that roughly \$6 million of ARP \$ were spent.

By presenting the information in the way the treasurer did, using only a subset of the 45 accounts, in fact, using only 11 of the 16 generally recognized operating accounts, the full picture of the township's available cash is not presented. The cash analysis of the full 16 generally recognized operating accounts, had it been shown, presents a total cash position in excess of the ARP funds by \$1.9 million. The conclusion that \$6 million of ARP \$ was spent is in fact drawn from the analysis of a single account of the township's 45 accounts.

The December spend when analyzed using the 16 accounts does roughly match the \$14 million presented in the report.

Debbie Nifong

Upper Darby Township

100 Garrett Rd

Upper Darby, PA 19082

dnifong@upperdarby.org

EXHIBIT 13



P.O. Box 1027, Harrisburg, PA 17108-1027

February 7, 2022

Alison Dobbins
Upper Darby Township
100 Garrett Rd.
Upper Darby, PA 19082

Dear Alison:

Please see below regarding the balance in your UDT ARPA Fund Account xxx5050. This current balance is according to 2/7/2022 at 1:00PM with all funds sitting in PLGIT/PRIME at \$20,880,969.00.

Transaction Reports

Account Balances	
Fund Name	Available
PLGIT-Class	0.00
PLGIT/Reserve-Class	0.00
PLGIT/PRIME	20,880,969.00

Please do not hesitate to contact me at 1-800-572-1472 Ext. 1 if I may be of further assistance in this matter. Thank you.

Sincerely,

Twinkle Malhotra
PLGIT Client Service Representative

EXHIBIT 14

Upper Darby Township
Analysis of PLGIT Accounts #00003515013 and PLGIT #00003515050
For the Period July 2021 through February 2022

Date	Description	PLGIT #00003515013			PLGIT #00003515050			Totals			Total All PLGIT Accounts	Additional Information
		Class	Reserve-Class	PRIME	Class	Reserve-Class	PRIME	Class	Reserve-Class	PRIME		
7/1/2021	Beginning Balance	82,555.28	468.86	32,610,046.49				82,555.28	468.86	32,610,046.49	32,693,070.63	
7/14/2021	Outgoing Wire			(1,000,000.00)				82,555.28	468.86	31,610,046.49	31,693,070.63	Wells Fargo x9773
7/30/2021	Interest	0.81	0.01	1,115.97				82,556.09	468.87	31,611,162.46	31,694,187.42	
8/3/2021	Outgoing Wire			(2,000,000.00)				82,556.09	468.87	29,611,162.46	29,694,187.42	Wells Fargo x9773
8/3/2021	Outgoing Wire			(1,000,000.00)				82,556.09	468.87	28,611,162.46	28,694,187.42	Wells Fargo x9773
8/4/2021	Incoming Wire	20,880,969.50						20,963,525.59	468.87	28,611,162.46	49,575,156.92	Wells Fargo x9773
8/4/2021	Transfer	(20,880,969.50)		20,880,969.50				82,556.09	468.87	49,492,131.96	49,575,156.92	
8/11/2021	Outgoing Wire			(4,000,000.00)				82,556.09	468.87	45,492,131.96	45,575,156.92	Wells Fargo x9773
8/30/2021	Outgoing Wire			(4,000,000.00)				82,556.09	468.87	41,492,131.96	41,575,156.92	Wells Fargo x9773
8/31/2021	Interest	0.79	0.01	1,522.36				82,556.88	468.88	41,493,654.32	41,576,680.08	
9/15/2021	Outgoing Wire			(5,000,000.00)				82,556.88	468.88	36,493,654.32	36,576,680.08	Santander x5237
9/29/2021	Fee	(16.50)						82,540.38	468.88	36,493,654.32	36,576,663.58	
9/30/2021	Interest	0.72	0.01	1,301.89				82,541.10	468.89	36,494,956.21	36,577,966.20	
10/21/2021	Outgoing Wire			(10,000,000.00)				82,541.10	468.89	26,494,956.21	26,577,966.20	Santander x5237
10/29/2021	Interest	0.85	0.01	1,160.80				82,541.95	468.90	26,496,117.01	26,579,127.86	
11/30/2021	Interest	1.13	0.01	878.55				82,543.08	468.91	26,496,995.56	26,580,007.55	
12/10/2021	Outgoing Wire			(12,000,000.00)				82,543.08	468.91	14,496,995.56	14,580,007.55	Santander x5237
12/31/2021	Interest	0.95	0.01	613.57				82,544.03	468.92	14,497,609.13	14,580,622.08	
1/12/2022	Outgoing Wire			(1,000,000.00)				82,544.03	468.92	13,497,609.13	13,580,622.08	Santander x5237
1/28/2022	Fee	(5.50)						82,538.53	468.92	13,497,609.13	13,580,616.58	
1/31/2022	Interest	0.82	0.01	483.80				82,539.35	468.93	13,498,092.93	13,581,101.21	
2/4/2022	Transfer	(82,539.35)	(468.93)	(13,498,092.93)	82,539.35		13,498,561.86	82,539.35	(0.00)	13,498,561.86	13,581,101.21	
2/7/2022	Incoming Wire				3,576,006.34			3,658,545.69	(0.00)	13,498,561.86	17,157,107.55	Wells Fargo x9773
2/7/2022	Incoming Wire						3,333,861.45	3,658,545.69	(0.00)	16,832,423.31	20,490,969.00	Santander x5237
2/7/2022	Incoming Wire						390,000.00	3,658,545.69	(0.00)	17,222,423.31	20,880,969.00	Citizens x9157
2/7/2022	Transfer				(3,658,545.69)		3,658,545.69	-	(0.00)	20,880,969.00	20,880,969.00	
2/8/2022	Transfer			6,000,000.00			(6,000,000.00)	-	(0.00)	20,880,969.00	20,880,969.00	
2/8/2022	Outgoing Wire			(4,000,000.00)				-	(0.00)	16,880,969.00	16,880,969.00	Santander x5237
2/28/2022	Interest	0.07		90.84	0.07		408.92	0.14	(0.00)	16,881,468.76	16,881,468.90	Santander x5237

EXHIBIT 15A

Fwd: Upper Darby Finance Committee Amendments to ARP Ord. 3111

14 messages

Sean Kilkenny <sean@skilkennylaw.com> Thu, Jan 27, 2022 at 8:42 PM
To: Vincent Rongione <vrongione@upperdarby.org>, Barbarann Keffer <barbarann.keffer@gmail.com>, Courtney Richardson <courtney@skilkennylaw.com>

Sent from my Sprint Samsung Galaxy S10.
Get [Outlook for Android](#)

From: UDCouncilLauraWentz <UDCouncilLauraWentz@rcn.com>
Sent: Thursday, January 27, 2022 8:09:00 PM
To: Sean Kilkenny <sean@skilkennylaw.com>
Cc: BkBurke10@gmail.com <BkBurke10@gmail.com>
Subject: Fwd: Upper Darby Finance Committee Amendments to ARP Ord. 3111

Good Evening!

Sorry for the delay! We need your advice on the proper wording of many of the amendments listed.

One of our biggest concerns is regardless of what is promised if it is not in writing there is no guarantee it will happen in the way it was promised. There for we want to get them in writing along with oversight for the ARP Funds.

Please let us know what your thoughts are.

Thank you!

In Solidarity,

Laura Wentz (She/Her)

Upper Darby Township Council Vice President & Councilwoman At Large

Email: UDCouncilLauraWentz@rcn.com



Upper Darby Finance Committee Amendments to ARP Ord. 3111 -for Feb 2, 2022.docx
15K

Vincent Rongione <vrongione@upperdarby.org>
To: Benjamin Patchen <bpatchen@cdblaw.com>, John McLaughlin <jmclaughlin@cdblaw.com>

Thu, Jan 27, 2022 at 8:41 PM

we are going to have to talk about this too.

[Quoted text hidden]

--

Vincent A. Rongione, Esq.
CAO - Upper Darby, Pa.



Upper Darby Finance Committee Amendments to ARP Ord. 3111 -for Feb 2, 2022.docx
15K

Vincent Rongione <vrongione@upperdarby.org>

Thu, Jan 27, 2022 at 8:45 PM

To: Sean Kilkenny <sean@skilkennylaw.com>

Cc: Barbarann Keffer <barbarann.keffer@gmail.com>, Courtney Richardson <courtney@skilkennylaw.com>

1) Does this mean that we will have to re-advertise?

2) I don't believe all of these changes are legal.

[Quoted text hidden]

[Quoted text hidden]

Courtney Richardson <courtney@skilkennylaw.com>

Thu, Jan 27, 2022 at 9:27 PM

To: Vincent Rongione <vrongione@upperdarby.org>, Sean Kilkenny <sean@skilkennylaw.com>

Cc: Barbarann Keffer <barbarann.keffer@gmail.com>

Vince,

From my understanding,

1) Does this mean that we will have to re-advertise? Yes.

2) I don't believe all of these changes are legal. I don't believe they are in line with the guidance. I have added my comments and changes to the attached document

From: Vincent Rongione <vrongione@upperdarby.org>

Sent: Thursday, January 27, 2022 8:45 PM

To: Sean Kilkenny <sean@skilkennylaw.com>

Cc: Barbarann Keffer <barbarann.keffer@gmail.com>; Courtney Richardson <courtney@skilkennylaw.com>

Subject: Re: Upper Darby Finance Committee Amendments to ARP Ord. 3111

[Quoted text hidden]



CNR edits--Upper Darby Finance Committee Amendments to ARP Ord. 3111 -for Feb 2, 2022.docx
20K

Vincent Rongione <vrongione@upperdarby.org>

Fri, Jan 28, 2022 at 5:14 AM

To: Courtney Richardson <courtney@skilkennylaw.com>

Cc: Sean Kilkenny <sean@skilkennylaw.com>, Barbarann Keffer <barbarann.keffer@gmail.com>

I texted the Council President last night and we are speaking today. This all may be mute if intends to keep his word and the agreement that he and I made previously.

That said and just in case, I am attaching a document with my comments and responses.

As you will see, I agree with you Courtney and also added further citation and argument for why many of these things are impermissible under the law and inadvisable as public policy.

[Quoted text hidden]

Sean Kilkenny <sean@skilkennylaw.com>

Fri, Jan 28, 2022 at 7:11 AM

To: Vincent Rongione <vrongione@upperdarby.org>, Courtney Richardson <courtney@skilkennylaw.com>

Cc: Barbarann Keffer <barbarann.keffer@gmail.com>

Vince: Please let me and Courtney know what the results of your conversation with President Burke are. Once we know that, and Courtney gets some preliminary answers from our comments, we will follow up with Laura.

Best,
Sean

[Quoted text hidden]

Courtney Richardson <courtney@skilkennylaw.com>

Fri, Jan 28, 2022 at 7:12 PM

To: Sean Kilkenny <sean@skilkennylaw.com>, Vincent Rongione <vrongione@upperdarby.org>, Barbarann Keffer <barbarann.keffer@gmail.com>

Sean,

Thanks for your patience. I have provided my responses using ARPA, the Home Rule Charter, and the Administrative Code.

Overall, the requests are either impermissible under the Charter, Administrative Code, or ARPA.

1. Create a new American Rescue Plan Fund, which includes a Bank Account for Checking and a Bank Account for Investment.

The direction to the Administration to create a new fund is in violation of Section 7-15 of the Administrative Code. Section 7-15 of the Administrative Code provides that the Department of Finance under the direction of the CAO shall be responsible for the administration of activities **pertaining to the expenditure, accounting, investment, custody and control of municipal funds and assets under the direction of the Chief Administrative Officer (emphasis added).**” (See also Section 7-36, “Except as otherwise provided in this Administrative Code, and for the purposes of inquiries and investigations, the Township Council or its members shall deal with employees in the administrative service solely through the Mayor and/or Chief Administrative Officer, and neither the Council nor its members shall give orders to such employees either publicly or privately.” See generally Section 302, Upper Darby Home Rule Charter.)

Not only does the creation of the investment account contradict the Charter. The account for investment is explicitly impermissible use under ARPA—“Contributions to rainy day funds *and similar reserves funds* would not address these needs or respond to the COVID-19 public health emergency, but would rather be savings for future spending needs. ...Contributions to rainy day funds are not considered provision of government services, since such expenses do not directly relate to the provision of government services.”

2. All monies will be assigned to Program Level Accounting for the ARP Fund.

This Section also violates Section 7-15 of the Administrative Code. (See response to #2)

3. ~~The office of the CAO will provide to the Treasurer an electronic statement of each ARP funds bank account on a monthly basis that includes all transactions that occurred during the statement month. The office of the CAO will provide the Treasurer an electronic copy of any ARP funds account check register upon request by the Treasurer.~~ All American Rescue Plan mandated reports submitted to the Federal Government also should be copied to the Treasurer.

