

MUSCONETCONG SEWERAGE AUTHORITY

Commissioners' Meeting
May 23, 2024

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

Chairman Rattner called the meeting to order at 7:30pm. 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: Erik Bradley, Michael Grogan, Brian McNeilly, Melanie Michetti, Steven Rattner, Anthony Riccardi, Thomas Romano, Elmer Still, Jack Sylvester
**Brian McNeilly arrive 7:38pm*

Members Absent: Andrew Cangiano, Joseph Schwab, Richard Schindelar

Others Present: Diane Alexander, Esq., Jilliam Martucci – Office Manager, James Schilling – Executive Director, James Wancho – PE

Others Absent: Thomas Carroll – QPA

Attendance Roll Call:

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

Date/Time Call to Order: Thursday May 23, 2024 – 7:30PM

Others Present: Diane Alexander, ~~Tom Carroll~~, James Wancho, James Schilling, Jilliam Martucci

Motion / Resolution	Bradley	Cangiano	Grogan	McNeilly	Michetti	Rattner	Riccardi	Romano	Schindelar	Schwab	Still	Sylvester
Attendance	Present	Absent	Present	Absent	Present	Present	Present	Present	Absent	Absent	Present	Present
Regular Meeting Minutes: 04.25.2024 ALL IN FAVOR	Aye	Absent	Aye	Absent	Aye	Aye	Second Aye	Aye	Absent	Absent	Aye	Motion Aye
2023 Financials ROLL CALL	Yes	Absent	Yes	Absent	Second Yes	Yes	Yes	Motion Yes	Absent	Absent	Yes	Yes
2024 Financials ROLL CALL	Yes	Absent	Yes	Absent	Second Yes	Yes	Yes	Motion Yes	Absent	Absent	Yes	Yes
Pending Vouchers May 16, 2024 ROLL CALL	Yes	Absent	Yes	Absent	Second Yes	Yes	Yes	Motion Yes	Absent	Absent	Yes	Yes
Correspondence ALL IN FAVOR	Aye	Absent	Aye	Absent	Second Aye	Aye	Aye	Aye	Absent	Absent	Aye	Motion Aye
Directors Report, Maintenance & Repairs – 05/2024 Flow Data– April 2024 ALL IN FAVOR	Aye	Absent	Aye	Absent	Aye	Aye	Motion Aye	Second Aye	Absent	Absent	Aye	Aye
Office Managers Report – 05/2024 ALL IN FAVOR	Aye	Absent	Aye	Aye <small>*Arrived 7:38pm</small>	Second Aye	Aye	Aye	Motion Aye	Absent	Absent	Aye	Aye
Engineers Report – 05/2024 ALL IN FAVOR	Aye	Absent	Aye	Motion Aye	Aye	Aye	Aye	Aye	Absent	Absent	Aye	Second Aye
New Business:												
Resolution 24-29 *Previously Passed	-	Absent	-	-	-	-	-	-	Absent	Absent	-	-
Old Business:												
Adjournment: 07:46 PM ALL IN FAVOR	Aye	Absent	Aye	Aye	Aye	Aye	Aye	Aye	Absent	Absent	Second Aye	Motion Aye

Chairman Rattner opened and closed the meeting to the public.

The "Regular" meeting minutes of April 25, 2024, accepted on a motion offered by Mr. Sylvester, seconded by Mr. Riccardi and the affirmative All in Favor vote of members present. All In Favor:

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

Comments:

- None

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

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

Comments:

