

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. Dennis Archible
Mr. Tim Ellis
Mrs. Marie McKenna

Also present were:

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

Absent:

Mr. Gregory Schofield

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

The minutes of the meeting of February 18, 2025 were presented for approval.

A motion was made by Mr. Ellis, seconded by Mrs. McKenna 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 \$323,337.85.

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 Balance Adjustment Nos. 28102 and 28174 were presented.

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

See Journals Attached

MARCH 18, 2025

PENNSAUKEN SEWERAGE AUTHORITY

MEETING FIGURE:

\$323,337.85

Range of Checking Accts: OPER MAN WIRE to OPERATING Range of Check Dates: 02/19/25 to 03/18/25
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					
3599	02/25/25	PAYROLL PAYROLL ACCOUNT	92,333.64	02/28/25	3037
3600	03/04/25	PAYROLL PAYROLL ACCOUNT	33,465.49		3039
3601	03/11/25	PAYROLL PAYROLL ACCOUNT	36,816.97		3042
3602	03/18/25	PAYROLL PAYROLL ACCOUNT	34,391.53		3045
Checking Account Totals					
		<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
	Checks:	4	0	197,007.63	0.00
	Direct Deposit:	0	0	0.00	0.00
	Total:	<u>4</u>	<u>0</u>	<u>197,007.63</u>	<u>0.00</u>
OPERATING OPERATING ACCOUNT					
32719	03/04/25	PRINT PRINT AND MAIL COMMUNICATIONS	2,888.73		3041
32720	03/18/25	ABCON AB-CON EXTERMINATING INC.	40.00		3047
32721	03/18/25	ADVANCE ADVANCE AUTO PARTS	63.68		3047
32722	03/18/25	BELSITOR RICHARD J BELSITO	370.00		3047
32723	03/18/25	BOMARK BOMARK INSTRUMENTS INC.	605.00		3047
32724	03/18/25	CANON CANON SOLUTIONS AMERICA	36.10		3047
32725	03/18/25	CCMUA CAMDEN COUNTY MUA	93.00		3047
32726	03/18/25	CLIMATIC CLIMATIC, LLC	733.80		3047
32727	03/18/25	COLLEX COLLEX COLLISION EXPERTS	5,415.95		3047
32728	03/18/25	COMCAST COMCAST	368.82		3047
32729	03/18/25	CUMMINGS JAMES J. CUMMINGS, JR.	185.00		3047
32730	03/18/25	DELL DELL USA, LP	1,126.66		3047
32731	03/18/25	DELTA DELTA DENTAL OF NJ, INC.	4,575.19		3047
32732	03/18/25	DIVAL DIVAL SAFETY EQUIPMENT INC	158.70		3047
32733	03/18/25	DOYLE James J. Doyle	185.00		3047
32734	03/18/25	E3IT E3 IT SERVICES	13,847.52		3047
32735	03/18/25	EVOQUA EVOQUA WATER TECHNOLOGIES LLC	2,245.00		3047
32736	03/18/25	GKEICH GARY KEICH	185.00		3047
32737	03/18/25	GRAINGER GRAINGER	235.02		3047
32738	03/18/25	HOMDEPO THE HOME DEPOT	121.59		3047
32739	03/18/25	INGRAM WILLIAM INGRAM	185.00		3047
32740	03/18/25	JERSMAIL JERSEY MAIL SYSTEMS LLC	138.34		3047
32741	03/18/25	JKRAMER JOSEPH KRAMER	185.00		3047
32742	03/18/25	KRUGER KRUGER'S TRAINING ACADEMY	1,600.00		3047
32743	03/18/25	LOUGHERY BERNADETTE A LOUGHERY	185.00		3047
32744	03/18/25	LUTHMAN DAVID A. LUTHMAN	1,516.67		3047
32745	03/18/25	MACANANY PATRICIA MACANANY	308.05		3047
32746	03/18/25	MM Municipal Maintenance Co. Inc.	52,753.65		3047
32747	03/18/25	NATBTRY NATIONAL BATTERY COMPANY	250.00		3047
32748	03/18/25	NJAMERWA NEW JERSEY AMERICAN WTR CO INC	239.54		3047
32749	03/18/25	NJAWSTA NEW JERSEY AMERICAN WATER	124.56		3047
32750	03/18/25	NJWE NJ WATER ENVIRONMENT ASSOC.	1,050.00		3047
32751	03/18/25	OCC ONE CALL CONCEPTS, INC.	214.50		3047
32752	03/18/25	ORTH WILLIAM ORTH	185.00		3047
32753	03/18/25	PETTY PETTY CASH	170.85		3047
32754	03/18/25	PFLUGFEL DEBORAH PFLUGFELDER	185.00		3047
32755	03/18/25	PSEG PUBLIC SERVICE ELEC & GAS CO.	19,869.96		3047
32756	03/18/25	R ORTH ORTH, REGINA	185.00		3047
32757	03/18/25	RACO RACO MFG. & ENGINEERING CO, INC	3,250.00		3047

