



UNIVERSITY AREA JOINT AUTHORITY

A G E N D A
Regular Meeting - 4:00 p.m. – May 19, 2021

- 1. Call to Order**
- 2. Approval of the Minutes:** Regular Meeting- April 21, 2021
- 3. Public Comment**
 - 3.1 Other items not on the agenda
- 4. Old Business**
 - 4.1 2020 Audit
- 5. New Business**
 - 5.1 Residential Solar Presentation
 - 5.2 Requisitions
- 6. Reports of Officers**
 - 6.1 SCBWA Liaison
 - 6.2 Financial Report
 - 6.3 Chairman’s Report
 - 6.4 Plant Superintendent’s Report
 - 6.5 Collection Systems Superintendent’s Report
 - 6.6 Consulting Engineer’s Report
 - 6.7 Construction Engineer
 - 6.8 Executive Directors Report
- 7. Other Business**
- 8. Adjournment**

**MINUTES
UNIVERSITY AREA JOINT AUTHORITY
1576 SPRING VALLEY ROAD
STATE COLLEGE, PA 16801**

Regular Meeting – April 21, 2021

1. Call to Order

Mr. Lapinski, Chair, called the meeting to order at 4:03 p.m., Wednesday, April 21, 2021. The meeting was held in the Board Room in the office of the Authority with the following in attendance in person: Messr. Auman, Guss; Cory Miller, Executive Director; Jason Brown, Assistant Executive Director; Mark Harter, Collection System Superintendent; Art Brant, Plant Superintendent; Michele Aukerman, Rettew; David Gaines, Solicitor; and Jennifer Grove, Administrative Assistant. Those in attendance via Zoom were: Messrs. Daubert, Dempsey, Ebaugh, Miller, Nucciarone; Ben Burns, HRG Consulting Engineer; Kevin Mullen; C-NET; and Corey Rilk, COG Planning.

2. Reading of the Minutes

UAJA Regular Meeting – March 17, 2021

**UAJA Meeting
Minutes Approved**

A motion was made by Mr. Guss, seconded by Mr. Auman, to approve the minutes of the UAJA meeting held on March 17, 2021. The motion passed unanimously.

3. Public Comment

3.1 Other items not on the agenda

Mr. Mullen spoke to the board about being overbilled for a second EDU over the past five or six years.

4. Old Business

4.1 None

5. New Business

5.1 Contract 2021-02 Bike Path Paving

Bids were received April 14, 2021 for Contract 2021-02 Bike Path Paving. There were two bids received:

G.O. Hawbaker	\$31.25/sq yd
Eby Paving	\$37.50/sq yd

This contract is associated with the Shiloh Road Pump Station Project. \$65,000 was budgeted. The bids multiplied by the anticipated quantities are within the budgeted amount.

Recommendation: Award Contract 2021-02 to G.O. Hawbaker for \$31.25 per square yard.

**Award Contract
2021-02 to G.O.
Hawbaker**

A motion was made by Mr. Ebaugh, seconded by Mr. Nucciarone to award contract 2021-02 to G.O. Hawbaker for \$31.25 per square yard for the Bike Path Paving. The motion passed unanimously.

5.2 Final Design: West College Avenue Student Housing

Final design drawings for the West College Avenue Student Housing sewer extension (Ferguson Township) have been received and reviewed by staff and our consulting engineer. The sewer extension will serve 99 EDUs. The review comments have been addressed.

Recommendation: Approve the drawings as submitted.

**Drawings approved
for West College
Avenue Student
Housing**

A motion was made by Mr. Nucciarone, seconded by Mr. Dempsey to approve the drawings as submitted for West College Avenue Student Housing. The motion passed unanimously.

5.2 Requisitions

BRIF #531	Rettew Sludge Storage Tank Mixer Project	\$2,627.63
BRIF #532	Rettew AWT Instrumentation	\$7,667.38
BRIF #533	Rettew Switchgear Replacement Project	\$9,359.20
BRIF #534	HRG Greenbriar Sewer Design	\$1,802.50
BRIF #535	HRG Whitehall Road Project	\$5,200.00
BRIF #536	HRG Shiloh Pump Station Upgrade Project	\$998.45
BRIF #537	HRG Odor Control Project	\$982.50
BRIF #538	HRG Harris Reuse Extension Project	\$2,434.40
BRIF #539	HRG Scott Road Pump Station Upgrade	\$52,661.00
BRIF #540	HRG Fiber Optic Conduits	\$35,087.00
BRIF #541	Talan Services and Products AWT Membranes	\$72,700.00
BRIF #542	Mayer Electric Supply Shiloh Pump Station Upgrade	\$5,156.26

BRIF #543	Mayer Electric Supply Conduit Project	\$26,913.92
BRIF #544	Glossner’s Concrete Shiloh Pump Station Upgrade	\$3,091.00
BRIF #545	VWR Analytical Balance	\$8,151.50
BRIF #546	4-M Construction Services Sludge Tank Project- Pay App. #7	\$4,430.00

TOTAL BRIF \$239,262.74

**BRIF
Approved**

A motion was made by Mr. Dempsey, seconded by Mr. Guss to approve BRIF #531, #532, #533, #534, #535, #536, #537, #538, #539, #540, #541, #542, #543, #544, #545 and #546 in the amount of \$239,262.74. The motion passed unanimously.

Construction Fund #001	Rettew Aeration Line Project	\$2,520.00
Construction Fund #002	Rettew Ozone Disinfection Project	\$41,308.75
Construction Fund #003	Rettew Biosolids Upgrade Project	\$80,968.26

TOTAL 2020 A CONSTRUCTION FUND \$124,797.01

**Construction Fund
Approved**

A motion was made by Mr. Dempsey, seconded by Mr. Nucciarone to approve Construction Fund #001, #002 and #003 in the amount of \$124,797.01. The motion passed unanimously.

Revenue Fund #176	Debt Service, Operation and Maintenance Expenses	\$1,000,000
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TOTAL REVENUE FUND \$1,000,000

**Revenue Fund
Approved**

A motion was made by Mr. Auman, seconded by Mr. Daubert to approve Revenue Fund #176 in the amount of \$1,000,000.00. The motion passed unanimously.

6. Reports of Officers

6.1 SCBWA Liaison

None.

Mr. Dempsey attended the SCBWA meeting and gave a general update on what is going on at UAJA and tried to highlight anything that may affect SCBWA.

6.2 Financial Report

The different cost centers of the YTD budget report for the period ending March 31, 2021 were reviewed with the Board by Jason Brown.

An audit committee is needed to finish the audit which consists of three volunteers from the board members. Mr. Guss and Mr. Auman volunteered, and it was suggested Mr. Kunkle attend as he is new to the process and could gain familiarity. The date and time are not yet known.

6.3 Chairman’s Report

Communication was received from Centre Hills about concern for future pressure. Mr. Cory Miller will be sending them a letter in response.

6.4 Plant Superintendent’s Report

Compost & Septage Operations Report

The following comments are as presented to the Board in the written report prepared by Art Brant, Plant Superintendent.

COMPOST PRODUCTION AND DISTRIBUTION

	<u>Oct. 2020</u>	<u>Nov. 2020</u>	<u>Dec. 2020</u>	<u>Jan. 2021</u>	<u>Feb. 2021</u>	<u>Mar. 2021</u>
Production	892 cu/yds.	797 cu/yds.	848 cu/yds.	716 cu/yds.	673 cu/yds.	897 cu/yds.
YTD. Production	10,434 cu/yds.	11,231 cu/yds.	12,079 cu/yds.	716 cu/yds.	1,389 cu/yds.	2,286 cu/yds.
Distribution	3,152 cu/yds.	952 cu/yds.	0 cu/yds.	120cu/yds.	11 cu/yds.	978 cu/yds.
YTD. Distribution	11,560 cu/yds.	12,512 cu/yds.	12,512 cu/yds.	120 cu/yds.	131 cu/yds.	1,109 cu/yds.
Immediate Sale	400 cu/yds.	892 cu/yds.	1,684 cu/yds.	2,412 cu/yds.	3,117 cu/yds.	2,812 cu/yds.
Currently in Storage	1,292 cu/yds.	1,689 cu/yds.	2,532 cu/yds.	3,128 cu/yds.	3,790 cu/yds.	3,709 cu/yds.

SEPTAGE OPERATIONS

	<u>Oct. 2020</u>	<u>Nov. 2020</u>	<u>Dec. 2020</u>	<u>Jan. 2021</u>	<u>Feb. 2021</u>	<u>Mar. 2021</u>
Res./Comm.	77,450 gals.	68,500 gals.	78,350 gals.	55,000 gals.	57,530 gals.	71,300 gals.
CH/Potter	2,602.08 lbs/solids	3,794.70 lbs/solids	5,041.53 lbs/solids	5,421.00 lbs/solids	3,923.97 lbs/solids	2,777.22 lbs/solids
Port Matilda	1,517.88 lbs/solids	1,367.76 lbs/solids	1,601.28 lbs/solids	834.00 lbs/solids	1,434.48 lbs/solids	1,684.68 lbs/solids
Huston Twp.	300.24 lbs/solids	1000.80 lbs/solids	733.92 lbs/solids	717.24 lbs/solids	617.16 lbs/solids	533.76 lbs/solids
Total Flow	114,950 gals.	123,000 gals.	133,250 gals.	116,000 gals.	114,030 gals.	113,800 gals.

Plant Operation

The treatment plant is operating well with one exception. We were out of compliance for phosphorus. This was due the mechanical issues with the Alum pump. The 12-month rolling average flow for March was 3.15mgd with the average for the month being 4.75mgd. The average monthly **influent** flow was 5.78mgd.

Treatment units online are as follows: primary clarifiers #1, #5 and #6; aeration basins #1 and #3; secondary; clarifiers’#1, #2, and#3; all eight tertiary filters are online.

Below is the chart for Reuse Distribution and Temperature Data:

	Mar-21	YTD	Plant Effl. Temp	Wetland Effl. Temp.
Best Western	19,000	46,000		
Centre Hills	0	0	Mar-21	Mar-21
Cintas	483,000	1,344,000	55.0	55.8
Red Line	562,000	1,617,000		
UAJA Wetland	4,488,000	7,918,000		
GDK Vault	17,233,000	57,218,000		
Kissingers	1,909,000	5,675,000		
Stewarts/M.C.	2,000	10,000		
TOTAL	24,696,000	73,828,000		

Plant Maintenance

- Changed Auma actuator on Aeration train #3.
- Serviced and rebuilt several Landia Mixers.
- Installed a new Lab incubator.
- Worked on brush system on Secondary Clarifiers.
- Replaced and/or repaired lighting at Compost.
- Removed rags from Primary Tanks #4 and #5 at Dewatering.
- Fabricated a new spool for MF #3
- Work was done on the installation of new equipment for the MF’s and RO units.

6.5 Collection System Superintendent’s Report

The following comments are as presented to the Board in the written report prepared by Mark Harter, Collection System Superintendent.

Mainline Maintenance:

Shiloh Pump Station Project – 1,700 ft of force main and 1,650 ft of conduit has been installed.
 Main Line Televising – 6,970.5 ft televised - 63 manholes inspected.
 Mainline Cleaning – 658.9 ft cleaned – 6 manholes inspected.
 Equipment maintenance.

Lift Station Maintenance:

Rebuilt mixing agitator on pump 1 at Marywood station.
 Cleaned (7) lift station wet wells.
 Routine Maintenance.

Next Month Projects:

Continue the Shiloh Rd. pump station upgrade project.

Continue conduit project at Shiloh station.
Cleaning wet wells.
Televise paving projects.
Start restoration on Harris Reuse and Greenbriar projects.

Inspection: Final As-Built Approved: None

Mainline Construction:

- a. Harner Farms – Construction is approximately (85%) complete.
- b. Patton Crossing Phase 1 – Awaiting As-Built.

New Connections:

a. Single-Family Residential	21	c. Commercial	1
b. Multi-Family Residential	0	d. Non-Residential	0
TOTAL			22

PA One-Calls Responded to 03/1-31/21: 500

6.6 Engineer's Report

The following comments are as presented to the Board in the written report prepared by the Consulting Engineer.

Consulting Engineer Services (R001178.0693)

- Assisted with the completion of capacity tables for Component 3 Planning Modules being prepared by developers.

Odor Control System Upgrades (R001178.0597)

- Contract No. 17-03: General Construction (Global Heavy Corporation) – Complaint against the UAJA and HRG.
- The Air Quality Plan Approval must be transitioned to an Operating Permit, which will require the identification and characterization of emissions from all sources at the facility.

Greenbriar Sanitary Sewer (R001178.0631)

- GeoDecisions provided a link to updated data. The record drawings will be finalized.

Shiloh Road Pump Station Upgrades (R001178.0632)

- HRG is available to assist with construction phase services.

Extension of Beneficial Reuse Water to Harris Township (R001178.0637)

- Contract 2020-02 (Ligonier) has completed the conventional bore crossing of SR 0322 near the Centre Hills Booster Station. A value of \$3,000.00 is being retained as a punch list item until restoration can be confirmed.
- Mountain View has stated that its irrigation system operates at 125 psi (range: 110-135 psi). The hydraulic water model has been updated and field testing is scheduled for Thursday (April 15th).
- Both country clubs may need to install pressure reducing valves if the system is operated at full capacity.

Scott Road Pump Station and Bristol Interceptor – Act 537 Plan Special Study (R001178.0661)

- The proposed force main along Bristol Avenue will be located within a drainage easement, which will require approval from Ferguson Township along with an easement from the property owner.

Drawings have been provided to Ferguson Township.

- The Water Quality Management Permit was issued.
- HRG and UAJA staff met with representatives of Flygt and Stacom to review the requirements for the equipment to be procured by the Authority.
- Final design documents are being prepared.

Meeks Lane Pump Station – Act 537 Plan Special Study (R001178.0663)

- The Special Study was updated and re-submitted to the Authority staff for review.

Beneficial Reuse Service Area Designation – Act 537 Plan Special Study (R001178.0666)

- Completion of the Special Study has been paused while a Risk Assessment is conducted.

Fiber Optic Conduit – (R001178.0687)

- Drawings were prepared for the Shiloh Road alignment to Premier Drive. The drawings were sent to Columbia Gas for review since apportionment of the alignment is within their right-of-way.
- A roadway occupancy permit was submitted to College Township for the crossing of Trout Road (Shiloh Road alignment).
- HRG and UAJA staff are working with Columbia Gas to determine if the conduit can occupy the same right-of-way as the gas utility.

Entry Road Storm Water Improvements – (R001178.0681)

- The entry road design was reviewed with UAJA staff and updated based on specific comments.
- Permit applications have been prepared and submission is being coordinated for this week.
- A preliminary right-of-way exhibit was provided to the Authority's solicitor to begin discussions with the property owner.

Whitehall Road Low Pressure Sanitary Sewer – (R001178.0692)

- Field survey data was collected and a base map was prepared.
- HRG reviewed the alignment in the field with UAJA representatives.
- Due to the number of units and sequencing of connections, the system is proposed as two zones, consisting of 1.5 inch and 2 inch diameter low pressure sewer.
- Preliminary drawings have been prepared and will be used as the basis to prepare a Component 3M Sewage Facilities Planning Module.

Princeton Drive Sanitary Sewer Replacement – (R001178.0699)

- HRG met with UAJA representatives and Ferguson Township review stream restoration work proposed by the Township. AutoCAD files were obtained from the Township's consultant. Profiles are being generated to determine the best approach for replacing or rehabilitating the sewer.
- Replacement of the sewer will require separate permitting, involving a GP-5 or GP-11.
- An engineering services agreement will be prepared.

Developer Plan Reviews

- The Contractor's (GOH/Hawbaker Eng) as-built drawings for sanitary system associated with the PennDOT work in North Atherton St. were reviewed and returned for corrections; April 8, 2021 (1178.0686).
- The Developer's design drawings for the sanitary system for Canterbury Crossing Phase 1C were recommended to Staff; March 11, 2021 (1178.0697).
- The Developer's design drawings for the sanitary system for Aspen Heights, Squirrel Drive were recommended to Staff; April 8, 2021 (1178.0696).
- The Developer's design drawings for the sanitary system for West College Student Housing were recommended to Staff; March 23, 2021 (1178.0698).
- The Developer's as-built drawings for the sanitary system for Patton Crossing Phase 1 were

recommended to Staff; April 9, 2021 (1178.0700).

6.7 Construction Report

ENR/AWT Upgrade Project (094612009)

- We continue to work with the Contractor (HRI, Inc.) to resolve all remaining defective work. The Authority is currently retaining \$83,500.94 for these items.

Sludge Storage Tank Mixer (094612034)

- Definitive Certificate of Substantial Completion has been issued via separate cover for 4-M Construction Services LLC (2020-01). Definitive Certificate of Substantial Completion has been issued for Stelco, Inc. (2020-05).

