

JULY 2, 2020

MEETING #3406

TIME Commissioner Graff convened the meeting at 6:32 p.m.

ROLL CALL Commissioners Graff, Mannone, Samoles and Hemsley, Treasurer Lazansky, Attorney Ciampoli and Secretary Urli
Commissioner Doherty arrived at 6:36

VISITORS Shop Steward Michael D'Ambrosio, Assistant Shop Steward Dimitrios Missetzis.
The meeting was closed to the public due to COVID-19.

CORRESPONDENCE No new correspondence

MOTION PREVIOUS MINUTES On Motion by Commissioner Mannone and seconded by Commissioner Samoles to waive the reading of the minutes and to approve the minutes of General Board Meeting #3404 held on June 4, 2020. Unanimously approved.

On Motion by Commissioner Samoles and seconded by Commissioner Hemsley to waive the reading of the minutes and to approve the minutes of the Special Board Meeting #3405 held on June 8, 2020. Unanimously approved.

MOTION DISTRICT EXPENSES On Motion by Commissioner Mannone and seconded by Commissioner Hemsley to approve payment of operating expenses, including payroll, from June 5, 2020 through July 2, 2020. Unanimously approved.

MOTION DISTRICT CLAIMS On Motion by Commissioner Mannone and seconded by Commissioner Samoles to approve payment to each claimant in the abstract of claims provided by the District Accountant and audited by the Board for the period from June 5, 2020 through July 2, 2020. Unanimously approved.

Reports:

Chairman's Report: No new business to report.

Supervisor: No new business to report.

Committee Reports:

Budget: Commissioner Graff and Commissioner Mannone met with Treasurer Lazansky on June 17th. Commissioner Graff said the meeting went well and that they are waiting for more information for health insurance and retirement costs. He said there is a potential tax cut for 2021. Commissioner Mannone asked Treasurer Lazansky to email a budget analysis to the Board. The committee scheduled the next meeting for July 23rd at 10:30 a.m. at the District.

Insurance: No new business to report.

Public Relations: No new business to report.

Personnel: No new business to report.

Ethics: No new business to report.

IT: No new business to report.

Commercial Pick-Up: No new business to report.

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REPORT Prepared by Treasurer Lazansky and subject to audit.
 OF THE
 TREASURER

The following irrevocable standby letters of credit serve as security for the District funds on deposit with TD Bank:

FHL Bank Pittsburg	\$ 5,250,000.00	HLB8315201920025
J.P. Morgan Chase Bank	<u>\$ 298,223.17</u>	FDIC Coverage
TOTAL	\$ 5,548,223.17	

CHASE BANK

Ck. Acct. Bal 06/04/20	\$ 179,792.88
06/05/20 Payroll Transfer	300,000.00
Payroll Transfer	200,000.00
05/29/20 Interest	<u>3.69</u>
	\$ 679,796.57

Disbursed thru 07/02/20 \$ 381,573.40

Total Ck. Acct. Bal 07/02/2020 \$ 298,223.17

TD BANK

Ck. Acct. Bal 06/04/20	\$5,453,391.35
06/05/20 Medical	6,079.94
06/15/20 Interest	1,197.07
06/18/20 Medical	244.00
Recycling Refund	137.77
Refund-Workers Comp-Forchelli	<u>3,175.97</u>
	\$ 5,464,226.10

Disbursed thru 07/02/20 909,012.06

Total Ck. Acct. Bal 07/02/2020 \$4,555,214.04

TOTAL COMBINED BALANCES AS OF JULY 2, 2020 \$4,853,437.21

JULY 2, 2020
Sanitary District No.7 T.O.H

Register: 10200 · Chase
From 06/05/2020 through 07/02/2020
Sorted by: Date, Type, Number/Ref

MEETING #3406

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/05/2020			-split- Transfers Transfers	Deposit		X	500,000.00 300,000.00 200,000.00	679,792.88
06/05/2020	AWD	NYS Employees Reti...	24100 · EE Retirement		8,738.04	X		671,054.84
06/05/2020	AWD	ADP Services	65080 · Payroll Proces...	May	2,677.11	X		668,377.73
06/09/2020	PRPMT0...		27100 · Payroll Checks...		73,255.52	X		595,122.21
06/09/2020	PRPMT0...		27300 · Payroll Federa...		33,831.26	X		561,290.95
06/15/2020			65080 · Payroll Proces...	Service Charge	57.48	X		561,233.47
06/16/2020	PRPMT0...		27300 · Payroll Federa...		27,590.79	X		533,642.68
06/16/2020	PRPMT0...		27100 · Payroll Checks...		61,558.79	X		472,083.89
06/23/2020	PRPMT0...		27300 · Payroll Federa...		25,672.91	X		446,410.98
06/23/2020	PRPMT0...		27100 · Payroll Checks...		57,979.51	X		388,431.47
06/29/2020			45000 · Investments:45...	Interest		X	3.69	388,435.16
06/30/2020	PRPMT0...		27100 · Payroll Checks...		58,106.34	X		330,328.82
06/30/2020	PRPMT0...		27300 · Payroll Federa...		25,745.50	X		304,583.32
07/02/2020	2569	New York State Defe...	24175 · EE Deferred C...	Dept.#212158	1,550.00			303,033.32
07/02/2020	2570	New York State Defe...	24175 · EE Deferred C...	Dept.#212158	1,550.00			301,483.32
07/02/2020	2571	New York State Defe...	24175 · EE Deferred C...	Dept.#212158	1,550.00			299,933.32
07/02/2020	2572	New York State Defe...	24175 · EE Deferred C...	Dept.#212158	1,550.00			298,383.32
07/02/2020	2573	Teamsters National 4...	24400 · Teamsters 401K	T. Freudenberg...	160.15			298,223.17