“The Treasurer shall disburse Township moneys in accordance with procedures established by the Council in the Administrative Code. No such order shall be paid unless there is a sufficient appropriation.” Section 602, Upper Darby Township Home Rule Charter (See also. Section 7-36 of the Administrative Code, Interference with Administration)

4. All Township Employees as of March 12, 2020 shall be given \$1,000.00 for Essential Workers Premium Pay for working during COVID. (We may need better wording).

All township employees are not “eligible workers.” (See ARPA, “To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers”)

5. All employees subject to quarantine by the Township due to Covid-19 exposure at work, shall be compensated at their regular rate of pay for all normally scheduled work days spent in quarantine and not be forced to use any accumulated, earned sick time.

- All Township employees who test positive for Covid-19 within 10 days of a verified exposure at work, shall be compensated at their regular rate of pay for all normally scheduled work days missed due to illness or quarantine and not be forced to use their accumulated, earned sick time.

There are no provisions for sick pay in ARPA. The Township should follow CDC guidelines.

Thanks

Courtney

From: Sean Kilkenny <sean@skilkennylaw.com>
Sent: Thursday, January 27, 2022 8:42 PM
To: Vincent Rongione <vrongione@upperdarby.org>; Barbarann Keffer <barbarann.keffer@gmail.com>; Courtney Richardson <courtney@skilkennylaw.com>
Subject: Fwd: Upper Darby Finance Committee Amendments to ARP Ord. 3111

[Quoted text hidden]

Courtney Richardson <courtney@skilkennylaw.com> Fri, Jan 28, 2022 at 7:13 PM
To: Sean Kilkenny <sean@skilkennylaw.com>, Vincent Rongione <vrongione@upperdarby.org>, Barbarann Keffer <barbarann.keffer@gmail.com>

Sean,

Additionally, John McLaughlin confirmed that the \$1000 payment would have to be bargained for.

Kind regards

Courtney

From: Courtney Richardson <courtney@skilkennylaw.com>
Sent: Friday, January 28, 2022 7:12 PM
To: Sean Kilkenny <sean@skilkennylaw.com>; Vincent Rongione <vrongione@upperdarby.org>; Barbarann Keffer <barbarann.keffer@gmail.com>
Subject: Re: Upper Darby Finance Committee Amendments to ARP Ord. 3111

[Quoted text hidden]

Vincent Rongione <vrongione@upperdarby.org> Sat, Jan 29, 2022 at 4:40 AM
To: Courtney Richardson <courtney@skilkennylaw.com>
Cc: Sean Kilkenny <sean@skilkennylaw.com>, Barbarann Keffer <barbarann.keffer@gmail.com>

Thank you, Courtney.

Sean: If you have not already responded to Laura & Brian, please give me a call before you do so.

Thank you.

VR

[Quoted text hidden]

[Quoted text hidden]

Sean Kilkenny <sean@skilkennylaw.com>
To: Vincent Rongione <vrongione@upperdarby.org>
Cc: Barbarann Keffer <barbarann.keffer@gmail.com>

Sat, Jan 29, 2022 at 5:49 AM

FYI

From: Sean Kilkenny
Sent: Saturday, January 29, 2022 5:15 AM
To: Brian Burke <BBurkeCouncil@upperdarby.org>
Cc: Laura Wentz (UDCouncilLauraWentz@rcn.com) <udcouncilaurawentz@rcn.com>; Courtney Richardson <courtney@skilkennylaw.com>
Subject: Upper Darby Finance Committee Amendments to ARP Ord. 3111

President Burke/VP Wentz: Sorry for the delay, I wanted to review this with a fresh set of eyes (before I go shovel). Courtney did much of the legwork on this so if you would like a follow up call let us know.

1. Create a new American Rescue Plan Fund, which includes a Bank Account for Checking and a Bank Account for Investment.

The direction to the Administration to create a new fund is in violation of Section 7-15 of the Administrative Code. Section 7-15 of the Administrative Code provides that the Department of Finance under the direction of the CAO shall be responsible for the administration of activities **pertaining to the expenditure, accounting, investment, custody and control of municipal funds and assets under the direction of the Chief Administrative Officer (emphasis added).**” (See also Section 7-36, “Except as otherwise provided in this Administrative Code, and for the purposes of inquiries and investigations, the Township Council or its members shall deal with employees in the administrative service solely through the Mayor and/or Chief Administrative Officer, and neither the Council nor its members shall give orders to such employees either publicly or privately.” See generally Section 302, Upper Darby Home Rule Charter.)

Not only does the creation of the investment account contradict the Charter. The account for investment is explicitly impermissible use under ARPA—“Contributions to rainy day funds *and similar reserves funds* would not address these needs or respond to the COVID-19 public health emergency, but would rather be savings for future spending needs. ...Contributions to rainy day funds are not considered provision of government services, since such expenses do not directly relate to the provision of government services.”

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This Section also violates Section 7-15 of the Administrative Code. (See response to #1)

- ~~The office of the CAO will provide to the Treasurer an electronic statement of each ARP funds bank account on a monthly basis that includes all transactions that occurred during the statement month. The office of the CAO will provide the Treasurer an electronic copy of any ARP funds account check register upon request by the Treasurer.~~ All American Rescue Plan mandated reports submitted to the Federal Government also should be copied to the Treasurer.

“The Treasurer shall disburse Township moneys in accordance with procedures established by the Council in the Administrative Code. No such order shall be paid unless there is a sufficient appropriation.” Section 602, Upper Darby Township Home Rule Charter (See also. Section 7-36 of the Administrative Code, Interference with Administration)

- All Township Employees as of March 12, 2020 shall be given \$1,000.00 for Essential Workers Premium Pay for working during COVID. (We may need better wording).

All township employees are not “eligible workers.” (See ARPA, “To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers”)

- All employees subject to quarantine by the Township due to Covid-19 exposure at work, shall be compensated at their regular rate of pay for all normally scheduled work days spent in quarantine and not be forced to use any accumulated, earned sick time.

We spoke to Township labor attorney, John McLaughlin, and he said this is a provision that will be handled by collective bargaining. Per the Charter the Mayor is the signatory of all contracts and is responsible for collective bargaining.

- All Township employees who test positive for Covid-19 within 10 days of a verified exposure at work, shall be compensated at their regular rate of pay for all normally scheduled work days missed due to illness or quarantine and not be forced to use their accumulated, earned sick time.

There are no provisions for sick pay in ARPA. The Township should follow CDC guidelines.

Thanks

Courtney

Vincent Rongione <vrongione@upperdarby.org>
To: Alison Dobbins <adobbins@upperdarby.org>

Sat, Jan 29, 2022 at 5:51 AM

You and I will need to work this out. There is some stuff here that they don't have quite right but all in all their analysis is good and helpful I think.

----- Forwarded message -----

From: Sean Kilkenny <sean@skilkennylaw.com>

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

Sean Kilkenny <sean@skilkennylaw.com>

Sat, Jan 29, 2022 at 12:38 PM

To: Vincent Rongione <vrongione@upperdarby.org>, Barbarann Keffer <barbarann.keffer@gmail.com>

From: Sean Kilkenny

Sent: Saturday, January 29, 2022 12:34 PM

To: Laura Wentz (UDCouncilLauraWentz@rcn.com) <udcouncilaurawentz@rcn.com>

Cc: Brian Burke <BBurkeCouncil@upperdarby.org>; Courtney Richardson <courtney@skilkennylaw.com>

Subject: RE: Upper Darby Finance Committee Amendments to ARP Ord. 3111

Laura: Council appropriates funds in the categories it sees fit upon recommendations by the Administration. ARPA funds expenditures are subject to its own audit by the Federal Government because the Township received more than \$750,000. Per December guidance from the Office of Management and Budget, the State and Local Fiscal Recovery Fund (SLFRF) is administered at the federal level by the U.S. Treasury Department. The single audit requirement is triggered by expenditure of \$750,000 or more federal financial assistance received as direct federal awards or passed through other recipients such as state agencies or county governments during the auditee's fiscal year. The Supplement Addendum applies to recipient fiscal years ending on June 30, 2021 and after.

From: UDCouncilLauraWentz <UDCouncilLauraWentz@rcn.com>

Date: January 29, 2022 at 7:40:48 AM EST

To: Sean Kilkenny <sean@skilkennylaw.com>

Cc: Brian Burke <BBurkeCouncil@upperdarby.org>, Courtney Richardson <courtney@skilkennylaw.com>

Subject: Re: Upper Darby Finance Committee Amendments to ARP Ord. 3111

Good Morning!

Thank you for all your hard work. By your answers we as Council can not enforce oversight.

What if we can prove that they are already spending the ARP Funds before the Ordinance is passed? What is our recourse for misuse and lack of transparency of ARP Funds?

In Solidarity,

Laura Wentz (She/Her)

Upper Darby Township Council Vice President & Councilwoman At Large

Email: UDCouncilLauraWentz@rcn.com

On Jan 29, 2022, at 5:15 AM, Sean Kilkenny <sean@skilkennylaw.com> wrote:

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1. Create a new American Rescue Plan Fund, which includes a Bank Account for Checking and a Bank Account for Investment.

The direction to the Administration to create a new fund is in violation of Section 7-15 of the Administrative Code. Section 7-15 of the Administrative Code provides that the Department of Finance under the direction of the CAO shall be responsible for the administration of activities **pertaining to the expenditure, accounting, investment, custody and control of municipal funds and assets under the direction of the Chief Administrative Officer (emphasis added).**” (See also Section 7-36, “Except as otherwise provided in this Administrative Code, and for the purposes of inquiries and investigations, the Township Council or its members shall deal with employees in the administrative service solely through the Mayor and/or Chief Administrative Officer, and neither the Council nor its members shall give orders to such employees either publicly or privately.” See generally Section 302, Upper Darby Home Rule Charter.)

-

Not only does the creation of the investment account contradict the Charter. The account for investment is explicitly impermissible use under ARPA —“Contributions to rainy day funds *and similar reserves funds* would not address these needs or respond to the COVID-19 public health emergency, but would rather be savings for future spending needs. ...Contributions to

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There are no provisions for sick pay in ARPA. The Township should follow CDC guidelines.

Thanks

Courtney

Vincent Rongione <vrongione@upperdarby.org>
To: Alison Dobbins <adobbins@upperdarby.org>

Sat, Jan 29, 2022 at 4:00 PM

See the email thread below. We are going to need to work this out.

----- Forwarded message -----

From: **Sean Kilkenny** <sean@skilkennylaw.com>

Date: Sat, Jan 29, 2022 at 12:38 PM

Subject: FW: Upper Darby Finance Committee Amendments to ARP Ord. 3111

To: Vincent Rongione <vrongione@upperdarby.org>, Barbarann Keffer <barbarann.keffer@gmail.com>

From: Sean Kilkenny

[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]

Sean Kilkenny <sean@skilkennylaw.com>
To: Vincent Rongione <vrongione@upperdarby.org>
Cc: Barbarann Keffer <barbarann.keffer@gmail.com>

Sun, Jan 30, 2022 at 7:11 AM

From: Sean Kilkenny
Sent: Sunday, January 30, 2022 7:11 AM
To: 'UDCouncilLauraWentz' <UDCouncilLauraWentz@rcn.com>
Cc: Brian Burke <BBurkeCouncil@upperdarby.org>; Courtney Richardson <courtney@skilkennylaw.com>
Subject: RE: Upper Darby Finance Committee Amendments to ARP Ord. 3111

Thank you Laura, you as well (it is cold out there) I hope the cats can get some exercise!

From: UDCouncilLauraWentz <UDCouncilLauraWentz@rcn.com>
Sent: Saturday, January 29, 2022 3:41 PM
To: Sean Kilkenny <sean@skilkennylaw.com>
Cc: Brian Burke <BBurkeCouncil@upperdarby.org>; Courtney Richardson <courtney@skilkennylaw.com>
Subject: Re: Upper Darby Finance Committee Amendments to ARP Ord. 3111

Thank you very much for the Clarification.

Hope everyone is having a safe snowy weekend!

In Solidarity,

Laura Wentz (She/Her)

Upper Darby Township Council Vice President & Councilwoman At Large

Email: UDCouncilLauraWentz@rcn.com

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From: UDCouncilLauraWentz <UDCouncilLauraWentz@rcn.com>
Date: January 29, 2022 at 7:40:48 AM EST
To: Sean Kilkenny <sean@skilkennylaw.com>
Cc: Brian Burke <BBurkeCouncil@upperdarby.org>, Courtney Richardson <courtney@skilkennylaw.com>
Subject: Re: Upper Darby Finance Committee Amendments to ARP Ord. 3111

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Councilwoman At Large

Email: UDCouncilLauraWentz@rcn.com

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“The Treasurer shall disburse Township moneys in accordance with procedures established by the Council in the Administrative Code. No such order shall be paid unless there is a sufficient appropriation.” See Section 602, Upper Darby

Township Home Rule Charter (See also. Section 7-36 of the Administrative Code, Interference with Administration)

4. All Township Employees as of March 12, 2020 shall be given \$1,000.00 for Essential Workers Premium Pay for working during COVID. (We may need better wording).

