

The Chairman, Mr. Lutz, called the meeting of the Pennsauken Sewerage Authority to order at 4:15 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.

Mr. Lutz 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.

Mr. Lutz asked for a roll call. The following Commissioners were present:

- Mr. Lutz
- Mr. Gregory Schofield
- Mr. Timothy Ellis
- Mr. Dennis Archible
- Mr. James Pennestri

Also present were:

- Mr. Bill Orth, Executive Director
- Mr. Marco DiBattista, Treasurer
- Mr. Thomas M. Tillinghast, Superintendent
- Mr. David Luthman, Solicitor

The Chairman opened the meeting to the public. As there was no one from the public present, a motion was made by Mr. Pennestri, seconded by Mr. Ellis and carried to close the public portion. All Commissioners present signified their approval by saying aye.

The minutes of the meeting of May 15, 2018 were presented for approval.

A motion was made by Mr. Archible, seconded by Mr. Pinnestri to approve the minutes as presented. All Commissioners present signified their approval saying aye. The minutes stand approved.

The Chairman stated the amount of bills to be paid tonight is\$655,097.52

Mr. Schofield moved to pay the bills as presented, seconded by Mr. Archible. On roll call all Commissioners present voted yes. The motion carried.

See Bill List Attached

Utility Bill Adjustment #'s 2981 and Utility Balance Adjustment #'s 15240, 15287, 15347, 15357, 15360, 15380, and 15390 were presented.

JUNE 19, 2018

PENNSAUKEN SEWERAGE AUTHORITY

MEETING FIGURE:

\$655,097.52

Range of Checking Accts: OPER MAN WIRE to OPERATING Range of Check Dates: 05/16/18 to 06/19/18
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			
953	05/22/18	PAYROLL PAYROLL ACCOUNT	33,257.28	05/31/18	2130
954	05/29/18	PAYROLL PAYROLL ACCOUNT	76,985.58	05/31/18	2132
955	06/05/18	PAYROLL PAYROLL ACCOUNT	35,129.75		2135
956	06/12/18	PAYROLL PAYROLL ACCOUNT	35,185.87		2137
957	06/19/18	PAYROLL PAYROLL ACCOUNT	35,046.31		2139

Checking Account Totals	<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
Checks:	5	0	215,604.79	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	<u>5</u>	<u>0</u>	<u>215,604.79</u>	<u>0.00</u>

OPERATING	OPERATING ACCOUNT	Amount Paid	Reconciled/Void	Ref Num
28068	05/23/18 VALLETT RICHARD B. VALLETT, JR.	75.00		2016
28069	05/30/18 LAKEVIEW LAKEVIEW CUSTOM COACH	4,800.00	05/31/18	2134
28070	06/19/18 00318000 WELLS FARGO	96.41		2141
28071	06/19/18 41530147 PACIFIC NORTH LLC	241.15		2141
28072	06/19/18 AAA AAA SOUTH JERSEY, INC.	528.00		2141
28073	06/19/18 ABCON AB-CON EXTERMINATING INC.	30.00		2141
28074	06/19/18 ATLMACH ATLANTIC MACHINERY INC.	296,500.00		2141
28075	06/19/18 AUTOFX AUTO FX L.L.C.	2,200.00		2141
28076	06/19/18 BELLO BELLO IRRIGATION LLC	5,071.72		2141
28077	06/19/18 BEVAN BEVAN SECURITY SYSTEMS, INC	589.00		2141
28078	06/19/18 BOMARK BOMARK INSTRUMENTS INC.	165.00		2141
28079	06/19/18 BOWMAN BOWMAN & COMPANY, LLP	32,700.00		2141
28080	06/19/18 BURLTIME BURLINGTON COUNTY TIMES	34.72		2141
28081	06/19/18 CANON CANON SOLUTIONS AMERICA, INC.	245.55		2141
28082	06/19/18 CARQUEST CARQUEST AUTO PARTS	285.80		2141
28083	06/19/18 CCMUA CAMDEN COUNTY MUA	88.00		2141
28084	06/19/18 CENTRALJ CENTRAL JERSEY EQUIPMENT, LLC	39.04		2141
28085	06/19/18 CINTAS CINTAS FIRST AID & SAFETY	113.30		2141
28086	06/19/18 COMCAST COMCAST	313.18		2141
28087	06/19/18 COURIER COURIER POST - DAILY JOURNAL	38.80		2141
28088	06/19/18 CUMMINGS JAMES J. CUMMINGS, JR.	46.10		2141
28089	06/19/18 DELTA DELTA DENTAL OF NJ, INC.	4,219.54		2141
28090	06/19/18 DIGITAL DIGITAL VOICE & DATA CO., INC.	100.00		2141
28091	06/19/18 EDMUNDS Edmunds & Associates, Inc.	270.00		2141
28092	06/19/18 GALETON GALETON, INC.	288.29		2141
28093	06/19/18 GRAINGER GRAINGER	85.10		2141
28094	06/19/18 HAINES Haines Farm & Garden Supply	44.93		2141
28095	06/19/18 INGRAM WILLIAM INGRAM	46.10		2141
28096	06/19/18 JETVAC JET VAC EQUIPMENT, LLC	107.00		2141
28097	06/19/18 JKRAMER JOSEPH KRAMER	46.10		2141
28098	06/19/18 LOUGHERY BERNADETTE A LOUGHERY	46.10		2141
28099	06/19/18 LUTHMAN DAVID A. LUTHMAN	1,516.67		2141
28100	06/19/18 MACANANY PATRICIA MACANANY	308.05		2141
28101	06/19/18 MM Municipal Maintenance Co. Inc.	11,372.98		2141
28102	06/19/18 MOWER THE MOWER SHOP	93.00		2141
28103	06/19/18 MPWC MPWC	2,340.00		2141
28104	06/19/18 NATBATRY NATIONAL BATTERY COMPANY	109.95		2141

