

The Chairman called the meeting of the Pennsauken Sewerage Authority to order at 4:00 p.m. on the above date with a salute to the flag. The meeting was held at the Pennsauken Sewerage Authority office, 1250 John Tipton Blvd., Pennsauken, NJ.

The Chairman stated meeting Notice has been given to the Courier Post and the Burlington County Times newspapers and posted at the Pennsauken Municipal Building and the Pennsauken Sewerage Authority in accordance with the Sunshine Law.

The Chairman asked for roll call. The following Commissioners were present:

Mr. Oren Lutz  
Mr. Gregory Schofield  
Mr. Dennis Archible  
Mr. Tim Ellis  
Mrs. Marie McKenna

Also present were:

Marco DiBattista, Executive Director  
David A. Luthman, Solicitor  
Mr. Anthony Figueroa, Superintendent

The Chairman opened the meeting to the public. As there was no one from the public present, a motion was made by Mr. Schofield, seconded by Mr. Ellis, and carried to close the public portion of the meeting.

The minutes of the meeting of February 20, 2024 were presented for approval.

A motion was made by Mr. Ellis, seconded by Mr. Archible to approve the minutes as presented. On roll call all Commissioners present voted yes and the motion carried.

The Chairman stated the amount of bills to be paid is \$257,365.78.

A motion was made by Mr. Archible, seconded by Mr. Ellis to approve payment of the bills as presented. On roll call all Commissioners present voted yes and the motion carried.

See Bill List Attached

Approval of Utility Bill Adjustment No. 4235 and Utility Balance Adjustment Nos. 26208 and 26275 were presented.

A motion was made by Mr. Schofield, seconded by Mr. Archible to approve the bill and balance adjustments. On roll call all Commissioners present voted yes and the motion carried.

See Journals Attached

The Chairman moved to Old Business.

**MARCH 19, 2024**

**PENNSAUKEN SEWERAGE AUTHORITY**

**MEETING FIGURE:**

**\$257,365.78**

Range of Checking Accts: OPER MAN WIRE to OPERATING      Range of Check Dates: 02/21/24 to 03/19/24  
Report Type: All Checks      Report Format: Super Condensed    Check Type: Computer: Y    Manual: Y    Dir Deposit: Y

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
OPER MAN WIRE		OPERATING MANUAL WIRES/TRANS			
3545	02/27/24	PAYROLL PAYROLL ACCOUNT	82,964.05	02/29/24	2895
3546	03/05/24	PAYROLL PAYROLL ACCOUNT	34,029.78		2897
3547	03/12/24	PAYROLL PAYROLL ACCOUNT	36,839.40		2900
3548	03/19/24	PAYROLL PAYROLL ACCOUNT	37,409.05		2902

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	4	0	191,242.28	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	4	0	191,242.28	0.00

OPERATING	OPERATING ACCOUNT	Amount Paid	Ref Num
32035	03/06/24 PRINT PRINT AND MAIL COMMUNICATIONS	2,677.56	2899
32036	03/19/24 51470000 AILENE JOVIDA	65.30	2904
32037	03/19/24 60320000 HORIZON SERVICES	100.00	2904
32038	03/19/24 90407000 JACOB LEVY	876.64	2904
32039	03/19/24 ABCON AB-CON EXTERMINATING INC.	35.00	2904
32040	03/19/24 ADVANCE ADVANCE AUTO PARTS	772.94	2904
32041	03/19/24 ARNOLDS ARNOLD'S SAFE & LOCK CO., INC.	757.00	2904
32042	03/19/24 BDS BDS INC	25.36	2904
32043	03/19/24 BELSITOR RICHARD J BELSITO	174.70	2904
32044	03/19/24 BIG PENNSAUKEN B.I.G. COUNCIL	15,000.00	2904
32045	03/19/24 BURLTIME BURLINGTON COUNTY TIMES	28.97	2904
32046	03/19/24 CANON CANON SOLUTIONS AMERICA	31.39	2904
32047	03/19/24 CCMUA CAMDEN COUNTY MUA	88.00	2904
32048	03/19/24 COMCAST COMCAST	364.08	2904
32049	03/19/24 CONCENTR CONCENTRA MEDICAL CENTERS	162.00	2904
32050	03/19/24 CUMMINGS JAMES J. CUMMINGS, JR.	174.70	2904
32051	03/19/24 DELTA DELTA DENTAL OF NJ, INC.	4,520.51	2904
32052	03/19/24 DOYLE James J. Doyle	174.70	2904
32053	03/19/24 E3IT E3 IT SERVICES	13,188.12	2904
32054	03/19/24 GANNETT GANNETT NEW YORK/NEW JERSEY	41.61	2904
32055	03/19/24 GKEICH GARY KEICH	174.70	2904
32056	03/19/24 GRAINGER GRAINGER	1,384.55	2904
32057	03/19/24 HOMEDPO THE HOME DEPOT	614.97	2904
32058	03/19/24 INGRAM WILLIAM INGRAM	174.70	2904
32059	03/19/24 JERSMAIL JERSEY MAIL SYSTEMS LLC	99.72	2904
32060	03/19/24 JKRAMER JOSEPH KRAMER	174.70	2904
32061	03/19/24 LOUGHERY BERNADETTE A LOUGHERY	174.70	2904
32062	03/19/24 LUTHMAN DAVID A. LUTHMAN	1,516.67	2904
32063	03/19/24 MACANANY PATRICIA MACANANY	308.05	2904
32064	03/19/24 MAGRO JENNIFER LUCANO	651.12	2904
32065	03/19/24 MERCHANT MERCHANTVILLE OVERHEAD DOOR CO	248.51	2904
32066	03/19/24 NATBATRY NATIONAL BATTERY COMPANY	333.00	2904
32067	03/19/24 NJAMERWA NEW JERSEY AMERICAN WTR CO INC	239.20	2904
32068	03/19/24 NJAWSTA NEW JERSEY AMERICAN WATER	133.71	2904
32069	03/19/24 NJWE NJ WATER ENVIRONMENT ASSOC.	145.00	2904
32070	03/19/24 OCC ONE CALL CONCEPTS, INC.	297.44	2904
32071	03/19/24 ORTH WILLIAM ORTH	174.70	2904
32072	03/19/24 PETTY PETTY CASH	187.74	2904
32073	03/19/24 PFLUGFEL DEBORAH PFLUGFELDER	174.70	2904

