

# MUSCONETCONG SEWERAGE AUTHORITY

Commissioners' Meeting  
April 27, 2023

## REGULAR MEETING OF THE MUSCONETCONG SEWERAGE AUTHORITY 110 CONTINENTAL DRIVE BUDD LAKE, NJ 07828

Chairman Rattner called the meeting to order at 7:30 PM. Following the Pledge of Allegiance to the Flag, an announcement was made that adequate notice of this meeting had been provided for as defined by the "Open Public Meetings Act".

Members Present: Michael Grogan, Brian McNeilly, Melanie Michetti, Steven Rattner, Anthony Riccardi, Thomas Romano, Richard Schindelar, Elmer Still

Members Absent: Andrew Cangiano, Joseph Schwab, Jack Sylvester

Others Present: Thomas Carroll – QPA, Patrick Dwyer – Esq., Jilliam Martucci – Office Manager, James Wancho – PE, James Schilling – Executive Director

Others Absent: None

Attendance Roll Call:

Mr. Cangiano	Absent	Mr. Riccardi	Present
Mr. Grogan	Present	Mr. Romano	Present
Mr. McNeilly	Present	Mr. Schindelar	Present
Mrs. Michetti	Present	Mr. Schwab	Absent
Chairman Rattner	Present	Mr. Still	Present
		Mr. Sylvester	Absent

Date/Time Call to Order: Thursday April 27, 2023 – 7:30PM  
Others Present: Tom Carroll, Pat Dwyer, James Wancho, James Schilling, Jilliam Martucci

Motion / Resolution	Cangiano	Grogan	McNeilly	Michetti	Rattner	Riccardi	Romano	Schindelar	Schwab	Still	Sylvester
Attendance	Absent	Present	Present	Present	Present	Present	Present	Present	Absent	Present	Absent
Regular Meeting Minutes: 03.23.2023 ALL IN FAVOR	Absent	Aye	Aye	Motion Abstain	Aye	Aye	Aye	Abstain	Absent	Second Aye	Absent
2022 Financials ROLL CALL	Absent	Yes	Motion Yes	Yes	Yes	Yes	Second Yes	Yes	Absent	Yes	Absent
2023 Financials ROLL CALL	Absent	Yes	Motion Yes	Yes	Yes	Yes	Second Yes	Yes	Absent	Yes	Absent
Pending Vouchers April 24, 2023 ROLL CALL	Absent	Yes	Yes	Yes	Yes	Yes	Motion Yes	Second Yes	Absent	Yes	Absent
Correspondence ALL IN FAVOR	Absent	Aye	Aye	Aye	Aye	Second Aye	Aye	Aye	Absent	Motion Aye	Absent
Directors Report, Office Managers Report, Maintenance & Repairs - April, 2023 Flow Data- March, 2023 ALL IN FAVOR	Absent	Aye	Motion Aye	Aye	Aye	Aye	Aye	Second Aye	Absent	Aye	Absent
Engineers Report- April, 2023 ALL IN FAVOR	Absent	Second Aye	Aye	Aye	Aye	Aye	Motion Aye	Aye	Absent	Aye	Absent
<b>New Business:</b>											
Resolution # 23-27 ROLL CALL	Absent	Yes	Second Yes	Yes	Yes	Yes	Motion Yes	Yes	Absent	Yes	Absent
Adjournment 08:06PM ALL IN FAVOR	Absent	Aye	Aye	Motion Aye	Aye	Second Aye	Aye	Aye	Absent	Aye	Absent

Oath of Office: Re-Appointing Richard Schindelar as Commissioner of Borough of Hopatcong

Chairman Rattner open and closed the meeting to the public.

The "Regular" meeting minutes of March 23, 2023, accepted on a motion offered by Mrs. Michetti, seconded by Mr. Still and the affirmative All in Favor vote of members present. All In Favor:

Mr. Cangiano	Absent	Mr. Riccardi	Aye
Mr. Grogan	Aye	Mr. Romano	Aye
Mr. McNeilly	Aye	Mr. Schindelar	Abstain
Mrs. Michetti	Abstain	Mr. Schwab	Absent
Chairman Rattner	Aye	Mr. Still	Aye
		Mr. Sylvester	Absent

Comments:

- None

The Financial Reports for 2022 were accepted on a motion offered by Mr. McNeilly, seconded by Mr. Romano and the affirmative Roll Call vote of members present. Roll Call Vote:

Mr. Cangiano	Absent	Mr. Riccardi	Yes
Mr. Grogan	Yes	Mr. Romano	Yes
Mr. McNeilly	Yes	Mr. Schindelar	Yes
Mrs. Michetti	Yes	Mr. Schwab	Absent
Chairman Rattner	Yes	Mr. Still	Yes
		Mr. Sylvester	Absent

Comments:

