

PROPOSAL

Auditing Services

Morris County Municipal Utility Authority

Presented by:
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ORIGINAL





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Independent Member
BKR International

January 15, 2026

Morris County Municipal Utilities Authority
214A Center Grove Road
Randolph, NJ 07869

This proposal is being submitted for your consideration in connection with the appointment of independent auditor for the Morris County Municipal Utilities Authority. We are pleased that you have our firm under consideration and can assure you that we are very much interested in serving the Authority. We feel Nisivoccia LLP is particularly well suited to assist the Authority in all areas where assistance might be needed and expected and can provide the personalized service best suited to an Authority such as the Morris County Municipal Utilities Authority.

We believe that the value of an independent accounting firm to its clients is determined by a number of factors including the size and breadth of its experience, desire of the firm to serve a given client, capabilities of its staff, and the philosophy with which it serves the needs of its clients. In the accompanying proposal, we have provided a brief background description of our firm, information with respect to our experience and our approach, and other related matters.

We understand that the Authority is looking for an auditor with exceptional knowledge and experience who can provide timely and effective service throughout the year. Those qualities happen to be our strongest points and what sets us apart from other accounting firms who provide audit services. We have been leaders in the field in preparing our clients for new accounting and auditing pronouncements. We have made our clients aware of new pronouncements prior to their required effective date and assisted clients with the implementation of the new standards. Our eight government partners work with over 80 municipalities, counties and authorities of widespread size and complexity and have over 250 years of combined experience devoted solely to municipalities, school districts and other governmental entities.

Again, we appreciate the opportunity to submit this proposal. We hope it conveys our enthusiastic desire to be appointed as the independent auditor. Morris County Municipal Utilities Authority will be an important client to our firm, and we sincerely believe our firm can fully satisfy the needs for a quality audit and related services. We will be pleased to answer any questions or submit any additional information you may desire.

Sincerely yours,

Man C. Lee, Partner



NISIVOCIA
ASSURANCE • TAX • ADVISORY

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Proposal Summary

Your Requirements

The Morris County Municipal Utilities Authority is seeking an independent accounting firm with the appropriate level of experience and expertise to provide audit services in an accurate, timely and efficient manner. Services performed are to include:

- Annual audit of the financial statements of the Morris County Municipal Utilities Authority for the fiscal year ending December 31, 2026 in accordance with accounting principles generally accepted in the United States of America and prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as required by N.J.S. 40:14A-7.1, et seq. It will also include any additional requirements of the Morris County Municipal Utilities Authority.
- Financial advice and opinions as needed.

Our professionals are available as needed throughout the year as accounting or audit issues arise. We pride ourselves on our responsiveness to our clients' needs and welcome the opportunity to answer questions on any financial matters during the year in order to mitigate year end findings.

Our Credentials

As one of the largest and most well-respected regional accounting firms in New Jersey, with approximately 130 total personnel including partners, professional staff and administrative support we maintain a reputation of excellence when it comes to servicing our clients. Nisivoccia is ranked in NJBIZ New Jersey's Top Accounting Firms listing. We attribute our success and growth as a CPA and advisory firm to our clients and their referrals.

Nisivoccia LLP has 19 partners and a staff of 130 plus, including 57 Certified Public Accountants, 22 Public School Accountants and 14 Registered Municipal Accountants (all of whom are CPA's). We can offer you the most talented and committed accountants with expertise in a multitude of specialties to enhance our service to you. Eight of our partners and approximately 35 of our staff are completely dedicated to conducting governmental audits.

Nisivoccia LLP is a leader in performing governmental audits and has a reputation for quality service among our clients. We have successfully performed audits of government entities for over 55 years. Nisivoccia LLP has taken a proactive role in researching and informing our clients of new accounting and auditing pronouncements along with providing guidance on the implementation of those pronouncements. We are active members in the Governmental Accounting and Auditing Committee of the New Jersey State Society of Certified Public Accountants. We attend monthly League of Municipality meetings in several counties, along with attending various conferences and conventions for local governmental entities.

Proposal Summary

Over the last several years, we have offered to our clients several training seminars which we conducted covering comprehensive accounting and reporting topics; we have been instrumental in assisting our clients implement new requirements and manage new computer systems.

Our hands-on approach has proven particularly useful to our clients. We have provided services to our clients for a multitude of referendums and debt issuances, various budget preparation projects, and other consultation services including review and evaluation of internal controls, payroll tax abatement services, technology projects and financial planning services. Our governmental clients include:

- 90+ municipalities and other government authorities
- Morris, Warren and Sussex County Governments
- 85+ K-12 School Districts
- 20+ Libraries
- Morris, Warren and Sussex County Community Colleges

In addition to obtaining the knowledge necessary to help serve our clients, Nisivoccia prides itself on giving back to the local communities we live in and serve. A culture that has been engrained in all our professional staff by our founding partner over the past 55 years. Several awards and honors recently received by our organization include:

- 2022 Best of Accounting Client Satisfaction
- 2022 Sussex County Economic Development Partnership Award – Workforce and Training Development Award Recipient
- 2020 William Huber Award Recipient, Raymond Nisivoccia
- 2018 ICON Honors to Raymond Nisivoccia for his leadership and community service.
- NJBIZ Best Places to Work for small and medium size companies.
- Sussex County Economic Development Partnership, Inc. Longevity Award.
- Mosaic Award from Project Self-Sufficiency, Sussex County
- Roxbury Area Chamber of Commerce Business Person of Year, Valerie A. Dolan
- Jefferson Township Chamber of Commerce Business of the Year.
- New Jersey Monthly 2016 and 2017 Great Oak Award for our contributions to charities and social causes.
- New Jersey Business & Industry Association 2017 Awards for Excellence for the Community Service category.
- The 2016 SCARC Foundation Leadership Award for our philanthropic activities and dedication to the local communities.

Proposal Summary

Communications

Open lines of communications throughout the year are a critical part of the audit process. We strongly encourage our clients to involve us in the solution process by communicating accounting and audit matters with us as they arise. Participation in the process from the beginning enables us to provide timely business advice while minimizing the opportunity for unexpected outcomes.

Timeliness

We make it a policy to file audit reports within the statutory due dates. This is the norm for our firm; we are committed to performing our work on a timely basis. We believe that Nisivoccia LLP is the only major firm to have such a performance record.

Quality Control

At Nisivoccia, we take pride in the reputation we have achieved for high quality standards. Quality is a product of our culture and we maintain a level of professionalism to which we have long been dedicated and which continues to permeate throughout our firm. We can identify the following unique characteristics of our practice:

- Multiple partners specializing in the government industry
- Multiple levels of quality control review throughout the firm
- A commitment to continuing education for our staff and our clients
- Staff retention which allows for expertise at all levels

Each of our audits are subject to quality control by a partner, specializing in your industry, who is independent of the engagement team. As required by professional standards, members of the firm adhere to continuing education guidelines to assure compliance with current accounting standards.

Nisivoccia LLP subscribes to a high level of Peer Review, which in effect, is an audit of our quality control system. A copy of our unqualified Peer Review Report is included in our profile package. In our last five peer reviews, we received an unqualified report with no comments. Quality is an attribute which is pervasive in our operation, from the staff we recruit to the final report we produce.

Independence

We as professionals subscribe to the highest ethical standards to ensure that all of our clients receive the quality service they deserve without compromise. These standards ensure to our clients that we can continue to serve their best interests for many years.