March 18, 2025
10:56 AM

PENNSAUKEN SEWERAGE AUTHORITY
Check Register By Check Date

Page No: 2

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
OPERATING	OPERATING ACCOUNT	Continued			
32758	03/18/25	REDWING RED WING SHOES	832.22		3047
32759	03/18/25	REMG REMINGTON VERNICK ENGR INC	135.00		3047
32760	03/18/25	REPUBLIC REPUBLIC SERVICES OF NJ, LLC	468.05		3047
32761	03/18/25	RINGRAM RICHARD INGRAM	370.00		3047
32762	03/18/25	SCHWER SCHWERING HARDWARE, LLC	146.66		3047
32763	03/18/25	SEWEREQ SEWER EQUIPMENT CO OF AMERICA	173.05		3047
32764	03/18/25	SLATER GREGORY SLATER	100.00		3047
32765	03/18/25	STEWART STEWART BUSINESS SYSTEMS	96.74		3047
32766	03/18/25	SYSTEM4 SYSTEM 4 OF SOUTHERN NJ	396.00		3047
32767	03/18/25	TILLING THOMAS M TILLINGHAST	185.00		3047
32768	03/18/25	TREASURE TREASURER, STATE OF NEW JERSEY	283.25		3047
32769	03/18/25	TWPPENN TOWNSHIP OF PENNSAUKEN	2,270.40		3047
32770	03/18/25	UNIFIRST UNIFIRST FIRST AID CORP	53.91		3047
32771	03/18/25	UNUM UNUM LIFE INSUR CO OF AMERICA	1,336.75		3047
32772	03/18/25	VERIZCON VERIZON CONNECT FLEET USA LLC	527.00		3047
32773	03/18/25	VERIZOFF VERIZON	1,651.10		3047
32774	03/18/25	VERIZON VERIZON WIRELESS	349.17		3047
32775	03/18/25	WBMASON W.B. MASON CO., INC.	735.95		3047
32776	03/18/25	WESTMONT WESTMONT HARDWARE, INC.	103.22		3047
32777	03/18/25	WINNER WINNER FORD	40.87		3047

Checking Account Totals	<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
Checks:	59	0	126,330.22	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	59	0	126,330.22	0.00

Report Totals	<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
Checks:	63	0	323,337.85	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	63	0	323,337.85	0.00

February 20, 2025
11:56 AM

PENNSAUKEN SEWERAGE AUTHORITY
Utility Balance Adjustment Batch Update Report

Page No: 1

Batch: CINDY	Updated Entries: 2	Updated Principal: 103.00-	Updated Penalty: 0.00	Ref Num: 28102
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February 20, 2025
11:56 AM

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

Page No: 1

Batch Id: CINDY

Account Id Name	Service	Adj Code	Bill Code	Yr Prd	Principal Transaction Type Description	Penalty	Total	Date	Seq
90204023-0 PENNSAUKEN ENTERPRISES LLC	Sewer	105		24 3	51.50- Balance Adjustment BILLED IN ERROR	0.00	51.50-	02/20/25	1
90204023-0 PENNSAUKEN ENTERPRISES LLC	Sewer	105		24 4	51.50- Balance Adjustment BILLED IN ERROR	0.00	51.50-	02/20/25	2

March 4, 2025
03:01 PM

PENNSAUKEN SEWERAGE AUTHORITY
Utility Balance Adjustment Batch Update Report

Batch: CINDY	Updated Entries:	1	Updated Principal:	25.00-	Updated Penalty:	0.00	Ref Num:	28174
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March 4, 2025
03:00 PM

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

Batch Id: CINDY

Account Id Name	Service	Adj Code	Bill Code	Yr Prd	Principal Description	Penalty	Total	Date	Seq
30777000-0 PAPA, CYNTHIA	Sewer	105	NSF	25 1	25.00- Balance Adjustment 1 TIME COURTESY	0.00	25.00-	03/04/25	1

The Chairman moved to Old Business.