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
OPERATING		OPERATING ACCOUNT	Continued		
28105	06/19/18	NJAMERWA NEW JERSEY AMERICAN WTR CO INC	95.03		2141
28106	06/19/18	NJAW NEW JERSEY AMERICAN WATER CO	28.00		2141
28107	06/19/18	NJAWSTA NEW JERSEY AMERICAN WATER	155.72		2141
28108	06/19/18	NJDEP TREASURER, STATE OF NEW JERSEY	4,920.00		2141
28109	06/19/18	NJWE NJ WATER ENVIRONMENT ASSOC.	620.00		2141
28110	06/19/18	OCC ONE CALL CONCEPTS, INC.	326.25		2141
28111	06/19/18	ORTH WILLIAM ORTH	159.34		2141
28112	06/19/18	PDOYLE PATRICK J. DOYLE	46.10		2141
28113	06/19/18	PETTY PETTY CASH	147.51		2141
28114	06/19/18	PSEG PUBLIC SERVICE ELEC & GAS CO.	27,479.01		2141
28115	06/19/18	R ORTH ORTH, REGINA	46.10		2141
28116	06/19/18	REPUBLIC REPUBLIC SERVICES OF NJ, LLC	188.38		2141
28117	06/19/18	RINGRAM RICHARD INGRAM	46.10		2141
28118	06/19/18	SAR SAR AUTOMOTIVE EQUIPMENT	20,643.00		2141
28119	06/19/18	SCHWER SCHWERING HARDWARE, INC.	346.29		2141
28120	06/19/18	SIR SIR SPEEDY PRINTING 7061	240.00		2141
28121	06/19/18	STEWART STEWART BUSINESS SYSTEMS	138.56		2141
28122	06/19/18	SYSTEM4 SYSTEM 4	312.00		2141
28123	06/19/18	TM T & M ASSOCIATES	6,038.01		2141
28124	06/19/18	TRISTATE TRI STATE ENVIRONMENTAL SVCS	1,752.59		2141
28125	06/19/18	TWPENN TOWNSHIP OF PENNSAUKEN	2,341.35		2141
28126	06/19/18	UNITED UNITED REFRIGERATION, INC.	2,513.95		2141
28127	06/19/18	UNUM UNUM LIFE INSUR CO OF AMERICA	1,296.82		2141
28128	06/19/18	VALLETT RICHARD B. VALLETT, JR.	200.00		2141
28129	06/19/18	VERIZOFF VERIZON	1,184.73		2141
28130	06/19/18	VERIZON VERIZON WIRELESS	558.99		2141
28131	06/19/18	WATERENV WATER ENVIRONMENT FEDERATION	107.00		2141
28132	06/19/18	WBMASON W.B. MASON CO., INC.	1,705.59		2141
28133	06/19/18	WESTMONT WESTMONT HARDWARE, INC.	28.78		2141
28134	06/19/18	WOODCHK WOODCHUCKS EQUIPMENT COMPANY	173.95		2141
28135	06/19/18	WORKNET WORKNET	459.00		2141

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	68	0	439,492.73	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	68	0	439,492.73	0.00

Report Totals	Paid	Void	Amount Paid	Amount Void
Checks:	73	0	655,097.52	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	73	0	655,097.52	0.00

Mr. Archible moved for the approval of adjustments while Mr. Ellis seconded the motion. On roll call all Commissioners present voted yes for approval.

See Journals Attached

The Chairman moved to Old Business.

A.

The Chairman moved to New Business.

A. Resolution 18-27 Certifying Review of the F/Y 2017 Audit Report.

A motion was made by Mr. Archible authorizing the Change Order. Mr. Ellis seconded it. On roll call all Commissioners present voted yes.

See Resolution 18-27

B. A Corrective Action Plan prepared addressing Finding No 2017-001 in the 2017 Audit was submitted.

A motion was made by Mr. Schofield to approve the Corrective Action Plan. Mr. Archible seconded it. On roll call all Commissioners present voted yes.

See Corrective Action Plan
Resolution No. 18-28

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

See Treasurer's Report

The Chairman asked the Superintendent, Thom Tillinghast, for his report.

See Superintendent's Report

The Chairman asked the Commissioners for any reports.