Payment Requests to Date						
Contract Number	Application for Payment #	Current Payment Due	Contract Price to Date incld/CO	Total Work to Date	% Monetarily Complete	Balance of Contract Amount
2020-01	7-Final	\$4,430.00	\$69,600.00	\$69,600.00	100.00%	\$0.00
2020-05			\$29,380.14	\$26,832.45	91.33%	\$5,230.94
		\$4,430.00	\$98,980.14	\$96,432.45	97.43%	\$2,547.69

- 4-M Construction Services LLC (2020-01) has submitted Application for Payment No. 7-Final and we are recommending final payment in the amount of \$4,430.00. Stelco, Inc. (2020-05) has submitted Application for Payment No. 4-Final however we are not recommending final payment until all record drawings have been received.

Aeration Line Improvements (094612035)

- Both contractors, GM McCrossin (2020-08) and HRI (2020-09), are providing submittals for review and intend to begin site work later this month.

Payment Requests to Date						
Contract Number	Application for Payment #	Current Payment Due	Contract Price to Date incld/CO	Total Work to Date	% Monetarily Complete	Balance of Contract Amount
2020-08			\$511,096.00		0.00%	\$511,096.00
2020-09			\$103,505.00	\$4,005.00	3.87%	\$99,900.50
		\$0.00	\$614,601.00	\$4,005.00	0.65%	\$610,596.00

Solar System – Phase II – Demolition and Site Prep (094612040)

- The project is on target for an April commissioning with panel installation effectively complete. The plant-wide shutdown is scheduled for April 22nd, and BESS and inverter commissioning the week after for three days. Initial operations are slated for May.
- The Authority's Site Prep and Fencing contractor has begun installation of the perimeter fencing and expects to have the area fenced this month.

Payment Requests to Date						
Contract Number	Application for Payment #	Current Payment Due	Contract Price to Date incld/CO	Total Work to Date	% Monetarily Complete	Balance of Contract Amount

2020-10			\$265,908.00	\$190,982.00	71.82%	\$94,024.20
		\$0.00	\$265,908.00	\$190,982.00	71.82%	\$94,024.20

WWTP NPDES Permit – Phosphorus Study (094612027)

- Installation of the stream monitoring instruments will begin over the next month, with continuous monitoring of Spring Creek for part of the year to determine the level of any impairment during the growing period, prior to undertaking an intensive study during the critical high- temp, low-flow period.

Ozone Disinfection for Effluent (094612023)

- The application for a Water Quality Management Part II Permit has been submitted to the Pennsylvania Department of Environmental Protection for the use of ozone as the disinfectant of the plant effluent. We are in the process of completing final design for the addition of the ozone system.
- The ACT 537 Plan Special Study has been prepared and distributed to the County and Regional Planning Agencies and Commissions. Adoption is slated for Summer.

Anaerobic Digestion Project (094612026)

- RETTEW is has completed the preliminary design of the proposed Biosolids Improvement project and has submitted the Water Quality Management Permit to the PA DEP. We have begun the Act 537 Plan Special Study requested by the PA DEP and then will commence final design activities.
- Negotiations have begun with several potential biosolids contributors, along with the Gas Utility for off take of the Renewable Natural Gas.

High Voltage Switchgear and Cable Replacement (094612045)

- The contractor, Thoroughbred Construction Group, has begun mobilization and will begin site work later this month.

Payment Requests to Date						
Contract Number	Application for Payment #	Current Payment Due	Contract Price to Date incld/CO	Total Work to Date	% Monetarily Complete	Balance of Contract Amount
2020-11			\$1,043,639.00		0.00%	\$1,043,639.00
		\$0.00	\$1,043,639.00	\$0.00	0.00%	\$1,043,639.00

Modifications to GD Kissinger Meadow Stream Augmentation

- The Authority’s pending NPDES permit for the discharge of beneficial reuse water to Slab Cabin Run requires a series of modifications in control and monitoring. The changes will require modulation of the flows to the stream via SCADA, to avoid abrupt changes in stream flow. Additionally, we anticipate essentially a non-detect chlorine limit which will require de-chlorination prior to stream discharge. We are working with staff to design, permit, and implement these modifications.

6.8 Executive Director’s Report

Residential Solar Program

An official work session will be scheduled to talk about the solar project around the second week of May, but the exact date is yet to be determined. It will take about two hours and is open to the public. A decision will need to be made no later than July.

Past Due Accounts

There wasn't an update on past due balances for UAJA accounts but it was noted there have been an influx of payments.

In-person Board Meetings

Mr. Nucciarone had asked if UAJA plans to continue the hybrid model for meetings. Mr. Cory Miller stated this is considered a small group and as long as attendees are vaccinated and social distancing is observed we are ok right now. Eventually there could be too many people so that challenge would be having to find a different location for the public to have enough space to social distance. We do expect changes in the future and will adapt to them as they come.

Solar Field Grazing

Mr. Guss mentioned the American Solar Grazing Association and asked about sheep from a neighboring farm grazing the solar field instead of mowing. Mr. Cory Miller said that could be a possibility. Some essential components will need to be bulletproof but that is something that can be investigated.

7 Other Business

None.

8 Adjournment

The meeting was adjourned at 4:46 p.m. via motion by Mr. Nucciarone and second by Mr. Dempsey.

Respectfully submitted,

UNIVERSITY AREA JOINT AUTHORITY

Secretary/Assistant Secretary

05/12/2021 12:53
jgrove

UNIVERSITY AREA JOINT AUTHORITY - LIVE
YEAR-TO-DATE BUDGET REPORT

P 1
glytddbud

FOR 2021 04

ACCOUNTS FOR: 10	OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1040410	REVENUE-SEWER	-14,873,932	0	-14,873,932	-3,606,820.79	.00	-11,267,111.21	24.2%
1040420	REVENUE-SOLIDS	-74,000	0	-74,000	-38,437.15	.00	-35,562.85	51.9%
1040425	REVENUE-BU WATER	-25,000	0	-25,000	-10,394.00	.00	-14,606.00	41.6%
1040430	MAINTENANCE	-65,000	0	-65,000	-83,424.50	.00	18,424.50	128.3%
1040440	REVENUE-PERMIT/TAP FEES	-1,114,079	0	-1,114,079	-348,311.52	.00	-765,767.48	31.3%
1040450	REVENUE-ADVCD. CONSTRC FEE	-40,000	0	-40,000	-2,199.39	.00	-37,800.61	5.5%
1040451	REVENUE-MISC. REIMBURSEMNT	-272,914	0	-272,914	-7,627.08	.00	-265,286.60	2.8%
1040470	INTEREST EARNINGS-CASH ACCT	-1,410	0	-1,410	-153.59	.00	-1,256.41	10.9%
1040472	INTEREST EARNINGS-PLIGIT	-375	0	-375	-.87	.00	-374.13	.2%
1040474	INTEREST EARNINGS - TRUSTEE	-90,555	0	-90,555	-347,070.65	.00	256,515.65	383.3%
1040480	REVENUES-MISCELLANEOUS	-95,000	0	-95,000	-13,134.35	.00	-81,865.65	13.8%
1045919	CIP-WWTP-LAB	14,700	0	14,700	13,833.93	.00	866.07	94.1%
1045921	CIP-COLLECTION MAINT I&I	2,070,500	0	2,070,500	275,998.05	.00	1,794,501.95	13.3%
1045922	CIP-COLLECTION-CONST. EQUIP	379,776	0	379,776	.00	.00	379,776.00	.0%
1045924	CIP-WWTP-PHYSICAL PLANT	6,589,060	0	6,589,060	504,455.70	.00	6,084,604.30	7.7%
1045928	CIP-BENEFICIAL REUSE	242,250	0	242,250	262,980.56	.00	-20,730.56	108.6%
1045929	CIP-WWTP-DEWATERING FACILIT	0	0	0	41,924.66	.00	-41,924.66	100.0%
1045930	CIP-WWTP-COMPOST FACILITY	10,330,000	0	10,330,000	230,666.01	.00	10,099,333.99	2.2%
1045950	CIP-GENERAL & ADMINISTRATIV	190,000	0	190,000	.00	.00	190,000.00	.0%
1050050	GENERAL & ADMINISTRATIVE	1,757,627	0	1,757,627	670,059.78	.00	1,087,567.22	38.1%
1050053	G & A - INFORMATION TECHNOL	94,265	0	94,265	10,310.21	.00	83,954.79	10.9%
1050054	G & A - FLEET/FUEL	197,000	0	197,000	66,944.38	.00	130,055.62	34.0%
1052052	DEBT SERVICE	6,655,882	0	6,655,882	513,764.47	.00	6,142,117.79	7.7%
1060019	WWTP - LABORATORY	323,063	0	323,063	98,463.53	.00	224,599.26	30.5%
1060022	TREATMENT PLANT MAINTENANCE	1,120,589	0	1,120,589	294,710.98	.00	825,878.02	26.3%
1060023	MAIN STATION	89,000	0	89,000	16,865.09	.00	72,134.91	18.9%
1060025	WWTP - IPP	117,018	0	117,018	33,791.00	.00	83,227.00	28.9%
1060028	WWTP - BENEFICIAL REUSE	848,408	0	848,408	257,713.37	.00	590,694.63	30.4%
1060029	WWTP - DEWATERING	476,278	0	476,278	116,176.37	.00	360,101.63	24.4%
1060030	WWTP - COMPOST	917,004	0	917,004	332,107.22	.00	584,896.78	36.2%
1060032	TREATMENT PLANT OPERATION	1,896,631	0	1,896,631	556,342.46	.00	1,340,288.54	29.3%
1070021	COLLECTION-MAINTENANCE	1,757,721	0	1,757,721	555,374.92	.00	1,202,346.08	31.6%
1070022	CONSTRUCT EQUIP MAINTENANCE	65,000	0	65,000	47,589.17	.00	17,410.83	73.2%
1070034	COLLECTION-INSPECTION	450,239	0	450,239	142,402.26	.00	307,836.74	31.6%
1070036	COLLECTION-PUMP STATION	157,600	0	157,600	24,434.37	.00	133,165.63	15.5%
TOTAL OPERATING FUND		20,087,346	0	20,087,346	609,334.60	.00	19,478,011.77	3.0%
TOTAL REVENUES		-16,652,265	0	-16,652,265	-4,457,573.89	.00	-12,194,690.79	
TOTAL EXPENSES		36,739,611	0	36,739,611	5,066,908.49	.00	31,672,702.56	

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<u>1040410 REVENUE-SEWER</u>							
1040410 4101 UAJA TOTAL SEWER R	-10,324,932	0	-10,324,932	-2,563,063.37	.00	-7,761,868.63	24.8%*
1040410 4102 BORO SEWER TOTAL R	-3,800,000	0	-3,800,000	-909,929.18	.00	-2,890,070.82	23.9%*
1040410 4103 PGM TOTAL SEWER RE	-379,000	0	-379,000	-83,328.00	.00	-295,672.00	22.0%*
1040410 4104 PSU TOTAL SEWER RE	-220,000	0	-220,000	-16,544.24	.00	-203,455.76	7.5%*
1040410 4105 SURCHARGES TOTAL R	-150,000	0	-150,000	-33,956.00	.00	-116,044.00	22.6%*
TOTAL REVENUE-SEWER	-14,873,932	0	-14,873,932	-3,606,820.79	.00	-11,267,111.21	24.2%
<u>1040420 REVENUE-SOLIDS</u>							
1040420 4201 N5001 NONTAXABLE	-45,000	0	-45,000	-10,390.00	.00	-34,610.00	23.1%*
1040420 4201 N5002 TAXABLE COMPO	-6,000	0	-6,000	-2,478.25	.00	-3,521.75	41.3%*
1040420 4203 SLUDGE DISPOSAL	-23,000	0	-23,000	-25,568.90	.00	2,568.90	111.2%
TOTAL REVENUE-SOLIDS	-74,000	0	-74,000	-38,437.15	.00	-35,562.85	51.9%
<u>1040425 REVENUE-BU WATER</u>							
1040425 4251 REVENUE-BU WATER	-25,000	0	-25,000	-10,394.00	.00	-14,606.00	41.6%*
TOTAL REVENUE-BU WATER	-25,000	0	-25,000	-10,394.00	.00	-14,606.00	41.6%
<u>1040430 MAINTENANCE</u>							
1040430 4301 REVENUE-MAINT BORO	-65,000	0	-65,000	-83,424.50	.00	18,424.50	128.3%
TOTAL MAINTENANCE	-65,000	0	-65,000	-83,424.50	.00	18,424.50	128.3%
<u>1040440 REVENUE-PERMIT/TAP FEES</u>							
1040440 4401 PERMIT/CONNECTION	-20,250	0	-20,250	-10,123.23	.00	-10,126.77	50.0%*
1040440 4402 TAP FEE-TREATMENT	-846,400	0	-846,400	-309,037.85	.00	-537,362.15	36.5%*

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1040440	4403	GHANER TAP FEE	-18,550	0	-18,550	-9,331.00	.00	-9,219.00	50.3%*
1040440	4404	TAP FEE-PGM COLLEC	-4,428	0	-4,428	.00	.00	-4,428.00	.0%*
1040440	4405	IPP USER FEES	-4,750	0	-4,750	.00	.00	-4,750.00	.0%*
1040440	4409	WATER QUALITY MNGT	-500	0	-500	-200.00	.00	-300.00	40.0%*
1040440	4410	REPAIR PERMIT	-1,550	0	-1,550	-425.00	.00	-1,125.00	27.4%*
1040440	4411	TAP FEE - ROUTE 26	-109,850	0	-109,850	.00	.00	-109,850.00	.0%*
1040440	4412	CIRCLEVILLE TAP FE	-79,306	0	-79,306	-1,062.54	.00	-78,243.46	1.3%*
1040440	4413	VALLEY VISTA TAP F	-28,495	0	-28,495	-18,131.90	.00	-10,363.10	63.6%*
TOTAL REVENUE-PERMIT/TAP FEES		-1,114,079	0	-1,114,079	-348,311.52	.00	-765,767.48	31.3%	
1040450 REVENUE-ADVCD. CONSTRC FEE									
1040450	4407	INSPECTION FEES	-40,000	0	-40,000	.00	.00	-40,000.00	.0%*
1040450	4407	B5457 INSPECTION FE	0	0	0	-2,199.39	.00	2,199.39	100.0%
TOTAL REVENUE-ADVCD. CONSTRC FEE		-40,000	0	-40,000	-2,199.39	.00	-37,800.61	5.5%	
1040451 REVENUE-MISC. REIMBURSEMNT									
1040451	4503	EMPLOYEE GROUP INS	-22,914	0	-22,914	-7,627.08	.00	-15,286.60	33.3%*
1040451	4508	SALE OF ASSETS	-250,000	0	-250,000	.00	.00	-250,000.00	.0%*
TOTAL REVENUE-MISC. REIMBURSEMNT		-272,914	0	-272,914	-7,627.08	.00	-265,286.60	2.8%	
1040470 INTEREST EARNINGS-CASH ACCTS									
1040470	4701	GENERAL CHECKING-I	-10	0	-10	.00	.00	-10.00	.0%*
1040470	4702	PAYROLL-INTEREST E	-400	0	-400	-38.67	.00	-361.33	9.7%*
1040470	4717	SWEEP CHECKING-INT	-1,000	0	-1,000	-114.92	.00	-885.08	11.5%*
TOTAL INTEREST EARNINGS-CASH ACCTS		-1,410	0	-1,410	-153.59	.00	-1,256.41	10.9%	
1040472 INTEREST EARNINGS-PLIGIT									
1040472	4703	PLIGIT-INTEREST EA	-30	0	-30	-.05	.00	-29.95	.2%*

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1040472	4711	PLIGIT-EMMAUS-INTE	-200	0	-200	-.21	.00	-199.79	.1%*
1040472	4719	PLIGIT PLUS - INTE	-145	0	-145	-.61	.00	-144.39	.4%*
TOTAL INTEREST EARNINGS-PLIGIT		-375	0	-375	-.87	.00	-374.13	.2%	
1040474 INTEREST EARNINGS - TRUSTEE									
1040474	4706	BOND REMP/IMP-INTE	-30,000	0	-30,000	-24,318.82	.00	-5,681.18	81.1%*
1040474	4707	BRIF/EMMAUS-INTERE	-555	0	-555	-3.56	.00	-551.44	.6%*
1040474	4724	INTEREST 93 DEBT S	-50,000	0	-50,000	-320,321.47	.00	270,321.47	640.6%
1040474	4725	INT 93 OPERATING E	-2,000	0	-2,000	-2,390.75	.00	390.75	119.5%
1040474	4726	INT 93 DEBT SERVIC	-5,000	0	-5,000	-.09	.00	-4,999.91	.0%*
1040474	4727	INT REVENUE FUND	-3,000	0	-3,000	-35.96	.00	-2,964.04	1.2%*
TOTAL INTEREST EARNINGS - TRUSTEE		-90,555	0	-90,555	-347,070.65	.00	256,515.65	383.3%	
1040480 REVENUES-MISCELLANEOUS									
1040480	4899	MISCELLANEOUS RECE	-50,000	0	-50,000	1,865.65	.00	-51,865.65	-3.7%*
1040480	4909	SOLAR MAINTENANCE	-45,000	0	-45,000	-15,000.00	.00	-30,000.00	33.3%*
TOTAL REVENUES-MISCELLANEOUS		-95,000	0	-95,000	-13,134.35	.00	-81,865.65	13.8%	
1045919 CIP-WWTP-LAB									
1045919	0019	6318 BOD INCUBATOR	6,200	0	6,200	5,682.43	.00	517.57	91.7%
1045919	0019	6319 ANALYTICAL BAL	8,500	0	8,500	8,151.50	.00	348.50	95.9%
TOTAL CIP-WWTP-LAB		14,700	0	14,700	13,833.93	.00	866.07	94.1%	
1045921 CIP-COLLECTION MAINT I&I									
1045921	0021	6271 SHILOH RELOCAT	70,000	0	70,000	82,558.74	.00	-12,558.74	117.9%*
1045921	0021	6272 GREENBRIAR ENG	50,000	0	50,000	967.70	.00	49,032.30	1.9%
1045921	0021	6285 WHITEHALL ROAD	35,000	0	35,000	.00	.00	35,000.00	.0%
1045921	0021	6300 CAPITAL IN PRO	516,000	0	516,000	.00	.00	516,000.00	.0%