Proposal Summary

Your Service Team

A professional firm is its people. We believe it is our essential purpose to make available to our clients outstanding auditors as well as specialists in a variety of areas, including governmental and school finance. Accordingly, we recruit and develop, we feel, the best talent available. The size and variety of our firm's clientele enable us to staff each engagement as needed with excellent personnel and broaden them with the widest of experience. Because our effectiveness as a service organization is dependent upon our people, we believe in exposing our staff to a broad range of industries and organizations so that they will develop an effective sense of general business in addition to competence as accountants and auditors. Accordingly, assignment of staff to the examination of the Authority's financial statements would be for periods of time sufficient in which to bring to bear the benefits of their experience in other audits. As a public accounting firm, 100% of our Firm's practice is in financial accounting.

We feel it is important for a partner to be available during the performance of the audit in order to control the time spent and effectively resolve any questions that arise from the Authority's administration or the audit staff. When off site, it is our policy and practice to return all of our phone calls and messages on a daily basis so that we are completely accessible to all of our clients.

The audit team that will be assigned to the audit of the Authority will be headed by partners of the firm, who will have the overall responsibility for the audit engagement. All of Nisivoccia LLP's professional staff are college graduates, many of whom are Certified Public Accountants, Registered Municipal Accountants, Public School Accountants, and hold various other professional licenses and degrees. All employees are non-union.

Our proposed audit team will consist of an engagement partner, a consulting partner, an audit in-charge and various staff accountants.

Based on an examination of your service needs, Ms. Man C. Lee, CPA, RMA, PSA will be the partner assigned to this engagement and will have the responsibility for the planning, direction, and execution of the annual audit. She will also lead the Nisivoccia LLP service team and will be responsible to oversee the interaction between the Morris County Municipal Utilities Authority and Nisivoccia ensuring that the project is on time and completed in an efficient and cost-effective manner. She has extensive experience in conducting all types of audits and internal control reviews.

Ms. Lee has over 21 years of experience in governmental auditing. She is a Certified Public Accountant, Registered Municipal Accountant, Public School Accountant and Certified Municipal Finance Officer and has had considerable experience in governmental finance. For over 20 years, she has serviced governmental entities of varied size and complexity. She is deeply committed to see that the best interests of all our clients are continually served.

Proposal Summary

Your Service Team

Mr. Francis ("Bud") J. Jones, CPA, RMA, PSA will serve as the consulting partner on the engagement and will assist Ms. Lee as necessary. He is a Certified Public Accountant, Registered Municipal Accountant, and Public School Accountant and has had considerable experience in governmental finance. He is deeply committed to see that the interests of all our clients are continually served.

Scope of Engagement

Nisivoccia will conduct an Annual audit of the financial statements of the Morris County Municipal Utilities Authority for the fiscal year ending December 31, 2026 in accordance with accounting principles generally accepted in the United States of America and prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as required by N.J.S. 40:14A-7.1, et seq.

Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express an unmodified opinion that your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. If our opinion were other than unmodified, we would fully discuss the reasons with you in advance.

Our audit is not specifically designed and cannot be relied upon to disclose deficiencies in internal controls. However, during the audit, if we become aware of such deficiencies or ways that we believe management practices can improve, we will communicate them to you in a separate letter to those charged with governance. We encourage and are available for routine consultation throughout the year to continually evaluate the operating effectiveness of the deficiency and the solutions. We believe strongly that timely communication of any deficiencies identified by management is essential to serving you promptly, effectively and efficiently.

In addition to the compliance phase of governmental auditing, our approach, which is consistent with the present state of the art, places great emphasis on looking beyond the accounting entries to the underlying operations and day-to-day business situations which give rise to the entries. We believe that it is important for us to gain an insight into various conditions which affect our clients' financial position and operations.

This approach is commonly referred to as the "business approach" to auditing. In accomplishing this, we obtain an understanding of the organization and the systems and procedures which comprise the entity's system of internal accounting controls. As a result, we will formally report to you any significant recommendations for improvement which may be developed during our examination. Such reports protect the entity's assets and often point the way to significant economies, as well as more meaningful information to guide management decisions.

Proposal Summary

Scope of Engagement

We believe that the key to an efficient audit is having clearly defined objectives and carefully planning the conduct of the examination which can only be done with a full understanding of the operating and financial policies and procedures of the organization and its management. To accomplish these goals, we generally follow the policy of making a formal planning survey and preparing a formal audit plan. This audit plan is prepared and approved by the partner who has responsibility for coordinating and carrying out the examination. One important objective of our audit plan is to maximize the efficiency of our efforts through the use of the Authority's professionals wherever possible in preparing schedules and accumulating data in connection with the audit.

The timing and planning of our audit would be discussed with Authority's administration upon our appointment and in accordance with the timeline contained within the request. We make every possible effort to accommodate scheduling requests and preferences of all our clients. Our firm is committed to deadlines, statutory or client requested. We have filed our clients' annual audits on or before statutory deadlines.

At the conclusion of our audit, we will meet with the Administration of the Authority to review our findings. Upon issuance of the report, we will meet with the full governing body to discuss the report.

Fee Proposal

We are sensitive to your responsibility and ours for the control of costs, and we will cooperate fully to minimize our fees while maintaining the quality of our services. This will be accomplished by controlling cost through manpower planning. Your engagement will be categorically budgeted, based on current records and their condition, and the time expended will be monitored against that budget. If the records of the Authority are not in an auditable condition, we will discuss the circumstances with the Authority's administration and the governing body, if necessary, before we incur the additional costs.

Although we have the resources and capabilities of a larger firm, we choose to operate like a small firm. Our staff is diversified in experience and is closely supervised by the engagement partner (both onsite and offsite) in the performance of their duties. We are confident that we have the resources available to best serve your needs.

Services	Fee
Preparation of the Annual Audit of the Financial Statements of Morris County Municipal Utilities Authority	\$58,595

Proposal Summary

Fee Proposal

Note:

- Fees are based on your anticipated cooperation and the assumption that there will not be a significant change in your operations. Otherwise, we do not anticipate increases beyond our proposed rates listed above.
- Any additional costs imposed by clients or outside sources are discussed and agreed upon prior to incurring additional time.
- The standard billing rates for our professionals are: Partner \$235, Manager/Supervisor \$205 and Staff \$145-165.

We have found from our years of experience that open communication and collaboration of effort improves audit efficiency and effectiveness. Our fee includes continuous communication with administration on all financial matters throughout the year, which we encourage, in order to be kept apprised of any new developments, critical issues and potential problem situations that can be effectively addressed prior to year-end and minimize year-end audit findings and to create an opportunity for us to provide you with expert financial guidance and advice.

Our fees for any additional services that may be required or that you may request, such as assistance with debt management plans, bond sales, fund balance projections, special research projects, or other services would be billed at our standard hourly rates which vary according to the level and range of experience of the personnel to be assigned to the engagement based upon the services to be performed.

Additional Service Offerings to our Clients

In addition to services related to the Authority's financial statements and the expression of our opinion on them, we would make ourselves available to consult with the Authority and appropriate Authority professionals in all areas which you deem necessary.

Our firm has been engaged by several clients to perform specialized internal control reviews and evaluations. We have assisted in reviewing policies and procedures to ensure that internal accounting and administrative controls are operating efficiently and effectively.

We have assisted many governmental entities in the preparation of Official Statements for the issuance of debt. All of our Registered Municipal Accountants are very experienced in government finance and financial consulting. We have established excellent rapport and communication with many bond counseling firms.

Proposal Summary

Additional Service Offerings to our Clients

Our firm assists in the preparation of approximately 20 to 25 official statements annually for various debt offerings - Bond Anticipation Notes, General Obligation Bonds, Revenue Bonds, and Refunding Bonds.

Additionally, our firm offers a variety of other services which would be available to the Authority, upon request, such as tax research, tax filing information, communication with the Internal Revenue Service, financial planning services, and various technology consulting services.