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
OPERATING		OPERATING ACCOUNT	Continued		
32074	03/19/24	R ORTH ORTH, REGINA	174.70		2904
32075	03/19/24	REDWING RED WING SHOES	203.00		2904
32076	03/19/24	REPUBLIC REPUBLIC SERVICES OF NJ, LLC	338.55		2904
32077	03/19/24	RINGRAM RICHARD INGRAM	349.40		2904
32078	03/19/24	SCHWER SCHWERING HARDWARE, LLC	163.49		2904
32079	03/19/24	SEWEREQ SEWER EQUIPMENT CO OF AMERICA	155.40		2904
32080	03/19/24	STEWART STEWART BUSINESS SYSTEMS	90.83		2904
32081	03/19/24	SYSTEM4 SYSTEM 4 OF SOUTHERN NJ	378.00		2904
32082	03/19/24	TILLING THOMAS M TILLINGHAST	174.70		2904
32083	03/19/24	TWPENN TOWNSHIP OF PENNSAUKEN	9,536.94		2904
32084	03/19/24	UNUM UNUM LIFE INSUR CO OF AMERICA	1,401.58		2904
32085	03/19/24	UPS UNITED PARCEL SERVICE	51.05		2904
32086	03/19/24	USABLU USA BLUEBOOK	310.22		2904
32087	03/19/24	VAN AIR VAN-AIR & HYDRAULICS	55.72		2904
32088	03/19/24	VERIZOFF VERIZON	1,366.47		2904
32089	03/19/24	VERIZON VERIZON WIRELESS	416.90		2904
32090	03/19/24	WATERENV WATER ENVIRONMENT FEDERATION	117.00		2904
32091	03/19/24	WBMASON W.B. MASON CO., INC.	1,468.67		2904
32092	03/19/24	WINNER WINNER FORD	578.42		2904
32093	03/19/24	TM T & M ASSOCIATES	2,326.00		2905

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	59	0	66,123.50	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	59	0	66,123.50	0.00

Report Totals	Paid	Void	Amount Paid	Amount Void
Checks:	63	0	257,365.78	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	63	0	257,365.78	0.00

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Batch: CINDY	Updated Billings:	8 Flat:	103.00-	Exc:	0.00	Ref Num:	4235
	Updated Deductions:	0 Flat:	0.00	Exc:	0.00		
	Total Entries:	8 Flat:	103.00-	Exc:	0.00	Total Updated:	103.00-

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Batch Id: CINDY

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Account Id Name	Service	Code	Type	Yr	Prd	Flat	Excess	Total	Descript	Prorate	Flag	Date	Seq
40320001-0 SANTIAGO, EDWIN	Sewer	S10	B	24	1	51.50-	0.00	51.50-	CHG TO S11, SR RATE	N		03/13/24	1
40320001-0 SANTIAGO, EDWIN	Sewer	S11	B	24	1	25.75	0.00	25.75	CHG TO S11, SR RATE	N		03/13/24	2
40320001-0 SANTIAGO, EDWIN	Sewer	S10	B	24	2	51.50-	0.00	51.50-	CHG TO S11, SR RATE	N		03/13/24	3
40320001-0 SANTIAGO, EDWIN	Sewer	S11	B	24	2	25.75	0.00	25.75	CHG TO S11, SR RATE	N		03/13/24	4
40320001-0 SANTIAGO, EDWIN	Sewer	S10	B	24	3	51.50-	0.00	51.50-	CHG TO S11, SR RATE	N		03/13/24	5
40320001-0 SANTIAGO, EDWIN	Sewer	S11	B	24	3	25.75	0.00	25.75	CHG TO S11, SR RATE	N		03/13/24	6
40320001-0 SANTIAGO, EDWIN	Sewer	S10	B	24	4	51.50-	0.00	51.50-	CHG TO S11, SR RATE	N		03/13/24	7
40320001-0 SANTIAGO, EDWIN	Sewer	S11	B	24	4	25.75	0.00	25.75	CHG TO S11, SR RATE	N		03/13/24	8