JULY 2, 2020
Sanitary District No.7 T.O.H

Register: 10150 · TD Bank
From 06/05/2020 through 07/02/2020

Sorted by: Date and Order Entered

MEETING #3406

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
06/05/2020			-split-	Deposit			
			EE Medical	June	X	6,079.94	5,459,471.29
			EE Medical	June		244.00	
			EE Medical	June		1,052.46	
			EE Medical	June		2,348.15	
			EE Medical	June		2,435.33	
06/15/2020			45000 · Investments:45...	Interest	X	1,197.07	5,460,668.36
06/18/2020			-split-	Deposit			
			EE Medical	July	X	3,557.74	5,464,226.10
			Recycling Refunds			244.00	
			Recycling Refunds			9.84	
			Recycling Refunds			9.84	
			Recycling Refunds			19.68	
			Recycling Refunds			9.84	
			Recycling Refunds			9.84	
			Recycling Refunds			9.85	
			Recycling Refunds			9.84	
			Recycling Refunds			9.84	
			Recycling Refunds			9.84	
			Recycling Refunds			9.84	
			Refunds	for Donald For...		3,175.97	
			Recycling Refunds			9.84	
			Recycling Refunds			9.84	
			Recycling Refunds			9.84	
07/02/2020	32153	Ace Hardware	20000 · Accounts Paya...	Claim No. 269		227.05	5,463,999.05
07/02/2020	32155	AT&T Mobility	20000 · Accounts Paya...	Claim No. 271		633.19	5,463,365.86
07/02/2020	32156	Barnwell House of Ti...	20000 · Accounts Paya...	Claim No. 272		2,949.54	5,460,416.32
07/02/2020	32157	Cablevision	20000 · Accounts Paya...	Claim No. 273		136.78	5,460,279.54
07/02/2020	32158	Comply	20000 · Accounts Paya...	Claim No. 274		77.00	5,460,202.54
07/02/2020	32159	CSEA-EBF	20000 · Accounts Paya...	Claim No. 275		4,528.96	5,455,673.58
07/02/2020	32160	Economy Uniforms	20000 · Accounts Paya...	Claim No. 276		191.95	5,455,481.63
07/02/2020	32161	Global Montello Gro...	20000 · Accounts Paya...	Claim No. 277		3,646.88	5,451,834.75

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From 06/05/2020 through 07/02/2020

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<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
07/02/2020	32162	Grade A Petroleum C...	20000 · Accounts Paya...	Claim No. 278	338.00			5,451,496.75
07/02/2020	32163	Home Depot	20000 · Accounts Paya...	Claim No. 279	403.84			5,451,092.91
07/02/2020	32164	L.I. American Water	20000 · Accounts Paya...	Claim No. 280	32.76			5,451,060.15
07/02/2020	32165	Long Island Freightli...	20000 · Accounts Paya...	Claim No. 281	121.85			5,450,938.30
07/02/2020	32166	Long Island Sanitatio...	20000 · Accounts Paya...	Claim No. 282	121.37			5,450,816.93
07/02/2020	32167	Minuteman Press	20000 · Accounts Paya...	Claim No. 283	40.00			5,450,776.93
07/02/2020	32168	Moreland Hose & Be...	20000 · Accounts Paya...	Claim No. 284	102.00			5,450,674.93
07/02/2020	32169	National Grid	20000 · Accounts Paya...	Claim No. 285	45.89			5,450,629.04
07/02/2020	32170	New York State Emp...	20000 · Accounts Paya...	Claim No. 286	147,156.18			5,303,472.86
07/02/2020	32171	PCdotCOM	20000 · Accounts Paya...	Claim No. 287	5,458.00			5,298,014.86
07/02/2020	32172	Planet Earth Recycling	20000 · Accounts Paya...	Claim No. 288	437.50			5,297,577.36
07/02/2020	32173	Poland Spring Water	20000 · Accounts Paya...	Claim No. 289	81.64			5,297,495.72
07/02/2020	32174	PowerPak	20000 · Accounts Paya...	Claim No. 290	2,272.95			5,295,222.77
07/02/2020	32175	PSEG Electric	20000 · Accounts Paya...	Claim No. 291	842.86			5,294,379.91
07/02/2020	32176	PSEG Recycling	20000 · Accounts Paya...	Claim No. 292	206.89			5,294,173.02
07/02/2020	32177	RynKar,Vail & Barre...	20000 · Accounts Paya...	Claim No. 293	19,633.75			5,274,539.27
07/02/2020	32178	Sele-Dent	20000 · Accounts Paya...	Claim No. 294	1,004.00			5,273,535.27
07/02/2020	32179	Sele-Dent Admin Fee	20000 · Accounts Paya...	Claim No. 295	120.00			5,273,415.27
07/02/2020	32180	Sinnreich Kosakoff ...	20000 · Accounts Paya...	Claim No. 296	118.12			5,273,297.15
07/02/2020	32181	The Brake Service Gr...	20000 · Accounts Paya...	Claim No. 297	495.46			5,272,801.69