- None

# Financial Reports – 2022

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Accrual Basis

## Musconetcong Sewerage Authority Budget vs. Actual Expenditure Report January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Net Position Utilized	0.00	109,821.00	-109,821.00	0.0%
Interest	5,990.03	4,646,821.00	-1,244,062.98	73.2%
Trustee passthrough	3,408,464.05	4,756,842.00	-1,348,177.95	71.7%
<b>Total Income</b>	<b>3,408,464.05</b>	<b>4,756,842.00</b>	<b>-1,348,177.95</b>	<b>71.7%</b>
<b>Gross Profit</b>	<b>3,408,464.05</b>	<b>4,756,842.00</b>	<b>-1,348,177.95</b>	<b>71.7%</b>
<b>Expense</b>				
6500 - Reconciliation Discrepancies	10.10			
<b>Personnel Services</b>				
B-1 - Administrative S&W	175,971.49	175,840.00	-888.51	99.8%
B-14 - Operating S&W	674,313.31	675,000.00	-686.69	99.9%
<b>Total Personnel Services</b>	<b>850,284.80</b>	<b>851,640.00</b>	<b>-1,355.20</b>	<b>99.8%</b>
<b>Employee Benefits</b>				
B-9 - Pension	127,908.46	114,000.00	13,908.46	112.2%
B-8 - Social Security	63,342.27	66,458.00	-3,115.73	95.3%
B-10 - Hoop				
Dental/Vision	9,987.71	200,000.00	-18,506.00	90.7%
B-10 - Hoop - Other	181,458.00			
<b>Total B-10 - Hoop</b>	<b>191,445.71</b>	<b>200,000.00</b>	<b>-8,554.29</b>	<b>95.7%</b>
B-11 - Disability Insurance	6,758.45	10,000.00	-4,241.55	57.6%
B-6 - Unemployment	6,610.48	7,000.00	-389.52	94.4%
<b>Total Employee Benefits</b>	<b>395,078.37</b>	<b>397,458.00</b>	<b>-2,379.63</b>	<b>99.4%</b>
<b>Administration Expenses</b>				
B-2 - Administrative-OE				
Influent Line/SPSS	-7,500.00			
B-2 - Administrative-OE - Other	41,280.31	40,000.00	1,280.31	103.2%
<b>Total B-2 - Administrative-OE</b>	<b>33,780.31</b>	<b>40,000.00</b>	<b>-6,219.69</b>	<b>84.5%</b>
<b>Total Administration Expenses</b>	<b>33,780.31</b>	<b>40,000.00</b>	<b>-6,219.69</b>	<b>84.5%</b>
<b>Operations and Maintenance</b>				
B-3 - Legal	21,889.94	35,000.00	-13,110.06	62.5%
B-4 - Audit	7,475.00	20,000.00	-12,525.00	37.4%
B-5 - Engineer				
NJDES Permit	-7,500.00	35,000.00	150.44	100.4%
B-5 - Engineer - Other	35,190.44	35,000.00	-7,349.56	79.0%
<b>Total B-5 - Engineer</b>	<b>27,690.44</b>	<b>35,000.00</b>	<b>-7,349.56</b>	<b>79.0%</b>
B-16 - Telephone	10,528.97	25,000.00	-14,471.03	42.1%
B-16 - Electric	450,380.39	460,000.00	-9,619.61	97.9%
B-17 - Propane/Fuel Oil	29,765.80	30,000.00	-214.20	99.3%
B-16 - Supplies/Chemicals	172,415.31	200,000.00	-27,584.69	88.2%
B-27 - Laboratory Supplies	5,950.74	8,000.00	-2,049.26	74.4%
B-13 - Office	28,498.17	30,000.00	-1,501.83	95.0%
B-31 - External Services	69,844.55	75,000.00	-5,155.45	93.3%
B-28 - Education/Training	11,945.32	12,000.00	-54.68	99.5%
B-25 - Laboratory Fees	18,589.15	20,000.00	-3,410.85	82.9%
B-19 - Maintenance/Repairs	173,558.14	204,000.00	-30,441.86	85.1%
B-20 - Insurance	130,852.00	129,000.00	1,852.00	109.0%
B-24 - NJDEP Fees	19,177.92	25,000.00	-5,822.08	78.7%
B-12 - Trustee Admin Fee	14,490.00	25,000.00	-10,510.00	66.0%
B-23 - Permit Appl/Compliance Fees	31,781.68	25,000.00	6,781.68	127.1%
B-21 - Equipment	47,503.24	70,000.00	-22,496.76	67.9%
B-26 - Sludge Disposal	833,653.85	810,000.00	23,653.85	102.9%
B-22 - Contingency	0.00	4,000.00	4,000.00	0.0%
<b>Total Operations and Maintenance</b>	<b>2,104,069.41</b>	<b>2,233,000.00</b>	<b>-128,930.59</b>	<b>94.2%</b>
<b>Debt Service</b>				
Debt Svs - Principal Payment	362,777.98			
Debt Svs - Interest Payment	329,530.55			
Debt Service - Other	0.00	724,723.00	-724,723.00	0.0%
<b>Total Debt Service</b>	<b>721,313.21</b>	<b>724,723.00</b>	<b>-3,409.79</b>	<b>99.5%</b>
<b>Reserves</b>				

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Accrual Basis

## Musconetcong Sewerage Authority Budget vs. Actual Expenditure Report January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
B-29 - Capital Improvement	0.00	200,000.00	-200,000.00	0.0%
B-30 - Renewal & Replacement	0.00	200,000.00	-200,000.00	0.0%
<b>Total Reserves</b>	<b>0.00</b>	<b>400,000.00</b>	<b>-400,000.00</b>	<b>0.0%</b>
Misc. Income	-86.25			
Operating Refund	-183.90			
Pension Reimbursement	-11,183.25			
PERS	-4,371.02			
<b>Total Expense</b>	<b>4,068,731.88</b>	<b>4,646,821.00</b>	<b>-568,089.12</b>	<b>88.0%</b>
<b>Net Ordinary Income</b>	<b>-680,267.83</b>	<b>109,821.00</b>	<b>-790,088.83</b>	<b>-619.4%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Short Term Disability Reimburse	11,531.03			
<b>Total Other Income</b>	<b>11,531.03</b>			
<b>Other Expense</b>				
Bank Fee	-40.00			
<b>Total Other Expense</b>	<b>-40.00</b>			
<b>Net Other Income</b>	<b>11,571.03</b>			
<b>Net Income</b>	<b>-668,696.80</b>	<b>109,821.00</b>	<b>-778,517.80</b>	<b>-698.9%</b>