Mr. Lutz – No Report
Mr. Schofield – No Report
Mr. Archible – No Report
Mr. Ellis – No Report
Mr. Pennestri – No Report

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

Mr. Luthman had nothing more to report.

June 12, 2018
10:57 AM

PENNSAUKEN SEWERAGE AUTHORITY
Utility Bill Adjustment Batch Update Report

Page No: 1

Batch: CINDY	Updated Billings:	1 Flat:	25.00-	Exc:	0.00	Ref Num:	2981
	Updated Deductions:	0 Flat:	0.00	Exc:	0.00		
	Total Entries:	1 Flat:	25.00-	Exc:	0.00	Total Updated:	25.00-

June 12, 2018
10:55 AM

PENNSAUKEN SEWERAGE AUTHORITY
Utility Bill Adjustment Entry Verification Listing for Batch: CINDY

Page No: 1

Batch Id: CINDY

Account Id	Service	Code	Type	Yr	Prd	Flat	Excess	Total	Descript	Prorate	Flag	Date	Seq
60989000-0	Sewer	NSF	B	18	1	25.00-	0.00	25.00-	REMOVAL OF NSF FEE	N		06/12/18	1

FIGUEROA III, JUAN

May 16, 2018
11:30 AM

PENNSAUKEN SEWERAGE AUTHORITY
Utility Balance Adjustment Batch Update Report

Page No: 1

Batch: CINDY Updated Entries: 3 Updated Principal: 1,196.18 Updated Penalty: 0.00 Ref Num: 15240

May 16, 2018
11:27 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 Transaction Type	Yr Prd	Principal	Penalty	Total	Descript	Date	Seq
41016000-0 CARUSO, PETER M.	Sewer	102			200.00	0.00	200.00	CUSTOMER REFUND	05/15/18	1
			Refund Overpayment							
41599168-0 DOBROMILSKI, ESTATE OF THELMA	Sewer	102			51.89	0.00	51.89	CUSTOMER REFUND	05/15/18	2
			Refund Overpayment							
60461000-0 HENDO REALTY LLC	Sewer	102			944.29	0.00	944.29	CUSTOMER REFUND	05/15/18	3
			Refund Overpayment							

May 24, 2018
10:55 AM

PENNSAUKEN SEWERAGE AUTHORITY
Payment Batch Update/Posting Report

Page No: 1

Batch: CINDY	Updated Payments:	1	Updated Payment Amt:	51.50-	Updated Penalty:	1.54-	Ref Num: 15287
			Updated Total:	53.04-			
	Updated Revenue:	2	Updated Revenue Amt:	53.04-			

May 24, 2018
10:54 AM

PENNSAUKEN SEWERAGE AUTHORITY
Payment/Reversal Batch Finance Posting Report for Batch: CINDY

Account	Type Bank	Description	Source	Total	Date
01-00-410-001	Revenue 01	Residential OPERATING FUND	UTILITY	51.50-	05/15/
Db: 01-145-00-000-000		Account Receivable	Cr: 01-101-00-000-001		
			Cash-Operating		
01-00-410-005	Revenue 01	A/R Penalty OPERATING FUND	UTILITY	1.54-	05/15/
Db: 01-145-00-000-000		Account Receivable	Cr: 01-101-00-000-001		
			Cash-Operating		
Total To Be Posted:		53.04-			
Total Not To Be Posted:		0.00			

There are NO errors in this listing.

June 7, 2018
10:28 AM

PENNSAUKEN SEWERAGE AUTHORITY
Payment Batch Update/Posting Report

Page No: 1

Batch: CINDY	Updated Payments:	3	Updated Payment Amt:	154.50-	Updated Penalty:	3.85-	Ref Num: 15347
			Updated Total:	158.35-			
	Updated Revenue:	2	Updated Revenue Amt:	158.35-			

June 7, 2018
10:21 AM

PENNSAUKEN SEWERAGE AUTHORITY
Payment/Reversal Batch Verification Listing for Batch: CINDY

Batch Id: CINDY	Batch Type: Payment/Reversal	Batch Date: 05/21/18	Sort By: Sequence
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Type	Id	Name/Comment	Subseq Cert Num	Yr/Prd Code	Principal	Penalty	Total	Mthd	Chk Id		
Outside Buyer	Subseq Adj Code					Install Int					
Sewer	41108000-0	HERNANDEZ, JULIO	3905.	5.	18 2 001R	51.50-	0.00	51.50-CK	3730158195	w	
Original	Payment Date: 05/11/18	Payment Reference: 15217		28							
Sewer					18 1 001R	51.50-	0.77-	52.27-CK	3730158195	w	
Original	Payment Date: 05/11/18	Payment Reference: 15217		27							
Sewer					17 4 001R	51.50-	3.08-	54.58-CK	3730158195	w	
Original	Payment Date: 05/11/18	Payment Reference: 15217		26							
Account 41108000-0 Total:								158.35-			

June 7, 2018
02:59 PM

PENNSAUKEN SEWERAGE AUTHORITY
Payment Batch Update/Posting Report

Batch: CINDY	Updated Payments:	4	Updated Payment Amt:	205.23-	Updated Penalty:	0.77-	Ref Num: 15357
			Updated Total:	206.00-			
	Updated Revenue:	2	Updated Revenue Amt:	206.00-			

