

TO: MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY  
FROM: ROBERT MAYBURY, EXECUTIVE DIRECTOR  
DATE: JUNE 9, 2016  
SUBJECT: REGULAR MEETING

\*\*\*\*\*

There will be a REGULAR MEETING of the Mount Holly Municipal Utilities Authority held on JUNE 9, 2016 at 6:00 PM in the Administrative Office of the Mount Holly Municipal Utilities Authority, 37 Washington Street, Mount Holly, New Jersey. The agenda for this meeting is as follows:

- 1. ROLL CALL  
Mr. Thiessen\_\_\_\_, Mr. Silcox\_\_\_\_, Mr. Jones\_\_\_\_, Mr. Brown\_\_\_\_, Mr. Banks\_\_\_\_
- 2. VERIFICATION OF NOTICE
- 3. PLEDGE OF ALLEGIANCE
- 4. PUBLIC COMMENTS ON ACTION ITEMS
- 5. APPROVAL OF MINUTES  
Regular Meeting Minutes May 12, 2016

- 6. OLD BUSINESS  
**RESOLUTION 2016-67** A RESOLUTION OF MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY AUTHORIZING THE APPROVAL OF THE 2015 AUDIT & CORRECTIVE ACTION PLAN.  
**RESOLUTION 2016-55** A RESOLUTION APPROVING JPM (Jersey Professional Mngt.) TO RECRUIT A NEW CFO FOR THE MHMUA.

- 7. NEW BUSINESS  
**PUBLIC NOTICE:**  
Adjustments to Rate Schedule. (*Proposed Resolution 2016-60*)  
**RESOLUTION 2016-65** A RESOLUTION AUTHORIZING PROFESSIONAL SERVICES CONTRACT FOR AUDITOR CONTRACT # 10-16  
**RESOLTUION 2016-66** A RESOLUTION OF THE MHMUA AUTHORIZING THE EXECUTION OF ENDORSEMENT BY THE EXECUTIVE DIRECTOR.

- 8. CONSENT AGENDA:  
“All items listed with an asterisk (\*) are considered routine by the Authority and will be enacted by one motion. Should a Commissioner wish to discuss a consent agenda item separately, that item can be removed from the consent agenda and considered in its normal sequence.”  
**\*RESOLUTION 2016-61** A RESOLUTION APPROVING THE OPERATING EXPENSES FOR THE MONTH OF MAY 2016  
**\*RESOLUTION 2016- 62-** A RESOLUTION APPROVING THE SEWER REFUNDS FOR THE MONTH OF MAY 2016  
**\*RESOLUTION 2016-64** A RESOLUTION APPROVING THE EXPENDITURES FOR THE MONTH OF MAY 2016 FROM THE IMPROVEMENT AND REPLACEMENT FUND

- 9. COMMUNICATIONS
- 10. MATTERS TO BE PRESENTED BY THE PUBLIC
- 11. REPORT OF THE EXECUTIVE DIRECTOR
- 12. REPORT OF THE ENGINEER
- 13. REPORT OF THE OPERATIONS SUPERINTENENT
- 14. REPORT OF THE SAFETY MANGER & SPECIAL PROJECTS
- 15. REPORT OF THE SOLICITOR
- 16. REPORT OF FINANCE ADMINISTRATOR/TREASURER
- 17. OTHER NEW BUSINESS
- 18. MATTERS TO BE PRESENTED BY THE COMMISSIONERS
- 19. EXECUTIVE SESSION (*2016-63 proposed Resolution*)
- 20. ADJOURNMENT

\*\*indicates addendum to original agenda

## **OPEN PUBLIC MEETINGS ACT STATEMENT**

### **REGULAR MEETING**

“In compliance with the Open Public Meetings Act, adequate notice of this meeting was provided in the following manner: Notice of this meeting was published in the Courier Times on February 16, 2016, and the Courier-Post on February 15, 2016. On Monday, June 06, 2016 advanced written notice of this meeting was (1) posted on the Administrative Bulletin Board at the Township Building and (2) advanced written notice of this meeting was mailed to all persons who, according to the records of the MUA, requested such notice.”

### **MANDATORY AFFIRMATIVE ACTION COMPLIANCE NOTICE**

Any contracts awarded tonight, and between now and the next meeting, the contractor, company or firm must comply with the requirements of N.J.S.A. 10:5-31 et seq. (P.L. 1975, C.127) N.J.A.C. 17:27.

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY  
REGULAR MEETING MINUTES**

**May 12, 2016**

The regular meeting of the Mount Holly Municipal Utilities Authority was held at 37 Washington Street on Thursday May 12<sup>th</sup>, 2016; at 6:00 P.M. Chairman Thiessen called the meeting to order with the following roll call:

PRESENT: Mr. Jules Thiessen, Chairman  
Mr. Jason Jones, Commissioner  
Mr. Christopher Banks, Commissioner  
Mr. Joshua Brown, Commissioner (arrived at 6:10 PM)

ALSO Robert Maybury, Executive Director  
PRESENT: Katelyn McEmoyl, Solicitor Parker McCay  
David Skibicki, R. A. Alaimo Associates, Engineer  
Michelle Nocito, Finance Administer / Treasurer  
Anthony Stagliano, Safety Manager and Special Projects  
Brandy C. Boyington, Secretary

ABSENT: Mr. Robert Silcox, Vice Chairman  
Joel Hervey, Superintendent of Operations

**VERIFICATION OF NOTICE**

Executive Director Maybury verified that "In compliance with the Open Public Meetings Act, this is to announce that adequate notice of this meeting was provided in the following manner: Notice of this meeting was published in the Courier Times on February 16, 2016 and the Courier Post on February 15, 2016. On Monday May 09, 2016, advanced written notice of this meeting was posted on the Administrative Bulletin Board at the Township Building and advanced written notice of this meeting was mailed to all persons who, according to the records of the Authority, requested such notice."

**MANDATORY AFFIRMATIVE ACTION COMPLIANCE NOTICE**

Any contracts awarded tonight, and between now and the next meeting, the contractor, company or firm must comply with the requirements of N.J.S.A. 10:5-31 et seq. (P.L. 1975, C.127) N.J.A.C. 17:27.

**PLEDGE OF ALLEGIANCE**



**PUBLIC COMMENTS ON ACTION ITEMS**

None

**APPROVAL OF MINUTES**

Commissioner Jones moved for the approval of Regular Meeting Minutes of April 14, 2016. Commissioner Banks seconded the motion. At the call of the roll the vote was:

AYES: Chairman Thiessen, Commissioner Jones, Commissioner Banks

NAYES:

ABSTAIN:

ABSENT: Commissioner Silcox, Commissioner Brown

Commissioner Jones moved for the approval of Executive Meeting Minutes of April 14, 2015. Commissioner Banks seconded the motion. At the call of the roll the vote was:

AYES: Chairman Thiessen, Commissioner Jones, Commissioner Banks

NAYES:

ABSTAIN:

ABSENT: Commissioner Silcox, Commissioner Brown

Commissioner Jones moved for the approval of Special Meeting Minutes of April 26, 2016. Commissioner Banks seconded the motion. At the call of the roll the vote was:

AYES: Chairman Thiessen, Commissioner Jones, Commissioner Banks

NAYES:

ABSTAIN:

ABSENT: Commissioner Silcox, Commissioner Brown

## **OLD BUSINESS**

### **\*\*RESOLUTION 2016-56**      A RESOLUTION AUTHORIZING THE INCORPORATION OF “RESPONSIBLE CONTRACTOR” LANGUAGE INTO ALL FUTURE JOB SPECIFICATIONS INVOLVING COMPETITIVE BIDDING

Commissioner Jones moved for the approval of Resolution 2016-56. Commissioner Banks seconded the motion. At the call of the roll the vote was:

AYES: Chairman Thiessen, Commissioner Jones, Commissioner Banks

NAYES:

ABSTAIN:

ABSENT: Commissioner Silcox, Commissioner Brown

## **NEW BUSINESS**

### **\*\*2016 Draft Audit for Review**

Executive Director Maybury explained the draft 2016 Audit report is currently under review by the MHMUA Staff and Mr. Maley’s office to make sure everything is consistent and correct. This will be on the agenda for approval consideration at Junes Board Meeting.

The below S applications will be enacted by one motion.

Executive Director Maybury explained these applications are for an expansion for the Hainesport Enterprises Inc., which is an automotive repair facility next to Material Handling on Rte. 38 in Hainesport. The proposal expansion is for a13,000 square foot automotive facility. They will make their connection into an existing lateral.

### **RESOLUTION 2016-48**      A RESOLUTION APPROVING THE S-1NR APPLICATION FROM HAINESPORT ENTERPRISES INC

### **RESOLUTION 2016-49**      A RESOLUTION APPROVING THE S-2 APPLICATION FROM HAINESPORT ENTERPRISES INC

### **RESOLUTION 2016-50**      A RESOLUTION APPROVING THE S-3 APPLICATION FROM HAINESPORT ENTERPRISES INC

Commissioner Jones moved for the approval of Resolution 2016-48, 2016-49, 2016-50  
Commissioner Banks seconded the motion. At the call of the roll the vote was:

AYES: Chairman Thiessen, Commissioner Jones, Commissioner Banks

NAYES:

ABSTAIN:

ABSENT: Commissioner Silcox, Commissioner Brown

### **RESOLUTION 2016-55**      A RESOLUTION APPROVING JPM (Jersey Professional Mngt.) TO RECRUIT A NEW CFO FOR THE MHMUA.

RESOLUTION WAS TABLED UTILL THE JUNE 9 MEETING.

Commissioner Jones moved for the approval of tabling Resolution 2016-55 till June’s Board Meeting. Commissioner Banks seconded the motion. At the call of the roll the vote was:

AYES: Chairman Thiessen, Commissioner Jones, Commissioner Banks

NAYES:

ABSTAIN:

ABSENT: Commissioner Silcox, Commissioner Brown



**\*\*RESOLUTION 2016-57**      A RESOLUTION RELEASING PREFORMANCE BOND FOR KIRBY’S COURT NORTH.

Executive Director Maybury stated this is for the buildings at the W. Rancocas Redevelopment Project. Their construction project has been completed and Alaimo has authorized release of this bond.

Commissioner Jones moved for the approval of Resolution 2016-57. Commissioner Banks seconded the motion. At the call of the roll the vote was:

AYES: Chairman Thiessen, Commissioner Jones, Commissioner Banks

NAYES:

ABSTAIN:

ABSENT: Commissioner Silcox, Commissioner Brown

**CONSENT AGENDA**

“All items listed with an asterisk (\*) are considered routine by the Authority and will be enacted by one motion. Should a Commissioner wish to discuss a consent agenda item separately, that item can be removed from the consent agenda and considered in its normal sequence.”

**\*RESOLUTION 2016-48**

A RESOLUTION APPROVING THE OPERATING EXPENSES FOR THE MONTH OF APRIL 2016

**\*RESOLUTION 2016-49**

A RESOLUTION APPROVING THE SEWER REFUNDS FOR THE MONTH OF APRIL 2016

**\*RESOLUTION 2016-50**

A RESOLUTION APPROVING THE ESCROW EXPENSES FOR THE MONTH OF APRIL 2016

**\*RESOLUTION 2016-51**

A RESOLUTION APPROVING THE EXPENDITURES FOR THE MONTH OF APRIL 2016 FROM THE IMPROVEMENT AND REPLACEMENT FUND

Commissioner Jones moved for the approval of the consent agenda. Commissioner Banks seconded the motion. At the call of the roll, the vote was:

AYES: Chairman Thiessen, Commissioner Jones, Commissioner Banks

NAYES:

ABSTAIN:

ABSENT: Commissioner Silcox, Commissioner Brown

**COMMUNICATION**

**MATTERS TO BE PRESENTED BY THE PUBLIC**

None

**REPORT OF THE EXECUTIVE DIRECTOR**

Executive Director Maybury stated, next Wednesday May 18<sup>th</sup>, 2016 the MHMUA will have the pre-construction meeting for the belt press project between Alaimo, the MHMUA staff and the awarded contractor. Executive Director Maybury continued by informing the board a rate hearing is scheduled for the June 9 meeting. Lou Manchello from Manchello Reporting and Tom Coleman, the MHMUA’s special counsel will be present to record and conduct the rate hearing. Chairman Thiessen asked if this was a state rule. Executive Director Maybury confirmed the calculations are set by state rules, and it is a requirement for the MHMUA to examine the connection fee rates annually. Executive Director Maybury stated a meeting was held with the newly appointed Risk Manager was held and the MHMUA’s 6 policies were handed over for review. Executive Director Maybury informed the board the Hampton Hospital constructed a 9,000 square foot expansion and yesterday, the MHMUA received their connection fee of \$28,000. Executive Director also mentioned that on Wednesday, June 8<sup>th</sup> he will be presenting the \$1000 Ronald D. Nicholson memorial Scholarship at Rancocas Valley High School.

**REPORT OF THE ENGINEER**

The Report of the Engineer was received. Mr. Skibicki stated Waverly Point, a subdivision of A Better Lumberton, LLC submitted plans and Alaimo is sending the plans back to the developer for revisions. Mr. Skibicki continued saying there are a dozen or more items that need to be cleaned up and resolved. Executive Director Maybury informed the board the proposed development site is located at the corner of Eayerstown Road and Municipal Drive in Lumberton for 25 single family homes.

**REPORT OF THE OPERATIONS SUPERINTENDENT**

The Report of the Operations Superintendent was received.

**REPORT OF THE SAFETY DIRECTOR AND SPECIAL PROJECTS**

The Report of the Safety Director and Special Projects was received.

**REPORT OF THE SOLICITOR**

The Report of the Solicitor was received.

**REPORT OF FINANCE ADMINISTRATION/BOARD TREASURER**

The Report of the Finance Administration/Board Treasurer was received. Mrs. Nocito stated that during the Audit it was revealed it is in the MHMUA's best interest to move forward with the Edmunds Software and convert to a more robust accounting software platform. The cost to the MHMUA would be a onetime fee of \$47,000 for the conversion. The MHMUA had planned for a server upgrade this year which the MHMUA has not completed because of the potential change to Edmunds would be about \$17,000 more than what the MHMUA planned for the server upgrade alone. A standard server is all that's required with the proposed software. The Edmunds software would create a consistency with the 6 towns the MHMUA currently services, since they all use Edmunds. Executive Director interjected there are a lot of advantages to switching to Edmunds, one example would be the transfer of information for tax sale purposes. The MHMUA currently uses a Microsoft based product which requires a sequel server, the server is about \$15,000, license to the product are \$10,000, and about \$5000 to the outside IT professional to configure this. Edmunds requires a standard \$1500 server and it is plug and play. In the end, it will be a hug benefit to the MHMUA. Mrs. Nocito stated Edmunds will streamline the billing process making it easier for the customers to understand their bills, there's an option for the MHMUA to put barcodes on the bill and when the customer comes in the MHMUA staff can scan the bill and pull up the customer's account. Edmunds will maintain the MHMUA's fixed assets, currently at the MHMUA is using many different software systems that do not communicate with each other, so it's difficult when it's time for an Auditor to look something up, nothing is centralized and this leaves more room for human error. The MHMUA uses a lot of manual processes. Executive Director Maybury closed saying the purchase of Edmunds would be through State Contract, a vendor named S.H.I and the MHMUA would pay a onetime conversion fee that covers training for the staff. Each year after the conversion the MHMUA will only be billed for the licensing which is around \$10,000, close to what we pay now for our current software.

**OTHER NEW BUSINESS**

None

**MATTERS TO BE PRESENTED BY COMMISONERS**

None

**ADJOURNMENT**

Commissioner Jones moved for adjournment. Commissioner Banks seconded the motion. Chairman Thiessen adjourned the meeting at 6:19 P.M.

Respectfully submitted,

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Brandy C. Boyington, Secretary

## **RESOLUTION 2016-67**

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

**WHEREAS**, the annual audit report for the fiscal year ended 2015 has been completed  
And filed with the Division of Local Government Services, Department of Community Affairs pursuant to N.J.S.A.40A:5A-15, and

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

**WHEREAS**, the members of the governing body have recieved the annual audit and have personally reviewed the annual audit and have specifically reviewed the sections of the annual report entitled "General Comments" and "Recommendations,"in accordance with N.J.S.A 40A:5A-17,

**NOW, THEREFORE BE IT RESOLVED**, that the governing body of the Mount Holly Municipal Utilities Authority hereby certifies to the Local Finance Board of the State of New Jersey that each Governing body member has personally reviewed the annual audit report for the fiscal year ended 2015, and has specifically has reviewed the sections of the audit report for entitled "General Comments" and "Recommendations," and has evidenced same by group affidavit in the form prescribed by the Local Finance Board.

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

**IT IS HEREBY CERTIFIED THAT THIS IS A TRUE COPY OF THE RESOLUTION PASSED  
AT THE MEETING HELD ON JUNE 09, 2016**

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–Brandy C. Boyington Secretary

LOCAL AUTHORITIES  
GROUP AFFIDAVIT FROM

PRESCRIBED BY  
THE NEW JERSEY LOCAL FINACE BOARD

AUDIT REVIEW CERTIFICATE

We, the member of the governing body of the Mount Holly Municipal Utilities Authority being of full age and being duly sworn according to law, upon our oath depose and say:

1. We duly appoint/ ~~elected~~ (cross one out) members of the \_\_\_\_\_.
2. We certify, pursuant to N.J.S.A 4A:5A-17, that we have each reviewed the annual audit report for the fiscal year ended December 31, 2015, and specifically the sections of the audit report entitled "General Comments" and "Recommendations".

(PRINT NAME)

(SIGNATURE)

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Sworn to and subscribe before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public of New Jersey

## **Corrective Action Plan**

**Name of Authority:** Mt. Holly Municipal Utilities Authority

**Type of Audit:** Financial

**Date of Board Meeting:** June 09, 2016

**Contact Person:** Robert Maybury, Executive Director

**Telephone Number:** (609) 267-0015

**Recommendation Number:**

**Corrective Action Approved by the Board:** That the Authority takes steps to assure themselves of the strengths of internal controls with in New Jersey.

**Person Responsible for Implementation:** Robert Maybury,

Executive Director **Completion date of Implementation:** June 09, 2016

---

Secretary

Date

---

Chairman

Date

**JOHN J. MALEY, JR.**

*Certified Public Accountant*

Registered Municipal Accountant

P.O. BOX 614

BORDENTOWN, NEW JERSEY 08505

PHONE: (609) 298-8639

FAX: (609) 298-1198

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

April 15, 2016

Chairman and Members of the  
Mount Holly Municipal Utilities Authority  
Mount Holly, New Jersey

RE: Communication with Those  
Charged with Governance

We have audited the financial statements of the Mount Holly Utilities Authority for the year ended December 31, 2015. Professional standards require that we provide you with the following information related to our audit.

*Planned Scope and Timing of the Audit*

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters.

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting principles and their application. The significant accounting policies used by the Mount Holly Utilities Authority are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Because of the accounting principals prescribed by the State of New Jersey estimates are not a significant issue for the Mount Holly Utilities Authority.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements identified.

### *Disagreements with Management*

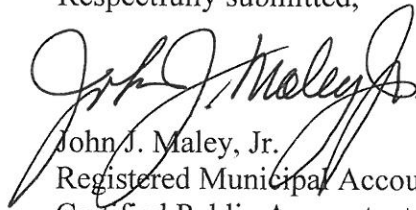
For purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Other Audit Findings or Issues*

The Comments and Recommendations section of the issued financial statement includes two items reported as material weaknesses.

This information is intended solely for the use of the mayor and council and management of the Mount Holly Utilities Authority and is not intended to be and should not be used by anyone other than those specified.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John J. Maley, Jr.", is written over the printed name and title.

John J. Maley, Jr.  
Registered Municipal Accountant No. 218  
Certified Public Accountant

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**

**Financial Statements and Supplementary Schedule**

**For the years ended December 31, 2015 and 2014**





# MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY

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**JOHN J. MALEY, JR.**

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MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

To the Chairman and Members of the  
Mount Holly Municipal Utilities Authority  
County of Burlington  
Mount Holly, New Jersey 08060

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities and the aggregate remaining fund information of the Mount Holly Municipal Utilities Authority, a component unit of Mount Holly Township, in the County of Burlington, State of New Jersey, as of and for the fiscal years ended December 31, 2015 and 2014, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in compliance with audit standards prescribed by the Local Finance Board and by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Mount Holly Municipal Utilities Authority as of December 31, 2015 and 2014, and the results of operations and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 1 to the financial statements, during the year ended December 31, 2015 the Authority implemented the adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No.27*. My opinion on the financial statements is not modified relating to this change in accounting principle.

## **Other Matters**

### *Required Supplemental Information*

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis and Budgetary Comparison Information, as listed on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mount Holly Municipal Utilities Authority's basic financial statements. The Introductory section, combining and individual non-major fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the

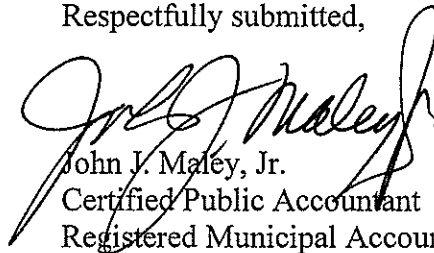
auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standard generally accepted in the United States of America. In our opinion the combining and individual non-major financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated April 15, 2016 on our consideration of the Mount Holly Municipal Utilities Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Respectfully submitted,



John J. Maley, Jr.  
Certified Public Accountant  
Registered Municipal Accountant

April 15, 2016

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**JOHN J. MALEY, JR.**

*Certified Public Accountant*

Registered Municipal Accountant

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MEMBER  
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CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING  
STANDARDS**

To the Chairman and Members of the  
Mount Holly Municipal Utilities Authority  
County of Burlington  
Mount Holly, New Jersey 08060

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements of the governmental activities, business-type activities and the aggregate remaining fund information of the Mount Holly Municipal Utilities Authority, County of Burlington, State of New Jersey, as of and for the fiscal year ended December 31, 2015, and related notes to the financial statements, which collectively comprise the Mount Holly Municipal Utilities Authority's basic financial statements, and have issued our report thereon dated April 15, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Mount Holly Municipal Utilities Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Mount Holly Municipal Utilities Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Mount Holly Municipal Utilities Authority's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of General Comments section, I did identify a certain deficiency in internal control that we consider to be material weakness and significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and



corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of General Comments section as Finding 2015-01 and 2015-02 to be a material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying General Comments section to be significant deficiencies as Finding 2015-01 and 2015-02.

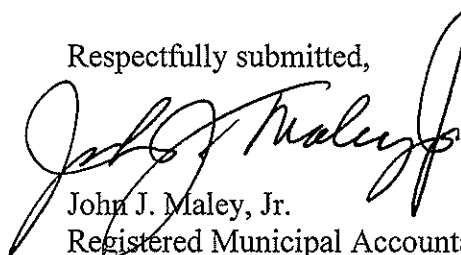
### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Mount Holly Municipal Utilities Authority statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John J. Maley, Jr.", is written over the printed name and title.

John J. Maley, Jr.  
Registered Municipal Accountant  
Certified Public Accountant

April 15, 2016

**REQUIRED SUPPLEMENTARY INFORMATION – PART I**

**Management's Discussion and Analysis**



**Mt. Holly Municipal Utilities Authority**  
**Management's Discussion and Analysis**  
**for the Year Ended December 31, 2015**

**INTRODUCTION**

The Mount Holly Municipal Utilities Authority, hereinafter referred to as the "MHMUA", presents their Annual Financial Report developed in accordance with the statement of Governmental Accounting Standard No. 34 entitled "Basic Financial Statement – Management's Discussion Analysis – for State and Local Governments", hereinafter referred to as GASB 34, and related statements.

**MISSION**

The MHMUA's mission is to provide wastewater treatment services, which enhance environmentally sound community development and ensure public health through improved water quality. Services are provided cost efficiently to Mount Holly and adjoining service areas in compliance with Federal and State regulations.

**Location:**     **Administrative Office:**  
37 Washington Street, PO Box 486, Mt Holly, NJ 08060  
                  **Business Office:**  
29 Washington Street, PO Box 486, Mt. Holly, NJ 08060  
                  **Plant Facilities:**  
300 Rancocas Road, Mt Holly, NJ 08060  
26 Maple Avenue, Lumberton, NJ 08048

**Pump Stations:**  
Forty-two (42) Pump Stations are owned and operated/maintained by the MHMUA plus two (2) privately owned Pump Stations that are operated and maintained by the MHMUA.

**Telephone:**   (609)267-0015 and Fax (609)267-5420

**Web-Site:**     [www.MHMUA.com](http://www.MHMUA.com)

**Board of Directors:** Jules K. Theissen, Chairman  
Robert C. Silcox, Vice Chairman  
Christopher Banks, Commissioner  
Joshua Brown, Commissioner  
Jason Jones, Commissioner  
Brandy Boyington, Secretary  
Michelle Nocito, Treasurer

**Executive Director:** Robert G. Maybury, Jr.  
**Superintendent of Operations:** Joel Hervey  
**Safety Director and Special Projects:** Anthony G. Stagliano, Sr.  
**Finance Administrator/CFO:** Michelle Nocito

## **I. General**

The MHMUA owns and operates/maintains forty-two (42) pumping stations in six townships (Mount Holly, Hainesport, Eastampton, Westampton, Lumberton, and Moorestown). Additionally, the MHMUA operates/maintains two (2) privately owned Pump Stations (RVRHS Annex and Hainesport School). The MHMUA maintains more than 182 miles of sanitary (gravity and force) mains that collect and transfer wastewater to two (2) wastewater treatment facilities (the Rancocas Road Water Pollution Control Facility located in Mount Holly, and the Maple Avenue Water Pollution Control Facility located in Lumberton).

The MHMUA services approximately 17,000 residential customers (representing an estimated population of 50,000) in addition to approximately 651 commercial customers and approximately 38 industrial users. Industrial users are regulated by MHMUA's approved Industrial Pretreatment Program (IPP). The MHMUA is also a major receptor of liquid waste including sludge, septage, leachate, and miscellaneous wastewaters that are currently processed at both the Rancocas Road Water Pollution Control Facility and the Maple Avenue Water Pollution Control Facility under the direction of MHMUA's Hauled Wastes Program. The MHMUA's treatment facilities are the designated septage receiving facilities for Burlington County.

## **II. MHMUA's Rancocas Road Water Pollution Control Facility**

### **A. General Description**

The MHMUA's Rancocas Road Water Pollution Control Facility is a complex operation comprised of two individual but interconnected plants constructed at different times beginning in 1960. Plant No. 2, which was placed into operation in 1960 with a design capacity of 1.3 mgd. The plant provided secondary treatment using standard-rate trickling filters. The facility was expanded in 1981 and with current operating conditions, has a design capacity of 3.0 mgd with the addition of Plant No. 3, which includes additional primary clarification, conventional completely mixed activated sludge treatment, secondary clarification, discfilter filtration, chlorination/dechlorination, and post-aeration facilities.

### **B. Wastewater Treatment Processes**

Screening and Grit Removal – Debris and heavy inorganic solids (sand, gravel, etc.) are removed from the raw wastewater. Odorous air is removed from the influent channels and is treated in a Biological Odor Control Treatment System prior to discharge to the atmosphere.

Flow Equalization – A 1.5 million gallon Equalization Tank (Surge Tank No. 1) attenuates the flow and concentration peaks to achieve a relatively constant flow rate and loading to downstream treatment plant processes.

Primary Settling Tanks – Removes heavy organic solids from the raw wastewater, and settled biosolids from the Intermediate Settling Tanks through the use of four (4) Primary Settling Tanks, distributed between Plant No. 2 (two (2) tanks) and Plant No. 3 (two (2) tanks). The solids removed from these tanks are directed to the Sludge Blending and Storage Tank.

Tanks, distributed between Plant No. 2 (two (2) tanks) and Plant No. 3 (two (2) tanks). The solids removed from these tanks are directed to the Sludge Blending and Storage Tank.

## **B. Wastewater Treatment Processes cont.**

Trickling Filters and Intermediate Settling Tanks – The three (3) Trickling Filters (two (2) in Plant No. 1 and one (1) in Plant No. 2) provide reliable, inexpensive removal of biodegradable organics from the primary effluent of Plant No. 2. The settled biosolids from the two (2) Plant No. 2 Intermediate Settling Tanks are directed back to the head of the plant for removal in the Primary Settling Tanks.

Activated Sludge Process – The two (2) aeration tanks employ a completely mixed activated sludge process.

This variation of the activated sludge process utilizes suspended growth microorganisms in a completely mixed reactor to biologically remove ammonia and biodegradable organics from the wastewater. Additionally, non-biodegradable organic compounds are removed through absorption/adsorption onto the activated sludge floc. The completely mixed reactor provides a uniform oxygen demand and organic/ammonia loading throughout the tank.

Secondary Settling Tanks –The Rancocas Road WWTP typically utilizes one (1) of two (2) secondary settling tanks. The tank provides for the separation of the settled activated sludge solids from the clarified secondary effluent. The Return Activated Sludge is directed to the Scrubbing Mixing Chamber where it may be mixed with primary effluent from Plant No. 3 prior to being returned back to the aeration tank. The Waste Activated Sludge is directed to the Sludge Blending and Storage Tank for sludge processing and disposal.

Discfilter Filtration – Three (3) discfilters provide for the tertiary removal of suspended solids from the combined effluent from both the Rancocas Road Water Pollution Control Facility and the Maple Avenue Water Pollution Control Facility. Following filtration, the dissolved oxygen content of the discharge from the discfilters is increased through two (2) stages of Cascade Aeration.

Disinfection – Following the second (2<sup>nd</sup>) Cascade Aeration stage, the filtered effluent is disinfected with Sodium Hypochlorite in three (3) Chlorine Contact Tanks. Following disinfection, the residual chlorine is removed by Sodium Bisulfite addition.

Post Aeration – The dissolved oxygen content in the treated effluent is further increased prior to discharge into the North Branch of the Rancocas Creek through the use of one (1) Post Aeration Tank equipped with a mechanical aerator followed by Cascade Aeration.

## **C. Sludge Treatment Processes**

Sludge Blending and Storage Tank – A 350,000 gallon Sludge Storage Tank is used to store and blend the settled solids from the Primary Settling Tanks, the Waste Activated Sludge from the Maple Avenue Water Pollution Control Facility, the Waste Activated Sludge from the Rancocas Road Water Pollution Control Facility, and all other external miscellaneous trucked-in sludges, prior to solids processing. Odorous air is removed from this tank and treated in a Biological Odor Control Treatment System prior to discharge to the atmosphere.

### **C. Sludge Treatment Processes cont.**

Thickening – Sludge from the Sludge Blending and Storage Tank is transferred by chopper-type pumps to a Rotary Screw Thickener, which removes water and increases the solids content to approximately 4-5% Total Solids (TS) prior to Belt Filter Press dewatering. The filtrate from this process is recycled back to the head of the plant for additional treatment. Odorous air is removed from this operation and treated in a Biological Odor Control Treatment System prior to discharge to the atmosphere.

Dewatering – Thickened sludge from the Rotary Screw Thickener is directed to a 125,000 gallon Thickened Sludge Storage Tank, which stores the thickened sludge prior to dewatering with Belt Filter Presses. The Belt Filter Presses dewater the sludge to a solids content of approximately 16-18 % TS. The combination of filtrate and wash water from this process is recycled back to Surge Tank No. 1 for additional treatment.

Disposal – All of the dewatered sludge is composted at the Burlington County Resource Recovery Complex.

## **III. MHMUA's Maple Avenue Water Pollution Control Facility**

### **A. General Description**

The MHMUA's Maple Avenue Water Pollution Control Facility is a 3.0 mgd facility that was placed into operation in December 2010. The facility includes screening and grit removal with odor control, activated sludge with biological nitrogen and phosphorus removal, secondary clarification, effluent pumping, and disinfection of the utility water.

The facility treats wastewater flows from Hainesport, Moorestown, Lumberton and Mount Holly through three (3) separate force mains (the Hainesport Force Main, Lumberton Force Main, and the Madison Avenue Force Main). The facility also treats screened and de-gritted wastewater flows from the Rancocas Road Water Pollution Control Facility's Surge Tank No. 1 through a dedicated transfer pump utilizing the Hainesport Force Main.

The secondary effluent discharged from this facility flows by gravity (the majority of the time) through a 20-inch diameter force main to the discfilters at the Rancocas Road Water Pollution Control Facility for effluent filtration. The Waste Activated Sludge from this facility also flows by gravity to the Sludge Blending and Storage Tank at the Rancocas Road Water Pollution Control Facility for sludge processing.

Facility control is through a SCADA (Supervisory Control and Data Acquisition) system, which allows for the remote monitoring of all of the facility's operational systems, and the control of a portion of the operational systems; thereby, minimizing the staffing requirements of the facility.

## **B. Wastewater Treatment Processes**

Screening and Grit Removal – Debris and heavy inorganic solids (sand, gravel, etc.) are removed from the raw wastewater through the use of two (2) Headworks units. Odorous air is removed from these units and treated through two (2) Biological Odor Control Treatment Systems prior to discharge to the atmosphere.

Activated Sludge System with Biological Nutrient Removal – This variation of the activated sludge process utilizes suspended growth microorganisms in a plug flow reactor to biologically remove nitrogen, phosphorus, and biodegradable organics from the wastewater through the use of aerobic, anoxic, and anaerobic zones in a six (6) pass aeration tank. Additionally, non-biodegradable organic compounds are removed through absorption/adsorption onto the activated sludge floc.

High speed turbo blowers provide air through fine bubble air diffusers in the aerobic zones, while low speed submersible mixers are used in the anoxic and anaerobic zones.

Secondary Settling Tanks – Three (3) Secondary Settling Tanks provide for the separation of the settled activated sludge solids from the clarified secondary effluent. The Return Activated Sludge is directed back to the first pass of the aeration tank, while the Waste Activated Sludge is directed to the Sludge Blending and Storage Tank at the Rancocas Road Water Pollution Control Facility for solids processing.

The Waste Activated Sludge was designed to flow by gravity from the Maple Avenue Water Pollution Control Facility through an 8-inch diameter force main to the Sludge Blending and Storage Tank at the Rancocas Road Water Pollution Control Facility. When the discharge is unable to flow by gravity, one (1) pump has been provided to pump the Waste Activated Sludge to the Sludge Blending and Storage Tank.

Effluent Pump Station – Secondary effluent from the Maple Avenue Water Pollution Control Facility was designed to flow by gravity through a 20-inch diameter force main to the discfilters at the Rancocas Road Water Pollution Control Facility. When the discharge is unable to flow by gravity, three (3) pumps have been provided to pump the effluent to the discfilters.

Chlorine Contact Tank – A Chlorine Contact Tank is used to disinfect the utility water at the facility for the protection of the MHMUA's employees. The disinfection of the Maple Avenue Water Pollution Control Facility's effluent is provided at the Rancocas Road Water Pollution Control Facility, following filtration of the combined effluents from the two plants.



