

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. Oren Lutz
- Mr. Gregory Schofield
- Mr. Dennis Archible
- Mr. Timothy Ellis
- 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. Archible and carried to close the public portion. All Commissioners present signified their approval by saying aye.

The minutes of the meeting January 8, 2019 were presented for approval.

A motion was made by Mr. Schofield, seconded by Mr. Archible 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 .....\$427,011.93

Mr. Ellis 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 Nos. 3118, 3120, 3128 and 3131 and Balance Adjustment #'s 16414, 16543 and 16551 were presented.

**FEBRUARY 19, 2019**

**PENNSAUKEN SEWERAGE AUTHORITY**

**MEETING FIGURE:**

**\$427,011.93**

Range of Checking Accts: OPER MAN WIRE to OPERATING      Range of Check Dates: 01/09/19 to 02/19/19  
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			
989	01/15/19	PAYROLL PAYROLL ACCOUNT	75,761.54	01/31/19	2215
990	01/22/19	PAYROLL PAYROLL ACCOUNT	35,440.59	01/31/19	2217
991	01/29/19	PAYROLL PAYROLL ACCOUNT	69,246.63	01/31/19	2222
12919	01/29/19	NJDEP TREASURER, STATE OF NEW JERSEY	400.00	01/31/19	2227
992	02/05/19	PAYROLL PAYROLL ACCOUNT	34,783.66		2224
993	02/12/19	PAYROLL PAYROLL ACCOUNT	36,795.55		2228
994	02/19/19	PAYROLL PAYROLL ACCOUNT	36,152.91		2230

Checking Account Totals	<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
Checks:	7	0	288,580.88	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	<u>7</u>	<u>0</u>	<u>288,580.88</u>	<u>0.00</u>

OPERATING	OPERATING ACCOUNT	Amount Paid	Reconciled/Void	Ref Num	Notes
28392	01/22/19	0.00	01/22/19 VOID	0	(Reason: SAMPLE/NEW CHECKS)
28475	01/22/19	30.00		2219	
28476	01/22/19	24.10	01/31/19	2219	
28477	01/22/19	92.20		2219	
28478	01/22/19	1,000.00		2219	
28479	01/22/19	661.73	01/31/19	2219	
28480	01/22/19	88.00		2219	
28481	01/22/19	160.37		2219	
28482	01/22/19	46.10		2219	
28483	01/22/19	885.00	01/31/19	2219	
28484	01/22/19	8,513.76		2219	
28485	01/22/19	46.10		2219	
28486	01/22/19	862.22		2219	
28487	01/22/19	1,139.64		2219	
28488	01/22/19	411.11	01/31/19	2219	
28489	01/22/19	46.10	01/31/19	2219	
28490	01/22/19	500.00		2219	
28491	01/22/19	46.10		2219	
28492	01/22/19	46.10	01/31/19	2219	
28493	01/22/19	1,516.67	01/31/19	2219	
28494	01/22/19	308.05		2219	
28495	01/22/19	42,527.64	01/31/19	2219	
28496	01/22/19	126.66	01/31/19	2219	
28497	01/22/19	75.80		2219	
28498	01/22/19	206.25		2219	
28499	01/22/19	0.00	01/22/19 VOID	0	(Reason: MISSING FROM BOX)
28500	01/22/19	0.00	01/22/19 VOID	0	
28501	01/22/19	0.00	01/22/19 VOID	0	
28502	01/22/19	0.00	01/22/19 VOID	0	
28503	01/22/19	0.00	01/22/19 VOID	0	
28504	01/22/19	0.00	01/22/19 VOID	0	
28505	01/22/19	0.00	01/22/19 VOID	0	
28506	01/22/19	0.00	01/22/19 VOID	0	
28507	01/22/19	0.00	01/22/19 VOID	0	
28508	01/22/19	0.00	01/22/19 VOID	0	