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1045921	0021 6312	HAYMARKET PROJ	35,000	0	35,000	.00	35,000.00	.0%
1045921	0021 6315	UAJA CONDUIT P	91,000	0	91,000	62,453.66	28,546.34	68.6%
1045921	5405 6235	GRAYSWOODS ENG	15,000	0	15,000	.00	15,000.00	.0%
1045921	5405 6271	SHILOH RELOCAT	5,000	0	5,000	998.45	4,001.55	20.0%
1045921	5405 6272	GREENBRIAR ENG	10,000	0	10,000	7,237.50	2,762.50	72.4%
1045921	5405 6300	SCOTT ROAD UPG	177,000	0	177,000	80,825.00	96,175.00	45.7%
1045921	5405 6310	WHITEHALL ROAD	19,200	0	19,200	5,200.00	14,000.00	27.1%
1045921	5405 6313	HAYMARKET ENGI	16,800	0	16,800	.00	16,800.00	.0%
1045921	5405 6316	UAJA CONDUIT E	24,000	0	24,000	35,087.00	-11,087.00	146.2%*
1045921	5505 6300	PUMP STATION M	749,000	0	749,000	.00	749,000.00	.0%
1045921	ER01 6271	SHILOH RELOCAT	5,000	0	5,000	670.00	4,330.00	13.4%
1045921	ER05 6300	RENTAL-TRUCK	75,000	0	75,000	.00	75,000.00	.0%
1045921	PV01 6271	SHILOH TRENCH	25,000	0	25,000	.00	25,000.00	.0%
1045921	PV01 6300	PAVING CONTRAC	30,000	0	30,000	.00	30,000.00	.0%
1045921	PV01 6311	WHITEHALL ROAD	15,000	0	15,000	.00	15,000.00	.0%
1045921	PV01 6314	HAYMARKET TREN	17,500	0	17,500	.00	17,500.00	.0%
1045921	PV01 6317	UAJA CONDUIT T	25,000	0	25,000	.00	25,000.00	.0%
1045921	PV02 6271	SHILOH BIKE PA	65,000	0	65,000	.00	65,000.00	.0%
TOTAL CIP-COLLECTION MAINT I&I		2,070,500	0	2,070,500	275,998.05	.00	1,794,501.95	13.3%
1045922 CIP-COLLECTION-CONST. EQUIPM								
1045922	0021 6288	NEW COLLECTION	20,000	0	20,000	.00	20,000.00	.0%
1045922	0021 6328	NEW UNIT 22	11,821	0	11,821	.00	11,821.00	.0%
1045922	0021 6329	NEW T-TAG	20,860	0	20,860	.00	20,860.00	.0%
1045922	0021 6330	NEW JET TRUCK	172,095	0	172,095	.00	172,095.00	.0%
1045922	0021 6331	NEW STORAGE BU	155,000	0	155,000	.00	155,000.00	.0%
TOTAL CIP-COLLECTION-CONST. EQUIPM		379,776	0	379,776	.00	.00	379,776.00	.0%
1045924 CIP-WWTP-PHYSICAL PLANT								
1045924	0024 6256	ENR/AWT PROJEC	0	0	170,542.58	.00	-170,542.58	100.0%*
1045924	0024 6260	SOLAR PROJECT	98,000	0	98,000	26,520.39	71,479.61	27.1%
1045924	0024 6294	NEW TRUCK PLAN	15,300	0	15,300	.00	15,300.00	.0%
1045924	0024 6304	AERATION SYSTE	725,000	0	725,000	15,494.75	709,505.25	2.1%
1045924	0024 6320	5000 LB FORKLI	10,083	0	10,083	.00	10,083.00	.0%
1045924	0024 6321	NEW TRUCK WITH	22,773	0	22,773	.00	22,773.00	.0%
1045924	0024 6322	UAJA ENTRANCE	350,404	0	350,404	2,100.00	348,304.00	.6%

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1045924	0024 6323	22,500	0	22,500	17,784.55	.00	4,715.45	79.0%
1045924	0024 6324	115,000	0	115,000	48,952.25	.00	66,047.75	42.6%
1045924	0024 6325	4,050,000	0	4,050,000	8,078.09	.00	4,041,921.91	.2%
1045924	0024 6333	180,000	0	180,000	130,657.45	.00	49,342.55	72.6%
1045924	0024 6334	1,000,000	0	1,000,000	84,325.64	.00	915,674.36	8.4%
TOTAL CIP-WWTP-PHYSICAL PLANT		6,589,060	0	6,589,060	504,455.70	.00	6,084,604.30	7.7%
1045928 CIP-BENEFICIAL REUSE								
1045928	0028 6239	90,000	0	90,000	74,080.00	.00	15,920.00	82.3%
1045928	0028 6262	20,000	0	20,000	169,769.55	.00	-149,769.55	848.8%*
1045928	0028 6332	110,000	0	110,000	10,016.36	.00	99,983.64	9.1%
1045928	5405 6261	7,250	0	7,250	3,721.90	.00	3,528.10	51.3%
1045928	5405 6332	15,000	0	15,000	4,585.25	.00	10,414.75	30.6%
1045928	ER05 6262	0	0	0	807.50	.00	-807.50	100.0%*
TOTAL CIP-BENEFICIAL REUSE		242,250	0	242,250	262,980.56	.00	-20,730.56	108.6%
1045929 CIP-WWTP-DEWATERING FACILITY								
1045929	0029 6309	0	0	0	41,924.66	.00	-41,924.66	100.0%*
TOTAL CIP-WWTP-DEWATERING FACILITY		0	0	0	41,924.66	.00	-41,924.66	100.0%
1045930 CIP-WWTP-COMPOST FACILITY								
1045930	0030 6245	0	0	0	29,648.50	.00	-29,648.50	100.0%*
1045930	0030 6295	40,000	0	40,000	.00	.00	40,000.00	.0%
1045930	0030 6326	690,000	0	690,000	199,735.01	.00	490,264.99	28.9%
1045930	0030 6327	9,600,000	0	9,600,000	.00	.00	9,600,000.00	.0%
1045930	5405 6245	0	0	0	1,282.50	.00	-1,282.50	100.0%*
TOTAL CIP-WWTP-COMPOST FACILITY		10,330,000	0	10,330,000	230,666.01	.00	10,099,333.99	2.2%
1045950 CIP-GENERAL & ADMINISTRATIVE								
1045950	0050 6043	90,000	0	90,000	.00	.00	90,000.00	.0%

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1045950	0050 6047 COMPUTER SOFTW	100,000	0	100,000	.00	.00	100,000.00	.0%
	TOTAL CIP-GENERAL & ADMINISTRATIVE	190,000	0	190,000	.00	.00	190,000.00	.0%
1050050 GENERAL & ADMINISTRATIVE								
1050050	5001 SUPERVISOR LABOR	256,417	0	256,417	67,810.05	.00	188,606.95	26.4%
1050050	5002 REGULAR LABOR	355,201	0	355,201	90,901.91	.00	264,299.09	25.6%
1050050	5006 VACATION	0	0	0	21,471.53	.00	-21,471.53	100.0%*
1050050	5007 SICK	0	0	0	2,375.04	.00	-2,375.04	100.0%*
1050050	5008 PERSONAL	0	0	0	3,808.28	.00	-3,808.28	100.0%*
1050050	5009 JURY/CIVIL/VOLUNTE	0	0	0	2,014.24	.00	-2,014.24	100.0%*
1050050	5010 HOLIDAY	0	0	0	9,335.43	.00	-9,335.43	100.0%*
1050050	5101 FICA EXPENSE	37,920	0	37,920	12,258.43	.00	25,661.57	32.3%
1050050	5102 MEDICARE EXPENSE	8,868	0	8,868	2,866.82	.00	6,001.18	32.3%
1050050	5201 UNEMPLOYMENT EXPEN	23,000	0	23,000	16,226.24	.00	6,773.76	70.5%
1050050	5202 GROUP HEALTH INSURAN	154,661	0	154,661	44,310.17	.00	110,350.83	28.6%
1050050	5203 PENSION (401) UAJA	86,804	0	86,804	17,985.74	.00	68,818.26	20.7%
1050050	5205 COBRA EMPLOYEE INS	10,000	0	10,000	6,788.74	.00	3,211.26	67.9%
1050050	5207 GROUP LIFE INSURAN	80,400	0	80,400	36,108.51	.00	44,291.49	44.9%
1050050	5208 HEALTH DEDUCTIBLE	175,000	0	175,000	35,020.92	.00	139,979.08	20.0%
1050050	5301 OFFICE SUPPLIES	15,000	0	15,000	7,158.43	.00	7,841.57	47.7%
1050050	5302 POSTAGE/SHIPPING	30,000	0	30,000	11,406.58	.00	18,593.42	38.0%
1050050	5303 JANITORIAL SUPPLIE	7,000	0	7,000	2,894.33	.00	4,105.67	41.3%
1050050	5307 PETTY CASH EXPENDI	200	0	200	.00	.00	200.00	.0%
1050050	5401 ADVERTISING	3,000	0	3,000	680.04	.00	2,319.96	22.7%
1050050	5402 AUDIT	23,000	0	23,000	20,000.00	.00	3,000.00	87.0%
1050050	5405 ENGINEERING-RETAIN	20,000	0	20,000	10,326.01	.00	9,673.99	51.6%
1050050	5406 LEGAL	60,000	0	60,000	26,970.00	.00	33,030.00	45.0%
1050050	5408 INSURANCE - COMMER	280,000	0	280,000	174,673.00	.00	105,327.00	62.4%
1050050	5499 MISCELLANEOUS OUTS	15,000	0	15,000	5,044.50	.00	9,955.50	33.6%
1050050	5501 1054 O & M - COPIER	5,000	0	5,000	2,371.54	.00	2,628.46	47.4%
1050050	5601 COMMUNICATIONS	40,000	0	40,000	14,692.03	.00	25,307.97	36.7%
1050050	5701 TRAINING, SEMINARS	5,000	0	5,000	800.00	.00	4,200.00	16.0%
1050050	5702 MEMBERSHIPS, SUBSC	6,500	0	6,500	6,608.00	.00	-108.00	101.7%*
1050050	5703 UNIFORMS-BOOTS-GLO	18,000	0	18,000	4,424.27	.00	13,575.73	24.6%
1050050	5704 VACCINATIONS	1,500	0	1,500	.00	.00	1,500.00	.0%
1050050	5706 EMPLOYEE/EMPLOYER	2,500	0	2,500	830.80	.00	1,669.20	33.2%
1050050	5707 MEAL ALLOWANCE	500	0	500	.00	.00	500.00	.0%
1050050	5708 SAFETY EQUIPMENT	8,000	0	8,000	1,519.15	.00	6,480.85	19.0%
1050050	5709 SAFETY TRAINING	3,000	0	3,000	.00	.00	3,000.00	.0%
1050050	5710 DRUG/ALCOHOL TESTI	500	0	500	233.00	.00	267.00	46.6%

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1050050	6006	MISCELLANEOUS EXPE	1,000	0	1,000	.00	1,000.00	.0%
1050050	6015	WATER-CTWA	6,000	0	6,000	1,814.00	4,186.00	30.2%
1050050	6017	GARBAGE	10,000	0	10,000	4,025.55	5,974.45	40.3%
1050050	6019	CNET	8,656	0	8,656	4,306.50	4,349.50	49.8%
TOTAL GENERAL & ADMINISTRATIVE		1,757,627	0	1,757,627	670,059.78	.00	1,087,567.22	38.1%
1050053 G & A - INFORMATION TECHNOLOGY								
1050053	IT71	INTERNET SERVICE	5,000	0	5,000	1,211.70	3,788.30	24.2%
1050053	IT72	HARDWARE-DATA PROC	18,365	0	18,365	.00	18,365.00	.0%
1050053	IT73	SOFTWARE-DATA PROC	69,900	0	69,900	9,098.51	60,801.49	13.0%
1050053	IT74	TRAINING-DATA PROC	1,000	0	1,000	.00	1,000.00	.0%
TOTAL G & A - INFORMATION TECHNOLOGY		94,265	0	94,265	10,310.21	.00	83,954.79	10.9%
1050054 G & A - FLEET/FUEL								
1050054	5502	VEHICLE MAINTENANC	75,000	0	75,000	12,860.75	62,139.25	17.1%
1050054	5603	1006 GASOLINE.	35,000	0	35,000	14,527.39	20,472.61	41.5%
1050054	5603	1008 DIESEL FUEL	87,000	0	87,000	39,556.24	47,443.76	45.5%
TOTAL G & A - FLEET/FUEL		197,000	0	197,000	66,944.38	.00	130,055.62	34.0%
1052052 DEBT SERVICE								
1052052	5801	INTEREST PAID-1993	2,678,441	0	2,678,441	71,996.88	2,606,444.12	2.7%
1052052	5802	INTEREST PAID - EM	500	0	500	124.55	375.45	24.9%
1052052	5804	BOND ISSUANCE COST	0	0	0	339,570.04	-339,570.04	100.0%*
1052052	5901	PRINCIPAL PAID-199	3,865,000	0	3,865,000	.00	3,865,000.00	.0%
1052052	5903	PRINCIPAL PAID-EMM	95,000	0	95,000	95,000.00	.00	100.0%
1052052	6106	TRUSTEE FEES EMMAU	2,100	0	2,100	2,123.00	-23.00	101.1%*
1052052	6120	TRUSTEE FEE 12	1,886	0	1,886	.00	1,885.63	.0%
1052052	6122	2015 TRUSTEE FEES	1,886	0	1,886	1,650.00	235.63	87.5%
1052052	6123	TRUSTEE FEE 2016	1,750	0	1,750	.00	1,750.00	.0%
1052052	6124	TRUSTEE FEE 2017	1,750	0	1,750	1,650.00	100.00	94.3%
1052052	6125	TRUSTEE FESS 2017A	1,750	0	1,750	.00	1,750.00	.0%
1052052	6126	TRUSTEE FEE 2017B	2,520	0	2,520	.00	2,520.00	.0%

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1052052	6127 TRUSTEE FEE 2018	1,650	0	1,650	.00	.00	1,650.00	.0%
1052052	6128 TRUSTEE FEE 2020	1,650	0	1,650	1,650.00	.00	.00	100.0%
	TOTAL DEBT SERVICE	6,655,882	0	6,655,882	513,764.47	.00	6,142,117.79	7.7%
1060019 WWTP - LABORATORY								
1060019	5001 SUPERVISOR LABOR	82,847	0	82,847	23,571.47	.00	59,275.11	28.5%
1060019	5002 REGULAR LABOR	140,638	0	140,638	32,963.07	.00	107,675.14	23.4%
1060019	5003 OVERTIME LABOR	500	0	500	401.17	.00	98.83	80.2%
1060019	5006 VACATION	0	0	0	915.71	.00	-915.71	100.0%*
1060019	5007 SICK	0	0	0	6,502.34	.00	-6,502.34	100.0%*
1060019	5008 PERSONAL DAY	0	0	0	367.74	.00	-367.74	100.0%*
1060019	5010 HOLIDAY	0	0	0	2,547.51	.00	-2,547.51	100.0%*
1060019	5101 FICA EXPENSE	14,000	0	14,000	4,231.60	.00	9,768.40	30.2%
1060019	5102 MEDICARE EXPENSE	3,241	0	3,241	989.38	.00	2,251.62	30.5%
1060019	5202 GROUP HEALTH INSUR	41,270	0	41,270	13,235.01	.00	28,034.99	32.1%
1060019	5203 PENSION (401) UAJA	15,317	0	15,317	4,547.37	.00	10,769.63	29.7%
1060019	5305 SMALL EQUIPMT/TOOL	250	0	250	42.74	.00	207.26	17.1%
1060019	5306 LAB SUPPLIES	22,000	0	22,000	6,441.48	.00	15,558.52	29.3%
1060019	5501 EQUIPMENT MAINTENA	3,000	0	3,000	1,706.94	.00	1,293.06	56.9%
	TOTAL WWTP - LABORATORY	323,063	0	323,063	98,463.53	.00	224,599.26	30.5%
1060022 TREATMENT PLANT MAINTENANCE								
1060022	5001 SUPERVISOR LABOR	37,815	0	37,815	11,000.62	.00	26,814.38	29.1%
1060022	5002 REGULAR LABOR	462,062	0	462,062	102,689.36	.00	359,372.64	22.2%
1060022	5003 OVERTIME LABOR	5,000	0	5,000	2,918.44	.00	2,081.56	58.4%
1060022	5006 VACATION	0	0	0	3,645.09	.00	-3,645.09	100.0%*
1060022	5007 SICK	0	0	0	2,162.32	.00	-2,162.32	100.0%*
1060022	5008 PERSONAL DAY	0	0	0	2,124.69	.00	-2,124.69	100.0%*
1060022	5009 JURY/CIVIL/VOLUNTE	0	0	0	256.18	.00	-256.18	100.0%*
1060022	5010 HOLIDAY	0	0	0	5,766.11	.00	-5,766.11	100.0%*
1060022	5101 FICA EXPENSE	31,000	0	31,000	8,321.50	.00	22,678.50	26.8%
1060022	5102 MEDICARE EXPENSE	7,250	0	7,250	1,946.15	.00	5,303.85	26.8%
1060022	5202 GROUP HEALTH INSUR	98,577	0	98,577	30,585.95	.00	67,991.05	31.0%
1060022	5203 PENSION (401) UAJA	26,885	0	26,885	7,064.35	.00	19,820.65	26.3%
1060022	5304 OPERATIONAL SUPPLI	5,000	0	5,000	1,276.98	.00	3,723.02	25.5%
1060022	5305 SMALL EQUIPMT/TOOL	14,000	0	14,000	4,228.74	.00	9,771.26	30.2%