- None

Financial Reports – 2023

9:57 AM
05/16/24
Accrual Basis

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Net Position Utilized	0.00	119,889.00	-119,889.00	0.0%
Interest	10,582.93			
trustee passdown	4,480,000.02	4,480,000.00	0.02	100.0%
Total Income	4,490,582.95	4,599,889.00	-109,306.05	97.6%
Gross Profit	4,490,582.95	4,599,889.00	-109,306.05	97.6%
Expense				
Personnel Services				
B-1 - Administrative-S&W	171,133.89	180,000.00	-8,866.11	95.1%
B-14 - Operating-S&W	632,756.81	668,000.00	-35,243.19	94.7%
Total Personnel Services	803,890.70	848,000.00	-44,109.30	94.8%
Employee Benefits				
B-9 - Pension	114,061.31	114,300.00	-238.69	99.8%
B-6 - Social Security	59,070.11	60,000.00	-929.89	98.5%
B-10 - Hosp				
Dental/Vision	7,277.87			
B-10 - Hoop - Other	218,816.70	226,200.00	-7,383.30	96.7%
Total B-10 - Hosp	226,094.57	226,200.00	-105.43	100.0%
B-11 - Disability Insurance	7,927.49	10,000.00	-2,072.51	79.3%
B-6 - Unemployment	5,872.78	7,000.00	-1,327.24	81.0%
Total Employee Benefits	412,826.24	417,500.00	-4,673.76	98.9%
Administration Expenses				
B-2 - Administrative-OE				
Influent Limit/PSS	-1,734.00			
B-2 - Administrative-OE - Other	50,001.57	49,100.00	901.57	101.8%
Total B-2 - Administrative-OE	48,267.57	49,100.00	-832.43	98.3%
Total Administration Expenses	48,267.57	49,100.00	-832.43	98.3%
Operations and Maintenance				
B-33 - IT & Cyber Security	1,002.10			
B-3 - Legal	37,870.87	35,000.00	2,870.87	108.2%
B-4 - Audit	35,350.00	36,000.00	-650.00	98.2%
B-5 - Engineer				
NJDES Permit	5,328.92			
B-5 - Engineer - Other	26,921.08	35,000.00	-8,078.94	76.9%
Total B-5 - Engineer	32,249.98	35,000.00	-2,750.02	92.1%
B-15 - Telephone	11,294.98	15,000.00	-3,705.02	75.3%
B-16 - Electric	489,902.84	500,000.00	-30,097.16	94.0%
B-17 - Propane/Fuel Oil	13,107.27	30,000.00	-16,892.73	43.7%
B-18 - Supplies/Chemicals	146,560.03	225,000.00	-78,439.97	65.1%
B-27 - Laboratory Supplies	8,320.54	8,000.00	1,679.48	79.0%
B-13 - Office	25,775.71	30,000.00	-4,224.29	85.9%
B-31 - External Services	69,686.33	75,000.00	-5,313.67	92.9%
B-28 - Education/Training	13,831.00	15,000.00	-1,369.00	90.9%
B-25 - Laboratory Fees	34,453.05	35,000.00	-546.95	98.4%
B-19 - Maintenance/Repairs	199,593.47	200,000.00	-406.53	99.8%
B-20 - Insurance	143,057.00	143,400.00	-343.00	99.8%
B-24 - NJDEP Fees	19,803.75	25,000.00	-5,196.25	79.2%
B-12 - Trustee Admin Fee	2,560.00	15,000.00	-12,440.00	17.1%
B-23 - Permit Appl/Compliance Fees	31,208.08	31,600.00	-291.92	99.1%
B-21 - Equipment	81,958.49	70,000.00	11,958.49	88.5%
B-26 - Sludge Disposal	1,014,046.10	1,030,370.00	-16,323.90	98.4%
B-22 - Contingency	0.00	25,000.00	-25,000.00	0.0%
Total Operations and Maintenance	2,366,429.59	2,579,270.00	-209,840.41	91.9%
Debt Service				
Debt Svs - Principal Payment	54,814.91			
Debt Svs - Interest Payment	60,085.00			
Debt Service - Other	0.00	306,519.00	-306,519.00	0.0%
Total Debt Service	114,899.91	306,519.00	-191,619.09	37.5%
Reserves				

9:57 AM

05/16/24

Accrual Basis

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
B-29 - Capital Improvement	0.00	200,000.00	-200,000.00	0.0%
B-30 - Renewal & Replacement	83,658.00	200,000.00	-116,342.00	41.8%
Total Reserves	83,658.00	400,000.00	-316,342.00	20.9%
Misc. Income	-187,302.50			
Pension Reimbursement	-22,652.12			
Union Dues	-175.50			
Total Expense	3,622,841.89	4,600,389.00	-977,547.11	78.8%
Net Ordinary Income	867,741.08	-500.00	868,241.08	-173,548.2%
Other Income/Expense				
Other Income				
Short Term Disability Reimburse	19,686.40			
Total Other Income	19,686.40			
Net Other Income	19,686.40			
Net Income	<u>887,427.46</u>	<u>-500.00</u>	<u>887,927.46</u>	<u>-177,485.5%</u>