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
OPERATING	OPERATING ACCOUNT	Continued			
28509	01/22/19		0.00	01/22/19 VOID	0
28510	01/22/19		0.00	01/22/19 VOID	0
28511	01/22/19		0.00	01/22/19 VOID	0
28512	01/22/19		0.00	01/22/19 VOID	0
28513	01/22/19		0.00	01/22/19 VOID	0
28514	01/22/19		0.00	01/22/19 VOID	0
28515	01/23/19		0.00	01/23/19 VOID	0 (Reason: CHECK SEQUENCE ERROR)
28516	01/23/19		0.00	01/23/19 VOID	0 (Reason: CHECK SEQUENCE ERROR)
28517	01/23/19		0.00	01/23/19 VOID	0 (Reason: CHECK SEQUENCE ERROR)
28518	01/23/19		0.00	01/23/19 VOID	0 (Reason: CHECK SEQUENCE ERROR)
28519	01/23/19		0.00	01/23/19 VOID	0 (Reason: CHECK SEQUENCE ERROR)
28520	01/23/19		0.00	01/23/19 VOID	0 (Reason: CHECK SEQUENCE ERROR)
28521	01/23/19	ORTH WILLIAM ORTH	159.34	01/31/19	2220
28522	01/23/19	PDOYLE PATRICK J. DOYLE	46.10		2220
28523	01/23/19	R ORTH ORTH, REGINA	46.10	01/31/19	2220
28524	01/23/19	REBUILT REBUILT PARTS COMPANY	300.32	01/31/19	2220
28525	01/23/19	REMING REMINGTON VERNICK ENGNR INC	438.36	01/31/19	2220
28526	01/23/19	REPUBLIC REPUBLIC SERVICES OF NJ, LLC	202.75		2220
28527	01/23/19	RINGRAM RICHARD INGRAM	46.10	01/31/19	2220
28528	01/23/19	STEWART STEWART BUSINESS SYSTEMS	66.65	01/31/19	2220
28529	01/23/19	SYSTEM4 SYSTEM 4	312.00	01/31/19	2220
28530	01/23/19	TWPPENN TOWNSHIP OF PENNSAUKEN	6,035.55		2220
28531	01/23/19	USPOST UNITED STATES POSTAL SERVICE	214.00		2220
28532	01/23/19	VALLETT RICHARD B. VALLETT, JR.	225.00		2220
28533	01/23/19	VERIZOFF VERIZON	1,224.01	01/31/19	2220
28534	01/23/19	VERIZON VERIZON WIRELESS	259.88		2220
28535	01/23/19	WBMASON W.B. MASON CO., INC.	2,090.07		2220
28536	01/28/19	USPOST UNITED STATES POSTAL SERVICE	20.00		2221
28537	02/06/19	PRINT PRINT AND MAIL COMMUNICATIONS	1,712.77		2226
28538	02/19/19	30726001 ROBERT CRYMES	503.98		2232
28539	02/19/19	50827000 JOSEPH RATH, JR.	1,415.20		2232
28540	02/19/19	ABCON AB-CON EXTERMINATING INC.	30.00		2232
28541	02/19/19	BARTUK BARTUK HOSE & HYDRAULICS	37.87		2232
28542	02/19/19	BELSITOR RICHARD J BELSITO	92.20		2232
28543	02/19/19	BLACKBRN BLACKBURN MFG COMPANY	536.40		2232
28544	02/19/19	BOWMAN BOWMAN & COMPANY, LLP	1,500.00		2232
28545	02/19/19	BURLTIME BURLINGTON COUNTY TIMES	123.72		2232
28546	02/19/19	CANON CANON SOLUTIONS AMERICA, INC.	322.92		2232
28547	02/19/19	CARQUEST CARQUEST AUTO PARTS	160.76		2232
28548	02/19/19	CINTAS CINTAS FIRST AID & SAFETY	193.76		2232
28549	02/19/19	COMCAST COMCAST	332.48		2232
28550	02/19/19	COURIER COURIER POST - DAILY JOURNAL	114.56		2232
28551	02/19/19	CUES CUES INC	418.95		2232
28552	02/19/19	CUMMINGS JAMES J. CUMMINGS, JR.	46.10		2232
28553	02/19/19	DELTA DELTA DENTAL OF NJ, INC.	4,256.88		2232
28554	02/19/19	DOYLE James J. Doyle	46.10		2232
28555	02/19/19	ELMER ELMER DOOR COMPANY, INC.	538.00		2232
28556	02/19/19	EVOQUA EVOQUA WATER TECHNOLOGIES LLC	1,810.00		2232
28557	02/19/19	FONTANAS FONTANA'S AUTO REPAIR INC.	980.00		2232
28558	02/19/19	GALETON GALETON, INC.	318.40		2232
28559	02/19/19	GRAINGER GRAINGER	150.61		2232
28560	02/19/19	INGRAM WILLIAM INGRAM	46.10		2232