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Cash Basis

Musconetcong Sewerage Authority  
Balance Sheet  
As of December 31, 2022

	Dec 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
OA 8189 - Operating Acct TD - 8189	1,210,741.19
PS 3717 - Payroll Account TD - 3717	1,208.87
CI 6030 - Capital Improvement TD - 6030	1,260,725.27
Es 3226 - Escrow Account TD Bank - 3226	10,134.34
RR 1380 - Renewal & Replacement TD -1380	65,134.86
Petty Cash	100.00
<b>Total Checking/Savings</b>	<b>3,136,856.58</b>
Other Current Assets	
NJIB Note Receivable	3,090,435.00
Prepaid Expenses	179.99
<b>Total Other Current Assets</b>	<b>3,090,614.99</b>
<b>Total Current Assets</b>	<b>6,227,471.57</b>
<b>Fixed Assets</b>	
Construction in Progress	1,608,092.38
Accumulated Depreciation	(39,721,047.17)
Capital Assets, Depreciated	61,481,892.82
Land	505,700.00
<b>Total Fixed Assets</b>	<b>23,875,337.80</b>
Other Assets	
Def. Pension Outflows	329,952.00
<b>Total Other Assets</b>	<b>329,952.00</b>
<b>TOTAL ASSETS</b>	<b>30,432,761.37</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	(1,090.36)
20000 - Accounts Payable	(1,090.36)
<b>Total Accounts Payable</b>	<b>(1,090.36)</b>
Other Current Liabilities	
NJIB Note Payable	9,106,498.00
Accrued Payroll Liabilities	
Garnishment	302.14
VALIC	625.00
PERS - Contributions	110,397.15
PERS - Loans	117,487.92
PERS - Insurance	(840.91)
Union Dues	(47,699.86)
Accrued Payroll Liabilities - Other	163,736.38
<b>Total Accrued Payroll Liabilities</b>	<b>163,736.38</b>
Escrow Deposits Payable	
Matrix Mount Olive	2.90
271 R01 - 271 Kings Hwy - Adler WH	2,036.25
46 - Bank Street Crown Walk Urban Rf	1,825.00
34 - Bank Street Urban Renewal LLC	210.00
QC - QuickChek Roxbury	100.75
Waterloo Valley Road Sewer Ext	950.00
Villages at Roxbury	904.25
Crownpoint Multifamily Project	5,548.40
Escrow Deposits Payable - Other	
<b>Total Escrow Deposits Payable</b>	<b>11,804.64</b>

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Musconetcong Sewerage Authority  
Balance Sheet  
As of December 31, 2022

	Dec 31, 22
Compensated Absences Payable	61,601.72
Accrued Interest Payable	28,072.70
Accounts Payable - Pension	(90,223.82)
Accrued Liabilities	47,271.00
<b>Total Other Current Liabilities</b>	<b>9,437,143.59</b>
<b>Total Current Liabilities</b>	<b>9,436,053.23</b>
<b>Long Term Liabilities</b>	
Net Pension Liability	1,394,376.00
Loans Payable	2,145,402.38
Def. Inflows of Resources	
Unamort Gain on Refunding 2007	10,200.00
Def. Pension Inflows	891,342.00
<b>Total Def. Inflows of Resources</b>	<b>1,001,542.00</b>
<b>Total Long Term Liabilities</b>	<b>4,541,320.38</b>
<b>Total Liabilities</b>	<b>13,977,373.61</b>
<b>Equity</b>	
Net Investment in Capital Asset	22,689,413.66
Restricted	
Current Debt Service	20,252.00
Future Retirement Reserve	50,000.00
B-28 Capital Improvements	
388 PFS - Contract 388 Plant Process Eval	43,944.51
360 - Contract 360 HVAC & Roofs	
360 BS - Contract 360 HVAC/Roots-ALIBank	23,333.75
360 PSS - Contract 360 HVAC Roofs PSS	36,014.95
<b>Total 360 - Contract 360 HVAC &amp; Roofs</b>	<b>119,347.81</b>
Contract 285 - Tertiary Treat	1.25
285 P8B - Contract 285 TT - PS&S	922.35
285 RHC - Contract 285 TT - RHC	104.00
285 - Misc (Permit, Legal)	
<b>Total Contract 285 - Tertiary Tmt</b>	<b>1,027.60</b>
Contract 300 Influent Screening	1.08
300 P8B - Contract 300 Infl Ser - PSS	304.88
300 Cpp - Contract 300 Infl Ser - Coppola	1,668.00
300 - Misc (Permit, Legal)	
<b>Total Contract 300 Influent Screening</b>	<b>1,973.13</b>
A8 - Air Sampling	1,821.58
350 - Contract 350 - PCBUI	1,122.90
325 - Contract 325 - SC 3&4	1,094.10
330 - Contract 330 QT 1	8,776.65
310 - Contract 310 Phase III Air Perm	4,769.00
Telecommunications Project	48.82
306 - Contract 306 NJIB Application	93,801.49
235 - Contract 235 - SC #1 & 2	8,843.08
270 - Contract 270 Inflowmers	21,342.49
280 - Contract 280 PC #2	31,493.09
B-29 Capital Improvements - Other	
<b>Total B-28 Capital Improvements</b>	<b>352,427.77</b>
B-30 Renewal and Replacement	
336 - Contract 336 - 18 Pumps	26,033.67
B-30 Renewal and Replacement - Other	563,537.91
<b>Total B-30 Renewal and Replacement</b>	<b>589,571.58</b>

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Musconetcong Sewerage Authority  
Balance Sheet  
As of December 31, 2022

	Dec 31, 22
Operations	60,000.00
<b>Total Restricted</b>	<b>1,074,251.35</b>
Unrestricted	
Designated	(107,978.00)
Undesignated	635,952.10
<b>Total Unrestricted</b>	<b>727,974.10</b>
3000 - Opening Bal Equity	(8,564,361.57)
32000 - Retained Earnings	(2,819,792.58)
Net Income	287,893.30
<b>Total Equity</b>	<b>16,455,387.70</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>30,432,761.37</b>

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The Financial Reports for 2023 were accepted on a motion offered by Mr. McNeilly, seconded by Mr. Romano and the affirmative Roll Call vote of members present. Roll Call Vote:

Mr. Cangiano	Absent	Mr. Riccardi	Yes
Mr. Grogan	Yes	Mr. Romano	Yes
Mr. McNeilly	Yes	Mr. Schindelar	Yes
Mrs. Michetti	Yes	Mr. Schwab	Absent
Chairman Rattner	Yes	Mr. Still	Yes
		Mr. Sylvester	Absent

Comments:

- None

# Financial Reports – 2023

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Accrual Basis

## Musconetcong Sewerage Authority Budget vs. Actual Expenditure Report January through March 2023

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
Net Position Utilized	0.00	119,889.00	-119,889.00	0.0%
Interest trustee passdown	2,340,000.00	4,480,000.00	-2,140,000.00	50.0%
<b>Total Income</b>	<b>2,260,282.93</b>	<b>4,599,889.00</b>	<b>-2,349,306.07</b>	<b>48.9%</b>
<b>Gross Profit</b>	<b>2,260,282.93</b>	<b>4,599,889.00</b>	<b>-2,349,306.07</b>	<b>48.9%</b>
<b>Expense</b>				
<b>Personnel Services</b>				
B-1 - Administrative-S&W	40,386.72	180,000.00	-139,613.28	22.4%
B-14 - Operating-S&W	147,542.86	668,000.00	-520,457.34	22.1%
<b>Total Personnel Services</b>	<b>187,929.38</b>	<b>848,000.00</b>	<b>-660,070.62</b>	<b>22.2%</b>
<b>Employee Benefits</b>				
B-9 - Pension	30,039.73	110,000.00	-79,960.27	27.3%
B-8 - Social Security	13,550.88	60,000.00	-46,449.32	22.8%
B-10 - Hosp				
Dental/Vision	827.81			
B-10 - Hosp - Other	55,454.56	220,000.00	-164,545.44	25.2%
<b>Total B-10 - Hosp</b>	<b>55,982.37</b>	<b>220,000.00</b>	<b>-164,017.63</b>	<b>25.4%</b>
B-11 - Disability Insurance	3,187.08	10,000.00	-6,812.92	32.0%
B-6 - Unemployment	2,469.74	7,000.00	-4,530.26	35.3%
<b>Total Employee Benefits</b>	<b>105,239.60</b>	<b>407,000.00</b>	<b>-301,760.40</b>	<b>25.9%</b>
<b>Administration Expenses</b>				
B-2 - Administrative-OE				
Influent Limb/PS	4,399.75			
B-2 - Administrative-OE - Other	19,367.91	40,000.00	-20,632.09	48.4%
<b>Total B-2 - Administrative-OE</b>	<b>14,969.16</b>	<b>40,000.00</b>	<b>-25,030.84</b>	<b>37.4%</b>
<b>Total Administration Expenses</b>	<b>14,969.16</b>	<b>40,000.00</b>	<b>-25,030.84</b>	<b>37.4%</b>
<b>Operations and Maintenance</b>				
B-3 - Legal	5,246.77	35,000.00	-29,753.23	15.0%
B-4 - Audit	15,306.25	20,000.00	-4,693.75	76.5%
B-5 - Engineer	3,823.50	35,000.00	-31,176.50	10.9%
B-15 - Telephone	2,362.76	15,000.00	-12,637.24	15.8%
B-16 - Electric	121,169.79	600,000.00	-478,830.21	24.2%
B-17 - Proposal/Fuel Oil	5,765.47	30,000.00	-24,234.53	19.2%
B-18 - Supplies/Chemicals	27,084.52	225,000.00	-197,915.48	12.0%
B-27 - Laboratory Supplies	2,983.94	8,000.00	-5,016.06	29.8%
B-13 - Office	7,885.82	30,000.00	-22,114.18	26.3%
B-31 - External Services	18,171.15	75,000.00	-56,828.85	24.2%
B-28 - Education/Training	13,583.00	15,000.00	-1,417.00	90.6%
B-25 - Laboratory Fees	11,271.81	20,000.00	-8,728.19	56.4%
B-19 - Maintenance/Repairs	83,685.22	200,000.00	-116,314.78	41.8%
B-20 - Insurance	71,654.00	135,000.00	-63,346.00	53.1%
B-24 - NJDEP Fees	2,580.00	25,000.00	-22,420.00	10.3%
B-12 - Trustee Admin Fee	1,245.00	15,000.00	-13,755.00	8.3%
B-23 - Permit Appl/Compliance Fees	20,937.40	25,000.00	-4,062.60	83.7%
B-21 - Equipment	23,718.98	70,000.00	-46,281.02	33.9%
B-26 - Sludge Disposal	140,851.30	1,095,370.00	-954,518.70	12.9%
B-22 - Contingency	0.00	25,000.00	-25,000.00	0.0%
<b>Total Operations and Maintenance</b>	<b>578,713.68</b>	<b>2,598,370.00</b>	<b>-2,019,656.32</b>	<b>22.3%</b>
<b>Debt Service</b>				
Debt Svs - Principal Payment	18,271.83			
Debt Svs - Interest Payment	9,542.50	305,519.00	-306,519.00	0.0%
Debt Service - Other	0.00			
<b>Total Debt Service</b>	<b>27,814.13</b>	<b>305,519.00</b>	<b>-278,704.87</b>	<b>9.1%</b>
<b>Reserves</b>				
B-30 - Capital Improvement	0.00	200,000.00	-200,000.00	0.0%
B-30 - Renewal & Replacement	0.00	200,000.00	-200,000.00	0.0%
<b>Total Reserves</b>	<b>0.00</b>	<b>400,000.00</b>	<b>-400,000.00</b>	<b>0.0%</b>

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Accrual Basis

## Musconetcong Sewerage Authority Budget vs. Actual Expenditure Report January through March 2023

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
Pension Reimbursement	-7,671.92			
<b>Total Expense</b>	<b>908,994.03</b>	<b>4,599,889.00</b>	<b>-3,692,894.97</b>	<b>10.7%</b>
<b>Net Ordinary Income</b>	<b>1,343,588.90</b>	<b>0.00</b>	<b>1,343,588.90</b>	<b>100.0%</b>
<b>Net Income</b>	<b>1,343,588.90</b>	<b>0.00</b>	<b>1,343,588.90</b>	<b>100.0%</b>