March 4, 2024  
03:23 PM

PENNSAUKEN SEWERAGE AUTHORITY  
Utility Balance Adjustment Batch Update Report

Page No: 1

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Batch: CINDY Updated Entries: 4 Updated Principal: 206.00- Updated Penalty: 0.00 Ref Num: 26208

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March 4, 2024  
03:22 PM

PENNSAUKEN SEWERAGE AUTHORITY  
Utility Balance Adjustment Verification Listing for Batch: CINDY

Page No: 1

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Batch Id: CINDY

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Account Id Name	Service	Adj Code	Bill Code Transaction Type	Yr Prd	Principal Description	Penalty	Total	Date	Seq
10182000-0 COOK, VANESSA	Sewer	105	24 1 Balance Adjustment		51.50- HOUSE FIRE	0.00	51.50-	03/04/24	1
10182000-0 COOK, VANESSA	Sewer	105	24 2 Balance Adjustment		51.50- HOUSE FIRE	0.00	51.50-	03/04/24	2
10182000-0 COOK, VANESSA	Sewer	105	24 3 Balance Adjustment		51.50- HOUSE FIRE	0.00	51.50-	03/04/24	3
10182000-0 COOK, VANESSA	Sewer	105	24 4 Balance Adjustment		51.50- HOUSE FIRE	0.00	51.50-	03/04/24	4

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Batch: CINDY Updated Entries: 3 Updated Principal: 0.00 Updated Penalty: 11.55- Ref Num: 26275

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Batch Id: CINDY

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Account Id Name	Service	Adj Code	Bill Code Transaction	Yr Prd Type	Principal Description	Penalty	Total	Date	Seq
21346705-0 HAIDER, SYED HUSSAIN	Sewer	105	23	2	0.00 Balance Adjustment REMOVE PENALTIES	6.16-	6.16-	03/19/24	1
21346705-0 HAIDER, SYED HUSSAIN	Sewer	105	23	3	0.00 Balance Adjustment REMOVE PENALTIES	3.85-	3.85-	03/19/24	2
21346705-0 HAIDER, SYED HUSSAIN	Sewer	105	23	4	0.00 Balance Adjustment REMOVE PENALTIES	1.54-	1.54-	03/19/24	3

There was no Old Business.

The Chairman moved to New Business.

A. Resolution 24-23 – Authorizing a Contract for a Reveal Vehicle Tracking Subscription and Dual Channel AI Dash-Cam and Video Subscription Through Sourcewell (a National Co-Op)

A motion was made by Mr. Schofield, seconded by Mr. Ellis to approve Resolution 24-23 Authorizing a Contract for a Reveal Vehicle Tracking Subscription and Dual Channel AI Dash-Cam and Video Subscription Through Sourcewell (a National Co-Op). On roll call all Commissioners present voted yes and the motion carried.

See Resolution 24-23

B. Resolution 24-24 – Regarding Reimbursement of the Cost of Medicare Part B Premiums to Eligible Retirees of the Authority

A motion was made by Mr. Archible, seconded by Mr. Ellis to approve Resolution 24-24 Regarding Reimbursement of the Cost of Medicare Part B Premiums to Eligible Retirees of the Authority. On roll call all Commissioners present voted yes and the motion carried.

See Resolution 24-24

C. Approval was given to the project submitted by Cogent Capital Group for a multi-story self-storage building at 7400 S. Crescent Boulevard as reflected in the 2/28/24 letter from T & M Associates.

The Chairman asked the Treasurer, Marco DiBattista, for his report.

See Treasurer's Report

The Chairman asked the Superintendent, Anthony Figueroa, for his report.

See Superintendent's Report

The Chairman asked for the Engineer's reports.

No Engineers were present.

The Chairman asked the Commissioners for any reports.

The Commissioners had nothing further to report.

The Chairman asked the Solicitor, David Luthman, for his report.

Mr. Luthman had nothing further to report.



**RESOLUTION THE PENNSAUKEN SEWERAGE AUTHORITY  
AUTHORIZING A CONTRACT FOR A REVEAL VEHICLE TRACKING  
SUBSCRIPTION AND DUAL CHANNEL AI DASH-CAM AND VIDEO  
SUBSCRIPTION THROUGH SOURCEWELL (A NATIONAL CO-OP)**

**WHEREAS**, the Pennsauken Sewerage Authority (Authority) is the owner and operator of ten (10) vehicles; and

**WHEREAS**, the Authority has determined that it can more effectively serve the community and protect its employees by using systems that tracks its vehicles and provides the ability to video record actions involving its vehicles; and

**WHEREAS**, Authority staff has researched options and determined that the most cost effective way to achieve these goals is to obtain a Reveal Vehicle Tracking Subscription and Dual Channel AI Dash-Cam and Video Subscription; and

**WHEREAS**, the Authority is a member of the Sourcewell (A National Co-Op) (“Cooperative”); and

**WHEREAS**, the Cooperative has conducted a procurement of the Reveal Vehicle Tracking Subscription and Dual Channel AI Dash-Cam and Video Subscription through a process which complies with New Jersey’s Local Public Contracts Law; and

**WHEREAS**, Verizon Connect has been awarded a contract through the Cooperative and the Authority having determined that the price available through the Cooperative does not exceed the price otherwise available; and

**WHEREAS**, the Authority did advertise its intent to contract through the Cooperative by publication in the Courier Post and Burlington County Times newspapers; and

**WHEREAS**, the Authority’s Treasurer having certified as to the availability of funds in the Authority’s 2024 Capital Budget sufficient to meet the Authority’s maximum financial obligation under this contract,

**THEREFORE, BE IT RESOLVED** by the Pennsauken Sewerage Authority that it contract with Verizon Connect for a Reveal Vehicle Tracking Subscription and Dual Channel AI Dash-Cam and Video Subscription using the Sourcewell (A National Co-Op) as authorized by N.J.S.A. 52:34-6.2.