Firm Overview

Nisivoccia, founded in 1970, services clients in New Jersey, the surrounding metropolitan area as well as nationally. We are an independent member of an international affiliation of privately owned and operated public accounting firms known as BKR International. As a result, we have a network of affiliates who we can work with to support your organization across the United States and internationally as the need arises. Our personnel currently consist of 19 active partners and approximately 130 professional and administrative support staff.

Our first and foremost objective on any engagement is to render our clients with distinguished services in accordance with the highest professional standards. Our success is evident by our reputation for our integrity, objectivity, competence, and independence. Our reputation for quality performance is well recognized by our business, not-for-profit clients, school districts and governmental entity clients. To maintain this reputation, we make a considerable effort to hire the best people available and to develop their skills through continuing education programs.

Accounting and auditing services represent the mainstay of our practice, constituting more than fifty percent of our total service revenue. In addition, the firm provides a multitude of services in the related areas of personal and corporate tax, estates and trusts and other management advisory services.

Our Public Entity Group will be providing the financial audit services for Morris County Municipal Utilities Authority. This group of our practice has a vast knowledge of auditing governmental entities. These governmental entities include Municipal Libraries, Joint Insurance Funds, County Governments, Local Municipalities, Local School Districts, County Colleges and Municipal Utility Authorities.

We have three offices in New Jersey – Mount Arlington, Newton and Bridgewater. We, as a firm, have had long-term exposure to a wide range of governmental and other nonprofit clients. Approximately 50% of our staff specializes in, and is entirely dedicated to, our governmental clients. Our current client list includes municipalities, authorities, county governments, school districts, county colleges, joint insurance funds, and libraries. In addition to the governmental units which we serve, the clients of Nisivoccia LLP represent all facets of the economy. A listing of governmental accounting and auditing clients has been attached to this proposal.

We encourage continuous communication with our client's financial administration throughout the year in order to be kept apprised of any potential problem situations and to hopefully attempt to minimize or correct them on a timely basis. We believe this open communication enhances our ability to perform a quality audit and minimize year-end audit findings. Our firm is committed to providing our clients with personal services.

Board Presentations

Annual meetings fulfill oversight responsibility as well as keep the finance committee and board members abreast of the organization's financial standing. Nisivoccia will meet with your board to review financial reports, compliance requirements, and internal controls and provide suggestions to improve the organization's overall performance.

Other Services

We provide a complete set of services that span all business applications and client industries.

Services	Industries
• Accounting • Audit • Fraud and Forensics • Business Advisory Services • Tax, Trust and Estate Planning	• Construction Contractors • Employee Benefit Plans • Private, Family-owned Businesses • Governmental Entities • Healthcare, Dental Providers & Facilities • Manufacturing and Distribution • Not-for-Profit Organizations • Real Estate Developers and Managers

Why Select Nisivoccia

- **Experience**

- Serving 90+ governmental entities, 45+ years of experience serving governmental clients.
- Average years of experience for partners is 21 while the professional staff has an average of 8 years of experience.
- We attribute a large portion of our growth to referrals from our existing clientele.

- **Specialization**

- 8 partners and approximately 35 professional staff specializing in all types of governmental audits.
- 8 partners are members of the GFOA and League of Municipalities further deepening their experience and knowledge.

- **Accessibility**

- Clients can expect a dedicated team of professionals on all engagements and projects.
- All professionals are available to you throughout the year as issues and questions arise at no extra charge.
- We will attend meetings as needed with management, governing body and/or the finance committee.

- **Continuity**

- Nisivoccia has experienced minimal personnel turn-over in the last 5 years. Clients can expect their engagement team to be their trusted advisor through the years.
- We continually exceed our clients' expectations and achieve very high client satisfaction ratings, which is witnessed by our low turnover and high client retention rates. Many clients have been with the firm for 25 years or more.

- **Compassion**

- We are committed to the communities we live in and serve. Collectively as a firm, and individually, we participate in philanthropic activities for charitable organizations within our communities.
- Nisivoccia proudly attends and supports our client's events.
- Clients are invited to attend our yearly not-for-profit seminar and receive a quarterly not-for-profit and tax industry newsletter.

- **Service**

- Clients receive distinctive and superior, hands-on value-added service on all engagements.
- We adhere to the highest level of quality control procedures on all engagements.
- The firm engages in an independent, peer review assessment every three years.
- Additional services offered to our clients include budgeting, board training and grant consulting, information technology and forensic accounting.

Appendix

Statement of Independence

Nisivoccia is independent with respect to the Morris County Municipal Utilities Authority as defined by Rule 101 of the American Institute of Certified Public Accountants Standards.

License to Practice in New Jersey

All key professionals and staff assigned to your engagement are appropriately licensed to practice in the jurisdiction. All professionals are required to obtain 40 hours of continuing professional education on an annual basis and complete the mandatory professional ethics session required by the State Board of Accountancy.

Conflict of Interest

To the best of our knowledge, Nisivoccia does not have any conflicts of interests with the Morris County Municipal Utilities Authority. If one were to occur, a full disclosure would be made and if necessary, another accounting firm would be referred to complete the work.

Peer Review

We have included a copy of our most recent peer review report. This report indicates that we received a rating of pass on our internal quality control procedures, which is the highest level a firm can receive.

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- New Jersey Society of Certified Public Accountants (NJSCPA)
- American Institute of CPAs (AICPA) Private Companies Practice Section Division
- BKR International

BKR International is a leading global association of independent accounting and business advisory firms representing the expertise of more than 160 member firms with over 500 offices in over 80 countries around the world. Firms selected for membership in BKR International are known in their respective market areas for quality and leadership in the profession.



Lisa M. Altschaffl, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Cole F. Beehner, CPA

Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Daniel W. Wilkins, CPA

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of Nisivoccia LLP
 and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Nisivoccia LLP (the firm), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nisivoccia LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Nisivoccia LLP has received a peer review rating of *pass*.

A handwritten signature in dark ink that reads 'Deluzio & Company LLP'. The signature is stylized, with the 'D' being particularly large and the 'LLP' being written in a cursive-like font.

Deluzio & Company LLP
 June 18, 2024

Man C. Lee

Resume

Position: Partner, Nisivoccia LLP

Education: University of Scranton; B.S. and M.B.A.

Professional: Certified Public Accountant, New Jersey
Registered Municipal Accountant, New Jersey
Public School Accountant, New Jersey
Certified Municipal Finance Officer, New Jersey
Series 7 License – General Securities Representative
Series 66 License – Investment Advisor Representative
Individual Producer License – Life Insurance
Individual Producer License – Health Insurance

Range of Experience: Nisivoccia LLP, Mount Arlington, New Jersey (2004 to Present)

Client experience includes planning, review and execution of audits with concentration of engagement planning in governmental entities (Schools, Municipalities, Counties, Municipal Utilities Authorities, Fire Districts, Boards of Education and Libraries). Demonstrates proficiency with respect to Government Audit Standards and Single Audit engagements of a wide range of state and federal grants.

- Financial consulting projects
- Internal control reviews
- Bond and note offerings
- Assistance in preparing financial statements and budgets
- Accounting system design
- Feasibility studies
- Operational reviews
- Assistance in referendum presentations
- Proficient User of CDK, CSI and Systems 3000 School Software
- Proficient User of MSI and Edmunds Municipal/County Software

Professional and Community Involvement:

- Member of:
- New Jersey Society of Certified Public Accountants
 - American Institute of Certified Public Accountants
 - Registered Municipal Accountants Association of New Jersey
 - Somerset County School Business Officials Association
 - Hunterdon/Warren County School Business Officials Association
 - Government Finance Officers Association of New Jersey

Former Member - American Red Cross, North Jersey Chapter

Speaker at Local and State School Business Official Associations, Municipal Finance Officer and GFOA Seminars, etc., on career development and governmental accounting and auditing.

