

**1 CALL TO ORDER** – Pledge of Allegiance Supervisor Matt Bell called the regularly scheduled meeting to order at 6:30pm at the Sheffield Food Pantry with the following in attendance:

- 1.1** Attendance: Supervisors – Jim Leichtenberger and Jim McMillen  
Administrator/Treasurer – Cara Schrader  
Roadcrew – Chris Kyler  
Guests – Deborah Moore and Rick Petruney

**2. REVIEW OF PREVIOUS MINUTES**

- 2.1** Minutes for the November 18, 2024, Supervisors Meeting were approved. Motion by Supervisor McMillen, seconded by Supervisor Leichtenberger, and duly carried.

**3. BILLS FOR APPROVAL**

- 3.1** Bills for Approval through November 26, 2024:
- General Fund November 18, 2024, \$11,178.39
  - Fire Fund November 18, 2024, \$560.27
  - General Fund November 26, 2024, \$3,641.34
  - Fire Fund November 26, 2024, \$139.14
  - Supervisor Leichtenberger asked about the H.A. Thompson, MBA, and Wex bills paid out. Administrator Schrader noted the H.A. Thompson bill was the Treasurer's Bond for 2025, MBA was for dental and accident insurance for the employees, and the Wex bill was minimal charges on the fuel cards. She also noted that the cards were collected and there might be one more invoice, but it should be the last. The total amount approved was \$15,519.14, Supervisor McMillen motioned, seconded by Supervisor Leichtenberger, and duly carried.
- 3.2** Supervisor Leichtenberger read the November 2024 Treasurer's Report. Supervisor McMillen asked what the Sports Complex account would be used for and if it would grow over time or not. Administrator Schrader noted the account would be used for items needed for the complex itself such as lining paint, but the account would not grow other than interest as the ticket profit is placed in the Gate Receipts account. The Treasurer's Report was approved with a motion made by Supervisor McMillen, seconded by Supervisor Leichtenberger, and duly carried.
- 1. General Fund: Previous Balance - \$237,972.76
    - Deposits/Interest - \$61,478.25
    - Disbursements - \$83,956.72
    - Ending Balance - \$215,494.29
  - Light Fund: Previous Balance - \$27,990.53

- Deposits/Interest - \$18,122.19  
Disbursements - \$2,834.83  
Ending Balance - \$43,277.89
- Fire Fund: Previous Balance - \$34,271.51  
Deposits/Interest - \$35,598.65  
Disbursements - \$3,309.20  
Ending Balance - \$66,560.96
- State Fund: Previous Balance - \$51,057.08  
Deposits/Interest - \$2.09  
Disbursements - \$0.00  
Savings Acct. - \$40,502.76  
Ending Balance - \$91,561.93
- Sports Complex: Previous Balance - \$23,455.43  
Deposits/Interest - \$0.96  
Disbursements - \$0.00  
Ending Balance - \$23,456.39
- SC Gate Receipts: Previous Balance - \$8,606.46  
Deposits/Interest - \$0.35  
Disbursements - \$21.94  
Ending Balance - \$8,584.87

#### 4. COMMUNICATIONS

- 4.1 Chris read the roadmaster's report, noting the steering on the white truck is having issues and would be going back to Johnson's if Mike's Service Station can't get to it first.
- 4.2 Administrator Schrader reviewed a letter received from Berkheimer that stated a review was performed and they found in 2022 Earned Income and Local Services Tax had a discrepancy. Berkheimer is indicating an outstanding amount due of \$724.39 by January 4, 2025. Supervisor Leichtenberger asked her to look into this further to see what happened.
- 4.3 Supervisor Leichtenberger reviewed the report provided by Wanda Morrow after she completed a Right-To-Know in-office review of documents from 2022 and 2023. Supervisor Leichtenberger and Administrator Schrader noted the review was things that would have been done for an audit though it was not technically an audit as Wanda is not a CPA, so it was all done with a Right-To-Know request. Supervisor Leichtenberger read the report noting internal controls over purchasing and disbursements need improvement. She noted township funds were expended for legitimate expenditures although strengthening internal controls with help with transparency and increasing public trust. Point two is the 2023 annual audit and financial report contained errors. Numerous