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From 06/05/2020 through 07/02/2020

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<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
07/02/2020	32182	TIAA Bank	20000 · Accounts Paya...	Claim No. 298	155.00			5,272,646.69
07/02/2020	32183	Verizon	20000 · Accounts Paya...	Claim No. 299	339.15			5,272,307.54
07/02/2020	32184	Verizon Recycling	20000 · Accounts Paya...	Claim No. 300	157.81			5,272,149.73
07/02/2020	32185	Woods Mens & Boys...	20000 · Accounts Paya...	Claim No. 301	76.20			5,272,073.53
07/02/2020	32186	Sanitary District No.7	20000 · Accounts Paya...		200,000.00			5,072,073.53
07/02/2020	32187	Sanitary District No.7	20000 · Accounts Paya...		400,000.00			4,672,073.53
07/02/2020	32188	Dennis Heuer	20000 · Accounts Paya...	Claim No. 302	867.60			4,671,205.93
07/02/2020	32189	Dorothy Gibbs	20000 · Accounts Paya...	Claim No. 302	433.80			4,670,772.13
07/02/2020	32190	Eugene Patrella	20000 · Accounts Paya...	Claim No. 302	433.80			4,670,338.33
07/02/2020	32191	Farinella,Joseph	20000 · Accounts Paya...	Claim No. 302	867.60			4,669,470.73
07/02/2020	32192	George Beyer	20000 · Accounts Paya...	Claim No. 302	867.60			4,668,603.13
07/02/2020	32193	Jean & Charles Thuren	20000 · Accounts Paya...	Claim No. 302	867.60			4,667,735.53
07/02/2020	32194	John Holmes	20000 · Accounts Paya...	Claim No. 302	433.80			4,667,301.73
07/02/2020	32195	Legault,James	20000 · Accounts Paya...	Claim No. 302	867.60			4,666,434.13
07/02/2020	32196	Marlene D. Patrella	20000 · Accounts Paya...	Claim No. 302	867.60			4,665,566.53
07/02/2020	32197	Michael Scarlata	20000 · Accounts Paya...	Claim No. 302	1,388.10			4,664,178.43
07/02/2020	32198	Raymond J. Hess	20000 · Accounts Paya...	Claim No. 302	867.60			4,663,310.83
07/02/2020	32199	Richard Butler	20000 · Accounts Paya...	Claim No. 302	433.80			4,662,877.03
07/02/2020	32200	Rogers,John	20000 · Accounts Paya...	Claim No. 302	867.60			4,662,009.43
07/02/2020	32201	Samoles,Joseph	20000 · Accounts Paya...	Claim No. 302	433.80			4,661,575.63

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From 06/05/2020 through 07/02/2020

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<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment C</u>	<u>Deposit</u>	<u>Balance</u>
07/02/2020	32202	NYS Muni Workers ...	20000 · Accounts Paya...	Claim No. 303	106,355.25		4,555,220.38
07/02/2020	32203	AT&T	20000 · Accounts Paya...	Claim No. 270	6.34		4,555,214.04

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Unfinished Business:

Community Development Block Grant Disaster Recovery (CDBG-DR) Program (NY Rising Community Reconstruction Program)-Commissioner Graff said the roof is almost complete. He said the doors and stairs still need to be completed.

Eastern Environmental- Tabled

Solar Panels- Tabled

2020 Election- Commissioner Graff said the Board needed to update the Resolutions for the September 15th Election.

MOTION On Motion by Commissioner Mannone and seconded by Commissioner Samoles to withdraw the April 2, 2020 Motions regarding the June 18, 2020 Election. Unanimously approved.

MOTION On Motion by Commissioner Mannone and seconded by Commissioner Hemsley to adopt the following resolution; That the annual election of Sanitary District No. 7, Town of Hempstead be held on September 15, 2020, at 90 Mott Street, Oceanside, New York for the election of one Commissioner to a five year term to replace Commissioner Mannone whose term expires on September 15, 2020, and that the polls shall remain open between the hours of 3:00 PM and 10:00 PM. Unanimously approved.

MOTION On Motion by Commissioner Mannone and seconded by Commissioner Hemsley to adopt the following resolution; That the annual election of Sanitary District No. 7, Town of Hempstead be held on September 15, 2020, at 90 Mott Street, Oceanside, New York for the election of one Commissioner to a two year term to replace Commissioner Horowitz whose term was to expire on June 16, 2022, and that the polls shall remain open between the hours of 3:00 PM and 10:00 PM. Unanimously approved.

MOTION On Motion by Commissioner Mannone and seconded by Commissioner Hemsley to adopt the following resolution; That any nomination for the public office of Commissioner of Sanitary District No. 7, Town of Hempstead, to be voted for at the election held on September 15, 2020, shall be submitted in petition form, subscribed by at least twenty-five (25) qualified voters of the District, at least ten (10) days prior to the election. And that nominating petitions may be picked up beginning on August 19, 2020, at 90 Mott Street, Oceanside, New York, during regular business hours. Unanimously approved.