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1060022	5501	EQUIPMENT MAINTENA	190,000	0	190,000	56,363.17	.00	133,636.83	29.7%
1060022	5501	6174 SCADIA MAINT	40,000	0	40,000	17,414.56	.00	22,585.44	43.5%
1060022	5501	6175 UV MAINT	55,000	0	55,000	30.14	.00	54,969.86	.1%
1060022	5501	6283 SOLAR MAINTENA	21,000	0	21,000	.00	.00	21,000.00	.0%
1060022	5503	BUILDING & GROUND	52,000	0	52,000	14,802.15	.00	37,197.85	28.5%
1060022	5508	GRIT REMOVAL-PLANT	22,000	0	22,000	13,800.23	.00	8,199.77	62.7%
1060022	5603	FUEL, OIL, LUBRICA	18,000	0	18,000	8,314.25	.00	9,685.75	46.2%
1060022	7511	LANDSCAPE	35,000	0	35,000	.00	.00	35,000.00	.0%
TOTAL TREATMENT PLANT MAINTENANCE		1,120,589	0	1,120,589	294,710.98	.00	825,878.02	26.3%	
1060023 MAIN STATION									
1060023	5002	B5001 REGULAR LABOR	0	0	0	5,237.86	.00	-5,237.86	100.0%*
1060023	5101	B5001 FICA EXPENSE	0	0	0	324.73	.00	-324.73	100.0%*
1060023	5102	B5001 MEDICARE EXPE	0	0	0	75.96	.00	-75.96	100.0%*
1060023	5202	B5001 GROUP HEALTH	0	0	0	834.32	.00	-834.32	100.0%*
1060023	5203	B5001 PENSION (401)	0	0	0	261.85	.00	-261.85	100.0%*
1060023	5505	B5001 PUMP STATION	50,000	0	50,000	.00	.00	50,000.00	.0%
1060023	5602	B5001 O&M MAIN STAT	39,000	0	39,000	10,130.37	.00	28,869.63	26.0%
TOTAL MAIN STATION		89,000	0	89,000	16,865.09	.00	72,134.91	18.9%	
1060025 WWTP - IPP									
1060025	5001	SUPERVISOR LABOR	81,347	0	81,347	23,550.33	.00	57,796.67	29.0%
1060025	5006	VACATION	0	0	0	96.38	.00	-96.38	100.0%*
1060025	5010	HOLIDAY	0	0	0	406.73	.00	-406.73	100.0%*
1060025	5101	FICA EXPENSE	5,044	0	5,044	1,491.36	.00	3,552.64	29.6%
1060025	5102	MEDICARE EXPENSE	1,180	0	1,180	348.88	.00	831.12	29.6%
1060025	5202	GROUP HEALTH INSUR	17,162	0	17,162	5,480.06	.00	11,681.94	31.9%
1060025	5203	PENSION (401) UAJA	8,135	0	8,135	2,405.28	.00	5,729.72	29.6%
1060025	5304	OPERATION SUPPLIES	0	0	0	11.98	.00	-11.98	100.0%*
1060025	5305	SMALL EQUIPMT/TOOL	150	0	150	.00	.00	150.00	.0%
1060025	5410	ANALYSIS	3,500	0	3,500	.00	.00	3,500.00	.0%
1060025	5501	EQUIPMENT MAINTENA	500	0	500	.00	.00	500.00	.0%
TOTAL WWTP - IPP		117,018	0	117,018	33,791.00	.00	83,227.00	28.9%	
1060028 WWTP - BENEFICIAL REUSE									
1060028	5001	SUPERVISOR LABOR	37,815	0	37,815	11,000.62	.00	26,814.38	29.1%

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1060028	5006	VACATION	0	0	96.38	.00	-96.38	100.0%*
1060028	5010	HOLIDAY	0	0	406.73	.00	-406.73	100.0%*
1060028	5101	FICA EXPENSE	2,345	2,345	713.28	.00	1,631.72	30.4%
1060028	5102	MEDICARE EXPENSE	548	548	166.88	.00	381.12	30.5%
1060028	5202	GROUP HEALTH INSUR	7,918	7,918	2,605.35	.00	5,312.65	32.9%
1060028	5203	PENSION (401) UAJA	3,782	3,782	1,150.32	.00	2,631.68	30.4%
1060028	5304	OPERATIONAL SUPPLI	15,000	15,000	1,304.37	.00	13,695.63	8.7%
1060028	5304	1065 OPERATIONAL SU	375,000	375,000	118,516.66	.00	256,483.34	31.6%
1060028	5305	SMALL EQUIPMT/TOOL	1,000	1,000	.00	.00	1,000.00	.0%
1060028	5410	LAB ANALYSIS	15,000	15,000	8,319.73	.00	6,680.27	55.5%
1060028	5501	EQUIPMENT MAINTENA	125,000	125,000	46,280.00	.00	78,720.00	37.0%
1060028	5602	1064 POWER	200,000	200,000	54,700.95	.00	145,299.05	27.4%
1060028	5605	CTWA REIMBURSE	65,000	65,000	12,452.10	.00	52,547.90	19.2%
TOTAL WWTP - BENEFICIAL REUSE		848,408	0	848,408	257,713.37	.00	590,694.63	30.4%
1060029 WWTP - DEWATERING								
1060029	5001	SUPERVISOR LABOR	37,815	37,815	10,998.27	.00	26,816.73	29.1%
1060029	5002	REGULAR LABOR	134,339	134,339	34,765.86	.00	99,573.14	25.9%
1060029	5003	OVERTIME LABOR	2,000	2,000	279.39	.00	1,720.61	14.0%
1060029	5006	VACATION	0	0	1,586.49	.00	-1,586.49	100.0%*
1060029	5007	SICK	0	0	1,490.12	.00	-1,490.12	100.0%*
1060029	5008	PERSONAL	0	0	248.35	.00	-248.35	100.0%*
1060029	5010	HOLIDAY	0	0	1,400.14	.00	-1,400.14	100.0%*
1060029	5101	FICA EXPENSE	10,674	10,674	3,181.18	.00	7,492.82	29.8%
1060029	5102	MEDICARE EXPENSE	2,496	2,496	744.03	.00	1,751.97	29.8%
1060029	5202	GROUP HEALTH INSUR	24,956	24,956	11,735.16	.00	13,220.84	47.0%
1060029	5203	PENSION (401) UAJA	10,498	10,498	3,099.48	.00	7,398.52	29.5%
1060029	5304	OPERATIONAL SUPPLI	500	500	34.47	.00	465.53	6.9%
1060029	5304	1036 POLYMER	55,000	55,000	19,040.00	.00	35,960.00	34.6%
1060029	5501	EQUIPMENT MAINTENA	125,000	125,000	2,709.37	.00	122,290.63	2.2%
1060029	5602	1042 POWER-DEWATERI	73,000	73,000	24,864.06	.00	48,135.94	34.1%
TOTAL WWTP - DEWATERING		476,278	0	476,278	116,176.37	.00	360,101.63	24.4%
1060030 WWTP - COMPOST								
1060030	5001	SUPERVISOR LABOR	37,815	37,815	10,998.27	.00	26,816.73	29.1%
1060030	5002	REGULAR LABOR	258,231	258,231	67,818.64	.00	190,412.36	26.3%

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1060030	5003 OVERTIME LABOR	10,000	0	10,000	7,629.71	.00	2,370.29	76.3%
1060030	5006 VACATION	0	0	0	3,036.00	.00	-3,036.00	100.0%*
1060030	5007 SICK	0	0	0	1,436.23	.00	-1,436.23	100.0%*
1060030	5008 PERSONAL	0	0	0	106.68	.00	-106.68	100.0%*
1060030	5010 HOLIDAY	0	0	0	3,924.43	.00	-3,924.43	100.0%*
1060030	5101 FICA EXPENSE	18,355	0	18,355	5,967.53	.00	12,387.47	32.5%
1060030	5102 MEDICARE EXPENSE	4,293	0	4,293	1,395.68	.00	2,897.32	32.5%
1060030	5202 GROUP HEALTH INSUR	82,230	0	82,230	14,592.84	.00	67,637.16	17.7%
1060030	5203 PENSION (401) UAJA	16,693	0	16,693	4,902.07	.00	11,790.93	29.4%
1060030	5304 OPERATIONAL SUPPLI	2,000	0	2,000	172.37	.00	1,827.63	8.6%
1060030	5304 1038 COMPOST AMEND	120,000	0	120,000	17,132.50	.00	102,867.50	14.3%
1060030	5305 SMALL EQUIPMT/TOOL	2,500	0	2,500	400.77	.00	2,099.23	16.0%
1060030	5409 LICENSE & FEES	5,500	0	5,500	1,163.25	.00	4,336.75	21.2%
1060030	5410 LAB ANALYSIS	11,500	0	11,500	2,580.00	.00	8,920.00	22.4%
1060030	5413 MARKETING	500	0	500	.00	.00	500.00	.0%
1060030	5415 VECTOR CONTROL	4,887	0	4,887	4,886.50	.00	.50	100.0%
1060030	5501 EQUIPMENT MAINTENA	50,000	0	50,000	14,971.00	.00	35,029.00	29.9%
1060030	5506 1032 SKID STEER 184	5,000	0	5,000	676.20	.00	4,323.80	13.5%
1060030	5506 1033 FRONT END LOAD	10,000	0	10,000	534.32	.00	9,465.68	5.3%
1060030	5506 1055 STREET SWEEPER	4,000	0	4,000	1,866.30	.00	2,133.70	46.7%
1060030	5506 1062 CAT SKID STEER	7,500	0	7,500	11,701.08	.00	-4,201.08	156.0%*
1060030	5506 1071 LOADER MAINT 6	10,000	0	10,000	3,309.14	.00	6,690.86	33.1%
1060030	5506 1072 TROMMEL	5,000	0	5,000	7,160.39	.00	-2,160.39	143.2%*
1060030	5602 1041 POWER-COMPOST	131,000	0	131,000	44,755.33	.00	86,244.67	34.2%
1060030	5603 1007 NATURAL GAS -	120,000	0	120,000	98,989.99	.00	21,010.01	82.5%
TOTAL WWTP - COMPOST		917,004	0	917,004	332,107.22	.00	584,896.78	36.2%
1060032 TREATMENT PLANT OPERATION								
1060032	5001 SUPERVISOR LABOR	37,815	0	37,815	10,998.27	.00	26,816.73	29.1%
1060032	5002 REGULAR LABOR	623,915	0	623,915	161,148.90	.00	462,766.10	25.8%
1060032	5003 OVERTIME LABOR	60,000	0	60,000	12,192.62	.00	47,807.38	20.3%
1060032	5004 SHIFT LABOR	12,000	0	12,000	3,515.23	.00	8,484.77	29.3%
1060032	5006 VACATION	0	0	0	7,012.06	.00	-7,012.06	100.0%*
1060032	5007 SICK	0	0	0	6,338.44	.00	-6,338.44	100.0%*
1060032	5008 PERSONAL DAY	0	0	0	2,984.72	.00	-2,984.72	100.0%*
1060032	5009 JURY/CIVIL/VOLUNTE	0	0	0	480.49	.00	-480.49	100.0%*
1060032	5010 HOLIDAY	0	0	0	8,933.96	.00	-8,933.96	100.0%*
1060032	5101 FICA EXPENSE	41,027	0	41,027	13,343.54	.00	27,683.46	32.5%
1060032	5102 MEDICARE EXPENSE	9,595	0	9,595	3,120.70	.00	6,474.30	32.5%
1060032	5202 GROUP HEALTH INSUR	174,552	0	174,552	62,992.31	.00	111,559.69	36.1%

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1060032	5203 PENSION (401) UAJA	34,977	0	34,977	8,691.32	.00	26,285.68	24.8%
1060032	5304 OPERATION SUPPLIES	500	0	500	.00	.00	500.00	.0%
1060032	5304 1034 ALUM	200,000	0	200,000	67,870.45	.00	132,129.55	33.9%
1060032	5304 1070 CARBON SUPPLEM	225,000	0	225,000	30,020.06	.00	194,979.94	13.3%
1060032	5405 1053 STREAM MONITOR	14,250	0	14,250	.00	.00	14,250.00	.0%
1060032	5409 LICENSE & FEES	9,000	0	9,000	2,800.00	.00	6,200.00	31.1%
1060032	5410 ANALYSIS	10,000	0	10,000	15,806.05	.00	-5,806.05	158.1%*
1060032	5499 MISCELLANEOUS OUTS	40,000	0	40,000	13,773.00	.00	26,227.00	34.4%
1060032	5602 1043 POWER-PLANT	404,000	0	404,000	124,320.34	.00	279,679.66	30.8%
TOTAL TREATMENT PLANT OPERATION		1,896,631	0	1,896,631	556,342.46	.00	1,340,288.54	29.3%
1070021 COLLECTION-MAINTENANCE								
1070021	5001 SUPERVISOR LABOR	133,058	0	133,058	34,870.15	.00	98,187.85	26.2%
1070021	5002 REGULAR LABOR	1,008,605	0	1,008,605	39,731.38	.00	968,873.62	3.9%
1070021	5002 6172 REGULAR LABOR	0	0	0	29,690.14	.00	-29,690.14	100.0%*
1070021	5002 6262 WATERLINE PH 2	0	0	0	69,329.53	.00	-69,329.53	100.0%*
1070021	5002 6271 REGULAR LABOR	0	0	0	97,471.80	.00	-97,471.80	100.0%*
1070021	5002 6272 REGULAR LABOR	0	0	0	6,937.82	.00	-6,937.82	100.0%*
1070021	5002 6315 REGULAR LABOR	0	0	0	85.04	.00	-85.04	100.0%*
1070021	5002 B5001 REGULAR LABOR	0	0	0	64.05	.00	-64.05	100.0%*
1070021	5002 B5002 REGULAR LABOR	0	0	0	2,615.85	.00	-2,615.85	100.0%*
1070021	5002 B5003 REGULAR LABOR	0	0	0	2,456.99	.00	-2,456.99	100.0%*
1070021	5002 B5004 REGULAR LABOR	0	0	0	2,222.86	.00	-2,222.86	100.0%*
1070021	5003 OVERTIME LABOR	15,000	0	15,000	8,220.85	.00	6,779.15	54.8%
1070021	5006 VACATION	0	0	0	15,383.14	.00	-15,383.14	100.0%*
1070021	5007 SICK	0	0	0	21,020.53	.00	-21,020.53	100.0%*
1070021	5008 PERSONAL	0	0	0	3,397.88	.00	-3,397.88	100.0%*
1070021	5009 JURY/CIVIL/VOLUNTE	0	0	0	260.93	.00	-260.93	100.0%*
1070021	5010 HOLIDAY	0	0	0	20,418.05	.00	-20,418.05	100.0%*
1070021	5101 FICA EXPENSE	70,803	0	70,803	20,357.75	.00	50,445.25	28.8%
1070021	5101 6172 FICA EXPENSE	0	0	0	1,840.78	.00	-1,840.78	100.0%*
1070021	5101 B5001 FICA-O & M MA	0	0	0	3.97	.00	-3.97	100.0%*
1070021	5102 MEDICARE EXPENSE	16,554	0	16,554	4,761.13	.00	11,792.87	28.8%
1070021	5102 6172 MEDICARE EXPEN	0	0	0	430.66	.00	-430.66	100.0%*
1070021	5102 B5001 MEDICARE-O &	0	0	0	.93	.00	-.93	100.0%*
1070021	5202 GROUP HEALTH INSUR	332,465	0	332,465	107,179.86	.00	225,285.14	32.2%
1070021	5202 6172 GROUP HEALTH I	0	0	0	11,028.02	.00	-11,028.02	100.0%*
1070021	5202 B5001 GRP HEALTH IN	0	0	0	20.92	.00	-20.92	100.0%*
1070021	5203 PENSION (401) UAJA	63,736	0	63,736	16,720.65	.00	47,015.35	26.2%
1070021	5203 6172 PENSION (401)	0	0	0	1,291.26	.00	-1,291.26	100.0%*