errors were made in transferring numbers from the financial statement to the report. Administrator Schrader noted from what she saw it looked like they just missed inputting a few of the numbers that needed to be included. Supervisor Leichtenberger stated point three was township funds expended for the Sports Complex far exceeded revenues, the township paid wages for staff working on Sports Complex and insurance costs that were never reimbursed from the Sports Complex funds which far exceeded the revenues generated by the Sports Complex. Point four was no township funds were used for Johnny Appleseed Festival. Implementing proper internal controls would help prevent any unwanted financial activity. Her observations and recommendations were one, several areas in which internal controls were over purchasing and disbursing were not adhering to the best practices involved. Personal items were purchased using township credit cards, while these purchases were reimbursed, it is inappropriate to use the township credit card. Administrator Schrader noted she didn't like how that one was worded, the Sheffield Township credit card was not used for personal items but when they made purchases with the Cemetery Association and Johnny Appleseed cards, those receipts are in our folder because they made purchases for the township with those cards. The personal purchases we saw were with those cards not the township card. The township reimbursed Johnny Appleseed and the Cemetery Association for purchases they made for the township. Those payments went directly to Northwest for the credit cards used. Supervisor McMillen stated that it was a very interesting report noting to remove ourselves from the lease with the Sports Complex though I'm not sure how that can be done. Supervisor Leichtenberger and Administrator Schrader noted they didn't see anything in the agreements to have a way out though it was needed at the time. Supervisor McMillen noted that any work should be reimbursed by the Sports Complex. Administrator Schrader noted she agreed and felt from conversations she has had with the Sports Boosters, they seem to agree as well it just wasn't clearly stated before or properly adhered to. Supervisor Leichtenberger noted maybe sitting down with them again and creating a new agreement to clearly state who pays for what so it's in black and white. Supervisor McMillen stated we would have to be a little clearer about what we do and if the school closed it would still need maintained. Supervisor Leichtenberger reviewed the conclusion of the report noting the deficiencies identified in the report and recommendations for improvement are presented for use in strengthening controls to improve operations. All levels of management must provide active ongoing oversight and monitoring for the prevention and early detection of fraud and errors. Program administration must routinely monitor and evaluate and improve internal controls when necessary. Administrator Schrader noted that nothing fraudulent was found, just some poor

record keeping and questionable ethical decisions. Supervisor McMillen also asked to have a thank you letter sent out.

**5. OLD BUSINESS**

**5.1** (Nothing to report.)

**6. NEW BUSINESS**

**6.1** Administrator Schrader reviewed two invoices the Sheffield Sports Boosters were requesting to be reimbursed for from the Sports Complex account. The amounts are \$9,950.00 and \$4,967.00, both were portions of the recent track resurfacing project the Sports Boosters had done. Supervisor McMillen made a motion to pay both invoiced requests from the Sports Complex account, seconded by Supervisor Leichtenberger, and duly carried.

**6.2** Administrator Schrader reviewed the list of suggestions made so far by Haines & Co. while working on the re-audit of 2023. The following suggestions were made:

1. Update the filing system to be monthly by account and in check number order.
2. Look at having a list of unpaid bills to be approved at each meeting as well as a list of previously approved bills that have been paid.
3. Add the bank statements to a monthly meeting for review and approval in addition to the Treasurer's Report as an additional layer of protection.
4. It was suggested that we have standard operating procedures written and in place for daily and monthly tasks such as how reports are completed, purchases needed for supplies, meetings etc.
5. Keep all deposits and debits in different categories in QuickBooks even if they are for the same thing.
6. Suggested placing a journal entry to clear the outstanding transactions from 2021 and 2023 as it was determined that the transactions would not be processed through the bank at this point as they are too old if they were placed in the correct account. The amount for 2021 is \$612.50, and the amount for 2023 is \$209.95.
7. Suggested placing a journal entry to clear the difference between the two starting amounts from 2019 as they are almost 6 years old. Nothing was found to be suspicious according to them, just a difference between outstanding items from the previous program to the new program. If there was anything that did not get processed through the bank at this point, it would not go through either way as it

is too old. The difference between the \$45,423.35 credit and the \$42,083.31 debit to be written off is \$3,340.04.