MOTION On Motion by Commissioner Mannone and seconded by Commissioner Hemsley to approve the following regarding the September 15, 2020 Election to hire 15 Election Inspectors that are residents of Nassau County

MEETING #3406

and are to be paid \$175 for their service, candidates' names will be selected randomly for order placement on the ballot, each candidate may have three poll watchers with only one present at a time, the District will rent two optical scanners and one Automark machine from the Nassau County Board of Elections, each voter will be allowed up to three ballots with spoiled stickers to be used and Election Inspectors to keep track of the number of ballots used per voter, to hire Phoenix Printers to print 2,500 bound ballots. Unanimously approved.

MOTION On Motion by Commissioner Samoles and seconded by Commissioner Hemsley to revise the previous Motion regarding petition pick up and drop off dates. The petitions can be picked up at the District Office beginning August 17, 2020 and are due back by 3:30 p.m. on September 4, 2020. Unanimously approved.

NYS Paid Family Leave-Tabled

Inter-Municipal Agreement- Tabled

E-Cycling Program: Commissioner Graff said the event will take place July 11th and a robo-call will be sent out.

FEMA- Commissioner Graff stated he and Treasurer Lazansky will work together on the process of getting reimbursement for COVID-19 related expenses.

New Business:

Website Upgrade-Treasurer Lazansky said the cost to upgrade the District website will cost \$150.00. She said she will send the Board the new design for approval.

MOTION On Motion by Commissioner Doherty and seconded by Commissioner Hemsley to approve the upgrade of the website and any costs associated with the upgrade. Unanimously approved.

Budget Adjustments-Commissioner Graff said that Rynkar, Vail & Barrett, LLP requested budget adjustments for year-end December 31, 2019.

MOTION On Motion by Commissioner Mannone and seconded by Commissioner Hemsley to approve the recommended budget adjustments from Rynkar, Vail & Barrett, LLP for year-end December 31, 2019 in the total amount of \$61,939.04 (Memorandum attached). Unanimously approved.

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MOTION On Motion by Commissioner Samoles and seconded by Commissioner Mannone to approve the recommended budget adjustments from Rynkar, Vail & Barrett, LLP for year-end December 31, 2019 in the total amount of \$112,266.86 (Memorandum attached). Unanimously approved.

Recycling-Commissioner Mannone discussed the need for larger recycling bins. He advised that they be sold at cost. Commissioner Graff discussed if the District logo was needed on the bins. Commissioner Hemsley stated he has been working with two companies to obtain the cost of new recycling bins.

Public Comment Period: None.

MOTION On Motion by Commissioner Samoles and seconded by Commissioner Hemsley to enter into Executive Session. Unanimously approved.

EXECUTIVE BOARD went into Executive Session at 6:50 p.m. to discuss matters involving personnel, pending litigation and for the purpose of soliciting and receiving legal advice.

MOTION On Motion by Commissioner Doherty and seconded by Commissioner Hemsley to exit Executive Session at 8:18 p.m. Unanimously approved.

MOTION On Motion by Commissioner Graff and seconded by Commissioner Hemsley to approve the settlement agreement with Douglas Hernandez. Commissioner Samoles stated: I am voting no. He asked his fellow commissioners to vote no. He said there was overwhelming evidence of wrongdoing. He said Pamela Schwartz posted personal information and was never investigated. Commissioner Samoles said he wanted the Board to investigate the privacy issue and any other scandals. Commissioners Graff, Hemsley and Doherty approved. Commissioners Mannone and Samoles opposed. Motion passed.

Attorney Ciampoli stated the following resolution:

WHEREAS, the Commissioners of Sanitary District Number 7 have received an employee complaint alleging improper conduct by an employee of the district which includes threats being made in contravention of law Workplace rules as well as workplace violence laws, rules and regulations, and

WHEREAS, the Commissioners have retained outside counsel, Der Ohannesian & Der Ohannesian, for the purposes of conducting an independent investigation of the employee complaint, and

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WHEREAS, independent counsel has commenced his investigation by interviewing several district employees, and

WHEREAS, the employees interviewed included the Secretary of the Board, Jacqueline Urli, who appeared with counsel at such interview, and indicated that she had made several recordings of relevant conversations with employees of the District, using her telephone and a digital recording device, and further that she and or her attorney were in possession of such recordings, and

WHEREAS, employee Urli was directed to produce said recordings for the District's investigative counsel, and further, such request was memorialized in writing and conveyed to her via her attorney, and

WHEREAS, employee Urli's attorney replied to such request without indicating that the recordings would be produced, and the District's investigative counsel made a second request for the recordings, and

WHEREAS, employee Urli's counsel has again responded without indicating that compliance with the District's demand for production, and

WHEREAS, independent investigative counsel may / will require inspection of the recording instruments, and

WHEREAS, the district has the right to maintain order and discipline within the workplace, and further has a duty to investigate all instances of employee misconduct including but not limited to the violation of workplace violence and other misconduct complaints by employees of the District, and

WHEREAS, the complaint before this Board of Commissioners is outside the scope of the collective bargaining agreement with the CSEA, and

DUE DELIBERATION BEING HAD THEREON, it is hereby

RESOLVED, that Counsel for the District will issue a letter to employee Urli ordering and directing her to produce all recordings that she has made with employees and/or officers of the District on behalf of this Board of Commissioners, and it is further

RESOLVED, that together with such letter, a copy of this resolution be provided to employee Urli, and that employee Urli be given one week to provide investigative counsel with the said recordings, and that she provide to said counsel the devices used to record the subject conversations / communications for inspection, pursuant to this direct order of the Board of Commissioners.