There was no Old Business.

The Chairman moved to New Business.

There was no New Business.

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.

The Chairman asked the Executive Director, Marco DiBattista, for his report.

Mr. DiBattista had nothing further to report.

Correspondence:

1. Annual Audit Communication to the Board from Bowman & Company regarding the 2024 Audit Preparation2/27/25

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,



Marco DiBattista, Secretary

PENNSAUKEN SEWERAGE AUTHORITY
REVENUES-JANUARY 1, 2025 - DECEMBER 31, 2025
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	261,771.03	366,825.85	\$ 776,179.25	\$ 806,201.50
4004 COMMERCIAL	1,305,000.00	\$ 194,543.08	310,245.59	\$ 11,000.63	\$ 274,081.86
4005 PENALTY	50,000.00	\$ 1,910.64	3,302.27	\$ 5,896.38	\$ 10,899.86
4002 MERCH	205,000.00		-	\$ -	\$ 106,059.35
4003 C/H	32,000.00	\$ 2,691.92	2,691.92		\$ 2,691.92
4012 OTHER INCOME	3,000.00		50.00		\$ 50.00
4013 INVEST INT	15,000.00	\$ 1,305.05	2,779.64		\$ 2,779.64
4014 TRUSTEE INT	15,000.00	\$ 3,807.60	3,891.31		\$ 3,891.31
4016 PERMITS (RES)	12,000.00		400.00		\$ 400.00
4019 PERMITS (COMM)	12,000.00		-		\$ -
4021-PERMITS (MERCH)	1,000.00		-		\$ -
4020-JIF INS PREMIUM	12,000.00		-		\$ -
4017-18- FILING-INSP.	\$500.00	\$15.00	15.00		\$ 15.00
Anticipated Balance	38,100.00				\$ -
TOTALS	4,490,600.00	466,044.32	690,201.58	793,076.26	1,207,070.44
		<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	\$2,208,809.11
PAYROLL	\$4,029.92
REVENUE	\$ 12.37
DEBT. SERVICE	\$ -
DEBT. SERV. RESERVE	\$ 64,378.46
R & R	\$ 288,556.80
GENERAL	\$ 6,565.24

Investments under Trustee Accounts:

61,114.05 CD with 1st Colonial Bank @ 4% - MATURES 11/07/25
198,788.74 CD with 1st Colonial Bank @ 2.75% - MATURES 12/24/25
89,332.59 CD with 1st Colonial Bank @ 3.85% - Matures 01/29/26