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UNIVERSITY AREA JOINT AUTHORITY - LIVE
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FOR 2021 04

ACCOUNTS FOR: 10	OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1070021	5203 B5001 PENSION-O&M M	0	0	0	3.20	.00	-3.20	100.0%*
1070021	5305 SMALL EQUIPMT/TOOL	13,000	0	13,000	2,266.02	.00	10,733.98	17.4%
1070021	5504 SEWER LINE MAINTEN	90,000	0	90,000	31,556.03	.00	58,443.97	35.1%
1070021	ER01 RENTAL OF EQUIPMEN	1,000	0	1,000	.00	.00	1,000.00	.0%
1070021	ER14 RENTAL LOWBOY	3,500	0	3,500	3,736.75	.00	-236.75	106.8%*
1070021	PV01 TRENCH PAVING-CONT	10,000	0	10,000	.00	.00	10,000.00	.0%
TOTAL COLLECTION-MAINTENANCE		1,757,721	0	1,757,721	555,374.92	.00	1,202,346.08	31.6%
1070022 CONSTRUCT EQUIP MAINTENANCE								
1070022	5501 SMALL EQUIPMENT MA	5,000	0	5,000	1,585.81	.00	3,414.19	31.7%
1070022	5506 LG. CONSTRC. EQUIP	60,000	0	60,000	46,003.36	.00	13,996.64	76.7%
TOTAL CONSTRUCT EQUIP MAINTENANCE		65,000	0	65,000	47,589.17	.00	17,410.83	73.2%
1070034 COLLECTION-INSPECTION								
1070034	5001 SUPERVISOR LABOR	133,058	0	133,058	34,870.29	.00	98,187.71	26.2%
1070034	5002 REGULAR LABOR	208,723	0	208,723	44,484.22	.00	164,238.78	21.3%
1070034	5002 B5026 GRAYSWOODS	0	0	0	443.12	.00	-443.12	100.0%*
1070034	5002 B5466 HARNER FARM S	0	0	0	2,434.71	.00	-2,434.71	100.0%*
1070034	5002 B5468 REGULAR LABOR	0	0	0	2,398.83	.00	-2,398.83	100.0%*
1070034	5003 OVERTIME LABOR	11,000	0	11,000	2,634.11	.00	8,365.89	23.9%
1070034	5006 VACATION	0	0	0	2,673.17	.00	-2,673.17	100.0%*
1070034	5007 SICK	0	0	0	6,783.94	.00	-6,783.94	100.0%*
1070034	5008 PERSONAL	0	0	0	976.20	.00	-976.20	100.0%*
1070034	5009 JURY/CIVIL/VOLUNTE	0	0	0	787.76	.00	-787.76	100.0%*
1070034	5010 HOLIDAY	0	0	0	3,940.90	.00	-3,940.90	100.0%*
1070034	5101 FICA EXPENSE	21,190	0	21,190	6,417.53	.00	14,772.47	30.3%
1070034	5102 MEDICARE EXPENSE	4,956	0	4,956	1,500.89	.00	3,455.11	30.3%
1070034	5202 GROUP HEALTH INSUR	45,470	0	45,470	15,274.10	.00	30,195.90	33.6%
1070034	5203 PENSION (401) UAJA	23,742	0	23,742	6,805.16	.00	16,936.84	28.7%
1070034	5304 OPERATIONAL SUPPLI	1,600	0	1,600	168.00	.00	1,432.00	10.5%
1070034	5305 SMALL EQUIPMT/TOOL	500	0	500	.00	.00	500.00	.0%
1070034	5507 SEWER LINE INSPEC/	0	0	0	621.50	.00	-621.50	100.0%*
1070034	5507 B5026 GRAYSWOODS	0	0	0	3,516.50	.00	-3,516.50	100.0%*
1070034	5507 B5342 HAWK RIDGE	0	0	0	910.00	.00	-910.00	100.0%*
1070034	5507 B5353 INSPECTION EN	0	0	0	905.55	.00	-905.55	100.0%*
1070034	5507 B5387 CANTERBURY CR	0	0	0	1,053.06	.00	-1,053.06	100.0%*

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UNIVERSITY AREA JOINT AUTHORITY - LIVE
YEAR-TO-DATE BUDGET REPORT

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FOR 2021 04

ACCOUNTS FOR: 10	FOR: OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1070034	5507 B5457 GRACE HILLS C	0	0	0	561.00	.00	-561.00	100.0%*
1070034	5507 B5473 INSPECTION EN	0	0	0	1,268.66	.00	-1,268.66	100.0%*
1070034	5507 B5474 INSPECTION EN	0	0	0	973.06	.00	-973.06	100.0%*
TOTAL COLLECTION-INSPECTION		450,239	0	450,239	142,402.26	.00	307,836.74	31.6%
1070036 COLLECTION-PUMP STATION								
1070036	5305 SMALL EQUIPMT/TOOL	1,000	0	1,000	243.31	.00	756.69	24.3%
1070036	5501 EQUIPMENT MAINTENA	22,000	0	22,000	.00	.00	22,000.00	.0%
1070036	5505 O & M PUMP STATION	70,000	0	70,000	4,789.62	.00	65,210.38	6.8%
1070036	5505 B5002 O & M CLASTER	200	0	200	.00	.00	200.00	.0%
1070036	5505 B5003 O & M NORTH M	200	0	200	.00	.00	200.00	.0%
1070036	5505 B5004 O & M SOUTH M	200	0	200	.00	.00	200.00	.0%
1070036	5602 POWER	62,000	0	62,000	18,793.69	.00	43,206.31	30.3%
1070036	5602 B5002 POWER-CLASTER	500	0	500	35.06	.00	464.94	7.0%
1070036	5602 B5004 POWER-SOUTH M	500	0	500	208.74	.00	291.26	41.7%
1070036	5603 PUMP STATION PROPA	1,000	0	1,000	363.95	.00	636.05	36.4%
TOTAL COLLECTION-PUMP STATION		157,600	0	157,600	24,434.37	.00	133,165.63	15.5%
TOTAL OPERATING FUND		20,087,346	0	20,087,346	609,334.60	.00	19,478,011.77	3.0%
TOTAL REVENUES		-16,652,265	0	-16,652,265	-4,457,573.89	.00	-12,194,690.79	
TOTAL EXPENSES		36,739,611	0	36,739,611	5,066,908.49	.00	31,672,702.56	



UNIVERSITY AREA JOINT AUTHORITY

To: UAJA Board
 From: Jason Brown
 Re: Financial Report - End of April 2021

Cash Accounts

General Checking	\$338,026.46
Payroll Checking	\$10,570.88
PLIGIT Checking	\$1,520.91
Petty Cash	\$117.54

Revenue Fund Accounts

Revenue Sweep	\$391,677.65
Revenue Trustee	\$1,879,928.91

Savings Accounts

PLIGIT Plus	\$8,486.21
93 BRIF	\$5,971,743.76
Emmaus BRIF	\$217,094.46

TOTAL LIQUID ASSETS **\$8,819,990.99**

Dedicated Accounts

2015 DSF	\$3,978.51
2016 DSF	\$72,066.08
2017 DSF	\$144,722.48
2017A DSF	\$35,804.47
2017 B & C DSF	\$452,534.86
2018 DSF	\$208,511.13
2020 DSF	\$124,000.79
2020A DSF	\$67,876.14
2021 DSF	\$54,575.11
2021A DSF	\$1,011.41
2020A Construction Fund	\$9,006,442.22
2021 Construction Fund	\$8,818,654.63
2020A Capitalized Interest Fund	\$354,230.36
2021 Capitalized Interest Fund	\$452,827.60

TOTAL DEDICATED ASSETS **\$19,797,235.79**

Restricted Accounts

93 Oper. Expense Reserve	\$305,672.87
93 Debt Service Reserve	\$6,731,356.87

\$7,037,029.74

Receivables Outstanding (2nd quarter 2020)

UAJA Sewer	\$2,065,566.22
UAJA Surcharge	\$42,536.00
Borough Sewer	\$894,394.92
PGM Sewer	\$71,512.32
PSU Sewer	\$0.00

TOTAL OUTSTANDING



COMPOST & SEPTAGE OPERATIONS REPORT

April 2021

COMPOST PRODUCTION AND DISTRIBUTION

	<u>Nov. 2020</u>	<u>Dec. 2020</u>	<u>Jan. 2021</u>	<u>Feb. 2021</u>	<u>Mar. 2021</u>	<u>Apr. 2021</u>
Production	797 cu/yds.	848 cu/yds.	716 cu/yds.	673 cu/yds.	897 cu/yds.	848 cu/yds.
YTD. Production	11,231cu/yds.	12,079 cu/yds.	716 cu/yds.	1,389 cu/yds.	2,286cu/yds.	3,134 cu/yds.
Distribution	952cu/yds.	0 cu/yds.	120cu/yds.	11 cu/yds.	978 cu/yds.	963cu/yds.
YTD. Distribution	12,512cu/yds.	12,512 cu/yds.	120 cu/yds.	131 cu/yds.	1,109 cu/yds.	2,072cu/yds.
Immediate Sale	892cu/yds.	1,684 cu/yds.	2,412 cu/yds.	3,117 cu/yds.	2,812 cu/yds.	2,746 cu/yds.
Currently in Storage	1,689 cu/yds.	2,532 cu/yds.	3,128 cu/yds.	3,790 cu/yds.	3,709 cu/yds.	3,594 cu/yds.

SEPTAGE OPERATIONS

	<u>Nov. 2020</u>	<u>Dec. 2020</u>	<u>Jan. 2021</u>	<u>Feb. 2021</u>	<u>Mar. 2021</u>	<u>Apr. 2021</u>
Res./Comm.	68,500 gals.	78,350 gals.	55,000 gals.	57,530 gals.	71,300 gals.	74,400 gals.
CH/Potter	3,794.70 lbs/solids	5,041.53 lbs/solids	5,421.00 lbs/solids	3,923.97 lbs/solids	2,777.22 lbs/solids	0.00 lbs/solids
Port Matilda	1,367.76 lbs/solids	1,601.28 lbs/solids	834.00 lbs/solids	1,434.48 lbs/solids	1,684.68 lbs/solids	500.40 lbs/solids
Huston Twp.	1000.80 lbs/solids	733.92 lbs/solids	717.24 lbs/solids	617.16 lbs/solids	533.76 lbs/solids	600.48 lbs/solids
Total Flow	123,000 gals.	133,250 gals.	116,000 gals.	114,030gals.	113,800 gals.	88,400 gals.



SUPERINTENDENT'S REPORT

May 10, 2021
Arthur G. Brant

PLANT OPERATION

The treatment plant is operating well with one exception. The 12-month rolling average flow for April was 3.22mgd with the average for the month being 4.21mgd. The average monthly **influent** flow was 5.34mgd. Treatment units online are as follows: primary clarifiers #1, #5 and #6; aeration basins #1 and #3; secondary clarifiers #1, #2, and #3; all eight tertiary filters are online.

Below is the chart for Reuse Distribution and Temperature Data:

	Apr-21	YTD	Plant Effl. Temp	Wetland Effl. Temp.
Best Western	32,000	78,000		
Centre Hills	1,190,000	1,190,000	Apr-21	Apr-21
Cintas	517,000	1,861,000	59.3	57.4
Red Line	586,000	2,203,000		
Uaja Wetland	6,244,000	14,162,000		
GDK Vault	17,233,000	78,526,000		
Kissingers	2,289,000	7,964,000		
Stewarts/M.C.	0	10,000		
TOTAL	24,696,000	105,994,000		

PLANT MAINTENANCE

- Replace vacuum pump for Headworks grit removal system.
- Replaced one of the VFD's for the IPS.
- Replaced one of the VFD's for plant drain Station.
- Repaired long auger on the screening unit at Headworks.
- Replaced a hydraulic hose on agitator #1 and conveyor chains on agitator #2.
- Installed clean-outs for the 8 inch drain line from Dewatering and Septage.
- Fabricated a new spool for MF #1.
- Serviced both HSP in AWT.
- CIP'ed RO #1.
- Installed a PRV at AWT to lower pressure inside building.



COLLECTION SYSTEM SUPERINTENDENT'S REPORT
Activities for the month of April 2021
Mark Harter, Superintendent

MAINLINE MAINTENANCE:

Shiloh Pump Station Project – 700 ft of force main was completed and tied into the discharge manhole.
Completed restoration on the Greenbriar project.
Completed restoration on the Harris Reuse project.
Main Line Televising – 4,834.7 ft televised - 34 manholes inspected.
Equipment maintenance.

LIFT STATION MAINTENANCE

Cleaned check valves on all pumps at Big Hollow station.
Cleaned (11) lift station wet wells.
Routine Maintenance.

NEXT MONTH PROJECTS:

Continue the Shiloh Rd. pump station upgrade project.
Continue conduit project at Shiloh station.
Install new lateral on Henzey street.
Repair mainline on Dale street.
Cleaning wet wells.
Televising paving projects.

INSPECTION:

Final As-Built Approved:
Patton Crossing Phase 1

Mainline Construction:

- a. Harner Farms – Construction is approximately (95%) complete.
- b. Grays Pointe phase 6 sec D.1 – Constuction is approximately (20%) complete.

New Connections:

a.	Single-Family Residential	10	c.	Commercial	1
b.	Multi-Family Residential	0	d.	Non-Residential	0

TOTAL 11

PA One-Calls Responded to 04/1-30/21: 454

ENGINEER'S REPORT

University Area Joint Authority

May 19, 2021

The following summarizes our recent services performed on behalf of the University Area Joint Authority (Authority):

Consulting Engineer Services (R001178.0693)

- Assisted with the completion of capacity tables for Component 3 Planning Modules being prepared by developers.

Odor Control System Upgrades (R001178.0597)

- Contract No. 17-03: General Construction (Global Heavy Corporation) - Complaint against the UAJA and HRG.
- The Air Quality Plan Approval must be transitioned to an Operating Permit, which will require the identification and characterization of emissions from all sources at the facility.
- Providing any support necessary for the evaluation of the irrigation pump leaking issue.

Greenbriar Sanitary Sewer (R001178.0631)

- GeoDecisions provided a link to updated data. The record drawings will be finalized.

Shiloh Road Pump Station Upgrades (R001178.0632)

- HRG is available to assist with construction phase services.

Extension of Beneficial Reuse Water to Harris Township (R001178.0637)

- Contract 2020-02 (Ligonier) has completed the conventional bore crossing of SR 0322 near the Centre Hills Booster Station. A value of \$3,000.00 is being retained as a punch list item until restoration can be confirmed.
- The hydraulic model was updated, and field testing was conducted on April 15th. HRG provided a memo on the model results for the system pressures under initial service to Mountain View and under future service to Tussey at full pump capacity.

Scott Road Pump Station and Bristol Interceptor – Act 537 Plan Special Study (R001178.0661)

- Final design and contract documents are being prepared.
- The PennDOT HOP for crossing Whitehall Road has been issued.
- Required signatures and fees for the Ferguson Township permits (Zoning, Lighting, Road Occupancy) were acquired and these permits were submitted for review and approval.
- Required signatures and fees for the NPDES permit and E&S approval were acquired and these permits were submitted for review and approval.

- Proposed easement exhibits have been prepared. These will be provided to the Authority's solicitor to begin discussions with the identified property owners.

Meeks Lane Pump Station – Act 537 Plan Special Study (R001178.0663)

- The Special Study was updated and re-submitted to the Authority staff for review.

Beneficial Reuse Service Area Designation – Act 537 Plan Special Study (R001178.0666)

- Completion of the Special Study has been paused while a Risk Assessment is conducted.

Fiber Optic Conduit – (R001178.0687)

- Drawings were prepared for the Shiloh Road alignment to Premier Drive. The drawings were sent to Columbia Gas for review since a portion of the alignment is within their right-of-way.
- The College Township roadway occupancy permit for the crossing of Trout Road (Shiloh Road alignment) was issued.
- HRG and UAJA staff are working with Columbia Gas to determine if the conduit can occupy the same right-of-way as the gas utility. Columbia Gas responded that it will not permit UAJA to install the fiber optic conduit inside its right-of-way between Trout Road and Hartman Farm Lane.
- HRG coordinated with Columbia Gas to revise the Shiloh Road alignment drawings. Columbia Gas subsequently provided a letter of no objection for review and execution by the Authority.
- Drawings are being prepared for the second fiber optic conduit alignment (Trout Road to Hartman Farm Lane to Short Lane, near SR0026).

Entry Road Storm Water Improvements – (R001178.0688)

- The entry road design was reviewed with UAJA staff and updated based on specific comments.
- Permit applications have been prepared and submitted.
- A preliminary right-of-way exhibit was provided to the Authority's solicitor to begin discussions with the property owner.
- Relocation of the utility poles is being coordinated with First Energy, which will require evidence of a right-of-way or an acknowledgement signature from the property owner.