Musconetcong Sewerage Authority
Balance Sheet
 As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
CI 6556 - Capital Improvement TD - 6556	368.31
OA 8169 - Operating Acct TD - 8169	1,106,424.81
PR 3717 - Payroll Account TD - 3717	50,483.95
CI 5030 - *CLOSED* Capital Account - 5030	328,697.40
Es 3226 - Escrow Account TD Bank - 3226	10,539.11
RR 1360 - Renewal & Replacement TD -1360	785,316.65
Petty Cash	278.74
Total Checking/Savings	2,282,108.97
Accounts Receivable	
1200 - Accounts Receivable	-0.02
Total Accounts Receivable	-0.02
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	5,372,723.94
Fixed Assets	
Construction in Progress	1,609,092.35
Accumulated Depreciation	-39,721,047.17
Capital Assets, Depreciated	81,481,592.62
Land	505,700.00
Total Fixed Assets	23,875,337.80
Other Assets	
Def. Pension Outflows	329,952.00
Total Other Assets	329,952.00
TOTAL ASSETS	29,578,013.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	200,560.89
Total Accounts Payable	200,560.89
Other Current Liabilities	
NJIB Note Payable	9,239,577.00
Accrued Payroll Liabilities	
Garnishment	302.14
VALIC	310.00
PERS - Contributions	160,317.11
PERS - Loans	148,057.09
PERS - Insurance	16,596.78
Union Dues	-1,191.91
Accrued Payroll Liabilities - Other	-48,448.76
Total Accrued Payroll Liabilities	275,942.43

Balance Sheet
As of December 31, 2023

	Dec 31, 23
Escrow Deposits Payable	
30 Continental Drive - J Sassan	2,511.25
Matrix Mount Olive	-183.50
271 KH - 271 Kings Hwy - Adler WH	2,036.25
40 · Bank Street Crown Walk Urban Re	1,825.00
34 · Bnk Street Urban Renewal LLC	12.50
QC · QuickChek Roxbury	210.00
Waterloo Valley Road Sewer Ext.	100.75
Villages at Roxbury	965.00
Crownpoint Multifamily Project	904.25
Escrow Deposits Payable - Other	5,548.49
Total Escrow Deposits Payable	13,929.99
Due to Municipalities	-215,991.00
Compensated Absences Payable	61,681.72
Accrued Interest Payable	58,090.70
Accounts Payable - Pension	-218,658.84
Accrued Liabilities	47,771.68
Total Other Current Liabilities	9,282,343.68
Total Current Liabilities	9,462,904.57
Long Term Liabilities	
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	991,342.00
Total Def. Inflows of Resources	1,001,542.00
Total Long Term Liabilities	4,541,320.38
Total Liabilities	14,004,224.95
Equity	22,689,413.56
Net Investment in Capital Asset	
Restricted	
Current Debt Service	29,252.00
Future Retirement Reserve	50,000.00
B-29 Capital Improvements	
PS Controls 1-5	12,287.50
365 PPE - Contract 365 Plant Process Eval	12,852.35
360 - Contract 360 HVAC & Roofs	
360 BR - Contract 360 HVAC/Roofs - BR	840,159.83
360 Leg - Contract 360 HVAC/Roofs - Legal	3,684.40
360 IB - Contract 360 HVAC/Roofs-NJIBank	6,269.74
360 PSS - Contract 360 HVAC Roofs PSS	32,403.21
Total 360 - Contract 360 HVAC & Roofs	882,517.18
Contract 295 - Tertiary Tmt	
295 PSS - Contract 295 TT - PS&S	1.25
295 IHC - Contract 295 TT - IHC	922.35
295 - Misc (Permit, Legal)	104.00
Total Contract 295 - Tertiary Tmt	1,027.60
Contract 300 Influent Screening	
300 PSS - Contract 300 Infl Scr - PSS	1,267.77
300 Cop - Contract 300 Infl Scr - Coppola	304.05
300 - Misc (Permit, Legal)	825.02
Total Contract 300 Influent Screening	2,396.84