All township employees are not “eligible workers.” (See ARPA, “To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers”)

5. All employees subject to quarantine by the Township due to Covid-19 exposure at work, shall be compensated at their regular rate of pay for all normally scheduled work days spent in quarantine and not be forced to use any accumulated, earned sick time.

We spoke to Township labor attorney, John McLaughlin, and he said this is a provision that will be handled by collective bargaining. Per the Charter the Mayor is the signatory of all contracts and is responsible for collective bargaining.

6. All Township employees who test positive for Covid-19 within 10 days of a verified exposure at work, shall be compensated at their regular rate of pay for all normally scheduled work days missed due to illness or quarantine and not be forced to use their accumulated, earned sick time.

There are no provisions for sick pay in ARPA. The Township should follow CDC guidelines.

Thanks

Courtney

EXHIBIT 15B

Donecker, Nicole

From: UDCouncilLauraWentz <UDCouncilLauraWentz@rcn.com>
Sent: Tuesday, May 3, 2022 10:46 AM
To: Midkiff, Kyle
Cc: Donecker, Nicole; bburkecouncil@upperdarby.org; Meaghan Wagner - UD 1st District Councilwoman; bandruszkocouncil@gmail.com; silvaudcouncil@gmail.com; Chris Boggs
Subject: Re: Zoom meeting Request

Good Morning!

Yes, I received your Letter Of Engagement. However, not your list of questions.

Council Members do not approve individual bills or invoices, we do not sign any checks and we don't have direct oversight of the Township's Finance Department. We do get a Generalized Financial Report every month on Green Bar paper and a Capital Budget monthly update.

Therefore, I do not see any justification for you to need to speak to me or any Council Member. Thusly, after speaking to my team, I am unavailable to meet with you.

In Solidarity,

Laura Wentz (She/Her)

Upper Darby Township Council Vice President & Councilwoman At Large

Email: UDCouncilLauraWentz@rcn.com

On Apr 20, 2022, at 5:06 PM, Midkiff, Kyle <Kyle.Midkiff@marcumllp.com> wrote:

Hi Laura

I understand you have received the requested engagement letter from the Administration of Upper Darby Township, and therefore, I am now again repeating my request to have a zoom meeting with you to discuss the American Rescue Plan funds received by Upper Darby Township. You have also asked me to provide you with a list of questions in advance. However, I cannot provide you that list as I cannot determine what all my questions will be without learning what you know. What information do you have concerning any misuse or impropriety in the use of the American Rescue Plan funds received by Upper Darby Township?

Nicole Donecker and I are available the following dates and time ranges next week to have that zoom meeting:

Wednesday, April 27	2:00 pm to 5:00 pm
Thursday, April 28	11:00 am to 4:00 pm
Friday, April 29	1:00 pm to 4:00 pm

We look forward to your anticipated cooperation. Let me know what dates and times work best for you and we will send you a Zoom link.

Thank you.

Kyle Anne Midkiff, CPA, CFE, CFF

Partner

1601 Market Street, 4th Floor

Philadelphia, PA 19103

P: (215) 297-2360

Kyle.Midkiff@marcumllp.com

[LinkedIn](#) | [Bio](#)

From: Midkiff, Kyle
Sent: Friday, April 15, 2022 11:54 AM
To: UDCouncilLauraWentz <UDCouncilLauraWentz@rcn.com>
Subject: Re: Zoom meeting Request

Yes I received. I am out of town now

Sent from my iPhone

On Apr 15, 2022, at 9:13 AM, UDCouncilLauraWentz <UDCouncilLauraWentz@rcn.com> wrote:

Good Morning!

I haven't heard from you in a couple of days. I just wanted to make sure you received my email below.

I'm looking for a clarification of what you were hired to do. Please send us your Letter Of Engagement and the List of Questions you plan on asking me.

Thank you!

In Solidarity,
Laura Wentz (She/Her)
Upper Darby Township Council Vice President &
Councilwoman At Large
Email: UDCouncilLauraWentz@rcn.com

On Apr 13, 2022, at 4:25 PM, UDCouncilLauraWentz <UDCouncilLauraWentz@rcn.com> wrote:

Good Afternoon!

Unfortunately, there's distinct differences in the 2 email addresses and they are not interchangeable. If I don't reply right away, you can send another to this email address.

I asked for your Letter Of Engagement with the Township, I didn't see it attached to your response. I'm looking for a clarification of what you were hired to do. Please send us your Letter Of Engagement and the List of Questions you plan on asking me.

In Solidarity,
Laura Wentz (She/Her)
Upper Darby Township Council Vice President
& Councilwoman At Large
Email: UDCouncilLauraWentz@rcn.com

On Apr 13, 2022, at 9:49 AM, Midkiff, Kyle
<Kyle.Midkiff@marcumllp.com> wrote:

Laura

In response to your below email, when I didn't get a response to the email I sent, I sent another email with an additional email address that I was able to locate for you. I apologize for any confusion that may have caused.

As you know, we have been engaged to perform an independent investigation of the receipt and disposition of American Rescue Plan funds on behalf of the Mayor of Upper Darby Township. As chairperson of the Finance and Appropriations committee and based on our review of Township Council meetings, you appear to have information relevant to this topic.

If you are unavailable this week, please advise when you might have availability to participate in a zoom meeting.

Kyle Anne Midkiff, CPA, CFE, CFF
Partner
1601 Market Street, 4th Floor
Philadelphia, PA 19103
P: (215) 297-2360
Kyle.Midkiff@marcumllp.com
[LinkedIn](#) | [Bio](#)

From: UDCouncilLauraWentz
<UDCouncilLauraWentz@rcn.com>
Sent: Tuesday, April 12, 2022 5:20 PM
To: Midkiff, Kyle <Kyle.Midkiff@marcumllp.com>
Cc: Barbarann Keffer <bkeffer@upperdarby.org>;
Donecker, Nicole <Nicole.Donecker@marcumllp.com>;
Much Mark - UD Council Solicitor
<markpmuch@verizon.net>;
bburkecouncil@upperdarby.org;
silvaudcouncil@gmail.com; Meaghan Wagner - UD 1st
District Councilwoman
<Mwagnerudcouncil@gmail.com>;
bandruszkocouncil@gmail.com
Subject: Re: Zoom meeting Request

External Email: UDCouncilLauraWentz@rcn.com

Good Afternoon!

My delay on responding to your email is because I forward it to the Council Solicitors Of the Mark Much Law Firm. I'm not sure how you got my Campaign Email Address Of Laurawentz4udcouncil@rcn.com, however it is utterly inappropriate for you to use it for Upper Darby Township Business. Please delete that email address.

I'm also very perplexed on why you are interested in speaking to me, an Elected Councilwoman Of Upper Darby. Please send us your Letter Of Engagement with the Administration Of Upper Darby. I asked for it at our last Council Meeting and still have not seen it yet.

I am not available to meet this week. As well as, before I meet with you I will need your Letter Of Engagement and a list of questions you plan on asking me in the interview.

Cc'd on this email is Mark Much, Esq. Law Firm Solicitors for Upper Darby Township Council, Council President Burke and Members Of the Council Finance Committee.

In Solidarity,
Laura Wentz (She/Her)
Upper Darby Township Council
Vice President & Councilwoman At
Large
Email: UDCouncilLauraWentz@rcn.com

On Apr 12, 2022, at 10:07 AM, Midkiff, Kyle
<Kyle.Midkiff@marcumllp.com> wrote:

Hi Laura

I am not sure if you received the below email so I am resending our request for a Zoom meeting you regarding the ARP funds for Upper Darby Township and updating our availability. We are now available the following dates and times:

Thursday,
4/14 – 1:00 to 5:00
pm

Friday,
4/15 - 10:00 am to
4:00 pm.

Are you available during either of those times to speak with us? Please advise. We will then send a Zoom link.

Thank you.

Kyle Anne Midkiff, CPA, CFE, CFF

Partner

1601 Market Street, 4th Floor

Philadelphia, PA 19103

P: (215) 297-2360

Kyle.Midkiff@marcumllp.com

[LinkedIn](#) | [Bio](#)

From: Midkiff, Kyle

Sent: Friday, April 8, 2022 12:58 PM

To: UDCouncilLauraWentz@rcn.com

Cc: Donecker, Nicole

[<Nicole.Donecker@marcumllp.com>](mailto:Nicole.Donecker@marcumllp.com)

Subject: Zoom meeting Request

Hi Laura

We are working on the investigation of the receipt and disposition of the ARP funds by Upper Darby Township on behalf of Mayor Keffer. We would like to have a Zoom meeting with you regarding the ARP funds. Are you available for a zoom meeting during any of the following days and times?

Wed., 4/13 –
2:00 to 5:00 pm
Thursday,
4/14 – 1:00 to 5:00
pm

Friday,
4/15 - 10:00 am to
4:00 pm.

Please advise what day and
time works for you and we will
send you a Zoom link. We will
schedule it for an hour; but
anticipate it will run
shorter. Thank you!

Kyle

**Kyle Anne Midkiff, CPA, CFE, CFF
Partner**

1601 Market Street, 4th Floor
Philadelphia, PA 19103
P: (215) 297-2360
Kyle.Midkiff@marcumllp.com
[LinkedIn](#) | [Bio](#)

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EXHIBIT 16

Donecker, Nicole

From: Gary Merron <garymerron@gmail.com>
Sent: Thursday, March 10, 2022 1:00 PM
To: Midkiff, Kyle
Cc: Donecker, Nicole; christopherb@muchlawoffice.com
Subject: RE: Zoom meeting request regarding Upper Darby Township

Kyle,

Thanks very much for your flexibility. I have spoken with the attorney (Chris Boggs) whom I would like to have participate in this Zoom meeting along with me. He & I can both be available on Wednesday, March 16th at 10:00am. I have copied Mr. Boggs on this email, and so his email address is embedded herein. Please send a Zoom link to the two of us, and I look forward to our meeting next week.

Many thanks.

From: Midkiff, Kyle <Kyle.Midkiff@marcumllp.com>
Sent: Thursday, March 10, 2022 11:45 AM
To: garymerron@gmail.com
Cc: Donecker, Nicole <Nicole.Donecker@marcumllp.com>
Subject: FW: Zoom meeting request regarding Upper Darby Township

Mr. Merron

It is no problem to reschedule the Zoom meeting for today. The following dates and times are available to reschedule: Friday, March 11 – 12:00 pm to 2:00 pm; Tuesday, March 15 – 10 am to 4:00 pm; and Wednesday, March 16 from 10 to 1:30 pm.

The scope of our engagement is too determine the existence and possible disposition of the ARP funds received by Upper Darby Township.

You are welcome to have your counsel listen in to our Zoom meeting. Please advise of your availability and we will send a zoom link.

Kyle Anne Midkiff, CPA, CFE, CFF

Partner

1601 Market Street, 4th Floor

Philadelphia, PA 19103

P: (215) 297-2360

Kyle.Midkiff@marcumllp.com

[LinkedIn](#) | [Bio](#)

MARCUM
ACCOUNTANTS • ADVISORS



From: Gary Merron <garymerron@gmail.com>
Sent: Wednesday, March 9, 2022 5:25 PM
To: Midkiff, Kyle <Kyle.Midkiff@marcumllp.com>
Cc: Donecker, Nicole <Nicole.Donecker@marcumllp.com>
Subject: RE: Zoom meeting request regarding Upper Darby Township

External Email: garymerron@gmail.com

Kyle & Nicole,

I just left voicemail for Kyle, but am sending this email to be sure that you both receive this message. First of all, with sincere apologies, it turns out that I do have a conflict tomorrow afternoon and will need to schedule our Zoom meeting for one of your later suggested times. Secondly, I must ask questions about the scope of your engagement, as I am being directed by counsel to confirm certain aspects of this proposed dialog between us.

I can best be reached at 484-744-0165.

Many thanks.

From: Midkiff, Kyle <Kyle.Midkiff@marcumllp.com>
Sent: Wednesday, March 9, 2022 2:11 PM
To: garymerron@gmail.com
Cc: Donecker, Nicole <Nicole.Donecker@marcumllp.com>
Subject: Zoom meeting request regarding Upper Darby Township

Mr. Merron:

We are working on the forensic accounting investigation of ARP funds on behalf of Upper Darby Township. As part of that investigation, we have a few questions for you which I anticipate would last no more than one-half hour. Would you be available for a zoom meeting with Nicole Donecker and myself during any of the following dates and times?