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Cash Basis

Musconetcong Sewerage Authority  
Balance Sheet  
As of March 31, 2023

	Mar 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
DA 8169 - Operating Acct TD - 8169	1,262,035.15
RR 3717 - Payroll Account TD - 3717	-6,029.64
CI 5030 - Capital Improvement TD - 5030	1,233,886.70
Ca 3226 - Escrow Account TD Bank - 3226	14,120.34
RR 1360 - Renewal & Replacement TD -1360	644,846.85
Petty Cash	100.00
Total Checking/Savings	3,149,965.20
Other Current Assets	
NJIB Note Receivable	3,090,435.00
Prepaid Expenses	179.99
Total Other Current Assets	3,090,614.99
Total Current Assets	6,239,580.19
Fixed Assets	
Construction In Progress	1,609,092.35
Accumulated Depreciation	-39,721,047.17
Capital Assets, Depreciated	61,481,962.42
Land	605,700.00
Total Fixed Assets	23,875,337.80
Other Assets	
Def. Pension Outflows	329,952.00
Total Other Assets	329,952.00
<b>TOTAL ASSETS</b>	<b>30,441,869.99</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	-44,758.98
20900 - Accounts Payable	-44,758.98
Total Accounts Payable	-44,758.98
Other Current Liabilities	
NJIB Note Payable	9,192,377.00
Accrued Payroll Liabilities	
Garnishment	302.14
VALIC	-225.00
PERS - Contributions	121,374.03
PERS - Loans	123,163.01
PERS - Insurance	14,173.67
Union Dues	-1,216.41
Accrued Payroll Liabilities - Other	-47,899.00
Total Accrued Payroll Liabilities	210,072.74
Escrow Deposits Payable	
Matrix Mount Olive	3,994.60
Z71 KH - Z71 Kings Hwy - Adler WH	2,036.25
46 - Bank Street Crown Walk Urban Re	1,925.00
24 - Bank Street Urban Renewal LLC	12.90
QC - QuikCreek Roxbury	210.00
Waterloo Valley Road Sewer LLC	100.00
Villages at Roxbury	960.00
Crownpoint Multifamily Project	904.25
Escrow Deposits Payable - Other	5,548.49
Total Escrow Deposits Payable	15,596.64
Total Current Liabilities	9,192,377.00
Long Term Liabilities	
Net Pension Liability	1,394,376.00
Loans Payable	2,145,402.38
Def. Intflow of Resources	
Unmort Gain on Refunding 2007	10,200.00
Def. Pension Inflows	991,342.00
Total Def. Intflows of Resources	1,001,542.00
Total Long Term Liabilities	4,541,320.38
Total Liabilities	13,837,996.35
Equity	
Net Investment in Capital Asset	22,609,413.56
Restricted	
Current Debt Service	29,352.00
Future Retirement Reserve	80,000.00
B-29 Capital Improvements	
P&S1 Controls	4,000.00
366 PPE - Contract 366 Plant Process Eval	36,967.91
366 - Contract 366 HVAC & Roofs	
360 IB - Contract 360 HVAC/Roofs-NJIBank	21,572.90
360 PPS - Contract 360 HVAC Roofs P95	96,014.25
Total 360 - Contract 360 HVAC & Roofs	117,586.96
Contract 295 - Tertiary Tmt	1.05
295 PPS - Contract 295 TT - P&S5	922.35
295 IH - Contract 295 TT - IHC	104.00
295 - Misc (Permit, Legal)	
Total Contract 295 - Tertiary Tmt	1,027.60
Contract 300 Influent Screening	
300 PPS - Contract 300 Infl Ser - P&S	9,751.08
300 Cop - Contract 300 Infl Ser - Coopola	304.05
300 - Misc (Permit, Legal)	1,668.00
Total Contract 300 Influent Screening	11,723.13
AS - Air Sampling	1,314.08
350 - Contract 350 - PCB/U	1,122.50
325 - Contract 325 - SC 3&4	11,894.10
330 - Contract 330 GT 1	9,776.65
310 - Contract 310 Phase III Air Perm	1,460.62
Telecommunications Project	4,700.00
285 - Contract 306 NJIB Application	-4.00
285 - Contract 285 - SC #1 & 2	83,891.49
275 - Contract 270 Truckloaders	9,643.08
280 - Contract 280 PC #2	21,342.49
B-29 Capital Improvements - Other	-42,736.91
Total B-29 Capital Improvements	282,732.82
B-30 Renewal and Replacement	
335 - Contract 335 - 18 Pumps	29,033.67
B-30 Renewal and Replacement - Other	536,879.91
Total B-30 Renewal and Replacement	565,913.58
Total Restricted	977,896.40
Unrestricted	
Designated	-107,878.00
Undesignated	835,952.10
Total Unrestricted	727,974.10
3000 - Opening Bal Equity	-5,504,351.57
32000 - Retained Earnings	-2,031,898.68
Net Income	544,838.63
Total Equity	16,603,873.54
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>30,441,869.99</b>