9:56 AM
05/16/24
Cash Basis

Musconetcong Sewerage Authority
Balance Sheet
As of December 31, 2023

	Dec 31, 23
350 · Contract 350 - PCSIU	241.25
325 · Contract 325 - SC 3&4	11,694.10
330 · Contract 330 GT 1	9,776.65
310 · Contract 310 Phase III Air Perm Telecommunications Project	1,460.92
305 · Contract 305 NJIB Application	4,760.00
285 · Contract 285 - SC #1 & 2	48.82
270 · Contract 270 Thickeners	93,801.49
280 · Contract 280 PC #2	8,843.08
B-29 Capital Improvements - Other	21,342.49
	<u>-433,817.77</u>
Total B-29 Capital Improvements	629,232.50
B-30 Renewal and Replacement	
335 · Contract 335 - 19 Pumps	29,033.67
B-30 Renewal and Replacement - Other	534,975.60
	<u>564,009.27</u>
Total B-30 Renewal and Replacement	564,009.27
Operations	50,000.00
	<u>50,000.00</u>
Total Restricted	1,322,493.77
Unrestricted	
Designated	-107,978.00
Undesignated	835,952.10
	<u>727,974.10</u>
Total Unrestricted	727,974.10
3000 · Opening Bal Equity	-7,507,976.57
32000 · Retained Earnings	-2,529,002.76
Net Income	870,886.69
	<u>15,573,788.79</u>
Total Equity	15,573,788.79
TOTAL LIABILITIES & EQUITY	<u>29,578,013.74</u>

The Financial Reports for 2024 were accepted on a motion offered by Mr. Romano, seconded by Mrs. Michetti and the affirmative Roll Call vote of members present. Roll Call Vote:

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

Comments:

- None

Financial Reports – 2024

11:40 AM
05/16/24
Accrual Basis

Musconetcong Sewerage Authority Budget vs. Actual Expenditure Report January through April 2024

	Jan - Apr 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Net Position Utilized	0.00	126,593.00	-126,593.00	0.0%
Interest	39,521.08			
trustee passdown	2,325,673.50	4,715,000.00	-2,389,326.50	49.3%
Total Income	<u>2,365,394.58</u>	<u>4,841,593.00</u>	<u>-2,476,198.42</u>	<u>48.8%</u>
Gross Profit	2,365,394.58	4,841,593.00	-2,476,198.42	48.8%
Expense				
Personnel Services				
B-1 · Administrative-S&W	68,392.01	185,000.00	-116,607.99	37.0%
B-14 · Operating-S&W	213,167.19	668,000.00	-454,832.81	31.9%
Total Personnel Services	<u>281,559.20</u>	<u>853,000.00</u>	<u>-571,440.80</u>	<u>33.0%</u>
Employee Benefits				
B-9 · Pension	115,201.00	120,000.00	-4,799.00	96.0%
B-8 · Social Security	20,610.41	66,000.00	-45,389.59	31.2%
B-10 · Hosp				
Dental/Vision	1,482.94			
B-10 · Hosp - Other	78,628.84	230,000.00	-151,371.16	34.2%
Total B-10 · Hosp	<u>80,111.78</u>	<u>230,000.00</u>	<u>-149,878.22</u>	<u>34.8%</u>
B-11 · Disability Insurance	3,414.20	10,000.00	-6,585.80	34.1%
B-6 · Unemployment	3,709.02	7,000.00	-3,290.98	53.0%
Total Employee Benefits	<u>223,056.41</u>	<u>433,000.00</u>	<u>-209,943.59</u>	<u>51.5%</u>
Administration Expenses				
B-2 · Administrative-OE	14,428.73	40,000.00	-25,571.27	36.1%
Total Administration Expenses	<u>14,428.73</u>	<u>40,000.00</u>	<u>-25,571.27</u>	<u>36.1%</u>
Operations and Maintenance				
B-33 · IT & Cyber Security	12,225.09	27,000.00	-14,774.91	45.3%
B-3 · Legal	6,529.70	35,000.00	-28,470.30	18.7%
B-4 · Audit	0.00	20,000.00	-20,000.00	0.0%
B-5 · Engineer				
NJPDES Permit	370.00			
B-5 · Engineer - Other	6,274.25	35,000.00	-28,725.75	17.9%
Total B-5 · Engineer	<u>6,644.25</u>	<u>35,000.00</u>	<u>-28,355.75</u>	<u>18.0%</u>
B-15 · Telephone	3,276.66	15,000.00	-11,723.34	21.8%
B-16 · Electric	132,829.78	550,000.00	-417,170.22	24.1%
B-17 · Propane/Fuel Oil	1,087.43	15,000.00	-13,912.57	7.2%
B-18 · Supplies/Chemicals	57,842.37	226,000.00	-168,157.63	25.6%
B-27 · Laboratory Supplies	2,459.56	8,000.00	-5,540.44	30.7%
B-13 · Office	5,486.12	30,000.00	-24,513.88	18.3%
B-31 · External Services	40,388.02	75,000.00	-34,611.98	53.9%
B-28 · Education/Training	11,222.61	18,000.00	-6,777.39	62.3%
B-25 · Laboratory Fees	2,857.00	20,000.00	-17,143.00	14.3%
B-19 · Maintenance/Repairs	61,771.65	200,000.00	-138,228.35	30.9%
B-20 · Insurance	167,071.00	145,000.00	22,071.00	115.2%
B-24 · NJDEP Fees	2,889.00	25,000.00	-22,111.00	11.6%
B-12 · Trustee Admin Fee	1,280.04	10,000.00	-8,719.96	12.8%
B-23 · Permit Appl/Compliance Fees	10,115.35	40,000.00	-29,884.65	25.3%
B-21 · Equipment	3,630.35	70,000.00	-66,369.65	5.2%
B-26 · Sludge Disposal	238,590.00	1,085,370.00	-846,780.00	21.8%
B-22 · Contingency	0.00	25,000.00	-25,000.00	0.0%
Total Operations and Maintenance	<u>767,795.96</u>	<u>2,683,370.00</u>	<u>-1,915,574.04</u>	<u>28.6%</u>
Debt Service				
Debt Svs - Principal Payment	18,271.63			
Debt Svs - Interest Payment	8,517.50			
Debt Service - Other	0.00	357,223.00	-357,223.00	0.0%
Total Debt Service	<u>26,789.13</u>	<u>357,223.00</u>	<u>-330,433.87</u>	<u>7.5%</u>
Reserves				
B-32 · Reserve for Debt Service	0.00	75,000.00	-75,000.00	0.0%
B-29 · Capital Improvement	100,000.00	200,000.00	-100,000.00	50.0%
B-30 · Renewal & Replacement	100,000.00	200,000.00	-100,000.00	50.0%