Francis (“Bud”) Jones

Resume

Position: Partner, Nisivoccia LLP

Education: Saint Francis College; B.S.

Professional: Certified Public Accountant, New Jersey
Registered Municipal Accountant, New Jersey
Public School Accountant, New Jersey

Series 7 License – General Securities Representative
Series 66 License – Investment Advisor Representative
Individual Producer License – Life Insurance
Individual Producer License – Health Insurance

Range of Experience: Thirty-seven years client experience includes planning, review and execution of annual and special audits of New Jersey Municipalities, Counties, Boards of Education, Joint Insurance Funds, County Colleges, Municipal Utilities Authorities, Libraries, and various Federal and State grants. Consulting experience includes various financial consulting projects, internal control reviews, a variety of debt issuances, accounting system design, feasibility studies and operational reviews.

Professional and
Community
Involvement:

Member of:

- New Jersey Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Registered Municipal Accountants Association of New Jersey
- Former Chairman - Governmental Accounting and Auditing Interest Group of the New Jersey Society of Certified Public Accountants
- Government Finance Officers Association of New Jersey, Associate Business Member
- Morris County Association of School Business Officials, Associate Business Member
- Morris County Library Foundation –Treasurer
- Speaker at Local and State School Business Official Associations, College and University Business Officials, Municipal Finance Officer seminars, etc., on career development and governmental accounting and auditing.

References

Kim Francisco

Chief Financial Officer
County of Warren and Pequest River Municipal Utilities Authority
(908) 475-6540
kfrancisco@co.warren.nj.us

Sean McCarthy

Chief Financial Officer
Township of Bernards and Bernards Township Sewerage Authority
(908) 204-4605
smmccarthy@bernards.org

James Burnet

Chief Financial Officer / Assistant Administrator
Borough of Madison
(973) 593-3043
burnetj@rosenet.org

Elke Yetter

Chief Financial Officer
County of Sussex
(973) 579-0360
eyetter@sussex.nj.us

GOVERNMENTAL CLIENTS

Municipal Clients

Bergen County:

Village of Ridgewood
Borough of Teterboro
Borough of Saddle River
Borough of Upper Saddle River

Essex County:

Borough of Caldwell
Township of Cedar Grove
Township of Nutley

Hunterdon County:

Borough of Bloomsbury
Township of Franklin
Township of Tewksbury
Township of West Amwell

Monmouth County:

Township of Colts Neck
Borough of Monmouth Beach

Morris County:

Borough of Butler
Borough of Chatham
Township of Chatham
Borough of Chester
Township of Chester
Township of Denville
Town of Dover
Borough of Florham Park
Township of Hanover
Township of Jefferson
Township of Long Hill
Borough of Madison
Borough of Mendham
Township of Mendham
Township of Morris
Borough of Morris Plains
Borough of Mount Arlington
Borough of Mountain Lakes
Borough of Netcong
Township of Parsippany-Troy Hills
Township of Pequannock
Township of Randolph
Borough of Riverdale
Borough of Rockaway
Township of Rockaway

Township of Roxbury

Borough of Victory Gardens

Township of Washington

Borough of Wharton

Passaic County:

Borough of Ringwood

Somerset County:

Township of Bedminster

Township of Bernards

Borough of Far Hills

Sussex County:

Borough of Branchville

Township of Byram

Township of Frankford

Borough of Franklin

Township of Fredon

Borough of Hamburg

Borough of Hopatcong

Township of Lafayette

Township of Montague

Town of Newton

Township of Sandyston

Borough of Stanhope

Township of Stillwater

Township of Vernon

Township of Wantage

Warren County:

Township of Allamuchy

Town of Belvidere

Township of Blairstown

Township of Franklin

Township of Greenwich

Town of Hackettstown

Township of Hardwick

Township of Harmony

Township of Independence

Township of Knowlton

Township of Liberty

Township of Lopatcong

Town of Phillipsburg

Township of Pohatcong

Township of Washington

Township of White

County Clients

County of Morris

County of Sussex

County of Warren

GOVERNMENTAL CLIENTS

Board of Education Clients

Bergen County:

Borough of Demarest
Borough of Dumont
Borough of Fair Lawn
Borough of Franklin Lakes
Borough of Haworth
Borough of Hillsdale
Township of Mahwah
Pascack Valley Regional
Township of Rochelle Park

Essex County:

Township of Bloomfield
Caldwell-West Caldwell
Township of Fairfield
Maria L. Varisco-Rogers Charter School
Township of Millburn
Borough of Roseland
Township of Verona
West Essex Regional

Hunterdon County:

Flemington Raritan Regional
Borough of High Bridge
North Hunterdon Voorhees Regional

Mercer County:

Princeton Charter School
Princeton Public Schools

Morris County:

Township of Boonton
Chester Consolidated Schools
Township of Denville
Township of Hanover
Hanover Park Regional
Township of Harding
Township of Jefferson
Borough of Lincoln Park
Township of Long Hill
Borough of Madison
Borough of Mendham
Township of Mendham
Morris County Vocational School
Morris Hills Regional
Borough of Morris Plains
Borough of Mount Arlington
Borough of Netcong
Township of Pequannock

Township of Randolph
Township of Rockaway
Township of Roxbury
Township of Washington
West Morris Regional
Borough of Wharton

Passaic County:

Borough of Bloomingdale
Township of Wayne

Somerset County:

Township of Bedminster
Borough of Bound Brook
Township of Branchburg
Township of Hillsborough
Borough of North Plainfield
Borough of Somerville
Borough of Watchung

Sussex County:

Township of Byram
Borough of Franklin
Township of Green
Borough of Hamburg
Township of Hardyston
High Point Regional
Borough of Hopatcong
Lenape Valley Regional
Town of Newton
Borough of Ogdensburg
Sandyston-Walpack Consolidated District
Borough of Stanhope
Sussex County Charter School
Sussex County Technical School
Sussex-Wantage Regional School District
Township of Vernon
Wallkill Valley Regional

Union County:

Borough of Mountainside
Scotch Plains-Fanwood Regional
City of Summit

Warren County:

Township of Allamuchy
Town of Hackettstown
Warren County Vocational Technical School
Warren Hills Regional High School

GOVERNMENTAL CLIENTS

County College Clients

Morris County Community College
Sussex County Community College

Warren County Community College

Library Clients

Township of Bedminster/Borough of Far Hills
Borough of Butler
Township of Cedar Grove
Borough of Florham Park
Town of Hackettstown
Township of Jefferson
Borough of Kinnelon
Borough of Madison
Morristown and Morris Township Joint Library

Borough of Mount Arlington
Township of Mount Olive
Township of Nutley
Town of Phillipsburg
Township of Randolph
Village of Ridgewood Library
Township of Roxbury
Township of Washington (Morris County)

Joint Insurance Fund Clients

Cyber Joint Insurance Fund
Morris Essex Insurance Group
Morris County Insurance Fund
Morris County Municipal Joint
Insurance Fund
Municipal Excess Liability
Joint Insurance Fund
New Jersey Municipal Environmental
Risk Management Fund

New Jersey Sustainable Energy Joint Meeting
New Jersey Utilities Authorities Joint
Insurance Fund
North Jersey Municipal Employee
Benefits Fund
Pooled Insurance Program of New Jersey
Public Housing Authority (PHA)

Authority Clients

Townships of Bernards Sewerage Authority
Morris County Municipal Utilities Authority
Southeast Morris County Municipal
Utilities Authority
Warren County (Pequest River) MUA

Warren County Pollution Control
Financing Authority
Washington Township Municipal
Utilities Authority