#### **IV. Milestones**

- |             |   |
|-------------|---|
| 1946        | Mount Holly Sewerage Authority (MHSA) established by local Ordinance.   |
| 1950        | Rancocas Road Water Pollution Control Facility Plant No. 1 placed into operation with a design capacity of 0.7 mgd.   |
| 1956 – 1960 | Sewer service initiated in non-sewered areas of the four Townships (Eastampton, Westampton, Lumberton, and Hainesport) adjacent to Mount Holly Township.  |
| 1960        | Rancocas Road Water Pollution Control Facility Plant No. 2 placed into operation with a design capacity of 1.3 mgd, resulting in a combined design capacity of 2.0 mgd.   |
| 1969        | Sewer Service Agreement updated between the MHSA and the Township of Eastampton to provide sewage collection and treatment service within the boundaries of the Township of Eastampton.                                   |
| 1981        | The Rancocas Road Water Pollution Control Facility was expanded to a design capacity of 5.0 mgd with the addition of Plant No. 3. First facility in the United States utilizing the Zimpro Wastewater Reclamation System. |
| 1986        | Purchased the Lumberton Municipal Utilities Authority.  |
| 1986        | Sewer Service Agreement updated between the MHSA and the Township of Lumberton to provide sewage collection and treatment service within the boundaries of the Township of Lumberton.                                     |
| 1989        | Sewer Service Agreement updated between the MHSA and the Township of Hainesport to provide sewage collection and treatment service within the boundaries of the Township of Hainesport.                                   |
| 1989        | Sewer Service Agreement updated between the MHSA and Westampton Township to provide sewage collection and treatment service to a portion of the Township located within the MHSA Sewer Service Planning Area Boundary.    |

#### **IV. Milestones cont.**

1993	Sewer Service Agreement updated between the MHSA and the Township of Moorestown to provide sewage collection and treatment service to a portion of the Township located within the MHSA Sewer Service Planning Area Boundary.
1994	Mount Holly Water Pollution Control Facility awarded “Zimpro Plant of the Year”.
1997	Mount Holly Sewerage Authority reorganized under the name Mount Holly Municipal Utilities Authority (MHMUA).
1998	Purchased property on Maple Avenue in Lumberton for future plant expansion.
2005	MHMUA received the 2005 United States Environmental Protection Agency (USEPA) Region II 1 <sup>st</sup> Place Clean Water Act Recognition Award for Operation and Maintenance Excellence for Medium-Size Advanced Treatment Plants.
2005	MHMUA received the 2005 USEPA National 1 <sup>st</sup> Place Clean Water Act Recognition Award for Operations and Maintenance Excellence for Medium-Size Advanced Treatment Plants.
2010	Start-up of the new 3.0 mgd Maple Avenue Water Pollution Control Facility located in Lumberton Township.
2011	The Plant No. 1 Raw Sewage Pumps, Primary Settling Tanks, and Intermediate Settling Tanks; and the Plant No. 3 Wet Air Regeneration System and Dual Packed Carbon Tower Odor Control System were taken out of service at the Rancocas Road Water Pollution Control Facility. Also, the Plant No. 3 PAC/AS process was converted into a completely mixed activated sludge process.
2012	MHMUA received The New Jersey Department of Environmental Protection’s Environmental Stewardship Initiative for its voluntary and proactive measures taken to go beyond compliance in an effort to improve the environment and ensure a sustainable future.

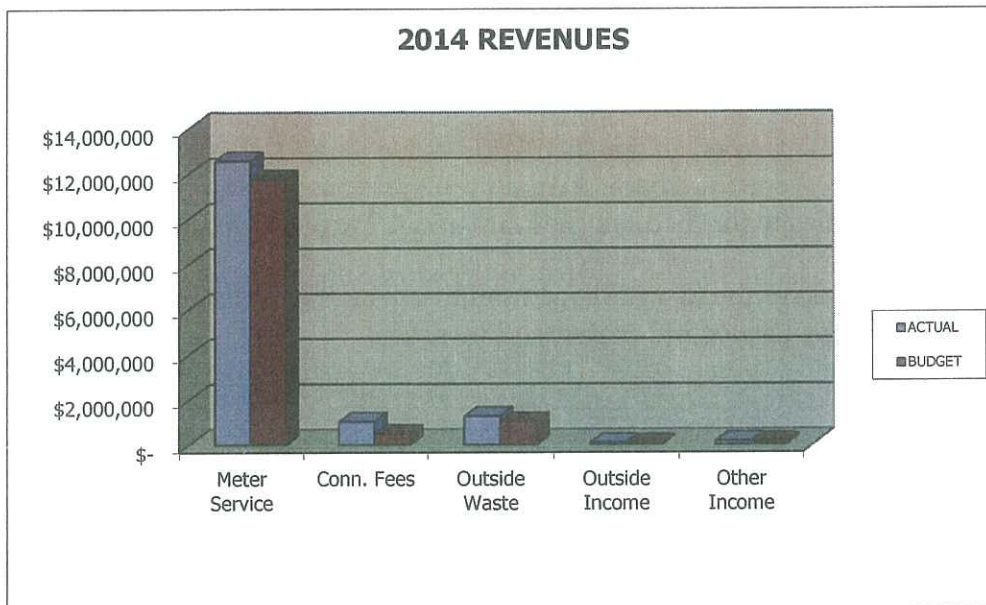
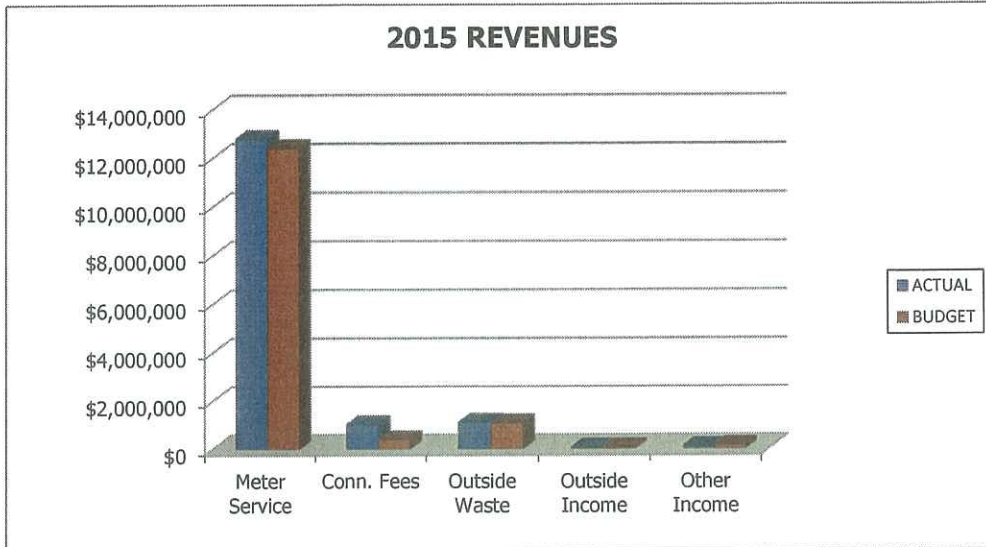
#### **V. Responsibility and Control**

The MHMUA has retained Jack Maley, P.C., to prepare an independent audit of the financial statement for the year ending December 31, 2015. The MHMUA is responsible for furnishing financial statements and pertinent data for the auditor’s review and analysis.

## MT. HOLLY MUNICIPAL UTILITIES AUTHORITY - FINANCIAL ANALYSIS

The following discussion and analysis of the Mt. Holly Municipal Utilities Authority's financial performance during the years ending December 31, 2014 and December 31, 2015 were prepared by the MUA's management team.

### **REVENUE ANALYSIS:**



### ***Meter Service:***

Meter Service for 2015 increased by \$235,616 compared to 2014 actual revenue. The actual revenue compared to budget was \$383,319. The MHMUA had a rate increase that went into effect July 1, 2013. The second phase went into effect January 1, 2014 and the final phase effective January 1, 2015.

Meter Service Revenue was less than budget for 2013 by \$16,174 which was within budget.

<u>YEAR</u>	<u>BUDGETED</u>	<u>ACTUAL</u>
2015	\$ 12,421,000	\$ 12,804,319
2014	\$ 11,751,040	\$ 12,568,703
		<b>\$ 235,616</b>

**MT. HOLLY MUNICIPAL UTILITIES AUTHORITY - FINANCIAL ANALYSIS (cont.)**

**CONNECTION FEES:**

<b>2015</b>					
<u>By Town</u>	<u>FEES</u>	<u>UNITS</u>	<u>FEES</u>	<u>By Type</u>	<u>UNITS</u>
Mt. Holly - 68%	696,469	124	1,028,289	Residential - 99%	176
Eastampton - 0%	0	0	0	Business - 0%	0
Hainesport - 10%	106,253	20	1,607	Other - 1%	1
Lumberton - 0%	0	0	<b>\$1,029,896</b>		<b>177</b>
Westampton - 0%	0	0			
Moorestown - 22%	227,174	33			
	<b>\$ 1,029,896</b>	<b>177</b>			

<b>2014</b>					
<u>By Town</u>	<u>FEES</u>	<u>UNITS</u>	<u>FEES</u>	<u>By Type</u>	<u>UNITS</u>
Mt. Holly - 52%	537,335	123	286,339	Residential - 28%	53
Eastampton - 0%	0		334,960	Business - 32%	35
Hainesport - 6%	58,510	10	416,568	Other - 40%	96
Lumberton - 1%	6,442	1	<b>\$1,037,867</b>		<b>184</b>
Westampton - 0%	0				
Moorestown - 41%	435,580	50			
	<b>\$ 1,037,867</b>	<b>184</b>			

Total Connection Fees recognized in 2015 was \$1,029,896. \$661,622 West Rancocas Development \$225,174 Moorestown Mews were the largest connection fees for 2015.

Total Connection Fees recognized in 2014 was \$1,037,867. \$334,960 Lockheed Martin; \$416,568 West Rancocas Development Apartments; \$100,620 Moorestown Mews were the largest connection fees for 2014.

A connection fee rate analysis is prepared annually after the audit is completed. MHMUA had a rate hearing in June 2013 and June 2014 which the rates were adjusted in compliance with the state statutory formula.

**OUTSIDE WASTE:**

2015 overall actual income from outside waste (sludge, septage, leachate) decreased by \$156,928 from 2014.

Leachate decreased by \$15,5196 compared to 2014

The market variability and the economic impact is a major factor for this line item.

**OUTSIDE INCOME:**

Outside income consists of billings for gasoline and preparing lab testing for outside customers.

**OTHER INCOME:**

Other income consists of interest, copies, rental, and other miscellaneous income.

**SUMMARY:**

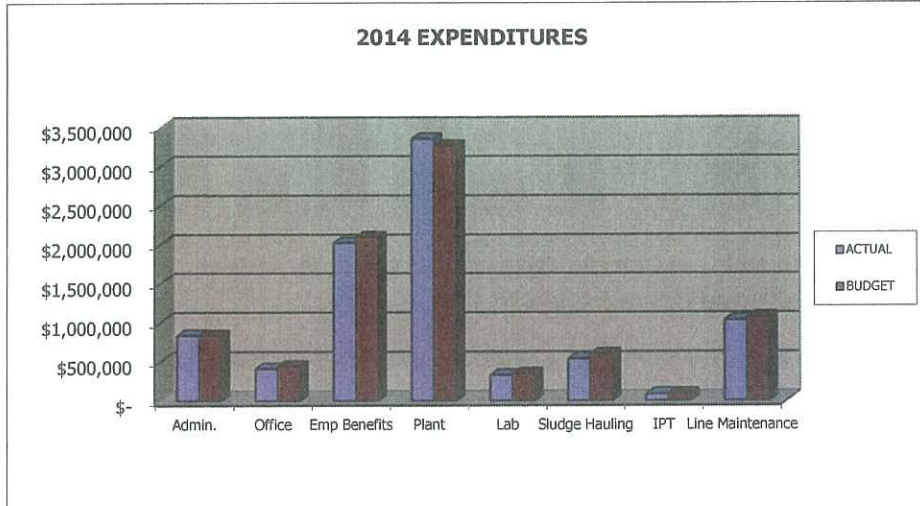
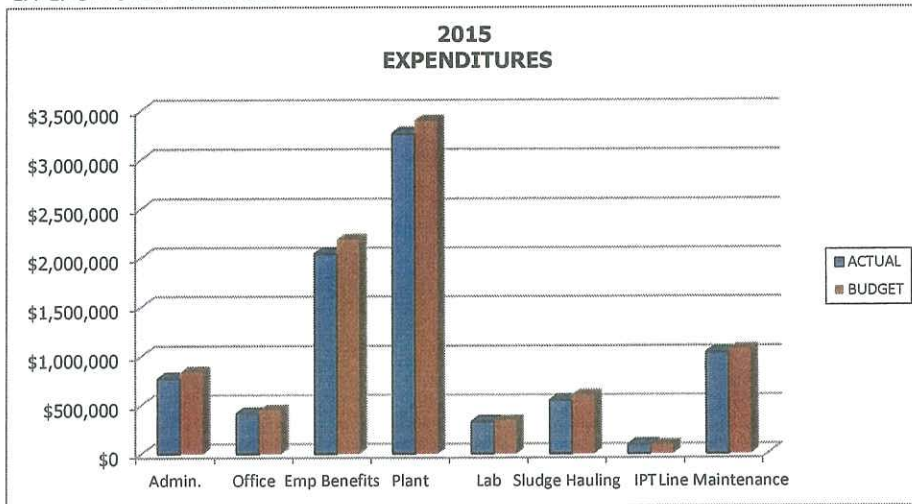
*The Operating Revenue Budget for 2015 was \$14,148,000 and actual was \$15,121,933.*

*The Operating Revenue Budget for 2014 was \$13,500,540 and actual was \$15,147,848.*

## MT. HOLLY MUNICIPAL UTILITIES AUTHORITY - FINANCIAL ANALYSIS

The following discussion and analysis of the Mt. Holly Municipal Utilities Authority's financial performance during the years ending December 31, 2014 and December 31, 2015 were prepared by the MUA's management team (cont.)

### **EXPENDITURES ANALYSIS:**



	<u>2015</u>		<u>Budget/</u>
	<u>Actual</u>	<u>Budget</u>	<u>Actual Diff</u>
Admin.	877,500	652,900	(224,600)
Office	452,650	409,087	(43,563)
Emp Benefits	2,209,384	3,097,794	888,410
Plant	3,675,750	3,252,727	(423,023)
Lab	358,800	337,259	(21,541)
Sludge Hauling	550,000	569,185	19,185
IPT	93,250	94,855	1,605
Line Maintenance	1,091,000	1,014,176	(76,824)
	<u>\$9,308,334</u>	<u>\$9,427,983</u>	<u>\$119,649</u>

	<u>2014</u>		<u>Budget/</u>
	<u>Actual</u>	<u>Budget</u>	<u>Actual Diff</u>
Admin.	768,356	837,450	69,094
Office	411,289	445,150	33,861
Emp Benefits	2,040,302	2,184,859	144,557
Plant	3,265,126	3,393,950	128,824
Lab	326,227	337,000	10,773
Sludge Hauling	545,379	550,000	4,621
IPT	91,167	92,250	1,083
Line Maintenance	1,034,424	1,066,651	32,227
	<u>\$8,482,270</u>	<u>\$8,907,310</u>	<u>\$425,040</u>

Overall comparison for 2014 and 2015 Budget to Actual Expenditures are within budget.

**MT. HOLLY MUNICIPAL UTILITIES AUTHORITY NET POSITION**

	<u>2015</u>	<u>2014</u>	<u>Change</u>
<b>ASSETS</b>			
Current Assets	18,017,989	15,347,387	\$2,670,602
Capital Assets	55,556,730	57,566,017	(\$2,009,287)
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Deferred Outflow of Resources	<u>2,118,104</u>	<u>473,550</u>	<u>\$1,644,554</u>
<i>Total Assets and Deferred Outflow of Resources</i>	<u><u>\$75,692,823</u></u>	<u><u>\$73,386,954</u></u>	<u><u>\$2,305,869</u></u>
<b>LIABILITIES</b>			
Current Liabilities	3,757,983	3,172,266	\$585,717
Long-term Liabilities	46,404,925	37,955,916	\$8,449,009
<b>DEFERRED INFLOW OF RESOURCES</b>			
Deferred Inflow of Resources	582,057	195,721	\$386,336
<b>NET POSITION</b>			
Invested in capital Assets (Net of Related Debt)	17,569,384	17,480,908	\$88,476
Restricted Net Position	10,819,226	7,285,231	\$3,533,995
Unrestricted Net Position	<u>(3,440,752)</u>	<u>7,296,912</u>	<u>(\$10,737,664)</u>
<i>Total Liabilities, Def. Inflow of Resources &amp; Net Position</i>	<u><u>\$75,692,823</u></u>	<u><u>\$73,386,954</u></u>	<u><u>\$2,305,869</u></u>

2015

Cash and Cash Equivalents increased by \$2,534,574. Accounts Receivable increased by \$262,042 over 2014.

Overall increase in total assets was due to increase in rates.

Capital Assets decreased by \$2,009,287. The breakdown is:

PPE Increases	1,011,406	PPE \$855,461; Contributed capital \$155,945
PPE Decreases	(36,639)	Sold Equipment on Gov Deals/Disposals
Depreciation Adj	<u>(2,984,054)</u>	Depreciation for CY 2014 \$3,020,693; Disposals \$36,639
	<u><u>(\$2,009,287)</u></u>	<b>Net Change for Capital Assets</b>

Debt Service Payments for 2015: Principal \$2,083,153 and Interest \$1,421,899.

Long-term Liabilities increased \$8,449,009 mainly due to recording the new pension liability of \$11,036,397 in order to be in compliance with GASB 68.

Unrestricted Net Position decreased \$10,737,664 due to the implementation of GASB 68 with the recording of pension liability. The balance before pension liability amounts to \$7,595,654.

2014

Cash and Cash Equivalents increased by \$1,550,365. Accounts Receivable increased by \$580,671 over 2013.

Overall increase in total assets was due to increase in rates.

Capital Assets decreased by \$1,947,504. The breakdown is:

PPE Increases	1,325,750	PPE \$786,157; Contributed Capital \$539,593
PPE Decreases	(109,729)	Sold Equipment on Gov Deals/Disposals
Depreciation Adj	<u>(3,163,525)</u>	Depreciation for CY 2014 \$2,031,645; Disposals \$1,879,557
	<u><u>(\$1,947,504)</u></u>	<b>Net Change for Capital Assets</b>

Debt Service Payments for 2014: Principal \$2,031,645 and Interest \$1,515,420.

**MT. HOLLY MUNICIPAL UTILITIES AUTHORITY REVENUE, EXPENSES &  
CHANGES IN NET POSITION**

	<u>2015</u>	<u>2014</u>	<u>Change</u>
Operating Revenues	15,121,933	15,147,848	(25,915)
Operating Expenses	9,427,983	8,482,270	945,713
Operating Income before other Operating Exp.	<u>5,693,950</u>	<u>6,665,578</u>	<u>(971,628)</u>
Depreciation	3,020,693	3,163,525	(142,832)
Nonoperating Revenue/(Expenses)	(1,300,727)	(1,481,753)	181,026
Net Income/(Loss) Before Transfers of Depreciation to Contributed Capital	1,372,530	2,020,300	(647,770)
Transfer of Depreciation to Cont Cap.	155,945	539,593	(383,648)
Net Income/(Loss) Before Operating Trans.	<u>1,528,475</u>	<u>2,559,893</u>	<u>(1,031,418)</u>
Net Position January 1, As Restated	<u>23,419,383</u>	<u>29,503,158</u>	<u>(6,083,775)</u>
Net Position - December 31	<u><u>\$24,947,858</u></u>	<u><u>\$32,063,051</u></u>	<u><u>(\$7,115,193)</u></u>

**2015**

**Operating Revenues decreased by \$25,915:**

Meter Service *	\$235,616
Connection Fees	(\$7,971)
Sludge & Septage	(\$156,928)
Other Misc Income/Gain/Loss on Sale	(\$96,632)
	<u><u>(\$25,915)</u></u>

<p>* Meter Service rate increase went into effect July 1, 2013. Second increase effective January 1, 2014 and final increase will be effective January 1, 2015.</p>
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**Operating Expenses increased by \$945,713:**

Administration	(\$115,456)
Office Expense	(\$2,202)
General - Employee Benefits	\$1,057,492
Plant	(\$12,399)
Laboratory	\$11,032
Sludge Hauling	\$23,806
Industrial pretreatment	\$3,688
Line Maintenance	(\$20,248)
	<u><u>\$945,713</u></u>

A rate hearing was conducted on June 13, 2013 to address the necessity to increase the Authority's rates in order to support the Authority's future debt service coverage, the capital improvement program, support the fiscal budget years through 2017, and return to compliance with the Authority's bond resolution. Those rates went into effect July 1, 2013.

**2014**

**Operating Revenues increased by \$2,645,839:**

Meter Service *	\$2,048,377
Connection Fees	\$635,751
Sludge & Septage	\$27,296
Other Misc Income/Gain/Loss on Sale	(\$65,585)
	<u><u>\$2,645,839</u></u>

**Operating Expenses increased by \$107,128:**

Administration	(\$67,024)
Office Expense	\$1,503
General - Employee Benefits	\$23,427
Plant	(\$81,428)
Laboratory	(\$2,000)
Sludge Hauling	\$7,430
Industrial pretreatment	\$2,745
Line Maintenance	\$8,219
	<u><u>(\$107,128)</u></u>

## **BASIC FINANCIAL STATEMENTS**





**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2015 AND 2014**

**ASSETS**

Current Assets:		
Unrestricted Assets:		
Cash and Cash Equivalents	\$ 2,937,376	\$ 2,689,802
Accounts Receivable	3,188,724	2,926,682
Unbilled Service Charges	1,970,580	2,103,165
Prepaid Expenses	2,639	2,133
Inventory - Treatment Materials and Fuel	72,026	64,047
Total Unrestricted Current Assets	8,171,345	7,785,829
Restricted Assets:		
Cash and Cash Equivalents	5,236,329	3,947,625
Cash on Hand with Fiscal Agent	22,446	30,996
Investments	4,579,553	3,572,707
Developers' Receivable	8,316	10,230
Total Restricted Current Assets	9,846,644	7,561,558
Capital Assets:		
Property, Plant and Equipment	123,209,869	122,235,102
Less: Accumulated Depreciation	67,653,139	64,669,085
Net Property, Plant and Equipment	55,556,730	57,566,017
Total Assets	73,574,719	72,913,404
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Bond Discount, Net of Accumulated Amortization	431,528	473,550
Pension Deferred Outflows	1,686,576	
Total Deferred Outflow of Resources	2,118,104	473,550
Total Assets and Deferred Outflow of Resources	\$ 75,692,823	\$ 73,386,954

The accompanying Notes to the Financial Statements are an integral part of this Statement.

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
(A Component Unit of Mount Holly Township, New Jersey)  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2015 AND 2014**

<b>LIABILITIES</b>	<b>2015</b>	<b>2014</b>
Current Liabilities Payable From Unrestricted Assets:		
Accounts Payable - Operations	\$ 473,728	\$ 408,665
Accrued Liabilities	294,242	261,651
Payroll Taxes Payable		31,068
Sewer Overpayments	1,760	367
Unearned Revenue		1,568
	<hr/>	<hr/>
Total Current Liabilities Payable From Unrestricted Assets	769,730	703,319
	<hr/>	<hr/>
Current Liabilities Payable From Restricted Assets:		
Developers' and Employees' Deposits	116,175	116,598
Accrued Interest Payable	251,971	269,372
Bonds Payable - Current Portion	1,325,000	820,000
Loan Payable - Current Portion	1,286,340	1,254,232
Loan Payable - Summit Water Nexus - Current Portion	8,767	8,745
	<hr/>	<hr/>
Total Current Liabilities Payable From Restricted Assets	2,988,253	2,468,947
	<hr/>	<hr/>
Long-Term Liabilities Payable From Unrestricted Assets:		36,397
Post Retirement Benefits Payable	182,224	149,505
Net Pension Liability	11,036,397	
	<hr/>	<hr/>
Total Long-Term Liabilities Payable From Unrestricted Assets	11,218,621	149,505
	<hr/>	<hr/>
Long-Term Liabilities Payable From Restricted Assets:		
Bonds Payable	19,075,000	20,400,000
Loan Payable	16,058,240	17,344,580
Loan Payable - Summit Water Nexus	53,064	61,831
	<hr/>	<hr/>
Total Long-Term Liabilities Payable From Restricted Assets	35,186,304	37,806,411
	<hr/>	<hr/>
Total Liabilities	50,162,908	41,128,182
	<hr/>	<hr/>
<b>DEFERRED INFLOW OF RESOURCES</b>		
Bond and Loan Premium, Net of Accumulated Amortization	180,935	195,721
Pension Deferred Inflows	401,122	
	<hr/>	<hr/>
Total Deferred Inflow of Resources	582,057	195,721
	<hr/>	<hr/>
<b>NET POSITION</b>		
Net Investment in Capital Assets, Net of Related Debt	17,569,384	17,480,908
Restricted for:		
Future Debt Service	584,600	112,506
Debt Service Reserve	3,999,415	3,999,415
Renewal and Replacement	3,999,415	1,025,245
Operating Reserve	2,235,796	2,148,065
Unrestricted for:		
Unreserved	(3,440,752)	7,296,912
	<hr/>	<hr/>
Total Net Position	24,947,858	32,063,051
	<hr/>	<hr/>
Total Liabilities, Deferred Inflow of Resources and Net Position	\$ 75,692,823	\$ 73,386,954
	<hr/>	<hr/>

The accompanying Notes to the Financial Statements are an integral part of this Statement.

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION**  
**FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

	2015	2014
Operating Revenues:		
Meter Services	\$ 12,804,319	\$ 12,568,703
Connection Fees	1,029,896	1,037,867
Sludge and Septic Income	1,117,097	1,274,025
Interest Income	2,264	60,631
Unleaded Gas to Township	59,763	96,414
Other	108,594	110,208
Total Operating Revenues	15,121,933	15,147,848
Operating Expenses:		
Administrative	652,900	768,356
Office	409,087	411,289
General - Employee Benefits	3,097,794	2,040,302
Plant	3,252,727	3,265,126
Laboratory	337,259	326,227
Sludge Hauling	569,185	545,379
Industrial Pretreatment	94,855	91,167
Line Maintenance	1,014,176	1,034,424
Depreciation	3,020,693	3,163,525
Total Operating Expenses	12,448,676	11,645,795
Operating Income	2,673,257	3,502,053
Nonoperating Revenue/(Expenses):		
Interest Income	24,278	
Gain/(Loss) on Sale or Disposal of Assets	25,234	(86,786)
Unrealized Gain/(Loss) on Investment	91,347	131,455
Unemployment Reimbursement	(3,530)	(3,798)
Interest Expense	(1,421,899)	(1,504,113)
Reserve for Future Unemployment	11,079	8,725
Amortization of Premium/(Original Issue Discount)	(27,236)	(27,236)
Total Nonoperating Revenue/(Expenses)	(1,300,727)	(1,481,753)
Income/(Loss) Before Capital Contributions	1,372,530	2,020,300
Capital Contributions	155,945	539,593
Change in Net Position	1,528,475	2,559,893
Net Position - Beginning of Year, As Restated (Note 11)	23,419,383	29,503,158
Net Position - End of Year	\$ 24,947,858	\$ 32,063,051

The accompanying Notes to the Financial Statements are an integral part of this Statement.

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

	2015	2014
Cash Flows From Operating Activities:		
Receipts From Service Users	\$ 14,995,958	\$ 14,786,602
Payments to Suppliers & Employees	(9,368,912)	(8,417,007)
Net Cash Provided/(Used) by Operating Activities	5,627,046	6,369,595
Cash Flows From Investing Activities:		
Interest on Investments	24,278	59,639
(Purchase)/Maturities of Investments	91,347	(1,892,778)
Acquisition of Property, Plant & Equipment	(602,169)	(1,256,899)
Gain/(Loss) on Disposal of Fixed Assets	25,234	
Net Cash Provided by Investing Activities	(461,310)	(3,090,038)
Cash Flows From Financing Activities:		
Principal Paid on Loans	(1,369,105)	(1,250,367)
Principal Paid on Bonds	(820,000)	(790,000)
Interest Paid	(1,456,512)	(1,526,891)
Net Cash Provided/(Used) by Capital & Related Financing Activities	(3,645,617)	(3,567,258)
Cash Flows from Noncapital Financing Activities:		
Unemployment Activity	7,609	4,927
Net Cash Provided for Noncapital Financing Activities	7,609	4,927
Net Increase in Cash & Cash Equivalents	1,527,728	(282,774)
Cash and Cash Equivalents at January 1	6,668,423	6,951,197
Cash and Cash Equivalents at December 1	\$ 8,196,151	\$ 6,668,423

**Reconciliation of Net Income to Cash Provided/ (Used) by Operating Activities:**

Operating Income/(Loss)	\$ 2,673,257	\$ 3,502,053
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided/(Used) by Operating Activities:		
Operating Activities:		
Depreciation	3,020,693	3,163,525
(Increase)/Decrease in Assets :		
Accounts Receivable	(262,042)	(580,671)
Unbilled Service Charges	132,585	(112,291)
Prepaid Expenses	(506)	(134)
Inventory	(7,979)	9,673
Developers' Receivable	1,914	(2,374)
Increase/(Decrease) in Liabilities:		
Accounts Payable	35,388	109,715
Accrued Liability	32,591	(85,843)
Unearned Revenue	1,568	334,090
Developers' and Employees' Deposits	(423)	31,852
Net Cash Provided/(Used) by Operating Activities	\$ 5,627,046	\$ 6,369,595

The accompanying Notes to the Financial Statements are an integral part of this Statement.

## **NOTES TO THE FINANCIAL STATEMENTS**



**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015 and 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements of the Mount Holly Municipal Utilities Authority have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB).

**A. Reporting Entity:**

The Authority was created by an ordinance adopted July 11, 1946, by the Township Committee of the Township of Mount Holly under the Sewerage Authorities Law, constituting Chapter 138 of the Pamphlet Laws of the 1946 of the State of New Jersey, approved April 23, 1946 and as amended by Revised Statutes Title 40 Chapter 14A, Sections 1 to 37.

The Authority was established to provide for the public health and welfare, with all necessary or proper powers to acquire, construct, maintain, operate or improve works for the collection, treatment, purification or disposal of sewerage or other wastes and to provide for sewerage services designed to relieve pollution of the waters in, bordering or entering the Township of Mount Holly and the Participants – Eastampton, Hainesport, Lumberton, Westampton and portions of Moorestown in compliance with the Sewer Authority Act, the Federal Water Pollution Control Act, the Authority's covenants with bondholders and its regulations.

The 1978 Service Contract, as amended on December 30, 1998, with the Township of Mount Holly requires the Authority to perform its duties within the covenants of that contract and to pay an annual fee of \$30,000 to the Township for as long as the contract is in effect. In return the Township is obligated to advance payment for any deficiencies incurred by the Authority with respect to debt service requirements until such time as the Authority can make repayment.

The Authority is a component unit of the Township of Mount Holly as described in Governmental Accounting Standards Board Statement No. 14 due to the existence of a service contract between the Authority and the Township. These financial statements would be either blended or discreetly present as part of the Township's financial statements if the Township reported using generally accepted accounting principles applicable to governmental entities.

The New Jersey Department of Environmental Protection (DEP) in accordance with the New Jersey Water Pollution Control Act regulates the Authority. The Authority operates under a New Jersey Pollutant Discharge Elimination System Permit. The September 30, 2012 permit renewal application was submitted to DEP on March 29, 2012, six months prior to expiration; therefore, the Authority's expired permit has been administratively extended. The Authority is operated in accordance with regulations of the State of New Jersey, Department of Community Affairs, and Division of Local Government Services.

**B. Basis of Presentation**

The financial statements of the Authority have been prepared on the accrual basis of accounting and in accordance with generally accepted accounting principles ("GAAP") applicable to enterprise funds of state and local governments.



**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015 and 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Basis of Presentation (continued)**

All activities of the Authority are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The accounting and financial reporting treatment applied to the Authority is determined by its measurement focus. The transactions of the Authority are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the balance sheet. Net position (i.e., total assets net of total liabilities) are segregated into invested capital assets, net of related debt; restricted for capital activity; restricted for debt service; and unrestricted components.

During 2015 the Authority adopted GASB Statement 68 *Accounting and Financial Reporting for Pensions*; this statement improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. It replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Government Employers* as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The primary effect of this statement is to recognize a liability in the financial statements prepared using the economic resources measurement focus and accrual basis of accounting for its proportionate share of the collective net pension liability of all employers for benefits provided through the pension plan. This Statement had a significant effect on the Authority's financial statements for fiscal year ended December 31, 2015

During 2015 the Authority adopted GASB Statement 71 *Pension Transition for Contributions made Subsequent to the measurement Date-An Amendment of GASB Statement No. 68*, this statement requires a state or local government employer to recognize a net pension liability measured as of a date no earlier than the end of its prior fiscal year. If a state or local government employer or non employer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement 68 requires that the government recognize its contribution as a deferred outflow of resources. In addition , Statement 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of a state or local government employer or non employer contributing entity that arise from other types of events. At transition to Statement 68, if it's not practical for an employer or non employer contributing entity to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, paragraph 137 of Statement 68 required that beginning balances for deferred outflows of resources and deferred inflows of resources not be reported. This Statement amends paragraph 137 of Statement 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any , made subsequent to the measurement date of the beginning net pension liability. Statement 68, as amended, continues to require that beginning balances for other deferred outflows or resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts. The provisions of this statement are applied simultaneously with GASB 68.

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015 and 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Basis of Presentation (continued)**

GASB Statement 72 *Fair Value Measurement and Application*, this Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The Authority does not expect this statement to impact its financial statements. The statement is effective for periods beginning after June 30, 2015.

GASB Statement 73 *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, the objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68 for pension plans and pensions that are within their respective scopes. The statement is effective for periods beginning after June 30, 2015.

GASB Statement 74 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* the objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. The Authority is evaluating this statement to determine its impact the financial statements.

GASB Statement 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter period equity, and creating additional transparency. The Authority is evaluating this statement to determine its impact the financial statements.

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015 and 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Basis of Presentation (continued)**

GASB Statement 77 *Tax Abatement Disclosures* This Statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. This Statement requires governments that enter into tax abatement agreements to disclose brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients and the gross dollar amount of taxes abated during the period. The Authority is evaluating this statement to determine its impact the financial statements.

**C. Budgetary Data:**

The Mount Holly Municipal Utilities Authority must adopt an annual budget in accordance with *N.J.A.C.5:31-2*. *N.J.A.C.5:31-2* requires the governing body to introduce the annual Authority budget at least 60 days prior to the end of the current fiscal year and to adopt not later than the beginning of the Authority's fiscal year. The governing body may amend the budget at any point during the year.

The legal level of budgetary control is established at the detail shown on the statement of Revenues, Expenses and Changes in Fund Equity. All budget transfers and amendments to those accounts must be approved by resolution of the Authority as required by the Local Finance Board. Management may transfer among supplementary line items as long as the legal level line items are not affected.