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Cash Basis

Musconetcong Sewerage Authority  
Balance Sheet  
As of March 31, 2023

	Mar 31, 23
Compensated Absences Payable	61,691.72
Accrued Interest Payable	26,072.75
Accounts Payable - Pension	-212,137.82
Accrued Liabilities	47,773.58
Total Current Liabilities	9,341,434.95
Total Other Current Liabilities	9,296,675.97
Long Term Liabilities	
Net Pension Liability	1,394,376.00
Loans Payable	2,145,402.38
Def. Intflow of Resources	
Unmort Gain on Refunding 2007	10,200.00
Def. Pension Inflows	991,342.00
Total Def. Intflows of Resources	1,001,542.00
Total Long Term Liabilities	4,541,320.38
Total Liabilities	13,837,996.35
Equity	
Net Investment in Capital Asset	22,609,413.56
Restricted	
Current Debt Service	29,352.00
Future Retirement Reserve	80,000.00
B-29 Capital Improvements	
P&S1 Controls	4,000.00
366 PPE - Contract 366 Plant Process Eval	36,967.91
366 - Contract 366 HVAC & Roofs	
360 IB - Contract 360 HVAC/Roofs-NJIBank	21,572.90
360 PPS - Contract 360 HVAC Roofs P95	96,014.25
Total 360 - Contract 360 HVAC & Roofs	117,586.96
Contract 295 - Tertiary Tmt	1.05
295 PPS - Contract 295 TT - P&S5	922.35
295 IH - Contract 295 TT - IHC	104.00
295 - Misc (Permit, Legal)	
Total Contract 295 - Tertiary Tmt	1,027.60
Contract 300 Influent Screening	
300 PPS - Contract 300 Infl Ser - P&S	9,751.08
300 Cop - Contract 300 Infl Ser - Coopola	304.05
300 - Misc (Permit, Legal)	1,668.00
Total Contract 300 Influent Screening	11,723.13
AS - Air Sampling	1,314.08
350 - Contract 350 - PCB/U	1,122.50
325 - Contract 325 - SC 3&4	11,894.10
330 - Contract 330 GT 1	9,776.65
310 - Contract 310 Phase III Air Perm	1,460.62
Telecommunications Project	4,700.00
285 - Contract 306 NJIB Application	-4.00
285 - Contract 285 - SC #1 & 2	83,891.49
275 - Contract 270 Truckloaders	9,643.08
280 - Contract 280 PC #2	21,342.49
B-29 Capital Improvements - Other	-42,736.91
Total B-29 Capital Improvements	282,732.82
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335 - Contract 335 - 18 Pumps	29,033.67
B-30 Renewal and Replacement - Other	536,879.91
Total B-30 Renewal and Replacement	565,913.58
Total Restricted	977,896.40
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Designated	-107,878.00
Undesignated	835,952.10
Total Unrestricted	727,974.10
3000 - Opening Bal Equity	-5,504,351.57
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>30,441,869.99</b>

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2:00 PM  
04/24/23  
Cash Basis

Musconetcong Sewerage Authority  
Balance Sheet  
As of March 31, 2023

	Mar 31, 23
Operations	50,000.00
Total Restricted	977,896.40
Unrestricted	
Designated	-107,878.00
Undesignated	835,952.10
Total Unrestricted	727,974.10
3000 - Opening Bal Equity	-5,504,351.57
32000 - Retained Earnings	-2,031,898.68
Net Income	544,838.63
Total Equity	16,603,873.54
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>30,441,869.99</b>

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The **Pending Vouchers** for April 24, 2023, were approved for payment on a motion offered by Mr. Romano, seconded by Mr. Schindelar and the affirmative roll call vote of members present. Roll Call Vote:

Mr. Cangiano	Absent	Mr. Riccardi	Yes
Mr. Grogan	Yes	Mr. Romano	Yes
Mr. McNeilly	Yes	Mr. Schindelar	Yes
Mrs. Michetti	Yes	Mr. Schwab	Absent
Chairman Rattner	Yes	Mr. Still	Yes
		Mr. Sylvester	Absent

Comments:

- None



**Musconetcong Sewerage Authority**  
Through April 24, 2023

	Name	Memo	Split	Amount
<b>OPERATING:</b>	Adam's Family Restaurant	Check # 36 - 03.23.23	Personnel B-2 · Administrative-C	73.35
	American Wear	Uniform Service 01.03.23 & 04	B-31 · External Service	945.60
	AmeriGas Propane	Invoice 3148732856, 3148147	B-17 · Propane/Fuel C	1,718.95
	Aqua Pro-Tech Laboratory	Invoice 237102990 & 2371031	B-25 · Laboratory Fee	207.00
	ATS Environmental Service	Invoice GS2023156 & GS20231	B-31 · External Service	1,575.00
	ATS Environmental Service	Invoice GS2023156WR	B-31 · External Service	2,450.00
	Barbato, Nicholas	2022/2023 Vision Reimburse	B-2 · Administrative-C	475.10
	Blue Diamond Disposal, Ir	Invoice 695173 - Monthly Trasl	B-31 · External Service	453.00
	Business Machine Techni	Invoice 2367371, 2367372, 23	B-31 · External Service	1,042.24
	Business Machine Techni	Invoice 2367603, 2367602, 23	B-31 · External Service	1,002.10
	Cintas First Aid & Safety	Invoice 5151175171 9218221	B-31 · External Service	360.88
	City Fire Equipment	Invoice 239246 - 2023 Annual	B-31 · External Service	841.30
	E&G Exterminators	Quarterly Service (rodents & in	B-31 · External Service	230.00
	Fisher Scientific	Invoice A30265613	B-27 · Laboratory Sup	737.84
	Grainger	Invoice # 9634295175	B-19 · Maintenance/F	227.43
	Grainger	Invoice # 9648999630	B-19 · Maintenance/F	232.26
	Grogan, Michael	2023 NJWEA Conference Stipe	B-28 · Education/Trai	700.00
	JCP&L	Invoice 95019260095 Through	B-16 · Electric	3,945.14
	JCP&L	Invoice 95019303271 Through	B-16 · Electric	13,642.97
	Jesse Szczubelek	2023 NJWEA Conference	B-28 · Education/Trai	700.00
	Jilliam Martucci	2023 Vision/Dental Reimburse	Dental/Vision	44.27
	Law Offices of Patrick J. D	Invoice 1001 & 1002	B-2 Legal, B-23 Permi	9,671.80
	Lawson Products	Invoice 9310432196	B-19 · Maintenance/F	490.00
	McMaster-Carr Supply Co	Invoice 85680879	B-19 · Maintenance/F	185.29
	McNeilly, Brian	2023 NJWEA Conference Stipe	B-28 · Education/Trai	700.00
	NJ Utility Authorities JIF	Invoice # NJUA249-2023SA - S	B-20 · Insurance	71,403.00
	NJWEA	Invoice E8395 - N.Barbato TT S	B-28 · Education/Trai	405.00
	NJWEA	Invoice E8190 - J. Schilling TT S	B-28 · Education/Trai	405.00
	NJWEA	Invoice E8831, E8830, E8829, E	B-28 · Education/Trai	4,286.00
	North Jersey Bagels & Sut	Invoice 1082 - Engineer/Attorn	B-2 · Administrative-C	58.06
	Office Concepts Group	Invoice 1123642-0	B-13 · Office	876.69
	One Call Concepts, Inc.	Invoice 3035443	B-2 · Administrative-C	71.50
	Parkhurst Distributing Co.	Invoice 288518	B-19 · Maintenance/F	195.77
	Passaic Valley Sewerage C	Invoice 521696 - Liquid Waste	B-26 · Sludge Disposa	37,284.00
	Precision Electric Motor V	Invoice RI5456 & RI5457	B-19 · Maintenance/F	11,478.42
	PS&S	Invoice # 159877 - Influent Lim	Influent Limit/PSS	922.50
	PS&S	Invoice # 159878 - General Cor	B-5 · Engineer	1,815.00
	R-D Trucking	Invoice 4622 - Sludge Hauling -	B-26 · Sludge Disposa	46,605.00
	RingCentral	Invoice CD_000557041 - Service	B-15 · Telephone	316.52
	RingCentral	Invoice CD_00574164 - Service	B-15 · Telephone	314.78
	Schilling, James	2023 Mileage & Dental Reimbu	B-2 · Administrative-C	1,439.82
	Schwab, Joseph	2023 NJWEA Annual conferen	B-2 · Administrative-C	700.00