10,277.49 Money Market

Account Id	Account Description	Prior Rev/Expd	Anticipated/Budgete	Current Rev/Exp	YTD Rev/Expd	Balance/Excess/D	%Expd/%
01-00-410-001	Residential	774,869.00	2,795,000.00	776,179.25	806,201.50	-1,988,798.50	28.8400
01-00-410-002	Merchantville	0	205,000.00	0	106,059.35	-98,940.65	51.7400
01-00-410-003	Cherry Hill	0	32,000.00	0	2,691.92	-29,308.08	8.4100
01-00-410-004	Commercial	21,304.91	1,305,000.00	11,000.63	274,081.86	-1,030,918.14	21.0000
01-00-410-005	A/R Penalty	5,578.24	55,000.00	5,896.38	10,899.86	-44,100.14	19.8200
01-00-415-001	Permits - Residential	1,875.00	12,000.00	100.00	500.00	-11,500.00	4.1700
01-00-415-002	Permits - Commercial	7,015.90	12,000.00	0	0	-12,000.00	0.0000
01-00-415-003	Permits - Merchantville	0	1,000.00	0	0	-1,000.00	0.0000
01-00-420-001	Other Income	2.25	3,000.00	0	50.00	-2,950.00	1.6700
01-00-420-002	Application and Inspection Fees	60.00	500.00	15.00	15.00	-485.00	3.0000
01-00-420-004	JIF Insurance Premium Refund	0	12,000.00	0	0	-12,000.00	0.0000
01-00-425-001	Interest from Operating Fund	1,387.59	20,000.00	1,305.05	2,779.64	-17,220.36	13.9000
01-00-425-002	Interst from Trustee Accounts	315.33	15,000.00	3,807.60	3,891.31	-11,108.69	25.9400
01-00-430-001	Anticipated Fund Balance	0	151,825.00	0	0	-151,825.00	0.0000
	OPERATING REVENUES Revenue Totals	812,408.22	4,619,325.00	798,303.91	1,207,170.44	-3,412,154.56	
01-00-000-000	OPERATING FUND	0	0	0	0	0	0
01-01-510-500	ADMINISTRATION SALARIES	0	0	0	0	0	0
01-01-510-501	ADMIN PSA Management	13,296.00	180,000.00	13,568.00	27,481.15	152,518.85	15.2700
01-01-510-502	ADMIN Office Staff	25,062.41	340,000.00	25,502.16	51,132.76	288,867.24	15.0400
01-01-510-503	ADMIN: Commissioners	1,500.00	18,000.00	1,500.00	3,000.00	15,000.00	16.6700
01-01-510-600	ADMINISTRATION FRINGE BENEFITS	0	0	0	0	0	0
01-01-510-601	ADMIN: PERS/Employers Liabil	0	150,000.00	0	0	150,000.00	0.0000
01-01-510-602	ADMIN: FICA/SOCIAL SECURITY/MEDICARE	2,978.99	50,000.00	3,040.13	6,374.91	43,625.09	12.7500
01-01-510-603	ADMIN: SUI/SDI/FLI	242.26	5,500.00	328.39	687.66	4,812.34	12.5000
01-01-510-604	ADMIN: Hospital Benefits	13,791.52	207,000.00	16,071.40	45,757.22	161,242.78	22.1000
01-01-510-605	ADMIN: Vision, Dental & Rx	3,382.15	61,500.00	4,079.79	11,483.47	50,016.53	18.6700
01-01-510-607	ADMIN: Sick/Vac Payback	0	57,000.00	0	3,392.00	53,608.00	5.9500
01-01-510-700	ADMINISTRATION OTHER EXPENSES	0	0	0	0	0	0
01-01-510-721	ADMIN: Legal Fees	0	20,000.00	1,516.67	3,033.34	16,966.66	15.1700
01-01-510-722	ADMIN: Audit	600.00	37,000.00	0	0	37,000.00	0.0000
01-01-510-723	ADMIN: Other Professional Fees	178.00	20,000.00	0	161.76	19,838.24	0.8100
01-01-510-736	ADMIN: Public Officials Liab.	0	10,000.00	0	4,217.50	5,782.50	42.1800
01-01-510-750	ADMIN: Office Supplies & Expense	332.03	15,000.00	526.53	2,670.56	12,329.44	17.8000
01-01-510-751	ADMIN: Postage	2,034.47	17,000.00	2,216.81	7,216.81	9,783.19	42.4500
01-01-510-752	ADMIN: Advertising & Printing	135.94	15,000.00	925.25	3,809.86	11,190.14	25.4000