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
OPERATING		OPERATING ACCOUNT	Continued		
28561	02/19/19	JKRAMER JOSEPH KRAMER	46.10		2232
28562	02/19/19	LOUGHERY BERNADETTE A LOUGHERY	46.10		2232
28563	02/19/19	LUTHMAN DAVID A. LUTHMAN	1,516.67		2232
28564	02/19/19	MACANANY PATRICIA MACANANY	308.05		2232
28565	02/19/19	MONARCH MONARCH LIFE INSURANCE COMPANY	499.29		2232
28566	02/19/19	MOWER THE MOWER SHOP LLC	244.72		2232
28567	02/19/19	MPWC MPWC	2,940.00		2232
28568	02/19/19	NATBATRY NATIONAL BATTERY COMPANY	99.50		2232
28569	02/19/19	NJAMERWA NEW JERSEY AMERICAN WTR CO INC	125.98		2232
28570	02/19/19	NJAWSTA NEW JERSEY AMERICAN WATER	75.80		2232
28571	02/19/19	NJWE NJ WATER ENVIRONMENT ASSOC.	36.00		2232
28572	02/19/19	OCC ONE CALL CONCEPTS, INC.	266.57		2232
28573	02/19/19	ORTH WILLIAM ORTH	159.34		2232
28574	02/19/19	PDOYLE PATRICK J. DOYLE	46.10		2232
28575	02/19/19	PHILA. PHILA. BUSINESS FORMS INC.	2,017.26		2232
28576	02/19/19	PITNEYME PITNEY BOWES GLOBAL FINANC SVC	747.00		2232
28577	02/19/19	PSEG PUBLIC SERVICE ELEC & GAS CO.	16,038.72		2232
28578	02/19/19	R ORTH ORTH, REGINA	46.10		2232
28579	02/19/19	REMING REMINGTON VERNICK ENGNR INC	1,146.25		2232
28580	02/19/19	REPUBLIC REPUBLIC SERVICES OF NJ, LLC	202.75		2232
28581	02/19/19	RINGRAM RICHARD INGRAM	46.10		2232
28582	02/19/19	SAR SAR AUTOMOTIVE EQUIPMENT	19,921.00		2232
28583	02/19/19	SCHWER SCHWERING HARDWARE, INC.	240.57		2232
28584	02/19/19	SPORTS SPORTS WEEKLY	72.01		2232
28585	02/19/19	STEWART STEWART BUSINESS SYSTEMS	66.65		2232
28586	02/19/19	SUBURBAN SUBURBAN WINDOW CLEANING, LLC	80.00		2232
28587	02/19/19	SYSTEM4 SYSTEM 4	312.00		2232
28588	02/19/19	TM T & M ASSOCIATES	322.02		2232
28589	02/19/19	UNUM UNUM LIFE INSUR CO OF AMERICA	1,343.39		2232
28590	02/19/19	VALLETT RICHARD B. VALLETT, JR.	162.50		2232
28591	02/19/19	VERIZOFF VERIZON	1,410.00		2232
28592	02/19/19	VERIZON VERIZON WIRELESS	259.88		2232
28593	02/19/19	WBMASON W.B. MASON CO., INC.	711.84		2232
28594	02/19/19	WESTMONT WESTMONT HARDWARE, INC.	50.35		2232
28595	02/19/19	WHARTON WHARTON HARDWARE & SPLY CORP	6.75		2232
28596	02/19/19	WORKNET WORKNET	84.00		2232

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	100	23	138,431.05	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	100	23	138,431.05	0.00

Report Totals	Paid	Void	Amount Paid	Amount Void
Checks:	107	23	427,011.93	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	107	23	427,011.93	0.00

January 29, 2019  
12:17 PM

PENNSAUKEN SEWERAGE AUTHORITY  
Utility Bill Adjustment Batch Update Report

Page No: 1

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Batch: CINDY	Updated Billings:	2 Flat:	533.92-	Exc:	0.00	Ref Num:	3118
	Updated Deductions:	0 Flat:	0.00	Exc:	0.00		
	Total Entries:	2 Flat:	533.92-	Exc:	0.00	Total Updated:	533.92-

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January 29, 2019  
12:15 PM

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

Page No: 1

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Batch Id: CINDY

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Account Id	Service	Code	Type	Yr	Prd	Flat	Excess	Total	Descript	Prorate	Flag	Date	Seq
90396001-0 CREITZ SR., BRIAN K	Sewer	S31	B	18	4	585.42-	0.00	585.42-	READING ADJUSTMENT	N		01/29/19	1
90396001-0 CREITZ SR., BRIAN K	Sewer	S31	B	18	4	51.50	0.00	51.50	READING ADJUSTMENT	N		01/29/19	2

January 30, 2019  
08:56 AM

PENNSAUKEN SEWERAGE AUTHORITY  
Utility Bill Adjustment Batch Update Report

Page No: 1

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Batch: CINDY	Updated Billings:	1 Flat:	25.00-	Exc:	0.00	Ref Num:	3120
	Updated Deductions:	0 Flat:	0.00	Exc:	0.00		
	Total Entries:	1 Flat:	25.00-	Exc:	0.00	Total Updated:	25.00-