8. The only thing so far that might be a little concerning is that they feel the Sports Complex funds should have been included in the DCED Audit Report since day 1 as the funds are held by the township.

Supervisor McMillen asked Cara if she agreed with all of these suggestions as she is the one working with all of them. Administrator Schrader stated she agreed with them noted that nothing is really difficult to implement she just can't make that decision. Supervisor Leichtenberger asked as far as the standard operating procedures are concerned if that was something we could create into a new employee handbook, maybe specifically for the Secretary/Treasurer. Administrator Schrader replied with yes and no, the handbook as we discussed at the employee meeting, it needs updated. The procedures would be in addition to the handbook, basically the procedures are a how to do your job. Supervisor McMillen stated as long as you have that and can do everything on it, don't lose that you're doing what should be done correctly. Administrator Schrader noted that he has already said from what we've found previously with the changes that we as a group have already made, we're going in the right direction. Supervisor Leichtenberger requested we table this so Supervisor Bell has a chance to review and add his thoughts.

## 7. PUBLIC COMMENT

- 7.1 **Chris Kyler** asked everyone to bear with the road crew for the upcoming winter weather.
- 7.2 **Deborah Moore** asked what the speed limit was on the unmarked roads. Chris responded that it was 35mph according to PennDOT.
- 7.3 **Rick Petruney** asked if we can have the last seven years audited. Supervisor Leichtenberger stated we could check to see if Wanda can do that. Rick asked what happened with the noise issue that Deborah Moore asked about at a prior meeting. Administrator Schrader stated the ordinance was reviewed and found that no set times were stated. Rick stated the Municipal Authority keeps jacking the rates up; there's got to be a cap on it somewhere adding he felt it was the supervisor's job to monitor. Supervisor Leichtenberger stated he didn't think we could cap it as it goes off of operating expense. Rick stated he has an issue with all the back due funds, that Heidi is pushing them on it but there's got to be a stopping point. Supervisor Leichtenberger stated that it was a question for them, noting we don't have the authority to make them. Rick stated that the supervisors can

disband them. Supervisor McMillen asked Rick if he checked with Youngsville, Sugar Grove, and Kane to see how rates compare. Administrator Schrader noted that there is a small population to spread the cost out and comparisons should take population into consideration as well. A large portion of those back due list are in bankruptcy that they can't go after from what she was told. Supervisor Leichtenberger noted he's been to several meetings that discussed the back due and different things to help, they are actively trying I know Heidi is, but you can't get money where there is no money. Rick stated what about those on a fixed income. Supervisor Leichtenberger suggested that people might be able to apply for assistance, there are plenty of programs that can come in and help them. Deborah Moore agreed and noted that the Agency on Aging could probably help. Supervisor McMillen noted they don't have the privilege to raise taxes to help with the rates. We have enough to do with keeping our budget in line, it's their job to keep theirs in line and you're talking to the wrong people. You need to talk to them about this as we can't do anything for you on this. Supervisor Leichtenberger noted he wouldn't vote to disband them even if it was brought up. The cost would then be on the township and the same issues would occur as the cost of everything has increased. Rick said so what you're telling me is you aren't doing anything about it. Supervisor Leichtenberger said no because he has gone to their board meetings and knows they are doing everything possible to control costs already.

- 8. **OTHER MATTERS AND BOARD MEMBER COMMENTS** – items not in the agenda but came up during the meeting:
- 9. **ADJOURNMENT** with a motion by Supervisor McMillen, seconded by Supervisor Leichtenberger, adjournment duly carried at 7:34PM. Next meeting is Monday, December 16, 2024, at 6:30PM.

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Administrator/Treasurer

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SHEFFIELD TOWNSHIP SUPERVISORS