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Marco DiBattista, Secretary

**ROLL CALL:**

Mr. Oren Lutz – Yes  
Mr. Gregory Schofield – Yes  
Mr. Dennis Archible – Yes  
Mr. Timothy Ellis – Yes  
Mrs. Marie McKenna – Yes

**Adopted: March 19, 2024**

**RESOLUTION OF THE PENNSAUKEN SEWERAGE  
AUTHORITY REGARDING REIMBURSEMENT  
OF THE COST OF MEDICARE PART B PREMIUMS  
TO ELIGIBLE RETIREES OF THE AUTHORITY**

**WHEREAS**, the Pennsauken Sewerage Authority (“PSA”) having met in Regular Session; and

**WHEREAS**, PSA is responsible for providing certain health insurance benefits to certain eligible retirees of the Authority; and

**WHEREAS**, retiree health benefits are limited to supplemental insurance for qualified retirees upon becoming Medicare eligible; and

**WHEREAS**, as a condition of receiving such supplemental insurance those Medicare eligible retirees must participate in Medicare Part B; and

**WHEREAS**, Medicare and Medicare Part B reduce the cost to the Authority of supplemental insurance to qualified retirees and the Authority having determined to change any previous policy regarding reimbursement for the cost of Medicare Part B so that qualified retirees receive reimbursement for the full amount of the premium for Medicare Part B that relates to retirement pension income received as a result of employment with the Authority (“PSA Pension Income”); and

**WHEREAS**, additional income beyond PSA Pension Income (“Additional Income”) can increase a retiree’s cost for Medicare Part B; and

**WHEREAS**, the Authority’s intent is to reimburse in full only the cost of Medicare Part B that relates to a retiree’s PSA Pension Income and not for any portion of the cost relating to Additional Income;

**NOW THEREFORE BE IT RESOLVED**, that PSA shall reimburse any retired employee of the Authority who is otherwise eligible pursuant to contract or Authority Policy, to receive health benefits from the Authority, the full amount of Part B premium paid by such retiree that relates to PSA Pension Income. Retirees will be responsible for providing proof to the Authority of Part B coverage and the amount of premium and shall certify that no Additional Income has been used to calculate the Part B premium cost or certify the amount of Additional

Income that has been used to calculate the Part B premium cost, in which case the PSA shall reimburse only that portion of the premium which relates to PSA pension Income.

**BE IT FURTHER RESOLVED**, that this change in policy shall take effect on January 1, 2024 and be applicable to any Part B premium paid after that date. This change in policy supersedes and replaces any contractual or policy obligation of the Authority which is inconsistent herewith.



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Marco DiBattista, Secretary

**ROLL CALL:**

Mr. Oren Lutz – Yes  
Mr. Gregory Schofield – Yes  
Mr. Dennis Archible – Yes  
Mr. Timothy Ellis – Yes  
Mrs. Marie McKenna – Yes

**Adopted: March 19, 2024**

**PENNSAUKEN SEWERAGE AUTHORITY**  
**REVENUES-JANUARY 1, 2024 - DECEMBER 31, 2024**  
**FOR MONTH OF FEBRUARY**

<u>ACC'T TITLE</u>	<u>BUDGET</u>	<u>MTD COLL.</u>	<u>YTD COLL.</u>	<u>MTD BILLINGS</u>	<u>YTD BILLINGS</u>
4001 RESIDENTIAL	2,790,000.00	281,757.50	391,735.92	\$ 774,869.00	\$ 804,995.00
4004 COMMERCIAL	1,305,000.00	\$ 167,324.73	280,039.61	\$ 21,304.91	\$ 290,474.75
4005 PENALTY	50,000.00	\$ 1,967.15	3,444.65	\$ 5,578.24	\$ 10,454.36
4002 MERCH	205,000.00		101,989.82	\$ -	\$ 101,989.82
4003 C/H	32,000.00		-		\$ 2,844.20
4012 OTHER INCOME	3,000.00	\$ 2.25	5.09		\$ 5.09
4013 INVEST INT	15,000.00	\$ 1,387.59	2,901.56		\$ 2,901.56
4014 TRUSTEE INT	15,000.00	\$ 315.33	630.63		\$ 630.63
4016 PERMITS (RES)	12,000.00	\$ 1,875.00	2,075.00		\$ 2,075.00
4019 PERMITS (COMM)	12,000.00	\$ 7,015.90	7,015.90		\$ 7,015.90
4021-PERMITS (MERCH)	1,000.00		-		\$ -
4020-JIF INS PREMIUM	12,000.00		-		\$ -
4017-18- FILING-INSP.	\$500.00	\$60.00	60.00		\$ 60.00
Anticipated Balance	38,100.00				\$ -
<b>TOTALS</b>	<b>4,490,600.00</b>	<b>461,705.45</b>	<b>789,898.18</b>	<b>801,752.15</b>	<b>1,223,446.31</b>
		<u>BUDGET</u>	<u>MTD</u>	<u>YTD</u>	<u>REMARKS</u>
ASSETS/CAPITAL		\$ 480,000.00	\$ -	\$ -	