Total Reserves	200,000.00	475,000.00	-275,000.00	42.1%
Pension Reimbursement	-5,626.44			
Union Dues	-158.00			
Total Expense	<u>1,507,848.99</u>	<u>4,841,593.00</u>	<u>-3,333,746.01</u>	<u>31.1%</u>
Net Ordinary Income	857,547.59	0.00	857,547.59	100.0%
Other Income/Expense				
Other Income				
Short Term Disability Reimburse	<u>1,409.42</u>			
Total Other Income	<u>1,409.42</u>			
Net Other Income	<u>1,409.42</u>			
Net Income	<u><u>859,047.01</u></u>	<u><u>0.00</u></u>	<u><u>859,047.01</u></u>	<u><u>100.0%</u></u>

Balance Sheet
As of April 30, 2024

	Apr 30, 24
ASSETS	
Current Assets	
Checking/Savings	
CI 6556 · Capital Improvement TD - 6556	904,519.14
OA 8169 · Operating Acct TD - 8169	1,480,330.61
PR 3717 · Payroll Account TD - 3717	10,427.26
CI 6030 · *CLOSED* Capital Account - 6030	328,697.40
Es 3226 · Escrow Account TD Bank - 3226	12,523.72
RR 1360 · Renewal & Replacement TD -1360	832,406.65
Petty Cash	381.30
Total Checking/Savings	3,569,286.08
Accounts Receivable	
1200 · Accounts Receivable	-0.02
Total Accounts Receivable	-0.02
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	6,659,901.05
Fixed Assets	
Construction in Progress	1,609,092.35
Accumulated Depreciation	-39,721,047.17
Capital Assets, Depreciated	61,481,592.62
Land	505,700.00
Total Fixed Assets	23,875,337.80
Other Assets	
Def. Pension Outflows	329,952.00
Total Other Assets	329,952.00
TOTAL ASSETS	30,865,190.86
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-45,458.98
Total Accounts Payable	-45,458.98
Other Current Liabilities	
NJIB Note Payable	11,101,406.00
Accrued Payroll Liabilities	
Garnishment	302.14
VALIC	310.00
PERS - Contributions	175,699.19
PERS - Loans	156,128.57
PERS - Insurance	17,568.44
Union Dues	-1,035.91
Accrued Payroll Liabilities - Other	-48,448.78
Total Accrued Payroll Liabilities	300,523.67