**D. Prepaid Items:**

Prepaid balances are for payments made by the Authority in the current year for insurance coverage in the subsequent fiscal year.

**E. Inventory:**

Inventory consists of fuel and chemicals for the treatment of sewage and sludge and is stated at cost determined on a first-in, first-out basis.

**F. Contributed Capital:**

Contributed Capital consists primarily of sewer lines and pumping stations constructed by local developers and donated to the Authority. These items are recorded at estimated fair market value. The sewer lines and pumping stations are recorded as contributed capital in the period received.

The following is a reconciliation of the Contributed Capital account for 2015 and 2014:

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015 and 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. Contributed Capital (continued)**

**2015**

Balance at December 31, 2014	\$48,173,492
2015 additions	<u>155,945</u>
Balance at December 31, 2015	<u>48,329,437</u>
Accumulated Depreciation	<u>(36,955,069)</u>
Net Contributed Capital at December 31, 2015	<u>\$11,374,368</u>

**2014**

Balance at December 31, 2013	\$47,633,899
2014 additions	<u>539,593</u>
Balance at December 31, 2014	<u>48,173,492</u>
Accumulated Depreciation	<u>(35,499,849)</u>
Net Contributed Capital at December 31, 2014	<u>\$12,673,643</u>

**G. Capital Assets:**

Property, Plant and equipment owned by the Authority are recorded at cost or, if contributed property, at their fair market value at the time of contribution and includes certain infrastructure assets such as the sanitary sewerage lines. Repairs and maintenance are recorded as expenses. The Authority capitalized interest on significant capital projects that are expected to be under construction for more than one year.

Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Treatment Plants, Pumping Stations & Other Structures	20-50 years
Office Equipment	5-20 years
Rolling Equipment	5-20 years
Plant Equipment	10-20 years

**H. Compensated Absences**

Authority employees are granted vacation and sick leave in varying amounts under the Authority's personnel policies. In the event of termination, an employee is reimbursed for accumulated vacation at their current rate of pay. Payment for accumulated sick days is available to employees who reach retirement age under the state pension system. Upon retirement, an employee shall be reimbursed for fifty percent of accumulated unused sick leave up to a maximum payment of \$10,000 for union supervisors and \$7,500 for regular union workers.

The total compensated absences liability is recorded as an expense. A current liability is recorded for the value of the accrual. The amount of accrual for compensated absences as of December 31, 2015 and 2014 is as follows:

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015 and 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**H. Compensated Absences (continued):**

	<u>2015</u>		<u>2014</u>	
	Accrued	Payroll	Accrued	Payroll
	<u>Salaries</u>	<u>Taxes</u>	<u>Salaries</u>	<u>Taxes</u>
Sick Time	\$ 14,532	\$ 1,112	\$ 2,173	\$ 166
Vacation Time	163,614	12,516	156,846	11,998
Total	<u>\$ 178,146</u>	<u>\$ 13,628</u>	<u>\$ 159,019</u>	<u>\$ 12,164</u>

**I. Revenues and Unbilled Services:**

Revenues include connection fees and user consumption charges payable by residential and commercial customers in the Townships of Mount Holly, Eastampton, Hainesport, Lumberton, Westampton and portions of Moorestown charged in accordance with the Service Agreements between the Townships and the Authority. Unbilled services are determined from metered and sludge sewerage services billed in the following year for services rendered through December 31 of the preceding year.

In accordance with the Authority's 1978 Service Contract with Mount Holly as amended as of December 30, 1998 five-sixths (5/6) of all connection fee income received by the Authority is applied solely to debt service on the Authority bonded debt. The remaining one-sixth (1/6) is allocated to unbonded system improvements.

**J. Bond Discounts/Premiums:**

Bond premiums and discounts are deferred and amortized over the term of the bonds using straight line method.

	<u>2015</u>	<u>Accumulated</u>	<u>Unamortized</u>
	<u>Amortization</u>	<u>Amortization</u>	<u>Balance</u>
Bond Discount	\$ 42,022	\$ 559,206	\$ 431,528
Bond Premium	\$ 14,786	\$ 114,785	\$ 180,935

**K. Net Position**

Net Position is distributed into the following two categories:

**Restricted** – represents earnings that are set aside as required by the Authority's Bond Resolution. Reserved net position include amounts set aside for renewals and replacements, debt service reserve, future debt service, operating reserve and future arbitrage payments when applicable.

**Unrestricted** – represents cumulative earnings that are currently available and may be appropriated for any lawful purpose.

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015 and 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**L. Unrestricted and Restricted Accounts**

In accordance with the bond resolution, the Authority has established the following funds:

1. **Revenue Fund** – All revenues collected by the Authority are to be deposited daily, if practical, in the name of the trustee in this fund.
2. **Operating Fund** – Transfers are to be made from the revenue fund to the operating fund to pay all necessary amounts for the operating, maintenance, or repair of the sewer systems. The balance in the operating fund shall not be less than three whole months or more than six whole months of the Annual Budget adopted by the Authority.
3. **Debt Service Fund** – To accumulate funds for the payment of principal and interest on bonds coming due during the current fiscal year.
4. **Debt Reserve Fund** – To accumulate funds to equal the greatest amount of each respective debt service due in any future year. The current bond reserve requirement is \$3,999,415.

**NOTE 2: CASH AND CASH EQUIVALENTS**

The Authority is governed by the deposit and investment limitations of New Jersey state law. The Deposits and investments held at December 31, 2015 and 2014 and reported at fair value are as follows:

<u>Type</u>	<u>2015</u> <u>Carrying</u> <u>Value</u>	<u>2014</u> <u>Carrying</u> <u>Value</u>
<b>Deposits</b>		
Demand Deposits	\$12,775,704	\$10,241,130
Total Deposits	<u>\$10,241,130</u>	<u>\$10,241,130</u>
 <b>Reconciliation of Statements of Net Position</b>		
Current:	<u>2015</u>	<u>2014</u>
Unrestricted assets :		
Cash and Cash Equivalents	\$2,937,376	\$2,689,802
Restricted assets:		
Cash and Cash Equivalents	9,815,882	7,520,332
Cash on hand with fiscal agent	22,446	30,996
Total	<u>\$12,775,704</u>	<u>\$10,241,130</u>

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**NOTE 2: CASH AND CASH EQUIVALENTS (continued)**

**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a bank failure, the Authority's deposits may not be returned. The Authority does not have a deposit policy for custodial credit risk. As of December 31, 2015 and 2014, the Authority's bank balance of \$12,891,247 and \$10,154,250 respectively, was insured or collateralized as follows:

	<u>2015</u>	<u>2014</u>
Insured	\$ 500,000	\$ 500,000
Collateralized in the Authority's name under GUDPA	<u>12,391,247</u>	<u>9,654,250</u>
Total	<u>\$ 12,891,247</u>	<u>\$ 10,154,250</u>

**NOTE 3: INVESTMENTS**

**A. Custodial Credit Risk**

For an investment, custodial credit risk is a risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the Authority, and are held by either the counterparty or the counterparty's trust department or agent but not in the Authority's name. All of the Authority's investments are held in the name of the Authority and are collateralized by GUDPA.

**B. Investment Interest Rate Risk** – The Authority has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Maturities of investment held at December 31, 2015 and 2014 are provided in the above schedule.

**C. Investment Credit Risk** – The Authority has an investment policy established in Cash Management Plan:

1. Pursuant to N.J. S.A. 40A:5-15.1, the Authority hereby authorizes the following type of securities to be purchased on its behalf:
  - a. Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
  - b. Government money market mutual funds;
  - c. Any obligation that a federal agency or federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligations bear a fixed rate of interest not dependent on any index or other external factor;
  - d. Bonds or other obligations of the Authority or bonds or other obligations of the local unit or units within which the Authority is located;

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**NOTE 3: INVESTMENTS (continued)**

- e. Bonds or other obligations, having a maturity date of not more than 397 days from the date of purchase, approved by the Division of Investment in the Department of Treasury for investment by the Authority;
- f. Local Governments investment pools;
- g. Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281; or
- h. Agreements for the repurchase of fully collateralized securities with certain limitations.
  - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of subsection A herein;
  - (b) the custody of collateral is transferred to a third party;
  - (c) the maturity of the agreement is not more than 30 days;
  - (d) the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c. 236 (C.17:9-41); and
  - (e) a master repurchase agreement providing for the custody and security of collateral.
- 2. Any investment instruments in which the security is not physically held by the Authority shall be covered by a third party custodial agreement which shall provide for the designation of such investments in the name of the Authority and prevent unauthorized use of such investments;
- 3. Purchase of investment securities shall be executed by the "delivery versus payment" method to ensure that securities are either received by the Authority or a third party custodian prior to or upon the release of the Authority's funds.
- 4. Any investments not purchased and redeemed directly from the issuer, government money market mutual fund, local government investment pool, or the State of New Jersey Cash Management Fund, shall be purchased and deemed through the use of a national or State bank located within this State or through a broker-dealer which, at the time of purchase or redemption, has been registered continuously for a period of at least two years pursuant to section 9 of P.L.1967, c. 93 (C.49:3-56) and has at least \$25 million in capital stock (or equivalent capitalization if not a corporation), surplus reserves for contingencies and undivided profits, or through a securities dealer who makes primary markets in U.S. Government securities and reports daily to the Federal Reserve Bank of New York its position in and borrowing on such U.S. Government securities.

As of December 31, 2015 and 2014, the Authority had the following investments and maturities:

<u>Investment</u>	<u>2015 Fair Value</u>	<u>2014 Fair Value</u>
Government Obligations	<u>\$ 3,656,314</u>	<u>\$3,572,707</u>



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**NOTE 4: ACCOUNTS RECEIVABLE**

Accounts receivable at December 31, 2015 and 2014 consisted of the following :

	<u>2015</u>	<u>2014</u>
Accounts Receivable - Customers	\$3,052,643	\$2,759,701
Other Receivables	136,081	166,981
Total	<u>\$3,188,724</u>	<u>\$2,926,682</u>

**NOTE 5: CAPITAL ASSETS:**

The following is a summary of changes in the Authority's property, plant and equipment for the year ended December 31, 2015 and 2014:

<u>Description</u>	<u>Balance</u> <u>December 31,</u> <u>2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>2015</u>
Land	\$ 908,612	\$ -	\$ -	\$ 908,612
Buildings & Improvements	110,808,205	1,011,406	-	111,819,611
Equipment	2,472,304	-	( 36,639)	2,435,665
Engineering & Other Costs	8,045,981	-	-	8,045,981
Total Property, Plant & Equipment	122,235,102	1,011,406	( 36,639)	123,209,869
Less: Accumulated Depreciation	(64,669,085)	(3,020,693)	36,639	(67,653,139)
Net Property, Plant & Equipment	<u>\$ 57,566,017</u>	<u>\$ (2,009,287)</u>	<u>\$ -</u>	<u>\$ 55,556,730</u>

<u>Description</u>	<u>Balance</u> <u>December 31,</u> <u>2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>2014</u>
Land	\$ 908,612	\$ -	\$ -	\$ 908,612
Buildings & Improvements	111,471,741	1,325,750	(1,989,286)	110,808,205
Equipment	2,472,304	-	-	2,472,304
Engineering & Other Costs	8,045,981	-	-	8,045,981
Total Property, Plant & Equipment	122,898,638	1,325,750	(1,989,286)	122,235,102
Less: Accumulated Depreciation	(63,385,117)	(3,163,525)	1,879,557	(64,669,085)
Net Property, Plant & Equipment	<u>\$ 59,513,521</u>	<u>\$ (1,837,775)</u>	<u>\$ (109,729)</u>	<u>\$ 57,566,017</u>

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
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**NOTE 6: LONG-TERM DEBT**

**Outstanding Debt**

The following is a summary of long-term debt at December 31, 2015 and 2014:

	Balance 12/31/2014	Issued	Retired	Balance 12/31/2015	Amounts Due Within One Year
Bonds Payable	\$ 21,220,000	-	\$ (820,000)	\$ 20,400,000	\$ 1,325,000
Unamortized Bond Premium	195,721	-	(14,786)	180,935	14,786
Post Retirement Benefits	149,505	32,719	-	182,224	-
Loan Payable - PSE&G	70,576	-	(8,745)	61,831	8,767
Loan Payable	18,598,812	-	(1,254,232)	17,344,580	1,286,340
<b>Long Term Liabilities</b>	<b>\$ 40,234,614</b>	<b>\$ 32,719</b>	<b>\$ (2,097,763)</b>	<b>\$ 38,169,570</b>	<b>\$ 2,634,893</b>

	Balance 12/31/2013	Issued	Retired	Balance 12/31/2014	Amounts Due Within One Year
Bonds Payable	\$ 22,010,000	-	\$ (790,000)	\$ 21,220,000	\$ 820,000
Unamortized Bond Premium	210,507	-	(14,786)	195,721	14,786
Post Retirement Benefits	116,286	33,219	-	149,505	-
Loan Payable - PSE&G	79,299	-	(8,723)	70,576	8,745
Loan Payable	19,840,456	-	(1,241,644)	18,598,812	1,254,232
<b>Long Term Liabilities</b>	<b>\$ 42,256,548</b>	<b>\$ 33,219</b>	<b>\$ (2,055,153)</b>	<b>\$ 40,234,614</b>	<b>\$ 2,097,763</b>

**A. 1998 Sewer Revenue Bonds – Series of 1998:**

The Authority determined to abandon that portion of the construction project related to the advanced wastewater pretreatment facility and has used the unexpended proceeds of the 1998 Bonds previously deposited to the Construction Fund, together with other available funds, to defease \$9,560,000 of the outstanding 1998 Bonds. The defeasance was completed pursuant to Section 12.01 of the bond resolution. An escrow deposit agreement between the Authority and TD Bank N.A. was executed. The refunded bonds have been discharged and satisfied, and such defease refunded bonds are deemed to have been paid and are no longer outstanding. The remaining payment schedule is as follows:

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**NOTE 6: LONG-TERM DEBT (continued):**

<u>Issue</u>	<u>Initial Date of Issue</u>	<u>Date of Final Maturity</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>	<u>Principal Balance Outstanding</u>
1998 Sewer Revenue Bonds	12/30/1998	12/1/2028	4.00%- 5.00%	<u>\$15,725,000</u>	<u>\$4,270,000</u>

The following summary detailing the schedule of outstanding bonds by year and the annual debt principal requirements for each:

Term Bonds:			
2018	\$	965,000	4.750%
2028		<u>3,305,000</u>	4.750%
Total	\$	<u>4,270,000</u>	

**Mandatory Sinking Fund Redemption**

The Bonds maturing December 1, 2018 and December 1, 2028, respectively, are subject to mandatory redemption prior to maturity, by operation of a sinking fund in accordance with the provisions of the Resolution on December 1 of the years set forth below in the respective amounts listed opposite each year, at a price equal to 100% of the principal thereof, plus accrued interest thereon to the date fixed for such redemption.

**Bonds Maturing December 1, 2018**

<u>Year</u>	<u>Installment Sinking Fund</u>
2016	555,000
2017	205,000
2018 (maturity)	205,000

**Bonds Maturing December 1, 2028**

<u>Year</u>	<u>Installment Sinking Fund</u>
2019	\$215,000
2020	225,000
2021	235,000
2022	245,000
2023	255,000
2024	270,000
2025	280,000
2026	295,000
2027	310,000
2028 (maturity)	975,000

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**NOTE 6: LONG-TERM DEBT (continued):**

**Annual Requirements to Retire Debt Obligation – 1998 Sewer Revenue Bonds**

<b>Year Ending December 31,</b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
2016	555,000	202,825	757,825
2017	205,000	176,462	381,462
2018	205,000	166,725	371,725
2019	215,000	156,987	371,987
2020	225,000	146,775	371,775
2021	235,000	136,087	371,087
2022	245,000	124,925	369,925
2023	255,000	113,287	368,287
2024	270,000	101,175	371,175
2025	280,000	88,350	368,350
2026	295,000	75,050	370,050
2027	310,000	61,037	371,037
2028	975,000	46,312	1,021,312
<b>Total</b>	<b><u>\$4,270,000</u></b>	<b><u>\$1,595,997</u></b>	<b><u>\$5,865,997</u></b>

**B. 1999 Sewer Revenue Refunding Bonds**

On December 30, 1998, the Utilities Authority entered into a Bond Purchase Agreement with First Union Capital Markets that provides, subject to certain conditions, for the issuance by the Authority and the purchase by First Union of all, but not less than all of the outstanding 1989 Sewer Revenue Bonds. The amount of the Refunding Bonds sold was \$8,650,000.00 and the bonds were delivered September 7, 1999.

<b><u>Issue</u></b>	<b><u>Initial Date of Issue</u></b>	<b><u>Date of Final Maturity</u></b>	<b><u>Interest Rate</u></b>	<b><u>Original Issue Amount</u></b>	<b><u>Principal Balance Outstanding</u></b>
1990 Sewer Revenue Refunding Bonds	12/1/1998	12/1/2016	5.00% to 5.25%	\$8,650,000.00	\$760,000

The following summary detailing the schedule of outstanding bonds by year and the annual debt principal requirements for each:

<b><u>Year Ending December 31,</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>	<b><u>Rate of Interest</u></b>
2016	<u>760,000</u>	<u>38,000</u>	<u>798,000</u>	5.00%
<b>Total</b>	<b><u>\$ 760,000</u></b>	<b><u>\$ 38,000</u></b>	<b><u>\$ 798,000</u></b>	

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**NOTE 6: LONG-TERM DEBT (continued):**

**C. 2007 Series C Sewer Revenue Bonds**

On November 29, 2007, the Authority issued Series 2007 C Sewer Revenue Bonds that will be used to (i) Finance a portion of the costs of various capital improvements to the Authority's sewerage collection and treatment facilities, including construction of a new treatment facility, design of force mains, the upgrade and rehabilitation of an existing pump station and various improvements and integrations to connect the new treatment facility with the existing facility; (ii) Fund the debt service reserve requirement for the Series 2007 C Bonds through the deposit of a surety bond; and (iii) Pay certain costs associated with the issuance of the Series 2007 C Bonds, including the payment of the premium for the Bond Issuance Policy (collectively, the "2007 Project"). The amount of the Sewer Revenue Bonds was \$13,000,000 and the Bonds were delivered December 13, 2007.

<u>Issue</u>	<u>Initial Date of Issue</u>	<u>Date of Final Maturity</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>	<u>Principal Balance Outstanding</u>
2007 Series C Sewer Refunding Bonds	12/13/2007	12/1/2037	4.00% to 5.00%	<u>\$13,000,000</u>	<u>\$12,930,000</u>

The following summary detailing the schedule of outstanding bonds by year and the annual debt principal requirements for each:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Rate of Interest</u>
2016	10,000	569,562	579,562	4.0%
2017	310,000	569,162	879,162	5.0%
2018	335,000	553,662	888,662	5.0%
2019	350,000	536,912	886,912	4.0%
2020	360,000	522,912	882,912	4.0%
2021	380,000	508,512	888,512	4.0%
2022	395,000	493,312	888,312	4.1%
2023	410,000	477,018	887,018	4.1%
2024	430,000	460,106	890,106	4.2%
2025	445,000	441,831	886,831	4.2%
2026	465,000	422,918	887,918	4.2%
2027	485,000	403,156	888,156	4.3%
2028	1,000,000	381,937	1,381,937	4.3%
2029	700,000	338,187	1,038,187	4.3%
2030	730,000	307,562	1,037,562	4.3%
2031	765,000	275,625	1,040,625	4.5%
2032	800,000	241,200	1,041,200	4.5%
2033	835,000	205,200	1,040,200	4.5%
2034	870,000	167,625	1,037,625	4.5%
2035	910,000	128,475	1,038,475	4.5%
2036	950,000	87,525	1,037,525	4.5%
2037	995,000	44,775	1,039,775	4.5%
Total	<u>\$12,930,000</u>	<u>\$ 8,137,174</u>	<u>\$21,067,174</u>	

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**NOTE 6: LONG-TERM DEBT (continued):**

**C. 2007 Series C Sewer Revenue Bonds (continued)**

**Optional Redemption**

The Series 2007 C Bonds maturing on or after December 1, 2018 are subject to redemption prior to maturity at the option of the Authority on December 1, 2016 and on any date thereafter, as a whole, or in part from such maturities as the Authority shall determine and by lot within a single maturity, at a redemption price equal to the principal amount to be redeemed (together with interest accrued thereon to the date fixed for such redemption).

**Sinking Fund**

The Series 2007 C Bonds maturing on December 31, 2037 are subject to mandatory redemption by operation of a sinking fund provided for in the Resolution at a redemption price equal to the principal amount thereof in the following principal amounts on December 1 in each of the years set forth below:

<u>Year</u>	<u>Principal Amount</u>
2027	\$ 485,000
2028	1,000,000
2029	700,000
2030	730,000
2031	765,000
2032	800,000
2033	835,000
2034	870,000
2035	910,000
2036	950,000
2037 (Maturity)	995,000

**D. 2009 Series A Taxable Sewer Revenue Bonds**

On July 9, 2009, the authority issued 2009 Series A Taxable Sewer Revenue Bonds that will be used to (i) fund a required deposit to the Debt Reserve Fund under the resolution; (ii) pay certain costs associated with the issuance of the 2009 Series A Bonds. The amount of the Taxable Revenue Bonds was \$2,440,000 and the Bonds were delivered July 9, 2009.

<u>Issue</u>	<u>Initial Date of Issue</u>	<u>Date of Final Maturity</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>	<u>Principal Balance Outstanding</u>
2009 Series A Taxable Bonds	7/09/2009	12/31/2038	6.00%- 6.75%	<u>\$2,440,000</u>	<u>\$2,440,000</u>

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
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**NOTE 6: LONG-TERM DEBT (continued):**

**D. 2009 Series A Taxable Sewer Revenue Bonds (continued)**

The following summary details the schedule of outstanding bonds by year and the annual debt principal requirements for each:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Rate of Interest</u>
Serial Bonds:		
2017	\$ 400,000.00	6.000%
2029	1,040,000.00	6.625%
2038	<u>1,000,000.00</u>	6.750%
Total	<u>\$2,440,000.00</u>	

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Rate of Interest</u>
2016		160,400	160,400	6.0%
2017	\$ 400,000.00	160,400	560,400	6.0%
2018		136,400	136,400	6.0%
2019		136,400	136,400	6.0%
2020		136,400	136,400	6.0%
2021		136,400	136,400	6.0%
2022		136,400	136,400	6.0%
2023		136,400	136,400	6.0%
2024		136,400	136,400	6.0%
2025		136,400	136,400	6.0%
2026		136,400	136,400	6.0%
2027		136,400	136,400	6.0%
2028		136,400	136,400	6.0%
2029	1,040,000.00	136,400	1,176,400	6.6%
2030		67,500	67,500	6.6%
2031		67,500	67,500	6.6%
2032		67,500	67,500	6.6%
2033		67,500	67,500	6.6%
2034		67,500	67,500	6.6%
2035		67,500	67,500	6.6%
2036		67,500	67,500	6.6%
2037		67,500	67,500	6.6%
2038	<u>1,000,000.00</u>	<u>67,500</u>	<u>1,067,500</u>	6.7%
Total	<u>\$2,440,000.00</u>	<u>\$2,565,100</u>	<u>\$5,005,100</u>	

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
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**NOTE 6: LONG-TERM DEBT (continued):**

**E. New Jersey Environmental Infrastructure Trust and Fund Loan- Construction Project**

The Authority has determined there exists a need within its service area to undertake various capital improvements to its System, including reconstruction of its central treatment plant and rehabilitation of various water mains, all as more particularly describe in the report prepared therefore by the Authority's Consulting Engineer as further defined in that certain Loan Agreement to be entered into between the Authority and the New Jersey Wastewater Treatment Trust and that certain Loan Agreement to be entered into between the Authority and the State of New Jersey, acting by and through the New Jersey Department of Environmental Protection, all pursuant to the 2007 New Jersey Environmental Infrastructure Trust financing program; and on November 9, 2006, the Authority adopted a note resolution pursuant to which the Authority has heretofore issued its Project Notes, Series 2006 to temporarily finance a portion of the 2007 Project; and on July 12, 2007, the Authority adopted a note resolution pursuant to which the Authority will issue its Project Notes, Series 2007 to temporarily finance a portion of the 2007 Project; and the Authority has determined to finance a portion of the acquisition, construction, renovation or installation of the 2007 Project with the proceeds of a loan to be made by each of the Trust and the State pursuant to the Trust Loan Agreement and the Fund Loan Agreement, respectively.

The following summary details the schedule of outstanding loans by year and the annual loan principal requirement for each:

<u>Year</u>	<u>NJEIT TRUST LOAN</u>		<u>Rate of Interest</u>	<u>NJEIT FUND LOAN</u>		<u>TOTAL</u>
	<u>Principal</u>	<u>Interest</u>		<u>Principal</u>	<u>Principal</u>	
2015	535,000	427,938	5.0%	624,486		1,159,486
2016	565,000	401,188	5.0%	626,593		1,191,594
2017	590,000	372,938	5.0%	624,486		1,214,486
2018	620,000	343,438	5.0%	624,810		1,244,810
2019	650,000	312,438	4.0%	624,161		1,274,162
2020	680,000	286,438	4.0%	626,756		1,306,756
2021	705,000	259,238	5.0%	625,329		1,330,329
2022	740,000	223,988	5.0%	625,167		1,365,167
2023	780,000	186,988	4.2%	627,112		1,407,113
2024	810,000	153,838	4.5%	625,069		1,435,070
2025	850,000	117,388	4.5%	627,372		1,477,372
2026	885,000	79,138	4.5%	625,264		1,510,264
2027	<u>925,000</u>	<u>39,312</u>	4.2%	<u>625,378</u>		<u>1,550,378</u>
Total	<u>\$ 8,800,000</u>	<u>\$2,776,331</u>		<u>\$ 7,507,497</u>		<u>\$ 16,307,501</u>



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**NOTE 6: LONG-TERM DEBT (continued):**

**F. New Jersey Environmental Infrastructure Trust and Fund Loan- Edward Street Pump Station**

On March 10, 2011, the Authority borrowed \$1,950,000 in Revenue Bonds through the New Jersey Environmental Infrastructure Trust. The "Fund" (Federal Funds) portion of the Bond Issue, \$1, 470, 000, was issued with no interest rate. The remaining Bonds mature semi- annually from August 1, 2011 through August 1, 2029 at maturities ranging from \$49,831 to \$74,746. On May 24, 2012, \$399,363 was de-obligated by the State of New Jersey from the NJEIT Fund Loan.

The "Loan" (State Funds) portion of the Bond Issue, \$480,000, the remaining bonds mature annually from August 1, 2011 through 2029 at annual maturities ranging from \$15,000 to \$35,000 and bear interest at rates ranging from 3.00% to 5.00%.

The following summary details the schedule of outstanding loans by year and annual loan principal requirement for each:

<u>Year</u>	<u>NJEIT TRUST LOAN</u>		<u>Rate of Interest</u>	<u>NJEIT FUND LOAN</u>	<u>TOTAL</u>
	<u>Principal</u>	<u>Interest</u>		<u>Principal</u>	<u>Principal</u>
2015	20,000	17,100	3.6%	74,746	94,746
2016	20,000	16,100	5.0%	74,746	94,746
2017	20,000	15,100	5.0%	74,746	94,746
2018	25,000	14,100	5.0%	74,746	99,746
2019	25,000	12,850	4.0%	74,746	99,746
2020	25,000	11,850	5.0%	74,746	99,746
2021	25,000	10,600	3.0%	74,746	99,746
2022	25,000	9,850	4.0%	74,746	99,746
2023	30,000	8,850	4.0%	74,746	104,746
2024	30,000	7,650	4.0%	49,112	79,112
2025	30,000	6,450	4.0%	-	30,000
2026	30,000	5,250	4.0%	-	30,000
2027	35,000	4,200	4.0%	-	35,000
2028	35,000	2,800	4.0%	-	35,000
2027	<u>35,000</u>	<u>1,400</u>	4.0%	<u>-</u>	<u>35,000</u>
Total	<u>\$390,000</u>	<u>\$127,050</u>		<u>\$647,080</u>	<u>\$1,037,080</u>

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
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**NOTE 6: LONG-TERM DEBT (continued):**

**G. Loan Payable – Summit Water Nexus**

On September 13, 2012, the Authority entered into loan agreement to finance a portion of additional expenditures needed to upgraded utilities owned by Public Service Electric & Gas in order to properly operate the solar energy system as part of the Solar Power Purchase Agreement. The total cost of the upgrade was \$246,000, and the cost was to be split equally between the Authority, Vanguard Energy Partners LLC and Summit Water Nexus, Mount Holly, LLC. The payments are to be made to Summit Water Nexus as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	8,767	155	8,922
2017	8,789	133	8,922
2018	8,811	111	8,922
2019	8,833	89	8,922
2020	8,855	67	8,922
2021	8,877	44	8,921
Total	<u>\$ 61,831</u>	<u>621</u>	<u>62,452</u>

**NOTE 7: PENSION NOTE**

**Description of System and Vesting**

All eligible authority employees participate in the contributory defined benefit public employee retirement system established by state statute. The Public Employees Retirement System (PERS) is sponsored and administered by the State of New Jersey and considered a cost-sharing multiple employer plan.

The Public Employees' Retirement System was established in January, 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full time employees of the State or any county, municipality, school district or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 8 to 10 years of service and 25 years for health care coverage.

At December 31, 2015 the Authority reported a liability of \$11,036,397 for its proportionate share of the net pension liability as measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The authority's proportion of the net pension liability was based on a projection of the authority's long – term share of contributions to the pension plan relative to the projected contributions of all participating authorities, actuarially determined. At June 30, 2015, the authority's proportion was .0239% which decreased slightly by .0009% from its proportion measured as of June 30, 2014.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the PERS and additions to/deductions from PERS fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
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**NOTE 7: PENSION NOTE (continued):**

For the year ended December 31, 2015 the Authority recognized pension expense of \$1,501,583. At December 31, 2015, the Authority reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 263,290	
Changes of assumptions	1,185,221	
Net difference between projected and actual earnings on pension plan investments		177,444
Changes in proportion and differences between District contributions and proportionate share of contributions	238,065	223,678
Total	<u>\$ 1,686,576</u>	<u>\$ 401,122</u>

\$1,686,576 reported as deferred outflows of resources related to pensions resulting from Authority contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the year ended December 31, 2015. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as shown below. The amounts represent the Authority's proportionate share of deferred outflows of resources and deferred inflows of resources.

Year ended December 31 :

2016	\$ 204,632
2017	204,632
2018	204,632
2019	204,631
2020	204,631
Thereafter	262,296

Total     \$    1,285,454

*Additional Information*

Collective local balances at December 31, 2014 and 2015 are as follows

	12/31/2014	12/31/2015
Collective Deferred outflows of resources	\$ 952,194,675	3,578,755,666
Collective Deferred inflows of resources	1,479,224,662	993,410,455
Collective net pension liability	18,722,735,003	22,447,996,119
Authority's Proportion	0.04766%	0.04916%

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
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**NOTE 7: PENSION NOTE (continued):**

***Actuarial Assumptions***

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation rate	3.04%
Salary increases:	2.15 – 4.40%
2012-2021	based on age
Thereafter	3.15 – 5.40%
	based on age

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for females) with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011.

***Long-Term Expected Rate of Return***

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad US Equities	27.25%	8.52%
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds / Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
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**NOTE 7: PENSION NOTE (continued):**

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Debt ex US	3.50%	-.40%
REIT	4.25%	5.12%

***Discount Rate***

The discount rate used to measure the total pension liability was 4.90% and 5.39% as of June 30, 2015 and 2014, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 3.80% and 4.29% as of June 30, 2014 and 2013, respectively, based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

***Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate***

The following presents the collective net pension liability of the participating employers as of June 30, 2015 and 2014, respectively, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

<b>2015</b>			
	At 1% decrease (3.90%)	At current discount rate (4.90%)	At 1% increase (5.90%)
State	27,802,122,942	23,722,135,537	20,314,768,782
Local	27,900,112,533	22,447,996,119	17,876,981,108
	<u>55,702,235,475</u>	<u>46,170,131,656</u>	<u>38,191,749,890</u>
<b>2014</b>			
	At 1% decrease (4.39%)	At current discount rate (5.39%)	At 1% increase (6.39%)
State	23,772,450,916	20,127,103,950	17,069,920,644
Local	23,553,838,159	18,722,735,003	14,665,837,859
	<u>47,326,289,075</u>	<u>38,849,838,953</u>	<u>31,735,758,503</u>

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
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**DECEMBER 31, 2015 and 2014**

**NOTE 7: PENSION NOTE (continued):**

Description of System and Vesting

Members are eligible for retirement at age 60 with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Early retirement is available to those under age 60 with 25 or more years of credited service. Anyone who retires early and is under age 55 receives retirement benefits as calculated in the above-mentioned formula but at a reduced rate (one quarter of one percent for each month the member lacks of attaining age 55).

The State of New Jersey, Department of Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include financial statements and required supplementary information for PERS. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

Contribution Requirements

The contribution policy is set by *N.J.S.A.43:15A*, Chapter 62, P.L. of 1994, Chapter 115, P.L. of 1997 and *N.J.S.A.18:66*, and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. PERS provide for employee contributions of 6.5%, effective October 1, 2011, of employees' annual compensation as defined. The rate will increase over the next seven years to 7.5%. Employers are required to contribute at an actuarially determined rate in PERS. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits and post-retirement medical premiums. The Authority's contributions to P.E.R.S. for the years ending December 31, 2015, 2014 and 2013 were \$392,948, \$371,941 and \$378,258, respectively, equal to the required contributions for each year.

**NOTE 8: JOINT INSURANCE FUND**

The Mount Holly Municipal Utilities Authority is a member of the New Jersey Utility Authorities Joint Insurance Fund (NJUA). The NJUA Fund provides lines of coverage to the Mount Holly Municipal Utilities Authority as follows:

	<u>MUA</u> <u>Deductible</u>	<u>JIF</u>	<u>MEL</u>	<u>Excess</u> <u>Coverage</u>
(A) Worker's Compensation (each claim)	None	\$200,000	\$200,000	\$1,800,000
(B) Property Coverage (each loss)	\$1,000	25,000		\$150,000,000
(C) Boiler & Machinery (each loss)	1,000	5,000		Up to \$150,000,000
(D) General Liability (each occurrence)	None	200,000	800,000	10,000,000
(E) Auto Liability (each occurrence)	None	200,000	800,000	10,000,000
(F) Public Officials/Employment Practices	Varies		2,000,000	\$3,000,000
(G) Employee Dishonesty & Faithful Performance (Retention \$50,000)	1,000	50,000		Up to \$1,000,000

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
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**DECEMBER 31, 2015 and 2014**

**NOTE 9: RETIREE HEALTH BENEFIT COVERAGE**

The Authority provides health care benefits to its eligible retired employees. In order for a retiree to be eligible to receive retirement benefits from the Authority the following conditions must be met:

- A. Retire with 30 or more years of service with the Authority.
- B. Retiree must be 55 years or older at the time of retirement.