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January 30, 2019  
08:55 AM

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

Page No: 1

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Batch Id: CINDY

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Account Id	Service	Code	Type	Yr	Prd	Flat	Excess	Total	Descript	Prorate	Flag	Date	Seq
11473000-0	Sewer	NSF	B	18	4	25.00-	0.00	25.00-	REMOVE NSF FEE	N		01/30/19	1
CONTRERAS, WILSON													

February 5, 2019  
03:45 PM

PENNSAUKEN SEWERAGE AUTHORITY  
Utility Bill Adjustment Batch Update Report

Page No: 1

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Batch: CINDY	Updated Billings:	1 Flat:	75.00-	Exc:	0.00	Ref Num:	3128
	Updated Deductions:	0 Flat:	0.00	Exc:	0.00		
	Total Entries:	1 Flat:	75.00-	Exc:	0.00	Total Updated:	75.00-

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February 5, 2019  
03:44 PM

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

Page No: 1

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Batch Id: CINDY

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Account Id	Service	Code	Type	Yr	Prd	Flat	Excess	Total	Descript	Prorate	Flag	Date	Seq
40583000-0	Sewer	SOM	B	18	3	75.00-	0.00	75.00-	REMOVE S/O FEE	N		02/05/19	1

PAGAN, JOSE



February 6, 2019  
12:07 PM

PENNSAUKEN SEWERAGE AUTHORITY  
Utility Bill Adjustment Batch Update Report

Page No: 1

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Batch: CINDY	Updated Billings:	1 Flat:	75.00-	Exc:	0.00	Ref Num:	3131
	Updated Deductions:	0 Flat:	0.00	Exc:	0.00		
	Total Entries:	1 Flat:	75.00-	Exc:	0.00	Total Updated:	75.00-

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February 6, 2019  
12:05 PM

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

Page No: 1

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Batch Id: CINDY

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Account Id	Service	Code	Type	Yr	Prd	Flat	Excess	Total	Descript	Prorate	Flag	Date	Seq
50239000-0	Sewer	SON	B	18	3	75.00-	0.00	75.00-	S/O FEE IN ERROR	N		02/06/19	1
CHRISTIAN, ARTHUR M.													

January 10, 2019  
02:33 PM

PENNSAUKEN SEWERAGE AUTHORITY  
Utility Balance Adjustment Batch Update Report

Page No: 1

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Batch: CINDY Updated Entries: 2 Updated Principal: 0.00 Updated Penalty: 3.85- Ref Num: 16414

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January 10, 2019  
02:32 PM

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

Page No: 1

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Batch Id: CINDY

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Account Id Name	Service	Adj Code	Bill Code Transaction Type	Yr Prd	Principal	Penalty	Total	Descript	Date	Seq
30252000-0 CEDERO, RUDDY	Sewer	103		18 3	0.00	3.08-	3.08-	REMOVE PENALTY	01/10/19	1
			Balance Adjustment							
30252000-0 CEDERO, RUDDY	Sewer	103		18 4	0.00	0.77-	0.77-	REMOVE PENALTY	01/10/19	2
			Balance Adjustment							

February 5, 2019  
03:53 PM

PENNSAUKEN SEWERAGE AUTHORITY  
Utility Balance Adjustment Batch Update Report

Page No: 1

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Batch: CINDY Updated Entries: 1 Updated Principal: 0.00 Updated Penalty: 3.39- Ref Num: 16543

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February 5, 2019  
03:49 PM

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

Page No: 1

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Batch Id: CINDY

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Account Id Name	Service	Adj Code	Bill Code Transaction Type	Yr Prd	Principal	Penalty	Total	Descript	Date	Seq
40583000-0 PAGAN, JOSE	Sewer	103		18 3	0.00	3.39-	3.39-		02/05/19	1

February 6, 2019  
12:18 PM

PENNSAUKEN SEWERAGE AUTHORITY  
Utility Balance Adjustment Batch Update Report

Page No: 1

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Batch: CINDY Updated Entries: 2 Updated Principal: 0.00 Updated Penalty: 1.54- Ref Num: 16551

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February 6, 2019  
12:16 PM

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

Page No: 1

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Batch Id: CINDY

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Account Id Name	Service	Adj Code	Bill Code	Yr Prd	Principal	Penalty	Total	Descript	Date	Seq
50239000-0 CHRISTIAN, ARTHUR M.	Sewer	103		18 2	0.00	0.77-	0.77-	PNLYY ADDED IN ERROR	02/06/19	1
				Balance Adjustment						
50239000-0 CHRISTIAN, ARTHUR M.	Sewer	103		18 3	0.00	0.77-	0.77-	PNLYY ADDED IN ERROR	02/06/19	2
				Balance Adjustment						

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.