June 7, 2018
02:58 PM

PENNSAUKEN SEWERAGE AUTHORITY
Payment/Reversal Batch Verification Listing for Batch: CINDY

Batch Id: CINDY Batch Type: Payment/Reversal Batch Date: 05/07/18 Sort By: Sequence

Type	Id	Name/Comment	Subseq	Cert Num	Yr/Prd	Code	Principal	Penalty	Total	Mthd	Chk Id	
Outside Buyer	Subseq	Adj Code					Install	Int				
Sewer	41441000-0	PIMENTAL, MAIRENI	1613.	1.	18	4 001R	50.73-	0.00	50.73-	CK	3729426683	v
		Original Payment Date: 05/02/18	Payment Reference:	15149	23							
Sewer					18	3 001R	51.50-	0.00	51.50-	CK	3729426683	v
		Original Payment Date: 05/02/18	Payment Reference:	15149	22							
Sewer					18	2 001R	51.50-	0.00	51.50-	CK	3729426683	v
		Original Payment Date: 05/02/18	Payment Reference:	15149	21							
Sewer					18	1 001R	51.50-	0.77-	52.27-	CK	3729426683	w
		Original Payment Date: 05/02/18	Payment Reference:	15149	20							
									Account 41441000-0 Total:		206.00-	

June 7, 2018
03:21 PM

PENNSAUKEN SEWERAGE AUTHORITY
Payment Batch Update/Posting Report

Batch: CINDY	Updated Payments:	1	Updated Payment Amt:	51.50-	Updated Penalty:	0.00	Ref Num: 15360
			Updated Total:	51.50-			
	Updated Revenue:	1	Updated Revenue Amt:	51.50-			

June 7, 2018
03:20 PM

PENNSAUKEN SEWERAGE AUTHORITY
Payment/Reversal Batch Verification Listing for Batch: CINDY

Batch Id: CINDY Batch Type: Payment/Reversal Batch Date: 05/08/18 Sort By: Sequence

Type	Id	Name/Comment	Subseq	Cert Num	Yr/Prd Code	Principal	Penalty	Total	Mthd	Chk Id
Outside Buyer	Subseq	Adj Code				Install	Int			
Sewer	60989000-0	FIGUEROA III, JUAN	5514.	9.	18 1 001R	51.50-	0.00	51.50-	CK	3728943831
Original Payment Date:	04/30/18		Payment Reference:	15127	41					

June 12, 2018
12:05 PM

PENNSAUKEN SEWERAGE AUTHORITY
Adjustment Batch Update Report

Page No: 1

Batch: CINDY	Updated Entries: 1	Ref Num: 15380
Updated Prin: 628.89-	Updated Instl Int: 0.00	Updated Interest: 29.23-

June 12, 2018
12:04 PM

PENNSAUKEN SEWERAGE AUTHORITY
Adjustment Batch Verification Listing

Page No: 1

Batch Id: CINDY

Block/Lot/Qual	Yr/Prd/Instl	Tran Date	Code	Ded	Type Description	Acct Id	Owner Name Principal	Install Int	Interest	Total	Seq
2913.	36	03/01/14	6.	06/12/18	L01	Sp. Assmnt NON-COLLECTIBLE	PELUSO RICHARDSON JR, WILLIAM B 628.89-	0.00	29.23-	658.12-	1

There are NO errors in this listing.

June 13, 2018
01:13 PM

PENNSAUKEN SEWERAGE AUTHORITY
Utility Balance Adjustment Batch Update Report

Page No: 1

Batch: CINDY Updated Entries: 1 Updated Principal: 0.00 Updated Penalty: 54.85- Ref Num: 15390

June 13, 2018
01:11 PM

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 Transaction Type	Yr Prd	Principal	Penalty	Total	Descript	Date	Seq
60012709-0 PENNSAUKEN LUTHERAN HOUSING INC.	Sewer	103		18 1	0.00	54.85-	54.85-	REMOVE PENALTY	06/13/18	1
			Balance Adjustment							

**RESOLUTION OF THE PENNSAUKEN SEWERAGE AUTHORITY
CERTIFYING REVIEW OF F/Y 2017 AUDIT REPORT**

WHEREAS, N.J.S.A. 40A:5A-15 requires the governing body of each local authority to cause an annual audit of its accounts to be made, and;

WHEREAS, the annual report of audit for the fiscal year ended December 31, 2017 has been completed and filed with the Pennsauken Sewerage Authority, County of Camden pursuant to N.J.S.A. 40A:5A-15; and

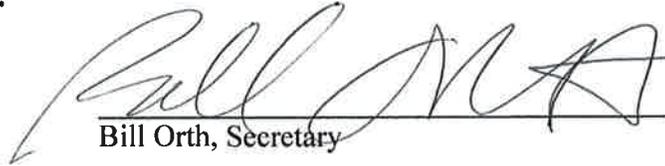
WHEREAS, N.J.S.A. 40A:5A-17, requires the governing body of each authority to, within 45 days of receipt of the annual audit, certify by Resolution to the Local Finance Board that each member thereof has personally reviewed the annual report of audit, and specifically the section entitled "Schedule of Findings and Recommendations", and has evidenced same by group affidavit in the form prescribed by the Local Finance Board, and;