Eligible retirees meeting the above requirements cannot have hospitalization insurance from another source. Retiree health benefits terminate when the retired employee is eligible for Medicare or dies. Employees receiving retiree health benefits must notify the Authority in writing, with proof of enrollment, when they become eligible for Medicare Parts A and B. The maximum contribution by the Authority for retiree health benefits is \$7,000 for union supervisors and \$8,500 for regular union workers per year per retiree.

As a result of implementing GASB statement No.'s 43 and 45 *Accounting and Financial Reporting for Post-Employment Benefit Plans Other than Pension Plans ("OPEB")* the Authority has hired an independent actuarial firm to calculate their annual OPEB costs and unfunded accrued liability as required by GASB 45. The Authority's annual Other Post-Employment Benefit cost is calculated based on the Annual Required Contribution. The actuarial cost method used to determine the Plan's funding requirements is the "Projected Unit Credit" method. Under this method, an actuarial accrued liability is determined as the present value of the portion of projected benefits, which is allocated to service before the current plan year. In addition, a normal cost is determined as the actuarial present value of the portion of projected benefits, which is allocated to service in the current plan year for each active participant under the assumed retirement age. The normal cost amount is expected to increase annually at the discount rate, currently 4.5%. The Plan is currently unfunded. The unfunded actuarial liability is amortized over a period not to exceed 30 years. The following table shows the changes in the Authority's annual Other Post-Employment Benefit cost for the year, the amount actually contributed to the Plan and changes in the Authority's net Other Post-Employment Benefit obligation to the plan:

	2015	2014
Annual Required Contribution	\$39,219	\$39,219
Payments to Retirees	(6,500)	(6,000)
Increase in Net Other Post Employment Benefit Obligation	32,719	33,219
Post Employment benefits Beginning of the year	149,505	116,286
Net Other Post-Employment Benefit - December 31	<u>\$182,224</u>	<u>\$149,505</u>

The Authority's annual Other Post-Employment Benefit cost, the percentage of annual Other Post-Employment Benefit cost contributed to the Plan, and the net Other Post Employment Benefit obligation (OPEB) for the year ending December 31, 2015 and 2014 is as follows:

<u>YEAR ENDED</u>	<u>ANNUAL OPEB COST</u>	<u>PERCENTAGE CONTRIBUTED</u>	<u>NET OPEB OBLIGATION</u>
12/31/15	\$ 32,719	0.00%	\$ 182,224
12/31/14	33,219	0.00%	149,505

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015 and 2014**

**NOTE 9: RETIREE HEALTH BENEFIT COVERAGE (continued):**

Actuarial assumptions were used to value the post-retirement medical liabilities. Actuarial assumptions were based on the actual experience of the covered group, to the extent that creditable experience data was available, with an emphasis on expected long-term future trends rather giving undue weight to recent past experience. The reasonableness of each actuarial assumption was considered independently based on its own merits, its consistency with each other assumption, and the combined impact of all assumptions. In accordance with Local 2008-15 issued by the New Jersey Department of Community Affairs, we used demographic and health care assumptions consistent with the assumptions used by New Jersey Division of Pensions and Benefits and the State Health Benefits Plan as reported in their July 1, 2006 Actuarial Valuation to value the GASB obligations, except where it was appropriate to use different assumptions.

Two economic assumptions used in the valuation are the discount rate and the health care cost trend rates. The economic assumptions are used to account for changes in the cost of benefits over time and to discount future benefit payments for the time value of money.

The investment return assumption (discount rate) should be the estimated long-term investment yield on the investments that are expected to be used to finance the payments of benefits. The investments expected to be used to finance the payments of benefits would be plan assets for funded plans, assets of the employer for pay-as-you-go plans, or a proportionate combination of the two for plans that are being partially funded. We assumed a discount rate of 4.5 percent for purposes of developing the liabilities and Annual Required Contribution on the basis that the Plan would not be funded.

The valuation projects the cost to the Authority of providing medical benefits to employees who remain in the medical plan after retirement (post-employment coverage). Mt. Holly MUA contributes a maximum amount towards the health plan per employee per year based on the employee's position. We elected to use for this valuation the maximum contribution costs based on 100% of future retirees participating in the post-employment benefit plan.

The Authority is required by New Jersey regulations to recalculate the Net Other Post-Employment Benefit Obligation every three years. An actuarial calculation will be required for the year ended December 31, 2017.

The Authority currently has two eligible retired employee receiving retirement benefits. The net Other Post-Employment Benefit obligation to the Authority to provide benefits to the retirees for the year ended December 31, 2015 was \$182,224. The Authority paid \$6,500 in 2015 and \$6,000 in 2013 for retiree health benefits.



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**NOTE 10: UNRESTRICTED NET POSITION APPROPRIATED**

Unrestricted Net Position before pension liability, amounts to \$7,595,645. Of that amount, \$811,356 was appropriated for capital projects in the 2016 budget.

**NOTE 11: RETROACTIVE RESTATEMENT OF NET POSITION**

The Authority adopted GASB No. 68 – Accounting and Financial Reporting for Pensions – An amendment of GASB No. 27 during the 2015 fiscal year as required by the pronouncement. The pronouncement requires the Authority to record its proportional share of the State of New Jersey's net pension liability on the face of its financial statements as of December 31, 2015 and to record related pension expense in accordance with the pronouncement. In order to correctly reflect pension expense in accordance with GASB No. 68, the beginning Net Position of the Authority was adjusted to reflect the beginning balance of the net position liability. Since the measurement date of the net pension liability is December 31, 2015, the restatement adjustments to Net Position relate to the beginning net pension liability measured as of December 31, 2014. Also, in accordance with GASB 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date, the Authority restated its Net Position for pension contributions made after the beginning net pension liability measurement date of December 31, 2014 (Deferred Outflows).

Net Position (Per Exhibit A, December 31, 2014)	\$32,063,051
Restatement of:	
Net Pension Liability	(8,924,296)
Pension Deferred Outflows	<u>280,628</u>
Net Position - Per Exhibit A, December 31, 2014 (As Restated)	<u>\$23,419,383</u>

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**REQUIRED SUPPLEMENTARY INFORMATION – PART II**



**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
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**SCHEDULE OF OPERATING REVENUES AND COST FUNDED BY**  
**OPERATING REVENUES COMPARED TO BUDGET**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**  
**(With Comparative Totals for the Year Ended December 31, 2014)**

	DECEMBER 31, 2015			DECEMBER 31, 2014		
	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
<b>Revenues:</b>						
Meter Services	\$ 12,421,000	\$ 12,421,000	\$ 12,804,319	\$ 11,751,040	\$ 11,751,040	\$ 12,568,703
Connection Fees	400,000	400,000	1,029,896	500,000	500,000	1,037,867
Sludge & Septic Income	1,094,000	1,094,000	1,117,097	1,032,000	1,032,000	1,274,025
Interest Income	50,750	50,750	2,264	40,000	40,000	60,631
Unleaded Gas to Township	75,000	75,000	59,763	75,000	75,000	96,414
Other	107,250	107,250	108,594	102,500	102,500	110,208
<b>Total Revenues</b>	<b>14,148,000</b>	<b>14,148,000</b>	<b>15,121,933</b>	<b>13,500,540</b>	<b>13,500,540</b>	<b>15,147,848</b>
<b>Operating Expenses:</b>						
<b>Administrative:</b>						
Salaries	627,500	627,500	444,399	622,500	622,500	581,588
Professional Fees	130,500	130,500	129,442	96,950	96,950	89,481
Trustee Fees	15,000	15,000	11,550	15,000	15,000	11,550
Computer Expenses	25,000	25,000	13,161	25,000	25,000	16,416
Travel	5,000	5,000	5,952	5,000	5,000	2,656
Other Expenses	74,500	74,500	48,396	73,000	73,000	66,665
<b>Total Administrative Expense</b>	<b>877,500</b>	<b>877,500</b>	<b>652,900</b>	<b>837,450</b>	<b>837,450</b>	<b>768,356</b>
<b>Office:</b>						
Payment In-Lieu of Taxes	365,150	365,150	341,000	365,150	365,150	341,000
Utility Expenses	25,500	25,500	13,394	22,500	22,500	15,907
Telephone Expenses	10,000	10,000	9,944	10,000	10,000	7,750
Repair and Maintenance	5,000	5,000	4,184	5,000	5,000	4,298
Supplies	15,000	15,000	10,963	12,000	12,000	11,428
Small Tools/Equipment			257	500	500	316
Postage	32,000	32,000	29,345	30,000	30,000	30,590
<b>Total Office Expense</b>	<b>452,650</b>	<b>452,650</b>	<b>409,087</b>	<b>445,150</b>	<b>445,150</b>	<b>411,289</b>
<b>General - Employee Benefits:</b>						
Employee Taxes	332,400	332,400	318,768	316,300	316,300	329,247
Pension	425,000	425,000	1,501,583	414,159	414,159	371,941
Insurance Expenses	250,000	250,000	233,610	250,000	250,000	226,145
Health Benefits	1,201,984	1,201,984	1,043,833	1,204,500	1,204,500	1,112,969
<b>Total General-Employee Benefits</b>	<b>2,209,384</b>	<b>2,209,384</b>	<b>3,097,794</b>	<b>2,184,959</b>	<b>2,184,959</b>	<b>2,040,302</b>
<b>Plant:</b>						
Salaries	2,280,000	2,280,000	2,201,654	2,175,000	2,175,000	2,226,942
Professional Fees	15,000	15,000	95,175	15,000	15,000	10,210
Contracted Services	80,000	80,000	52,729	55,000	55,000	53,938
Utilities Expense	632,500	632,500	462,234	627,500	627,500	467,064
Telephone Expense	20,000	20,000	14,043	19,500	19,500	16,078
Repair & Maintenance	120,000	120,000	82,762	102,000	102,000	94,770
Supplies	71,000	71,000	42,701	47,000	47,000	54,549
Other Expenses	62,000	62,000	59,209	55,000	55,000	43,220
Travel	21,000	21,000	4,691	21,000	21,000	12,560
Small Tools/Equipment	38,250	38,250	50,313	35,750	35,750	30,232

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
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**SCHEDULE OF OPERATING REVENUES AND COST FUNDED BY**  
**OPERATING REVENUES COMPARED TO BUDGET**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**  
**(With Comparative Totals for the Year Ended December 31, 2014)**

	DECEMBER 31, 2015			DECEMBER 31, 2014		
	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL
Operating Expenses (continued):						
Plant (continued):						
License Fees	42,500	42,500	23,477	37,000	37,000	24,399
Chemicals	228,500	228,500	122,162	204,200	204,200	184,404
Hauling Expense	65,000	65,000	41,577	50,000	50,000	46,760
Total Plant Expenses	3,675,750	3,675,750	3,252,727	3,443,950	3,443,950	3,265,126
Laboratory:						
Salaries	285,000	285,000	285,449	275,000	275,000	275,701
Contracted Services	25,000	25,000	16,853	25,000	25,000	12,289
Repair & Maintenance	12,000	12,000	4,333	4,000	4,000	8,691
Supplies	29,000	29,000	26,346	26,000	26,000	25,628
Other Expenses	3,250	3,250	744	2,950	2,950	1,787
Travel	800	800	411	800	800	763
Small Tools/Equipment	2,250	2,250	444	1,750	1,750	306
License Fees	1,500	1,500	2,679	1,500	1,500	1,062
Total Laboratory Expenses	358,800	358,800	337,259	337,000	337,000	326,227
Sludge Hauling:						
Hauling Expense	550,000	550,000	569,185	550,000	550,000	545,379
Total Sludge Hauling Expense	550,000	550,000	569,185	550,000	550,000	545,379
Industrial Pretreatment:						
Salaries	90,500	90,500	93,892	90,000	90,000	90,039
Telephone Expense	500	500	341	500	500	352
Other Expenses	1,250	1,250	425	1,250	1,250	365
Travel	1,000	1,000	197	500	500	411
Total Industrial Pretreatment Expenses	93,250	93,250	94,855	92,250	92,250	91,167
Line Maintenance:						
Salaries	500,000	500,000	525,761	500,000	500,000	491,832
Contracted Services	50,000	50,000	36,098	38,921	38,921	38,574
Utilities Expense	323,500	323,500	253,360	323,500	323,500	299,813
Telephone Expense	15,000	15,000	14,346	15,000	15,000	15,026
Repair & Maintenance	98,000	98,000	105,556	78,500	78,500	111,987
Supplies	500	500	379	500	500	94
Other Expenses	27,000	27,000	5,740	27,000	27,000	8,912
Travel	5,000	5,000	2,607	5,000	5,000	4,254
Small Tools/Equipment	10,500	10,500	3,854	10,500	10,500	4,780
License Fees	1,500	1,500	3,481	500	500	1,460
Chemicals	60,000	60,000	62,994	67,230	67,230	57,692
Total Plant Expenses	1,091,000	1,091,000	1,014,176	1,066,651	1,066,651	1,034,424
Total Operating Expenses	9,308,334	9,308,334	9,427,983	8,957,410	8,957,410	8,482,270

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**SCHEDULE OF OPERATING REVENUES AND COST FUNDED BY**  
**OPERATING REVENUES COMPARED TO BUDGET**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**  
**(With Comparative Totals for the Year Ended December 31, 2014)**

	DECEMBER 31, 2015			DECEMBER 31, 2014		
	ORIGINAL BUDGET	AFTER TRANSFERS	ACTUAL	ORIGINAL BUDGET	AFTER TRANSFERS	ACTUAL
Non-operating Expenses:						
Interest Paid	1,456,513	1,456,513	1,421,899	1,497,320	1,497,320	1,515,584
Debt Service	2,083,153	2,083,153	2,083,153	2,020,565	2,020,565	2,020,565
Total Non-operating Expenses	3,539,666	3,539,666	3,505,052	3,517,885	3,517,885	3,536,149
Capital Outlay and Reserves:						
Renewal and Replacement	1,300,000	1,300,000		1,025,245	1,025,245	
Total Capital Outlay and Reserves	1,300,000	1,300,000	-	1,025,245	1,025,245	-
Total Expenses	14,148,000	14,148,000	12,933,035	13,500,540	13,500,540	12,018,419
Excess Operational Revenues Over Expenses	\$ -	\$ -	\$ 2,188,898	\$ -	\$ -	\$ 3,129,429
Plus:						
Adjustment for interest accrued						11,471
Debt Service			2,083,153			2,020,565
Amortization premium/ (bond costs) , net			(27,236)			(27,236)
Interest Income			24,278			-
Reserve for future Unemployment			11,079			8,725
Capital Contributions			155,945			539,593
Less:						
Depreciation			(3,020,693)			(3,163,525)
Unrealized gain /(loss) on investments			91,347			131,455
Unemployment reimbursement			(3,530)			(3,798)
Gain/(Loss) on disposal of asset			25,234			(86,786)
Change in net position per Statements of Revenue , Expenses and Changes in Net Position		\$ 1,528,475			\$ 2,559,893	

## SCHEDULE 2

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY  
SCHEDULE OF THE AUTHORITY'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY - PERS \***

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Authority's Proportion of the Net Pension Liability (Asset)	0.02390%	0.02297%	0.02456%
Authority's Proportionate Share of the Net Pension Liability (Asset)	\$11,036,397	\$8,924,296	9,434,272
Authority's covered employee payroll	\$3,228,957	\$3,316,429	\$3,263,544
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.08%	47.92%	48.72%

## SCHEDULE 3

**SCHEDULE OF THE AUTHORITY'S CONTRIBUTIONS - PERS  
SCHEDULE OF CONTRIBUTIONS \***

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Actuarially Determined Contribution	\$392,948	\$371,941	\$378,258
Contributions in relation to the Actuarially Determined Contributions	392,948	371,941	378,258
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Covered-Employee Payroll	\$3,609,856	\$3,821,382	\$3,825,382
Contributions as a Percentage of Covered - Employee Payroll	10.885%	9.733%	9.888%

\* - Until a full ten year trend is compiled, information will be presented for those years for which information is available.

**REQUIRED SUPPLEMENTARY INFORMATION – PART III**





**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**DECEMBER 31, 2015**

**Public Employees' Retirement System (PERS)**

*Changes of benefit terms.* The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS.

*Changes of assumptions.* Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for females) with adjustments for mortality improvements from the base year of 2012 Based on Projection Scale AA.

Additional detailed information about the pension plans is available in the separately issued State of New Jersey Public Employees' Retirement System – Schedules of Employer Allocations and Schedules of Pension Amounts by Employer at <http://www.nj.gov/treasury/pensions/financial-rprts-home.shtml>

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**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**Board of Commissioners**  
**December 31, 2015**

Jules K. Thiessen  
Chairman

Robert C. Silcox  
Vice Chairman

Jacquelyn Dunphy Perinchief  
Commissioner  
(1/1/15 through 4/9/15)

Christopher Banks  
Commissioner  
(Effective 5/19/15)

Josh Brown  
Commissioner

Jason Jones  
Commissioner

Tracey N. Giordano  
Treasurer  
(1/1/15 through 5/19/15)

Michelle Nocito  
(Effective 11/12/15)

Brandy Boyington  
Secretary

Robert G. Maybury Jr.  
Executive Director

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## **GENERAL COMMENTS AND RECOMMENDATIONS**



**JOHN J. MALEY, JR.**

*Certified Public Accountant*

Registered Municipal Accountant

P.O. Box 614

BORDENTOWN, NEW JERSEY 08505

PHONE: (609) 298-8639

FAX: (609) 298-1198

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

To the Chairman and Commissioners  
of the Mount Holly Municipal Utilities Authority

We have audited the financial accounts and transactions of the Mount Holly Municipal Utilities Authority, a component unit of the Township of Mount Holly, County of Burlington, State of New Jersey, for the year ended December 31, 2014. In accordance with requirements prescribed by the Local Finance Board and by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the following are the *General Comments and Recommendations* for the year then ended.

GENERAL COMMENTS

**Contracts and Agreements Required to be advertised by (N.J.S.A.40A:11-4)**

*N.J.S.A.40A: 11-4* - Every contract or agreement, for the performance of any work or furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only by the governing body of the contracting unit after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other Law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate \$17,500 except by contract or agreement.

The Authority has a qualified purchasing agent on staff and therefore may award contracts up to \$36,000 through June 30, 2015 and \$40,000 thereafter without competitive bids.

It is pointed out that the Members of the Authority have the responsibility of determining whether the expenditures in any category will exceed the statutory minimum within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

The minutes indicate that bids were requested by public advertising for the following items:

Plant Roof, Chemicals, Belt Filter and Pump Station and Manhole Supervisory Control and Data system.

The minutes indicate that resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services," per *N.J.S.A.40A:11-5*.



Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

#### **Contracts and Agreements Requiring Solicitation of Quotations**

The examination of expenditures did not reveal any individual payments, contracts or agreements in excess of \$5,400 through June 30, 2105 and \$6,000 thereafter "for the performance of any work or the furnishing or hiring of any materials or supplies", other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provision of (N.J.S.A.40A: 11-6.1).

#### **Collection of Interest on Delinquent Service Fees**

Sewer usage is billed in four cycles on a monthly basis. Two cycles are billed together and the other two are billed separately. Bills not paid within four weeks of the billing date are considered delinquent. Delinquent accounts are charged interest of eighteen percent (18%) per annum on the total amount due.

#### **\*Finding 2015-01:**

##### **Service Organization**

New Jersey American Water Company, a service organization, provides water meter readings to the Authority which are used in the sewer billing process. Management has not documented its understanding of the operating effectiveness of the service organization controls by obtaining service auditor reports or other appropriate procedures.

##### **Recommendation:**

Management should document its understanding of the operating effectiveness of the service organization controls by obtaining service auditor reports or other appropriate procedures.

##### **General Ledger**

#### **Finding 2015-02:**

The General Ledger was not properly maintained and completed with the required journal entries to be in compliance with N.J.A.C. 5:30-5.7.

##### **Recommendation:**

The General Ledger should be properly maintained and completed with all required journal entries on a timely basis in order to be in compliance with N.J.A.C. 5:30-5.7.

#### **Follow-Up of Prior Years' Findings**

In accordance with government auditing standards we have included a review of the prior year finding. Corrective action has not been taken on the finding noted above with an asterisk (\*).

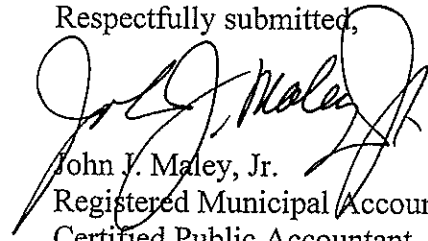
**Acknowledgment**

We received the complete cooperation of all the Authority Officials and employees and we greatly appreciate the courtesies extended to the members of the audit team.

The problems and weaknesses noted in our review were not of such magnitude that they would affect our ability to express an opinion on the financial statements taken as a whole.

Should you have any questions concerning our comments or recommendations, or should you desire any assistance in implementing our recommendations, please call me.

Respectfully submitted,



John J. Maley, Jr.  
Registered Municipal Accountant  
Certified Public Accountant

April 15, 2016

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**RESOLUTION 2016-55**

**RESOLUTION OF THE MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY  
DESIGNATING JERSEY PROFESSIONAL MANAGEMENT AS A MUNICIPAL  
RECRUITOR FOR THE MT. HOLLY MUA**

**WHEREAS**, it is necessary to have a Municipal Recruiter to recruit a new (Chief Financial Officer); and

**WHEREAS**, the Authority deems it appropriate to have Jersey Professional Management recruit a new CFO (Chief Financial Officer) for the Mount Holly MUA.

**NOW, THEREFORE, BE IT RESOLVED** by the Mount Holly Municipal Utilities Authority as follows:

1. Jersey Professional Management will be hired at \$12,500.00 to recruit a new CFO (CHIEF FINANCIAL OFFICER)

Motion:

Second:

Record Vote

AYE  
Mr. Thiessen  
Mr. Silcox  
Mr. Jones  
Mr. Brown  
Mr. Banks

NO

ABSTAIN

ABSENT

The foregoing is a true copy of a Resolution adopted by the Authority on June 9, 2016.

[SEAL]

THE MOUNT HOLLY MUNICIPAL  
UTILITIES AUTHORITY

\_\_\_\_\_  
Brandy C. Boyington

BY \_\_\_\_\_  
Jules Thiessen

April 20, 2016

Mr. Robert Maybury  
Executive Director  
Mount Holly Municipal Utilities Authority  
1 Park Drive  
PO Box 486  
Mount Holly, NJ 08060

**Re: Proposal for the Recruitment of CFO**

Dear Mr. Maybury:

Thank you for the opportunity to submit a proposal to help recruit a new CFO (Chief Financial Officer) for the Mount Holly MUA. Jersey Professional Management is uniquely qualified and experienced in the field of municipal recruiting.

**1. We are . . .**

- A team of municipal government specialists who complement Mayors, Board Members and Executive Directors in New Jersey towns, counties, and MUAs.
- Our staff consists of former managers, finance officers, business administrators etc., as well as several former mayors and board members, all with 20 or 30 years of actual municipal government experience. All are professionals and all are non-partisan.
- **We have assisted well over 300 NJ municipalities since 1988.**
- Over 50% of our business comes from many satisfied repeat clients whom we have previously served.

- We are recognized throughout the NJ municipal field, including all of the professional associations. Dan Mason, President of Jersey Professional Management, has been appointed "Local Government Specialist" and "Shared Services Specialist" for the New Jersey Conference of Mayors

## 2. **Your needs are . . .**

- To hire the best possible CFO to fit your unique MUA.
- To find an experienced, educated professional who can work cooperatively with Mount Holly MUA Board Members, employees and citizens.
- **To engage an experienced recruiter who can complete the search quickly, help hire the best candidate and keep everyone informed of the progress being made; a professional with a network of experienced candidates who do not normally respond to newspaper ads.**
- To select a firm that has recruited dozens and dozens of professionals for municipal governments and MUAs and is familiar with all of the unusual laws, rules and regulations in New Jersey.

## 3. **We will . . .**

- Coordinate and manage the entire selection process in the most timely and orderly fashion possible.
- With our excellent Company reputation, very carefully directed advertisements, networking and selection process, **we will bring to you the greatest quantity and quality of the best available candidates.**
- You and your staff will not be burdened with any of the annoying details, correspondence or arrangements that must be carefully monitored to comply with State laws, avoid unnecessary lawsuits and build the consensus necessary to obtain final approval for hiring.

## 4. **Detailed description of our services . . .**

- Our services include:
- Interviewing MUA Officials,
- advertising,
- recruiting prospects,
- interviewing applicants,

- presenting candidates at final interviews,
- negotiating terms and conditions of employment, and
- completing a written compensation package.

**We receive, acknowledge and rate all resumes, providing you with continually updated, computerized lists of all applicants. We customize our standard 10 point rating system for each position so that you select the best person available.**

## **5. Your cost . . .**

### **Recruit CFO**

Jersey Professional Management will coordinate the entire recruitment and selection process of a CFO, as outlined in Item #4 above, for a flat fee of \$12,500.

Payment for direct costs of advertising shall also be the responsibility of the MUA which shall pay those costs directly or as reimbursement to Jersey Professional Management.

## **6. Timeliness and schedule**

Recruiting is one of our primary services. Our staff, computers, and facilities are ready to go immediately upon your approval. We can complete this process within 60 to 90 days depending upon your availability and meeting schedules.

## **7. Key staff and decision makers**

- **You will make the final decision.** Our recruiter specialist, Dan Mason, has 25+ years of experience, including 20+ years as a Recruiter and Management Specialist for local government in New Jersey. He was also a full time Business Administrator, Township Manager and Municipal Clerk, as well as a former Mayor and Council Member. He will guide you through each step and coordinate the entire process.

## **8. Additional services and information**

- **Temporary and Interim Department Heads and Employees** and
- **Municipal Specialists and Management Consultants.**
- **Shared Services Specialists.** We are professionals who

1. Write grant applications. (We are proud of our 96% success rate.)
  2. Objectively facilitate the interests and needs of all participating municipalities.
  3. Conduct and complete thorough cost/benefit analysis and feasibility studies.
  4. Implement Shared Services.
- The fees included in this proposal are valid for 30 days.
  - We are available anytime for a 15-minute presentation (or longer, if you prefer). Please call me at 908-276-2777.

Sincerely,

Dan Mason  
President

In order for Jersey Professional Management to commence the recruitment of a new CFO this proposal letter must be signed and returned to JPM as soon as possible.

Approved By: \_\_\_\_\_  
Robert Maybury, Executive Director

Date: \_\_\_\_\_

P.S. If additional information, please visit our Website at [jerseyprofessionalmgmt.com](http://jerseyprofessionalmgmt.com)



## **NOTICE**

PLEASE TAKE NOTICE that The Mount Holly Municipal Utilities Authority shall hold a public hearing on proposed adjustments to its Schedule of Rates on Thursday, June 9, 2016, at 6:00 p.m., at the Authority office, 37 Washington Street, Mount Holly, New Jersey 08060. The Authority shall provide evidence at the hearing showing that the proposed adjustments are necessary and reasonable and shall provide the opportunity for cross-examination on such evidence. A transcript of the hearing shall be made and a copy thereof shall be available upon request to any interested party upon payment of a reasonable fee. The proposed adjustments to the Schedule of Rates are attached:

THE MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY

*/s/ Robert Maybury*  
Executive Director

## RATE HEARING TESTIMONY

**Attorney:** Mr. Chairman, Members of the Authority, for the record, my name is Tom Coleman. I am Special Counsel to the Mount Holly Municipal Utilities Authority. This is the Public Hearing that is being conducted on a proposed adjustment of the *Schedule of Rates* of The Mount Holly Municipal Utilities Authority. This Public Hearing is being conducted as required by law pursuant to New Jersey Statute 40:14B-23, which is the governing Statute of the Authority.

This hearing will be conducted in the following manner: The Authority will present its witness to testify concerning the proposed rate adjustment. After the witness testifies, any member of the public in attendance will have an opportunity to ask questions of the Authority. After all questions are asked, any member of the public may make a statement concerning the proposed rate adjustment. That statement is subject to questioning by the Authority. After everyone has had a chance to make his or her statement, the public hearing will be closed and the Authority will consider the proposed adjustment to its *Schedule of Rates*.

The Authority would like to call Executive Director, Robert G. Maybury.

**Question:** For the record, please state your name.

**Answer:** Robert G. Maybury

**Question:** What is your position with the Mount Holly Municipal Utilities Authority?

**Answer:** Executive Director

**Question:** Are you familiar with the operations of the Authority?

**Answer:** Yes

*Question:* Are you familiar with the proposed changes to the Authority's *Schedule of Rates*?

*Answer:* Yes

*Question:* Mr. Maybury did the Authority publish notice of this public hearing, including the proposed rate adjustments, at least twenty days prior to tonight's meeting in two newspapers?

*Answer:* Yes, the proposed rate adjustments to the Authority's *Schedule of Rates* were posted on the Authority's website on May 19, 2016 and published in the Courier Post May 21, 2016 and the Burlington County Times on May 22, 2016 to which I have proofs of publication.

*Question:* I'd like the record to reflect that the affidavit of publication from the Courier Post be marked as Exhibit A and the affidavit of publication from the Burlington County Times be marked as Exhibit B. In addition to the notification and the publication in two newspapers, did the Authority also send notice of the proposed rate adjustments to the Authority's *Schedule of Rates* to the municipal clerks of the Townships of Mount Holly, Eastampton, Hainesport, Moorestown, Westampton and Lumberton?

*Answer:* Yes, notification has been served upon the Townships of Mount Holly on May 23, 2016 and Eastampton, Hainesport, Moorestown, Westampton on May 23, 2016 and Lumberton on May 24, 2016.

*Question:* I'd like the record to reflect the Certified Mail receipts from the Townships of Eastampton, Hainesport, Moorestown, Westampton, Mt. Holly and Lumberton be marked as Exhibit C. Let us proceed with the proposed rate adjustment to Schedule 1 Connection Fees of the Authority's *Schedule of Rates*.

*Question:* Did you re-compute the connection fees in accordance with N.J.S.A. 40:14B-22 for the Mount Holly Municipal Utilities Authority as of the end of the previous fiscal year?

*Answer:* Yes. The connection fee computations for each service unit within Mount Holly Township and outside Mount Holly Township are reflective in a document titled "Mount Holly MUA Connection Fee Calculation". The study area was comprised exclusively of single-family residences in our service area. For non-residential customers within Mount Holly Township and outside Mount Holly Township, I divided the connection fee per service unit by the calculated average number of gallons per day for a single-family residence to determine the connection fee per gallon per day. The minimum connection fee for all non-residential customers is equal to the connection fee that is charged to residential users. The service agreement between the Authority and the municipalities that are serviced by the Authority provide that connectors in those townships are to pay one and one-half times the charge for connection fees established for users within Mount Holly Township.

There is a special sewer connection fee for hotels and motels. The connection fee for hotels and motels is a function of the number of rooms, plus the amenities offered in the hotel or motel. The connection fee is calculated by multiplying the number of guest rooms by the rate per guest room, which is one-half of the residential rate. However, any office space, convention or meeting rooms, restaurants, laundries, et cetera, that are on the premises are calculated separately at the nonresidential rate per gallon of estimated usage.

*Question:* Based upon your review of the document titled “Mount Holly MUA Connection Fee Calculation” and your experience, do you find the document to be accurate in its calculations?

*Answer:* Yes

*Question:* I would like the record to reflect the document titled “Mount Holly MUA Connection Fee Calculation” be marked as Exhibit D.

*Question:* What were the calculated residential sewer connection fees, per equivalent dwelling unit, as stated in Exhibit D?

*Answer:* The residential sewer connection fee within Mount Holly Township came to \$4,884.00 per equivalent dwelling unit and \$7326.00 per equivalent dwelling unit outside of Mount Holly Township.

*Question:* What were the calculated sewer connection fees, per gallon per day, for non-residential users, as stated in Exhibit D?

*Answer:* The non-residential sewer connection fee within Mount Holly Township came to \$26.21 per gallon per day and \$39.32 per gallon per day for non-residential users outside Mount Holly Township.

*Question:* It is my understanding that the Authority is proposing an increase in the connection fee as calculated in Exhibit D and as stated in Schedule 1, Connection Fees of Exhibit A and B. Is that correct?

*Answer:* Correct

*Question:* And the effective date of these new proposed connection fee changes would be July 1, 2016?

*Answer:* Yes

*Question:* Are there any other proposed changes to Schedule 1 of the Authority's *Schedule of Rates*?

*Answer:* No.

*Question:* Are there any proposed changes to Schedule 3 of the Authority's *Schedule of Rates*?

*Answer:* No.

**Attorney:** I have no further questions of Mr. Maybury. Are there any members of the public who wish to ask the Authority any questions? If so, please state your name and address prior to asking the question so that the reporter may make an accurate record.

\*\*\*\*\*

Seeing no one wishing to ask any further questions, are there any members of the public who wish to make a statement? Again, if so, please state your name and address prior to making your statement so that there is an accurate record.

\*\*\*\*\*

Mr. Chairman, seeing no one wishing to make any further statements, I would recommend that the public portion of the rate hearing be closed.

AFFIDAVIT OF PUBLICATION

Exhibit A

Publisher's Fee \$14.85 Affidavit \$30.00

State of New Jersey } SS.  
Camden County

Personally appeared

Sandy Karmel

Of the **Courier-Post**, a newspaper printed in Cherry Hill, New Jersey and published in Cherry Hill, in said County and State, and of general circulation in said county, who being duly sworn, depose and saith that the advertisement of which the annexed is a true copy, has been published in the said newspaper 1 times, once in each issue as follows:

05/21/16 A.D 2016

Mary Jo Szwak

Sandy Karmel

Sworn and subscribed before me, this 21 day of May, 2016

Ad Number: 0001296177



MOUNT HOLLY

NOTICE

PLEASE TAKE NOTICE that The Mount Holly Municipal Utilities Authority shall hold a public hearing on proposed adjustments to its Schedule of Rates on Thursday, June 9, 2016, at 6:00 p.m., at the Authority office, 37 Washington Street, Mount Holly, New Jersey 08060. The Authority shall provide evidence at the hearing showing that the proposed adjustments are necessary and reasonable and shall provide the opportunity for cross-examination on such evidence. A transcript of the hearing shall be made and a copy thereof shall be available upon request to any interested party upon payment of a reasonable fee. The proposed adjustments to the Schedule of Rates are attached:

THE MOUNT HOLLY MUNICIPAL  
UTILITIES AUTHORITY  
/s/ Robert Maybury  
Executive Director  
(\$14.85)

---

0001296177-01



State of New Jersey  
County of Burlington

} SS.