10:09 AM
05/16/24
Cash Basis

Musconetcong Sewerage Authority
Balance Sheet
As of April 30, 2024

	Apr 30, 24
Escrow Deposits Payable	
30 Continental Drive - J Sassan	2,511.25
Matrix Mount Olive	3,477.15
271 KH - 271 Kings Hwy - Adler WH	2,036.25
40 - Bank Street Crown Walk Urban Re	1,825.00
34 - Bnk Street Urban Renewal LLC	12.50
QC - QuickChek Roxbury	210.00
Waterloo Valley Road Sewer Ext.	100.75
Villages at Roxbury	965.00
Crownpoint Multifamily Project	904.25
Escrow Deposits Payable - Other	5,548.49
	17,590.64
Total Escrow Deposits Payable	17,590.64
Due to Municipalities	-215,991.00
Compensated Absenses Payable	61,681.72
Accrued Interest Payable	58,090.70
Accounts Payable - Pension	-255,392.92
Accrued Liabilities	47,771.68
	11,115,680.49
Total Other Current Liabilities	11,115,680.49
Total Current Liabilities	11,070,221.51
Long Term Liabilities	
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	991,342.00
	1,001,542.00
Total Def. Inflows of Resources	1,001,542.00
Total Long Term Liabilities	4,541,320.38
Total Liabilities	15,611,541.89
Equity	
Net Investment in Capital Asset	22,689,413.56
Restricted	
Current Debt Service	29,252.00
Future Retirement Reserve	50,000.00
B-29 Capital Improvements	
PS Controls 1-5	8,696.55
365 PPE - Contract 365 Plant Process Eval	12,852.35
360 - Contract 360 HVAC & Roofs	
360 BR - Contract 360 HVAC/Roofs - BR	101,194.32
360 Leg - Contract 360 HVAC/Roofs - Legal	6,521.97
360 IB - Contract 360 HVAC/Roofs-NJIBank	5,654.74
360 PSS - Contract 360 HVAC Roofs PSS	61,586.76
	174,957.79
Total 360 - Contract 360 HVAC & Roofs	174,957.79
Contract 295 - Tertiary Tmt	
295 PSS - Contract 295 TT - PS&S	1.25
295 IHC - Contract 295 TT - IHC	922.35
295 - Misc (Permit, Legal)	104.00
	1,027.60
Total Contract 295 - Tertiary Tmt	1,027.60
Contract 300 Influent Screening	
300 PSS - Contract 300 Infl Scr - PSS	1,267.77
300 Cop - Contract 300 Infl Scr - Coppola	304.05
300 - Misc (Permit, Legal)	825.02
	2,396.84
Total Contract 300 Influent Screening	2,396.84

10:09 AM
 05/16/24
 Cash Basis

Musconetcong Sewerage Authority
Balance Sheet
 As of April 30, 2024

	Apr 30, 24
350 - Contract 350 - PCSIU	241.25
325 - Contract 325 - SC 3&4	11,694.10
330 - Contract 330 GT 1	9,776.65
310 - Contract 310 Phase III Air Perm Telecommunications Project	1,480.92
305 - Contract 305 NJIB Application	4,760.00
285 - Contract 285 - SC #1 & 2	48.62
270 - Contract 270 Thickeners	93,801.49
280 - Contract 280 PC #2	8,843.08
B-29 Capital Improvements - Other	21,342.49
	-523,001.77
Total B-29 Capital Improvements	-171,101.84
B-30 Renewal and Replacement	
335 - Contract 335 - 19 Pumps	29,033.67
B-30 Renewal and Replacement - Other	534,975.60
	564,009.27
Total B-30 Renewal and Replacement	564,009.27
Operations	50,000.00
Total Restricted	522,159.43
Unrestricted	
Designated	-107,978.00
Undesignated	835,952.10
	727,974.10
Total Unrestricted	727,974.10
3000 - Opening Bal Equity	-7,507,976.57
32000 - Retained Earnings	-1,658,116.07
Net Income	480,194.51
	15,253,648.96
Total Equity	15,253,648.96
TOTAL LIABILITIES & EQUITY	30,865,190.85