Other Government Related Clients

Chester Volunteer Fire Company #1
Hanover Township Fire Department #2
Hanover Township Fire Department #3
Madison/Chatham Joint Meeting
Montville Twp. Fire District #3
Morris County Office of Temporary
Assistance
Morris County Park Commission

Parsippany-Troy Hills Fire Department #1
Parsippany-Troy Hills Fire Department #2
Parsippany-Troy Hills Fire Department #3
Parsippany-Troy Hills Fire Department #4
Parsippany-Troy Hills Fire Department #5
Parsippany-Troy Hills Fire Department #6
Sussex County Division of Social Services
Warren County Office of Social Services

Administrative Documents

Owner's Checkmarks		Bidder's Initials
X	Statement of Ownership Disclosure	MCL
X	Non-Collusion Affidavit	MCL
X	Disclosure of Investment Activities in Iran	MCL
X	Certification of Non-Involvement in Prohibited Activities in Russia or Belarus	MCL
X	Affidavit of Non-Debarred Status	MCL
X	Affirmative Action Compliance Notice	MCL
X	Mandatory EEO Language	MCL
X	Americans with Disability Act of 1990 Form	MCL
X	Anti-Discrimination Requirements	MCL
X	Pay to Play Advisory Notice	MCL
X	Certificate of Employee Information Report/AA-302	MCL
X	W-9	MCL
X	New Jersey Business Registration Certificate	MCL
X	Proposal	MCL

MORRIS COUNTY MUA

Statement of Ownership Disclosure

N.J.S.A. 52:25-24.2 (P.L. 1977, c.33, as amended by P.L. 2016, c.43)

This statement shall be completed, certified to, and included with all bid and proposal submissions. Failure to submit the required information with the bid is cause for automatic rejection of the bid or proposal.

Name of Organization: Nisivoccia LLP

Organization Address: 200 Valley Road, Suite 300, Mt. Arlington, NJ 07856-9955

Part I Check the box that represents the type of business organization:

- ☐ Sole Proprietorship (skip Parts II and III, execute certification in Part IV)
- ☐ Non-Profit Corporation (skip Parts II and III, execute certification in Part IV)
- ☐ For-Profit Corporation (any type) ☐ Limited Liability Company (LLC)
- ☐ Partnership ☐ Limited Partnership ☒ Limited Liability Partnership (LLP)
- ☐ Other (be specific): _____

Part II

- ☒ The list below contains the names and addresses of all stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be. **(COMPLETE THE LIST BELOW IN THIS SECTION)**

OR

- ☐ No one stockholder in the corporation owns 10 percent or more of its stock, of any class, or no individual partner in the partnership owns a 10 percent or greater interest therein, or no member in the limited liability company owns a 10 percent or greater interest therein, as the case may be. **(SKIP TO PART IV)**

(Please attach additional sheets if more space is needed):

Name of Individual or Business Entity	Address
Francis J. Jones Jr.	229 Flocktown Rd. Long Valley, NJ 07853
Douglas S. Collins	1 Kill Road, Columbia, NJ 07832
Kathryn L. Mantell	63 Combs Hollow Rd. Mendham, NJ 07945
Anthony Rispoli	3 Exeter Lane, Hamburg, NJ 07419
Dominick Sarinelli	181 Mt. Arlington Boulevard, Landing NJ 07850
Valerie A. Dolan	3 Bristol Terrace, Long Valley, NJ 07853
Heidi A. Wohlleb	62 Helms Road, Hackettstown, NJ 07840
John J. Mooney	43 Auble Road, Blairstown, NJ 07825
Deirdre M. Hartmann	12 Phyllis Drive, Succasunna, NJ 07876
Chris Perrotta	26 Fieldstone Drive, Sussex, NJ 07461

MORRIS COUNTY MUA

Statement of Ownership Disclosure

Part III DISCLOSURE OF 10% OR GREATER OWNERSHIP IN THE STOCKHOLDERS, PARTNERS OR LLC MEMBERS LISTED IN PART II

If a bidder has a direct or indirect parent entity which is publicly traded, and any person holds a 10 percent or greater beneficial interest in the publicly traded parent entity as of the last annual federal Security and Exchange Commission (SEC) or foreign equivalent filing, ownership disclosure can be met by providing links to the website(s) containing the last annual filing(s) with the federal Securities and Exchange Commission (or foreign equivalent) that contain the name and address of each person holding a 10% or greater beneficial interest in the publicly traded parent entity, along with the relevant page numbers of the filing(s) that contain the information on each such person. **Attach additional sheets if more space is needed.**

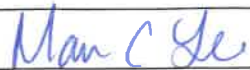
Website (URL) containing the last annual SEC (or foreign equivalent) filing	Page #'s

Please list the names and addresses of each stockholder, partner or member owning a 10 percent or greater interest in any corresponding corporation, partnership and/or limited liability company (LLC) listed in Part II other than for any publicly traded parent entities referenced above. **The disclosure shall be continued until names and addresses of every noncorporate stockholder, and individual partner, and member exceeding the 10 percent ownership criteria established pursuant to N.J.S.A. 52:25-24.2 has been listed. Attach additional sheets if more space is needed.**

Stockholder/Partner/Member and Corresponding Entity Listed in Part II	Address

Part IV Certification

I, being duly sworn upon my oath, hereby represent that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge: that I am authorized to execute this certification on behalf of the bidder/proposer; that the ***Morris County Municipal Utilities Authority*** is relying on the information contained herein and that I am under a continuing obligation from the date of this certification through the completion of any contracts with ***Morris County Municipal Utilities Authority*** to notify the ***Morris County Municipal Utilities Authority*** in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I am subject to criminal prosecution under the law and that it will constitute a material breach of my agreement(s) with the, permitting the ***Morris County Municipal Utilities Authority*** to declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print):	Man C. Lee	Title:	Partner
Signature:		Date:	January 15, 2026

MORRIS COUNTY MUA

Non-Collusion Affidavit

STATE OF NEW JERSEY

MORRIS COUNTY MUNICIPAL UTILITIES AUTHORITY ss:

I certify that I am Man C. Lee

of the firm of Nisivoccia LLP

the Respondent making this Proposal for the bid or proposal for the above named project, that I executed the said proposal with full authority to do so; that said bidder has not, directly or indirectly entered into any agreement, participated in any collusion in connection with the above named project; and that all statements contained in said proposal and this affidavit are true, correct, and made with full knowledge that the Morris County Municipal Utilities Authority relies upon the truth of the statements contained in said Proposals and in the statements contained in this affidavit in awarding the contract for the said project.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees or bona fide established commercial or selling agencies.

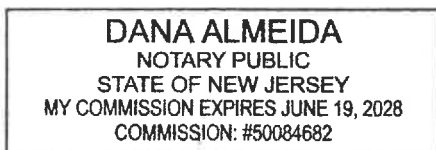
Signature of Representative: Man C Lee

Subscribed and sworn to before me this 15th day of January, 2026

Print Name of Affiant: Man C. Lee

Dana Almeida
Notary Public of New Jersey

My commission expires June 19, 2028



MORRIS COUNTY MUA

Disclosure of Investment Activities in Iran

Pursuant to Public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that the person or entity, or one of the person or entity's parents, subsidiaries, or affiliates, is not identified on a list created and maintained by the Department of the Treasury as a person or entity engaging in investment activities in Iran. If the Director finds a person or entity to be in violation of the principles which are the subject of this law, s/he shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the person or entity.

I certify, pursuant to Public Law 2012, c. 25, that the person or entity listed for which I am authorized to bid/renew:

Bidder/Offoror: Nisivoccia LLP

☒ is not providing goods or services of \$20,000,000 or more in the energy sector of Iran, including a person or entity that provides oil or liquefied natural gas tankers, or products used to construct or maintain pipelines used to transport oil or liquefied natural gas, for the energy sector of Iran; is not a financial institution that extends \$20,000,000 or more in credit to another person or entity, for 45 days or more, if that person or entity will use the credit to provide goods or services in the energy sector in Iran.