Exhibit B

MT HOLLY MUA  
PO BOX 486  
MT HOLLY, NJ 08060

NOTICE

PLEASE TAKE NOTICE that The Mount Holly Municipal Utilities Authority shall hold a public hearing on proposed adjustments to its Schedule of Rates on Thursday, June 9, 2016, at 6:00 p.m., at the Authority office, 37 Washington Street, Mount Holly, New Jersey 08060. The Authority shall provide evidence at the hearing showing that the proposed adjustments are necessary and reasonable and shall provide the opportunity for cross-examination on such evidence. A transcript of the hearing shall be made and a copy thereof shall be available upon request to any interested party upon payment of a reasonable fee. The proposed adjustments to the Schedule of Rates are attached:

This portion of the connection fee applies only to the number of units available for transient occupancy. The connection fee for the non-occupancy portion of the building shall be based upon estimated usage from the remainder of the building, including kitchens, restaurants, taverns, laundries, offices, convention or meeting rooms, sport or athletic facilities, common areas and restrooms, at the Class 3 per gallon per day rate.

CLASS 3: NON RESIDENTIAL:  
GENERAL

Per gallon per day  
\$39.32  
Minimum connection fee (per unit)  
\$7,326.00

A minimum sewer connection charge for non-residential users shall be imposed, in an amount equal to the residential connection fee regardless of whether the estimated usage per unit is less than the residential rate of usage.

THE MOUNT HOLLY MUNICIPAL  
UTILITIES AUTHORITY

/s/ Robert Maybury  
Executive Director

SCHEDULE 1  
CONNECTION FEES

A. WITHIN MOUNT HOLLY  
TOWNSHIP

CLASS 1: RESIDENTIAL  
\$4,884.00

Single family, condominiums, townhouses, apartments, multifamily, duplex, age restricted, trailers, mobile homes (Per unit)

CLASS 2: NON RESIDENTIAL:  
HOTEL OR MOTEL  
(Per guest room) \$2,413.00

This portion of the connection fee applies only to the number of units available for transient occupancy. The connection fee for the non-occupancy portion of the building shall be based upon estimated usage from the remainder of the building, including kitchens, restaurants, taverns, laundries, offices, convention or meeting rooms, sport or athletic facilities, common areas and restrooms, at the Class 3 per gallon per day rate.

CLASS 3: NON RESIDENTIAL:  
GENERAL

Per gallon per day  
\$26.21  
Minimum connection fee (per unit)  
\$4,884.00

A minimum sewer connection charge for non-residential users shall be imposed, in an amount equal to the residential connection fee regardless of whether the estimated usage per unit is less than the residential rate of usage.

B. OUTSIDE MOUNT HOLLY  
TOWNSHIP

CLASS 1: RESIDENTIAL  
\$7,326.00

Single family, condominiums, townhouses, apartments, multifamily, duplex, age restricted, trailers, mobile homes (Per unit)

CLASS 2: NON RESIDENTIAL:  
HOTEL OR MOTEL  
(Per guest room) \$3663.00

2-095312000  
0006965812-01

Kathleen Moreland being duly sworn or affirmed according to law, deposes and says that she is the Legal Billing Coordinator of the BURLINGTON TIMES, INC. Publisher of the "Burlington County Times" and that a copy of a notice published in such paper on

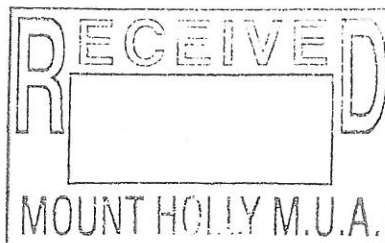
May 22, 2016

appears hereto, exactly as published in said newspaper

*Kathleen Moreland*  
LEGAL BILLING CO-ORDINATOR

Sworn and subscribed to before me this 23rd day of May 2016 A.D.

*Ann Clark*  
Ann Clark  
My Commission expires on  
May 04, 2020



## SENDER: COMPLETE THIS SECTION

## COMPLETE THIS SECTION ON DELIVERY

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

A. Signature *[Signature]* ☒ Agent  
☐ Addressee  
 B. Received by (Printed Name) *[Signature]* C. Date of Delivery *5/23/16*  
 D. Is delivery address different from item 1? ☐ Yes  
 If YES, enter delivery address below: ☐ No

Register / Sign In

Mount Holly Twp.  
 Attn: Twp Clerk  
 23 Washington Street  
 Mount Holly, NJ 08060



9590 9401 0088 5168 8075 74

2. Article Number (Transfer from service label)

7015 0640 0001 9430 1122

PS Form 3811, April 2015 PSN 7530-02-000-9053

Domestic Return Receipt



Customer Service &gt;

Have questions? We're here to help.



Get Easy Tracking Updates &gt;

Sign up for My USPS.

## Product &amp; Tracking Information

Postal Product:

Features:

Certified Mail™

DATE & TIME	STATUS OF ITEM	LOCATION
	Delivered, Left with Individual	MOORESTOWN, NJ 08057
Your item was delivered to an individual at the address at 9:37 am on May 23, 2016 in MOORESTOWN, NJ 08057.		
	Business Closed	MOORESTOWN, NJ 08057
	Departed USPS Origin Facility	BELLMAWR, NJ 08031
	Arrived at USPS Origin Facility	BELLMAWR, NJ 08031
	Departed Post Office	MOUNT HOLLY, NJ 08060
May 20, 2016 , 4:17 pm	Acceptance	MOUNT HOLLY, NJ 08060

## Available Actions

Text Updates

Email Updates

## SENDER: COMPLETE THIS SECTION

## COMPLETE THIS SECTION ON DELIVERY

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

A. Signature *[Signature]* ☐ Agent  
☐ Addressee  
 B. Received by (Printed Name) *[Signature]* C. Date of Delivery *5-23-16*  
 D. Is delivery address different from item 1? ☐ Yes  
 If YES, enter delivery address below: ☐ No

Westampton Twp  
 Attn: Twp Clerk  
 710 Rancocas Road  
 Westampton NJ 08060



9590 9401 0088 5168 8075 36

2. Article Number (Transfer from service label)

7015 0640 0001 9430 0781

PS Form 3811, April 2015 PSN 7530-02-000-9053

Domestic Return Receipt

## Manage Incoming Packages

all your packages from a dashboard.  
 Tracking numbers necessary.

Sign up for My USPS &gt;



LEGAL INFORMATION

Privacy Policy

Terms of Use

FOIA

No FEAR Act EEO Data

5/26/2016



## SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

**Eastampton Twp.**  
**Attn: Twp Clerk**  
**12 Manor House Ct.**  
**Eastampton, NJ 08060**



9590 9401 0088 5168 8075 50

2. Article Number (Transfer from service label)

7015 0640 0001 9430 0767

PS Form 3811, April 2015 PSN 7530-02-000-9053

Domestic Return Receipt

## COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *[Signature]*  
 B. Received by (Printed Name)  
*K. Thomas*

☐ Agent  
☒ Addressee

C. Date of Delivery

5/23/16

D. Is delivery address different from item 1? ☐ Yes  
 If YES, enter delivery address below: ☒ No

## 3. Service Type

- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ Insured Mail
- ☐ Insured Mail Restricted Delivery (over \$500)

- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Return Receipt for Merchandise
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

## SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

**Hainesport Twp**  
**Attn: Twp Clerk**  
**One Hainesport Centre**  
**PO Box 477**  
**Hainesport NJ 08036**



9590 9401 0088 5168 8075 67

2. Article Number (Transfer from service label)

7015 0640 0001 9430 1139

PS Form 3811, April 2015 PSN 7530-02-000-9053

Domestic Return Receipt

## COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *[Signature]*  
 B. Received by (Printed Name)  
*Ron L Tiver*

☐ Agent  
☐ Addressee

C. Date of Delivery

5/23/16

D. Is delivery address different from item 1? ☐ Yes  
 If YES, enter delivery address below: ☐ No

## 3. Service Type

- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☒ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ Insured Mail
- ☐ Insured Mail Restricted Delivery (over \$500)

- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Return Receipt for Merchandise
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

## SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

**Lumberton Twp**  
**Attn: Twp Clerk**  
**PO Box 1860**  
**35 Municipal Drive**  
**Lumberton NJ 08048**



9590 9401 0088 5168 8075 43

2. Article Number (Transfer from service label)

7015 0640 0001 9430 0774

PS Form 3811, April 2015 PSN 7530-02-000-9053

Domestic Return Receipt

## COMPLETE THIS SECTION ON DELIVERY

A. Signature

X *[Signature]*  
 B. Received by (Printed Name)  
*[Signature]*

☐ Agent  
☐ Addressee

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes  
 If YES, enter delivery address below: ☐ No

## 3. Service Type

- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ Insured Mail
- ☐ Insured Mail Restricted Delivery (over \$500)

- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Return Receipt for Merchandise
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

**MOUNT HOLLY MUA**  
**CONNECTION FEE CALCULATION**

	<u>2014</u>	<u>2013 &amp; 2014</u> <u>AVERAGE</u>	<u>2015</u>	<u>2014 &amp; 2015</u> <u>AVERAGE</u>	<u>2016</u>	<u>2015 &amp; 2016</u> <u>AVERAGE</u>
<b>I. TO DETERMINE AVERAGE DAILY FLOW OF SEWAGE PER SINGLE FAMILY HOME:</b>						
A. Average Number of Gallons of Water Used in Study Area During Study Period	816,072,120	793,222,078	849,105,238	832,588,679	832,105,238	
B. Average Number of Single Family Homes in Study Area	12,207	12,208	12,276	12,241	12,241	
C. Average Number of Days in Study Period days	365	365	365	365	365	365
D. Average Daily Water Usage Per Single Family Residence gpd	183	178	190	186	186	#DIV/0!
<b>II. TO DETERMINE NUMBER OF SERVICE UNITS</b>						
A. Average Number of Gallons of Water Billed to ALL Customers During Study Period	1,138,448,709	1,107,311,511	1,170,143,241	1,154,295,975	1,154,295	
B. Average Number of Days in Study Period days	365	365	365	365	365	365
C. Gallons Per Day Used By ALL Customers	3,119,038	3,033,730	3,205,872	3,162,455	423	0
D. Average Daily Water Usage Per Single Family Home gpd	183	178	190	186	186	#DIV/0!
E. Service Units (Calculated)	17,029	17,042	16,917	16,973	2	#DIV/0!
<b>III. TO DETERMINE CONNECTION FEE</b>						
A. Capital Base	\$80,922,238	\$ 80,922,238	\$82,901,573	\$ 82,901,573		
B. Number of Service Units	17,029	17,042	16,917	16,973	2	#DIV/0!
C. Connection Fee Per Service Unit	4,752	4,748	4,900	4,884	0	#DIV/0!
D. Connection Per Gallon	25.94	26.67	25.86	26.21	0.00	#DIV/0!
<b>Mount Holly Connection:</b>	4,752	\$ 4,748	4,900	\$ 4,884	0	#DIV/0!
	25.94	\$ 26.67	25.86	\$ 26.21	0.00	#DIV/0!
<b>Outside Mount Holly:</b>	7,128	\$ 7,123	7,351	\$ 7,326	0	#DIV/0!
	38.92	\$ 40.01	38.79	\$ 39.32	0.00	#DIV/0!

**Mount Holly Connection:**

Current Rate Approved in 2015	\$	4,748
Proposed Rate for approval in June 2016	\$	4,884
Increase	\$	136

**Outside Mount Holly:**

Current Rate Approved in 2015	\$	7,123
Proposed Rate for approval in June 2016	\$	7,326
Increase	\$	203

Exhibit D



**MOUNT HOLLY MUA**

**2015 CONNECTION FEE CALCULATION**

**PERIOD: 2015**

**I. TO DETERMINE AVERAGE DAILY FLOW OF SEWAGE PER SINGLE FAMILY HOME:**

A. Total Gallons of Water Used in Study Area During Study Period	849,105,238
B. Average Number of Single Family Homes in Study Area	12,276
C. Days in Study Period	365 days
D. Average Daily Water Usage Per Single Family Residence	190 gpd

**II. TO DETERMINE NUMBER OF SERVICE UNITS**

A. Total Gallons of Water Billed to ALL Customers During Study Period	1,170,143,241
B. Days in Study Period	365 days
C. Gallons Per Day Used By ALL Customers	3,205,872
D. Average Daily Water Usage Per Single Family Home	190 gpd
E. Service Units	16,917

**III. TO DETERMINE CONNECTION FEE**

A. Capital Base	82,901,573
B. Number of Service Units	16,917
C. Connection Fee Per Service Unit	4,900 ✓
D. Connection Per Gallon	25.86

Mount Holly Connection:	4,900 ✓
Outside Mount Holly:	7,351 ✓

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**  
**(A Component Unit of Mount Holly Township, New Jersey)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

	2015	2014
Cash Flows From Operating Activities:		
Receipts From Service Users	\$ 14,995,958	\$ 14,786,602
Payments to Suppliers & Employees	(9,368,912)	(8,417,007)
Net Cash Provided/(Used) by Operating Activities	5,627,046	6,369,595
Cash Flows From Investing Activities:		
Interest on Investments	24,278	59,639
(Purchase)/Maturities of Investments	91,347	(1,892,778)
Acquisition of Property, Plant & Equipment	(602,169)	(1,256,899)
Gain/(Loss) on Disposal of Fixed Assets	25,234	
Net Cash Provided by Investing Activities	(461,310)	(3,090,038)
Cash Flows From Financing Activities:		
Principal Paid on Loans	(1,369,105)	(1,250,367)
Principal Paid on Bonds	(820,000)	(790,000)
Interest Paid	(1,456,512)	(1,526,891)
Net Cash Provided/(Used) by Capital & Related Financing Activities	(3,645,617)	(3,567,258)
Cash Flows from Noncapital Financing Activities:		
Unemployment Activity	7,609	4,927
Net Cash Provided for Noncapital Financing Activities	7,609	4,927
Net Increase in Cash & Cash Equivalents	1,527,728	(282,774)
Cash and Cash Equivalents at January 1	6,668,423	6,951,197
Cash and Cash Equivalents at December 1	\$ 8,196,151	\$ 6,668,423

**Reconciliation of Net Income to Cash Provided/ (Used) by Operating Activities:**

Operating Income/(Loss)	\$ 2,673,257	\$ 3,502,053
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided/(Used) by Operating Activities:		
Operating Activities:		
Depreciation	3,020,693	3,163,525
(Increase)/Decrease in Assets :		
Accounts Receivable	(262,042)	(580,671)
Unbilled Service Charges	132,585	(112,291)
Prepaid Expenses	(506)	(134)
Inventory	(7,979)	9,673
Developers' Receivable	1,914	(2,374)
Increase/(Decrease) in Liabilities:		
Accounts Payable	35,388	109,715
Accrued Liability	32,591	(85,843)
Unearned Revenue	1,568	334,090
Developers' and Employees' Deposits	(423)	31,852
Net Cash Provided/(Used) by Operating Activities	\$ 5,627,046	\$ 6,369,595

The accompanying Notes to the Financial Statements are an integral part of this Statement.

MOUNT HOLLY M U A  
Number of Customers by Sewer Code 2015  
(not units)

CYCLE		RES 1-14	BUS/COM 21-38	IND 41-58	APTS 61-78	SPEC/OTHER 81-99	TOTAL
JAN	C	4,207	200	6	101	14	4528
FEB	A&D	3,151	247	6	133	47	3584
MAR	B	4,869	172	24	70	49	5184
APR	C	4,206	200	6	101	14	4527
MAY	A&D	3,157	248	6	181	47	3639
JUN	B	4871	171	24	70	49	5185
JUL	C	4206	200	6	101	14	4527
AUG	A&D	3161	249	6	217	47	3680
SEP	B	4875	171	24	70	49	5189
OCT	C	4206	200	6	101	14	4527
NOV	A&D	3191	249	6	217	47	3710
DEC	B	4879	171	24	70	49	5193

MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY  
ANALYSIS OF CAPITAL BASE

YEAR	BOND INTEREST	BOND PRINCIPAL	IMPMNTS	TOTAL ANNUAL PAYMENTS	CUMULATIVE TOTALS	
1948-50						
1950	48,750			48,750	48,750	
1951	16,090	11,000	1,396	28,486	77,236	
1952	15,800	12,000	5,970	33,770	111,006	
1953	15,500	12,000	5,072	32,572	143,578	
1954	25,141	12,000	0	37,141	180,719	
1955	25,793	18,000	850	44,643	225,362	
1956	25,348	14,000	10,443	49,791	275,153	
1957	24,903	16,000	33,613	74,516	349,669	
1958	24,458	16,000	12,881	53,339	403,008	
1959	23,998	17,000	0	40,998	444,006	
1960	23,505	18,000	46,067	87,572	531,578	
1961	32,599	18,000	30,362	80,961	612,539	
1962	39,983	24,000	12,700	76,683	689,222	
1963	39,236	24,000	6,680	69,916	759,138	
1964	38,469	25,000	16,692	80,161	839,299	
1965	37,661	26,000	53,265	116,926	956,225	
1966	36,836	26,000	63,126	125,962	1,082,187	
1967	35,997	27,000	14,703	77,700	1,159,887	
1968	35,147	27,000	56,399	118,546	1,278,433	
1969	34,282	28,000	36,685	98,967	1,377,400	
1970	33,382	29,000	50,504	112,886	1,490,286	
1971	32,450	30,000	9,234	71,684	1,561,970	
1972	31,508	30,000	77,978	139,486	1,701,456	
1973	30,418	36,000	76,756	143,174	1,844,630	
1974	29,223	36,000	8,554	73,777	1,918,407	
1975	28,105	37,000	366,729	431,834	2,350,241	
1976	26,853	38,000	12,962	77,815	2,428,056	
1977	25,575	39,000	7,562	72,137	2,500,193	
1978	24,263	40,000	9,742	74,005	2,574,198	
1979	22,915	41,000	72,502	136,417	2,710,615	
1980	21,555	41,000	37,377	99,932	2,810,547	
1981	20,160	43,000	2,561	65,721	2,876,268	
1982	18,730	43,000	0	61,730	2,937,998	
1983	0	0	92,493	92,493	3,030,491	
1984	438,450	0	0	438,450	3,468,941	438,450
1985	876,900	0	60,287	937,187	4,406,128	876,900
1986	1,153,945	2,350,000	172,410	3,676,355	8,082,483	3,503,945
1987	730,358	105,000	274,493	1,109,851	9,192,334	835,358
1988	728,169	115,000	395,770	1,238,939	10,431,273	843,169
1989	582,811	115,000	221,366	919,177	11,350,450	697,811
1990	651,300	125,000	110,514	886,814	12,237,264	776,300
1991	644,106	130,000	486,600	1,260,706	13,497,970	774,106
1992	636,273	85,000	368,009	1,089,282	14,587,252	721,273
1993	631,087	200,000	1,378,998	2,210,085	16,797,337	831,087
1994	618,788	215,000	515,901	1,349,689	18,147,026	833,788
1995	605,350	225,000	572,314	1,402,664	19,549,690	830,350
1996	591,063	240,000	1,371,659	2,202,722	21,752,412	831,063
1997	574,383	260,000	1,325,098	2,159,481	23,911,893	834,383
1998	558,553	275,000	1,668,835	2,502,388	26,414,281	833,553
1999	1,552,602	295,000	2,476,614	4,324,216	30,738,497	1,847,602
2000	947,884	0	840,037	1,787,921	32,526,418	947,884
2001	728,720	355,000	338,402	1,422,122	33,948,540	1,083,720
2002	711,458	510,000	571,194	1,792,652	35,741,192	1,221,458
2003	686,120	535,000	541,739	1,762,859	37,504,051	1,221,120
2004	659,533	555,000	627,654	1,842,187	39,346,237	1,214,533
2005	631,958	585,000	531,782	1,748,740	41,094,978	1,216,958
2006	721,539	615,000	478,923	1,815,462	42,910,440	1,336,539
2007	743,860	640,000	575,067	1,958,927	44,869,367	1,383,860
2008	1,538,474	958,534	509,705	3,006,713	47,876,080	2,497,008
2009	1,688,976	1,756,892	725,148	4,171,016	52,047,096	3,445,868
2010	1,739,285	1,861,074	327,070	3,927,429	55,974,525	3,600,359
2011	1,939,692	1,690,554	246,885	3,877,131	59,851,656	3,630,246
2012	1,628,948	2,000,989	253,262	3,883,199	63,734,854	3,629,937
2013	1,572,040	1,988,724	254,919	3,815,683	67,550,537	3,560,764
2014	1,526,891	2,040,367	786,157	4,353,415	71,903,952	3,567,258
2015	1,456,512	2,189,105	855,461	4,501,078	76,405,030	3,645,617
totals	29,984,149	21,681,134	20,238,670			
Reserve 2014:		4,182,273	DSR		3,567,258	
		4,579,552	R&R			
		2,235,796	Revenue Reserves			
		\$ 82,901,573				



MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY  
2015 Usage Analysis

Gallons

	Residential			Apartment			Commerical			Industrial			Other			Total
	Mt Holly	Outside	Total	Mt Holly	Outside	Total	Mt Holly	Outside	Total	Mt Holly	Outside	Total	Mt Holly	Outside	Total	Gallons
Jan	1,821,736	68,614,158	70,435,894	0	5,652,968	5,652,968	2,313,432	5,285,856	7,599,288	32,000	687,000	719,000	44,416	1,411,280	1,455,696	85,862,846
Feb	32,542,792	11,483,300	44,026,092	3,990,896	1,427,000	5,417,896	4,532,244	1,736,732	6,268,976	6,000	0	6,000	7,897,936	1,277,000	9,174,936	64,893,900
Mar	3,069,576	56,945,204	60,014,780	95,000	8,180,212	8,275,212	582,000	10,003,640	10,585,640	113,000	664,064	777,064	7,543,112	5,057,072	12,600,184	92,252,880
Apr	1,547,256	50,858,148	52,405,404	0	4,774,220	4,774,220	2,383,676	6,230,020	8,613,696	40,000	605,000	645,000	10,000	798,220	808,220	67,246,540
May	31,825,532	8,552,316	40,377,848	4,358,516	1,386,000	5,744,516	4,141,001	1,769,488	5,910,489	178,000	0	178,000	7,668,544	1,609,000	9,277,544	61,488,397
Jun	3,054,420	57,481,612	60,536,032	78,000	9,243,708	9,321,708	474,000	10,757,475	11,231,475	135,000	947,939	1,082,939	7,317,740	5,324,320	12,642,060	94,814,214
Jul	1,909,436	93,087,080	94,996,516	0	5,396,472	5,396,472	2,483,644	7,962,292	10,445,936	30,000	684,000	714,000	14,748	1,463,860	1,478,608	113,031,532
Aug	34,234,840	19,812,212	54,047,052	4,599,980	1,243,000	5,842,980	4,392,805	2,925,732	7,318,537	9,000	0	9,000	9,389,364	1,722,000	11,111,364	78,328,933
Sep	3,598,600	86,698,296	90,296,896	81,000	11,334,952	11,415,952	591,000	18,281,362	18,872,362	150,000	1,011,080	1,161,080	7,653,452	6,583,528	14,236,980	135,983,270
Oct	2,563,664	130,748,256	133,311,920	0	5,766,968	5,766,968	2,225,920	9,365,680	11,591,600	34,000	662,000	696,000	10,000	1,870,216	1,880,216	153,246,704
Nov	37,662,004	27,799,284	65,461,288	5,088,316	1,434,000	6,522,316	5,273,933	4,095,228	9,369,161	47,000	0	47,000	9,840,652	1,671,000	11,511,652	92,911,417
Dec	3,548,756	79,646,760	83,195,516	93,000	9,222,960	9,315,960	599,000	18,010,974	18,609,974	209,000	1,107,270	1,316,270	11,335,200	6,309,688	17,644,888	130,082,608
TOTAL	157,378,612	691,726,626	849,105,238	18,384,708	65,062,460	83,447,168	29,992,655	96,424,479	126,417,134	983,000	6,368,353	7,351,353	68,725,164	35,097,184	103,822,348	1,170,143,241

# Units Billed

	Residential			Apartment			Commerical			Industrial			Other			Grand Total
	Mt Holly	Outside***	Total	Mt Holly	Outside	Total	Mt Holly	Outside	Total	Mt Holly	Outside	Total	Mt Holly	Outside	Total	Billed
Jan	145	4032+42	4,219	0	766	766	26	405	431	2	4	6	5	68	73	5,495
Feb	2,689	552+67	3,308	467	100	567	384	15	399	10	0	10	183	13	196	4,480
Mar	284	4529+74	4,887	11	1,043	1,054	11	623	634	3	93	96	79	203	282	6,953
Apr	145	4031+42	4,218	0	766	766	26	405	431	2	4	6	5	68	73	5,494
May	2,692	557+67	3,316	515	100	615	385	15	400	10	0	10	183	13	196	4,537
Jun	284	4531+74	4,889	11	1,043	1,054	11	622	633	3	93	96	79	203	282	6,954
Jul	145	4031+42	4,218	766	0	766	26	405	431	2	4	6	5	68	73	5,494
Aug	2,697	557+66	3,320	551	100	651	386	15	401	10	0	10	183	13	196	4,578
Sep	284	4537+72	4,893	11	1,043	1,054	11	622	633	3	93	96	79	203	282	6,958
Oct	145	4031+42	4,218	0	766	766	26	405	431	2	4	6	5	68	73	5,494
Nov	2,713	571+66	3,350	551	100	651	386	15	401	10	0	10	183	13	196	4,608
Dec	284	4543+70	4,897	11	1,058	1,069	11	622	633	3	93	96	79	203	282	6,977

\*\*\*Above Residential is  
broken down by outside residential  
and seniors.



# MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY

P.O. Box 486, Mount Holly, New Jersey 08060  
Office (609) 267-0015 / Plant (609) 267-1110

May 10, 2016

Eastampton Township  
ATTN: Township Clerk  
12 Manor House Court  
Eastampton, NJ 08060

Re: Mount Holly Municipal Utilities Authority  
Notice of Public Hearing

To Whom It May Concern:

Enclosed is a Notice of Public Hearing for proposed adjustments to the Rate Schedule of the Mount Holly Municipal Utilities Authority scheduled for June 09, 2016, at 6:00 PM at the Authority office, 37 Washington Street, Mount Holly, New Jersey. This notice is being mailed to you pursuant to N.J.S.A. 40:15B-23.

If you have any questions or need additional information you may contact me at 609-267-0015.

Very truly yours,

  
Robert G Maybury  
Executive Director

RGM:bc

Enclosures

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7015 0640 0001 9430 0767

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<input type="checkbox"/> Return Receipt (hardcopy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$
Postage	\$
Total Postage and Fees	\$
Sent To	Eastampton
Street and Apt. No., or PO Box No.	

MT. HOLLY  
MAY 2016  
Postmark Here  
USPS



# MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY

P.O. Box 486, Mount Holly, New Jersey 08060  
Office (609) 267-0015 / Plant (609) 267-1110

May 10, 2016

Township of Westampton  
ATTN: Township Clerk  
Westampton Township  
710 Rancocas Road  
Westampton, NJ 08060

Re: Mount Holly Municipal Utilities Authority  
Notice of Public Hearing

To Whom It May Concern:

Enclosed is a Notice of Public Hearing for proposed adjustments to the Rate Schedule of the Mount Holly Municipal Utilities Authority scheduled for June 09, 2016, at 6:00 PM at the Authority office, 37 Washington Street, Mount Holly, New Jersey. This notice is being mailed to you pursuant to N.J.S.A. 40:15B-23.

If you have any questions or need additional information you may contact me at 609-267-0015.

Very truly yours,

  
Robert G Maybury  
Executive Director

RGM:bcb

Enclosures

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<input type="checkbox"/> Return Receipt (hardcopy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$
Postage	\$
Total Postage and Fees	\$
Sent To	Westampton
Street and Apt. No., or PO Box No.	

Postmark: MOUNT HOLLY NJ 08060 MAY 2016



# MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY

P.O. Box 486, Mount Holly, New Jersey 08060  
Office (609) 267-0015 / Plant (609) 267-1110

May 10, 2016

Township of Lumberton  
ATTN: Township Clerk  
Municipal Complex  
35 Municipal Drive, P. O. Box 1860  
Lumberton, NJ 08048

Re: Mount Holly Municipal Utilities Authority  
Notice of Public Hearing

To Whom It May Concern:

Enclosed is a Notice of Public Hearing for proposed adjustments to the Rate Schedule of the Mount Holly Municipal Utilities Authority scheduled for June 09, 2016, at 6:00 PM at the Authority office, 37 Washington Street, Mount Holly, New Jersey. This notice is being mailed to you pursuant to N.J.S.A. 40:15B-23.

If you have any questions or need additional information you may contact me at 609-267-0015.

Very truly yours,

  
Robert G. Maybury  
Executive Director

RGM:bcb

Enclosures

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0774 0001 9430 0640 7015

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<input type="checkbox"/> Return Receipt (hardcopy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$
Postage	\$
Total Postage and Fees	\$
Sent To	Lumberton Clerk
Street and Apt. No., or PO Box No.	

Postmark Here  
MAY 20 2016  
HOLLY NJ 08060  
USPS



# MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY

P.O. Box 486, Mount Holly, New Jersey 08060  
Office (609) 267-0015 / Plant (609) 267-1110

May 10, 2016

Township of Moorestown  
ATTN: Township Clerk  
Town Hall, 111 West Second Streets  
Moorestown, NJ 08057

Re: Mount Holly Municipal Utilities Authority  
Notice of Public Hearing

To Whom It May Concern:

Enclosed is a Notice of Public Hearing for proposed adjustments to the Rate Schedule of the Mount Holly Municipal Utilities Authority scheduled for June 12, 2016, at 6:00 PM at the Authority office, 37 Washington Street, Mount Holly, New Jersey. This notice is being mailed to you pursuant to N.J.S.A. 40:15B-23.

If you have any questions or need additional information you may contact me at 609-267-0015.

Very truly yours,

  
Robert G Maybury  
Executive Director

RGM:bcb

Enclosures

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Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$
Postage	\$
Total Postage and Fees	\$
Sent To	Moorestown
Street and Apt. No. or PO Box No.	

Postmark Here  
MAY 10 2016  
MOUNT HOLLY NJ 08060





# MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY

P.O. Box 486, Mount Holly, New Jersey 08060  
Office (609) 267-0015 / Plant (609) 267-1110

May 10, 2016

Mount Holly Township  
Attn: Township Clerk  
23 Washington Street  
Mount Holly, NJ 08060

Re: Mount Holly Municipal Utilities Authority  
Notice of Public Hearing

Dear Township Clerk:

Enclosed is a Notice of Public Hearing for proposed adjustments to the Rate Schedule of the Mount Holly Municipal Utilities Authority scheduled for June 09, 2016 @ 6:00 PM at the Authority office, 37 Washington Street, Mount Holly, New Jersey. This notice is being mailed to you pursuant to N.J.S.A. 40:15B-23.

If you have any questions or need additional information you may contact me at 609-267-0015.

Very truly yours,

  
Robert G Maybury  
Executive Director

RGM:bcb  
Enc.

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☐ Adult Signature Restricted Delivery \$

Postage

\$  
Total Postage and Fees

Sent To Mount Holly clerk  
Street and Apt. No., or P.O. Box No.



# MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY

P.O. Box 486, Mount Holly, New Jersey 08060  
Office (609) 267-0015 / Plant (609) 267-1110  
Robert Maybury, Executive Director

May 10, 2016

Hainesport Township  
Attn: Township Administrator  
One Hainesport Centre  
PO Box 477  
Hainesport, NJ 08036

Re: Mount Holly Municipal Utilities Authority  
Notice of Public Hearing

To Whom It May Concern:

Enclosed is a Notice of Public Hearing for proposed adjustments to the Rate Schedule of the Mount Holly Municipal Utilities Authority scheduled for June 09, 2016, at 6:00 PM at the Authority office, 37 Washington Street, Mount Holly, New Jersey. This notice is being mailed to you pursuant to N.J.S.A. 40:15B-23.

If you have any questions or need additional information you may contact me at 609-267-0015.

Very truly yours,

  
Robert G Maybury  
Executive Director

RGM:bcb

Enclosures

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Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$
Postage	
\$	
Total Postage and Fees	
\$	
Sent To	
Street and Apt. No., or PO Box No.	

Postmark Here  
MAY 10 2016  
HOLLY NJ 08060

7015 0640 0001 9430 1139

**SCHEDULE 1  
CONNECTION FEES**

**A. WITHIN MOUNT HOLLY TOWNSHIP**

CLASS 1: RESIDENTIAL \$4,884.00  
Single-family, condominiums, townhouses,  
apartments, multifamily, duplex, age restricted, trailers,  
mobile homes (Per unit)

CLASS 2: NON-RESIDENTIAL: HOTEL OR MOTEL

(Per guest room) \$2,413.00

This portion of the connection fee applies only to the number of units available for transient occupancy. The connection fee for the non-occupancy portion of the building shall be based upon estimated usage from the remainder of the building, including kitchens, restaurants, taverns, laundries, offices, convention or meeting rooms, sport or athletic facilities, common areas and restrooms, at the Class 3 per gallon per day rate.

CLASS 3: NON-RESIDENTIAL: GENERAL

Per gallon per day \$26.21  
Minimum connection fee (per unit) \$4,884.00

A minimum sewer connection charge for non-residential users shall be imposed, in an amount equal to the residential connection fee regardless of whether the estimated usage per unit is less than the residential rate of usage.

**B. OUTSIDE MOUNT HOLLY TOWNSHIP**

CLASS 1: RESIDENTIAL \$7,326.00

Single-family, condominiums, townhouses,  
apartments, multifamily, duplex, age restricted, trailers,  
mobile homes (Per unit)

CLASS 2: NON-RESIDENTIAL: HOTEL OR MOTEL

(Per guest room) \$3663.00

This portion of the connection fee applies only to the number of units available for transient occupancy. The connection fee for the non-occupancy portion of the building shall be based upon estimated usage from the remainder of the building, including kitchens, restaurants, taverns, laundries, offices, convention or meeting rooms, sport or athletic



facilities, common areas and restrooms, at the Class 3 per gallon per day rate.

CLASS 3: NON-RESIDENTIAL: GENERAL

Per gallon per day	\$39.32
Minimum connection fee (per unit )	\$7,326.00

A minimum sewer connection charge for non-residential users shall be imposed, in an amount equal to the residential connection fee regardless of whether the estimated usage per unit is less than the residential rate of usage.

**RESOLUTION 2016-60**  
**RESOLUTION APPROVING ADJUSTMENTS TO SCHEDULE OF RATES**

WHEREAS, The Mount Holly Municipal Utilities Authority published Notice of proposed adjustments to its Schedule of Rates and of the time and place of the public hearing thereon in two newspapers of general circulation in the area serviced by the Authority and mailed said Notice to the clerk of each municipality serviced by the Authority, all at least twenty days preceding the aforesaid public hearing; and

WHEREAS, the Authority conducted a public hearing on the proposed adjustments on Thursday, June 9, 2016, at 6:00 p.m., at the Authority office, 1 Park Drive, Mount Holly, New Jersey 08060 as indicated in the publication of Notice; and

WHEREAS, the Authority provided evidence at the hearing showing that the proposed adjustments are necessary and reasonable; and

WHEREAS, the Authority provided the opportunity for cross-examination of persons offering such evidence at the public hearing; and

WHEREAS, the Authority ordered that a transcript of the hearing be made and a copy thereof be available upon request to any interested party at a reasonable fee; and

WHEREAS, the Authority has considered the proposed adjustments to its Schedule of Rates, as well as all evidence presented through direct and cross-examination, as well as all comments made by those members of the public in attendance at the aforesaid public hearing, as well as any written comments that may have been received; and

WHEREAS, the Authority having been satisfied from all of the evidence and comments presented that the proposed adjustments to its Schedule of Rates are in accordance with the Statute and

are reasonable and necessary.