<u>CASH BALANCES</u>	<u>AMOUNT</u>
GENERAL CHECKING	\$2,224,095.00
PAYROLL	\$3,612.60
REVENUE	\$ 11.80
DEBT. SERVICE	\$ -
DEBT. SERV. RESERVE	\$ 60,125.86
R & R	\$ 281,089.97
GENERAL	\$ 58,041.44

**Investments under Trustee Accounts:**

57,010.02 CD with 1st Colonial Bank @ .35% - MATURES 11/07/23  
197,134.57 CD with 1st Colonial Bank @ .50% - MATURES 12/24/23  
83,539.75 CD with 1st Colonial Bank @ 35% - Matures 01/29/24  
  
61,584.73 Money Market

PENNSAUKEN SEWERAGE AUTHORITY  
Statement of Revenue and Expenditures - Standard

Revenue Account Range: First to 01-00-430-001  
Expend Account Range: First to 01-03-600-002  
Print Zero YTD Activity: No

Include Non-Anticipated: Yes  
Include Non-Budget: Yes  
Year To Date As Of: 02/29/24  
Current Period: 02/01/24 to 02/29/24  
Prior Year: 02/01/23 to 02/28/23

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
01-00-410-001	Residential	776,361.00	2,790,000.00	774,869.00	804,995.00	1,985,005.00 -	29
01-00-410-002	Merchantville	0.00	205,000.00	0.00	101,989.82	103,010.18 -	50
01-00-410-003	Cherry Hill	0.00	32,000.00	0.00	2,844.20	29,155.80 -	9
01-00-410-004	Commercial	12,047.79	1,305,000.00	21,304.91	290,474.75	1,014,525.25 -	22
01-00-410-005	A/R Penalty	7,670.44	50,000.00	5,578.24	10,454.36	39,545.64 -	21
01-00-415-001	Permits- Residential	100.00	12,000.00	1,875.00	2,075.00	9,925.00 -	17
01-00-415-002	Permits - Commercial	100.00	12,000.00	7,015.90	7,015.90	4,984.10 -	58
01-00-415-003	Permits - Merchantville	0.00	1,000.00	0.00	0.00	1,000.00 -	0
01-00-420-001	Other Income	0.00	3,000.00	2.25	5.09	2,994.91 -	0
01-00-420-002	Application and Inspection Fees	15.00	500.00	60.00	60.00	440.00 -	12
01-00-420-004	JIF Insurance Premium Refund	0.00	12,000.00	0.00	0.00	12,000.00 -	0
01-00-425-001	Interest from Operating Fund	830.91	15,000.00	1,387.59	2,901.56	12,098.44 -	19
01-00-425-002	Interest from Trustee Accounts	51.09	15,000.00	315.33	630.63	14,369.37 -	4
01-00-430-001	Anticipated Fund Balance	0.00	38,100.00	0.00	0.00	38,100.00 -	0
<b>OPERATING REVENUES Revenue Totals</b>		<b>797,176.23</b>	<b>4,490,600.00</b>	<b>812,408.22</b>	<b>1,223,446.31</b>	<b>3,267,153.69 -</b>	<b>27</b>
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
01-00-000-000	OPERATING FUND	0.00	0.00	0.00	0.00	0.00	0
01-01-510-500	ADMINISTRATION SALARIES	0.00	0.00	0.00	0.00	0.00	0
01-01-510-501	ADMIN PSA Management	24,392.00	175,000.00	13,296.00	26,592.00	148,408.00	15
01-01-510-502	ADMIN Office Staff	24,112.00	335,000.00	25,062.41	50,152.42	284,847.58	15
01-01-510-503	ADMIN: Commissioners	1,500.00	18,000.00	1,500.00	3,000.00	15,000.00	17
01-01-510-600	ADMINISTRATION FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0
01-01-510-601	ADMIN: PERS/Employers Liabil	0.00	145,000.00	0.00	0.00	145,000.00	0
01-01-510-602	ADMIN: FICA/SOCIAL SECURITY/MEDICARE	3,803.80	56,000.00	2,978.99	6,214.38	49,785.62	11