MOTION

On Motion by Commissioner Samoles and seconded by Commissioner Mannone to approve the resolution. Commissioners Graff, Mannone and Samoles approved. Commissioners Doherty and Hemsley opposed. Motion passed.


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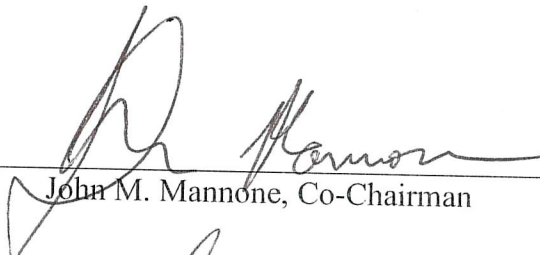
MOTION On Motion by Commissioner Mannone and seconded by Commissioner Graff to challenge the arbitration decision regarding James Mitchell. Commissioners Graff, Mannone, Doherty and Samoles approved. Commissioner Hemsley abstained. Motion passed.


The next General Board of Commissioners Meeting will be held on Thursday, August 6, 2020 at 6:30 p.m.

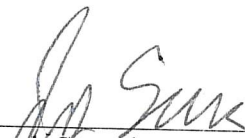
ADJOURNED On motion duly made and seconded the meeting adjourned at 8:24 p.m.

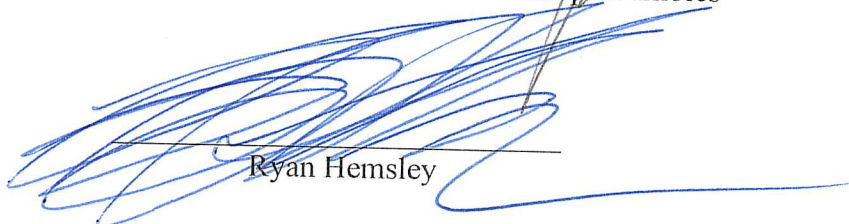
Attest


Austin R. Graff, Chairman


John M. Mannone, Co-Chairman


Patrick Doherty


Joseph Samoles


Ryan Hemsley

MEMORANDUM

To: Board of Commissioners
 From: Rynkar, Vail & Barrett, LLP
 Date: July 2, 2020

Budget Adjustments

We recommend that the District resolve to transfer funds between the budgetary accounts listed below for the year ended December 31, 2019:

	Original Budget Line Amount	2/6/2020 Adjusted Budget Line Amount	Budget Transfers 7/2/2020		Adjusted Budget Line Amount
			Increase Budget Line	Decrease Budget Line	
<u>Appropriations:</u>					
62110- Accounting Fees	46,500.00	334,702.50	7,700.00		342,402.50
62140- Legal Fees	100,000.00	149,602.73	50,554.35		200,157.08
65125- Medical	1,985,000.00	1,761,727.05	3,617.49		1,765,344.54
66050- Personal Services Commissioners	30,000.00	30,000.00	67.20		30,067.20
65140- Workers Comp.	735,227.00	585,227.00		17,605.20	567,621.80
65130- Dental	66,700.00	51,151.83		3,617.49	47,534.34
66000- Personal Services Operating payroll	4,523,649.57	4,833,574.74		40,716.35	4,792,858.39
			61,939.04	61,939.04	

Sanitary District No. 7 T.O.H
 Profit and Loss Budget vs. Actual
 January through December 31, 2019

	2019 Budget		2018		2019 Adjusted Budget		Comments
	Actual Jan - Dec		Encumbrances	Budget Adjustments	Budget	\$ Over Budget	
Ordinary Income/Expense							
Income							
43400 · Tax Levy (Budget)	9,032,816.18	9,032,816.50			9,032,816.50	-0.32	100.0%
43410 · PILOT	14,354.97	0.00			0.00	14,354.97	100.0%
45000 · Investments							
45030 · Interest-Checking	54,528.75	30,000.00			30,000.00	24,528.75	181.76%
Total 45000 · Investments	54,528.75	30,000.00	0.00	0.00	30,000.00	24,528.75	181.76%
46420 · Refunds	26,616.34	0.00			0.00	26,616.34	100.0%
46430 · Recycling Refunds	1,717.19	0.00			0.00	1,717.19	100.0%
464251 · Other Compensation for Loss	285,000.00	0.00			0.00	285,000.00	100.0%
Total Income	9,415,033.43	9,062,816.50	0.00	0.00	9,062,816.50	352,216.93	103.89%
Gross Profit	9,415,033.43	9,062,816.50	0.00	0.00	9,062,816.50	352,216.93	103.89%
Expense							
60700 · Building & Land Repair Expense							
63000 · Utilities	243,940.65		180,055.00		180,055.00	63,885.65	
63300 · Water	3,568.65						
63100 · Electric	14,908.27						
63150 · Gas	1,632.28						
63000 · Utilities - Other							
Total 63000 · Utilities	20,109.20	23,000.00	0.00	0.00	23,000.00	-23,000.00	0.0%
65075 · Safety Equipment	844.99	2,000.00			2,000.00	-1,155.01	42.25%
65035 · Election Expense	8,150.99	9,000.00			9,000.00	-849.01	90.57%
65080 · Payroll Processing Fees	22,987.99	23,000.00			23,000.00	-32.01	99.86%
66160 · Retirement ER	575,727.63	579,468.00			579,468.00	-3,740.37	99.35%
66140 · FICA ER	328,460.94	346,059.19			346,059.19	-17,598.25	94.92%
66145 · MCT TAX	14,230.81	15,380.41			15,380.41	-1,149.60	92.53%
66180 · Employee Training	0.00	2,500.00			2,500.00	-2,500.00	0.0%
62860 · New Equipment	388,326.00	0.00	388,326.00		388,326.00	0.00	100.0%
62880 · Tires	2,943.30	8,000.00			8,000.00	-5,056.70	36.79%
62890 · Tire Repairs	34,192.63	35,000.00			35,000.00	-807.37	97.89%
62815 · Truck Maintenance Fuel	111,028.05	100,000.00			111,028.05	11,028.05	111.03%
62820 · Oil	8,644.02	10,000.00			10,000.00	-1,355.98	86.44%
65010 · Truck Parts	63,111.10	75,000.00			75,000.00	-11,888.90	84.15%
65015 · Truck Repairs	1,427.00	33,000.00			33,000.00	-31,573.00	4.32%
65070 · Shop Equipment	9,192.30	6,000.00			6,000.00	3,192.30	153.21%
65060 · Radio	7,521.05	7,000.00			7,000.00	521.05	107.44%