Whitehall Road Low Pressure Sanitary Sewer – (R001178.0692)

- Field survey data was collected and a base map was prepared.
- HRG reviewed the alignment in the field with UAJA representatives.
- Due to the number of units and sequencing of connections, the system is proposed as two zones, consisting of 1.5 inch and 2 inch diameter low pressure sewer.
- Preliminary drawings have been prepared and will be used as the basis to prepare a Component 3M Sewage Facilities Planning Module.

Princeton Drive Sanitary Sewer Replacement – (R001178.0699)

- Sanitary sewer profiles were generated using field data and proposed drawings provided by Ferguson Township's consultant. The proposed stream restoration improvements will remove any available cover on the existing sanitary line. As discussed, the sanitary line will need to be replaced at a lower slope in order to gain appropriate cover.

- Replacement of the sewer will require separate permitting, involving a GP-5 or GP-11.
- An engineering services agreement will be prepared.

Developer Plan Reviews:

- The Contractor's (GOH/Hawbaker Eng) as-built drawings for sanitary system associated with the PennDOT work in North Atherton St. were reviewed and returned for corrections; April 8, 2021 (1178.0686).

Respectfully Submitted,

HERBERT, ROWLAND & GRUBIC, INC.



Benjamin R. Burns, P.E.
Team Leader | Water & Wastewater

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University Area Joint Authority Summation of Project Activities

May 2021

ENR/AWT Upgrade Project (094612009)

- We continue to work with the Contractor (HRI, Inc.) to resolve the remaining defective work. The Authority is currently retaining \$83,500.94 for these items.

Sludge Storage Tank Mixer (094612034)

- Definitive Certificate of Substantial Completion has been issued via separate cover for 4-M Construction Services LLC (2020-01). Definitive Certificate of Substantial Completion has been issued for Stelco, Inc. (2020-05).

Payment Requests To Date						
Contract Number	Application for Payment #	Current Payment Due	Contract Price To Date incld/CO	Total Work To Date	% Monetarily Complete	Balance of Contract Amount
2020-01			\$69,600.00	\$69,600.00	100.00%	\$0.00
2020-05	4-Final	\$5,230.93	\$29,380.14	\$29,380.14	100.00%	\$0.00
		\$5,230.93	\$98,980.14	\$98,980.14	100.00%	\$0.00

- Stelco, Inc. (2020-05) has submitted Application for Payment No. 4-Final and we are recommending final payment in the amount of \$5,230.93.

Aeration Line Improvements (094612035)

- Both contractors, GM McCrossin (2020-08) and HRI (2020-09), are providing submittals for review and have begun site work this month.

Payment Requests To Date						
Contract Number	Application for Payment #	Current Payment Due	Contract Price To Date incld/CO	Total Work To Date	% Monetarily Complete	Balance of Contract Amount
2020-08			\$511,096.00		0.00%	\$511,096.00
2020-09	2	\$10,350.00	\$103,505.00	\$15,505.00	14.98%	\$89,550.50
		\$10,350.00	\$614,601.00	\$15,505.00	2.52%	\$599,096.00

- HRI, Inc. (2020-09) has submitted Application for Payment No. 2 and we are recommending payment in the amount of \$10,350.00.

Solar System – Phase II – Demolition and Site Prep (094612040)

- Fencing installation is now completed. Contractor to begin restoration efforts.
- A substantial completion inspection was held on May 7th. A tentative certificate of substantial completion was issued via separate cover.
- Stone Valley Construction (2020-10) has submitted Application for Payment No. 4 and we are recommending payment in the amount of \$67,433.40.

Solar System – Phase II Project

- The Solar Array has been completed with minor punchlist items remaining. The Project Owner has requested Permission to Operate from First Energy/West Penn Power and it is anticipated to be operational within the next several weeks.

Payment Requests To Date						
Contract Number	Application for Payment #	Current Payment Due	Contract Price To Date incld/CO	Total Work To Date	% Monetarily Complete	Balance of Contract Amount
2020-10	4	\$67,433.40	\$265,908.00	\$265,908.00	100.00%	\$26,590.80
		\$67,433.40	\$265,908.00	\$265,908.00	100.00%	\$26,590.80

WWTP NPDES Permit – Phosphorus Study (094612027)

- Installation of the stream monitoring instruments will begin over the next month, with continuous monitoring of Spring Creek for part of the year to determine the level of any impairment during the growing period, prior to undertaking an intensive study during the critical high-temp, low-flow period.

Ozone Disinfection for Effluent (094612023)

- The application for a Water Quality Management Part II Permit has been submitted to the Pennsylvania Department of Environmental Protection for the use of ozone as the disinfectant of the plant effluent. We are in the process of completing final design for the addition of the ozone system.
- The Act 537 Plan Special Study has been prepared and distributed to the County and Regional Planning Agencies and Commissions. The Study is also undergoing a 30-day public comment period. Adoption is slated for Summer.
- RETTEW has begun final design activities and is targeting a July 2021 request for bids for the project.

Anaerobic Digestion Project (094612026)

- RETTEW is has completed the preliminary design of the proposed Biosolids Improvement project and has submitted the Water Quality Management Permit to the PA DEP.
- A separate Act 537 Plan Special Study has been prepared and distributed to the County and Regional Planning Agencies and Commissions.
- We have commenced final design activities, beginning with a comprehensive survey and geotechnical analysis of the project area.
- Negotiations have begun with several potential biosolids contributors, along with the Gas Utility for offtake of the Renewable Natural Gas.

High Voltage Switchgear and Cable Replacement (094612045)

- The contractor, Thoroughbred Construction Group, has begun site work, starting with the new ductbanks.

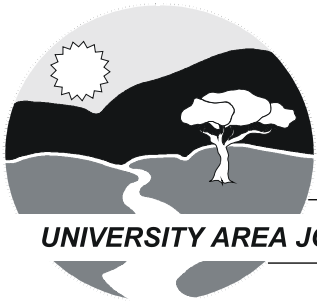
Payment Requests To Date						
Contract Number	Application for Payment #	Current Payment Due	Contract Price To Date incld/CO	Total Work To Date	% Monetarily Complete	Balance of Contract Amount
2020-11			\$1,043,639.00		0.00%	\$1,043,639.00
		\$0.00	\$1,043,639.00	\$0.00	0.00%	\$1,043,639.00

Water Quality Instrumentation (094612033)

- We have assisted the Authority with the procurement, installation, and integration of several new instruments to monitor water quality throughout the Advance Water Treatment process. We anticipate these instruments will be online and continuously analyzing turbidity, pH, and conductivity at key points in the treatment process by the end of this month.

Modifications to GD Kissinger Meadow Stream Augmentation

- The Authority's pending NPDES permit for the discharge of beneficial reuse water to Slab Cabin Run requires a series of modifications in control and monitoring. The changes will require modulation of the flows to the stream via SCADA, to avoid abrupt changes in stream flow. Additionally, we anticipate essentially a non-detect chlorine limit which will require de-chlorination prior to stream discharge. We are working with staff to design, permit, and implement these modifications.



EXECUTIVE DIRECTOR'S REPORT

May 19, 2021

ACTION ITEMS

3. Public Comment

3.1 Other items not on the agenda

4. Old Business

4.1 2020 Audit

Included in your packet are the following:

Draft Financial Statements

Draft Communication to Those Charged with Governance letter

Draft Management letter

The Board Treasurer Dan Guss, Assistant Treasurer Matt Auman, Board Member Mark Kunkle, Cory Miller and Jason Brown met with Maher Duessel (via Zoom) on May 17th to review and comment on the 2020 Draft Audit. Brian McCall, a partner in Maher Duessel, will attend the meeting to review the 2020 Audit with the Board.

Recommendation: Approve the 2020 Audit

5. New Business

5.1 Residential Solar Presentation

At the April Meeting it was suggested that a work session be held for the Residential Solar Project. Due to unforeseen circumstances, it was not possible to schedule the meeting. Recognizing there is still a lot of material to digest, and likely a lot of questions, a presentation has been prepared to go through the pilot project.

The presentation will cover the legal review, risk, financing, and a projected schedule. A work session can be scheduled for the week of May 24, or, if the Board wishes, the May meeting can be adjourned until that date so action can be considered.

As of the writing of this report, 212 property owners have expressed interest in the program, so there is no question that there is sufficient demand to fill the size of the pilot program.

Recommendation: At the end of the May meeting, adjourn the meeting to a date and time in the week of May 24 to allow for action. An alternative is to schedule a work session in the week of May 24 and wait for the regular June 16 meeting for action.

5.2 Requisitions

BRIF #547	Groff Tractor Harris Reuse Project	\$528.00
BRIF #548	Wheatfield Nursery Harris Reuse Project	\$894.83
BRIF #549	Irvin Farms, LLC Harris Reuse Project	\$1,176.00
BRIF #550	Best Line Equipment Harris Reuse Project	\$2,895.00
BRIF #551	Siteone Landscape Supply Harris Reuse Project	\$2,187.13
BRIF #552	Mayer Electric Supply Shiloh Pump Station Upgrade	\$1,522.64
BRIF #553	Schaedler Yesco Shiloh Pump Station Upgrade	\$3,827.07
BRIF #554	YBC Shiloh Pump Station Upgrade	\$3,112.83
BRIF #555	Cooper Electric Shiloh Pump Station Upgrade	\$309.43
BRIF #556	Siteone Landscape Supply Greenbriar Project	\$2,480.27
BRIF #557	Ducken Tree Farm, LLC Greenbriar Project	\$5,284.00
BRIF #558	Stelco, Inc. Sludge Tank Project- Pay App. #4	\$5,230.93
BRIF #559	Stone Valley Construction Solar Phase II- Pay App. #4	\$67,433.40
TOTAL BRIF		\$96,881.53
Construction Fund #004	HRI Aeration Line- Pay App. #2	\$10,350.00

TOTAL 2020 A CONSTRUCTION FUND	\$10,350.00
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Revenue Fund #177	Debt Service, Operation and Maintenance Expenses	\$1,000,000
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TOTAL REVENUE FUND	\$1,000,000
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6. **Reports of Officers**

7. **Other Business**

8. **Adjournment**

University Area Joint Authority

Financial Statements and
Required Supplementary and
Supplementary Information

Years Ended December 31, 2020 and 2019
with Independent Auditor's Report

UNIVERSITY AREA JOINT AUTHORITY

YEARS ENDED DECEMBER 31, 2020 AND 2019

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Independent Auditor's Report

**Board Members
University Area
Joint Authority
State College,
Pennsylvania**

We have audited the accompanying financial statements of the University Area Joint Authority (Authority) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of December 31, 2020 and 2019, and the changes in financial position and cash flows thereof for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The supplementary information as described in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and

Board Members
University Area Joint Authority
State College, Pennsylvania
Independent Auditor's Report
Page 3

other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly presented, in all material respects, in relation to the basic financial statements as a whole.

Pittsburgh, Pennsylvania
MONTH XX, 2021

UNIVERSITY AREA JOINT AUTHORITY MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the financial report presents the Management's Discussion and Analysis (MD&A) of the University Area Joint Authority's (Authority) financial condition and performance for the fiscal year ending December 31, 2020 in compliance with Statement No. 34 of the Governmental Accounting Standards Board (GASB). This analysis is intended to be read and used in conjunction with the included financial statements.

FINANCIAL HIGHLIGHTS

The following are key financial highlights during the 2020 fiscal year:

- In 2020, the Bulk Treatment Rate remained at \$5,287/million gallons and the EDU rate remained at \$104/quarter.
- In 2020, the plant capacity tap fee increased 1.3% from \$5,370 to \$5,440 per EDU. This fee has historically been increased annually by the same percentage as the Construction Cost Index published in the Engineering News Record.
- The Odor Control facility and the Greenbriar Sewer project were substantially complete and operational in 2020. The ENR/AWT Upgrade project was substantially complete in 2020.
- The Authority continued work on the Harris Township Reuse Extension project, and began construction on the Shiloh Road Pump Station and Force Main replacement project.

REQUIRED FINANCIAL STATEMENTS

The financial statements of the Authority are compiled using the Enterprise Fund method of accounting because the operations are financed and operated in a manner similar to private sector businesses, where the costs of providing services to the general public on a continuing basis are intended to be financed or recovered through user charges or sewer service fees. The Authority uses the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when the liability is incurred. The financial statements offer short-term and long-term financial information about the Authority's activities.

The Statement of Net Position summarizes all of the Authority's assets and deferred outflows of resources and liabilities and deferred inflows of resources and provides information about the nature and amounts of investments in resources or assets and the offsetting obligations or liabilities to Authority creditors. The overall financial condition of the Authority is reflected in this statement.

The Statement of Revenues and Expenses summarizes the revenues and expenses for the current fiscal year and past fiscal year. This statement measures the success of the Authority's

operations over the past year and can be used to determine whether the Authority has successfully recovered all its costs through its sewage disposal rates and other fees. Changes in net position can also be a useful indicator of whether the financial condition of the Authority is improving or deteriorating.

The third required financial statement is the Statement of Cash Flows. This statement provides information about the Authority's cash receipts and cash payments during the reporting period. The statement reports cash flows from operating activities, cash flows from capital and related financing activities, and cash flows from investing activities, as well as net changes in cash during the reporting period.

The Notes to Financial Statements provide required disclosures and other information essential to a full understanding of material data provided in the statements. The notes present information on the Authority's accounting policies, the basis of accounting, investments, capital assets, outstanding debt, and other significant activities, such as material risks, obligations, commitments, contingencies, and future requirements, if any.

FINANCIAL ANALYSIS

The format of the 2020 financial statements is similar to 2019 and includes a direct line-by-line comparison to the 2019 financial statements.

TABLE 1
CONDENSED STATEMENTS OF NET POSITION

	December 31, 2020	December 31, 2019	Change
Current assets	\$ 13,862,286	\$ 14,928,101	\$ (1,065,815)
Other assets	16,207,863	8,217,832	7,990,031
Capital assets	94,164,585	92,822,267	1,342,318
Total assets	<u>\$ 124,234,734</u>	<u>\$ 115,968,200</u>	<u>\$ 8,266,534</u>
Total deferred outflows of resources	<u>\$ 2,947,117</u>	<u>\$ 3,416,830</u>	<u>\$ (469,713)</u>
Current liabilities	\$ 5,610,337	\$ 5,430,889	\$ 179,448
Non-current liabilities	70,091,640	64,565,426	5,526,214
Total liabilities	<u>\$ 75,701,977</u>	<u>\$ 69,996,315</u>	<u>\$ 5,705,662</u>
Net Position:			
Net investment in capital assets	\$ 30,695,885	\$ 26,976,208	\$ 3,719,677
Restricted	7,076,952	6,908,823	168,129
Unrestricted	<u>13,707,037</u>	<u>15,503,684</u>	<u>(1,796,647)</u>
Total net position	<u>\$ 51,479,874</u>	<u>\$ 49,388,715</u>	<u>\$ 2,091,159</u>

Table 1 presents a condensed summary of the Authority's Statements of Net Position. There is a \$2,091,159 increase in total net position from 2019 to 2020.

TABLE 2
CONDENSED STATEMENTS OF REVENUES AND EXPENSES
AND CHANGES IN NET POSITION

	2019	2018	Change
Operating Revenues:			
Sewer charges	\$ 14,056,447	\$ 14,928,949	\$ (872,502)
Other fees and charges	389,915	342,755	47,160
Total Revenues	<u>14,446,362</u>	<u>15,271,704</u>	<u>(825,342)</u>
Operating Expenses:			
Operating expenses	8,365,610	7,284,585	1,081,025
General and administration	2,095,532	2,017,670	77,862
Depreciation	5,216,687	5,209,970	6,717
Total Expenses	<u>15,677,829</u>	<u>14,512,225</u>	<u>1,165,604</u>
Nonoperating Activity:			
Revenues	159,490	290,685	(131,195)
Expenses	(2,709,498)	(2,899,246)	189,748
Total Nonoperating Activity	<u>(2,550,008)</u>	<u>(2,608,561)</u>	<u>58,553</u>
Capital Contributions:			
Developer	2,970,000	1,223,183	1,746,817
Permit and tap fees	2,902,634	3,992,885	(1,090,251)
Total Capital Contributions	<u>5,872,634</u>	<u>5,216,068</u>	<u>656,566</u>
Change in Net Position	<u>2,091,159</u>	<u>3,366,986</u>	<u>(1,275,827)</u>
Net Position:			
Beginning of year	49,388,715	46,021,729	3,366,986
End of year	<u>\$ 51,479,874</u>	<u>\$ 49,388,715</u>	<u>\$ 2,091,159</u>

Table 2 presents a condensed summary of the Authority's Statements of Revenues and Expenses and Changes in Net Position.

The Authority's operating and nonoperating revenues and expenses for 2020 were fairly consistent with 2019. Capital contributions increased by \$656,566 due to higher developer contributions in 2020. As a result, change in net position increased in 2020 from 2019 by \$2,091,159. Tapping fees continued at a decreased level compared to amounts received in 2019.

CAPITAL IMPROVEMENTS

During 2020, the Authority continued to make capital purchases and improvements. Several sewer replacement projects were undertaken, and construction was completed. Numerous developer-funded extensions were installed. The plant outfall cascade was constructed. The Harris Reuse project construction was initiated. Construction continued on the Plant upgrade and Odor control projects.