No old business.

The Chairman moved to New Business.

A. Resolution No. 19-22 Authorizing Appointment of Actuarial Consultant

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

See Resolution No. 19-22

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.

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

Mr. Orth had nothing more to report.

**RESOLUTION OF THE PENNSAUKEN SEWERAGE AUTHORITY  
AUTHORIZING APPOINTMENT OF AN ACTUARIAL CONSULTANT**

**WHEREAS**, the Pennsauken Sewerage Authority having met in regular session on February 19, 2019; and

**WHEREAS**, the Authority is required under the Government Accounting Standards Board (GASB) to have a complete actuarial measurement of Other Post-Employment Benefits completed; and

**WHEREAS**, the Authority finds it necessary and advisable to appoint an actuary for the purpose of preparing a January 1, 2017 GASB 75 valuation which will provide a restate of December 31, 2017 under GASB 45 as well as the disclosure values as of December 31, 2018; and

**WHEREAS**, GASB 45 has been replaced by GASB 75 for fiscal years beginning after 6/15/17 and GASB 75 has additional disclosure requirements compared to GASB 45 and since a GASB 45 was completed for 2017, it has been proposed that a restate of 2017 be completed under GASB 75 and the information gathered be rolled forward to 2018; and

**WHEREAS**, the Pennsauken Sewerage Authority is authorized to enter a contract for the services without public advertising for bids pursuant to N.J.S.A. 40A:11-5.

**NOW, THEREFORE, BE IT RESOLVED** as follows:

1. **Beyer-Barber Company** is hereby appointed as Actuary and authorized to prepare the GASB Statement 75 valuation, which will provide a restate of December 31, 2017 as well as the disclosure values as of December 31, 2018.
2. **BE IT FURTHER RESOLVED**, Beyer-Barber Company shall be paid the fee of \$4,000.00 upon completion of the GASB 75 Statement.
3. **BE IT FURTHER RESOLVED**, that the Secretary of the Pennsauken Sewerage Authority shall cause the following legal advertisement to be placed once in a newspaper authorized to publish the Authority's advertisements.

**PLEASE TAKE NOTICE** that **Beyer-Barber Company** has been appointed as Actuarial Consultant to the Pennsauken Sewerage Authority. The Actuarial Consultant shall prepare the annual Government Account Standards Board Statement 75 for 2017 and 2018 Other Post Employment Benefit liability and shall be compensated \$4,000.00 upon completion of the GASB 75 Statement.



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Bill Orth, Secretary

**ROLL CALL:**

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

**ADOPTED: February 19, 2019**

# BEYER-BARBER COMPANY

1136 HAMILTON STREET, SUITE 103  
ALLENTOWN, PENNSYLVANIA 18101

PHONE: 610-435-9577  
FAX 610-435-2663  
www.beyerbarber.com

February 14, 2019

Ms. Cindi Luthman  
Pennsauken Sewerage Authority  
1250 John Tipton Boulevard  
PO Box 518  
Pennsauken, NJ 08110

RE: GASB Statement 75 Other Post-Employment Benefit Obligations

Dear Ms. Luthman,

Pennsauken Sewerage Authority is required to have a full GASB 75 actuarial valuation performed for its 2018 financials.

We are proposing to prepare a January 1, 2017 GASB 75 valuation, which will provide a restate of December 31, 2017 under GASB 75, as well as the disclosure values as of December 31, 2018. This will require very little new data since we recently performed a January 1, 2017 GASB 45 valuation and is the most cost-effective manner to provide the necessary 2018 GASB 75 values for the Authority. To prepare this valuation, we are quoting a price of \$4,000.

If you are interested in having us move forward on the preparation of the GASB 45 liability disclosure report as of a January 1, 2017 valuation date, we request that you sign the bottom of this letter and return it to us. Once we receive your approval, we will move forward on this valuation.

If you have any questions relating to this proposal, please do not hesitate to contact me.