NOW, THEREFORE, BE IT RESOLVED, this 9<sup>th</sup> day of June, 2016, that the proposed adjustments to the Schedule of Rates, as attached to this Resolution, be and the same are hereby approved and adopted by the Authority.

BE IT FURTHER RESOLVED that the revised Schedule of Rates shall become effective on July 1, 2016.

BE IT FURTHER RESOLVED that the provisions of The Mount Holly Municipal Utilities Authority Rules and Regulations pertaining to the time or times when and the place or places where such charges shall be due and payable be and the same are hereby incorporated herein by reference.

BE IT FURTHER RESOLVED that a copy of the Schedule of Rates in effect shall at all times be kept on file at the office of the Authority and shall at all reasonable times be open to public inspection.

THE MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY

By: \_\_\_\_\_  
Jules K. Thiessen, Chairman

ATTEST:

\_\_\_\_\_  
Brandy C. Boyington, Secretary

**RESOLUTION 2016-65**  
A RESOLUTION AUTHORIZING PROFESSIONAL SERVICES CONTRACT FOR  
AUDITOR CONTRACT # 10-16

WHEREAS, there exists a need for the services of a registered municipal accountant to serve as auditor for The Mount Holly Municipal Utilities Authority; and

WHEREAS, funds are available for this purpose; and

WHEREAS, the Local Public Contracts Law N.J.S.A. 40A:11-1 et seq. requires that the Resolution authorizing the award of contract for "professional services" without competitive bids and the resulting contract must be available for public inspection; and

WHEREAS, the Local Public Contracts Law further requires that a Notice of the award of the contract be printed as a legal advertisement; and

WHEREAS, this contract was awarded after a fair and open process.

NOW, THEREFORE, BE IT RESOLVED, by The Mount Holly Municipal Utilities Authority this 9th day of June, 2016, as follows:

1. \_\_\_\_\_, be and the same is hereby appointed as auditor for The Mount Holly Municipal Utilities Authority. The term of appointment is for one year, effective July 1, 2016.

2. This contract is awarded without competitive bidding after a fair and open process as a "professional service" in accordance with N.J.S.A. 40A:11-5(1)(a) of the Local Public Contracts Law because said contract encompasses a professional service recognized, and regulated by law.

3. The Chairman and Secretary are hereby authorized and directed to execute the attached Agreement with \_\_\_\_\_.

4. Notice of this action shall be published once as a legal advertisement in the official newspaper of The Mount Holly Municipal Utilities Authority within ten days of its adoption.

THE MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY

By: \_\_\_\_\_  
Jules K. Thiessen, Chairman

ATTEST:

\_\_\_\_\_  
Brandy C. Boyington, Secretary

I have reviewed this resolution and the certificate of availability of funds and am satisfied that an appropriate certificate of availability has been provided.

\_\_\_\_\_  
Katelyn McElmoyl, Esquire

RFP Opening For						
Auditor 5/18/16						
Bidders	Holman, Frenia, Allison, P.C.	Bowman & Company, LLP	Brent W. Lee & Co., LLC			
	618 Stokes Road	601 White Horse Road	3008 New Albany Road			
	Medford, NJ 08055	Voorhees, NJ 08043	Cinnaminson, NJ 08077			
	609-953-0612	856-435-6200	609-456-8804			
Quote	<p>The total compensation and expenses for the audit service outlined in this proposal will not exceed \$27,000.00.</p> <p>See attached Cost Proposal Sheet.</p>	<p>The proposed audit fee will be based on the time required to perform the said services, but will not exceed \$26,000.00.</p> <p>See attached Basis for Charges and Fees Sheets.</p>	<p>Based on preliminary estimates the audit fee should be approximately \$25,000.00.</p> <p>See attached Cost Proposal Sheet.</p>			

**E. BASIS FOR CHARGES AND FEES**

---

**1.0 Fee Quote**

Our fees are based on the time expended and the hourly rates of our staff necessary to perform an engagement. The proposed audit fee for the Authority for the fiscal year July 1, 2016 to June 30, 2017 will be based on the time required to perform the said services, but will not exceed \$26,000.00. Please note that in the event our actual time does not approach our estimate, we will only bill the actual time multiplied by our standard hourly rates.

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Partner	15.0	\$230.00	\$3,450.00
Senior Manager	25.0	202.00	5,050.00
Manager	90.0	131.00	11,790.00
Associate	90.0	93.00	8,370.00
Processing	2.0	50.00	100.00

Our estimated time budget is based on our experience with other Authorities and our estimated time necessary to perform the audit. Bowman & Company realizes the financial difficulties affecting governmental entities and as a result our fee has been adjusted to reflect a fee that is lower than our hourly rates multiplied by our estimated hours.

These amounts are subject to the condition and availability of the financial records on a timely basis.

**2.0 Additional Services**

If the Authority requests any additional services that are not included in the annual audit, our fees will be based on the hours spent to perform those services. Our standard hourly rates, for services rendered during the period July 1, 2016 through June 30, 2017, are as follows:

Partner	\$230.00
Senior Manager	170.00/202.00
Manager	131.00
Senior Accountant	104.00
Associate	93.00
General Administration/Report Processing	50.00

**E. BASIS FOR CHARGES AND FEES (CONT'D)****2.0 Additional Services (cont'd)**

**Specialized Financial and Bonding Rate and Minimum Fees.** The charges for Specialized Financial and Bonding Services for professional staff shall be charged at one and one-half (1½) times the "Current Standard Hourly Rates" as stated above, at the time service is rendered with the following minimum fees:

**Minimum Fees**

Compilation and assembly of Preliminary and Final Official Statements, including preparation of draft maturity schedules and tax rate projections, assistance with the application to the Local Finance Board and assistance in obtaining bond ratings.	\$15,000.00
Electronic Posting of Preliminary Official Statement and printing a maximum of 200 combined copies of the Preliminary and Final Official Statement	3,500.00
Printing and Distribution of a maximum of 200 copies of the Preliminary and Official Final Statements via mail and/or Federal Express	3,500.00
Printing and distribution of Official Statements in excess of 200 copies	5.00 (per copy)
Continuing Disclosure Reports	3,000.00
Supplemental Debt Statements	450.00
Capital Budget Amendments	100.00

Hourly rates and fees are subject to reasonable increases from time to time.

**3.0 Billing Method**

Progress billings will be completed on a monthly basis and will include charges through the end of the immediately preceding month.

## **SECTION 5 - COST PROPOSAL**

The Auditor's fees for these services will be based on the actual time spent at the Firm's standard hourly rates (see below). Standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the audit. Based on preliminary estimates the audit fee should be approximately \$25,000. This fee is based on the Authority's financial records being in good condition. If the financial records are not in good condition I will notify the Authority of such during my performance of preliminary auditing procedures. Additional accounting services requested by you will be billed as completed based on my standard hourly rates as specified below.

### **BRENT W. LEE & CO., LLC**

#### **FIRM'S HOURLY RATES**

<b>Classification</b>	<b>Hourly Rate</b>
Owner	\$160 per hour
Manager	\$145 per hour
Senior Accountant	\$110 per hour
Staff Accountant	\$95 per hour

Schedules and work to be included in any official statements in connection with the issuance of debt will be addressed under separate engagement to be negotiated prior to the commencement of work.



## COST PROPOSAL

We continually strive to keep our fees at the lowest level consistent with the highest professional standards and your requirements for timely service.

The total compensation and expenses for the audit service for Mount Holly Municipal Utilities Authority outlined in this proposal will not exceed \$27,000. Any additional services will be at our hourly rates below.

The above fee assumes that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary as a result of errors, omissions, misstatements, or other inadequacies in the financial records or as a result of a discovery of material weaknesses in the internal controls, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Additionally, should the Division of Local Government Services impose additional auditing requirements which would require us to expand our engagement beyond the procedures and tests presently contemplated, we will advise you in writing of any such circumstance that would require us to seek an adjustment of the above fee.

Standard Hourly Rates	
Engagement Partner	\$200.00
Quality Review Partner	200.00
Manager	160.00
Supervisor	140.00
Senior	120.00
Staff II	110.00
Staff I	90.00
Administrative	80.00

We charge the same rates for all services provided to authorities.

## **RESOLUTION 2016-66**

### **A RESOLUTION OF THE MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY AUTHORIZING THE EXECUTION OF ENDORSEMENTS BY THE EXECUTIVE DIRECTOR**

WHEREAS, the NJDEP requires the endorsements of the Mount Holly Municipal Utilities Authority for all Construction and Discharge Permit application within the service area of the Mount Holly Municipal Utilities Authority; and

WHEREAS, said endorsement must be in the form of a signature by the authorized office of the Mount Holly Municipal Utilities Authority; and

WHEREAS, Robert G. Maybury, Executive Director, is the person responsible for the day-to-day operations of the Mount Holly Utilities Authority; and

WHEREAS; the Mount Holly Municipal Utilities Authority herein intends to authorize the Executive Director to execute any aforesaid applications which do not result in any financial cost to the Authority.

NOW, THEREFORE, BE IT RESOLVED, that the said Robert G. Maybury is hereby designated as the Authorized official of the Authority to sign any and all Construction and Discharge Permit applications required by NJDEP and endorse same on behalf of the Mount Holly Municipal Utilities Authority.

#### **CERTIFICATION**

STATE OF NEW JERSEY       )  
  : ss  
COUNTY OF BURLINGTON    )

I, Brandy C. Boyington, Secretary of the Mount Holly Municipal Utilities Authority, do hereby CERTIFY the foregoing to be a true copy of a Resolution adopted by the Mount Holly Municipal Utilities Authority at a regular meeting thereof held on June 9, 2016.

IN WITNESS WHERE OF, I have hereunto set my hand and affixed a seal of said Authority this 9<sup>th</sup> day of June, 2016.

---

Brandy C. Boyington, Secretary

TO BE ACTED UPON

## **RESOLUTION 2016-61**

**A RESOLUTION APPROVING THE ANTICIPATED PAYROLL  
FOR JUNE AND THE ACTUAL PAYROLL FOR THE MONTH  
OF MAY AND THE OPERATING EXPENSES**

BE IT RESOLVED by the Mount Holly Municipal Utilities Authority that the following anticipated payroll for the upcoming month is hereby approved subject to verification of actual payroll at the next regular meeting of the Mount Holly Municipal Utilities Authority. Anticipated \$295,000.00

BE IT FURTHER RESOLVED by the Mount Holly Municipal Utilities Authority that the payroll and Operating Expenditures in the amount of **\$720,178.65** per attached listings are hereby approved.

## CERTIFICATION

[illegible]

I, Brandy C. Boyington, Secretary of the Mount Holly Municipal Utilities Authority do hereby Certify the foregoing to be a true copy of a resolution adopted by the Mount Holly Municipal Utilities Authority at a regular meeting, held on the 9<sup>th</sup> day of June , 2016.

IN WITNESS WHEREOF, I have hereunto set my hand affixed to the  
seal of said MUA this 9<sup>th</sup> day of June, 2016.

Brandy C. Boyington, Secretary

System: 6/2/2016 1:28:33 PM  
User Date: 6/2/2016

Mt. Holly Municipal Utilities  
DISTRIBUTION DETAIL HISTORY REPORT  
Purchase Order Processing

Page: 1  
User ID: Sherrill

Ranges: From: To:  
Audit Trail Code: RECVG00002548 RECVG00002560

Sorted By: Account Number

Account		Description				
Type	Post Date	Vendor ID	Invoice #	MUA PO#	Description	Amount
01-000-1250	DUE FROM IMPROVEMNT FUND-OUTS					
	5/26/2016	HAWKINS TECHNOLOGIES, LLC	CP#16-425	PO012964	PURCHASE PC/R. MAYBUR	\$1,677.50
Totals:						\$1,677.50
01-000-1260	DUE FROM R & R FUND-PLANT					
	5/23/2016	DEZURIK WATER CONTROLS	CP#16-416	PO012705	DEZURIK 6" PLUG VALVE CONTRACT 2015-11	\$5,098.00
	5/23/2016	DEZURIK WATER CONTROLS	CP#16-416	PO012705	ELECTRIC VALVE ACTUATCP # 16-416	\$19,470.00
Totals:						\$24,568.00
01-001-6022	WORKMAN'S COMP INSURANCE EXP					
	5/18/2016	NEW JERSEY UTILITY	248	PO012731	WORKERS COMP	\$49,819.72
Totals:						\$49,819.72
01-001-6025	MULTI-PERIL INSURANCE EXPENSE					
	5/18/2016	NEW JERSEY UTILITY	248	PO012731	PROPERTY	\$47,120.10
	5/18/2016	NEW JERSEY UTILITY	248	PO012731	LIABILITY	\$27,950.53
	5/18/2016	NEW JERSEY UTILITY	248	PO012731	EVIRON LIABILITY	\$5,700.61
Totals:						\$80,771.24
01-001-6026	PUBLIC OFFICIAL LIABILITY INSUR					
	5/18/2016	NEW JERSEY UTILITY	248	PO012731	POL	\$4,657.20
	5/18/2016	NEW JERSEY UTILITY	248	PO012731	EXPOL	\$2,036.68
Totals:						\$6,693.88
01-010-6033	ADMIN-LEGAL EXPENSE					
	5/26/2016	RAYMOND, COLEMAN, HEINOLD	20180	PO012906	PROFESSIONAL SERVICES	\$1,250.00
	5/26/2016	PARKER MCCAY	2556509	PO012850	PROFESSIONAL SERVICES	\$7,203.62
Totals:						\$8,453.62
01-010-6035	ADMIN-CONTRACTED SERVICES EXP					
	5/19/2016	PEACHTREE CONSULTING, LLC	610	PO012884	WEBSITE MAINTENANCE	\$150.00
	5/26/2016	BYER LOCK SHOP	07828	PO012729	MONITOR ELECTRONIC SE37 WASHINGTON STREET	\$170.00
	6/2/2016	AMERICAN WATER	4000092755	PO012837	AMER WTR BILLING/03/2	\$457.98
Totals:						\$777.98
01-010-6037	ADMIN-JANITORIAL SERVICE/SUPPL					
	5/17/2016	STAPLES ADVANTAGE	3300685279	PO012841	BOUNTY TOWELS	\$36.00
Totals:						\$36.00
01-010-6041	ADMIN-ELECTRIC & GAS EXPENSE					
	5/26/2016	PSE&G	05252016	PO012846	BILLING	\$960.54
Totals:						\$960.54
01-010-6042	ADMIN-WATER EXPENSE					
	6/2/2016	NEW JERSEY AMERICAN WATER	06022016	PO012844	BILLING	\$46.76
Totals:						\$46.76
01-010-6043	ADMIN-TELEPHONE EXPENSE					
	5/17/2016	VERIZON	753-081-660-000	PO012789	BILLING	\$229.99
	5/25/2016	VERIZON WIRELESS	9765489735	PO012851	BILLING	\$255.81
	5/26/2016	LINE SYSTEMS, INC.	69623160515	PO012796	BILLING	\$377.44
Totals:						\$863.24
01-010-6051	ADMIN-OFFICE REPAIR & MAINT					
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1813012.001	PO012726	WIRE,BOXES,PLATE,ROME	\$50.37
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1812534.001	PO012726	PVC BELL END	\$19.75
Totals:						\$70.12

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01-010-6061	ADMIN OFFICE SUPPLIES EXPENSE					
	5/17/2016	STAPLES ADVANTAGE	3300685279	PO012841 RUBBERBANDS, TAPE		\$28.26
	5/17/2016	STAPLES ADVANTAGE	3300685282	PO012841 HP 38A BLACK TONER CA		\$124.92
	5/26/2016	W.B. MASON COMPANY, INC.	I33703567	PO012839 COPIER PAPER		\$89.91
	Totals:					\$243.09
01-010-6071	ADMIN OFFICE EQUIPMENT EXPENS					
	5/26/2016	W.B. MASON COMPANY, INC.	I33269853	PO012839 CALCULATOR		\$109.98
	Totals:					\$109.98
01-010-6072	ADMIN COMPUTER HARD/SOFTWARE					
	5/26/2016	HAWKINS TECHNOLOGIES, LLC	MM-051216	PO012896 PROFESSIONAL SERVICES		\$1,379.00
	5/26/2016	RSM US PRODUCT SALES LLC	M-4849626-305	PO012873 PROFESSIONAL CONSULTI		\$777.00
	Totals:					\$2,156.00
01-010-6081	ADMIN TRAVEL, MEETINGS, SEMINAR					
	5/19/2016	RUTGERS UNIVERSITY	05162016	PO012717 PUBLIC PURCHASING II B. BOYINGTON TO ATTE		\$917.00
	5/25/2016	BRANDY BOYINGTON	05252016	PO012968 MILEAGE REIMBURSEMENT		\$164.16
	Totals:					\$1,081.16
01-010-6083	ADMIN PROFESSIONAL JOURNAL EX					
	5/26/2016	THOMSON REUTERS	834011868	PO012967 SUBSCRIPTION CHARGES		\$396.00
	Totals:					\$396.00
01-010-6085	ADMIN MISCELLANEOUS EXPENSE					
	5/17/2016	PETTY CASH	05132016	PO012943 MISCELLANEOUS EXPENSE		\$108.30
	5/19/2016	TREASURER STATE OF N.J.	05162016	PO012956 NOTARY APPLICATION M. REGAN		\$25.00
	5/26/2016	FLEX FACTS	11796	PO012822 FEBRUARY-APRIL, 2016		\$21.42
	Totals:					\$154.72
01-010-6087	ADMIN - ADVERTISING					
	5/26/2016	COURIER TIMES, INC.	I06951742	PO012838 SPEC MTG 04-26		\$40.70
	5/26/2016	COURIER-POST & THIS WEEK	0001296177	PO012801 SCHEDULE OF RATES		\$44.85
	Totals:					\$85.55
01-010-6090	ADMIN MEDICAL INSURANCE EXPENS					
	5/19/2016	SOUTHERN REGIONAL EMP BEN	05012016	PO012786 MAY, 2016 BILLING		\$14,008.00
	Totals:					\$14,008.00
01-010-6092	ADMIN SDI EXPENSE					
	5/26/2016	METLIFE	05262016	PO012718 JUNE, 2016 BILLING		\$867.83
	Totals:					\$867.83
01-010-6093	DENTAL INSURANCE EXPENSE					
	5/19/2016	SOUTHERN REGIONAL EMP BEN	05012016	PO012786 MAY, 2016 BILLING		\$790.00
	Totals:					\$790.00
01-010-6094	VISION INSURANCE EXPENSE					
	5/26/2016	VISION SERVICE PLAN	05262016	PO012720 JUNE, 2016 BILLING		\$219.95
	Totals:					\$219.95
01-010-6099	AUTHORITY POSTAGE EXPENSE					
	5/17/2016	PURCHASE POWER	8000-9000-0901-	PO012860 POSTAGE METER REFILL		\$1,020.99
	5/17/2016	POSTMASTER	05172016	PO012782 MAILING CYCLE "A" & "		\$1,335.21
	Totals:					\$2,356.20
01-020-6035	PLANT-CONTRACT SERVICE EXPENS					
	5/26/2016	PENNONI ASSOCIATES, INC.	690037	PO012727 PROFESSIONAL SERVICE	THROUGH 4/24/16	\$1,347.00
	Totals:					\$1,347.00
01-020-6041	PLANT ELECTRIC EXPENSE					
	5/26/2016	PSE&G	05252016	PO012846 BILLING		\$14,173.42

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Totals:						\$14,173.42
01-020-6042	PLANT WATER EXPENSE					
	6/2/2016	NEW JERSEY AMERICAN WATER	06022016	PO012844 BILLING		\$450.83
Totals:						\$450.83
01-020-6043	PLANT TELEPHONE EXPENSE					
	5/17/2016	VERIZON WIRELESS	9764455759	PO012851 BILLING		\$219.60
	5/25/2016	VERIZON WIRELESS	9765489735	PO012851 BILLING		\$113.90
	5/26/2016	LINE SYSTEMS, INC.	69623160515	PO012796 BILLING		\$506.28
Totals:						\$839.78
01-020-6046	DRYER/WAR FUELL/ GAS EXP					
	5/26/2016	PSE&G	05252016	PO012846 BILLING		\$136.11
Totals:						\$136.11
01-020-6051	PLANT R&M/SUPPLIES EXPENSE					
	5/17/2016	LOWE'S	928010	PO012716 DUP KEY		\$7.48
	5/17/2016	LOWE'S	909174	PO012716 DOOR LOCK		\$34.17
	5/23/2016	GRAINGER	9088253878	PO012722 TERMINAL BLOCK		\$50.50
	5/23/2016	GRAINGER	9088253878	PO012722 JUMPER POLE		\$1.84
	5/23/2016	GRAINGER	9088253878	PO012722 RING TERMINAL		\$34.77
	5/23/2016	MCMaster-CARR SUPPLY CO.	59160986	PO012733 PIPE FITTING		\$130.70
	5/23/2016	PETROCHOICE	8128602	PO012861 MOBILE 15W40 OIL		\$380.00
	5/23/2016	PETROCHOICE	8128602	PO012861 SHELL MORLINA OIL		\$625.00
	5/23/2016	A.C. SCHULTES MOTOR &	36137	PO012924 6307 RSR BEARING	FOR SS BIOAIR	\$39.78
	5/23/2016	A.C. SCHULTES MOTOR &	36137	PO012924 6206 RSR BEARING	FOR SS BIOAIR	\$19.82
	5/23/2016	STEVENSON SUPPLY CO. INC.	537101	PO012763 BOLT, FLANGE GASKET,		\$103.07
	5/26/2016	STEVENSON SUPPLY CO. INC.	537608	PO012763 UNION, BALL VALVE, PRIMMAG MIXER		\$256.01
	5/26/2016	STEVENSON SUPPLY CO. INC.	537674	PO012763 FLANGE BOLTS & GASKET	AUTO VALVE INSTALLAT	\$231.94
	5/26/2016	CERTIFIED LABORATORIES	2310889	PO012945 PREMALUBE EXT, GREASE	CALCIUM SULFINATE GR	\$476.00
	5/26/2016	SHINGLE & GIBB	3367652	PO012936 955S TRANSDUCER	FOR DORR OLIVER PUMP	\$598.00
	5/26/2016	SHINGLE & GIBB	3367652	PO012936 SHIPPING & HANDLING		\$19.82
	6/2/2016	STEVENSON SUPPLY CO. INC.	536936	PO012763 URINAL REPAIR PARTS		\$24.62
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1811826.001	PO012726 DEEP STRUT		\$424.93
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1811826.001	PO012726 SMALL STRUT		\$478.79
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1813234.001	PO012726 BALLAST		\$17.39
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1813226.001	PO012726 BALLAST		\$52.17
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1812082.001	PO012726 LAMPS		\$72.30
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1813616.001	PO012726 WIRE, GROUND SCREWS		\$25.58
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1818085.001	PO012726 WIRE	BLACK & GREEN	\$544.68
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1818797	PO012726 PLUG & LAMPS		\$38.15
	6/2/2016	MCMaster-CARR SUPPLY CO.	62106461	PO012715 CONCRETE ANCHORS, SCR		\$128.14
Totals:						\$4,815.65
01-020-6052	PLANT TRUCK REPAIR/MAINTNCE					
	5/17/2016	PETTY CASH	05132016	PO012943 TIRE PLUGS		\$24.50
	5/17/2016	TRACTOR SUPPLY COMPANY	100515464	PO012764 TRAILER LIGHT KIT		\$44.99
	5/23/2016	PETROCHOICE	8103237	PO012861 MOBILE SPECIAL 5W30		\$349.00
	5/26/2016	EASTERN AUTOPARTS WAREHOU	12IV006571	PO012743 BRAKE HOSE	TR 9	\$15.71
	5/26/2016	EASTERN AUTOPARTS WAREHOU	12IV006753	PO012743 STEERING BOX	TR 10	\$142.84
	6/2/2016	LOWTHER'S SMALL ENGINE, I	228262	PO012745 BLADES	EXMARK	\$60.90
	6/2/2016	LOWTHER'S SMALL ENGINE, I	228323	PO012745 CUTTER		\$382.37
	6/2/2016	LOWTHER'S SMALL ENGINE, I	228323	PO012745 FREIGHT		\$10.00
	6/2/2016	LOWTHER'S SMALL ENGINE, I	228386	PO012745 2 CYCLE OIL		\$95.00
Totals:						\$1,125.31
01-020-6059	PLANT - EQUIPMENT RENTAL					
	6/2/2016	MIDDLESEX WELDING SALES	954968	PO012721 CYLINDER RENTAL		\$67.45
	6/2/2016	MR. BOB PORTABLE TOILETS A-	162993	PO012812 PORTABLE TOILET RENTA		\$92.00
Totals:						\$159.45
01-020-6061	PLANT OFFICE SUPPLIES EXPENSE					

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	5/17/2016	STAPLES ADVANTAGE	3300685277	PO012841 BINDER CLIPS, FOLDERS		\$41.62
	5/26/2016	W.B. MASON COMPANY, INC.	I33627630	PO012839 TAPE, PAPER, PADS		\$436.04
				Totals:		\$477.66
01-020-6062		PLANT SMALL TOOLS EXPENSE				
	5/17/2016	LOWE'S	910211	PO012716 SHOP VAC, FILTER, TOO		\$62.62
	5/23/2016	GRAINGER	9088253878	PO012722 TEMP & HUMIDITY DATAL		\$190.80
	5/23/2016	LOWTHER'S SMALL ENGINE, I227674		PO012745 BACKPACK BLOWER		\$472.00
	6/2/2016	HACH COMPANY	9895103	PO012918 CONTROLLER, AC-DC, DI		\$1,502.34
	6/2/2016	GRIFFITH ELECTRIC SUPPLY S1813616.001		PO012726 MARKER BOOK		\$9.77
	6/2/2016	GRIFFITH ELECTRIC SUPPLY S1814226.001		PO012726 BATTERIES AAA		\$7.13
	6/2/2016	GRIFFITH ELECTRIC SUPPLY S1814224.001		PO012726 MARKER BOOK		\$9.77
	6/2/2016	MCMaster-CARR SUPPLY CO. 62106569		PO012715 CONCRETE DRILL BITS		\$108.80
	6/2/2016	MCMaster-CARR SUPPLY CO. 62106461		PO012715 MASONARY DRILL BIT		\$54.59
				Totals:		\$2,417.82
01-020-6063		PLANT JANITORIAL SUPPLIES EXP				
	6/2/2016	CROSS COUNTRY	152546	PO012799 PAPER TOWELS		\$371.00
	6/2/2016	CROSS COUNTRY	152546	PO012799 MED TRASH BAGS		\$60.96
				Totals:		\$431.96
01-020-6064		PLANT CLOTHING EXPENSE				
	5/23/2016	MIKES BETTER SHOES 24605		PO012771 WORK BOOTS R. LINGLE III		\$115.00
	5/23/2016	MIKES BETTER SHOES ASTAGLIANO		PO012771 WORK BOOTS A STAGLIANO		\$125.00
	5/26/2016	SCOTT A. HITCHNER 05202016		PO012959 WORK BOOTS		\$125.00
	5/26/2016	CINTAS CORPORATION 061219564		PO012879 22 UNIF RENT/ PLT 4/26/16		\$167.64
	5/26/2016	CINTAS CORPORATION 061219564		PO012879 UNIFORM ADVANTAGE		\$29.52
	5/26/2016	CINTAS CORPORATION 061219564		PO012879 LOCKERS		\$10.68
	5/26/2016	CINTAS CORPORATION 061223310		PO012879 22 UNIF RENT/ PLT 5/3/16		\$167.64
	5/26/2016	CINTAS CORPORATION 061223310		PO012879 UNIFORM ADVANTAGE		\$29.52
	5/26/2016	CINTAS CORPORATION 061223310		PO012879 LOCKERS		\$10.68
	5/26/2016	CINTAS CORPORATION 061227135		PO012879 21 UNIF RENT/PLT A YANTIS ON HOLD		\$162.64
	5/26/2016	CINTAS CORPORATION 061227135		PO012879 UNIFORM ADVANTAGE		\$29.52
	5/26/2016	CINTAS CORPORATION 061227135		PO012879 LOCKERS		\$10.68
	5/26/2016	CINTAS CORPORATION 061230917		PO012879 21 UNIF RENT/PLT		\$162.64
	5/26/2016	CINTAS CORPORATION 061230917		PO012879 UNIFORM ADVANTAGE		\$27.60
	5/26/2016	CINTAS CORPORATION 061230917		PO012879 LOCKERS		\$10.68
	5/26/2016	CINTAS CORPORATION 061234807		PO012879 21 UNIF RENT/PLT		\$162.64
	5/26/2016	CINTAS CORPORATION 061234807		PO012879 UNIFORM ADVANTAGE		\$27.60
	5/26/2016	CINTAS CORPORATION 061234807		PO012879 LOCKERS		\$10.68
	6/2/2016	CRAIG MAYBURY 05072016		PO012966 WORK BOOT		\$79.99
	6/2/2016	JVS CUSTOM SPORTWEAR INC 05262016		PO012951 TEE SHIRTS LG & XL		\$555.50
	6/2/2016	JVS CUSTOM SPORTWEAR INC 05262016		PO012951 TEE SHIRTS 2XL		\$187.50
	6/2/2016	JVS CUSTOM SPORTWEAR INC 05262016		PO012951 TEE SHIRTS 3XL & 4XL		\$290.00
	6/2/2016	JVS CUSTOM SPORTWEAR INC 05262016		PO012951 TEE SHIRTS MED, LG & XL BLUE CO		\$210.00
	6/2/2016	JVS CUSTOM SPORTWEAR INC 05262016		PO012951 TEE SHIRTS 2 XL BLUE COTTON		\$53.00
	6/2/2016	JVS CUSTOM SPORTWEAR INC 05262016		PO012951 TEE SHIRTS 3 XL BLUE COTTON		\$62.00
				Totals:		\$2,823.35
01-020-6065		PLANT PARTS EXPENSE				
	5/23/2016	MCMaster-CARR SUPPLY CO. 56823550		PO012715 HIGH FLOW MUFFLER DORR OLIVER		\$34.31
	5/23/2016	MCMaster-CARR SUPPLY CO. 56823550		PO012715 ELEMENT		\$56.22
	5/23/2016	MCMaster-CARR SUPPLY CO. 57763254		PO012715 SNAP ON BALL XOCKET		\$19.68
	6/2/2016	MCMaster-CARR SUPPLY CO. 61764561		PO012715 POLY BAR & FOAM STRIP		\$76.55
				Totals:		\$186.76
01-020-6072		PLANT COMPUTER HARD/SOFTWARE				
	5/17/2016	SPRINT 107836813-102		PO012827 PCS CONNECTION CARD		\$62.38
	5/26/2016	HAWKINS TECHNOLOGIES, LLCMMH-051216		PO012896 PROFESSIONAL SERVICES		\$1,295.50
				Totals:		\$1,357.88
01-020-6075		PLANT SHARED SUPPLIES & EQUIPT				
	6/2/2016	CROSS COUNTRY 152546		PO012799 LATEX GLOVES		\$270.00



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Totals:						\$270.00
01-020-6081	PLANT TRAVEL, MEETINGS, SEMINAR					
	5/17/2016	PETTY CASH	05132016	PO012943 TOLLS		\$46.30
	5/23/2016	ALBERT LORE	05042016	PO012938 COURSE REIMBURSEMENT ADVANCE COLLECTION		\$450.00
	5/23/2016	CRAIG MAYBURY	05042016	PO012937 COURSE REIMBURSEMENT ADVANCE COLLECTION		\$450.00
Totals:						\$946.30
01-020-6085	PLANT MISCELLANEOUS EXPENSES					
	5/17/2016	VERIZON	752-744-481-000	PO012789 BILLING		\$88.38
	5/19/2016	UNITED PARCEL SERVICE	0000V9E430156	PO012808 SHIPPING CHARGES		\$11.90
	5/19/2016	UNITED PARCEL SERVICE	0000V9E430196	PO012808 SHIPPING CHARGES		\$19.83
	5/19/2016	UNITED PARCEL SERVICE	0000V9E430196	PO012808 SHIPPING CHARGES		\$53.56
	5/26/2016	FLEX FACTS	11796	PO012822 FEBRUARY-APRIL, 2016		\$64.32
Totals:						\$237.99
01-020-6090	PLANT MEDICAL INSURANCE EXPENSE					
	5/19/2016	SOUTHERN REGIONAL EMP BEN	05012016	PO012786 MAY, 2016 BILLING		\$68,563.00
Totals:						\$68,563.00
01-020-6092	PLANT SDI EXPENSE					
	5/26/2016	METLIFE	05262016	PO012718 JUNE, 2016 BILLING		\$3,915.10
Totals:						\$3,915.10
01-020-6093	DENTAL INSURANCE EXPENSE					
	5/19/2016	SOUTHERN REGIONAL EMP BEN	05012016	PO012786 MAY, 2016 BILLING		\$3,866.00
Totals:						\$3,866.00
01-020-6094	VISION INSURANCE EXPENSE					
	5/26/2016	VISION SERVICE PLAN	05262016	PO012720 JUNE, 2016 BILLING		\$987.94
Totals:						\$987.94
01-020-6101	PLANT POLYMER EXPENSE					
	6/2/2016	CUSTOM ENVIRONMENTAL TECH	3269	PO012921 POLYMER - 2013-12		\$24,948.00
Totals:						\$24,948.00
01-020-6102	PLANT SODIUM HYPOCHLORITE EXP					
	5/26/2016	MIRACLE CHEMICAL COMPANY	21264	PO012772 SODIUM HYPO - 2014-16		\$5,240.00
Totals:						\$5,240.00
01-020-6103	PLANT CHLORINE/SULPHUR DIOXID					
	5/23/2016	UNIVAR USA INC	HB818007	PO012777 SODIUM BISULFITE FOR		\$2,105.60
	5/26/2016	UNIVAR USA INC	HB818781	PO012777 SODIUM BISULFITE FOR		\$1,991.36
Totals:						\$4,096.96
01-020-6104	PLANT OTHER CHEMICALS EXPENSE					
	6/2/2016	COBURN CHEMICAL, INC.	INV0009304	PO012828 MAG HYDROXIDE - 2013-		\$7,025.22
Totals:						\$7,025.22
01-020-6201	GRIT CONTAINER & HAUL EXPENSE					
	5/26/2016	RUSSELL REID INC.	0005042001	27961F 2-1-GRIT, 1-TRASH		\$372.00
	5/26/2016	RUSSELL REID INC.	0005042002	27961E 1-1-GRIT		\$186.00
Totals:						\$558.00
01-020-6202	PRESSED SLUDGE					
	5/26/2016	WOOLSTON COMPANY, INC.	69694	27960E 28-CAKE SLUDGE		\$4,405.80
Totals:						\$4,405.80
01-022-6035	-Maple Avenue- CONTRACT SERVICES					
	5/23/2016	ANALYTICAL LABORATORY	SER40-2047334	PO012868 28371-36401		\$35.00
Totals:						\$35.00
01-022-6041	-Maple Avenue- ELECTRIC EXPENSE					