WHEREAS, the Members of the governing body have received the annual report of audit and have specifically reviewed the section entitled "Schedule of Findings and Recommendations", in accordance with N.J.S.A. 40A:5A-17.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the Pennsauken Sewerage Authority, County of Camden hereby certifies to the Local Finance Board of the State of New Jersey that each Board member has personally reviewed the annual report of audit for the year ended December 31, 2017, and specifically has reviewed the sections of the report of audit entitled "Schedule of Findings and Recommendations", and has evidenced same by group affidavit in the form prescribed by the Local Finance Board.

BE IT FURTHER RESOLVED that the Secretary of the Authority is hereby directed to promptly submit to the Local Finance Board the aforesaid group affidavit, accompanied by a certified true copy of this resolution.

IT IS HEREBY CERTIFIED THAT THIS A TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING HELD ON JUNE 19, 2018.


Bill Orth, Secretary

We, the members of the governing body of the Pennsauken Sewerage Authority, being of full age and being duly sworn according to law, upon our oath depose and say:

1. We are duly appointed members of the Pennsauken Sewerage Authority.

2. We certify, pursuant to N.J.S.A. 40A:5A-17, that we have each reviewed the annual report of audit for the fiscal year ended December 31, 2017 and specifically the sections of the audit report entitled "Schedule of Findings and Recommendations".

Oren Lutz, Chairman



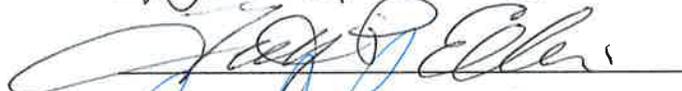
Gregory Schofield, Vice-Chairman



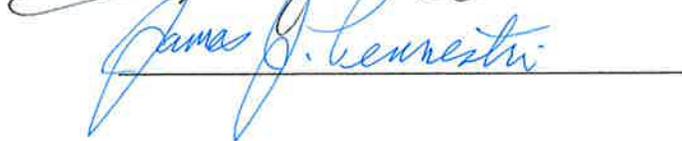
Dennis Archible, Commissioner



Timothy Ellis, Commissioner



James Pennestri, Commissioner



ADOPTED: June 19, 2018

**A RESOLUTION OF THE PENNSAUKEN SEWERAGE
AUTHORITY TO APPROVE A CORRECTIVE ACTION
PLAN THAT HAS BEEN IMPLEMENTED TO ADDRESS
FINDINGS WITHIN THE 2017 AUDIT OF THE AUTHORITY**

WHEREAS, the Pennsauken Sewerage Authority (“Authority”) did receive an audit of its finances for the fiscal year ending December 31, 2017 (“Audit”); and

WHEREAS, the Audit contained findings and recommendations and acknowledgement of corrective actions undertaken by management in response thereto; and

WHEREAS, the Authority did acknowledge receipt and overview of the Audit including those findings, recommendations and corrective actions, by Resolution 18-27, adopted June 19, 2018; and

WHEREAS, the Authority desires to set forth its specific adoption of the corrective actions implemented by management.

THEREFORE, BE IT RESOLVED by the Pennsauken Sewerage Authority that the Corrective Action Plan set forth in the attachment to this resolution be adopted and that the management staff of the Authority is directed to comply therewith.



Secretary
Bill Orth Secretary

ROLL CALL

Mr. Lutz- Yes
Mr. Schofield- Yes
Mr. Ellis- Yes
Mr. Archible- Yes
Mr. Pennestri- Yes

ADOPTED: June 19, 2018

PENNSAUKEN SEWERAGE AUTHORITY

CORRECTIVE ACTION PLAN

Finding No. 2017-001

Criteria or Specific Requirement

N.J.S.A 40A:11-1 (Local Public Contract Law), N.J.A.C. 5:30-5.4 AND N.J.A.C. 5:30-9A.1 require the Authority to establish and follow certain internal controls so that contracts are properly awarded and payments are properly made.

Condition

During our test of bids and contracts, we found the following issues related to the awarding and payment of contracts:

The Authority did not properly track the payments related to the award of a maintenance contract.
The Authority failed to prepare a certificate of available funds for one contract.
The Authority did not obtain board approval for three change orders.

Context

We noted the errors during our test of internal controls and compliance requirements related to the awarding of bids and contracts.

Corrective Action

The Authority implemented a tracking spreadsheets for all contracts awarded to insure internal control. Any change order issued will have a certificate of available funds attached prior to being presented at the Board meeting for approval. All responsible officials have been made aware of these requirements.