Sincerely,



Lynn C. Cornish  
Lead Actuarial Analyst  
Health & Welfare Department

Acceptance of Proposal:

  
\_\_\_\_\_  
Signature of Authorized Representative

Date of Acceptance:

2/19/19  
\_\_\_\_\_



Employee Benefit and Actuarial Consultants



**PENNSAUKEN SEWERAGE AUTHORITY**  
**REVENUES-JANUARY 1, 2019 - DECEMBER 31, 2019**  
**FOR MONTH OF JANUARY**

<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	2,700,000.00	182,708.14	182,708.14	\$ 30,073.75	\$ 30,073.75
4004 COMMERCIAL	1,265,000.00	159,776.05	\$ 159,776.05	\$ 306,578.34	\$ 306,578.34
4005 PENALTY	40,000.00	5,884.16	\$ 5,884.16		\$ -
4002 MERCH	205,000.00		\$ -		\$ -
4003 C/H	32,000.00		\$ -		\$ -
4012 OTHER INCOME	3,000.00		\$ -		\$ -
4013 INVEST INT	3,000.00	481.20	\$ 481.20		\$ 481.20
4014 TRUSTEE INT	15,000.00		\$ -		\$ -
4016 PERMITS (RES)	5,000.00	500.00	\$ 500.00		\$ 500.00
4019 PERMITS (COMM)	80,000.00	31,652.00	\$ 31,652.00		\$ 31,652.00
4021-PERMITS (MERCH)	1,000.00		\$ -		\$ -
4020-JIF INS PREMIUM	12,000.00		\$ -		\$ -
4017-18- FILING-INSP.	\$500.00		\$ -		\$ -
4050 INT./LEND-A-HAND	-		\$ -		\$ -
Anticipated Balance	-		\$ -		\$ -
<b>TOTALS</b>	<b>4,361,500.00</b>	<b>381,001.55</b>	<b>381,001.55</b>	<b>336,652.09</b>	<b>369,285.29</b>
		<u>BUDGET</u>	<u>MTD</u>	<u>YTD</u>	<u>REMARKS</u>
ASSETS/CAPITAL	\$ 230,000.00		\$ -		

<u>CASH BALANCES</u>	<u>AMOUNT</u>
GENERAL CHECKING	\$1,118,680.23
PAYROLL	\$7,387.77
REVENUE	\$ 61,507.27
DEBT. SERVICE	
DEBT. SERV. RESERVE	\$ 56,204.57
R & R	\$ 262,543.84
GENERAL	\$ 257,796.83

**Investments under Trustee Accounts:**

53,339.52 CD with 1st Colonial Bank @ 2.0% - MATURES 01/23/21  
183,789.69 CD with 1st Colonial Bank @ 1.50% - MATURES 12/24/19  
78,371.93 CD with 1st Colonial Bank @ 2.0% - Matures 4/29/21  
101,997.25 CD with 1st Colonial Bank @ 1.5% - Matures 4/29/2019  
220,554.12 Money Market

**Principal lend-a-hand balances as of January 31, 2019:**

**\$4,649.57**

D. Brittin

\$4,649.57

Revenue Account Range: 01-00-410-000 to 01-00-430-001 Include Non-Anticipated: Yes Year To Date As of: 01/31/19  
 Expend Account Range: 01-01-510-500 to 01-03-600-002 Include Non-Budget: Yes Current Period: 01/01/19 to 01/31/19  
 Print Zero YTD Activity: No Prior Year: 01/01/18 to 01/31/18

Revenue Account	Description	Prior Yr Rev	Anticipated	Current Rev	YTD Revenue	Cancel	Excess/Deficit	% Real
01-00-410-001	Residential	29,839.65	2,700,000.00	30,073.75	30,073.75	0.00	2,669,926.25-	1
01-00-410-002	Merchantville	0.00	205,000.00	0.00	0.00	0.00	205,000.00-	0
01-00-410-003	Cherry Hill	0.00	32,000.00	0.00	0.00	0.00	32,000.00-	0
01-00-410-004	Commercial	257,093.85	1,265,000.00	306,578.34	306,578.34	0.00	958,421.66-	24
01-00-410-005	A/R Penalty	2,395.04	40,000.00	3,966.25	3,966.25	0.00	36,033.75-	10
01-00-415-001	Permits - Residential	400.00	5,000.00	1,605.00	1,605.00	0.00	3,395.00-	32
01-00-415-002	Permits - Commercial	0.00	80,000.00	0.00	0.00	0.00	80,000.00-	0
01-00-415-003	Permits - Merchantville	0.00	1,000.00	0.00	0.00	0.00	1,000.00-	0
01-00-420-001	Other Income	0.00	3,000.00	0.00	0.00	0.00	3,000.00-	0
01-00-420-002	Application and Inspection Fees	0.00	500.00	0.00	0.00	0.00	500.00-	0
01-00-420-004	JIF Insurance Premium Refund	0.00	12,000.00	0.00	0.00	0.00	12,000.00-	0
01-00-420-005	Int on Lend-a-Hand Accounts	3.48	0.00	0.00	0.00	0.00	0.00	0
01-00-425-001	Interest from Operating Fund	294.65	3,000.00	481.20	481.20	0.00	2,518.80-	16
01-00-425-002	Interest from Trustee Accounts	187.12	15,000.00	0.00	0.00	0.00	15,000.00-	0
	OPERATING REVENUES Revenue Total	290,213.79	4,361,500.00	342,704.54	342,704.54	0.00	4,018,795.46-	8