Budget was increased for 12/31/18 encumbrances for Fuel tank project. Walden, Adventure Construction and Eastern Environmental are accrued at 12/31/19.

Budget was increased for 12/31/18 encumbrances for two new trucks.

	Actual		2018		2019 Adjusted		% of Budget	Comments
	Jan - Dec	2019 Budget	Encumbrances	Budget Adjustments	Budget	\$ Over Budget		
68170 - Recycling	5,169.38	15,000.00			15,000.00	-9,840.62	34.4%	
66150 - Uniforms	56,151.90	36,200.00		19,951.90	56,151.90	0.00	155.12%	
66130 - Shoes	0.00	10,000.00			10,000.00	-10,000.00	0.0%	
62100 - Contract Services								
62120 - Consulting	11,600.00	6,000.00		5,600.00	11,600.00	0.00	193.33%	
62110 - Accounting Fees	342,402.50	46,500.00		295,902.50	342,402.50	0.00	736.35%	
62140 - Legal Fees	200,157.08	100,000.00		100,157.08	200,157.08	0.00	200.16%	
Total 62100 - Contract Services	564,159.56	152,500.00	0.00	401,659.56	554,159.56	401,659.56	363.36%	
62875 - Building Maintenance	18,515.56	25,000.00		-2,909.76	22,080.24	-3,574.68	74.06%	
65000 - Operations								
65150 - Memberships and Dues	0.00	1,000.00			1,000.00	-1,000.00	0.0%	
65045 - Office Equipment	10,802.35	5,000.00		8,905.43	14,905.43	-4,103.08	216.05%	
65020 - Postage, Mailing Service	5,555.83	2,000.00		3,355.83	5,655.83	0.00	252.54%	
65030 - Printing and Copying	3,210.00	0.00		3,210.00	3,210.00	0.00	100.0%	
65050 - Telephone, Telecommunications	6,214.33	7,000.00			7,000.00	-785.67	88.78%	
65025 - Office	9,355.34	11,500.00			11,500.00	-2,144.66	81.35%	
Total 65000 - Operations	35,137.85	26,700.00	0.00	16,471.26	43,171.26	8,437.85	131.8%	
65100 - Insurance Expenses								
65140 - Workers Comp.	565,976.04	735,227.00		-167,605.20	567,621.80	-1,645.76	76.98%	Premium for 7/1/19-7/1/20 is being paid in installments
65165 - ER DBL	-1,015.81	2,184.00			2,184.00	-3,199.81	-46.51%	
65160 - Other Costs	1,375.00	0.00		1,375.00	1,375.00	0.00	100.0%	Payments to NYS DOL for unemployment for Doug H.
Total 65100 - Insurance General	197,953.94	207,000.00		16,780.02	223,780.02	-25,826.08	95.63%	
Total 65100 - Insurance Expenses	764,289.17	944,411.00	0.00	-149,450.18	794,660.82	-180,121.83	80.93%	
65125 - Medical	1,765,344.54	1,985,000.00		-219,655.46	1,765,344.54	0.00	88.93%	
65130 - Dental	42,256.98	66,700.00		-19,165.66	47,534.34	-5,277.36	63.35%	
65135 - Substance Testing	5,233.45	7,800.00			7,800.00	-2,566.55	87.1%	
65110 - Optical	0.00	12,800.00			12,800.00	-12,800.00	0.0%	
66000 - Personal Services OP Payroll								
66050 - Personal Services Commissioners	30,087.20	30,000.00		67.20	30,087.20	0.00	100.22%	
66000 - Personal Services OP Payroll - Other								
Total 66000 - Personal Services OP Payroll	4,336,155.36	4,523,646.57	269,208.82	4,792,893.39	4,586,703.03	-456,703.03	95.86%	Includes shoe and optical. Budget adjustments are for retirement payout and termination payments. The District is using the employee benefit accrued liability reserve for these expenditures.
Total Expense	9,453,289.82	9,110,189.17	566,381.00	309,925.17	9,986,493.34	-535,205.72	103.77%	