PENNSAUKEN SEWERAGE AUTHORITY
REVENUES-JANUARY 1, 2018 - DECEMBER 31, 2018
FOR MONTH OF MAY

<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	2,655,000.00	\$ 293,734.21	\$ 1,512,154.39	\$ 487.00	\$ 2,598,278.78
4004 COMMERCIAL	1,260,000.00	\$ 281,675.76	\$ 720,313.52	\$ 42,978.05	\$ 678,150.47
4005 PENALTY	40,000.00	\$ 3,270.58	\$ 12,866.47	\$ 3,205.65	\$ 15,760.20
4002 MERCH	205,000.00		\$ -		\$ -
4003 C/H	31,000.00		\$ 4,582.40		\$ 4,582.40
4012 OTHER INCOME	3,000.00		\$ -		\$ -
4013 INVEST INT	1,000.00	\$ 673.80	\$ 2,194.87		\$ 2,194.87
4014 TRUSTEE INT	5,000.00	\$ 3,634.57	\$ 12,381.08		\$ 12,381.08
4016 PERMITS (RES)	5,000.00	\$ 1,275.00	\$ 1,875.00		\$ 1,875.00
4019 PERMITS (COMM)	25,000.00		\$ 100.00		\$ 100.00
4021-PERMITS (MERCH)	1,000.00		\$ -		\$ -
4020-JIF INS PREMIUM	12,000.00		\$ -		\$ -
4017-18- FILING-INSP.	\$500.00		\$ 15.00		\$ 15.00
4050 INT./NOTES PAY.	500.00		\$ 4.43		\$ 10.75
Anticipated Balance	-				
TOTALS	4,244,000.00	584,263.92	2,266,487.16	46,670.70	3,313,348.55
		<u>BUDGET</u>	<u>MTD</u>	<u>YTD</u>	<u>REMARKS</u>
ASSETS/CAPITAL		\$ 290,000.00	\$ -		

<u>CASH BALANCES</u>	<u>AMOUNT</u>
GENERAL CHECKING	\$1,536,460.86
PAYROLL	\$5,055.47
REVENUE	\$ 146,197.29
DEBT. SERVICE	
DEBT. SERV. RESERVE	\$ 54,594.10
R & R	\$ 251,250.60
GENERAL	\$ 254,971.93

Investments under Trustee Accounts:

51,780.98 CD with 1st Colonial Bank @ 1.5% - MATURES 07/23/18
183,789.69 CD with 1st Colonial Bank @ 1.50% - MATURES 12/24/19
78,371.93 CD with 1st Colonial Bank @ 2% - Matures 4/29/21
101,997.25 CD with 1st Colonial Bank @ 1.5% - Matures 4/29/2019
269,396.45 Money Market

Principal lend-a-hand balances as of May 31, 2018:

D. Brittin	\$4,649.57	C. Jimenez	\$306.85	\$ 4,956.42
D. Peluso	\$0.00			

PENNSAUKEN SEWERAGE AUTHORITY
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-01-510-601	ADMIN: PERS/Employers Liabil	0.00	101,720.00	0.00	107,599.00	0.00	5,879.00-	106
01-01-510-602	ADMIN: FICA/SOCIAL SECURITY/MEDICARE	3,876.28	50,000.00	4,059.15	19,718.34	0.00	30,281.66	39
01-01-510-603	ADMIN: SUI/SDI/FLI	220.59	4,000.00	263.45	2,264.92	0.00	1,735.08	57
01-01-510-604	ADMIN: Hospital Benefits	10,639.49	150,000.00	20,626.09	63,088.10	0.00	86,911.90	42
01-01-510-605	ADMIN: Vision, Dental & Rx	3,796.51	55,000.00	5,691.16	23,099.61	0.00	31,900.39	42
01-01-510-607	ADMIN: Sick/Vac Payback	1,862.00	64,000.00	0.00	32,916.00	0.00	31,084.00	51
01-01-510-700	ADMINISTRATION OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-01-510-721	ADMIN: Legal Fees	1,516.67	20,000.00	1,516.67	7,583.35	0.00	12,416.65	38
01-01-510-722	ADMIN: Audit	32,000.00	37,000.00	0.00	0.00	0.00	37,000.00	0
01-01-510-723	ADMIN: Other Professional Fees	100.00	20,000.00	4,375.00	7,012.50	0.00	12,987.50	35
01-01-510-736	ADMIN: Public Officials Liab.	0.00	7,000.00	4,029.49	8,058.98	0.00	1,058.98-	115
01-01-510-750	ADMIN: Office Supplies & Expense	1,024.49	15,000.00	675.41	9,156.97	0.00	5,843.03	61
01-01-510-751	ADMIN: Postage	0.00	16,000.00	0.00	1,509.02	0.00	14,490.98	9
01-01-510-752	ADMIN: Advertising & Printing	251.76	15,000.00	67.20	2,447.38	0.00	12,552.62	16
01-01-510-753	ADMIN: Telephone	1,710.28	23,000.00	1,522.68	7,361.34	0.00	15,638.66	32
01-01-510-754	ADMIN: Miscellaneous Exp	0.00	3,585.00	0.00	0.00	0.00	3,585.00	0
01-01-510-755	ADMIN: Service Contracts	299.28	15,000.00	256.22	12,698.77	0.00	2,301.23	85
01-01-510-756	ADMIN: Equipment Rental	0.00	4,500.00	747.00	1,494.00	0.00	3,006.00	33
01-01-510-757	ADMIN: Building Utilities	2,412.84	35,000.00	2,065.98	7,925.76	0.00	27,074.24	23
01-01-510-758	ADMIN: Building Exp. & Repairs	479.99	17,900.00	6,358.44	10,121.13	0.00	7,778.87	57
01-01-510-759	ADMIN: Financial Exp	0.00	2,000.00	0.00	1,595.00	0.00	405.00	80
01-01-510-760	ADMIN: Bad Debt Exp	0.00	500.00	0.00	0.00	0.00	500.00	0
01-01-510-762	ADMIN: Education/Dues	640.86	8,000.00	634.58	3,744.19	0.00	4,255.81	47
01-01-510-763	ADMIN: Civic Involvement	0.00	182,500.00	0.00	32,500.00	0.00	150,000.00	18
01-02-520-500	COST OF SERVICE SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-02-520-505	&&M: Union salaries	79,171.85	943,000.00	82,311.02	339,207.29	0.00	603,792.71	36
01-02-520-506	&&M: Management salaries	18,620.00	198,000.00	19,000.00	79,800.00	0.00	118,200.00	40
01-02-520-600	COST OF SERVICE FRINGE BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00	0
01-02-520-601	&&M: PERS	0.00	101,720.00	0.00	107,599.00	0.00	5,879.00-	106
01-02-520-602	&&M: FICA/SOCIAL SECURITY/MEDICARE	7,667.01	95,000.00	7,789.21	33,381.39	0.00	61,618.61	35
01-02-520-603	&&M: SUI/SDI/FLI	784.78	6,000.00	834.29	3,946.15	0.00	2,053.85	66
01-02-520-604	&&M: Hospitalization Benefits	24,249.77	340,000.00	51,508.47	159,755.11	0.00	180,244.89	47
01-02-520-605	&&M: Vision, Dental & Rx	8,444.87	126,700.00	13,692.86	53,577.98	0.00	73,122.02	42
01-02-520-607	&&M: Sick/vac Payback	1,976.00	97,500.00	0.00	11,410.00	0.00	86,090.00	12
01-02-520-608	&&M: Uniform Exp.	0.00	8,000.00	109.23	1,669.68	0.00	6,330.32	21
01-02-520-700	COST OF SERVICE OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-02-520-711	&&M: Engineer Fees	6,215.69	40,000.00	0.00	11,610.84	0.00	28,389.16	29
01-02-520-731	&&M: General Liability/Auto Ins	0.00	27,500.00	10,433.74	20,867.48	0.00	6,632.52	76
01-02-520-732	&&M: Worker's Comp Insurance	0.00	53,000.00	23,230.03	46,460.06	0.00	6,539.94	88
01-02-520-733	&&M: Property	0.00	46,500.00	22,426.70	44,853.40	0.00	1,646.60	96

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-02-520-735	O&M: Fund Expense (JIF)	0.00	10,000.00	2,261.03	4,522.06	0.00	5,477.94	45
01-02-520-741	O&M: Uninsured Liabilities	0.00	10,000.00	0.00	9,061.89	0.00	938.11	91
01-02-520-755	O&M: Service Contracts	1,734.00	30,000.00	0.00	550.00	0.00	29,450.00	2
01-02-520-764	O&M: Station Utilities	24,168.43	200,000.00	16,245.63	38,833.18	0.00	161,166.82	19
01-02-520-765	O&M: Trash Removal	764.75	12,000.00	188.38	2,111.90	0.00	9,888.10	18
01-02-520-766	O&M: Oper & Maint Expense	1,250.40	31,000.00	1,930.13	11,680.36	0.00	19,319.64	38
01-02-520-767	O&M: Safety Expense	0.00	5,000.00	173.10	807.68	0.00	4,192.32	16
01-02-520-768	O&M: Landscaping	0.00	3,000.00	127.98	127.98	0.00	2,872.02	4
01-02-520-769	O&M: Vehicle & Repair Exp	1,362.46	40,000.00	5,392.62	6,659.18	0.00	33,340.82	17
01-02-520-770	O&M: Fuel/Tolls/Mileage Exp	0.00	50,000.00	5,073.27	5,083.07	0.00	44,916.93	10
01-02-520-771	O&M: Collection System Expense	3,886.24	60,400.00	2,583.94	10,648.83	0.00	49,751.17	18
01-02-520-772	O&M: Emergency Repairs	0.00	140,000.00	56,279.50	117,354.50	0.00	22,645.50	84
01-02-520-773	O&M: Emergency Station Repairs	32,353.39	143,000.00	190.00	9,184.56	0.00	133,815.44	6
01-02-520-774	O&M: Chemicals	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
01-02-520-775	O&M Permits & Licensing	0.00	2,500.00	0.00	691.00	0.00	1,809.00	28
	OPERATING FUND Expend total	321,323.59	4,191,525.00	426,663.30	1,713,710.79	0.00	2,477,814.21	41
Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
01	OPERATING FUND	40,780.23	72,844.50	3,326,134.50	321,323.59	426,663.30	1,713,710.79	1,612,423.71