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-01-510-500	ADMINISTRATION SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0
01-01-510-501	ADMIN PSA Management	19,560.00	255,000.00	19,952.00	19,952.00	0.00	245,048.00	8
01-01-510-502	ADMIN Office Staff	21,861.95	280,000.00	21,463.10	21,463.10	0.00	258,536.90	8
01-01-510-503	ADMIN: Commissioners	1,500.00	18,000.00	1,500.00	1,500.00	0.00	16,500.00	8
01-01-510-600	ADMINISTRATION FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0
01-01-510-601	ADMIN: PERS/Employers Liabtl	0.00	118,000.00	0.00	0.00	0.00	118,000.00	0
01-01-510-602	ADMIN: FICA/SOCIAL SECURITY/MEDICARE	5,565.27	50,000.00	5,271.03	5,271.03	0.00	44,728.97	11
01-01-510-603	ADMIN: SUI/SDI/FLI	619.68	4,000.00	689.52	689.52	0.00	3,310.48	17
01-01-510-604	ADMIN: Hospital Benefits	27,769.60	145,000.00	20,317.09	20,317.09	0.00	124,682.91	14
01-01-510-605	ADMIN: Vision, Dental & RX	5,626.77	58,500.00	6,630.14	6,630.14	0.00	51,869.86	11
01-01-510-607	ADMIN: Sick/Vac Payback	28,920.00	65,000.00	26,550.00	26,550.00	0.00	38,450.00	41
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	1,516.67	0.00	18,483.33	8
01-01-510-722	ADMIN: Audit	0.00	37,000.00	0.00	0.00	0.00	37,000.00	0
01-01-510-723	ADMIN: Other Professional Fees	575.00	20,000.00	225.00	225.00	0.00	19,775.00	1
01-01-510-736	ADMIN: Public Officials Liab.	4,029.49	8,400.00	4,071.00	4,071.00	0.00	4,329.00	48
01-01-510-750	ADMIN: Office Supplies & Expense	543.17	15,000.00	1,074.37	1,074.37	0.00	13,925.63	7