The **Pending Vouchers** for May 1, 2024, were approved for payment on a motion offered by Mr. Romano, seconded by Mrs. Michetti and the affirmative Roll Call vote of members present. Roll Call Vote:

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

Comments:

- None

Musconetcong Sewerage Authority

Through May 16, 2024

	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Amount</u>
OPERATING:	Advance Auto Parts	Invoice 7927412627388	B-19 · Maintenanc	24.58
	American Wear	Uniform Service 04.23.24-05.14	B-31 · External Sr	712.40
	Barbato, Nicholas	2024 Dental Reimbursement	B-10 · Hosp	186.00
	Blue Diamond Disposal, Inc.	Invoice 785203 - Monthly Trash	B-31 · External Sr	469.00
	Business Machine Technologie	Invoice 2370483, 2370449, 237	B-33 · IT & Cyber	1,027.00
	Clintas First Aid & Safety	Invoice # 9270155457 AED Leat	B-31 · External Sr	287.95
	Creative Management Inc.	Invoice 373317	B-17 · Propane/F	6,845.22
	Gannett New Jersey Newspaper	Invoice 6304815	B-2 · Administrati	16.49
	Garden State Laboratories, Inc	Invoice 570497 - 04.04.24-04.2	B-25 · Laboratory	443.00
	Kenvil Power	Invoice 236397	B-19 · Maintenanc	119.90
	Jilliam Martucci	Dental, Mileage, USPS Remibur	B-2, B-10	108.94
	NJ Utility Authorities JIF	Invoice # NJUA249-2024SA - Fir	B-20 · Insurance	83,660.00
	Office Concepts Group	Invoice 1172860-0	B-13 · Office	1,543.47
	One Call Concepts, Inc.	Invoice 4045447	B-2 · Administrati	115.83
	Passaic Valley Sewerage Comm	12/2023 - RE-ISSUE/CHECK NO	B-26 · Sludge Dis	34,912.80
	Passaic Valley Sewerage Comm	Invoice 523294 - Liquid Waste A	B-26 · Sludge Dis	35,360.00
	PS&S	Invoice # 167460 - General Con	B-5 · Engineer	4,873.75
	PS&S	Invoice # 167459 - Influent Limi	Influent Limit/PS	256.25
	R-D Trucking	Invoice 4784 - Sludge Hauling - i	B-26 · Sludge Dis	47,600.00
	Reiner Pump Systems, Inc.	Invoice # KCP595SO-NJ - Mitsut	B-21 · Equipment	10,053.00
	RingCentral	Invoice CD_000799421 - Servic	B-15 · Telephone	316.22
	Sal's Pizza	Invoice 85477	B-2 · Administrati	472.00
	SEM/BDS Stroudsburg Electric I	Invoice 6593295	B-21 · Equipment	3,896.36
	Sissco Material Handling Equip	Invoice - INV-52876	B-21 · Equipment	3,303.82
	Tritec Office Equipment	Invoice 1207	B-13 · Office	59.00
	Water Environment Federation	Invoice 365213 M. Grogan, Invo	B-28 Education &	364.00
			TOTAL:	237,026.98
CAPITAL	Badger Roofing Company, Inc.	C360 Pay App 7	360 BR · Contrac	142,338.14
RECOVERY:	PS&S	Invoice # 167417 - C360 - Throu	360 PSS · Contra	20,745.55
	PS&S	Invoice # 167457 - C360/NJIB - 1360	IB · Contract	646.25
	PS&S	Invoice # 167458 - C365/PPE - T 365	PPE · Contra	307.50
			TOTAL:	164,037.44
ESCROW:	Law Offices of Patrick J. Dwyer,	Invoice 1191 Esc: Matrix	Matrix Mount Oll	286.00
	PS&S	Invoice # 167455 - Matrix - Throi	Matrix Mount Oll	1,788.00
			TOTAL:	2,074.00
RENEWAL & REPLACEMENT:			TOTAL:	0.00

