

**MINUTES OF AUGUST 3, 2021 MEETING OF THE
WEST CORNWALL TOWNSHIP MUNICIPAL AUTHORITY**

The following are the minutes of the meeting of West Cornwall Township Municipal Authority held at the West Cornwall Township building situate at 73 South Zinn's Mill Road, Quentin, Lebanon County, Pennsylvania, on Tuesday, August 3, 2021 at 6:00 p.m. The meeting was duly advertised as required by the applicable statutes of the Commonwealth of Pennsylvania.

Present at the meeting were Chairman James Shoemaker, Joseph Foltz, Glenn Yanos, William Matthews, Robert Kolb, Dennis Tulli, and Marty Daigle, Authority Board members; David Lloyd and Russ Gible, West Cornwall Township Supervisors; Rick Heisey, West Cornwall Township Planning Commission member and Quentin Water Company Board member; Jeffrey Steckbeck, P.E., Manager/Engineer; Amy B. Leonard, Esq., Solicitor.

A motion was made and seconded to approve the meeting minutes from the June 1, 2021 meeting of the West Cornwall Township Municipal Authority, with all voting in favor.

Manager's / Engineer's Report – Jeffrey Steckbeck noted that all operations are running well, with no mechanical issues. Mr. Steckbeck reported that he received correspondence from North Cornwall Township indicating there would be a reduction in West Cornwall's contribution to the Dairy Road pump station, from the current amount of \$2,584.12 per quarter down to \$2,421.00 per quarter.

Mr. Steckbeck reviewed the 2020 audit by Stanilla, Siegel & Maser LLC. Mr. Steckbeck reviewed the income and expenses sections of the audit with the Authority Board. He noted that while he has been doing the bookkeeping using a cash basis, the auditor has recommended an accrual basis going forward. Additionally, the auditor has requested that future budgets should include a line item for income to reflect the amount that COLA bills WCTMA customers for treatment. WCTMA never receives that money from COLA – COLA bills the customer for it, it gets paid to COLA by the customer, COLA keeps it and deposits it into their own checking account. COLA does not send this money to WCTMA. The auditor understands this but has indicated that WCTMA's budget should include a line item for a "phantom payment" to COLA in the same amount as the income. This will result in a net of \$0 to the bottom line of the budget. The auditor further explained that these are accounting procedures that will bring the WCTMA financial practices into line with generally accepted accounting guidelines.

Mr. Steckbeck reviewed the Quentin, Stoberdale, and Money Market accounts and money market accounts for June and July 2021, and directed that those statements be attached to the minutes. A Motion was made and seconded to approve the financial reports, and all voted in favor.

Solicitor's Report – Attorney Leonard stated that she reviewed the shut off agreement proposed by the Quentin Water Company's Solicitor and that she and Mr. Christianson were close to finalizing the Agreement. Ms. Leonard reported that she had reached out to a number of banks regarding the possibility of refinancing the USDA loan, which currently had 31 years of payments remaining at an interest rate of 3.5%. She indicated that the banks had been receptive to her request and she believed there would be proposals by the next meeting for the Authority Board to consider. Ms. Leonard also reviewed the recent changes to the Sunshine Law that will take effect at the end of August and would therefore impact the next Authority meeting.

The next meeting of the West Cornwall Township Municipal Authority will be October 5, 2021.

Respectfully submitted,
Amy B. Leonard, Solicitor