In the event that a person or entity is unable to make the above certification because it or one of its parents, subsidiaries, or affiliates has engaged in the above-referenced activities, a detailed, accurate and precise description of the activities must be provided in part 2 below to the Division of Purchase under penalty of perjury. Failure to provide such will result in the proposal being rendered as non-responsive and appropriate penalties, fines and/or sanctions will be assessed as provided by law.

PART 2: PLEASE PROVIDE FURTHER INFORMATION RELATED TO INVESTMENT ACTIVITIES IN IRAN

You must provide, accurate and precise description of the activities of the bidding person/entity, or one of its parents, subsidiaries or affiliates, engaging in the investment activities in Iran outlined above by completing the boxes below.

Name: _____ Relationship to Bidder/Offoror: _____

Description of Activities: _____

Duration of Engagement: _____ Anticipated Cessation Date: _____

Bidder/Offoror Contact Name: _____ Contact Phone Number: _____

Certification: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I attest that I am authorized to execute this certification on behalf of the above-referenced person or entity. I acknowledge that the Morris County Municipal Utilities Authority is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the MCMUA to notify the MCMUA in writing of any changes to the answers of information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with Morris County Municipal Utilities Authority, New Jersey and that the MCMUA at its option may declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print): Man C. Lee Signature: Man C Lee

Title: Partner Date: January 15, 2026

MORRIS COUNTY MUA

Certification of Non-Involvement in Prohibited Activities in Russia or Belarus

Pursuant to N.J.S.A. 52:32-60.1, et seq. and N.J.S.A.40A:11-2.2 (L. 2022, c. 3) any person or entity (hereinafter "Vendor") that seeks to enter into or renew a contract with a local contracting unit subject to the Local Public Contracts Law for the provision of goods or services, or the purchase of bonds or other obligations, must complete the certification below indicating whether or not the Vendor is identified on the Office of Foreign Assets Control (OFAC) Specially Designated Nationals and Blocked Persons list, available here: <https://sanctionssearch.ofac.treas.gov/>. If the Department of the Treasury finds that a Vendor has made a certification in violation of the law, it shall take any action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

I, the undersigned, certify that I have read the definition of "Vendor" below, and have reviewed the Office of Foreign Assets Control (OFAC) Specially Designated Nationals and Blocked Persons list, and having done so certify.

(Check the Appropriate Box)

- ☒ A. That the Vendor is not identified on the [OFAC Specially Designated Nationals and Blocked Persons list on account of activity related to Russia and/or Belarus](#).
- OR**
- ☐ B. That I am unable to certify as to "A" above, because the Vendor is identified on the [OFAC Specially Designated Nationals and Blocked Persons list on account of activity related to Russia and/or Belarus](#).
- OR**
- ☐ C. That I am unable to certify as to "A" above, because the Vendor is identified on the [OFAC Specially Designated Nationals and Blocked Persons list](#). However, the Vendor is engaged in activity related to Russia and/or Belarus consistent with federal law, regulation, license or exemption. A detailed description of how the Vendor's activity related to Russia and/or Belarus is consistent with federal law is set forth below.

(Attach Additional Sheets If Necessary.)

Man C Lee
Signature of Vendor's Authorized Representative

Man C. Lee
Print Name and Title of Vendor's Authorized Representative

Nisivoccia LLP
Vendor's Name

200 Valley Road, Suite 300
Vendor's Address (Street Address)

Mt. Arlington, NJ 07856
Vendor's Address (Street Address)

January 15, 2026
Date

January 15, 2026
Date

973-298-8500
Vendor's Phone Number

973-298-8501
Vendor's Fax Number

mlee@nisivoccia.com
Vendor's Email Address

ⁱ Vendor means: (1) A natural person, corporation, company, limited partnership, limited liability partnership, limited liability company, business association, sole proprietorship, joint venture, partnership, society, trust, or any other nongovernmental entity, organization, or group; (2) Any governmental entity or instrumentality of a government, including a multilateral development institution, as defined in Section 1701(c)(3) of the International Financial Institutions Act, 22 U.S.C. 262r(c)(3); or (3) Any parent, successor, subunit, direct or indirect subsidiary, or any entity under common ownership or control with, any entity described in paragraph (1) or (2).

MORRIS COUNTY MUA

Affidavit of Non-Debarred Status

AFFIDAVIT OF NON-DEBARRED STATUS

STATE OF NEW JERSEY)
) SS:
COUNTY OF)

I, Man C. Lee of the Borough of Mount Arlington, in the County of Morris and the State of New Jersey, of full age, being duly sworn according to law on my oath depose and say that:

I am Man C. Lee, a Partner
(Name) (Title, Position, etc.)

of Nisivoccia LLP, the Bidder
(Name of Firm, Company or Corporation)

making the Bid for the Morris County Municipal Utilities Authority and that I executed the said Bid with full authority so to do; that said Bidder at the time of making this Bid is not included on the State of New Jersey, State Treasurer's List of Debarred, Suspended and Disqualified Bidders; and all statements contained in said Bid and in this affidavit are true and correct and made with the full knowledge that the Morris County Municipal Utilities Authority relies upon the truth of the statements contained in said Bid and in the Statements contained in this affidavit in awarding Contract for said project.

The undersigned further warrants that should the name of the firm, company or corporation making this Bid appear on the State Treasurer's List of Debarred, Suspended and Disqualified Bidders at anytime prior to, and during the life of the Contract, including the Guarantee Period, that the Morris County Municipal Utilities Authority shall be immediately so notified by the signatory to this Eligibility Affidavit.

The undersigned understands that the firm, company or corporation making the Bid as a CONTRACTOR is subject to debarment, suspension and/or disqualification in contracting with the State of New Jersey and the Department of Environmental Protection if the CONTRACTOR, pursuant to NJAC 7:1-5.2, commits any of the acts listed therein, and as determined according to applicable law and regulation.

Man C Lee
(Signature of Bidder)

Man C. Lee, Partner

(Printed or Typed Name & Title of Bidder)

(Seal if Corporation)

200 Valley Rd, Suite 300, Mt. Arlington, NJ 07856
(Address of Bidder)

MORRIS COUNTY MUA

Affirmative Action Compliance Notice

EXHIBIT A

GOODS, GENERAL SERVICES, AND PROFESSIONAL SERVICES CONTRACTS

This form is a summary of the successful vendor's requirement to comply with the requirements of N.J.S.A. 10:5-31 and N.J.A.C. 17:27.

The successful respondent shall submit to the public agency, after notification of award but prior to execution of the contract, one of the following three documents as forms of evidence:

1. Letter of Federal Affirmative Action Plan Approval
2. Certificate of Employee Information Report
3. A photocopy of an Employee Information Report (AA302) provided by the Division and distributed to the public agency to be completed by the vendor in accordance with N.J.A.C. 17:27-4.

The successful vendor(s) must submit the copies of the AA302 Report to the Division of Contract Compliance and Equal Employment Opportunity in Public Contracts (Division). The Public Agency copy is submitted to the public agency, and the vendor copy is retained by the vendor.

The undersigned vendor further understands that his/her proposal shall be rejected as non-responsive if said vendor fails to comply with the requirements of N.J.S.A. 10:5-31 et seq. and N.J.A.C. 17:27.

Business Name: Nisivoccia LLP

Representative's Name (print): Man C. Lee

Representative's Signature:

Man C Lee

Date: January 15, 2026

Phone: (973) 298-8500

MORRIS COUNTY MUA

Mandatory EEO Language

EXHIBIT A

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE

N.J.S.A. 10:5-31 et seq. (P.L.1975, c.127)

N.J.A.C. 17:27 et seq.