01-01-510-753	ADMIN: Telephone	1,783.37	25,000.00	2,503.96	4,494.40	20,505.60	17,9800
01-01-510-754	ADMIN: Miscellaneous Exp	0	3,000.00	0	0	3,000.00	0.0000
01-01-510-755	ADMIN: Service Contracts	221.94	25,000.00	193.31	17,129.59	7,870.41	68,5200
01-01-510-756	ADMIN: Equipment Rental	747.39	3,500.00	747.39	747.39	2,752.61	21,3500
01-01-510-757	ADMIN: Building Utilities	1,877.82	25,000.00	2,764.53	3,226.35	21,773.65	12,9100
01-01-510-758	ADMIN: Building Exp. & Repairs	945.29	25,000.00	610.99	1,939.98	23,060.02	7,7600
01-01-510-759	ADMIN: Financial Exp	345.00	2,300.00	0	0	2,300.00	0.0000
01-01-510-760	ADMIN: Bad Debt Exp	0	500.00	0	0	500.00	0.0000
01-01-510-762	ADMIN: Education/Dues	1,277.00	10,000.00	2,650.00	4,175.00	5,825.00	41,7500
01-01-510-763	ADMIN: Civic Involvement	0	182,500.00	0	15,000.00	167,500.00	8,2200
01-02-520-500	COST OF SERVICE SALARIES	0	0	0	0	0	0
01-02-520-505	O&M: Union Salaries	73,916.00	1,000,000.00	69,030.84	132,093.81	867,906.19	13,2100
01-02-520-506	O&M: Management Salaries	14,544.00	195,000.00	14,840.00	29,606.00	165,394.00	15,1800
01-02-520-600	COST OF SERVICE FRINGE BENEFIT	0	0	0	0	0	0
01-02-520-601	O&M: PERS	0	150,000.00	0	0	150,000.00	0.0000
01-02-520-602	O&M: FICA/SOCIAL SECURITY/MEDICARE	6,509.29	110,000.00	6,334.14	12,550.97	97,449.03	11,4100
01-02-520-603	O&M: SUI/SDI/FI	536.69	9,500.00	696.60	1,380.96	8,119.04	14,5400
01-02-520-604	O&M: Hospitalization Benefits	29,763.18	460,000.00	41,432.52	106,086.96	353,913.04	23,0600
01-02-520-605	O&M: Vision, Dental & Rx	7,489.75	138,400.00	10,021.18	28,239.20	110,160.80	20,4000
01-02-520-607	O&M: Sick/Vac Payback	0	100,000.00	0	0	100,000.00	0.0000
01-02-520-608	O&M: Uniform Exp.	2,256.66	8,000.00	0	0	8,000.00	0.0000
01-02-520-700	COST OF SERVICE OTHER EXPENSES	0	0	0	0	0	0
01-02-520-711	O&M: Engineer Fees	0	25,000.00	3,027.50	3,027.50	21,972.50	12,1100
01-02-520-731	O&M: General Liability/Auto Ins	0	32,000.00	0	12,994.00	19,006.00	40,6100
01-02-520-732	O&M: Worker's Comp Insurance	0	48,000.00	0	21,492.50	26,507.50	44,7800
01-02-520-733	O&M: Property/Insurance	0	85,000.00	0	35,575.50	49,424.50	41,8500
01-02-520-735	O&M: Fund Expense (JIF)	0	5,000.00	0	942.50	4,057.50	18,8500
01-02-520-741	O&M: Uninsured Liabilities	0	10,000.00	0	0	10,000.00	0.0000
01-02-520-755	O&M: Service Contracts	2,485.00	30,000.00	0	0	30,000.00	0.0000
01-02-520-764	O&M: Station Utilities	15,311.78	175,000.00	16,366.08	16,388.73	158,611.27	9,3600
01-02-520-765	O&M: Trash Removal	338.55	10,000.00	468.05	1,391.64	8,608.36	13,9200
01-02-520-766	O&M: Oper & Maint Expense	2,345.46	45,000.00	2,566.46	6,177.11	38,822.89	13,7300
01-02-520-767	O&M: Safety Expense	950.68	5,000.00	1,524.21	1,546.61	3,453.39	30,9300
01-02-520-768	O&M: Landscaping	0	5,000.00	0	0	5,000.00	0.0000
01-02-520-769	O&M: Vehicle & Repair Exp	795.16	20,000.00	-567.42	-289.78	20,289.78	-1,4500
01-02-520-770	O&M: Fuel/Tolls/Mileage Exp	0	30,000.00	0.00	0.00	30,000.00	0.0000
01-02-520-771	O&M: Collection System Expense	4,592.47	73,350.00	3,181.59	3,609.50	69,740.50	4,9200

01-02-520-772	O&M: Emergency Repairs	0	140,000.00	0	0	140,000.00	0.0000
01-02-520-773	O&M: Emergency Station Repairs	0	140,000.00	0	0	140,000.00	0.0000
01-02-520-774	O&M: Chemicals	0	6,875.00	0	0	6,875.00	0.0000
01-02-520-775	O&M Permits & Licensing	350.00	6,000.00	0	0	691.00	11.5200
01-03-600-001	Bond Debt (Principal)	11,847.45	49,550.00	0	0	0	0.0000
01-03-600-002	Bond Debt (Interest)	1,700.00	2,850.00	0	0	2,850.00	0.0000
	OPERATING FUND Expenditure Totals	246,463.70	4,619,325.00	247,667.06	630,636.42	3,988,688.58	

Superintendent's Report

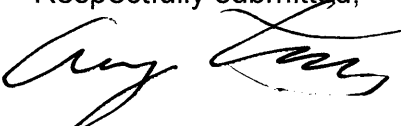
Meeting of March 18th,2025

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

In regular and preventative maintenance we flushed 13,072 feet of gravity sewer main 2,2457 feet was root cut and 45,956 feet was inspected using our CCTV equipment. We performed 195 utility mark outs. We responded to 58 calls for service. The call breakdown is as follows:

Main Line stoppages:	6
Vent stoppages:	12
Station alarms:	16
Miscellaneous services:	24

Respectfully submitted,



Anthony Figueroa
Superintendent

February 27, 2025

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, 2024. 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 15, 2025, 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 by the end of May. 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 black ink, appearing to read "Michael P. Cragin Jr.", written in a cursive style.

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