- | | |
|---------------------|---------------------|
| Thursday, March 10 | 2:00 pm to 4:00 pm |
| Friday, March 11 | 10:00 am to 2:00 pm |
| Tuesday, March 15 | 10:00 am to 4:00 pm |
| Wednesday, March 16 | 10:00 am to 1:30 pm |

Please advise. Thank you in advance for your anticipated cooperation. We will send a zoom link following your response.

Kyle Anne Midkiff, CPA, CFE, CFF

Partner

1601 Market Street, 4th Floor

Philadelphia, PA 19103

P: (215) 297-2360

Kyle.Midkiff@marcumllp.com

[LinkedIn](#) | [Bio](#)



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EXHIBIT 17A

OPINION

Letter to the Editor: Some clarification on Upper Darby's financial picture



MEDIANEWS GROUP FILE PHOTO

Upper Darby held a Community Day of Healing last June in front of the Township Building on Garrett Road.

By **DAILY TIMES** |

PUBLISHED: December 6, 2020 at 5:21 p.m. | UPDATED: August 19, 2021 at 12:55



To the Times:

Approximately three months ago, I was privileged to be hired/appointed as Upper Darby Township's Director of Finance. In this capacity, I am the keeper of the township's records and am the primary author/editor of the township's 2021 budget. Furthermore, I am a degreed accountant with an MBA. I am a licensed CPA, and my background includes 40 years of experience in top finance positions with firms of national/global prominence. Also, importantly, I am a long-time resident of Upper Darby Township and I care about its finances as well as its future.

Recently, the Times published a Letter to the Editor concerning the township's proposed 2021 budget, and a comparison to the 2020 budget, which letter was authored by council members Bonnett, Faraglia, and Wagner. In it, they referenced me by my position, and have cited certain quotes made by the mayor which were based upon materials provided by me. I must respond. I understand the council members' concern with the mayor's comments and with my budget presentation, but several of their statements and conclusions are simply misguided, and misread the facts on the ground. Although space will not permit me to address every point they raise, let's discuss the major ones.

We'll begin with the council members' assertion concerning an "\$8.8 million contemplated loss" in the 2020 budget, and specifically a \$2.6 million **component of that loss** which they first describe as a revenue item and then later as a transfer "from the township's fund balance." A revenue item and a funds transfer are two different things, and both of these assertions are problematic, as you will see.



For reference, I've attached the prior 2019 disclosure of the 2020 budget as it appeared in the Delco Times, prior to a public hearing. Under the section, "2020 Summary of Proposed Revenue," note the line for "Sinking Fund" listed in the amount of \$2.6 million. Clearly, this disclosure presents \$2.6 million of "Sinking Fund" Revenue. So what is a Sinking Fund, and what would be Sinking Fund Revenue? A Sinking Fund, by definition, is "a **fund** containing money set aside or saved to pay off a debt or bond. A company that issues debt will need to pay that debt off in the future, and the **sinking fund** helps to soften the hardship of a large outlay of revenue." (Definition copied from Investopedia.) Think of a Sinking Fund as a piggy bank where you periodically set money aside in order to meet your bond obligations as they come due. In other words, a Sinking Fund receives its money by transferring proceeds (in our case real estate revenues) from another fund (in our case the General Fund). Think of this as taking cash from your left pocket and putting it into your right pocket. The presence of bond debt does not produce revenue for the debtor, **only expense**. For the record, certain municipalities do account for their property tax revenues by allocating a portion directly to their Sinking Fund. Although this method is intended by Upper Darby's Township council, as it annually apportions its millage rate between the Sinking Fund and the General Fund, this has not been an accounting practice in Upper Darby for at least the last two years. And in any event, the "Sinking Fund Revenue" appearing in last year's ad was in addition to property tax revenue, regardless of how it was allocated.

Despite this initial characterization of the \$2.6 million as "revenue", the council members seem to accept that this was not the case when they claim that these funds were transferred "from the township's fund balance (a sort of rainy day fund) in order to close the 2020 budget gap." They continue, "in other words, council decided to take \$2.6 million out of the township's savings rather than imposing that burden on the taxpayer." We can all agree that we would prefer to pay lower taxes. But that goal is not furthered by the actions taken in the prior year's budget. Again, this budget **did not** and **could not** reflect Sinking Fund revenue, as revenue is **not** created by a mere transfer of funds.

If the township's 2020 budget was truly balanced, as shown in the attached disclosure, then why would council take \$2.6 million out of its "savings" in order to avoid a tax increase? The unfortunate answer is that the budget was **not**

balanced, and the disclosure printed in the Delco Times last year was incorrect.

Recall my Oct. 14 township council meeting presentation, in which I discussed the



To frame the next part of this discussion, let's return to the council members repeated reference to an "\$8.8 million contemplated loss" in the 2020 Budget. (Actually, this number was presented as \$8.2 million.) Let's take a closer look at this assertion. The first component of this loss was the clearly budgeted deficit of \$4.2 million, as discussed above. That leaves a further \$4.0 million of "contemplated loss." This brings us to the part of my budget presentation (which followed the Mayor's Budget Address on Oct. 14) where I showcased four revenue items that were components of that very same 2020 budget that produced a deficit. Pursuant to space constraints in writing this response, I will examine only the most egregious of these — Trash Collection Fees. For the four years of 2016 through 2019, actual Trash Collection Fees had averaged \$5.2 million annually. For no apparent reason, the 2020 budget, inexplicably budgeted \$7.5 million for these fees. I have found no explanation or rationale for why this sum would exceed previous year actual revenues by \$2.3 million (stated another way, this predicted a revenue increase of 44% in one year), and contributed to the township only projecting a loss of \$4.2 million. There are other offending revenue items, and I invite everyone to watch the YouTube of the township Oct. 14 council meeting in order to hear that discussion.

Among the several items in their letter with which I disagree, let's now turn to their discussion of the \$30 million bond issue. The council members ask the rhetorical question, "Do you think your taxes are too high now? Just wait." Speaking as an accountant, I must point out that the budget (and any tax increase that could possibly result from increased expenses) contemplates debt **service**, not debt **load**. With the approval of this first tranche of bond debt (actually \$9.2 million, **not** \$30 million) as envisioned in our five-year Capital Improvement Plan, annual debt service would increase to \$2.7 million, or 2.96% of our total annual expenditures. Compare this to Radnor (at 4.15%), or Haverford (at 8.34%), or Pittsburgh (at 10.34%), or Allentown (at 19.69%). In fact, the only municipality of our size in all of Pennsylvania with a lower debt service ratio is Erie (at 2.13%). Considering the immeasurable good that will come from this much needed infusion of capital improvement dollars, the cost is dirt cheap. And no, it will not cause an increase in your taxes.

In closing, I must respond directly to the council members' assertion that "the new administration inherited a well-run township that enjoyed a balanced budget." From my financial perspective, **this statement is simply not accurate.**



I regret both the length of my response, and that I have not written more in addressing each of the council members' points. I am dismayed that I found the prior budget's errors and I understand the council members' frustration. Hopefully my response has helped explain the facts. I look forward to fulfilling my responsibilities as the Director of Finance, and helping the township move forward in a fiscally responsible manner, for the good of the township and its residents and taxpayers.

Gary Merron, Director of Finance, Upper Darby Township



Daily Times



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By The Penny Hoarder



How many times have we fallen for this?

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government request. We might permanently block any user who abuses these conditions.



EXHIBIT 17B



Transcript ✕

- 39:31 date of this ordinance adoption under section 703 of the upper guardians who will charter there's a severability
- 39:37 clause and this ordinance shall be affected immediately so
- 39:51 now i will open them
- 40:08 my name is gary marin i live in 1114 wild adam in drexel hill
- 40:14 i'm the immediate previous finance director from township
- 40:20 i resigned that position on september 17th 2021
- 40:25 it was asked by the cio mr angioni and i agreed to stay on par time
- 40:31 in order to derive completion of the 2020 township financial audit which is now appreciably finished
- 40:40 given recent events concerning cash management this past weekend i resigned from any
- 40:45 role with detention professionally i'm a cpa mba
- 40:51 with more than 40 years experience 26 of which were at an executive level with us-based multinational firms
- 40:59 given my credentials qualifications and experience i offer my opinion on upper darby's

Live chat replay was turned off for this video.

Upper Darby Township Council Meeting - 2/7/2022

3,202 views · Streamed live on Feb 7, 2022 · more

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EXHIBIT 17C

GARY MERRON, CPA

garymerron@gmail.com

CHIEF FINANCIAL OFFICER

Senior finance executive with proven global experience in maximizing profitability and corporate performance within real estate management, investment, and pension fund advisory sectors. Expert in directing strategic financial organizations to reach immediate and long-term potential, with experience in asset management, support operations, reporting, treasury, controls, and compliance. Boosts operational support excellence through achievement of goals with limited resources.

CORE COMPETENCIES

Executive Operations Management
Strategic Vision, Planning & Execution
Client Focus / Contract Management
Financial & Accounting Management
Teams & Relationship Management

Integrating Technology & Business
Business Process Re-Engineering
Communications & Client Relations
Business Development
RFP Response & Presentations

PROFESSIONAL EXPERIENCE

ROCH CAPITAL INC. – Glen Mills, PA

2014 - 2017

Umbrella entity for several real estate investment vehicles with diversified holdings, including hospitality, office, retail, flex/industrial, multifamily, student housing, single tenant net lease properties and corporate sale leasebacks.

SENIOR VICE PRESIDENT & CHIEF FINANCIAL OFFICER, REAL ESTATE

Role encompassed all aspects of financial planning, accounting, reporting, transaction consulting, tax compliance, regulatory compliance and other business management matters, as related to the organization's real estate assets.

- Directed all financial, administrative, and risk management functions, including development of financial strategies, linked metrics and performance reporting.
- Developed and monitored financial control systems to preserve and enhance asset value.
- Oversight of all tax reporting and compliance matters affecting the real estate portfolio and affiliated enterprises.
- Managed relationships with lenders, investors and strategic partners.
- Teamed with counsel in drafting/negotiating legal instruments pertaining to purchase/leasing/operation/sale of commercial real estate assets.
- Formulated property-specific business plans and exit strategies concerning potential real estate investments.
- Managed all relevant aspects of Due Diligence pursuant to acquisition opportunities.
- Directed the acquisition, development, and implementation of leading edge information technologies, including all aspects of database design, configuration, security, and workflow.

REGENTS GROUP, LLC – Larchmont, NY

2012 - 2014

Startup focused on software development for commercial real estate management.

CHIEF OPERATING OFFICER

Role encompassed all aspects of finance, technology, policy, and general operations. Internal and external-facing responsibilities ranged from client and project management (business development, framing of key business paradigms, high-quality client delivery, written materials), to administration (information technology, reporting, facilities), and human capital (HR/recruiting, mentoring, career progression).

- Developed policies and procedures spanning finance, technology and business operations.
- Created and managed annual budgets and multi-year forecasts, securing ongoing capitalization from ownership.
- Identified, hired and mentored Chief Technology Officer and Chief Marketing Officer.
- Performed ongoing review of technology platform, developing solutions to meet emerging requirements.
- Managed all issues pertaining to licensure, integrity, personnel and contracts.

CUSHMAN & WAKEFIELD, INC. – New York, NY

1995 - 2012

Global leader in commercial real estate services and third largest manager of commercial real estate worldwide.

SENIOR MANAGING DIRECTOR & GLOBAL HEAD OF FINANCIAL MANAGEMENT, CIS

Created global standards for all financial management products and services. Directed all worldwide programs, systems and staff in support of these standards. Drove performance across finance, accounting, treasury, and IT, leading 7 direct reports and 200+ indirect reports in 52 countries across 4 continents.

- Generated \$1.5 million annual savings by successfully offshoring selected workflow components.
- Created and implemented strategic plan which successfully repositioned accounting, finance and IT functions as marketable client product.
- Achieved 430% increase in processing capacity by defining and controlling technological innovation and workflow realignment.
- Directed transition of global real estate portfolios for many of world's leading corporations and institutions.
- Directed comprehensive rewrite of financial policies and procedures, and accompanying educational programs for all personnel.
- Produced white paper analyzing capital-intensive automated solutions, with all conclusions fully adopted by top management.
- Directed the realignment of multi-national financial staff, greatly enhancing command and control.

WELLS FARGO REALTY ADVISORS – El Segundo, CA

1988 - 1995

Wells Fargo Bank subsidiary and nationally recognized pension fund advisor providing Asset Management services for a multi-billion dollar real estate portfolio. Clients included several high-profile pension funds and related investment vehicles (e.g., CalPERS, OPERS, OSTRS, Wells Fargo Real Estate Equity Fund).