PENNSAUKEN SEWERAGE AUTHORITY  
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-01-510-751	ADMIN: Postage	0.00	7,000.00	0.00	0.00	0.00	7,000.00	0
01-01-510-752	ADMIN: Advertising & Printing	903.00	15,000.00	0.00	0.00	0.00	15,000.00	0
01-01-510-753	ADMIN: Telephone	1,251.32	20,000.00	1,224.01	1,224.01	0.00	18,775.99	6
01-01-510-754	ADMIN: Miscellaneous Exp	0.00	3,000.00	1,155.59	1,155.59	0.00	1,844.41	39
01-01-510-755	ADMIN: Service Contracts	11,460.36	15,000.00	11,593.22	11,593.22	0.00	3,406.78	77
01-01-510-756	ADMIN: Equipment Rental	0.00	3,500.00	0.00	0.00	0.00	3,500.00	0
01-01-510-757	ADMIN: Building Utilities	361.28	25,000.00	752.96	752.96	0.00	24,247.04	3
01-01-510-758	ADMIN: Building Exp. & Repairs	49.99	15,000.00	762.33	762.33	0.00	14,237.67	5
01-01-510-759	ADMIN: Financial Exp	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
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	2,298.60	8,000.00	2,004.80	2,004.80	0.00	5,995.20	25
01-01-510-763	ADMIN: Civic Invo/Venue	15,000.00	182,500.00	15,000.00	15,000.00	0.00	167,500.00	8
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	O&M: Union Salaries	79,278.28	1,040,000.00	76,092.88	76,092.88	0.00	963,907.12	7
01-02-520-506	O&M: Management Salaries	15,200.00	202,000.00	15,504.00	15,504.00	0.00	186,496.00	8
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	O&M: PERS	0.00	118,000.00	0.00	0.00	0.00	118,000.00	0
01-02-520-602	O&M: FITCA/SOCIAL SECURITY/MEDICARE	7,929.76	103,000.00	7,156.88	7,156.88	0.00	95,843.12	7
01-02-520-603	O&M: SUI/SDI/FLI	984.74	6,000.00	1,031.24	1,031.24	0.00	4,968.76	17
01-02-520-604	O&M: Hospitalization Benefits	55,251.18	345,000.00	42,853.96	42,853.96	0.00	302,146.04	12
01-02-520-605	O&M: Vision, Dental & RX	14,598.37	141,500.00	15,354.73	15,354.73	0.00	126,145.27	11
01-02-520-607	O&M: Stick/vac Payback	8,772.00	102,000.00	6,168.00	6,168.00	0.00	95,832.00	6
01-02-520-608	O&M: Uniform Exp.	105.00	8,000.00	0.00	0.00	0.00	8,000.00	0
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	O&M: Engineer Fees	0.00	40,000.00	0.00	0.00	0.00	40,000.00	0
01-02-520-731	O&M: General Liability/Auto Ins	10,433.74	27,500.00	11,064.00	11,064.00	0.00	16,436.00	40
01-02-520-732	O&M: Worker's Comp Insurance	23,230.03	53,000.00	22,131.50	22,131.50	0.00	30,868.50	42
01-02-520-733	O&M: Property/Insurance	22,426.70	46,500.00	23,469.50	23,469.50	0.00	23,030.50	50
01-02-520-735	O&M: Fund Expense (JTF)	2,261.03	10,000.00	2,231.00	2,231.00	0.00	7,769.00	22
01-02-520-741	O&M: Uninsured Liabilities	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0
01-02-520-755	O&M: Service Contracts	0.00	30,000.00	0.00	0.00	0.00	30,000.00	0
01-02-520-764	O&M: Station Utilities	0.00	175,000.00	0.00	0.00	0.00	175,000.00	0
01-02-520-765	O&M: Trash Removal	188.38	10,000.00	202.75	202.75	0.00	9,797.25	2
01-02-520-766	O&M: Oper & Maint Expense	6,761.26	31,000.00	2,651.17	2,651.17	0.00	28,348.83	9
01-02-520-767	O&M: Safety Expense	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
01-02-520-768	O&M: Landscaping	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
01-02-520-769	O&M: Vehicle & Repair Exp	150.00	20,000.00	1,444.72	1,444.72	0.00	18,555.28	7
01-02-520-770	O&M: Fuel/Tolls/Mileage Exp	0.00	30,000.00	0.00	0.00	0.00	30,000.00	0
01-02-520-771	O&M: Collection System Expense	340.54	60,400.00	1,910.32	1,910.32	0.00	58,489.68	3
01-02-520-772	O&M: Emergency Repairs	0.00	140,000.00	10,601.00	10,601.00	0.00	129,399.00	8

PENNSAUKEN SEWERAGE AUTHORITY  
Statement of Revenue and Expenditures

Expend Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Cancel	Balance	% Expd
01-02-520-773	O&M: Emergency Station Repairs	0.00	143,000.00	0.00	0.00	0.00	143,000.00	0
01-02-520-774	O&M: Chemicals	0.00	5,725.00	0.00	0.00	0.00	5,725.00	0
01-02-520-775	O&M Permits & Licensing	291.00	6,000.00	691.00	691.00	0.00	5,309.00	12
01-03-600-001	Bond Debt (Principal)	0.00	45,550.00	0.00	0.00	0.00	45,550.00	0
01-03-600-002	Bond Debt (Interest)	0.00	5,925.00	0.00	0.00	0.00	5,925.00	0
	OPERATING FUND Expend Total	397,614.16	4,361,500.00	382,311.48	382,311.48	0.00	3,979,188.52	9
Fund	Description	Prior Revenue	Curr Revenue	YTD Revenue	Prior Expended	Curr Expended	YTD Expended	Total Available Revenues
01	OPERATING FUND	290,213.79	342,704.54	342,704.54	397,614.16	382,311.48	382,311.48	39,606.94-

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	290,213.79	342,704.54	342,704.54	397,614.16	382,311.48	382,311.48	39,606.94-

## Superintendent's Report

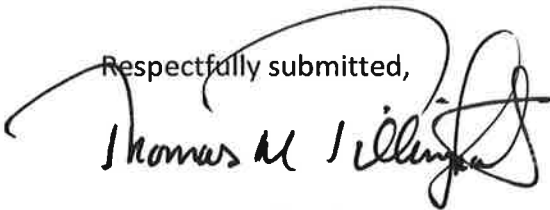
Meeting of February 19, 2019

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

In regular and preventative maintenance we flushed 65,735 feet of gravity sewer main. 1,101 feet was root cut and 9,379 feet was inspected using our CCTV equipment. We responded to 75 calls for service. The call breakdown is as follows:

Main Line stoppages:	9
Vent stoppages:	27
Station alarms:	8
Miscellaneous services:	31

Respectfully submitted,



Thomas M. Tillinghast  
Superintendent

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

Respectfully submitted,



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Bill Orth, Secretary