**PENNSAUKEN SEWERAGE AUTHORITY**  
Statement of Revenue and Expenditures

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
01-01-510-603	ADMIN: SUI/SDI/FI	855.77	5,000.00	242.26	504.66	4,495.34	10
01-01-510-604	ADMIN: Hospital Benefits	14,085.15	192,000.00	13,791.52	42,494.81	149,505.19	22
01-01-510-605	ADMIN: Vision, Dental & Rx	3,774.07	55,000.00	3,382.15	10,882.63	44,117.37	20
01-01-510-607	ADMIN: Sick/Vac Payback	0.00	55,000.00	0.00	3,324.00	51,676.00	6
01-01-510-700	ADMINISTRATION OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0
01-01-510-721	ADMIN: Legal Fees	1,516.67	20,000.00	0.00	3,033.34	16,966.66	15
01-01-510-722	ADMIN: Audit	0.00	37,000.00	600.00	600.00	36,400.00	2
01-01-510-723	ADMIN: Other Professional Fees	0.00	20,000.00	178.00	178.00	19,822.00	1
01-01-510-736	ADMIN: Public Officials Liab.	0.00	10,000.00	0.00	4,432.00	5,568.00	44
01-01-510-750	ADMIN: Office Supplies & Expense	776.71	15,000.00	332.03	1,116.22	13,883.78	7
01-01-510-751	ADMIN: Postage	1,891.95	17,000.00	2,034.47	7,034.47	9,965.53	41
01-01-510-752	ADMIN: Advertising & Printing	1,475.81	15,000.00	135.94	353.04	14,646.96	2
01-01-510-753	ADMIN: Telephone	1,757.88	25,000.00	1,783.37	3,566.74	21,433.26	14
01-01-510-754	ADMIN: Miscellaneous Exp	99.00	3,000.00	0.00	0.00	3,000.00	0
01-01-510-755	ADMIN: Service Contracts	474.91	25,000.00	221.94	10,996.00	14,004.00	44
01-01-510-756	ADMIN: Equipment Rental	747.39	3,500.00	747.39	747.39	2,752.61	21
01-01-510-757	ADMIN: Building Utilities	0.00	25,000.00	1,877.82	2,693.88	22,306.12	11
01-01-510-758	ADMIN: Building Exp. & Repairs	2,269.99	25,000.00	945.29	2,218.28	22,781.72	9
01-01-510-759	ADMIN: Financial Exp	345.00	2,300.00	345.00	345.00	1,955.00	15
01-01-510-760	ADMIN: Bad Debt Exp	0.00	500.00	0.00	0.00	500.00	0
01-01-510-762	ADMIN: Education/Dues	942.00	10,000.00	1,277.00	2,884.00	7,116.00	29
01-01-510-763	ADMIN: Civic Involvement	0.00	182,500.00	0.00	0.00	182,500.00	0
01-02-520-500	COST OF SERVICE SALARIES	0.00	0.00	0.00	0.00	0.00	0
01-02-520-505	O&M: Union Salaries	69,040.52	1,000,000.00	73,916.00	147,809.57	852,190.43	15
01-02-520-506	O&M: Management Salaries	14,120.00	190,000.00	14,544.00	29,088.00	160,912.00	15
01-02-520-600	COST OF SERVICE FRINGE BENEFIT	0.00	0.00	0.00	0.00	0.00	0
01-02-520-601	O&M: PERS	0.00	145,000.00	0.00	0.00	145,000.00	0
01-02-520-602	O&M: FICA/SOCIAL SECURITY/MEDICARE	6,098.98	100,000.00	6,509.29	13,495.76	86,504.24	14

**PENNSAUKEN SEWERAGE AUTHORITY**  
Statement of Revenue and Expenditures

03/11/2024  
09:57 AM

<i>Expenditure Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Current Expd</i>	<i>YTD Expended</i>	<i>Unexpended</i>	<i>% Expd</i>
01-02-520-603	O&M: SUI/SDI/FLLI	796.23	8,500.00	536.69	1,110.83	7,389.17	13
01-02-520-604	O&M: Hospitalization Benefits	28,811.74	420,000.00	29,763.18	89,642.58	330,357.42	21
01-02-520-605	O&M: Vision, Dental & Rx	7,599.03	115,000.00	7,489.75	24,536.23	90,463.77	21
01-02-520-607	O&M: Sick/vac Payback	0.00	97,000.00	0.00	3,748.00	93,252.00	4
01-02-520-608	O&M: Uniform Exp.	0.00	8,000.00	2,256.66	2,256.66	5,743.34	28
01-02-520-700	COST OF SERVICE OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0
01-02-520-711	O&M: Engineer Fees	535.00	25,000.00	0.00	0.00	25,000.00	0
01-02-520-731	O&M: General Liability/Auto Ins	0.00	25,000.00	0.00	13,294.00	11,706.00	53
01-02-520-732	O&M: Worker's Comp Insurance	0.00	55,000.00	0.00	20,890.50	34,109.50	38
01-02-520-733	O&M: Property/Insurance	0.00	75,000.00	0.00	36,334.00	38,666.00	48
01-02-520-735	O&M: Fund Expense (JIF)	0.00	5,000.00	0.00	675.50	4,324.50	14
01-02-520-741	O&M: Uninsured Liabilities	0.00	10,000.00	0.00	0.00	10,000.00	0
01-02-520-755	O&M: Service Contracts	2,295.00	30,000.00	2,485.00	2,485.00	27,515.00	8
01-02-520-764	O&M: Station Utilities	89.25	175,000.00	15,311.78	15,334.45	159,665.55	9
01-02-520-765	O&M: Trash Removal	270.23	10,000.00	338.55	1,618.65	8,381.35	16
01-02-520-766	O&M: Oper & Maint Expense	520.27	45,000.00	2,345.46	6,946.24	38,053.76	15
01-02-520-767	O&M: Safety Expense	230.99	5,000.00	950.68	1,063.39	3,936.61	21
01-02-520-768	O&M: Landscaping	0.00	5,000.00	0.00	0.00	5,000.00	0
01-02-520-769	O&M: Vehicle & Repair Exp	193.14	20,000.00	795.16	5,649.81	14,350.19	28
01-02-520-770	O&M: Fuel/Tolls/Mileage Exp	103.50	30,000.00	0.00	0.00	30,000.00	0
01-02-520-771	O&M: Collection System Expense	559.70	73,350.00	4,592.47	9,777.05	63,572.95	13
01-02-520-772	O&M: Emergency Repairs	0.00	140,000.00	0.00	0.00	140,000.00	0
01-02-520-773	O&M: Emergency Station Repairs	0.00	140,000.00	0.00	0.00	140,000.00	0
01-02-520-774	O&M: Chemicals	0.00	6,875.00	0.00	0.00	6,875.00	0
01-02-520-775	O&M Permits & Licensing	0.00	6,000.00	350.00	2,166.00	3,834.00	36
01-03-600-001	Bond Debt (Principal)	11,847.45	50,550.00	11,847.45	11,847.45	38,702.55	0
01-03-600-002	Bond Debt (Interest)	1,980.00	3,525.00	1,700.00	1,700.00	1,825.00	0
	<b>OPERATING FUND Expenditure Totals</b>	<b>229,911.13</b>	<b>4,490,600.00</b>	<b>246,463.70</b>	<b>624,832.93</b>	<b>3,865,767.07</b>	<b>14</b>