Actual Jan - Dec	2019 Budget	2018 Encumbrances	Budget Adjustments	2019 Adjusted Budget	\$ Over Budget	% of Budget	Comments
-38,256.19	-47,372.67	-568,381.00	-309,925.17	-925,678.84	887,422.65	80.78%	The District's 2019 budget planned for use of fund balance totaling \$47,372.67. The Budget Adjustment for the retirement payout and termination payouts will increase the use of fund balance. Encumbrances at 12/31/18 will also increase the use of fund balance.
-38,256.19	-47,372.67	-568,381.00	-309,925.17	-925,678.84	887,422.65	80.76%	

Net Ordinary Income

Net Income

MEMORANDUM

To: Board of Commissioners
From: Rynkar, Vail & Barrett, LLP
Date: July 2, 2020

Budget Adjustments

We recommend that the District resolve to transfer funds between the budgetary accounts listed below for the year ended December 31, 2020:

	Original Budget Line Amount	Budget Transfers 7/2/2020		Adjusted Budget Line Amount
		Increase Budget Line	Decrease Budget Line	
<u>Appropriations:</u>				
62110- Accounting Fees	60,000.00	109,511.50		169,511.50
65020- Postage, Mailing Service	3,800.00	2,755.36		6,555.36
65125- Medical	1,960,000.00		109,511.50	1,850,488.50
65045- Office Equipment	5,000.00		2,755.36	2,244.64
		112,266.86	112,266.86	

Sanitary District No. 7 T.O.H
 Profit and Loss Budget vs. Actual
 January through June 2020

	Actual June 2020	2020 Budget	2019 Encumbrances	Budget Adjustments	2020 Adjusted Budget	\$ Over Budget	% of Budget	Comments
Ordinary Income/Expense								
Income								
43400 - Tax Levy (Budget)	4,516,379.13	9,032,758.87			9,032,758.87	-4,516,379.74	50.0%	1st Half Tax Levy was received 3/2/2020
43410 - PILOT	20,645.71	0.00			0.00	20,645.71	100.0%	
45000 - Investments								
45030 - Interest-Checking	12,655.89	30,000.00			30,000.00	-17,344.11	42.19%	
Total 45000 - Investments	12,655.89	30,000.00	0.00	0.00	30,000.00	-17,344.11	42.19%	
46420 - Refunds	8,654.55	0.00			0.00	8,654.55	100.0%	
46421 - Commercial Pickups								
464 Sale of Equipment	143.40	0.00			0.00	143.40	100.0%	
46430 - Recycling Refunds	14,376.00	0.00			0.00	14,376.00	100.0%	
464251 - Other Compensation for Loss	646.49	0.00			0.00	646.49	100.0%	
Total Income	4,573,501.17	9,062,758.87	0.00	0.00	9,062,758.87	-4,489,257.70	50.47%	
Gross Profit	4,573,501.17	9,062,758.87	0.00	0.00	9,062,758.87	-4,489,257.70	50.47%	
Expense								
60100 - Building & Land Repair Expense								
63000 - Utilities	6,787.29		11,953.43		11,953.43	-5,166.14		Budget was increased for 12/31/19 encumbrances for Fuel tank project. These expenses are part of the building & repair assigned fund balance
63300 - Water	1,065.46							
63100 - Electric	7,117.09							
63150 - Gas	897.98							
63000 - Utilities - Other								
Total 63000 - Utilities	9,080.53	23,000.00	0.00	0.00	23,000.00	-13,919.47	39.48%	
65075 - Safety Equipment	677.44	2,000.00			2,000.00	-1,322.56	33.87%	
65035 - Election Expense	0.00	10,000.00			10,000.00	-10,000.00	0.0%	
65080 - Payroll Processing Fees	12,946.75	25,000.00			25,000.00	-12,053.25	51.79%	
66160 - Retirement ER	143,128.50	640,000.00			640,000.00	-496,871.50	22.38%	
66140 - FICA ER	196,448.83	356,505.24			356,505.24	-160,056.41	55.1%	
66145 - MCT TAX	8,352.79	15,844.68			15,844.68	-7,491.89	52.72%	
66180 - Employee Training	0.00	2,500.00			2,500.00	-2,500.00	0.0%	
62860 - New Equipment	0.00	200,000.00			200,000.00	-200,000.00	0.0%	
62880 - Tires	0.00	8,000.00			8,000.00	-8,000.00	0.0%	
62880 - Tire Repairs	18,012.09	35,000.00			35,000.00	-16,987.91	51.46%	
62815 - Truck Maintenance Fuel	38,116.93	105,000.00			105,000.00	-66,883.07	36.3%	
62820 - Oil	2,807.66	10,000.00			10,000.00	-7,192.34	28.08%	
65010 - Truck Parts	16,265.56	75,000.00			75,000.00	-58,734.44	21.65%	
65015 - truck Repairs	240.00	33,000.00			33,000.00	-32,760.00	0.73%	
65070 - Shop Equipment	2,142.22	6,000.00			6,000.00	-3,857.78	35.7%	