GOODS, GENERAL SERVICES, AND PROFESSIONAL SERVICES CONTRACTS

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

Such equal employment opportunity shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

MORRIS COUNTY MUA

Mandatory EEO Language

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions. The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan

Approval; Certificate of Employee Information

Report; or

Employee Information Report Form AA-302 (electronically provided by the Division and distributed to the public agency through the Division's website at: [http:// www.state.nj.us/treasury/contract_compliance](http://www.state.nj.us/treasury/contract_compliance).

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase & Property, CCAU, EEO Monitoring Program as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Purchase & Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to N.J.A.C. 17:27-1.1 et seq

Business Name: Nisivoccia LLP

Representative's Name (print): Man C. Lee

Representative's Signature:

Man C Lee

Date: January 15, 2026

MORRIS COUNTY MUA

Americans with Disabilities Act of 1990 Form

The CONTRACTOR and the OWNER do hereby agree that the provisions of Title 11 of the Americans With Disabilities Act of 1990 (the "ACT") (42 U.S.C. S12101 et seq.), which prohibits discrimination on the basis of disability by public entities in all services, programs, and activities provided or made available by public entities, and the rules and regulations promulgated pursuant thereto, are made a part of this contract. In providing any act benefit, or service on behalf of the OWNER pursuant to this contract, the CONTRACTOR agrees that the performance shall be in strict compliance with the Act. In the event that the Contractor, its agents, servants, employees, or subcontractors violate or are alleged to have violated the Act during the performance of this contract, the CONTRACTOR shall defend the OWNER in any action or administrative proceeding commenced pursuant to this Act. The Contractor shall indemnify, protect, and save harmless the OWNER, its agents, servants, and employees from and against any and all suits, claims, losses, demands, or damages, of whatever kind or nature arising out of or claimed to arise out of the alleged violation. The CONTRACTOR shall, at its own expense, appear, defend, and pay any and all charges for legal services and any and all costs and other expenses arising from such action or administrative proceeding or incurred in connection therewith. In any and all complaints brought pursuant to the OWNER grievance procedure, the CONTRACTOR agrees to abide by any decision of the OWNER which is rendered pursuant to said grievance procedure. If any action or administrative proceeding results in an award of damages against the OWNER or if the OWNER must any expense to cure a violation of the ADA which has been brought pursuant to its grievance procedure, the CONTRACTOR shall satisfy and discharge the same at its OWN expense.

The OWNER shall, as soon as practicable after a claim has been made against it, give written notice thereof to the CONTRACTOR along with full and complete particulars of the claim. If any action or administrative proceedings is brought against the OWNER or any of its agents, servants, and employees, the OWNER shall expeditiously forward or have forwarded to the CONTRACTOR every demand, complaint, notice, summons, pleading, or other process received by the OWNER or its representatives.

It is expressly agreed and understood that any approval by the OWNER of the services provided by the CONTRACTOR pursuant to this contract will not relieve the CONTRACTOR of the obligation to comply with the Act and to defend, indemnify, protect, and save harmless the OWNER pursuant to this paragraph.

It is further agreed and understood that the OWNER assumes no obligation to indemnify or save harmless the CONTRACTOR, its agents, servants, employees and subcontractors for any claim which may arise out of their performance of this Agreement. Furthermore, the CONTRACTOR expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the CONTRACTOR'S obligations assumed in this Agreement, nor shall they be construed to relieve the CONTRACTOR from any liability, nor preclude the OWNER from taking any other actions available to it under any other provisions of the Agreement or otherwise at law.

Furthermore, the contractor expressly understands and agrees that the provisions of this indemnification clause shall in no way limit the contractor's obligations assumed in this Agreement, nor shall they be construed to relieve the contractor from any liability, nor preclude the owner from taking any other actions available to it under any other provisions of the Agreement or otherwise at law.

Business Name (Print): Nisivoccia LLP

Representative's Name (Print): Man C. Lee

Representative's Title: Partner

Representative's Signature:

Man C Lee

Phone: (973) 298-8500

Date: January 15, 2026

MORRIS COUNTY MUA

New Jersey Anti-Discrimination

Pursuant to N.J.S.A. 10:2-1:

- a. In the hiring of persons for the performance of work under this contract or any subcontract hereunder, or for the procurement, manufacture, assembling or furnishing of any such materials, equipment, supplies or services to be acquired under this contract, no contractor, nor any person acting on behalf of such contractor or subcontractor, shall, by reason of race, creed, color, national origin, ancestry, marital status, gender identity or expression, affectional or sexual orientation or sex, discriminate against any person who is qualified and available to perform the work to which the employment relates;
- b. No contractor, subcontractor, nor any person on his behalf shall, in any manner, discriminate against or intimidate any employee engaged in the performance of work under this contract or any subcontract hereunder, or engaged in the procurement, manufacture, assembling or furnishing of any such materials, equipment, supplies or services to be acquired under such contract, on account of race, creed, color, national origin, ancestry, marital status, gender identity or expression, affectional or sexual orientation or sex;
- c. There may be deducted from the amount payable to the contractor by the contracting public agency, under this contract, a penalty of \$ 50.00 for each person for each calendar day during which such person is discriminated against or intimidated in violation of the provisions of the contract; and
- d. This contract may be canceled or terminated by the contracting public agency, and all money due or to become due hereunder may be forfeited, for any violation of this section of the contract occurring after notice to the contractor from the contracting public agency of any prior violation of this section of the contract.

Business Name (Print): Nisivoccia LLP

Representative's Name (Print): Man C. Lee

Representative's Title: Partner

Representative's Signature: Man C Lee

Phone: (973) 298-8500

Date: January 15, 2026

MORRIS COUNTY MUA

Pay to Play Advisory

PAY TO PLAY ADVISORY

Disclosure Requirement

(N.J.S.A. 19:44A – 20.27)

Any business entity that has received \$50,000 or more in contracts from government entities in a calendar year will be required to file an annual disclosure report with ELEC.

The report will include certain contributions and contract information for the current calendar year.

At a minimum, a list of all business entities that file an annual disclosure report will be listed on ELEC's website at www.elec.state.nj.us.

If you have any questions please contact ELEC at:
1-888-313-ELEC (toll free in NJ) or
609-292-8700

An analyst from ELEC's Special Programs Section will assist you.

Initials

MCL

C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM

Required Pursuant To N.J.S.A. 19:44A-20.26

**This form or its permitted facsimile must be submitted to the local unit
no later than 10 days prior to the award of the contract.**

Part I – Vendor Information

Vendor Name:	Nisivoccia LLP		
Address:	200 Valley Road, Suite 300		
City:	Mt. Arlington	State: NJ	Zip: 07856

The undersigned being authorized to certify, hereby certifies that the submission provided herein represents compliance with the provisions of N.J.S.A. 19:44A-20.26 and as represented by the Instructions accompanying this form.


Signature

Man C. Lee
Printed Name

Partner
Title

Part II – Contribution Disclosure

Disclosure requirement: Pursuant to N.J.S.A. 19:44A-20.26 this disclosure must include all reportable political contributions (more than \$200 per election cycle) over the 12 months prior to submission to the committees of the government entities listed on the form provided by the local unit.

☐ Check here if disclosure is provided in electronic form.

Contributor Name	Recipient Name	Date	Dollar Amount
			\$
No reportable contributions were made.			

☐ Check here if the information is continued on subsequent page(s)

**List of Agencies with Elected Officials Required for Political Contribution Disclosure
N.J.S.A. 19:44A-20.26**

County Name: Morris

State: Governor, and Legislative Leadership Committees

Legislative District #: 21, 24, 25, 26, 27 & 40

State Senator and two members of the General Assembly per district.