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Account	Description					
Type	Receipt No.	Post Date	Vendor ID	Audit Trail Code	Debit	Credit
	5/26/2016	PSE&G	05252016	PO012846 BILLING		\$1,972.42
	5/26/2016	SUMMIT WATER NEXUS, MOUNT043016MHMUA		PO012811 APRIL, 2016 BILLING		\$12,424.07
	6/2/2016	SUMMIT WATER NEXUS, MOUNT053116MHMUA		PO012811 MAY, 2016 BILLING		\$10,434.65
				Totals:		\$24,831.14
01-022-6043		-Maple Avenue- TELEPHONE/INTERNET EXPENSE				
	5/17/2016	VERIZON	852-590-120-000	PO012789 BILLING		\$234.26
	5/25/2016	VERIZON	609 267-6768 04	PO012800 BILLING		\$54.87
	5/26/2016	LINE SYSTEMS, INC.	69623160515	PO012796 BILLING		\$87.14
				Totals:		\$376.27
01-022-6045		-Maple Avenue- NATURAL GAS				
	5/26/2016	PSE&G	05252016	PO012846 BILLING		\$284.80
				Totals:		\$284.80
01-022-6062		-Maple Avenue- SMALL TOOLS EXPENSE				
	6/2/2016	HACH COMPANY	9887211	PO012918 D.O. PROBE	MAPLE AVE ZONE 2B	\$1,813.00
	6/2/2016	HACH COMPANY	9887211	PO012918 UV SUNSHILD	MAPLE AVE ZONE 2B	\$189.14
				Totals:		\$2,002.14
01-022-6073		-Maple Avenue- LAB EXPENSES				
	5/26/2016	HACH COMPANY	9927238	PO012949 NITRATE STANDARD		\$10.83
	6/2/2016	HACH COMPANY	9892784	PO012916 NITRATE TEST & TUBE		\$71.33
				Totals:		\$82.16
01-030-6035		LAB CONTRACT SERVICES EXPENSE				
	5/23/2016	ANALYTICAL LABORATORY SER40-2042412		PO012871 VOA CCT INLET		\$70.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2042412		PO012871 VOA NS CCT OUTLET		\$70.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2042412		PO012871 VOA E CCT OUTLET		\$70.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2042412		PO012871 VOA MIDDLE PA TANK		\$70.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2042412		PO012871 VOA PA DIST. BOX		\$70.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2042412		PO012871 VOA BEFORE WEIR		\$70.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2042006		PO012871 VOA DISC FILTER		\$35.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2046744		PO012868 28597-36826		\$85.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2051402		PO012868 28714-37167		\$100.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2051403		PO012868 28715-37169		\$100.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2048779		PO012868 28567-36772-36773		\$525.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2051404		PO012868 28548-36736-36737		\$572.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2054970		PO012868 28717-37175		\$660.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2052029		PO012868 28716-37173		\$1,265.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2046745		PO012868 28453-36529		\$155.00
	5/23/2016	ANALYTICAL LABORATORY SER40-2042412		PO012871 VOA DISC FILTER	EXHIBIT 1A	\$70.00
				Totals:		\$3,987.00
01-030-6064		LAB CLOTHING EXPENSE				
	5/26/2016	CINTAS CORPORATION	061219564	PO012879 3 LAB COATS		\$7.92
	5/26/2016	CINTAS CORPORATION	061223310	PO012879 3 LAB COATS		\$7.92
	5/26/2016	CINTAS CORPORATION	061227135	PO012879 3 LAB COATS		\$7.92
	5/26/2016	CINTAS CORPORATION	061230917	PO012879 3 LAB COATS		\$7.92
	5/26/2016	CINTAS CORPORATION	061234807	PO012879 3 LAB COATS		\$7.92
				Totals:		\$39.60
01-030-6065		LABORATORY SUPPLIES EXPENSE				
	5/17/2016	PETTY CASH	05132016	PO012943 LAB TESTING/COOLER		\$10.67
	5/26/2016	HACH COMPANY	9927238	PO012949 CHORINE AMPULES		\$124.62
	5/26/2016	HACH COMPANY	9927238	PO012949 CHLORINE PILLOWS		\$166.60
	5/26/2016	THOMAS SCIENTIFIC	876282	PO012872 WHATMAN FILTERS, 125		\$12.41
	5/26/2016	THOMAS SCIENTIFIC	876282	PO012872 SAMPLE DIPPERS		\$145.14
	5/26/2016	THOMAS SCIENTIFIC	876282	PO012872 THERMOMETER FOR COD		\$29.27
	5/26/2016	THOMAS SCIENTIFIC	876282	PO012872 MEMBRANE CAP KITS		\$48.14
	5/26/2016	THOMAS SCIENTIFIC	876282	PO012872 KIMWIPES		\$29.60
	5/26/2016	THOMAS SCIENTIFIC	876282	PO012872 FILTERS, 90MM		\$217.78
	5/26/2016	THOMAS SCIENTIFIC	876282	PO012872 SPATULAS		\$97.50

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	5/26/2016	THOMAS SCIENTIFIC	INV0880098	PO012872 THERMOMETER, 0-105 DE		\$29.27
	5/26/2016	THOMAS SCIENTIFIC	881254	PO012872 PIPETTER, 20-200ul		\$320.00
	5/26/2016	THOMAS SCIENTIFIC	861935	PO012824 BUFFER 7.00, 19L		\$137.65
	5/26/2016	THOMAS SCIENTIFIC	861935	PO012824 FILTERS, 90MM		\$290.37
	5/26/2016	THOMAS SCIENTIFIC	861935	PO012824 KIMWIPES		\$29.60
	5/26/2016	THOMAS SCIENTIFIC	861935	PO012824 TSS FILTERS		\$167.79
	5/26/2016	THOMAS SCIENTIFIC	861935	PO012824 NOTEBOOKS		\$165.59
	5/26/2016	THOMAS SCIENTIFIC	867564	PO012824 POTASSIUM PHTHALATE		\$63.20
	5/26/2016	THOMAS SCIENTIFIC	867564	PO012824 PHENOLTHALEIN INDICAT		\$10.85
	5/26/2016	THOMAS SCIENTIFIC	INV0875854	PO012824 ASCORBIC ACID		\$115.00
	5/26/2016	THOMAS SCIENTIFIC	INV0886667	PO012909 TSS FILTERS		\$167.79
	5/26/2016	THOMAS SCIENTIFIC	INV0886667	PO012909 SAMPLE CELLS WITH CAP		\$32.47
	5/26/2016	THOMAS SCIENTIFIC	INV0886667	PO012909 SMALL WEIGHING BOATS		\$16.58
	5/26/2016	THOMAS SCIENTIFIC	INV0886667	PO012909 KIMWIPES		\$22.20
	5/26/2016	THOMAS SCIENTIFIC	INV0886667	PO012909 ALCOJET		\$32.49
	5/26/2016	THOMAS SCIENTIFIC	INV0887168	PO012909 PH STRIPS, 0-14		\$49.65
	5/26/2016	THOMAS SCIENTIFIC	INV0889788	PO012909 TRANSFER PIPETS		\$204.28
	5/26/2016	THOMAS SCIENTIFIC	INV0896045	PO012909 AUTOCLAVE TAPE		\$17.26
	5/26/2016	THOMAS SCIENTIFIC	INV0895370	PO012909 NITRIC ACID		\$58.04
	5/26/2016	THOMAS SCIENTIFIC	905000	PO012909 SODIUM HYDROXIDE, 12K		\$232.90
	5/26/2016	THOMAS SCIENTIFIC	899251	PO012909 KIMWIPES		\$22.20
	5/26/2016	THOMAS SCIENTIFIC	899251	PO012909 FILTERS, 90MM		\$290.37
	5/26/2016	THOMAS SCIENTIFIC	899251	PO012909 COLOR STANDARD		\$137.85
	5/26/2016	THOMAS SCIENTIFIC	899251	PO012909 BRUSHES		\$35.67
	5/26/2016	THOMAS SCIENTIFIC	899251	PO012909 LAURYL TRYPTOSE BROTH		\$84.62
	5/26/2016	THOMAS SCIENTIFIC	899251	PO012909 TRYPTIC SOY BROTH		\$50.47
	5/26/2016	THOMAS SCIENTIFIC	899251	PO012909 IR PADS		\$54.00
	5/26/2016	THOMAS SCIENTIFIC	900766	PO012909 SODIUM THIOSULFATE		\$25.50
	5/26/2016	THOMAS SCIENTIFIC	900342	PO012909 PH ELECTRODE		\$449.50
	5/26/2016	THOMAS SCIENTIFIC	900342	PO012909 TRUCK CUPS		\$125.39
	5/26/2016	THOMAS SCIENTIFIC	900342	PO012909 STERILE PIPETS		\$61.99
	6/2/2016	ATCC	IVJ40822-181568	PO012948 ECOLI CONTROL		\$47.50
	6/2/2016	ATCC	IVJ40822-181568	PO012948 PSEUDOMONAS		\$47.50
	6/2/2016	ATCC	IVJ40822-181568	PO012948 SHIPPING CHARGES		\$69.00
	6/2/2016	TELEDYNE INSTRUMENTS, INCS020123870		PO012930 BULK PUMP TUBING		\$305.00
	6/2/2016	TELEDYNE INSTRUMENTS, INCS020123870		PO012930 SHIPPING CHARGES		\$22.00
Totals:						\$4,873.27
01-030-6085	LAB MISCELLANEOUS EXPENSE					
	5/26/2016	FLEX FACTS	11796	PO012822 FEBRUARY-APRIL, 2016		\$21.42
Totals:						\$21.42
01-030-6090	LAB MEDICAL INSURANCE EXPENSE					
	5/19/2016	SOUTHERN REGIONAL EMP BEN05012016		PO012786 MAY, 2016 BILLING		\$6,699.00
Totals:						\$6,699.00
01-030-6092	LAB SDI EXPENSE					
	5/26/2016	METLIFE	05262016	PO012718 JUNE, 2016 BILLING		\$508.35
Totals:						\$508.35
01-030-6093	DENTAL INSURANCE EXPENSE					
	5/19/2016	SOUTHERN REGIONAL EMP BEN05012016		PO012786 MAY, 2016 BILLING		\$455.00
Totals:						\$455.00
01-030-6094	VISION INSURANCE EXPENSE					
	5/26/2016	VISION SERVICE PLAN	05262016	PO012720 JUNE, 2016 BILLING		\$102.95
Totals:						\$102.95
01-040-6041	COLLECTN SYSTM ELECTRIC EXP					
	5/26/2016	PSE&G	05252016	PO012846 BILLING		\$11,029.66
Totals:						\$11,029.66
01-040-6042	COLLECTION SYSTM WATER EXPENS					

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Account	Description					
Type	Receipt No.	Post Date	Vendor ID	Audit Trail Code	Debit	Credit
	6/2/2016	NEW JERSEY AMERICAN WATER	06022016	PO012844 BILLING		\$620.55
				Totals:		\$620.55
01-040-6043		COLLECTN SYSTM TELEPHONE EXP				
	5/17/2016	VERIZON WIRELESS	9764455759	PO012851 BILLING		\$132.88
	5/26/2016	LINE SYSTEMS, INC.	69623160515	PO012796 BILLING		\$707.29
				Totals:		\$840.17
01-040-6045		COLLECTN SYSTM VEHICLE FUEL				
	5/26/2016	PETROLEUM TRADERS CORPORA	1011310	PO012756 DIESEL FOR TWP TANK		\$1,554.90
	5/26/2016	PETROLEUM TRADERS CORPORA	1011310	PO012756 FED LUST FUND		\$1.00
	5/26/2016	PETROLEUM TRADERS CORPORA	1011310	PO012756 OIL SPILL LIAB TAX		\$1.90
	6/2/2016	RIGGINS INC.	74902870	PO012758 UNLEADED GASOLINE		\$6,583.75
				Totals:		\$8,141.55
01-040-6046		COLLECTION SYSTEM GAS EXPENSE				
	5/26/2016	PSE&G	05252016	PO012846 BILLING		\$230.22
				Totals:		\$230.22
01-040-6051		COLLECTN SYST PUMP STATION R&				
	5/23/2016	MCMaster-CARR SUPPLY CO.	59160986	PO012733 PIPE FITTING	FEMALE X MALE	\$227.80
	5/23/2016	MCMaster-CARR SUPPLY CO.	59160986	PO012733 BALL VALVE		\$490.08
	5/23/2016	MCMaster-CARR SUPPLY CO.	59160986	PO012733 NIPPLE	1 X 3"	\$59.60
	5/23/2016	MCMaster-CARR SUPPLY CO.	59160986	PO012733 NIPPLE	1 X 2"	\$44.30
	5/23/2016	MCMaster-CARR SUPPLY CO.	59160986	PO012733 NIPPLE	1/2 X3"	\$40.70
	5/23/2016	MCMaster-CARR SUPPLY CO.	59160986	PO012733 NIPPLE	1/2 X 2"	\$30.00
	5/23/2016	MCMaster-CARR SUPPLY CO.	59160986	PO012733 SHIPPING CHARGES		\$9.92
	5/23/2016	MCMaster-CARR SUPPLY CO.	57763524	PO012715 SHAFT SEAL	PS 222	\$29.88
	5/26/2016	MCMaster-CARR SUPPLY CO.	60733778	PO012733 WIRE ROPE CLAMP		\$26.40
	5/26/2016	MCMaster-CARR SUPPLY CO.	60733778	PO012733 SHIPPING CHARGES		\$5.25
	5/26/2016	RUMSEY ELECTRIC	S4884194.001	PO012953 1746-P2 POWER SUPPLY PUMP STATION 208 PLC		\$801.27
	5/26/2016	RUMSEY ELECTRIC	S4884194.001	PO012953 SHIPPING		\$9.25
	6/2/2016	ATLANTIC SWITCH AND GENER	14231	PO012954 SERVICE CALL ON GEN. PS. 202		\$158.50
	6/2/2016	C A BRIGGS COMPANY INC.	120732	PO012946 BIRDCAGE PRESSURE TRAFOR PS 27, 34, 36		\$2,520.00
	6/2/2016	C A BRIGGS COMPANY INC.	120732	PO012946 FREIGHT CHARGES		\$37.09
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1814224.001	PO012726 1"LB	PS 204	\$5.45
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1814224.001	PO012726 CONNECTOR		\$0.81
	6/2/2016	GRIFFITH ELECTRIC SUPPLY	S1814224.001	PO012726 CONDUIT		\$12.82
				Totals:		\$4,509.12
01-040-6052		COLLECTN SYSTM VEHICLE R & M				
	5/26/2016	EASTERN AUTOPARTS WAREHOU	12IV006024	PO012743 EXAUST PART	TR 7	\$12.65
	5/26/2016	EASTERN AUTOPARTS WAREHOU	12IV006921	PO012743 OIL SEAL	VACTOR	\$18.50
	5/26/2016	EASTERN AUTOPARTS WAREHOU	12IV006921	PO012743 PARKING BREAK SHOE		\$41.45
	5/26/2016	EASTERN AUTOPARTS WAREHOU	12IV006921	PO012743 POSI QUIET EXTENSION		\$59.43
	5/26/2016	EASTERN AUTOPARTS WAREHOU	12IV006921	PO012743 REAR ROTOR		\$124.14
	5/26/2016	EASTERN AUTOPARTS WAREHOU	12IV006921	PO012743 FUEL, OIL FILTERS		\$37.01
				Totals:		\$293.18
01-040-6054		COLLECTN SYS R&M BY O/S CONTRC				
	5/26/2016	ATLANTIC SWITCH AND GENER	13996	PO012865 TROUBLE SHOOT & REPAIRS 202 GENERATOR		\$700.00
				Totals:		\$700.00
01-040-6055		COLLECTN SYSTM R & M BY MHSA				
	5/26/2016	STEVENSON SUPPLY CO. INC.	537624	PO012763 FERNCOS	6x6 & 8x8	\$75.85
				Totals:		\$75.85
01-040-6056		COLL SYS MANHOLE REPAIR/REPLA				
	5/23/2016	BRIDGESTATE FOUNDRY CORP.	117448	PO012923 1012 D MANHOLE LIDS	STAMPED WITH "SEWER"	\$900.00
				Totals:		\$900.00
01-040-6057		COLL SYSTEM - ONE CALL				
	5/26/2016	ONE CALL CONCEPTS, INC.	6045423	PO012848 BILLING		\$431.25

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Type	Receipt No.	Post Date	Vendor ID	Audit Trail Code	Debit	Credit
Totals:						\$431.25
01-040-6062	COLLECTN SYSTM SMALL TOOLS EX					
	6/2/2016	DETECTION INSTRUMENTS	COR6404-33168	PO012874	ODALOG CALIBRATION	05116997 , 05116998 \$190.00
	6/2/2016	DETECTION INSTRUMENTS	COR6404-33168	PO012874	REPAIR ODALOG	05116997 \$108.00
	6/2/2016	DETECTION INSTRUMENTS	COR6404-33168	PO012874	FREIGHT	\$11.01
Totals:						\$309.01
01-040-6064	COLLECTN SYSTM CLOTHING EXP					
	5/23/2016	MIKES BETTER SHOES	24592	PO012771	WORK BOOTS	M JOHNSON \$125.00
	5/23/2016	MIKES BETTER SHOES	24588	PO012771	WORK BOOTS	J CASEIRO \$125.00
	5/26/2016	CINTAS CORPORATION	061219564	PO012879	8 UNIF RENT / COLL	\$40.30
	5/26/2016	CINTAS CORPORATION	061219564	PO012879	UNIFORM ADVANTAGE	\$15.36
	5/26/2016	CINTAS CORPORATION	061223310	PO012879	8 UNIF RENT / COLL	\$40.30
	5/26/2016	CINTAS CORPORATION	061223310	PO012879	UNIFORM ADVANTAGE	\$15.36
	5/26/2016	CINTAS CORPORATION	061227135	PO012879	8 UNIF RENT / COLL	\$40.30
	5/26/2016	CINTAS CORPORATION	061227135	PO012879	UNIFORM ADVANTAGE	\$15.36
	5/26/2016	CINTAS CORPORATION	061230917	PO012879	8 UNIF RENT / COLL	\$40.30
	5/26/2016	CINTAS CORPORATION	061230917	PO012879	UNIFORM ADVANTAGE	\$15.36
	5/26/2016	CINTAS CORPORATION	061234807	PO012879	8 UNIF RENT / COLL	\$40.30
	5/26/2016	CINTAS CORPORATION	061234807	PO012879	UNIFORM ADVANTAGE	\$15.36
	6/2/2016	JVS CUSTOM SPORTWEAR INC	05262016	PO012951	TEE SHIRTS	LG & XL \$252.50
	6/2/2016	JVS CUSTOM SPORTWEAR INC	05262016	PO012951	TEE SHIRTS	2XL \$125.00
Totals:						\$905.80
01-040-6085	COLLECTN SYSTM MISCELLANEOUS					
	5/26/2016	FLEX FACTS	11796	PO012822	FEBURARY-APRIL, 2016	\$21.42
Totals:						\$21.42
01-040-6086	COLLECTN SYSTM PERMIT/LICENSE					
	5/17/2016	TREASURER STATE OF N.J.	160483450	PO012929	AIR PERMIT RENEWAL	PS 226 \$820.00
	5/17/2016	TREASURER STATE OF N.J.	160483440	PO012929	AIR PERMIT RENEWAL	PS 220 \$820.00
Totals:						\$1,640.00
01-040-6090	COLLECTN SYSTM MEDICAL INSURN					
	5/19/2016	SOUTHERN REGIONAL EMP	BEN05012016	PO012786	MAY, 2016 BILLING	\$12,593.00
Totals:						\$12,593.00
01-040-6092	COLL SYSTEM SDI EXPENSE					
	5/26/2016	METLIFE	05262016	PO012718	JUNE, 2016 BILLING	\$702.03
Totals:						\$702.03
01-040-6093	DENTAL INSURANCE EXPENSE					
	5/19/2016	SOUTHERN REGIONAL EMP	BEN05012016	PO012786	MAY, 2016 BILLING	\$760.00
Totals:						\$760.00
01-040-6094	VISION INSURANCE EXPENSE					
	5/26/2016	VISION SERVICE PLAN	05262016	PO012720	JUNE, 2016 BILLING	\$181.44
Totals:						\$181.44
01-050-6043	INDUSTRIAL PT TELEPHONE EXPNS					
	5/17/2016	VERIZON WIRELESS	9764455759	PO012851	BILLING	\$21.96
Totals:						\$21.96
01-050-6085	IND PRE-TRTMT MISCELLANEOUS E					
	5/26/2016	FLEX FACTS	11796	PO012822	FEBURARY-APRIL, 2016	\$21.42
Totals:						\$21.42
01-050-6090	IND PRE-TRTMT MEDICAL INSURNC					
	5/19/2016	SOUTHERN REGIONAL EMP	BEN05012016	PO012786	MAY, 2016 BILLING	\$3,051.00
Totals:						\$3,051.00
01-050-6092	IND P/T SDI EXPENSE					

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	5/26/2016	METLIFE	05262016	PO012718 JUNE, 2016 BILLING		\$169.00
				Totals:		\$169.00
01-050-6093		DENTAL INSURANCE EXPENSE				
	5/19/2016	SOUTHERN REGIONAL EMP BEN05012016		PO012786 MAY, 2016 BILLING		\$164.00
				Totals:		\$164.00
01-050-6094		VISION INSURANCE EXPENSE				
	5/26/2016	VISION SERVICE PLAN	05262016	PO012720 JUNE, 2016 BILLING		\$38.51
				Totals:		\$38.51
				Report Totals:		\$445,658.61

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report 445,658.61 +  
1240-1270 26,245.50 -  
PIR { 74,197.91 +  
74,175.91 +  
69,921.00 +  
9,493.14 +  
72,977.58 +  
720,178.65 +

## **RESOLUTION 2016-62**

## A RESOLUTION APPROVING SEWER REFUNDS

BE IT RESOLVED by the Mount Holly Municipal Utilities Authority that the following Sewer Refunds for the month of June are hereby approved.

<u>ACCOUNT NUMBER</u>	<u>ADDRESS</u>	<u>NAME</u>	<u>AMOUNT</u>
275571.95	1355 Woodlane Road	Ryan Benjamin Martin	\$ 74.22
412713	469 Main Street	Paul Bradshaw	\$ 143.25
510043	55 Tarnsfield Road	Graziamaria Jefferds	\$ 109.84
561610.20	6 Spyglass Court	Cynthia Madden & David Henze	\$ 23.24
572413.52	13 Kingswood Court	Yuchit Lam	<u>\$ 18.17</u>
		<b>TOTAL REFUNDS</b>	<b>\$ 368.72</b>

# CERTIFICATION

[illegible]

I, Brandy C. Boyington, Secretary of the Mount Holly Municipal Utilities Authority do hereby certify the foregoing to be a true copy of a resolution adopted by the Mount Holly Municipal Utilities Authority at a regular meeting, held on the 9<sup>th</sup> day of June, 2016.

IN WITNESS WHEREOF, I have here unto set my hand affixed of the seal of said MUA  
this June 9, 2016.

Brandy C. Boyington, Secretary



**RESOLUTION 2016-64**

**A RESOLUTION APPROVING THE EXPENDITURES  
FROM THE IMPROVEMENT/REPLACEMENT FUND**

BE IT RESOLVED by the Mount Holly Municipal Utilities Authority that the following expenditures from the Improvement/Replacement Fund Project Fund are hereby approved:

Improvements -	\$	1,677.50
Replacement -	\$	<u>24,568.00</u>
<b>TOTAL</b>	<b>\$</b>	<b>26,245.50</b>

**CERTIFICATION**

STATE OF NEW JERSEY        }  
  :ss  
COUNTY OF BURLINGTON    }

I, Brandy C. Boyington, Secretary of the Mount Holly Municipal Utilities Authority do hereby certify the foregoing to be a true copy of the Resolution adopted by the Mount Holly Municipal Utilities Authority at a regular meeting thereof, held on the 9<sup>th</sup> day of June, 2016.

\_\_\_\_\_  
Brandy C. Boyington, Secretary



**REQUISITION FOR PAYMENT OR REIMBURSEMENT  
FROM RENEWAL AND REPLACEMENT FUND**

**REQUISITION NO. 2016-64**

**DATE: June 9, 2016**

**To: TD BANK, NATIONAL ASSOCIATION, TRUSTEE**

Pursuant to a Resolution of The Mount Holly Municipal Utilities Authority (the "Authority") adopted June 5, 1986 entitled: "Resolution Authorizing Sewer Bonds", as amended and supplemented (the "Resolution"), the undersigned, an authorized officer of the Authority, hereby authorizes and directs the Trustee to make disbursements of the funds from the Renewal and Replacement Fund established pursuant to Section 4.11 of the Resolution (with all capitalized terms used herein having the meaning given such terms in the Resolution), as follows:

<b>PAYEE</b>	<b>AMOUNT TO BE PAID</b>	<b>PURPOSE OF DISBURSEMENT</b>
<b>Hawkins Technologies, LLC</b>	<b>\$ 1,677.50</b>	<b>Purchase PC/R. Maybury</b>
<b>DeZurik Water Controls</b>	<b>\$ 24,568.00</b>	<b>DeZurik 6” Plug Valve Electric Valve Actuators Contract # 2015-11</b>

So that we may effect payment to the Payee(s) listed above, funds to cover payment to the above named Payees should be wired by the Trustee to the Authority’s Operating Account #9500087607 at Beneficial Bank.

Dated:

By: \_\_\_\_\_  
Authorized Officer

System: 6/2/2016 1:35:39 PM  
User Date: 6/2/2016

Mt. Holly Municipal Utilities  
DISTRIBUTION DETAIL HISTORY REPORT  
Purchase Order Processing

Page: 1  
User ID: Sherrill

Ranges: From: To:  
Audit Trail Code:

Sorted By:

*PO - 2016-64*

Account Description

Type	Post Date	Vendor ID	Invoice #	MUA PO#	Description	Amount
01-000-1250		DUE FROM IMPROVEMNT FUND-OUTS				
SHP/IVC	RC 5/26/2016	HAWKINS TECHNOLOGIES, LLC CP#16-425		PO012964	PURCHASE PC/	\$1,677.50
			Vendor Totals:			\$1,677.50
01-000-1260		DUE FROM R & R FUND-PLANT				
SHP/IVC	RC 5/23/2016	DEZURIK WATER CONTROLS CP#16-416		PO012705	DEZURIK 6" PCONTRACT 2015-11	\$5,098.00
SHP/IVC	RC 5/23/2016	DEZURIK WATER CONTROLS CP#16-416		PO012705	ELECTRIC VALCP # 16-416	\$19,470.00
			Vendor Totals:			\$24,568.00
			Report Totals:			\$26,245.50

Mount Holly Municipal Utilities Authority  
Regular Meeting of the Board of Commissioners

June 09, 2016

Executive Director's Report

- Hainesport Sewer Project: Hainesport Township has moved forward with enforcement of their Ordinance No. 1993-2BH. Hainesport's Ordinance requires all buildings located upon a street where a sewer main is constructed be connected in accordance with the rules and regulations of the MHMUA. On February 19, 2016, Hainesport notified 47 properties owners by certified mail that a time line has been established for the mandatory sewer connections to be completed. The MHMUA has received 2 applications and 2 connections fee payments since the affected properties owners received notification. **No Change since the May 12, 2016.**
- Rancocas Road Belt Filter Press Installation - Resolution # 2016-29: A preconstruction meeting was held on May 18, 2016 between MBE Mark III Electrical Inc., Alaimo Associates and the MHMUA Staff. Construction is anticipated to commence in July.
- Primepoint and MHMUA Payroll Outsourcing: Prime Point has been successfully processing the MHMUA payroll since May 2, 2016 with little to no issues being reported. The payroll is currently being paid weekly and will convert into biweekly pay periods starting with the first pay period in July.
- Meeting with Dave Skibicki of Alaimo Associates: A meeting was held with Dave Skibicki of Alaimo Associates on Wednesday June 01, 2016. The status of several projects, escrow accounts and the Belt Press Installation Project were discussed.
- NJPDES Permit Renewal Status Engineering Resolution # 2015-94: Coordination to meet the requirements of the NJDEP set forth within the new discharge permit that started April 01, 2016 continues between Pennoni and the MHMUA Staff.
- Fuel Dispensing Services: The MHMUA is making efforts to remove itself from the fuel distribution business by the end of 2016. A card swipe system available on the New Jersey State Contract Program has been identified as one possibility that will accommodate the MHMUA fueling needs. Other possibilities are under investigation, such as a shared service with another public agency. **No Change since the May 12, 2016.**
- Business Office Accounting Software and Server Replacement update: Investigation into how to integrate Edmunds Software into the business office is ongoing.
- Second Meter Program Cost Analysis: The MHMUA's Second Meter Program is currently under review to determine options that may simplify the program and possibly offer the customer more options; including a reduced annual participation fee if the customer submits their own meter reading. A meeting was held between the Senior Billing Clerk and the Executive Director on June 02, 2016 to work on streamlining the program.
- Pump Station 203/213 (Garden Street): Decommissioning and removal of Pump Station 203 located in Mt. Holly at the intersection of Clover and Garden Street. Alaimo Associates sent a letter to NJDEP requesting a determination as to whether or not a TWA permit is necessary for the Authority to decommission pump station 203. The Authority has yet to receive a response from NJDEP. Dave Skibicki is to follow up with the NJDEP on the status.

- **MHMUA Draft Revised Rules & Regulations:** The MHMUA's revised Rules & Regulations are in draft status. Upon final review by MHMUA staff and MHMUA professionals, the Rules & Regulations will be presented to the Board of Commissioners for approval. The anticipated submission date to the Board for review is anticipated within 2016.

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY  
ENGINEER'S STATUS REPORT  
June 3, 2016**

M-0030-0007      Miscellaneous Services

As requested by the Authority, A letter will be sent to NJDEP, on behalf of the Authority, requesting a TWA determination to abandon one (1) of the two (2) dry wells at the Garden Street Pumping Station.

M-0030-0314      Belt Filter Press Installation

**Preconstruction meeting was held May 18, 2016. Alaimo started to receive shop drawings for review on June 3, 2016.**

M-0031-0194      Creekview, Sections 4 and 5

Letter was issued on September 21, 2015 to release developer from Performance Bond.

M-0031-0204      Eastampton Towne Center

The performance bond can be released upon receipt of a 10% maintenance bond.

M-0031-0208-001      Kirby's Court North

**Letter was issued releasing the Performance Bond on May 12, 2016 upon receipt of Maintenance Bond for \$22,467.29.**

M-0031-0208-004      Parker's Mill East

Letter was issued on August 7, 2015 releasing Performance Bond for project upon receipt of Maintenance Bond of \$19,661.77.

M-0031-0209      Washington Street Subdivision (Hainesport)

Contractor has completed main and lateral installation as of March 3, 2015, but lines have not been tested.

M-0031-0210      Eastampton Village II Subdivision

Preconstruction meeting was held on April 6, 2016. Blenheim Construction has started demo work. **Shop Drawings were "Approved as Noted" on May 18, 2016. Review and comment letter on Drawings was issued on June 2, 2016.**

M-0031-0213      West Rancocas Redevelopment, Phase 3B

Documents were resubmitted on August 17, 2015. Review and comment letter was issued on September 28, 2015. Documents have been noted "Revise and Resubmit". Meeting was held on November 4, 2015 to go over changes to documents. Review letter was issued on November 30, 2015. Documents were approved.

M-0031-0215      Wellington Farms

Concept Plan and documents were reviewed and comment letter was issued on August 31, 2015. MHMUA and Alaimo met with Nicholson Associates on September 17, 2015 to review project options.

M-0031-0216      West Rancocas Redevelopment Sanitary Sewer Extension

Review letter was issued on November 25, 2015. Documents were approved. Shop Drawings were reviewed and sent out on December 15, 2015. Additional Shop Drawing on crushed stone pipe bedding was reviewed and sent out "Approved as Noted" on March 22, 2016.

M-0031-0218      Waverly Pointe Subdivision

Comment letter was issued on October 14, 2015. Drawings, Agreements, and Application were received for approval on April 28, 2016. **Review and comment letter was issued on May 19, 2016. Documents were deemed "Revise and Resubmit".**

M-0031-0219

Quaker Steak & Lube

Developer's Engineer, Key Engineers, has indicated that the existing 8-inch line may be video inspected and slip-lined in order to be re-used. A revised documentation package was submitted on March 24, 2016. A review and comment letter was issued by April 20, 2016. Documents were deemed "Revise and Resubmit". Per Key Engineers on April 28, 2016 existing 8-inch to be video inspected and results to be provided to MHMUA.

M-0031-0220

Eastampton Place Apartments

Review and comment letter was issued on February 19, 2016. Documents were deemed "Approved as Noted".

DJS/dal



## DEPUTY DIRECTOR FOR PLANT OPERATION'S REPORT

FOR

June 9, 2016

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### PLANT OPERATIONS

1. The **MONTHLY DISCHARGE MONITORING REPORT** summary for May, 2016 is included and indicates **no violations** for the period.
2. The **YEAR TO DATE CONSUMABLES USAGE REPORT** for May, 2016 is attached.
3. The **SLUDGE QUALITY** data summaries through May, 2016 are attached.
  - a. The sludge data shows no significant changes in sludge characteristics.
4. The **COLLECTION SYSTEM OPERATIONS** report for May, 2016 is attached.
  - a. Alarm monitoring system conversions are continuing.
5. There was **ONE ODOR COMPLAINT** received during the period covered by this report.
  - a. The odor complaint was attributed to the lateral owned by the complainant's neighbor and did not originate from Authority owned facilities.
6. The **YEAR TO DATE INDUSTRIAL PRETREATMENT ACTIVITIES REPORT** summary for May, 2016 is attached.