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	Name	Memo	Split	Amount
	Tritec Office Equipment	Invoice 113 & 113 - Contract U	B-13 · Office	118.00
	Tulpenhocken Spring Wat	Final Water Deliveries 02/2023	B-31 · External Service	72.19
	USA Bluebook	Invoice 300848, 297866, 2978	B-19 · Maintenance/F	6,060.82
	USA Bluebook	Invoice 308226	B-19 · Maintenance/F	321.26
	USALCO	Invoice 20261707	B-18 · Supplies/Chem	9,209.36
	Water Environment Fede	2023 Annual Memberships - Ir	B-28 · Education/Trai	234.00
	WRS Environmental Servi	Invoice 28253	B-19 · Maintenance/F	4,270.00
			<b>TOTAL:</b>	<b>241,514.21</b>
<b>CAPITAL:</b>	PS&S	Invoice # 159875 - C360 NJB tl	360 IB · Contract 360	1,361.25
	PS&S	Invoice # 159879 - C300 throug	300 PSS · Contract 30	9,750.00
	PS&S	Invoice # 159876 - C365 Plant I	365 PPE · Contract 36	2,047.82
			<b>TOTAL:</b>	<b>13,159.07</b>
<b>PAYROLL:</b>	MSA Payroll	03.31.2023	B-1, B-14	32,836.40
	MSA Payroll	04.14.2023	B-1, B-14	37,891.47
			<b>TOTAL:</b>	<b>70,727.87</b>
<b>ONLINE PAYMENTS &amp; MANUAL CHECKS:</b>	Direct Energy	Confirmation # 2479244	B-16 · Electric	44,702.94
	JCP&L	Confirmation # 96136783	B-16 · Electric	9,818.52
	Local 32	Union Dues 03.01.23-03.31.23	Union Dues	351.00
	Lowe's	Reference # 2370913427	B-19 · Maintenance/F	33.19
	NJ Division of Pensions &	Reference # 08781573	B-9 · Pension	7,237.38
	NJSHBP	Reference 09330999	B-10 · Hosp	20,689.32
	NJ American Water	Confirmation # 975852605	B-31 · External Service	874.30
	Optimum	Confirmation # 29127001	B-15 · Telephone	290.44
	Primepoint Payroll	Invoice 559271 - 03.31.2023	B-31 · External Service	33.00
	Primepoint Payroll	Invoice 561944 - 04.14.2023	B-31 · External Service	48.88
	Shell/WEX	Confirmation # 816904212023	B-17 · Propane/Fuel C	410.30
	Treasurer - State of NJ	Confirmation # 30301-819981	B-24 · NJDEP Fees	15,925.75
	UNUM	Billing # 0590889-001 2	B-11 · Disability Insur	1,595.40
	VALIC	Confirm # 263903	VALIC	500.00
	VALIC	Confirm # 265829	VALIC	500.00
	Verizon	Confirm # 2450378807	B-15 · Telephone	248.94
			<b>TOTAL</b>	<b>103,259.36</b>
<b>ESCROW:</b>			<b>TOTAL:</b>	<b>0.00</b>
<b>RENEWAL:</b>			<b>TOTAL:</b>	<b>0.00</b>

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The following **correspondence** for April 2023 was received and filed on a motion offered by Mr. Still, seconded by Mr. Riccardi and the affirmative all in favor vote of members present. All In Favor Vote:

Mr. Cangiano	Absent	Mr. Riccardi	Aye
Mr. Grogan	Aye	Mr. Romano	Aye
Mr. McNeilly	Aye	Mr. Schindelar	Aye
Mrs. Michetti	Aye	Mr. Schwab	Absent
Chairman Rattner	Aye	Mr. Still	Aye
		Mr. Sylvester	Absent

Comments:

- None
- **Correspondence:**
  - A. NJIB: Construction Loan Accrued Interest Monthly Statement, 03.31.2023
  - B. Gabel Associates: Notice of Contract Award to Direct Energy – Bid 3roup 3