	Actual June 2020	2020 Budget	2019		2020 Adjusted Budget	\$ Over Budget	% of Budget	Comments
			Encumbrances	Budget Adjustments				
65060 - Radio	3,982.63	9,000.00			9,000.00	-5,017.37	44.25%	
66170 - Recycling	4,971.27	15,000.00			15,000.00	-10,028.73	33.14%	
66150 - Uniforms	19,993.90	45,000.00			45,000.00	-25,006.10	44.43%	
66130 - Shoes	0.00	12,350.00			12,350.00	-12,350.00	0.0%	
62100 - Contract Services								
62120 - Consulting	0.00	6,000.00			6,000.00	-6,000.00	0.0%	
62110 - Accounting Fees	169,511.50	60,000.00		109,511.50	169,511.50	0.00	282.52%	
62140 - Legal Fees	23,168.57	125,000.00			125,000.00	-101,831.43	18.54%	
Total 62100 - Contract Services	192,680.07	191,000.00	0.00	109,511.50	300,511.50	1,680.07	100.88%	
62875 - Building Maintenance	26,964.16	25,000.00		23,000.00	48,000.00	-21,015.84	107.94%	
65000 - Operations								
65150 - Memberships and Dues	0.00	1,000.00			1,000.00	-1,000.00	0.0%	
65045 - Office Equipment	1,538.78	5,000.00		-2,755.36	2,244.64	-705.86	30.78%	
65020 - Postage, Mailing Service	386.75	3,800.00		2,755.36	6,555.36	-6,168.61	10.18%	
65030 - Printing and Copying	6,168.61	0.00			0.00	6,168.61	100.0%	
65050 - Telephone, Telecommunications	2,845.99	7,000.00			7,000.00	-4,154.01	40.66%	
65025 - Office	10,323.85	11,500.00			11,500.00	-1,176.15	88.77%	
Total 65000 - Operations	21,263.89	28,300.00	0.00	0.00	28,300.00	-7,036.02	75.14%	
65100 - Insurance Expenses								
65140 - Workers Comp.	218,161.00	450,000.00			450,000.00	-231,839.00	48.48%	Premium for 7/1/19-7/1/20 is being paid in
65165 - ER DBL	-4,042.70	2,184.00			2,184.00	-6,226.70	-185.11%	Installments
65160 - Other Costs	0.00	0.00			0.00	0.00	0.0%	
65120 - Insurance General	125,146.58	200,000.00			200,000.00	-74,853.42	62.57%	
Total 65100 - Insurance Expenses	339,264.88	652,184.00	0.00	0.00	652,184.00	-312,919.12	52.02%	
65125 - Medical	987,391.99	1,960,000.00			1,950,488.50	-863,096.51	50.38%	
65130 - Dental	23,169.41	55,000.00		-109,511.50	55,000.00	-31,830.59	42.13%	
65135 - Substance Testing	2,452.95	7,800.00			7,800.00	-5,347.05	31.45%	
65110 - Optical	0.00	12,400.00			12,400.00	-12,400.00	0.0%	
66000 - Personal Services OP Payroll								
66050 - Personal Services Commissioners	14,688.00	30,000.00			30,000.00	-15,312.00	48.96%	
66000 - Personal Services OP Payroll - Other								
Total 66000 - Personal Services OP Payroll	2,553,271.16	4,630,190.21		224,116.47	4,854,315.68	-2,301,044.52	55.14%	Budget increased for terminated employee payments in 2020 (\$47,116.47) and covid payroll (\$177,000)
2,587,959.16	4,660,190.21		0.00	224,116.47	4,884,315.68	-2,092,240.05	55.1%	
Total Expense	4,645,120.99	9,220,063.13	11,953.43	247,116.47	9,479,153.03	-4,834,032.04	50.38%	
Net Ordinary Income	-71,619.82	-157,324.26	-11,953.43	-247,116.47	-416,394.16	344,774.34	45.52%	The District's 2020 budget planned for use of fund balance totaling \$157,324.26
Net Income	-71,619.82	-157,324.26	-11,953.43	-247,116.47	-416,394.16	344,774.34	45.52%	

Sanitary District No.7 T.O.H
Balance Sheet
 As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
10150 · TD Bank	5,463,029.03
10200 · Chase	304,536.20
10300 · Petty Cash	200.00
Total Checking/Savings	<u>5,767,765.23</u>
Total Current Assets	<u>5,767,765.23</u>
TOTAL ASSETS	<u><u>5,767,765.23</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	179,957.08
Total Accounts Payable	<u>179,957.08</u>
Other Current Liabilities	
24200* · Accrued Expenses	160,185.00
24350 · EE Medical	488.00
24400 · Teamsters 401K	160.15
24100 · EE Retirement	8,712.30
24175 · EE Deferred Compensation Plan	6,200.00
Total Other Current Liabilities	<u>175,745.45</u>
Total Current Liabilities	<u>355,702.53</u>
Total Liabilities	355,702.53
Equity	
31600 · Building & Repair Assigned Fund	1,158,501.96
31916 · Unapprop./OPEB	50,099.00
31915 · Unapprop./Encumbrances	11,953.43
31914 · Assigned Appropriated Fund Bal	157,324.26
31200 · Restricted Employees Employment	847,160.69
32000 · Unrestricted Net Assets	3,258,643.18
Net Income	-71,619.82
Total Equity	<u>5,412,062.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,767,765.23</u></u>