VICE PRESIDENT & CONTROLLER

Directed all finance, accounting and treasury functions for several pension fund real estate investment portfolios in a Fair Value accounting environment. Portfolios included dozens of joint ventures with complex capital structures, contingent interest mortgages with varying participation features, conventional mortgages, and wholly-owned commercial properties. Advised on joint venture concerns, construction issues, tenant negotiations, and hold/sell decisions. Negotiated with partners/borrowers/purchasers on behalf of clients. Managed reporting to separate-account clients, investors, industry consultants, the SEC and the public. Prepared all reporting in compliance with ERISA guidelines, subject to independent certified audit and OCC regulatory review.

- Engaged with independent MAIs concerning quarterly property appraisals, informing all underlying assumptions and ensuring the integrity of all results.
- Generated \$29 million gain and 24% IRR as the financial lead in \$124.5 million sale of two regional malls.
- Increased stock value from \$16 to \$21/share as the financial lead in orderly liquidation of \$450 million REIT.

EDUCATION

Master of Business Administration, University of Phoenix
Bachelor of Science, Accounting, University of Maryland

CERTIFICATIONS & AFFILIATIONS

Certified Public Accountant, Maryland (CPA)
American Institute of Certified Public Accountants (AICPA)
Maryland Association of Certified Public Accountants (MACPA)
National Council of Real Estate Investment Fiduciaries (NCREIF)
Realcomm 2009 International Advisory Council

EXHIBIT 17D



Gary has a premium account [Click to upgrade to Premium](#)

Gary Merron, CPA

RETIRED Chief Financial Officer at HOME

-

[HOME](#)



-

[University of Phoenix](#)

Philadelphia, Pennsylvania, United States [Contact info](#)

- 500+ connections

EXHIBIT 18

File Home Insert Draw Page Layout Formulas Data Review View Developer Help

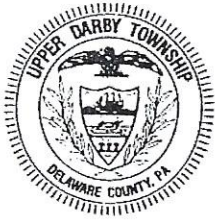
Clipboard Font Alignment Number Styles Cells Editing Analysis

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**UPPER DARBY TOWNSHIP
CONSOLIDATED (Combined & Condensed)
REVENUE & EXPENSE REPORT
ACTUAL-TO-BUDGET (MODIFIED ACCRUAL BASIS)
FOR THE PERIOD ENDED DECEMBER 31, 2021**

MONTH-TO-DATE					YEAR-TO-DATE					ANN
ACTUAL	BUDGET	VAR \$	VAR %		ACTUAL	BUDGET	VAR \$	VAR %	BUDG	
174,859	205,093	30,234	14.74%	Administrative Services	1,661,207	1,868,199	206,992	11.08%	1,8	
202,192	233,154	30,962	13.28%	License & Inspection	1,657,208	2,057,762	400,554	19.47%	2,0	
2,538,427	932,345	(1,606,082)	(172.26)%	General Government	14,672,789	13,824,934	(847,855)	(6.13)%	13,8	
-	-	-	0.00%	Debt Service	7,237,649	2,711,027	(4,526,622)	(166.97)%	2,7	
1,732,414	403,923	(1,328,491)	(328.90)%	Other	7,679,518	4,971,090	(2,708,428)	(54.48)%	4,9	
16,026,209	7,273,534	(8,752,675)	(120.34)%	TOTAL EXPENSES	98,452,550	91,729,892	(6,722,658)	(7.33)%	91,7	
-	-	-	0.00%	Remove 2020 TRAN	(5,000,000)	-	5,000,000	100.00%		
16,026,209	7,273,534	(8,752,675)	(120.34)%	TOTAL EXPENSES - ADJUSTED	93,452,550	91,729,892	(1,722,658)	(1.88)%	91,7	

EXHIBIT 19



UPPER DARBY TOWNSHIP

100 GARRETT ROAD • UPPER DARBY, PA 19082-3135

MEMORANDUM

DATE: 1/6/2021
TO: All Employees
FROM: Vincent A. Rongione, Esq., CAO *VAR*
SUBJECT: **Use of Township Computers, Emails, & other Online Resources**

Be advised that the Township's long standing policies Regarding the Use of the Upper Darby Township Computer System and Internet/On-line Services Usage Rules are to be understood and adhered to by Township personnel. Accordingly, all personal documents and pictures must be deleted from Township computers and server accounts by close of business on 1/29/2021.

Furthermore, use of your Township email account for any other purpose than the conduct of official Township business is strictly prohibited. If you receive an email from a third party that is not related to your official duties as a Township employee, you must direct that person to send such communications to your personal e-mail address.

Please read the attached policies and be sure that you are in full compliance with them.

CC: Barbarann Keffer, Mayor

**Upper Darby Township Policy
Regarding the Use of the Upper Darby Township Computer System**

Upper Darby Township licenses the use of computer software from a variety of outside companies. The Township does not own the copyright to this software or its related documentation and does not have the right to reproduce it for use on more than one computer.

Therefore, township employees shall use the software only in accordance with the licensing agreement and subject to the following rules:

- (1) Township computers may be used for Township business only;
- (2) Township employees are authorized access to only the information and system data necessary to perform their assigned tasks;
- (3) Unauthorized duplication of software is prohibited;
- (4) Township employees are not permitted to install their own copies of any software onto Township computers;
- (5) Township employees are not permitted to copy software from Township computers onto any other computer;
- (6) Township employees are not permitted to modify or delete the software installed on Township computers;
- (7) Township employees are not permitted to alter Township computer hardware in any way;
- (8) Township employees are not permitted to install or make use of any personally owned computer hardware, software, data or equipment in connection with the use of the Township's computer system;
- (9) Any Township employee learning of any misuse of software, hardware, or related documentation or violation of rules (1) - (8) in connection with the use of Township computer equipment shall notify his or her department head immediately;
- (10) Any Township employee who knowingly violates rules (1) - (8) shall be subject to disciplinary action;
- (11) Township employees will be responsible for the routine backup of the data on the Township computer assigned to their use, as per Township procedures;
- (12) The Township reserves the right to inspect or monitor any employee's computer system for violations of these rules.

Upper Darby Township Internet / On-line Services Usage Rules

In order to utilize new computer technology the Township has or is in the process of installing access to the Internet and on-line services as part of the Township's computer system.

Therefore, township employees approved for this feature, shall access the Internet and its services only in accordance with the following rules:

- (1) All Internet access or online services must be utilized for official Township business purposes only;
- (2) Use of Internet access for malicious or illegal purposes is prohibited and will result in disciplinary action;
- (3) Employees using Township accounts are acting as representatives of the Township. As such, employees should act accordingly so as not to damage the reputation of the Township;
- (4) Files which are downloaded from the Internet/on-line services must be scanned with virus detection software before installation or execution. All appropriate precautions should be taken to detect for a virus and, if necessary, to prevent its spread;
- (5) The truth or accuracy of information on the Internet/on-line services and in E-mail should be considered suspect until confirmed by a separate (reliable) source;
- (6) Employees shall not place Township material (copyrighted software, internal correspondence, etc.) on any publicly accessible Internet/on-line services computer system without prior permission;
- (7) Alternate Internet Service Provider/on-line services connections to Township computers are not permitted unless expressly authorized and properly protected by a firewall or other appropriate security device(s);
- (8) Internet/ on-line services do not guarantee the privacy and confidentiality of information. Sensitive material transferred over the Internet/on-line services may be at risk of detection by a third-party. Employees must exercise caution and care when transferring such material in any form;
- (9) Unless otherwise noted, all software on the Internet/on-line services should be considered copyrighted work. Therefore, employees are prohibited from downloading software and/or modifying any such files without permission from the copyright holder;
- (10) Since the Township can be held liable for any employee's violation of these Internet Usage Rules, the Township may hold the employee liable for his or her actions in participating in any such infringing activity;
- (11) The Township reserves the right to inspect or monitor an employee's computer system for violations of these rules.

EMPLOYEE ACKNOWLEDGMENT FORM

The computer and Internet policies describe important information about the use of Township computer systems. I understand that I should consult the Director of Administrative Services regarding any questions regarding these policies.

Since these policies are necessarily subject to change, I acknowledge that revisions to the policies may occur. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies.

I have read these policies, and I understand that it is my responsibility to comply with the policies and any revisions made to them.

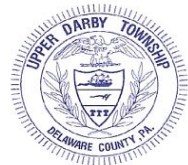
Employee's signature

Date

Employee's name (typed or printed)

Employee's department (typed or printed)

EXHIBIT 20



**UPPER DARBY TOWNSHIP
CONSOLIDATED (Combined & Condensed)
REVENUE & EXPENSE REPORT
PRIOR-YEAR-COMPARATIVE (MODIFIED ACCRUAL BASIS)
FOR THE PERIOD ENDED DECEMBER 31, 2021**

MONTH-TO-DATE					YEAR-TO-DATE				ANNUAL	CURRENT	UNENCUMBERED			
CURR YR	PRIOR YR	VAR \$	VAR %		CURR YR	PRIOR YR	VAR \$	VAR %	BUDGET	ENCUMB	AMOUNT	%		
REVENUES														
\$ 366,696	\$ (818,244)	\$ 1,184,940	144.82%	Real Property Taxes	\$ 55,808,613	58.9%	\$ 55,209,549	61.1%	\$ 599,064	1.09%	\$ 55,855,000	\$ -	\$ 46,387	0.08%
16,284	(12,614)	28,899	229.09%	Business & Other Taxes	4,742,144		4,842,669	(100,525)	(2.08)%	4,949,168	-	207,024	4.18%	
537,921	9,633	528,288	5,484.18%	Licenses & Permits	3,223,991		2,121,557	1,102,434	51.96%	3,592,800	-	368,809	10.27%	
377,418	113,576	263,841	232.30%	Trash & Sewer Fees	14,049,549		12,980,002	1,069,547	8.24%	14,950,000	-	900,451	6.02%	
282,346	5,496	276,850	5,037.58%	Grants & State Aid	6,422,335		4,465,811	1,956,524	43.81%	6,700,492	-	278,157	4.15%	
78,791	222,205	(143,414)	(64.54)%	Reimbursement from Other Municipalities	1,551,736		1,164,631	387,105	33.24%	1,875,000	-	323,264	17.24%	
535,371	2,265,046	(1,729,676)	(76.36)%	Other	8,937,177		9,502,950	(565,773)	(5.95)%	3,870,160	-	(5,067,017)	(130.93)%	
2,194,826	1,785,097	409,729	22.95%	TOTAL REVENUES	94,735,545		90,287,169	4,448,376	4.93%	91,792,620	-	(2,942,925)	(3.21)%	
				less TRAN Revenue	(5,000,000)									
				TOTAL REVENUES net of TRAN	89,735,545		90,287,169	(551,624)						
EXPENSES														
9,132,451	2,393,173	(6,739,278)	(281.60)%	Public Safety	44,356,247		45,166,511	810,264	1.79%	44,678,319	167,313	154,759	0.35%	
2,245,867	3,253,476	1,007,608	30.97%	Public Works	21,187,932		20,421,682	(766,251)	(3.75)%	20,607,561	197,736	(778,108)	(3.78)%	
174,859	81,374	(93,485)	(114.88)%	Administrative Services	1,661,207		1,769,803	108,596	6.14%	1,846,199	42,780	142,212	7.70%	
202,192	113,843	(88,349)	(77.61)%	License & Inspection	1,657,208		1,329,611	(327,597)	(24.64)%	1,649,762	4,576	(12,022)	(0.73)%	
2,538,427	161,840	(2,376,587)	(1,468.48)%	General Government	14,672,789		13,502,454	(1,170,335)	(8.67)%	14,474,934	60,465	(258,319)	(1.78)%	
-	275,025	275,025	100.00%	Debt Service	7,237,649		7,661,076	423,428	5.53%	2,711,027	-	(4,526,622)	(166.97)%	
1,732,414	540,690	(1,191,724)	(220.41)%	Other	7,679,518		4,059,688	(3,619,830)	(89.17)%	5,762,090	215,599	(2,133,028)	(37.02)%	
16,026,209	6,819,420	(9,206,790)	(135.01)%	TOTAL EXPENSES	98,452,550		93,910,825	(4,541,725)	(4.84)%	91,729,892	688,469	(7,411,127)	(8.08)%	
				less TRAN EXPENSE	(5,000,000)									
				TOTAL EXPENSES net of TRAN	93,452,550		93,910,825	458,275	0.49%					
\$ (13,831,383)	\$ (5,034,322)	\$ (8,797,061)	(174.74)%	SURPLUS/(DEFICIT)	\$ (3,717,005)		\$ (3,623,656)	\$ (93,349)	(2.58)%	\$ 62,728	\$ (688,469)	\$ 4,468,202	7,123.14%	