	Name	Memo	Split	Amount	
PAYROLL:	MSA/Payroll	Payroll Processing 04.26.2024	B-1, B-14	32,937.71	
	MSA/Payroll	Payroll Processing 05.10.2024	B-1, B-14	<u>29,763.41</u>	
			TOTAL:	62,701.12	
ONLINE &	Altice	Confirmation #: 19023004	B-15 - Telephone	315.00	
MANUAL PYMTS:	American Water	Confirmation #: 1401158719	B-31 - External Se	2,040.82	
	Direct Energy	Confirmation # 2765827	B-16 - Electric	711.35	
	Direct Energy	Confirmation #: 2786212, 2786	B-16 - Electric	28,540.90	
	JCP&L	Confirmation # 105421387	B-16 - Electric	2,867.16	
	JCP&L	Confirmation # 106046371	B-16 - Electric	8,643.60	
	Local 32	04/2024 Union Dues	Union Dues	312.00	
	Lowe's	Reference No. 2742920750	B-19 - Maintenanc	575.25	
	NJ Division of Pensions & Benef	Reference No. 11430191	Accounts Payabl	5,709.04	
	NJSHBP	Reference No. 13430433	B-10 - Hosp	21,031.46	
	Primepoint	Invoice 613146 - 04.26.24	B-31 - External Se	33.00	
	Primepoint	Invoice 614924 - 05.10.24	B-31 - External Se	43.25	
	Shell Fleet	Confirmation # 816905132024	B-17 - Propane/F	472.46	
	Tractor Supply	Confirmation #: 201362953510	B-19 - Maintenanc	19.98	
	Valic	Confirmation 330568	Accrued Payroll	535.00	
	Valic	Confirmation 334928	Accrued Payroll	<u>535.00</u>	
				TOTAL:	72,385.27

The following **correspondence** for May 2024 was received and filed on a motion offered by Mr. Sylvester, seconded by Mrs. Michetti and the affirmative all in favor vote of members present. All In Favor:

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

• **Correspondence:**

- A. NJIB: Construction Loan Accrued Interest Monthly Statement as of 04.30.2024
- B. State of NJ, DEP, Division of Water Quality: Contract 360 Payment Requisition No. S340384-10-SC-04, \$98,019.00
- C. Mott MacDonald: Township of Roxbury – Well No. 2 PFAS Treatment Facility
- D. *Substitution of Counsel: MSA vs. DEP
- E. *Bowman & Company LLP: 2023 Workers Compensation Audit
- F. *State of NJ, DEP: Laboratory Certification Number 14363, Schedule of On-Site Audit

Comments:

- Chairman Rattner commended Mott MacDonald on their protocol pertaining to the PFAS.
- Mrs. Michetti advised that the TWA will be available for the June meeting.

Monthly Reports:

The Director's Report, Maintenance & Repairs Report for the month of May 2024 and Flow Data for the month of April 2024 were accepted on a motion offered by Mr. Riccardi and seconded by Mr. Romano and the affirmative all-in favor vote of members present. All In Favor:

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

Director's Report, Maintenance & Repairs Report, Flow Data Comments:

- Mr. Schilling advised The Board the following:
 - PS#1 was completed today (05.23.2024).
 - Disk filter #3 from Tertiary is up and running.
 - Email sent for the proposal for the controls for PS#1.

*7:38pm - Mr. McNeilly arrived at meeting.

The Office Manager's Report for the month of May 2024 were accepted on a motion offered by Mr. Romano and seconded by Mrs. Michetti and the affirmative all-in favor vote of members present. All In Favor:

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

Office Manager's Report Comments:

- Ms. Martucci advised The Board that we are still working through the cyber security compliance.
- The Board was also advised that the files received from the former Counsel, and the drive will be scanned for cyber-security and safety purposes, IT will then move the files to the server for administration to review. Mrs. Michetti asked how far back the files date back, we will advise The Board once we have access to the files. There was discussion among The Board regarding time frames of file retention.
- Mr. Romano asked if The Board members will be tested on the cyber compliance component, Ms. Martucci advised anyone with an MSA-issued email will be part of the email launch where phishing tests are sent.

The Engineer's Report for the month of May 2024 was accepted on a motion offered by Mr. McNeilly, seconded by Mr. Sylvester, and the affirmative all-in favor of members present. All In Favor:

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

Engineer's Report Comments:

- None

New Business:

Resolution No. 24-29 was previously approved at the April meeting and presented for formal execution and memorialization.

Old Business:

- None

Adjournment:

Motion made by Mr. Sylvester, seconded by Mr. Still at 07:46 pm and the all-in favor Vote of members present, Chairman Rattner adjourned the meeting at 07:46 pm. All In Favor:

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

Respectfully Submitted:
Jilliam Martucci – Office Manager