PENNSAUKEN SEWERAGE AUTHORITY  
Statement of Revenue and Expenditures

01 OPERATING FUND	Prior	Current	YTD
Revenues:	797,176.23	812,408.22	1,223,446.31
Expenditures:	229,911.13	246,463.70	624,832.93
Net Income:	567,265.10	565,944.52	598,613.38

Grand Totals	Prior	Current	YTD
Revenues:	797,176.23	812,408.22	1,223,446.31
Expenditures:	229,911.13	246,463.70	624,832.93
Net Income:	567,265.10	565,944.52	598,613.38

## Superintendent's Report

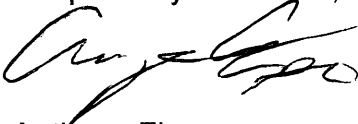
Meeting of March 19th, 2024

All components of the sanitary sewage collection system are operating properly.

In regular and preventative maintenance we flushed 21,676 feet of gravity sewer main 846 feet was root cut and 5,243 feet was inspected using our CCTV equipment. We performed 257 utility mark outs. We responded to 36 calls for service. The call breakdown is as follows:

Main Line stoppages:	3
Vent stoppages:	9
Station alarms:	5
Miscellaneous services:	19

Respectfully submitted,



Anthony Figueroa  
Superintendent

The Commissioner asked the Executive Director, Mr. DiBattista, for his report.

Mr. DiBattista had nothing further to report.

Correspondence:

- 1) T & M letter recommending approval of application made by Cogent Capital Group for a multi-story self-storage building located at 7400 S. Crescent Blvd.....2/28/24
- 2) Bowman & Co., Engagement Letter for 2023 Audit of Financial Statements.....3/18/24

As there were no items of personnel or litigation, Mr. Lutz requested a motion to adjourn. A motion was made by Mr. Archible, seconded by Mr. Ellis to adjourn. On roll call all Commissioners present voted yes and the motion carried.

Respectfully Submitted,



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Marco DiBattista, Secretary



PNSA R0230

February 28, 2024

Mr. Marco DiBattista, Executive Director  
Pennsauken Sewerage Authority  
1250 John Tipton Boulevard  
Pennsauken, NJ 08110

Re: PSA Connection Application  
Cogent Capital Group  
7400 S. Crescent Blvd  
Block 6610, Lot 1

Dear Mr. DiBattista:

T&M Associates has received re-submission of the following materials for review via letter dated February 21, 2024, in support of the Connection Application for the Cogent Capital Group self-storage building at 7400 S. Crescent Boulevard.

- One (1) set of plans, 14 pages last revised 12/17/22, revised to 2/21/24.
- One (1) copy of the Sanitary Sewer Engineer's Report dated 4/10/23, revised to 2/21/24.

The project consists of the construction of a 27,334 SF multi-story self-storage building on an undeveloped lot with several trailers parked on the property. The site has been vacant for several years.

The project plans depict a new sanitary lateral to extend approximately 17 feet from the proposed building to the existing 8" sewer main within the right-of-way of S. Crescent Boulevard.

### Review Comments

1. The applicant has now provided a cost estimate for the work with a value of \$1,750.00. Since the main connection is on the near side of the curb, and outside of the roadway, we find this adequate.
2. The following plan revisions have been made:
  - a) The size, pipe type, length and slope of the lateral are indicated on sheet C400 and reflect the calculations in the Sanitary Sewer Engineer's Report.