DEBT

At the end of the fiscal year, the Authority had outstanding debt totaling \$70,301,000. The Authority has issued Revenue Bonds in the following years: Series of 2012, Series of 2015, Series of 2016, Series of 2017, Series A of 2017, Series B of 2017, Series C of 2017, Series of 2018, Series of 2020, and Series of 2020A. The Series of 2020 and 2020A Bond Issue were completed in February and December of 2020, respectively, and were used to partial refund the Series of 2015 bonds and finance capital projects. All of this debt is subordinate to the 1993 Bond Indenture. The Authority also has one outstanding note that is part of the stated long-term debt. This note, payable to Emmaus Variable Rate Bond Pool Program, matures in 2021. The Authority maintains a Debt Service Reserve Fund in accordance with the requirements of the 1993 Bond Trust Indenture. More detailed information about the Authority's long-term debt is presented in the notes to the financial statements.

CONDITIONS AFFECTING FUTURE FINANCIAL POSITION

At this time, there are no significant conditions that staff is aware of that may affect the future financial condition of the Authority.

CONTACTING THE AUTHORITY'S MANAGER

If you have any questions about this report or need additional financial information, contact the University Area Joint Authority's Manager at 1576 Spring Valley Road, State College, PA 16801.

UNIVERSITY AREA JOINT AUTHORITY

STATEMENTS OF NET POSITION

DECEMBER 31, 2020 AND 2019

	2020	2019
Assets:		
<u>Current assets:</u>		
Cash and cash equivalents	\$ 341,669	\$ 522,059
Restricted cash and cash equivalents	204	3,570
Accounts receivable - operations	2,914,078	3,018,880
Due from Borough of State College	828,835	952,340
Prepaid expenses	91,770	63,490
Trustee funds - unrestricted	9,685,730	10,367,762
Total current assets	<u>13,862,286</u>	<u>14,928,101</u>
<u>Capital assets, not being depreciated:</u>		
Capital assets, net of accumulated depreciation	<u>6,702,818</u>	<u>26,473,675</u>
Total capital assets	<u>94,164,585</u>	<u>92,822,267</u>
<u>Other assets:</u>		
Trustee funds - restricted for debt service and operating reserves	7,076,748	6,905,253
Trustee funds - restricted for capital projects	9,131,115	1,312,579
Total other assets	<u>16,207,863</u>	<u>8,217,832</u>
Total assets	<u>\$ 124,234,734</u>	<u>\$ 115,968,200</u>
Deferred Outflows of Resources:		
<u>Deferred charge on refunding</u>	<u>\$ 2,947,117</u>	<u>\$ 3,416,830</u>
Liabilities:		
<u>Current liabilities:</u>		
Current portion of notes payable	\$ 95,000	\$ 90,000
Current portion of bonds payable	3,760,000	4,003,000
Current portion of capital lease obligations	113,360	-
Accounts payable	767,591	57,032
Retainage payable	528,713	756,473
Accrued interest - bonds payable	344,470	376,991
Advance escrow deposits	-	146,190
Security deposits	1,203	1,203
Total current liabilities	<u>5,610,337</u>	<u>5,430,889</u>
<u>Long-term liabilities:</u>		
Compensated absences	995,185	1,034,788
Notes payable	-	95,000
Bonds payable, net	69,019,455	63,245,278
Capital lease obligations	77,000	190,360
Total long-term liabilities	<u>70,091,640</u>	<u>64,565,426</u>
Total liabilities	<u>\$ 75,701,977</u>	<u>\$ 69,996,315</u>
Net Position:		
<u>Net investment in capital assets</u>	<u>\$ 30,695,885</u>	<u>\$ 26,976,208</u>
Restricted	7,076,952	6,908,823
Unrestricted	13,707,037	15,503,684
Total net position	<u>\$ 51,479,874</u>	<u>\$ 49,388,715</u>

See accompanying notes to financial statements.

UNIVERSITY AREA JOINT AUTHORITY

STATEMENTS OF REVENUES AND EXPENSES
AND CHANGES IN NET POSITION

YEARS ENDED DECEMBER 31, 2020 AND 2019

	2020	2019
Operating Revenues:		
Revenue - sewer	\$ 14,056,447	\$ 14,928,949
Revenue - solids	112,963	100,542
Maintenance	83,151	103,875
Reimbursed fees	83,587	21,898
Miscellaneous	110,214	116,440
Total operating revenues	<u>14,446,362</u>	<u>15,271,704</u>
Operating Expenses:		
Wastewater treatment plant:		
Laboratory	329,639	332,417
Physical plant	1,223,683	1,014,560
Industrial pre-treatment program	116,042	104,969
Beneficial reuse	838,904	682,335
Dewatering	368,283	391,971
Compost	945,301	897,733
Treatment operations	<u>2,139,016</u>	<u>2,099,458</u>
Total wastewater treatment plant	<u>5,960,868</u>	<u>5,523,443</u>
Collection:		
Inspection	461,758	442,744
Pump station	112,348	114,077
Maintenance	<u>1,830,636</u>	<u>1,204,321</u>
Total collection	<u>2,404,742</u>	<u>1,761,142</u>
Depreciation expense	<u>5,216,687</u>	<u>5,209,970</u>
General and administrative expenses	<u>2,095,532</u>	<u>2,017,670</u>
Total operating expenses	<u>15,677,829</u>	<u>14,512,225</u>
Net Operating Income (Loss)	<u>(1,231,467)</u>	<u>759,479</u>
Nonoperating Revenues (Expenses):		
Investment income:		
Trustee fund accounts	158,448	288,325
Operating accounts	1,042	2,360
Loss on asset disposal	(79,974)	(173,000)
Interest expense:		
Bonds payable	(2,263,261)	(2,701,487)
Note payable	(2,344)	(6,116)
Capital lease	-	(6,193)
Bond issue costs	(351,113)	-
Trustee fees	<u>(12,806)</u>	<u>(12,450)</u>
Total nonoperating revenues (expenses)	<u>(2,550,008)</u>	<u>(2,608,561)</u>
Income (Loss) Before Contribution Revenue	<u>(3,781,475)</u>	<u>(1,849,082)</u>
Contribution Revenue:		
Contributions:		
Developer	2,970,000	1,223,183
Permit and tapping fees	<u>2,902,634</u>	<u>3,992,885</u>
Total contribution revenue	<u>5,872,634</u>	<u>5,216,068</u>
Change in Net Position	<u>2,091,159</u>	<u>3,366,986</u>
Net Position:		
Beginning of year	<u>49,388,715</u>	<u>46,021,729</u>
End of year	<u>\$ 51,479,874</u>	<u>\$ 49,388,715</u>

See accompanying notes to financial statements.

UNIVERSITY AREA JOINT AUTHORITY

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2020 AND 2019

	2020	2019
Cash Flows From Operating Activities:		
Receipts from customers and users	\$ 14,674,669	\$ 15,165,110
Payments to suppliers	(1,166,580)	(977,018)
Payments to employees	(6,266,262)	(5,550,182)
Payments for other operating expenses	(3,096,183)	(2,761,564)
Net cash provided by (used in) operating activities	4,145,644	5,876,346
Cash Flows From Capital and Related Financing Activities:		
Purchase/construction of capital assets	(3,186,180)	(18,285,182)
Contributions: permit and tapping fees	2,902,634	3,992,885
Increase (decrease) in escrow deposits	(146,190)	27,397
Proceeds from issuance of bonds	19,673,671	-
Bond issue costs	(351,113)	-
Principal paid on capital debt	(13,778,000)	(5,275,000)
Interest paid on capital debt	(2,282,907)	(2,461,337)
Principal paid on capital lease obligations	-	(84,808)
Interest paid on capital lease obligations	-	(6,193)
Net cash provided by (used in) capital and related financing activities	2,831,915	(22,092,238)
Cash Flows From Investing Activities:		
Interest received on trustee accounts	145,642	275,875
Interest on operating accounts	1,042	2,360
Net cash provided by (used in) investing activities	146,684	278,235
Net Increase (Decrease) in Cash and Cash Equivalents	7,124,243	(15,937,657)
Cash and Cash Equivalents:		
Beginning of year	19,111,223	35,048,880
End of year	\$ 26,235,466	\$ 19,111,223
Reconciliation of Net Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Net operating income (loss)	\$ (1,231,467)	\$ 759,479
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	5,216,687	5,209,970
Change in:		
Accounts receivable	104,802	(265,606)
Due from State College Borough	123,505	159,012
Prepaid expenses	(28,280)	-
Compensated absences	(39,603)	13,491
Total adjustments	5,377,111	5,116,867
Net cash provided by (used in) operating activities	\$ 4,145,644	\$ 5,876,346
Non-Cash Investing, Capital, and Financing Activities:		
Contributions of developers' system	\$ 2,970,000	\$ 1,223,183

See accompanying notes to financial statements.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2020 AND 2019

1. Summary of Significant Accounting Policies

The University Area Joint Authority (Authority) was formed in 1964 by the Townships of Patton, Ferguson, College, and Harris and was joined by the Borough of State College in 1967, all under the laws of the Commonwealth of Pennsylvania, pursuant to the Municipality Authorities Act of 1945 (Act), as amended. This Act was superseded in 2001 by the Pennsylvania Act 22 of 2001, under which the Authority now duly exists. The Authority was formed for the purpose of financing, constructing, and operating a regional wastewater treatment and disposal facility.

The Patton-Ferguson Joint Authority and College-Harris Joint Authority were formed in 1965 and 1967, respectively, to operate and maintain the sewage collection and transportation systems to the wastewater treatment and disposal facility operated by the Authority. In November 1997, the Authority unified the sewage collection and transportation systems and operations of the Patton-Ferguson Joint Authority and the College-Harris Joint Authority with the consent of the five municipalities.

The Authority is governed by a Board of ten members who are appointed for staggered five-year terms. Each of the five municipalities appoints two Board members. The Authority's activities are controlled by seventeen separate Trust Indentures dated between November 1, 1993 and November 1, 2017. The Authority was in compliance with all significant requirements of the Trust Indentures.

Measurement Focus and Basis of Accounting

The Authority accounts for its activities as an Enterprise Fund that is similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. The Authority's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Reporting Entity

The Borough of State College, College Township, Ferguson Township, Harris Township, and Patton Township appoint individuals to the governing Board of the Authority; however, the Authority is not financially accountable or fiscally dependent on the above-named entities. The Authority is a separate entity and has total budgetary approval authority. The Authority is not a component unit of any of the above entities.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2020 AND 2019

Plant, Property, and Equipment

Plant, property, and equipment are stated at cost. Developer contributions are recorded at acquisition value. Depreciation is computed on the straight-line method based on the estimated useful lives of the related assets.

Cash and Cash Equivalents

The Authority considers all highly liquid investments with original maturities of three months or less to be cash equivalents. For the purpose of the statements of cash flows, cash and cash equivalents include restricted cash and cash equivalents.

Accounts Receivable

Accounts receivable primarily consist of the fourth quarter unbilled sewage charges. There is no allowance for uncollectible accounts at December 31, 2020 and 2019, as all accounts are considered collectible.

Accounts Payable

Accounts payable primarily consist of retainage payable and other payables related to capital expenditures.

Deferred Outflows and Inflows of Resources

In addition to assets and liabilities, the statements of net position report a separate section for deferred outflows and inflows of resources. This represents a consumption of net position or acquisition of net position that applies to a future period(s) and so will *not* be recognized as an outflow or inflow of resources (expense or revenue) until then. The Authority has one item that qualifies for reporting in this category, the deferred charge on refunding of debt.

Revenue

Operating revenue represents user fees generated on the operation and maintenance of the regional wastewater treatment and disposal facility. Non-operating revenue is all other revenue received by the Authority.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2020 AND 2019

Bond Premiums and Discounts

Bond premiums and discounts are amortized over the life of the respective bond issue.

Refunding Transactions

The excess of the reacquisition price over the net carrying amount of refunded debt is recorded as a deferred charge on refunding on the statements of net position and amortized over the shorter of the term of the refunding issue or refunded bonds.

Risk Management

The Authority maintains insurance coverage for risks of loss from tort actions, workers' compensation, employee life, unemployment, disability, and other potential claims arising from legal actions. There have been no significant reductions in insurance coverage during the years under audit. The insurance coverage is evaluated by the Authority on an annual basis. There are no liabilities for unpaid claims included in these financial statements.

Investments

Investments are recorded at fair value. The change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted market prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Authority's trustee funds include investments in obligations of the United States of America, mutual funds, and deposits in time deposit accounts.

Net Position

Net position is classified as follows:

- Net investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2020 AND 2019

acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources is included in the same net position component (restricted or unrestricted) as the unspent amount.

- Restricted - This component of net position consists of restricted assets reduced by liabilities. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported. The Authority has restricted net position at December 31, 2020 and 2019 of \$7,076,952 and \$6,908,823, respectively. These funds are restricted for debt service reserve, and operating expense reserve by the bond indentures.
- Unrestricted - This component of net position is the net amount of the assets, deferred outflows of resources and liabilities that are not included in the determination of net investment in capital assets or the restricted components of net position.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Adopted Pronouncement

The requirements of the following Governmental Accounting Standards Board (GASB) Statement were adopted for the financial statements:

GASB Statement No. 95, *“Postponement of the Effective Dates of Certain Authoritative Guidance,”* provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. The provisions of this statement have been adopted.

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Pending Pronouncements

GASB has issued statements that will become effective in future years, including Statement Nos. 87 (Leases), 89 (Accounting for Interest Cost), 91 (Conduit Debt Obligations), 92 (Omnibus 2020), 93 (Interbank Offered Rates), 94 (Public-Private and Public-Public Partnerships), 96 (Information Technology Arrangements), and 97 (Deferred Compensation Plans). Management has not yet determined the impact of these statements on the financial statements.

2. Transactions with the Borough of State College

The Authority provides sewage treatment of wastewater for the Borough of State College. The amounts due from the Borough of State College at December 31, 2020 and 2019 and the treatment billings for the years then ended are summarized below. These billings represent approximately 26 percent of total operating revenues for the years ended December 31, 2020 and 2019.

	<u>2020</u>	<u>2019</u>
Amount due from Borough of State College	<u>\$ 828,835</u>	<u>\$ 952,340</u>
Treatment billings	<u>\$ 3,187,471</u>	<u>\$ 3,835,578</u>

3. Cash, Cash Equivalents, and Investments

Pennsylvania statutes provide for investment of governmental funds into certain authorized investment types including U.S. Treasury bills, other short-term U.S. and Pennsylvania government obligations, short-term commercial paper issued by a public corporation, banker's acceptances, insured or collateralized time deposits, and certificates of deposit. Statutes do not prescribe regulations related to demand deposits; however, they do allow pooling of governmental funds for investment purposes. The deposit and investment policy of the Authority adheres to state statutes and related trust indentures. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the Authority.

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The following is a description of the Authority's deposit and investment risks:

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a formal deposit policy for custodial credit risk. As of December 31, 2020, \$159,727 of the Authority's bank balance of \$409,727 was exposed to custodial credit risk, and as of December 31, 2019, \$316,517 of the Authority's bank balance of \$566,517 was exposed to custodial credit risk. These funds are collateralized in accordance with Act 72 of the Pennsylvania state legislature, which requires the institution to pool collateral for all governmental deposits and have the collateral held by an approved custodian in the institution's name. These deposits have carrying amounts of \$331,662 and \$512,007 as of December 31, 2020 and 2019, respectively.

In addition to the deposits noted above, included as cash and cash equivalents on the statements of net position are short-term investments of \$10,211 and \$13,522 at December 31, 2020 and 2019, respectively, invested in Pennsylvania Local Government Investment Trust (PLGIT).

The Authority's trustee accounts have a carrying amount of \$25,893,593 and a fair value of \$25,893,593 at December 31, 2020, and a carrying amount of \$18,585,594 and a fair value of \$18,585,594 at December 31, 2019. At December 31, 2020 and 2019, the entire balance of the trustee funds was invested in money market funds and certificates of deposit.

Interest Rate Risk - The Authority does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The maturities of the money market and PLGIT investments are daily.

Credit Risk - The Authority has no formal investment policy that would limit its investment choices based on credit ratings by nationally recognized statistical rating organizations. As of December 31, 2020 and 2019, the Authority's investment in money markets and PLGIT were rated AAA by Standard & Poor's.