PENNSAUKEN SEWERAGE AUTHORITY
Statement of Revenue and Expenditures

Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
	Final Total	40,780.23	72,844.50	3,326,134.50	321,323.59	426,663.30	1,713,710.79	1,612,423.71

Superintendent's Report

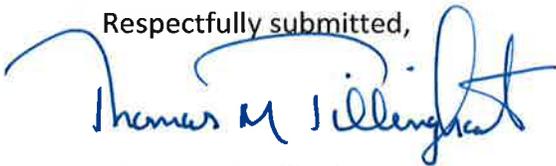
Meeting of June 19, 2018

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

In regular and preventative maintenance we flushed 65,428 feet of gravity sewer main. 1,236 feet was root cut and 11,843 feet was inspected using our CCTV equipment. We responded to 47 calls for service. The call breakdown is as follows:

Main Line stoppages:	1
Vent stoppages:	19
Station alarms:	12
Miscellaneous services:	15

Respectfully submitted,

A handwritten signature in blue ink that reads "Thomas M. Tillinghast". The signature is written in a cursive style with a large, sweeping initial "T".

Thomas M. Tillinghast
Superintendent

The Chairman asked the Executive Director, Mr. Bill Orth, for his report.

Mr. Orth had nothing more to report but presented the following correspondence:

- 1. T & M letter – Zippy’s Car Wash6/7/18
- 2. T & M letter – Pennsauken Hospitality LLC6/7/18

As there were no items of personnel or litigation, Mr. Lutz requested a motion to adjourn. Mr. Archible moved for adjournment. Mr. Schofield seconded the motion. All Commissioners present signified their approval saying aye.

Respectfully submitted,



Bill Orth, Secretary



YOUR GOALS. OUR MISSION.



PNSA R0110

June 7, 2018

Mr. William F. Orth, Executive Director
Pennsauken Sewerage Authority
1250 John Tipton Boulevard
Pennsauken, NJ 08110

Re: PSA Connection Application
Zippy's Car Wash
5201-5287 Route 70 (The Point Shopping Center)
Block 6208, Lot 1

Dear Mr. Orth:

T&M Associates has received revised Improvement Plans in support of the Connection Application for Zippy's Car Wash, located at 5201-5287 Route 70, in The Point Shopping Center.

This Connection Application is for the approval of Zippy's Car Wash. The project site is identified as Block 6208, Lot 1 on the Pennsauken Township Tax Assessment Maps, located on the north side of N.J. State Highway Route 70, in The Point Shopping Center. The proposed project is the construction of a new car 4,600 square foot drive through car wash. The car wash will be constructed on a pad site within an existing shopping center.

The connection was approved by the Commissioners of the Pennsauken Sewerage Authority at the May 15, 2018 meeting, with plan revisions and fees required. We have reviewed the revised plans dated May 16, 2018 and find the revisions satisfactorily address our review comments. With the submission of the Change of Use fee and performance bond, T&M recommends the applicant be permitted to begin construction of the project.

Enclosed, please find two set of the Improvement Plans, stamped, Approved for Construction.

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

Very truly yours,
T&M ASSOCIATES

A. Maxwell Peters, P.E., C.M.E.
Principal Engineer

Cc: Thom Tillinghast, PSA Superintendent
Marco DiBattista, PSA Treasurer
Triple C Development, Inc. c.o Austin Evans, w/ Enclosure
Brian Clearly, The Pettit Group, w/Enclosure

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YOUR GOALS. OUR MISSION.

PNSA R0120



June 7, 2018

Mr. William F. Orth, Executive Director
Pennsauken Sewerage Authority
1250 John Tipton Boulevard
Pennsauken, NJ 08110

Re: PSA Connection Application
Pennsauken Hospitality, LLC
7050 Route 38
Block 6403, Lot 2

Dear Mr. Orth:

T&M Associates has received revised Improvement Plans, in support of the Change of Use Application for Pennsauken Hospitality, LLC, 7050 Route 38, Block 6403, Lot 2.

This Change of Use Application is for the approval of the Pennsauken Hospitality, LLC, hotel conversion. The proposed project is the construction of additions to, and the renovation of an existing three-story structure, known as the Omega Institute, into a 70-unit hotel. The sanitary sewer lateral from the hotel will discharge to the existing PSA main within Airport Road, replacing the existing connection.

The connection was approved by the Commissioners of the Pennsauken Sewerage Authority at the May 15, 2018 meeting, with plan revisions and fees required. We have reviewed the revised plans dated May 16, 2018 and find the revisions satisfactorily address our review comments. With the submission of the Change of Use fee and performance bond, T&M recommends the applicant be permitted to begin construction of the project.

Enclosed, please find two set of the Improvement Plans, stamped, Approved for Construction.

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

Very truly yours,
T&M ASSOCIATES

A. Maxwell Peters, P.E., C.M.E.
Principal Engineer

Cc: Thom Tillinghast, PSA Superintendent
Marco DiBattista, PSA Treasurer
Pennsauken Hospitality, LLC, c.o Chris Zhou, w/Enclosure
Brian Clearly, The Pettit Group, w/ Enclosure