UPPER DARBY TOWNSHIP
CONSOLIDATED (Combined & Condensed)
REVENUE & EXPENSE REPORT
YEAR-BY-MONTH (MODIFIED ACCRUAL BASIS)
FOR THE PERIOD ENDED DECEMBER 31, 2021



	ACTUALS												TOTALS
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
REVENUES													
Real Property Taxes	\$ 524,602	\$ 2,841,068	\$ 36,773,333	\$ 9,488,729	\$ 1,774,984	\$ 1,663,438	\$ 703,905	\$ 350,541	\$ 509,861	\$ 391,079	\$ 420,377	\$ 366,696	\$ 55,808,613
Percent of Total Real Property Taxes	0.94%	5.09%	65.89%	17.00%	3.18%	2.98%	1.26%	0.63%	0.91%	0.70%	0.75%	0.66%	100.00%
Business & Other Taxes	45,290	145,994	83,812	2,258,201	390,170	1,012,811	237,441	29,360	274,404	116,023	132,353	16,284	4,742,144
Licenses & Permits	127,117	277,419	270,543	146,399	441,894	134,693	136,504	431,648	183,553	120,214	416,085	537,921	3,223,991
Trash & Sewer Fees	128,138	692,981	1,579,239	1,278,921	1,677,531	822,684	497,866	190,027	207,792	95,837	308,811	205,872	7,685,700
Grants & State Aid	266,790	76,364	356,755	236,763	179,088	941,337	116,940	632,155	3,192,307	61,290	111,870	286,201	6,457,859
Reimbursement from Other Municipalities	-	122,430	224,506	259,577	18,118	-	(1,012)	-	577,363	162,653	109,311	78,791	1,551,736
Other	5,308,027	773,988	1,590,624	1,593,687	1,495,105	912,186	617,347	425,094	790,007	557,001	499,376	703,061	15,265,502
TOTAL REVENUES	6,399,964	4,930,244	40,878,812	15,262,278	5,976,891	5,487,148	2,308,990	2,058,826	5,735,286	1,504,097	1,998,183	2,194,826	94,735,545
Percent of Total Revenues	6.76%	5.20%	43.15%	16.11%	6.31%	5.79%	2.44%	2.17%	6.05%	1.59%	2.11%	2.32%	100.00%
EXPENSES													
Public Safety	3,586,223	2,047,562	2,855,121	2,194,512	4,217,240	2,979,081	3,922,571	2,875,020	2,114,132	5,439,071	2,993,262	9,132,451	44,356,247
Public Works	977,491	1,951,082	2,154,957	1,554,873	1,419,567	2,331,761	2,184,761	1,492,884	1,382,226	2,018,956	1,473,507	2,245,867	21,187,932
Administrative Services	149,030	111,242	138,238	119,404	121,954	122,437	157,020	116,407	186,787	132,690	131,138	174,859	1,661,207
License & Inspection	78,101	147,429	111,908	119,998	144,979	125,069	201,648	131,734	146,614	116,814	130,721	202,192	1,657,208
General Government	1,060,704	189,538	1,858,029	820,977	1,983,800	1,336,794	898,927	860,358	453,808	2,378,796	292,631	2,538,427	14,672,789
Debt Service	24,750	-	-	5,014,028	1,908,050	-	-	-	-	290,821	-	-	7,237,649
Other	357,684	170,959	753,967	459,039	406,805	368,288	1,279,619	528,524	243,957	719,972	658,290	1,732,414	7,679,518
TOTAL EXPENSES	6,233,985	4,617,812	7,872,218	10,282,831	10,202,396	7,263,431	8,644,548	6,004,928	4,527,523	11,097,120	5,679,550	16,026,209	98,452,550
SURPLUS/(DEFICIT)	\$ 165,979	\$ 312,432	\$ 33,006,594	\$ 4,979,447	\$ (4,225,505)	\$ (1,776,283)	\$ (6,335,557)	\$ (3,946,102)	\$ 1,207,763	\$ (9,593,023)	\$ (3,681,367)	\$ (13,831,383)	\$ (3,717,005)

EXHIBIT 21

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

EXHIBIT 22

Upper Darby Township
Summary of Bank Balances
Comparison of ARP Funds to Month Ending Bank 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	-	-	169,204.49	183,694.81	261,609.36	352,934.91	326,810.06	338,760.21
Santander 5237	-	3.24	5,124,506.50	11,803,609.38	4,555,055.50	3,414,281.86	3,899,670.16	6,465,033.91
Santander 5245	-	-	-	-	-	-	-	1,020.00
Santander 5253	-	-	-	19,665.42	14,783.41	35,807.25	39,640.50	40,604.41
Santander 5296	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
WF 0901	204,887.75	138,325.14	151,280.24	111,715.77	103,164.94	103,164.94	103,164.94	9,221.00
WF 2092	184,789.53	196,741.82	195,993.11	198,741.16	385,558.16	377,362.13	373,369.13	1,891.84
WF 3731	-	-	-	-	-	-	-	-
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	501,836.40	288,133.05	178,417.85	171,075.91	171,075.91	171,075.91	171,075.91	5,934.54
WF 9773	19,225,936.14	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	55,408,001.97	49,460,666.80	49,906,722.16	46,752,972.33	37,159,083.71	24,590,029.00	21,688,615.08	24,384,775.07
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)	34,527,032.47	28,579,697.30	29,025,752.66	25,872,002.83	16,278,114.21	3,709,059.50	807,645.58	3,503,805.57

EXHIBIT 23

Upper Darby Township
 Summary of Daily Bank Balances
 Comparison of ARP Funds to Daily Bank Balances
 All General Fund Accounts ("01" General Ledger Account Number)
 All Payroll Accounts ("90" General Ledger Account Number)

Account	12/1/2021	12/2/2021	12/3/2021	12/6/2021	12/7/2021	12/8/2021	12/9/2021	12/10/2021	12/13/2021	12/14/2021	12/15/2021	12/16/2021
Citizens 9157	3,133,481.12	3,133,481.12	3,133,481.12	3,133,481.12	3,133,481.12	3,133,481.12	3,133,481.12	3,395,260.82	3,395,260.82	3,395,260.82	3,395,260.82	3,395,260.82
PLGIT-Class 5013	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08
PLGIT-Prime 5013	468.91	468.91	468.91	468.91	468.91	468.91	468.91	468.91	468.91	468.91	468.91	468.91
PLGIT-Reserve 5013	26,496,995.56	26,496,995.56	26,496,995.56	26,496,995.56	26,496,995.56	26,496,995.56	26,496,995.56	14,496,995.56	14,496,995.56	14,496,995.56	14,496,995.56	14,496,995.56
PLGIT-Class 5050												
PLGIT-Prime 5050												
PLGIT-Reserve 5050												
Wire In transit to PLGIT												
Santander 5210	772,487.49	307,670.28	171,735.51	342,017.08	118,101.65	115,017.05	115,017.05	111,961.58	105,097.58	105,079.58	605,793.26	257,729.67
Santander 5237	3,181,581.48	3,128,951.94	3,209,510.68	2,939,827.66	3,118,829.14	3,149,678.50	3,175,856.93	15,467,022.73	15,452,566.21	15,437,420.57	13,884,252.10	12,353,971.85
Santander 5245	-	-	-	-	-	-	-	-	-	-	-	-
Santander 5253	84,458.21	71,840.57	47,229.32	35,578.13	23,310.93	16,957.91	16,957.91	16,957.91	15,098.43	15,098.43	73,299.33	62,532.85
Santander 5296	-	-	-	-	-	-	-	-	-	-	-	-
Santander 5318	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32
Santander 5326	-	-	-	-	-	-	-	-	-	-	-	-
Santander 6306	-	-	-	-	-	-	-	-	-	-	-	-
WF 0901	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94
WF 2092	385,558.16	385,558.16	385,558.16	385,558.16	385,558.16	385,558.16	385,558.16	385,558.16	378,105.13	377,522.13	377,522.13	377,522.13
WF 3731	-	-	-	-	-	-	-	-	-	-	-	-
WF 4100	701,139.24	701,139.24	701,139.24	722,675.47	722,675.47	722,675.47	722,675.47	722,675.47	733,433.82	733,433.82	733,433.82	733,433.82
WF 6290	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68
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	25,839.26	25,839.26	25,839.26	25,839.26
WF 8978	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91
WF 9773	1,154,667.60	1,167,564.35	1,168,206.06	1,187,507.79	1,203,882.69	1,207,395.27	1,214,556.37	1,217,365.87	1,225,381.45	1,226,442.03	1,232,683.64	1,260,397.51
Totals	36,384,421.96	35,867,254.32	35,787,908.75	35,717,694.07	35,676,887.82	35,701,812.14	35,735,151.67	36,287,851.20	36,275,992.10	36,261,306.04	35,273,293.76	33,411,897.31
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	20,880,969.50	20,880,969.50	20,880,969.50	20,880,969.50
Surplus (Deficit)	15,503,452.46	14,986,284.82	14,906,939.25	14,836,724.57	14,795,918.32	14,820,842.64	14,854,182.17	15,406,881.70	15,395,022.60	15,380,336.54	14,392,324.26	12,530,927.81

Upper Darby Township
 Summary of Daily Bank Balances
 Comparison of ARPA Funds to Daily Bank Balances
 All General Fund Accounts ("01" General Fund)
 All Payroll Accounts ("90" General Ledger)

Account	12/17/2021	12/20/2021	12/21/2021	12/22/2021	12/23/2021	12/24/2021	12/27/2021	12/28/2021	12/29/2021	12/30/2021	12/31/2021	1/3/2022
Citizens 9157	3,395,260.82	3,395,260.82	3,395,260.82	3,395,260.82	3,395,260.82	3,395,260.82	3,395,260.82	3,395,260.82	3,395,260.82	3,395,260.82	3,395,257.82	3,395,257.82
PLGIT-Class 5013	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,543.08	82,544.03	82,544.03
PLGIT-Prime 5013	468.91	468.91	468.91	468.91	468.91	468.91	468.91	468.91	468.91	468.91	468.92	468.92
PLGIT-Reserve 5013	14,496,995.56	14,496,995.56	14,496,995.56	14,496,995.56	14,496,995.56	14,496,995.56	14,496,995.56	14,496,995.56	14,496,995.56	14,496,995.56	14,497,609.13	14,497,609.13
PLGIT-Class 5050												
PLGIT-Prime 5050												
PLGIT-Reserve 5050												
Wire In transit to PLGIT												
Santander 5210	257,729.67	257,648.58	236,633.39	232,079.30	232,079.30	207,159.25	207,159.25	701,837.48	696,645.60	352,934.91	352,934.91	331,919.72
Santander 5237	5,960,726.37	5,814,381.08	5,709,676.87	5,764,956.21	5,614,197.18	5,573,930.64	5,565,570.47	4,158,744.99	3,560,593.58	3,446,802.75	3,414,281.86	3,616,341.27
Santander 5245	-	-	-	-	-	-	-	-	-	-	-	-
Santander 5253	41,278.24	27,364.39	23,597.90	18,981.69	13,877.12	12,983.56	12,983.56	959,264.64	68,898.18	52,873.17	35,807.25	29,093.90
Santander 5296	-	-	-	-	-	-	-	-	-	-	-	-
Santander 5318	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32
Santander 5326	-	-	-	-	-	-	-	-	-	-	-	-
Santander 6306	-	-	-	-	-	-	-	-	-	-	-	-
WF 0901	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94
WF 2092	377,522.13	377,522.13	377,522.13	377,522.13	377,522.13	377,522.13	377,522.13	377,522.13	377,522.13	377,522.13	377,362.13	377,362.13
WF 3731	-	-	-	-	-	-	-	-	-	-	-	-
WF 4100	733,433.82	743,278.28	743,278.28	743,278.28	743,278.28	743,278.28	743,278.28	743,278.28	743,278.28	743,278.28	743,278.28	763,032.34
WF 6290	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68
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	25,839.26	25,839.26	25,839.26	25,839.26
WF 8978	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91
WF 9773	1,264,875.01	1,275,682.51	1,276,064.01	1,276,763.76	1,279,092.51	1,273,782.01	1,276,046.51	1,276,333.51	1,297,791.31	1,298,712.81	1,299,443.56	1,561,812.22
Totals	27,001,874.72	26,862,186.45	26,733,082.06	26,779,890.85	26,626,356.00	26,554,965.35	26,548,869.68	26,583,290.51	25,111,038.56	24,638,433.53	24,590,029.00	25,046,482.59
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	20,880,969.50	20,880,969.50	20,880,969.50	20,880,969.50
Surplus (Deficit)	6,120,905.22	5,981,216.95	5,852,112.56	5,898,921.35	5,745,386.50	5,673,995.85	5,667,900.18	5,702,321.01	4,230,069.06	3,757,464.03	3,709,059.50	4,165,513.09