Respectfully submitted,

Joel L. Hervey  
Superintendent of Operations



Source Name	Waste Type	Flow, gpd	Total Gallons	Total Tons	No. of Trucks	Average % Solids	Amount Charged
A & L SEPTIC SERVICES	Septage	10481	324,900		63	0.4	\$12,996.00
A&L SEPTIC SERVICES	Septage	163	5,050		1	0.6	\$176.75
BEMS / BIG HILL LANDFILL	Leachate	1935	59,988		12	0.8	\$2,339.53
BROWN, ALBERT S.	Septage	258	8,000		2	1.6	\$496.00
Burlington County RRF PO# 13-09265	Leachate	23735	735,796		113	0.7	\$13,244.33
Cella's Septic Company	Septage	2426	75,200		16	1.4	\$3,933.90
DREDGE HARBOR BOAT CENTER LLC	Septage	452	14,000		2	0.1	\$560.00
Deckers Septic	Septage	1171	36,300		11	0.7	\$1,452.00
Dey Farms	Miscellaneous	903	28,000		4	0.1	\$1,400.00
Dolan Septic LLC	Septage	155	4,800		1	0.3	\$192.00
Don E. Miller Cesspool Service	Septage	1771	54,900		15	0.6	\$2,196.00
Drayton	Septage	12484	387,000		94	0.6	\$15,882.00
Drayton Transfer Station	Septage	5581	173,000		39	0.9	\$7,512.20
Fieldsboro	Sludge	290	9,000		2	1.6	\$720.00
Homestead Treatment Utilities, Inc.	Sludge	1839	57,000		9	0.7	\$2,337.00
JL Septic of SJ, Inc.	Septage	148	4,600		2	0.8	\$184.00
Laird & Company	Miscellaneous	750	23,244		4	0.5	\$1,069.22
Mansfield Farms	Sludge	1806	56,000		8	1.3	\$2,296.00
Mobile Estates of Southampton, Inc.	Sludge	129	4,000		1	2.8	\$320.00
Monmouth County Rec. LF	Leachate	3613	112,000		20	0.8	\$2,128.00
Palmyra	Sludge	2726	84,500		13	1.4	\$4,225.00
Puglisi Egg Farms. Inc.	Septage	968	30,000		5	0.7	\$1,200.00
Russell Reid	Septage	226	7,000		1	1.5	\$280.00
State Environmental Services	Septage	1368	42,400		10	0.4	\$1,696.00
Waste Management/Parklands Landfill	Leachate	952	29,500		7	0.4	\$737.50

Total Gallons	Total Tons	No. of Trucks	Amount Charged
2,366,178	0	455	\$79,573.43

**Annual Consumables Summary- 2016**

Fund Number	Consumable Name	Unit													Actual	Actual	Actual	Projected 2016		2016
		Price	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTDTOT	YTDAVE	YTD COST	Quantity	Costs	Budget
020-6042	City H2O (100 gal)	0.5968	763.02	700.33	710.40	199.00	157.42								2530.17	506.03	\$1,510.01	6072.41	\$3,624.01	\$15,000.00
040-6045	Diesel Fuel (gal) Vehicles	1.8181	696.80	384.20	191.90	236.50	222.00								1,731.40	346.28	\$3,147.86	4,155.36	\$7,554.86	\$17,000.00
020-6044	Diesel Fuel (gal) Gen	1.8462	98.00	39.00	86.00	99.00	51.00								373.00	74.60	\$688.63	895.20	\$1,652.72	\$20,000.00
022-6044	Diesel Fuel (gal) Maple Ave	1.8462	53.00	36.00	22.00	69.00	5.00								185.00	37.00	\$341.55	444.00	\$819.71	\$5,000.00
020-6106	Ecogrow Nutrients	5.7500	15.00	15.00	15.00	15.00	15.00								75.00	15.00	\$431.25	180.00	\$1,035.00	\$2,000.00
020-6041	Electric (100 kwhr)	0.0679	2,604.00	2,436.00	2,128.00	1,876.00	1,904.00								10,948.00	2,189.60	\$743.37	26,275.20	\$1,784.09	\$380,000.00
022-6041	Electric (100 kwhr)Maple Ave	2.9994	658.68	1,043.60	1,056.46	875.68	897.29								4,531.71	906.34	\$13,592.41	10,876.10	\$32,621.79	\$20,000.00
020-6102	Hypochlorite (gal)	1.0480	3,237.00	2,939.00	2,862.00	2,950.00	3,259.00								15,247.00	3,049.40	\$15,978.86	36,592.80	\$38,349.25	\$80,000.00
022-6102	Hypochlorite - Maple Ave	1.0480	29.00	58.00	176.00	448.00	215.00								926.00	185.20	\$970.45	2,222.40	\$2,329.08	\$10,000.00
020-6105	Lime (lbs)	0.0810	800.00	1,100.00	900.00	1,500.00	1,100.00								5,400.00	1,080.00	\$437.40	12,960.00	\$1,049.76	\$1,000.00
020-6104	MgOH (gal)	2.1595	1,640.00	1,381.00	460.00	1,620.00	1,617.00								6,718.00	1,343.60	\$14,507.52	16,123.20	\$34,818.05	\$55,000.00
020-6046	Natural Gas (ccf)	0.9792	943.00	877.00	463.00	200.00	14.00								2,497.00	499.40	\$2,445.06	5,992.80	\$5,868.15	\$7,500.00
022-6045	Natural Gas (ccf) Maple Ave	0.9264	174.12	519.15	674.03	358.92	205.09								1,931.31	386.26	\$1,789.12	4,635.13	\$4,293.89	\$5,000.00
020-6101	Polymer (lbs)	1.8900	1,500.00	1,250.00	1,520.00	1,640.00	1,780.00								7,690.00	1,538.00	\$14,534.10	18,456.00	\$34,881.84	\$55,000.00
020-6103	Sodium Bisulfite (gal)	2.2400	1,070.00	1,291.00	1,576.00	1,655.00	1,955.00								7,547.00	1,509.40	\$16,905.28	18,112.80	\$40,572.67	\$25,000.00
040-6045	Unleaded-MUA (gal)**	1.8441	914.30	642.20	2,808.00	747.70	687.40								5,799.60	1,159.92	\$10,695.04	13,919.04	\$25,668.10	\$133,000.00
Subtotal																	\$98,717.91		\$236,922.97	\$830,500.00
<b>Collection System Consumables</b>																				
040-6104	Bioxide (gals)	2.7200	2,114.10	1,878.60	2,139.40	2,216.10	2,235.80								10,584.00	2,116.80	\$28,788.48	25,401.60	\$69,092.35	\$60,000.00
040-6044	Diesel Fuel (gal) P/S Gen	1.8462	53.30	27.30	16.30	34.60	19.40								150.90	30.18	\$278.59	362.16	\$668.62	\$500.00
040-6046	Natural Gas (ccf)	0.9792	40.00	106.49	86.14	45.22	38.74								316.59	63.32	\$310.00	759.82	\$744.01	\$3,500.00
Subtotal																	29,377.08		70,504.98	64,000.00
Total																	\$40,072.12		\$96,173.09	\$197,000.00

## MONTHLY AVERAGE VALUES

PARAMETER	10/15	11/15	12/15	01/16	02/16	03/16	04/16	05/16	06/16	07/16	08/16	09/16	YEARLY AVERAGE		Limits
													This Reporting Period	Last Reporting Period	
POTW Flow	2.96	2.85	3.08	2.98	3.13	3.1	3.03	3.18						3.053	5
CBOD5(influent)	222	240	201	182	207	240	296	290						227.3	n/a
CBOD5(effluent)	< 2	< 2	< 2	< 2	3.5	< 2	1.8	2.2						1.7	15
COD(influent)	916	1058	901	799	749	918	1039	874						767.0	n/a
COD(effluent)	31.2	45.3	48	73	49.4	42.9	46.2	42						36.3	n/a
TKN(influent)	64.4	74.7	84.7	63.9	64.9	63.3	TKN eliminated from permit							68.4	n/a
TKN(effluent)	2.1	2.1	2.5	1.8	3	2.2								2.3	15
TSS(influent)	432	553	730	493	577	688	488	764						435.0	n/a
TSS(effluent)	1	2.5	1	2	2.5	2.5	2.6	2						1.5	30
pH(influent-Max)	6.8	6.8	6.9	8.5	6.9	7	6.8	6.8						8.5	n/a
pH(influent-Min)	6.3	6.4	6.3	6.5	6.4	6.5	6.4	6.1						5.9	n/a
pH(effluent-Max)	7	7	6.9	7.1	7	7	6.9	6.9						7.2	9
pH(effluent-Min)	6.5	6.7	6.6	6.6	6.7	6.6	6.6	6.6						6.4	6
Oil & Grease (effluent)	< 2.2	< 2.2	< 2.2	< 2.2	< 2.2	3.1	< 2.1	< 2.2						1.6	10
SQAR															
Arsenic	< 11.5	< 11.5	< 12.5	< 12.6	< 11.4	< 10.8	< 11.9	< 11.6						<11.8	41
Beryllium	< 5.8	< 5.8	< 6.3	< 6.3	< 5.7	< 5.4	< 5.9	< 5.8						<5.9	n/a
Cadmium	< 2.9	< 2.9	< 3.1	< 3.1	< 2.8	< 2.7	< 3	< 2.9						1.40	39
Chromium	26.2	22.5	22.3	23.5	21.7	17.6	24.3	23.6						22.10	n/a
Copper	974	827	719	679	615	511	670	747						774.7	1500
Lead	49.7	31.2	22.8	23.3	19.6	17.3	21.9	24.3						27.33	300
Mercury	1.8	0.77	0.5	0.58	0.95	0.67	2	1.2						0.70	17
Molybdenum	< 11.5	< 11.5	< 12.5	< 12.6	< 11.4	< 10.8	< 11.9	< 11.6						6.50	75
Nickel	22.2	17.3	17.9	38.2	24.1	19.2	21.5	22.5						21.31	420
Selenium	< 28.8	< 28.8	< 31.3	< 31.5	< 28.4	< 26.9	< 29.7	< 29						<29.4	100
Zinc	1600	1320	1210	1210	1120	920	1220	1400						1349.9	2800
Cyanide	N/A	N/A	N/A	N/A	N/A	N/A	< 1.5	N/A						<1.6	n/a

Unless otherwise indicated, liquid analysis reported in mg/l, sludge reported in mg/kg (dry weight basis), pH reported in Standard Units

FORM AR-5a

NOTE: Sludge limits do not apply to sludge that is not land-applied.  
Most recent permit violation: 1/97 for Effluent Chlorine Residual

**YEARLY TOTALS OF COLLECTION SYSTEM WORK**

**R-23A**

**YEAR 2016**

<b>MONTH</b>		<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>TOTAL</b>
1)	MISCELLANEOUS BEEPER CALL	10	7	6	12	10								45
2)	MISCELLANEOUS CALLS NOT OURS	1	5	0	0	2								8
3)	NUMBER OF OVERTIME CALLS	9	4	5	12	7								37
4)	ACTUAL OTHER BILLABLE MANHOURS	0	0	0	0	0								0
5)	NUMBER OF FEET OF PIPE CLEANED	3,438	36,768	53,354	29,476	41,773								164,809
6)	MANHOLE OVERFLOW INCIDENTS	0	0	0	0	0								0
7)	LATERAL INSPECTIONS	0	3	6	2	1								12
8)	MANHOLE INSPECTIONS	16	16	14	8	14								68
9)	TOTAL NUMBER OF SERVICE CALLS (STOPPAGE)	8	8	7	4	7								34
10)	NUMBER OF SERVICE CALLS NOT OUR PROBLEM	8	8	7	4	7								8
11)	NUMBER OF OVERTIME SERVICE	2	1	2	1	2								8
12)	NUMBER OF REPEAT SERVICE CALLS **	0	0	0	0	0								0
13)	NUMBER OF SECOND WATER METER READINGS	9	6	6	23	22								66
14)	NUMBER OF FEET OF PIPE SMOKE TESTED	0	0	0	0	0								0
15)	NUMBER OF FEET OF PIPE TELEVISED	0	0	385	0	350								735
16)	MARK OUT REQUESTS	154	220	286	352	173								1185

\*\* SAME MAIN IN A 3 MONTH PERIOD

## MAY 2016 COLLECTION SYSTEM COMMENTS

Pump Station	Date	Electrical Maint Required	Mechanical Maint Required	Pumps Clogging	Generator Problems	Alarm System Problems	Miscellaneous
202	5-13-16 and 5-18-16			Yes, P-1 and P-2.			
204	5-16-16						Techs installed Mission Alarm System
208	5-13-16	Yes, Techs responded for PLC fault. Found PLC power supply bad. Item was replaced and programmed the PLC.					
209	5-5-16						Cleaned Wet well.
215	5-18-16 and 5-23-16			Yes, both pumps on 5-18 and P-2 on 5-23			Cleaned wet well on 5-23.
240	5-9-16						Found P-1 in fault. Reset pump.
240	5-13-16	P-1 in fault again. Techs found seal fail. Took pump to maintenance shop for repair and pump was installed a few day later after repair.					
240	5-30-16						Responded for # 2 alarm. Found wet well empty and pumps running. Cleaned grease and slime from the probe and pump operation is now normal.

## MAY 2016 COLLECTION SYSTEM COMMENTS

HERE WAS ONE BIOXIDE DELIVERY MADE IN THE MONTH OF MAY ON 5-26-16.

<u>PUMP STATIONS</u>	<u>GALLONS</u>
P/S # 15	
P/S # 19	1,128
P/S # 21	306
P/S # 22	
P/S # 24	
P/S # 25	
P/S # 26	778.1
C.O.B	

THERE WAS 2,212.1 TOTAL GALLONS OF BIOXIDE DELIVERED IN THE MONTH OF MAY.

THERE WAS ONE FUEL ADDITIONS MADE IN THE MONTH OF MAY 5-13-16.

<u>PUMP STATION</u>	<u>GALLONS</u>	<u>PUMP STATION</u>	<u>GALLONS</u>
P/S # 01		P/S # 21	
P/S # 02		P/S # 22	
P/S # 08		P/S # 23	
P/S # 10		P/S # 24	
P/S # 11	2.1	E.A.S.	
P/S # 14		H.A.I	
P/S # 15		20 KW	
P/S # 17		100 KW	
P/S # 18		150KW	
P/S # 19			
P/S # 20			

THERE WAS A TOATAL OF 2.1 GALLONS ADDED IN THE MONTH OF MAY.

### Odor Complaint Instructions

Name of MHMUA employee taking call	Pat McTague	Date:	5/25/2016	Time	12:20
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**ANY ODOR CONTROL COMPLAINT FROM SOUTH HUNTERDON AVENUE IN HAINESPORT  
CALL JOEL'S CELL PHONE @ (609) 969-2009 IMMEDIATELY!**

What time did you first detect an odor:  Do you still smell the odor: ☒ Yes

Have you smelled the odor before: ☒ Yes Where:

When:

Is the odor constant or intermittent:  Describe the odor:  Sewage smell

Caller comments  Caller stated that the odor is coming from the neighbors house. Has smelled the odor before but as the weather gets warmer it has gotten worse.

Name of MHMUA investigator: Jason Corn and Bob Young Time investigated: 13:00 Date: 5 /25/2016

Weather Conditions: Not applicable Humidity Level: Not applicable

Wind Information: Speed: Not applicable MP Direction: Not applicable Gusting: N/A GustingTo: N/A MP

Did you investigate the complaint: Yes Did you detect an odor: No

### Print Current Record

What did you tell the caller about your findings:	The resident of 65 Pine Street called the MUA to state that she is getting sewer odors in her house from the neighbors house at 67 Pine Street. These houses are a double unit that are connected together. There is a dual main in front of these houses and we inspected both mains and found no back up or unusual odors from either main. After we inspected the main we saw the resident of 65 Pine Street outside. She informed us that she can smell the odors coming into her house from the neighbor's house and that they have a cleanout close to the sidewalk that she said has had a puddle around it from time to time leading her to believe the neighbor's lateral may be backed up. She asked if there was anything we can do to help but she did not want us to disclose to the neighbor that she was the one who called in the complaint.
What corrective actions, if any are needed:	

Name of Supervisor contacted: \_\_\_\_\_ Time \_\_\_\_\_

**Supervisor's response or comments:**

TABLE AR-4  
SUMMARY OF IWPT MONITORING PROGRAM

October 2015 through September 2016  
POTW: Mount Holly Municipal Utilities Authority

	CATEGORICAL IUs		NON-SIGNIFICANT CATEGORIAL IUs		SIGNIFICANT/ MAJOR IUs		OTHER REGULATED	
	This Period	Last Period	This Period	Last Period	This Period	Last Period	This Period	Last Period
Number of Industrial Users (IUs) included in POTW Monitoring Program	2	2	0	0	2	2	2	2
Number of IUs added to POTW Monitoring Program		0		0		1		0
Number of IUs eliminated from POTW Monitoring Program		0		0		1		0
Total number of POTW inspections of IUs.		2		0		2		2
Total number of POTW sampling visits to IUs.	1	3		0	9 <sup>1</sup>	13 <sup>1</sup>	2	2
Total number of IUs in IPP not sampled.		0		0		0		0
Total number of IUs in IPP not inspected.		0		0		0		0

<sup>1</sup> Includes MHMUA monitoring in lieu of self-monitoring for the following facilities: Monmouth County Reclamation Center, Dey Farm

Bulk Waste Monitoring May, 2016

	May	April	October 2015-September 2016	October 2015-September 2016
1. Number of bulk delivery pH, T.S. and sensory checks:	455	427	3,601	5,850
2. Number of bulk delivery SQAR sampling checks:	0	0	0	0
3. Number of bulk delivery conventional pollutant checks:	10	10	84	111
4. Number of bulk septage sources:	14	13	19	17
5. Number of bulk sludge sources:	5	6	8	16

Sampling (May): MCRC  
Inspections (May): None



# MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY

## **MONTHLY REPORT – Safety Director and Special Projects**

**June 2, 2016**

**For the Period May 1, 2016 – May 31, 2016**

**Regulatory Affairs, Policy and Procedure** - Robert J. Teeter, Jr. of First Environmental (New Jersey Environmental JIF consultant) and I previously met to review with the EPA Spill Protection Control and Countermeasure ("SPCC") requirements. Rob had reviewed the draft program previously submitted to the former EJIF consultants. Although the program addressed the requirements for the petroleum storage in the maintenance building and for the refueling of plant emergency generators, it did not address the Authority's 8000 gasoline tank and 2000 gallon diesel tank located on the Township property. Rob indicated that as the tanks are owned by the Authority and are located on land that is contiguous to the Rancocas Road plant, they must be included in the SPCC plan. As the combined total of all petroleum product storage (inclusive of the aforementioned tanks) is in excess of 10,000 gallons, the Authority is required to develop a "full detail" SPCC program, making the previous draft obsolete.

A draft of a "full" SPCC plan was emailed to Richard Erickson and Robert Teeter, Jr. at First Environmental (EFIJ consultant) for review on January 6, 2016. Messrs. Erickson, Teeter and I spoke at length regarding the submittal, the Authority's short range plans to eliminate the bulk diesel and gasoline storage tanks, subsequent program revisions to address the reduction in SPCC exposure, etc. The draft as submitted was acceptable; however, a minor revision needs to be added for the three transformers at Rancocas Road and the transformer at Maple Avenue to reflect the quantity of oil contained in each sealed unit. The next step is to purchase additional spill prevention/protection materials and place them accordingly at each location for ease of access and deployment by Authority personnel.

**Right-To-Know/Hazard Communication/Global Harmonizing System** – Information for all Authority facilities currently listed on the NJDOH database has been updated. I have emailed and spoke with Eva McGovern of the NJDOH about adding the Authority facilities (all pump stations) that were not previously issued facility identification numbers. The NJDOH protocol has always been to not issue facility identification numbers for any location that does not have a building. This is the second year we have made the same request for the facility identification numbers. We would prefer to have all locations issued a facility identification and annually report "no hazardous storage" as opposed to adding something to the stations and accidentally failing to report same. Eva will be speaking with the Division Director about the request and advise if she can fulfill same.

Ms. McGovern advised that the Division Director agreed that all facilities should be included in the State's database and same have been issued facility identification numbers. Upon receiving a confirmation email from Ms. McGovern, facility survey forms were completed for the additional sites and completed surveys for all facilities were submitted and approved.

I am currently in the process of creating individual facility files on the database that will be accessible by all employees as a backup to the hardcopy of survey sheets, material safety data sheets and safety data sheets that are still required by the program.

**Fleet Services** - I have been researching options available to the Authority that would remove it from fuel storage and distribution operations. Of the original five companies contacted that offer Fleet Services, there has been ongoing telephone and email communications with three; BBLFLEET, EFLEETS (Enterprise), and IMPAC (State contract). With regard to the others, ARI indicated the Authority's fleet is too small to be considered and Fuelman has been unresponsive to any communication after the initial contact. I have requested and receive reference information from two of the three active companies and will be making contact with same to discuss the pros and cons (if any) of the individual programs. In addition to the aforementioned companies, I have had several verbal and email conversations with the County regarding their agreement with ARI and the status of the Maple Avenue fueling center. A full report was presented to Bob in February. I am in the process of gathering additional information pursuant to his request. Additional reference and comment information was provided to Bob as requested. Bob has been in contact with the Mount Holly Township and Police regarding the fuel system and options that might be available.

**New Jersey Utilities Authority JIF** – I updated the 2016 JIF Safety Incentive Program via email with additional Job Site Observations. I emailed the MEL/JIF Administrators suggesting they develop a Safety Informational Bulletin and Best Practices for public entities to follow to minimize liability exposure when conducting educational events, plant tours, bring your child to work day, etc. The suggestion will be discussed at the quarterly MEL Safety and Education committee. An email from the Chairperson of the NJUA Executive Safety committee was distributed regarding a plan to update the electrical safety program in the JIF safety manual and that a committee was being formed for same. As I am unable to attend the meetings, I emailed the Chairperson a copy of the Authorities updated program that includes sections for arc flash, electrical, lockout/tagout and PPE.

**Employment Practices Liability Manual** – The EPL revisions have been completed in “rough draft” and I am reviewing same before sending to Bob for review. The revision may include items that were referenced in the memo from Dave Grubb, Executive Director for the Municipal Excess Liability (MEL) that included the revised model for the 2017-2018 EPL program. As is required the final draft will need to be provided to the Solicitor for review prior to release to the Board for adoption.

**Human Resources Manual** – I am proceeding with developing a Human Resource manual. This is an intensive process as the manual should be comprehensive inclusive of all exposures. The initial draft was over 250 pages. It is being reduced (now 121 pages) through review and editing. Based on the results of the research performed and the ongoing draft development, a majority of the contents of the Human Resource Manual tends to mirror the EPL manual.

**ARC Flash Update** – With the assistance of the electricians, we have gathered what we believe to be the required information needed to obtain proposals for Professional Engineering Services for the Short Circuit, Overcurrent Device Evaluation, Overcurrent Device Coordination, and ARC Flash Analysis for all 42 pump stations as well as updating the plans for the Rancocas Road and Maple Avenue facilities. Recent revisions to the National Fire Protection Association (“NFPA”) National Electrical Code NFPA 70 and 70E require the ARC Flash Audit be updated every five years.

BUDGET ONLY pricing was provided by Gannett Fleming as they conducted the initial Arc Flash audit of the Rancocas Road Facility. BUDGET ONLY pricing:

Rancocas Road Facility – Review and revise existing Arc Flash Audit to current exposures	\$15,000 - \$25,000
Maple Avenue Facility – Review and revise what was provided from the engineer during final construction to current exposures. The initial BUDGET ONLY pricing was	\$25,000 - \$40,000

They have been provided with copies of the single line drawings for review as a means to better refine the price.

Pump Stations – We provided extensive information for each of the pump stations and based on review of same, the BUDGET ONLY pricing was	\$80,000 - \$105,000
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Each of the above BUDGET ONLY pricing includes the required short circuit and arc flash study, a protective device coordination study, single line drawings and Arc flash training.

As part of the Arc Flash program and as required by the National Electric Code, we are obtaining pricing to upgrade the electricians PPE to include Category 4 protection required to be worn when performing specific work processes in and around energized equipment.

**Lockout/Tagout Program (“LOTO”)** – We are in the process of updating the equipment specific LOTO procedures for plant 3. Once plant 3 is complete, we will move to plants 1 and 2 then Maple Avenue and the collection system. Once revised, all equipment specific LOTO procedures will be printed, laminated and displayed on or around the equipment. As part of the process the LOTO kits in each department were reviewed and updated as needed. Also, the Electrical section of the Authority Safety Manual was revised to reflect the NFPA updates. A copy of the revised sections was sent to the electricians for review and comment.

**Electronic Records Imaging and Information Management System** – We are in the process of researching the process of developing a State approved Record Information Management System (RIMS) that will allow us to scan all the hardcopy records and documents currently stored at several Authority locations as well as records moving forward. Some benefits of the program include but are not limited to a reduction of hardcopy storage through electronic media, quick access to archived material, improved internal record keeping, etc. As part of the process, we have obtained and are reviewing the required applications and we have developed a draft Disaster Recovery Plan which is a key element of the application process. I spoke with Heide Brunt with the Township of Middletown (NJ) regarding the success of their

(cooperative with County) RIMS program which has been in place since 2010. A conference call was held with Michele, Bob, Sunrise Systems and I to review the services and software available for the implementation of a RIMS program. Sunrise Systems was to send a formal proposal for review and discussion. More information will be provided as it becomes available.

I had a conference call with Steven McLaughlin of Iron Mountain about the services they offer related to establishing a RIMS program. I provided a copy of the State's requirements and the Authority outline for establishing the RIMS. Unfortunately there has been no comment from Mr. McLaughlin regarding Iron Mountain's intent to provide a proposal for services.

I also spoke with Denise Delaney from GRM Document Services regarding their RIMS application. I sent her an email for a follow-call to discuss the services available. Unfortunately there has been no comment from Ms. Delaney regarding GRM's intent to provide a proposal for services

I have been in contact with Nicole Carthan, Records Manager, Records Management Services for the New Jersey Division of Revenue and Enterprise Services and discussed in detail the process of developing a State approved RIMS program. Ms. Carthan provided a link containing detailed information regarding the RIMS development process. I am currently reviewing the information as part of the application and development process.

**NJDEP & Employee Training** – I will be submitting additional programs for review by the committee for both administration and safety credits in early 2016.

**Safety Committee** – A Safety Committee meeting was held on April 26<sup>th</sup> with addition meetings scheduled for the third Tuesday of June, August, October and December.

**NJDEP - Physical Connection Permit** – Received the annual permit renewal for 2016. We also received correspondence from Millie DeFeo indicating that the quarterly inspection she witnessed met all provisions as required by the NJDEP. Scott received his license renewal so inspection forms will be revised to reflect same.

**NJDEP – Air Permitting** – Air permits for emergency generators at two of the pump stations were updated to the GP-005A permit and renewed.

**FEMA – Winter Storm Jonas DR-4264** – The County of Burlington submitted and received approval for reimbursement for the storm that occurred January 22 – 24, 2016. As such, public entities were notified via email that a **75%** reimbursement may be available for damages, overtime and equipment costs incurred as a result of the storm. I attended the opening meeting with Joseph Armstrong, Public Assistance Coordinator (PAC) for the event and reviewed the “new” reporting requirements. A draft of the overtime costs (minus fringe benefits), equipment and material costs were sent to Mr. Armstrong for review. Fringe benefit costs will be added based on receipt of the updated “calculator sheet” that is to be provided by Mr. Armstrong. All submittals are subject to review and approval by the PAC and New Jersey State Police Office of Emergency Management. Current estimates are as follows:

Overtime (minus fringe benefit costs)	- \$5852.09
Equipment	- \$3341.96
Material Costs	- \$ 213.18

As of this date, I have not received a response to the emails sent to Mr. Armstrong regarding the scheduling of a meeting to review the documents submitted and to finalize the employee benefit portion for the submittal.

**Maple Avenue** – Assisted employees with the cleaning of pass 1 A & B of the aeration basin. Adam and I met with Mark Brewster, Field Services Representative for Mobile Dredging to review the process of cleaning the aeration basin to determine if the cost to provide a vacuum truck, operator and both rigid and flexible hose to assist with the cleaning. Mr. Brewster suggested several options for which he will review with the Field Manager and provide proposals for the most feasible alternative.

**Municipal Derivatives Antitrust Litigation** – Received correspondence outlining the class action suit pending in United States District Court for the Southern District of New York for alleged price-fixing in the sale of municipal derivative transactions by numerous defendants for the period of January 1, 1992 – August 18, 2011. Pursuant to the information

and directions included in the correspondence, there is a claim form should be submitted to protect potential Authority interests should a settlement be reached. As part of the review process, I emailed the Help Line at [www.municipalderivativesettlement.com](http://www.municipalderivativesettlement.com) to request guidance and confirmation regarding the claim process. I received a call back from the Help Line indicating that the Authority is not required to fill out the Municipal Derivatives claim form to remain part of and receive a settlement if one is offered. However, it was suggested the Authority complete and submit the claim form as confirmation of the intent to remain as a plaintiff in the suit.

#### Permit Required Confined Space Entries – January 1, 2016 thru December 31, 2016

2016 Confined Space Entry Activity by Department/Location													
Rancocas Road Treatment Plant													
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	TOTAL
Grit/Screen	0	0	0	1	1								2
Trickling Filters	0	2	1	3	2								8
Other	2	2	7	8	7								26
<b>TOTAL</b>	<b>2</b>	<b>4</b>	<b>8</b>	<b>12</b>	<b>10</b>								<b>36</b>
Maple Avenue Treatment Plant													
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	TOTAL
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>1</b>	<b>4</b>								<b>12</b>
Collection System – (To be reported quarterly) ** Air Relief Valves/Contract Stations													
	Jan – Mar			April – June			July – Sept			Oct – Dec			
Pump Stations	63	80	62	40	TBD								245
<b>Combined Totals</b>	<b>65</b>	<b>84</b>	<b>77</b>	<b>53</b>									<b>293</b>

#### Hot Work Permits – (for welding/cutting/brazing/grinding) - January 1, 2016 thru December 31, 2016

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
<b>Plant R &amp; M</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>6</b>								<b>2</b>

#### Claims/Insurance Activity

All claims have been investigated with appropriate follow-up and or notifications made when necessary. A workers compensation spreadsheet has been established so that historical data can be reviewed to identify any trending. Identification of claim trends is extremely important to reducing the frequency and severity of claims.

Coverage	Frequency	Type/Status
Automobile Liability	0 - YTD. = 0	Nothing reported for period
General Liability	0 - YTD. = 2	Nothing reported for period
Property/Equipment Loss/Damage	0 - YTD. = 0	Nothing reported for period
Worker Compensation	4 - YTD. = 7	<p>A collection operator reported soreness in the neck and shoulders after using the jackhammer on asphalt and picking up and moving same. This was a notification only and no on or off-site treatment was required.</p> <p>A plant operator report soreness/stiffness in the middle finger of his right hand after assisting with removing the larger cover over the channel in grit and screen. This was a notification only and no on or off-site treatment was required.</p> <p>A plant operator tripped over an exposed airline by the magnesium hydroxide pump valves while completing equipment checks. This caused pain in the right knee. This was a notification only and no on or off-site treatment was required.</p> <p>A plant operator reported a sore left shoulder that occurred after pulling a pallet of polymer with the pallet jack. The jack and pallet got caught on a section of unlevel floor. This was a notification only and no on or off-site treatment was required.</p>

Personal Injury Incident Activity - January 1, 2016 through December 31, 2016			
Type of Injury	Frequency		Department
Cut/Puncture/Scrape	1		Plant
Slip/Trip/Fall	2		Mechanical Maintenance
Push/Pull	1		Electrical Maintenance
Exposure			Plant Administration
Not Work Related			Collection Operators
Sprain/Strain	2		Office Administration
Animal/Insect/Foliage			Support Services
Struck by or against	1		Laboratory
Foreign Body in Eye			Painter
Totals	7		6

**MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY**

**BANK BALANCE REPORT**

**May 31, 2016**

<u>BANK ACCOUNTS</u>	<u>REGISTRATION</u>	<u>ACCOUNT NO.</u>	<u>AMOUNT</u>	
Beneficial Bank	MHMUA Escrow Account	9500084877	\$ 240,920.85	
Beneficial Bank	MHMUA Self Insured UE Fund	9500087581	\$ 35,630.81	
Beneficial Bank	MHMUA Payroll	9500087599	\$ 89,927.05	
Beneficial Bank	MHMUA Operating Fund	9500087607	\$ 83,246.09	
Beneficial Bank	MHMUA Trustee Deposit Account	9500087631	\$ 249,023.99	
Beneficial Bank	MHMUA FSA Account	9500075685	\$ 4,151.62	
<u>ACCOUNTS HELD IN TRUST</u>		<u>ACCT. NO.</u>		
T.D. Wealth Management	Debt Service Reserves	810176305	\$ 4,131,940.30	In Trust
T.D. Wealth Management	Revenue Fund	810175018	\$ 2,674,838.05	In Trust
T.D. Wealth Management	Renewal & Replacement	810179606	\$ 4,579,552.74	In Trust
T.D. Wealth Management	Debt Service Fund	810180802	\$ 2,543,524.33	In Trust
<b><i>TRUST TOTAL</i></b>			<b>\$ 13,929,855.42</b>	

**Debt Service payment DUE June 1, 2016:**

Total Debt Payment 8.1.16	\$ 1,339,978.68
Balance 05.31.16	\$ (2,543,524.33)
<b>Debt Service Required/(Available)</b>	<b>\$ (1,203,545.65)</b>

**DEBT SERVICE SCHEDULED PAYMENTS (P&I) FOR 2016:**

		<u>NJEIT FEES</u>
Due 2.1.16	\$ 363,648.47	18,960.00
Due 6.1.16	\$ 485,393.76	
Due 8.1.16	\$ 1,339,978.68	18,960.00
Due 12.1.16	\$ 1,810,393.76	
	<b>\$ 3,999,414.67</b>	

MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY  
SCHEDULE OF INTEREST INCOME  
FOR THE YEAR 2016

BANK ACCOUNTS

	<u>JANUARY</u>	<u>FEBRUARY</u>	<u>MARCH</u>	<u>APRIL</u>	<u>MAY</u>	<u>JUNE</u>	<u>JULY</u>	<u>AUGUST</u>	<u>SEPTEMBER</u>	<u>OCTOBER</u>	<u>NOVEMBER</u>	<u>DECEMBER</u>	<u>TOTAL</u>
REVENUE - TRUSTEE ACCT	77.60	80.94	75.40	72.72									306.66
OPERATING	15.52	10.38	19.94	22.92	16.81								85.57
ESCROW	18.22	17.71	19.23	18.57	20.23								93.96
UNEMPLOYMENT	2.62	2.57	2.85	2.84	2.96								13.84
SUNSHINE FUND	0.15	0.16	0.17	0.12	0.13								0.73
PAYROLL	4.95	5.00	8.78	6.11	4.44								29.28
FSA ACCOUNT	0.50	0.45	0.42	0.37	0.37								2.11

TRUST ACCOUNTS

REVENUE FUND (Trust Acct)	12.61	11.65	10.91	1,980.91	11.54								2,027.62
DEBT SERVICE RES. (Trust Acct)	2.69	2.69	2.86	4.23	4.93								17.40
DEBT SERVICE (Trust Acct)	2.75	4.72	6.10	8.93	9.75								32.25
RENEWAL & REPLACEMENT (Trust Acct)	23.53	22.02	22.02	23.53	22.83								113.93
<b>TOTAL</b>	<b>\$161.14</b>	<b>\$158.29</b>	<b>\$168.68</b>	<b>\$2,141.25</b>	<b>\$93.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,723.35</b>

MOUNT HOLLY MUNICIPAL UTILITIES AUTHORITY

### SCHEDULE OF CASH IN/OUT

**FOR THE YEAR 2016**

[illegible]