County:

Commissioners

County Clerk

Sheriff

Surrogate

Municipalities (Mayor and members of governing body, regardless of title):

Boonton Town	Jefferson Township	Mount Olive Township
Boonton Township	Kinnelon Borough	Mountain Lakes Borough
Butler Borough	Lincoln Park Borough	Netcong Borough
Chatham Borough	Long Hill Township	Parsippany-Troy Hills Township
Chatham Township	Madison Borough	Pequannock Township
Chester Borough	Mendham Borough	Randolph Township
Chester Township	Mendham Township	Riverdale Borough
Denville Township	Mine Hill Township	Rockaway Borough
Dover Town	Montville Township	Rockaway Township
East Hanover Township	Morris Plains Borough	Roxbury Township
Florham Park Borough	Morris Township	Victory Gardens Borough
Hanover Township	Morristown Town	Washington Township
Harding Township	Mount Arlington Borough	Wharton Borough

Boards of Education (Members of the Board):

Boonton Town	Lincoln Park Borough	Netcong Borough
Boonton Township	Long Hill Township	Parsippany-Troy Hills Township
Butler Borough	Madison Borough	Pequannock Township
Chester Township	Mendham Borough	Randolph Township
Denville Township	Mendham Township	Riverdale Borough
Dover Town	Mine Hill Township	Rockaway Borough
East Hanover Township	Montville Township	Rockaway Township
Florham Park Borough	Morris	Roxbury Township
Hanover Park Regional	Morris Hills Regional	Sch Dist Of The Chathams
Hanover Township	Morris Plains Borough	Victory Gardens
Harding Township	Mount Arlington Borough	Washington Township
Jefferson Township	Mount Olive Township	West Morris Regional
Kinnelon Borough	Mountain Lakes Borough	Wharton Borough

(continued on next page)

Fire Districts (Board of Fire Commissioners):

Hanover Township Fire District No. 2	Parsippany-Troy Hills Township Fire District No 3
Hanover Township Fire District No. 3	Parsippany-Troy Hills Township Fire District No 4
Montville Township Fire District No. 1	Parsippany-Troy Hills Township Fire District No 5
Montville Township Fire District No. 2	Parsippany-Troy Hills Township Fire District No 6
Montville Township Fire District No. 3	Parsippany-Troy Hills Township Fire District No. 7
Parsippany-Troy Hills Township Fire District No 1	Parsippany-Troy Hills Township Fire District No. 8
Parsippany-Troy Hills Township Fire District No 2	

Certification **5693**

CERTIFICATE OF EMPLOYEE INFORMATION REPORT RENEWAL

This is to certify that the contractor listed below has submitted an Employee Information Report pursuant to N.J.A.C. 17:27-1.1 et. seq. and the State Treasurer has approved said report. This approval will remain in effect for the period of **15-Sep-2024 to 15-Sep-2027**

NISIVOCCIA, LLP

200 VALLEY ROAD, SUITE 300

MT. ARLINGTON

NJ

07856



A handwritten signature in black ink, appearing to read "Elizabeth Maher Muoio".

ELIZABETH MAHER MUOIO
State Treasurer

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type.
See Specific Instructions on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Nisivoccia LLP

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☒ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) P

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐

5 Address (number, street, and apt. or suite no.). See instructions.

200 Valley Road, Suite 300

6 City, state, and ZIP code

Mount Arlington, NJ 07856

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

- -

or

Employer identification number

2 2 - 1 9 1 4 8 8 8

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign
Here**

Signature of
U.S. person

Francis Jones of Nisivoccia, LLP Date *April 21, 2025*

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

STATE OF NEW JERSEY
BUSINESS REGISTRATION CERTIFICATE

DEPARTMENT OF TREASURY/
DIVISION OF REVENUE
PO BOX 252
TRENTON, N J 08646-0252

TAXPAYER NAME:

NISIVOCCIA LLP

TRADE NAME:

ADDRESS:

**200 VALLEY RD SUITE 300
MT ARLINGTON NJ 07856-1320**

SEQUENCE NUMBER:

1081241

EFFECTIVE DATE:

08/19/04

ISSUANCE DATE:

12/09/19

James J. Fusione

Director
New Jersey Division of Revenue

FORM BRC

~~This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.~~

7/12/04 10:58 AM



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/18/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Acrisure LLC dba PeopleFirst Property & Casualty Services
1837 Washington Blvd
Easton PA 18042

CONTACT NAME: Jerilyn DiCanio
PHONE (A/C, No, Ext): 908-382-6625 **FAX (A/C, No):** 908-506-0556
E-MAIL ADDRESS: jdicanio@acrisure.com

INSURED
Nisivoccia LLP
200 Valley Road Suite #300
Mount Arlington NJ 07856

NISILLP-01

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Selective Casualty Insurance Company	14376
INSURER B : Hartford Casualty Insurance Company	29424
INSURER C : Travelers Excess and Surplus Lines Company	29696
INSURER D : Westchester Fire Insurance Company	10030
INSURER E :	
INSURER F :	

COVERAGES**CERTIFICATE NUMBER:** 242264991**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:		S 2307745	3/7/2025	3/7/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
A	☐ AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY		S 2307745	3/7/2025	3/7/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☐ RETENTION \$		S 2307745	3/7/2025	3/7/2026	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y / N ☐ N / A	N / A	13WBCAB5ZQS	3/7/2025	3/7/2026	PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C D	Cyber Liability Employment Practices		CYB-108071656-00 G28341866 005	7/6/2024 12/20/2024	7/6/2025 12/20/2025	1,000,000 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

For Information purposes only

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

6/3/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Gallagher Affinity Insurance Services, Inc.
300 Fellowship Road Suite 200
Mt. Laurel NJ 08054

CONTACT

NAME:

PHONE

(A/C, No, Ext): 215-351-4766

FAX

(A/C, No): 215-925-0161

E-MAIL

ADDRESS:

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: Continental Casualty Company

20443

INSURER B:

INSURER C:

INSURER D:

INSURER E:

INSURER F:

INSURED
Nisivoccia, LLP
200 Valley Road Suite 300
Mt. Arlington, NJ 07856

NISILLP-01

COVERAGES

CERTIFICATE NUMBER: 289373939

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY					EACH OCCURRENCE \$
	☐ CLAIMS-MADE ☐ OCCUR					DAMAGE TO RENTED PREMISES (Ea occurrence) \$
						MED EXP (Any one person) \$
						PERSONAL & ADV INJURY \$
	GEN'L AGGREGATE LIMIT APPLIES PER:					GENERAL AGGREGATE \$
	☐ POLICY ☐ PRO-JECT ☐ LOC					PRODUCTS - COMP/OP AGG \$
	OTHER:					\$
	AUTOMOBILE LIABILITY					COMBINED SINGLE LIMIT (Ea accident) \$
	☐ ANY AUTO					BODILY INJURY (Per person) \$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY					PROPERTY DAMAGE (Per accident) \$
						\$
	UMBRELLA LIAB	☐ OCCUR				EACH OCCURRENCE \$
	EXCESS LIAB	☐ CLAIMS-MADE				AGGREGATE \$
	☐ DED ☐ RETENTION \$					\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY					☐ PER STATUTE ☐ OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	☐ Y ☐ N				E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below	N/A				E.L. DISEASE - EA EMPLOYEE \$
						E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Claims Made		APL-793064945	6/1/2025	6/1/2026	Each Claim Aggregate \$6,000,000 \$6,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Claims Made Retro: 1/1/1970
Retention: \$150,000

CERTIFICATE HOLDER

Nisivoccia, LLP
200 Valley Road, ste 300
Mt. Arlington NJ 07856
USA

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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