### **Monthly Reports:**

The Director's Report, Office Manager's Report, Maintenance & Repairs Report for the month of April 2023 and Flow Data for the month of March 2023 were accepted on a motion offered by Mr. McNeilly and seconded by Mr. Schindelar and the affirmative all-in favor vote of members present. All In Favor Vote:

Mr. Cangiano	Absent	Mr. Riccardi	Aye
Mr. Grogan	Aye	Mr. Romano	Aye
Mr. McNeilly	Aye	Mr. Schindelar	Aye
Mrs. Michetti	Aye	Mr. Schwab	Absent
Chairman Rattner	Aye	Mr. Still	Aye
		Mr. Sylvester	Absent

Director's Report Comments:

- Mr. Schilling reminded The Board that FDS filing deadline is 04.30.2023.
- Mr. Schilling advised The Board that he authorized a Purchase Order for base elbow replacement and piping repairs at pump station #4 totaling \$29,800. Purchasing Commissioner Still was advised accordingly. The work is covered within the PVSC Co-Op.
- Mr. Schilling stated that the Process Model Presentation will be sent to the Engineering Committee for review.
  - Next step in this process is hydraulic modeling.
- Mr. Schilling advised The Board that Headworks & Coppola Services are due on site at the MSA Plant the week of May 8, 2023, to address the issues with Contract 300 being offline.
- Mr. Schilling stated that the semi-annual bioassay result was greater than 100%.
- Mr. Schilling advised the Board that the Mount Olive Health Department toured the MSA Plant.
- Mr. Schilling advised The Board that the NJDOH has requested that the MSA participate in a National Directive for a Wastewater Surveillance Program
  - There was discussion among The Board members and Counsel as what benefit this would be to the MSA, it was ultimately decided not to participate. Motion from Mr. Still and a Second from Mr. McNeilly followed by a unanimous All in Favor Vote of all Board Members present.
- Mr. Schilling asked The Board for their support on incorporating the \$200,000 cost of grinders into the NJIB Loan:
  - Mr. Schwab although not present expressed his opposition to this proposal via email to Mr. Romano and Chairman Rattner whom read Mr. Schwab's email out loud to The Board.
  - Chairman Rattner suggested that the Engineer Committee review the recommendation and then determine how to pay for it.
  - Mr. Romano stated that we should review projects that are at end of life and the project list.
  - Mr. Schilling stated that there are failures within the electrical infrastructure to also consider.
  - Mr. Wancho advised that even if it's incorporated in the loan does not mean we have to use the funds.

The Engineer's Report for the month of April 2023 was accepted on a motion offered by Mr. Romano, seconded by Mr. Grogan and the affirmative all-in favor of members present. All In Favor Vote:

Mr. Cangiano	Absent	Mr. Riccardi	Aye
Mr. Grogan	Aye	Mr. Romano	Aye
Mr. McNeilly	Aye	Mr. Schindelar	Aye
Mrs. Michetti	Aye	Mr. Schwab	Absent
Chairman Rattner	Aye	Mr. Still	Aye
		Mr. Sylvester	Absent

Engineer's Report Comments:

- Mr. Wancho commented on the Process Model, stating the next step would be hydraulic study, he expects to have proposal for the May, 2023 MSA Board Meeting.
- Mr. Wancho also stated that testing of the electrical distribution system should be conducted every five years.
- Mr. Wancho verified that the repair for Contract 300 is due to be done the week of May 8, 2023, and further advised that he has made the request for the thermostat to be relocated, he is waiting on a response with regard to that request.

**New Business:**

Resolution No. 23-27 was offered on a motion by Mr. Romano seconded by Mr. McNeilly and the affirmative roll call vote of members present Roll Call Vote:

Mr. Cangiano	Absent	Mr. Riccardi	Yes
Mr. Grogan	Yes	Mr. Romano	Yes
Mr. McNeilly	Yes	Mr. Schindelar	Yes
Mrs. Michetti	Yes	Mr. Schwab	Absent
Chairman Rattner	Yes	Mr. Still	Yes
		Mr. Sylvester	Absent

\*See attached resolution

Comments:

- Chairman Rattner asked that we verify there is a Bond in place.

**Adjournment:**

Motion made by Mr. Michetti, seconded by Mr. Riccardi at 08:06pm and the all-in favor Vote of members present, Chairman Rattner adjourned the meeting at 08:06pm. All In Favor Vote:

Mr. Cangiano	Absent	Mr. Riccardi	Aye
Mr. Grogan	Aye	Mr. Romano	Aye
Mr. McNeilly	Aye	Mr. Schindelar	Aye
Mrs. Michetti	Aye	Mr. Schwab	Absent
Chairman Rattner	Aye	Mr. Still	Aye
		Mr. Sylvester	Absent

Respectfully Submitted:  
Jilliam Martucci - Administrative Assistant

**RESOLUTION NO. 23-27**

Resolution of the Musconetcong Sewerage Authority ("the Authority")  
Authorizing Jilliam Martucci to Transfer Funds Between MSA Bank Accounts

WHEREAS, pursuant to Title 5, Chapter 31, Section 4.2 of the New Jersey Administrative Code (N.J.A.C. 5:31-4.2) the Authority shall at each organizational meeting designate by Resolution the individuals whose signatures shall appear on checks drawn upon the treasury of the Authority, and the individuals who shall initiate and authorize transactions utilizing standard electronic funds transfer technologies; and

WHEREAS, the Authority desires to now amend its authorization for 2023;

NOW, THEREFORE, BE IT RESOLVED, that Jilliam Martucci, Office Manager of the Musconetcong Sewerage Authority, is hereby authorized to initiate transfers of funds between different Authority bank accounts for the purpose of conducting Authority business to pay bills such as payroll and other monthly obligations;

BE IT FURTHER RESOLVED, that a copy of this Resolution shall be maintained on file at the offices of the Authority.

MUSCONETCONG SEWERAGE AUTHORITY

ATTEST:

  
James Schwab, Secretary-Treasurer  
JOSEPH

  
Steven Rattner, Chairman

April 27, 2023