William F. Orth, Executive Director  
Re: Cogent Capital Group  
Pointy Developments

February 28, 2024  
Page 2

- b) The plans now indicate the pipe material of the existing 8" sewer main.
  - c) The plans now provide a detail of the lateral connection to the existing 8" sewer main. A Saddle Wye is used
3. The applicant has submitted a daily flow estimate of 190 GPD due to the limited office staff and bathroom usage. There are no food facilities in the building. The applicant indicates that there not be any floor drains or condensate lines from HVAC equipment that would also contribute to the sanitary flows from the facility.
4. The Performance Bond for the work is to be provided based on the need to make the connection from the building to the existing sewer main plus any restoration of the disturbed area. We recommend a flat amount of \$2,000.00 This can be released after the facility is functional and has demonstrated proper function.
5. Based on the information provided, the following fees apply
- |                          |                                             |
|--------------------------|---------------------------------------------|
| Initial Application Fee: | \$ 15.00                                    |
| Escrow Fee:              | \$ 2,500.00                                 |
| <b>Connection Fee:</b>   | <b>\$1,275.00 (minimum = single family)</b> |
| Performance Bond         | \$2,000.00                                  |

It is our recommendation that the Authority **can approve** this application at this time. All comments have been satisfactory addressed.

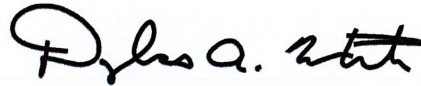
William F. Orth, Executive Director  
Re: Cogent Capital Group  
Pointy Developments

February 28, 2024  
Page 3

If you should have any questions, please contact our office.

Very truly yours,

T&M ASSOCIATES



Douglas A. White, P.E.  
Group Manager

Cc: Anthony Figueroa, PSA Superintendent (*via email*)  
Marco DiBattista, PSA Treasurer (*via email*)

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March 18, 2024

The Chairperson and Members of  
The Pennsauken Sewerage Authority  
Pennsauken, New Jersey

We are engaged to audit the financial statements of the business-type activities, including the related notes to the financial statements, which comprise the basic financial statements of the Pennsauken Sewerage Authority, County of Camden, State of New Jersey (herein referred to as "Authority") as of and for the year ended December 31, 2023. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibilities under U.S. Generally Accepted Auditing Standards, Government Auditing Standards, the Uniform Guidance, if applicable, and State of New Jersey Circular 15-08-OMB, if applicable

As stated in our engagement letter dated January 22, 2024, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we will consider the Authority's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. If applicable, we will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and State of New Jersey Circular 15-08-OMB.

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also, if applicable, in accordance with the Uniform Guidance and State of New Jersey Circular 15-08-OMB, we will examine, on a test basis, evidence about the Authority's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement and the New Jersey State Grant Compliance Supplement applicable to each of its major federal and state programs for the purpose of expressing an opinion on the Authority's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the Authority's compliance with those requirements.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis (MD&A), schedule of changes in the Authority's total OPEB liability and related ratios, schedule of the Authority's proportionate share of the net OPEB liability, schedule of the Authority's OPEB contributions, schedule of the Authority's proportionate share of the net pension liability and schedule of the Authority's pension contributions, which supplement(s) the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

Our Responsibilities under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards*, the Uniform Guidance, if applicable, and State of New Jersey Circular 15-08-OMB, if applicable (Cont'd)

We have also been engaged to report on supplementary information other than RSI that accompanies the Authority's financial statements. In addition, if applicable, we have been engaged to report on the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance. The supplementary schedules, which accompany the financial statements but are not RSI, are presented for purposes of additional analysis as required by the Bureau of Authority Regulation, Division of Local Government Services, Department of Community Affairs, State of New Jersey, and are not a required part of the basic financial statements. The expectation is that we will be provided the final version of all documents comprising the report of audit, including other information, prior to the date of the auditor's report so that required audit procedures can be completed prior to the issuance of the auditor's report. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Bowman and Company, LLP will be providing the following nonattest/nonaudit services in conjunction with and/or in addition to the audit service:

1. Assistance with preparing the financial statements, schedule of expenditure of federal awards (SEFA), schedule of expenditures of state financial assistance (SESFA) and related notes
2. Proposing entries affecting the financial statements
3. Assistance with the preparing the State budget document

These services do not constitute an audit under *Government Auditing Standards*. We have given significant consideration to the effect of these services on our independence and have concluded that our independence is not impaired. Part of our determination that our independence is not impaired, is the fact the management must assign a person with suitable skill, knowledge and experience, to oversee, review, approve and accept responsibility for the nonaudit services performed. We want to stress the importance of this function to the Chairperson and Members of the Authority and would be happy to discuss our considerations and analysis with the Board at any time.

Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- According to Generally Accepted Auditing Standards, significant risks include management override of controls and presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.
- proper recording of billing adjustments
- recording and failure to record certain transactions that effect net position
- Recording and disclosures of amounts related to pension and other post-employment benefits

Planning has not concluded and modifications may be made to the significant risks identified above.

Our audit of financial statements does not relieve you of your responsibilities.



We expect to begin our audit in April and issue our report once the State releases GASB 68 & 75 information. Michael P. Cragin Jr. is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the Chairperson and Members of the Authority, as well as the management of the Pennsauken Sewerage Authority, County of Camden, State of New Jersey, and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectively submitted,

BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants

A handwritten signature in blue ink, reading "Michael P. Cragin Jr.", written in a cursive style.

Michael P. Cragin Jr., CPA, RMA  
Engagement Partner