Upper Darby Township
 Summary of Daily Bank Balances
 Comparison of ARPA Funds to Daily Bank Balances
 All General Fund Accounts ("01" General Ledger)
 All Payroll Accounts ("90" General Ledger)

Account	1/4/2022	1/5/2022	1/6/2022	1/7/2022	1/10/2022	1/11/2022	1/12/2022	1/13/2022	1/14/2022	1/18/2022	1/19/2022	1/20/2022
Citizens 9157	3,395,257.82	3,395,257.82	3,395,257.82	3,395,257.82	3,395,257.82	3,395,257.82	3,395,257.82	3,395,257.82	3,395,257.82	3,395,257.82	3,395,257.82	3,395,257.82
PLGIT-Class 5013	82,544.03	82,544.03	82,544.03	82,544.03	82,544.03	82,544.03	82,544.03	82,544.03	82,544.03	82,544.03	82,544.03	82,544.03
PLGIT-Prime 5013	468.92	468.92	468.92	468.92	468.92	468.92	468.92	468.92	468.92	468.92	468.92	468.92
PLGIT-Reserve 5013	14,497,609.13	14,497,609.13	14,497,609.13	14,497,609.13	14,497,609.13	14,497,609.13	13,497,609.13	13,497,609.13	13,497,609.13	13,497,609.13	13,497,609.13	13,497,609.13
PLGIT-Class 5050												
PLGIT-Prime 5050												
PLGIT-Reserve 5050												
Wire In transit to PLGIT												
Santander 5210	330,256.52	330,222.82	327,168.23	327,168.23	327,168.23	327,093.23	875,013.15	490,046.64	489,665.06	442,632.71	405,730.47	388,358.28
Santander 5237	3,585,231.30	3,575,419.97	3,689,777.61	3,671,095.56	3,584,301.94	3,510,653.68	1,770,022.82	1,406,510.02	1,576,966.74	1,871,545.11	1,887,857.60	2,068,578.20
Santander 5245	-	-	-	-	-	-	-	-	-	-	-	-
Santander 5253	25,535.12	23,302.51	23,302.51	23,302.51	23,302.51	19,366.82	84,279.45	72,882.43	50,394.91	37,468.09	31,776.41	28,411.20
Santander 5296	-	-	-	-	-	-	-	-	-	-	-	-
Santander 5318	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32
Santander 5326	-	-	-	-	-	-	-	-	-	-	-	-
Santander 6306	-	-	-	-	-	-	-	-	-	-	-	-
WF 0901	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94
WF 2092	377,362.13	377,362.13	377,362.13	377,362.13	377,362.13	377,362.13	376,559.13	376,559.13	376,559.13	376,559.13	376,559.13	376,559.13
WF 3731	-	-	-	-	-	-	-	-	-	-	-	-
WF 4100	763,032.34	763,032.34	763,032.34	763,032.34	772,104.04	772,104.04	772,104.04	772,104.04	772,104.04	779,983.68	779,983.68	779,983.68
WF 6290	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	80,595.68	60,548.74	60,548.74	60,548.74	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	25,839.26	25,839.26	25,839.26	25,839.26
WF 8978	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91
WF 9773	1,562,200.72	1,596,277.85	1,600,318.32	1,603,381.32	1,605,280.07	1,607,913.06	1,608,924.56	1,649,279.85	1,751,530.85	1,754,649.10	1,767,741.24	1,768,719.49
Totals	25,010,539.14	25,032,538.63	25,147,882.15	25,132,263.10	25,056,439.93	24,981,413.97	22,853,824.16	22,134,303.12	22,364,094.80	22,609,711.89	22,596,522.60	22,757,484.05
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	20,880,969.50	20,880,969.50	20,880,969.50	20,880,969.50
Surplus (Deficit)	4,129,569.64	4,151,569.13	4,266,912.65	4,251,293.60	4,175,470.43	4,100,444.47	1,972,854.66	1,253,333.62	1,483,125.30	1,728,742.39	1,715,553.10	1,876,514.55

Upper Darby Township
Summary of Daily Bank Balances
Comparison of ARPA Funds to Daily Bank Balances
All General Fund Accounts ("01" General Fund)
All Payroll Accounts ("90" General Ledger)

Account	1/21/2022	1/24/2022	1/25/2022	1/26/2022	1/27/2022	1/28/2022	1/31/2022	2/1/2022	2/2/2022	2/3/2022	2/4/2022	2/7/2022
Citizens 9157	3,395,257.82	3,395,257.82	3,395,257.82	3,395,257.82	3,395,257.82	3,395,257.82	395,224.82	395,224.82	395,224.82	395,224.82	395,224.82	5,194.82
PLGIT-Class 5013	82,544.03	82,544.03	82,544.03	82,544.03	82,544.03	82,538.53	82,539.35	82,539.35	82,539.35	82,539.35	-	-
PLGIT-Prime 5013	468.92	468.92	468.92	468.92	468.92	468.92	468.93	468.93	468.93	468.93	-	-
PLGIT-Reserve 5013	13,497,609.13	13,497,609.13	13,497,609.13	13,497,609.13	13,497,609.13	13,497,609.13	13,498,092.93	13,498,092.93	13,498,092.93	13,498,092.93	-	-
PLGIT-Class 5050								-	-	-	82,539.35	-
PLGIT-Prime 5050								-	-	-	468.93	-
PLGIT-Reserve 5050								-	-	-	13,498,092.93	20,880,969.00
Wire In transit to PLGIT											6,909,867.79	
Santander 5210	388,358.28	379,818.28	369,483.23	866,415.57	500,454.63	499,931.63	326,810.06	275,182.92	275,182.92	275,182.92	274,945.92	190,299.61
Santander 5237	2,200,889.56	2,206,825.02	2,121,574.26	724,060.52	778,542.97	861,514.22	3,899,670.16	3,929,552.72	4,055,365.42	4,073,073.66	983,891.24	552,410.69
Santander 5245	-	-	-	-	-	-	-	-	-	-	-	-
Santander 5253	27,643.72	25,204.49	20,626.73	80,958.01	66,622.90	49,763.56	39,640.50	32,613.60	31,440.90	30,906.96	18,859.45	15,018.32
Santander 5296	-	-	-	-	-	-	-	-	-	-	-	-
Santander 5318	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32	10,365.32
Santander 5326	-	-	-	-	-	-	-	-	-	-	-	370,179.13
Santander 6306	-	-	-	-	-	-	-	-	-	-	-	-
WF 0901	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	103,164.94	-	-
WF 2092	376,559.13	376,559.13	376,559.13	376,559.13	376,559.13	376,559.13	373,369.13	373,369.13	373,369.13	373,369.13	3,190.00	3,190.00
WF 3731	-	-	-	-	-	-	-	-	-	-	-	-
WF 4100	779,983.68	779,983.68	779,983.68	779,983.68	779,983.68	779,983.68	779,983.68	797,669.94	797,669.94	797,669.94	-	-
WF 6290	60,548.74	60,548.74	60,548.74	60,548.74	60,548.74	60,548.74	60,548.74	60,548.74	60,548.74	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	25,839.26	25,839.26	-	-
WF 8978	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	171,075.91	-	-
WF 9773	1,808,880.52	1,812,551.55	1,815,286.35	1,816,220.35	1,817,651.10	1,918,528.10	1,921,821.35	1,939,745.18	1,939,352.21	1,941,282.17	63,731.83	67,222.33
Totals	22,929,188.96	22,927,816.22	22,830,387.45	21,991,071.33	21,666,688.48	21,833,148.89	21,688,615.08	21,695,453.69	21,819,700.72	21,838,804.98	22,241,177.58	22,094,849.22
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	20,880,969.50	20,880,969.50	20,880,969.50	20,880,969.50
Surplus (Deficit)	2,048,219.46	2,046,846.72	1,949,417.95	1,110,101.83	785,718.98	952,179.39	807,645.58	814,484.19	938,731.22	957,835.48	1,360,208.08	1,213,879.72

EXHIBIT 24

Re: ARP Budget Follow Up

1 message

Vincent Rongione <vrongione@upperdarby.org>

Wed, Feb 2, 2022 at 2:31 PM

To: Matt Silva <silvaudcouncil@gmail.com>

Cc: UDCouncilLauraWentz <UDCouncilLauraWentz@rcn.com>, Brian Andruszko <bandruszkocouncil@gmail.com>, Brian Burke <bkburke10@gmail.com>, meaghan.wagner120@gmail.com, Sean Kilkenny <sean@skilkennylaw.com>, Courtney Richardson <courtney@skilkennylaw.com>, Barbarann Keffer <barbarann.keffer@gmail.com>, David Haman <dhaman@upperdarby.org>, Alison Dobbins <adobbins@upperdarby.org>

Thank you, Matt. I appreciate your email and agree with almost everything you have said. I also apologize if you felt that I said or even implied that Council works for the administration. I don't believe I did those things but I am certainly happy to apologize and clarify that was not my intention.

Either way, I would be happy to address the questions and concerns you raised with you directly, but right now, I truly do not want to go down this back and forth path any further because the vast majority of the process has been very positive and productive. The vast majority of the interactions have been positive and productive. The vast majority of us have been working together very well and creating meaningful progress. The vast majority of us have recognized an increased effort on the part of the administration and on the part of most of Council to communicate and work together more and better. The vast majority of us have seen genuine results and are happy with the progress.

I just want to close by saying again, I really do sincerely appreciate the time and effort that many members of Council have given and put in to this process. I look forward to continuing to work with any and all members of Council who wish to find common ground and move forward together.

Thank you.

VR

On Tue, Feb 1, 2022 at 4:36 PM Matt Silva <silvaudcouncil@gmail.com> wrote:

It is true that the CAO does not work for the Council, however, the Councilmembers do not work for the administration either.

We all work for the common good of the township and it's residents. I hope we can all keep that in mind moving forward, as I do not feel chastising each other is appropriate.

I agree that the finance committee has asked for items several times, and no one is accusing any one of anything. This is not an inquisition, we are being asked to approve the use of a significant amount of money. There are certain assurances and information that we would like, there are certain things which would make our approval easier on our mind. I understand from your side this might appear redundant, but please understand for us it is not.

It does seem illogical to me that Councilor Wentz asked for a few paragraphs on how the money would be spent, and instead you wrote nine as to why you would not provide it.

To be clear, we would like ultimately what is best for the township and it's residents. I am not writing this to be punitive, but to attempt to get the dialogue moving in the right direction.

We did speak this morning, and while I shared several of these concerns Councilor Wentz speaks to, it was not a great time for me to get into a greater discussion as I had an engagement scheduled shortly after our call.

I hope we all can keep this conversation on an appropriate tone moving forward.

On Tue, Feb 1, 2022, 1:31 PM Vincent Rongione <vrongione@upperdarby.org> wrote:

I apologize for the double email. Please see below for a few corrected typos as I am trying to also do a lot of other important work while being as responsive as can reasonably be expected to these inquiries. The corrected typos are highlighted for your convenience.

Thank you.

On Tue, Feb 1, 2022 at 1:16 PM Vincent Rongione <vrongione@upperdarby.org> wrote:

Out of respect for everyone's time I am going to attempt to be brief while also being thorough with regard to answering your questions again.

For Council members who may not be aware, most if not all of Councilor Wentz's requests in this process have been determined to be either impermissible under the law and/or in violation of the Home Rule Charter's prohibition on Council interference with the administration. Despite that fact, the administration continues to bend over backward to supply you with information and answers. We are showing nothing but good faith and hard work in effort to provide information and answer questions. I would note that I am addressing you directly Councilor Wentz as I do not believe you are speaking in tone or substance for the entire Finance Committee or Council.

The intent and content of the Gun Violence Prevention Initiative has been subject extensive conversation in both public and private. Here is just one example of the details being discussed in more detail very publicly: <https://why.org/articles/upper-darby-mayor-wants-to-use-1m-of-arpa-funds-for-gun-violence-prevention/> Your persistent attempts to create some sort of "gotcha" game in writing while suggesting that their has not been both input and transparency not only fail basic credibility, they also violate the spirit of the non-interference clause, and ignore the fact that the level of information and detail that you have been provided far exceeds anything that is considered a governmental best practice ~~preceptive~~ and/or is being done in our peer and neighboring municipalities.

Your paragraph on the former finance director is not only rife with false claims but the tone if it is completely unprofessional and entirely unacceptable ~~acceptable~~. I am neither your employee nor am I your child and no human being even if they did fall into one of those categories should be spoken to in the manner that you did in that paragraph. I feel obligated at this point to put you on notice that your communications have now passed the threshold of being reasonable and constitute both hostility and harassment. Put simply, what I do or don't "need" to do, in the context you have stated it, is none of your concern. Despite these facts I am continuing to try to work with you in good faith even though the working conditions you have created are reprehensible and untenable. For anyone not aware, the specific technical definition of "reprehensible" includes "deserving of censure or condemnation". I did not choose that word lightly or to be taken figuratively.

With regard to the details of the paragraph, I am not now, nor have I in the past blamed anyone but rather I have offered a description what happened. Nothing more and nothing less. In fact, I think everyone, likely even the former FD himself, would agree that I have gone out of my way not to make any accusations about who is responsible for what but rather doing my best to inform Council and the public about our progress and our challenges. It is simply true that the former finance director was in place at the time of the initial disbursement and that the funds were not segregated by him at that time. That is not accusation, it is a fact. It is not a fact that I have shared publicly and it is not a fact that I would have shared here if you had not essentially forced me to do so with your accusatory, hostile, and harassing tone. It is also true and as I have always said that the CAO is to oversee the operations and as I said, I am happy to report that the separate accounting for the funds as well as the other tasks I mentioned are close to completion.

Your statements about the unions also show a misunderstanding about the process and a clear attempt to engage in the negotiations directly with the unions. As you have been told many times including by the solicitor, the negotiations and their strategy are the responsibility of the administration. You are of course entitled to your opinion but that does not make the strategy your appropriate purview. As I have said before, some of the details need to be bargained and some do not. The administration has very good reasons for why we have already bargained most of the details and why some remain. It is simply the nature of negotiation that those points not be discussed outside the negotiations so that the credibility with the other party can be maintained and the strategy not compromised.

The claim about he town hall is flatly untrue and your attempts to take credit for it in the face of how it actually happened speak for themselves. The idea for the town hall and generally of having public input was always on the table and discussed as far back as the October 2021 budget presentation if not before. As far as the sewer maps go, I honestly am happy to admit that I did not anticipate so much interest in those maps. As soon as Councilor Silva asked the questions of me I asked Mike Galante to be prepared with all of the answers and maps etc. It is really as simple as that.

We have discussed and agreed to separate accounting for the ARP funds. I am not sure where your willful disregard for that fact is coming from but I am doing my best to work with you and understand. You were again informed by the solicitor that it is not legally appropriate for the Council to direct the administration to take an action like opening a bank account. Further, I am not aware of any unanswered questions from the January 5th meeting and it is in fact the case that I requested in writing several times that you submit any unanswered questions so that they could be addressed. You not only did not submit the questions, but rather completely ignored the request.

In the meantime, I have had very productive conversations with many members of Council from both sides of the aisle on a wide variety of issues. They have all been civil, professional, and productive. Most of us are committed to working together and moving forward in the best interests of the community. Most of us have recognized an increased desire on the part of the administration and on the part of most of Council to communicate more and better. Most of us have seen

genuine effort and results on the part of the other and are happy with the progress. I sincerely appreciate the time and effort that the many members of Council I have spoken with have given and put in to this process and I look forward to continuing to work with any and all members of Council who wish to find common ground and move forward together.

Thank you.

VR

On Tue, Feb 1, 2022 at 9:25 AM UDCouncilLauraWentz <UDCouncilLauraWentz@rcn.com> wrote:

Good Morning!

Thank you for sending the Sewer Maps!

Since you have already had a detailed conversation with Councilwoman Faralgia then it would be easy to write a paragraph on the intent of the ARP Funds for the Gun Violence Prevention Initiative. We would like a similar paragraph on each of the line items.

A lot of things have been said. We are looking for clarification in writing on how the ARP Funds will be spent.

Gary Merron Resigned in July, you need to stop blaming him for everything. He worked hard to advance the Finance Department into the 21st Century. He left you with a long list of recommendations of what to do and what not to do. He gave you the template model to create the budget and much more. He is not responsible for anything that happened in the Twp Finance Department since he resigned in July of 2021. Gary did help with the fixing of the 2022 Budget, however he had nothing to do with the original creation of the 2022 Budget. As well as, he showed Mike Atwell how to find the Unencumbered Amounts only, he had nothing to do with your original Re-Allocations Of Unencumbered Funds Ordinance. These are many of the instances that you have tried to blame Gary Merron when things went wrong. You have told Council that you & Deputy CAO Dobbins are Responsible for the Finance Department since Gary Merron resigned. You need to take responsibility of your own actions.

As to the Unions, you have stated that COVID Policies created by the Twp. are non- negotiable for the Union Contracts, however anything that effects the working conditions or pay of Union Employees are Negotiable. The Unions represent the majority of our Twp Employees. And now you acknowledge that wha is in these policies are negotiable, you have had these Funds for over 6 Months that was plenty of time to Negotiate with the Unions on the ARP Funds. I don't understand why it's not done yet. If you do not have a written agreement with each of the unions, then there is no point in releasing those ARP Funds for Essential Workers At this time.

As to the Town Hall, I asked for a Town Hall on behalf of the Finance Committee. If you had it scheduled in advance of the January 5th's Meeting you would have announced it at the meeting which you did not. Thusly, the only reason you had a Town Hall is because we asked for one. We also asked a bunch of questions at the January 5th Meeting, none of them were answered in your Town Hall. These Sewer Maps could have been shared at that time to the Public and they were not. This is an example of the lack of progression. Until your email on the 29th, which showed some progression. We do appreciate the items you have adjusted and the oversight you have agreed to.

We are repeating the same questions because we have not received concrete answers. Which is part of the reason we have asked multiple times to meet with the Department Heads.

You have not agreed to putting all of the ARP Funds into their own separate Bank Account thusly creating a new Fund for the ARP Funds.

We look forward to receiving more information from you.

In Solidarity,

Laura Wentz (She/Her)

Upper Darby Township Council Vice President & Councilwoman At Large

Email: UDCouncilLauraWentz@rcn.com

On Feb 1, 2022, at 7:16 AM, Vincent Rongione <vrongione@upperdarby.org> wrote:

Thank you for your email. I have already emailed Mike Galante to follow up about your request and I will work today to get more information and answers for you. I would quickly note a few things:

1) Many of these questions have already been answered at one or more of the many public and private meetings we have already had about the ARP budget. For example, Superintendent Bernhardt met with the Public Safety Chair and discussed the Gun Violence Prevention program at length in addition to many other spending items.

2) At the public virtual town hall meeting I noted that the Thompson Tract and the Mozzino Tract are among the Township's open space targets for acquisition. Obviously, there are never any guarantees in real estate deals and there are a lot of details to be worked out before any deal can be done. Another potential target is the expansion of Evans Lane Park.

3) Yes, as has been discussed many times, the ARP funds will be separately accounted for but as you already know, this is one of the many projects that has been left undone by the previous finance director and/or impacted/slowed down by the transition. This is related to the delay in closing the year and completing the audit. All of which have been the topic of extensive conversation both public and private. I am happy to report that all of those things are very close to being completed.

4) As has been discussed extensively in public as well as in private, we have met with and negotiated with all 4 unions and agreed, either in specific or in principle, on most if not all of the items that you asked about. These details are reflected largely in the Township's vaccine mandate or test policy which was negotiated with them in advance and you received and which we have already altered some of the language/terms of at Council's request. There are a few details which remain to be finalized and we are working with the unions to schedule those meetings. As you know, these negotiations are the responsibility of the administration but we are happy to keep Council informed when all the details are finalized.

5) As I mentioned in my previous update,

- The ARP budget was first discussed in public & before Council during the October 2021 budget presentation
- The ARP budget was then disseminated to Council with a more detailed line-by-line budget at the January 5th public meeting
- The ARP budget was then the sole topic of a virtual town hall public meeting that included a Q & A of every question that was submitted in advance or during the meeting
- The ARP budget was then discussed again at the regular public Council meeting in January
- The ARP budget has also been a topic of at least two meetings of the Council Finance committee that I am aware of
- The ARP budget was also a major topic at our recent Leadership meeting

And, the administration has already negotiated with Council and agreed to all of the Council requested terms and delivered them in writing.

Thank you again for your work on this important topic.

VR

On Mon, Jan 31, 2022 at 10:07 PM UDCouncilLauraWentz <UDCouncilLauraWentz@rcn.com> wrote:
Good Evening!

Thank you for this information! The Finance Committee just met. We do have some questions for you:

We would like to speak with the Department Heads about the ARP Funds Allocated to their Departments.

As well as, can you give us a paragraph description of how the ARP Funds will actually be spent for each Line Item? For instance for Parks and Open Spaces: What Pieces Of Land are you looking to purchase? Or what parks will be renovated? Or for Fire: since 3 Fire Trucks were already ordered for no cost down. How will the \$1,250,000 be spent? Or for Police: beyond a Gun Buy Back Program, how else will the ARP Funds be spent to prevent Gun Violence? We would like a description so we can better understand how the ARP Funds will be used.

After the last meeting Councilman Silva & I spoke with Mike Galante about the Sewer Repairs, he had plans with him at the meeting and said he could send them to us. We haven't received them yet. Can you please forward them to us?

Will the ARP Funds be Placed in a separate Bank Account / Fund from the General Fund?

Has any ARP Funds been spent so far?

Have you negotiated with all of the Unions that represent our Twp Workers about the Premium Pay, Quarantine Pay, Vaccination Incentives, Testing or anything else pertaining to their ability to do their jobs during this COVID 19 Pandemic and ARP Funds? If so, what was the agreed upon Terms? If not, when will you expect to have an agreement?

In Solidarity,

Laura Wentz (She/Her)

Upper Darby Township Council Vice President &
Councilwoman At Large

Email: UDCouncilLauraWentz@rcn.com

On Jan 29, 2022, at 3:53 PM, Vincent Rongione <vrongione@upperdarby.org> wrote:

Dear Council Finance Committee Members: Please see below and attached and let me know if you have any questions.

Thank you.

VR

----- Forwarded message -----

From: **Vincent Rongione** <vrongione@upperdarby.org>

Date: Sat, Jan 29, 2022 at 5:39 AM

Subject: ARP Budget Follow Up

To: Barbarann Keffer <barbarann.keffer@gmail.com>, Brian Burke <bkburke10@gmail.com>

Cc: Sean Kilkenny <sean@skilkennylaw.com>, Courtney Richardson

<courtney@skilkennylaw.com>, Alison Dobbins <adobbins@upperdarby.org>

Mayor & Council President: I wanted to provide you with an update and summary based on all of the public input, Council negotiations, administration process, and legal review we have done so far with regard to the ARP Budget and corresponding ordinance. Please see below and let me know if you have any questions or concerns. Thank you.

- The ARP budget was first discussed in public & before Council during the October 2021 budget presentation
- The ARP budget was then disseminated to Council with a more detailed line-by-line budget at the January 5th public meeting
- The ARP budget was then the sole topic of a virtual town hall public meeting that included a Q & A of every question that was submitted in advance or during the meeting

- The ARP budget was then discussed again at the regular public Council meeting in January
- The ARP budget has also been a topic of at least two meetings of the Council Finance committee that I am aware of
- The ARP budget was also a major topic at our recent Leadership meeting

The process has not always been easy but I would say that with a few exceptions, it has been professional, productive, and positive and that we have arrived at a very good plan and product for the public that we can all stand behind and feel good about. Input has been sought and heard from all corners and reasonable compromises have been made for the betterment and improvement of the plan and the Township.

- The updated and attached ARP Budget reflects the agreed upon changes to the line-by-line budget including the Council's desire to hold off on the inclusion of the Ambulances until we have more detail and the shared desire to give our Police & Fire departments more resources and flexibility in the plan
- The administration has agreed to regular updates for Council on the progress of the ARP spending similar to the Capitol Budget reports as well regular check-ins every two to three months on the overall plan
- The administration has also agreed to share these reports with the Treasurer as well as the reports required for the Federal Government

I know that we are waiting on a final legal review of the Ordinance but I wanted to get this draft out to this group so that we could agree on it before it gets sent around to the larger Leadership group and then ultimately to the Finance Committee and all of Council. It is important to the process and to the community that we come to a shared understanding and trust so that we can move this forward and complete this important work. To be clear, I am comfortable with this version and believe it represents everything that we have discussed but I want to make sure that everyone is comfortable and on board.

I appreciate your efforts and I look forward to your feedback. Thank you.

VR

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Vincent A. Rongione, Esq.
CAO - Upper Darby, Pa.

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Vincent A. Rongione, Esq.
CAO - Upper Darby, Pa.

<ARP Budget 1-29-22.pdf>

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Vincent A. Rongione, Esq.
CAO - Upper Darby, Pa.

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Vincent A. Rongione, Esq.
CAO - Upper Darby, Pa.

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Vincent A. Rongione, Esq.
CAO - Upper Darby, Pa.

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Vincent A. Rongione, Esq.

CAO - Upper Darby, Pa.