Concentration of Credit Risk - Management and the Board of Directors place no limit on the amount the Authority may invest in any one issuer.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2020 AND 2019

4. Plant, Property, and Equipment

A summary of changes in plant, property, and equipment for the year ended December 31, 2020 is as follows:

	January 1, 2020	Additions/ Transfers	Deletions/ Transfers	December 31, 2020
Capital Assets:				
Not being depreciated:				
Land	\$ 3,711,928	\$ -	\$ -	\$ 3,711,928
Construction in progress	22,761,747	1,351,647	(21,122,504)	2,990,890
Total not being depreciated	<u>26,473,675</u>	<u>1,351,647</u>	<u>(21,122,504)</u>	<u>6,702,818</u>
Being depreciated:				
Administrative	701,735	-	(200,000)	501,735
Vehicles	3,348,871	-	(50,060)	3,298,811
Collection and treatment plant	163,334,216	27,413,133	(4,043,225)	186,704,124
Total being depreciated	<u>167,384,822</u>	<u>27,413,133</u>	<u>(4,293,285)</u>	<u>190,504,670</u>
Accumulated depreciation	<u>(101,036,230)</u>	<u>(5,216,687)</u>	<u>3,210,014</u>	<u>(103,042,903)</u>
Net being depreciated	<u>66,348,592</u>	<u>22,196,446</u>	<u>(1,083,271)</u>	<u>87,461,767</u>
Total capital assets, net of depreciation	<u>\$ 92,822,267</u>	<u>\$ 23,548,093</u>	<u>\$ (22,205,775)</u>	<u>\$ 94,164,585</u>

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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2020 AND 2019

A summary of changes in plant, property, and equipment for the year ended December 31, 2019 is as follows:

	January 1, 2019	Additions/ Transfers	Deletions/ Transfers	December 31, 2019
Capital Assets:				
Not being depreciated:				
Land	\$ 3,711,928	\$ -	\$ -	\$ 3,711,928
Construction in progress	8,114,331	14,992,377	(344,961)	22,761,747
Total not being depreciated	11,826,259	14,992,377	(344,961)	26,473,675
Being depreciated:				
Administrative	704,988	171,747	(175,000)	701,735
Vehicles	3,082,117	330,568	(63,814)	3,348,871
Collection and treatment plant	161,190,511	2,369,450	(225,745)	163,334,216
Total being depreciated	164,977,616	2,871,765	(464,559)	167,384,822
Accumulated depreciation	(96,117,820)	(5,209,970)	291,560	(101,036,230)
Net being depreciated	68,859,796	(2,338,205)	(172,999)	66,348,592
Total capital assets, net of depreciation	\$ 80,686,055	\$ 12,654,172	\$ (517,960)	\$ 92,822,267

5. Long-Term Debt

Line of Credit – Direct Borrowing

The Authority has a \$308,075 line of credit available with First National Bank. There was no outstanding balance at December 31, 2020 and 2019. During 2020 and 2019, no draws were made on the line of credit.

The Authority has a \$750,000 line of credit available with First National Bank. There was no outstanding balance at December 31, 2020 and 2019. During 2020 and 2019, no draws were made on the line of credit.

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Note Payable – Direct Borrowing

The Authority also has a note payable due to Emmaus Variable Rate Bond Pool Program in annual installments ranging from \$45,000 to \$95,000 plus interest at a variable interest rate. The note matures in February 2021 and is secured by equipment of the Authority.

Revenue Bonds

In October 2012, the Authority issued \$14,295,000 in 2012 Series Sewer Revenue Bonds, with interest rates ranging from 2.00% to 5.00% to currently refund \$15,590,000 of 2003A Series Sewer Revenue Bonds.

In February 2015, the Authority issued \$9,995,000 in 2015 Series Sewer Revenue Bonds, with interest rates ranging from 2.375% to 4.25% to currently refund \$9,980,000 of 2010 Series Sewer Revenue Bonds.

In February 2016, the Authority issued \$6,580,000 in 2016 Series Sewer Revenue Bonds, with interest rates ranging from 2.00% to 2.375% to currently refund \$6,215,000 of 2010A Series Sewer Revenue Bonds.

The accounting loss from this transaction was \$77,886 and will be amortized through 2028. This deferred refunding charge is included as a deferred outflow of resources on the statements of net position.

In February 2017, the Authority issued \$8,900,000 in 2017 Series Sewer Revenue Bonds, with interest rates ranging from 2.00% to 3.375% to fund various capital projects.

In August 2017, the Authority issued \$5,293,000 in 2017A Series Sewer Revenue Bonds, with interest rates ranging from 1.98% to 2.23% to currently refund the 2011A Series Sewer Revenue Bonds.

In October 2017, the Authority issued \$20,680,000 in 2017B Series Sewer Revenue Bonds, with interest rates ranging from 3% to 5% to currently refund the 2014 Series Sewer Revenue Bonds.

The accounting loss from this transaction was \$4,113,728 and will be amortized through 2028. This deferred refunding charge is included as a deferred outflow of resources on the statements of net position.

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YEARS ENDED DECEMBER 31, 2020 AND 2019

In October 2017, the Authority issued \$3,865,000 in 2017C Series Sewer Revenue Federally Taxable Bonds, with interest rates ranging from 1.65% to 2.2% to terminate the fixed payor swap associated with the 2014 Series Sewer Revenue Bonds.

In April 2018, the Authority issued \$13,450,000 in 2018 Series Sewer Revenue Bonds, with interest rates ranging from 3% to 3.125% to fund various capital projects.

In February 2020, the Authority issued \$9,675,000 in 2020 Series Sewer Revenue Bonds, with interest rates ranging from 1.05% to 4% to currently refund the 2015 Series Sewer Revenue Bonds. The cash flow savings and economic gain from this refunding was approximately \$577,000.

In December 2020, the Authority issued \$9,545,000 in 2020A Series Sewer Revenue Bonds, with an interest rate of 2% to fund various capital projects.

The bonds contain a provision that in the event of default, the Trustee may declare, upon the written request of holders of 25% or more in aggregate principal amount of the outstanding bonds, that outstanding principal of all bonds, if not due and payable, and any accrued interest shall be due and payable immediately.

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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2020 AND 2019

A summary of changes in long-term debt for the year ended December 31, 2020 is as follows:

Long-Term Debt	Original Issue	Date of Final Maturity	Interest Rate	Balance January 1, 2020	Issued	Retired	Balance December 31, 2020
Direct borrowings:							
Emmaus	\$ 1,300,000	2/1/2021	Variable	\$ 185,000	\$ -	\$ 90,000	\$ 95,000
Revenue bonds:							
2012	14,295,000	11/1/2020	2.00% - 5.00%	500,000	-	500,000	-
2015	9,995,000	11/1/2028	Variable	9,995,000	-	9,680,000	315,000
2016	6,580,000	11/1/2028	2.00% - 2.375%	6,580,000	-	-	6,580,000
2017	8,900,000	11/1/2030	2.00% - 3.375%	8,900,000	-	50,000	8,850,000
2017A	5,293,000	11/1/2026	1.98 - 2.227%	4,104,000	-	503,000	3,601,000
2017B	20,680,000	11/1/2028	3.00 - 5.00 %	20,680,000	-	2,485,000	18,195,000
2017C	3,865,000	11/1/2020	1.65 - 2.125%	465,000	-	465,000	-
2018	13,450,000	11/1/2032	3.00 - 3.125%	13,450,000	-	-	13,450,000
2020	9,675,000	11/1/2028	1.05 - 4.00%	-	9,675,000	5,000	9,670,000
2020A	9,545,000	11/1/2034	2.00%	-	9,545,000	-	9,545,000
Total long-term debt				<u>\$ 64,859,000</u>	<u>\$ 19,220,000</u>	<u>\$ 13,778,000</u>	<u>\$ 70,301,000</u>
Less: current portion							<u>(3,855,000)</u>
Long-term portion							<u>66,446,000</u>
Plus: Unamortized bond premium							2,860,895
Less: Unamortized bond discount							<u>(287,440)</u>
Long-term notes and bonds payable, net							<u>\$ 69,019,455</u>

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YEARS ENDED DECEMBER 31, 2020 AND 2019

A summary of changes in long-term debt for the year ended December 31, 2019 is as follows:

Long-Term Debt	Original Issue	Date of Final Maturity	Interest Rate	Balance January 1, 2019	Issued	Retired	Balance December 31, 2019
Direct borrowings:							
Emmaus	\$ 1,300,000	2/1/2021	Variable	\$ 270,000	\$ -	\$ 85,000	\$ 185,000
Revenue bonds:							
2012	14,295,000	11/1/2020	2.00% - 5.00%	3,525,000	-	3,025,000	500,000
2015	9,995,000	11/1/2028	Variable	9,995,000	-	-	9,995,000
2016	6,580,000	11/1/2028	2.00% - 2.375%	6,580,000	-	-	6,580,000
2017	8,900,000	11/1/2030	2.00% - 3.375%	8,900,000	-	-	8,900,000
2017A	5,293,000	11/1/2026	1.98% - 2.227%	4,584,000	-	480,000	4,104,000
2017B	20,680,000	11/1/2028	3.00% - 5.00%	20,680,000	-	-	20,680,000
2017C	3,865,000	11/1/2020	1.65% - 2.125%	2,150,000	-	1,685,000	465,000
2018	13,450,000	11/1/2032	3.00 - 3.125%	13,450,000	-	-	13,450,000
Total long-term debt				<u>\$ 70,134,000</u>	<u>\$ -</u>	<u>\$ 5,275,000</u>	<u>64,859,000</u>
Less: current portion							<u>(4,093,000)</u>
Long-term portion							<u>60,766,000</u>
Plus: Unamortized bond premium							2,889,280
Less: Unamortized bond discount							<u>(315,002)</u>
Long-term notes and bonds payable, net							<u>\$ 63,340,278</u>

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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2020 AND 2019

The annual debt service requirements to maturity on the long-term debt, including principal and interest at December 31, 2020 are as follows:

Year Ending December 31,	2015 Series	2016 Series	2017 Series	2017A Series	2017B Series	2018 Series
2021	\$ -	\$ 395,000	\$ 50,000	\$ 535,000	\$ 2,745,000	\$ -
2022	-	505,000	50,000	561,000	2,680,000	-
2023	-	495,000	-	596,000	2,810,000	-
2024	315,000	480,000	105,000	624,500	2,970,000	-
2025	-	475,000	-	610,000	3,105,000	-
2026-2030	-	4,230,000	8,645,000	674,500	3,885,000	3,115,000
2031-2034	-	-	-	-	-	10,335,000
Total	<u>\$ 315,000</u>	<u>\$ 6,580,000</u>	<u>\$ 8,850,000</u>	<u>\$ 3,601,000</u>	<u>\$ 18,195,000</u>	<u>\$ 13,450,000</u>

Year Ending December 31,	2020 Series	2020A Series	Emmaus	Total Principal	Interest	Total
2021	\$ 35,000	\$ -	\$ 95,000	\$ 3,855,000	\$ 2,230,146	\$ 6,085,146
2022	655,000	-	-	4,451,000	2,100,277	6,551,277
2023	675,000	-	-	4,576,000	1,917,369	6,493,369
2024	385,000	-	-	4,879,500	1,726,793	6,606,293
2025	725,000	-	-	4,915,000	1,535,370	6,450,370
2026-2030	7,195,000	-	-	27,744,500	5,060,609	32,805,109
2031-2034	-	9,545,000	-	19,880,000	1,013,973	20,893,973
Total	<u>\$ 9,670,000</u>	<u>\$ 9,545,000</u>	<u>\$ 95,000</u>	<u>\$ 70,301,000</u>	<u>\$ 15,584,537</u>	<u>\$ 85,885,537</u>

6. Capital Lease Obligations

During 2019, the Authority entered into five separate three-year lease agreements for excavating equipment and vehicles. The leases convey title of the equipment at the end of the lease term. No amounts were paid for calendar year 2020. Total payments due for 2021 and 2022 are \$113,360 and \$77,000, respectively. The interest rates of the leases are 5.35%, 5.87%, 4.28%, 4.28%, and 4.48%.

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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2020 AND 2019

7. Compensated Absences

Full-time permanent employees are granted vacation and personal leave benefits in varying amounts to specified maximums in accordance with the Authority's policy. Employees are entitled to all accrued vacation and personal leave balances at termination. Full-time permanent employees can accrue sick leave to specified maximums. Employees who retire from the Authority are entitled to a percentage of their accrued sick leave balance as cash payments or can convert their entitlement into extended healthcare coverage on a full-month basis.

The estimated amounts of vested vacation, personal leave, and sick benefits incurred during the year are included in employee benefits expenses. The estimated liability is reported as compensated absences in the accompanying statements of net position.

Changes to the compensated absences liability were as follows during the year ended December 31, 2020:

Beginning Balance	Additions	Reductions	Ending Balance
\$ 1,034,788	\$ 115,586	\$ 155,189	\$ 995,185

Changes to the compensated absences liability were as follows during the year ended December 31, 2019:

Beginning Balance	Additions	Reductions	Ending Balance
\$1,021,297	\$ 13,491	\$ -	\$ 1,034,788

8. Pension Plan

The Authority has a contributory defined contribution pension plan (plan) administered by ICMA Retirement Corporation covering all full-time employees with six months of continuous employment and who have attained 21 years of age. Employees become 50% vested after being with the plan for one year. The vesting percentage increases 5% per year until the fifth year. Employees are 80% vested after six years and fully vested after seven years. The Authority contributes 10% of the employee's base salary for management and

UNIVERSITY AREA JOINT AUTHORITY

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YEARS ENDED DECEMBER 31, 2020 AND 2019

non-union employees and 5% for union employees. Union employees are required to contribute 5% of their base salary. Management and non-union employees have no contribution requirements. Terms of the plan were established and may be amended by the Authority's Board of Directors. Employer contributions were \$248,575 and \$238,959 for the years ended December 31, 2020 and 2019, respectively.

9. Deferred Compensation Plan

The Authority offers its employees a deferred compensation plan (plan) administered by the ICMA Retirement Corporation and created in accordance with Internal Revenue Code Section 457. The plan, available to all Authority employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

As a result of legislative changes, all amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries, whereas, prior to these legislative changes, these amounts were solely the property rights of the Authority, subject only to the claims of the Authority's general creditors. As a result, the deferred compensation investments are not reported in the Authority's financial statements.

10. Agreement with Employees

The Authority is a party to a collective bargaining agreement with Council 83, American Federation of State, County, and Municipal Employees, AFL-CIO, under the provisions of Act 195 of the Pennsylvania Legislature. The agreement establishes rates of pay, hours of work, procedures for resolution of differences, and other conditions of employment. The agreement was renegotiated in 2018 and is effective from July 1, 2018 to June 30, 2022.

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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2020 AND 2019

11. Commitment

In February 2017, the Authority entered into a series of agreements with a third party to construct and operate a solar array and battery energy storage system. The third party constructed and owns the system. The Authority is responsible for operating, maintaining, and repairing the system. The agreements cover a 30-year term, with options for the Authority to purchase the system at the end of years 6 and 10 for the fair market value of the system as determined by an independent appraiser. The Authority has committed to purchase 100% of metered energy produced by the system at rates starting at 9 cents per kilowatt hour from 2018-2020, 15 cents per kilowatt hour in 2021; then increasing 1.0% annually from 2022-2027 and 1.2% annually from 2028-2047.

The Authority is committed to construction contracts for the plant upgrade and odor control capital projects. The commitments as of December 31, 2020 totaled approximately \$0.9 million.

12. Risks and Uncertainties

The coronavirus pandemic remains a rapidly evolving situation. The extent of the impact of the coronavirus on the Authority's operations and financial results will depend on future developments, including the duration and spread of the outbreak within the markets in which the Authority operates, the related impact on the federal budget, and the state of Pennsylvania's budget, all of which are highly uncertain.

13. Subsequent Events

In February 2021, the Authority issued \$8,850,000 in 2021 Series Sewer Revenue Bonds, with an interest rate of 3% to fund various capital projects. The bonds are set to mature in November 2035.

In March 2021, the Authority issued \$6,515,000 in 2021A Series Sewer Revenue Bonds, with interest rates ranging from 1.25% to 2% to currently refund the 2016 Series Sewer Revenue Bonds.

SUPPLEMENTARY INFORMATION

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE I
GENERAL AND ADMINISTRATIVE EXPENSES

YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Salaries and wages	\$ 710,114	\$ 694,729
Payroll taxes	68,423	72,136
Employee benefits	437,426	411,892
Supplies and postage	49,962	48,955
Contractual services	48,437	33,272
Repairs and maintenance	80,480	54,190
Utilities	178,547	170,303
Employee provisions	55,099	81,225
Legal and accounting	115,003	87,839
Insurance	262,732	247,902
Miscellaneous	89,309	115,227
	<u>\$ 2,095,532</u>	<u>\$ 2,017,670</u>

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SUPPLEMENTARY SCHEDULE II
COMPARATIVE ANALYSIS OF WASTEWATER
TREATMENT PLANT EXPENSES

YEARS ENDED DECEMBER 31, 2020 AND 2019

	2020	2019
<u>Laboratory:</u>		
Salaries and wages	\$ 221,770	\$ 243,978
Payroll taxes	17,652	16,554
Employee benefits	56,032	43,389
Supplies	30,015	20,060
Repairs and maintenance	4,170	8,436
Subtotal	<u>329,639</u>	<u>332,417</u>
<u>Physical Plant:</u>		
Salaries and wages	516,787	458,593
Payroll taxes	40,796	35,344
Employee benefits	125,326	98,924
Supplies	55,826	77,961
Contractual services	31,484	13,215
Repairs and maintenance	453,464	330,523
Subtotal	<u>1,223,683</u>	<u>1,014,560</u>
<u>Industrial Pre-treatment Program:</u>		
Salaries and wages	82,682	77,882
Payroll taxes	6,325	5,930
Employee benefits	25,508	20,211
Contractual services	-	930
Repairs and maintenance	1,527	16
Subtotal	<u>116,042</u>	<u>104,969</u>
<u>Beneficial Reuse:</u>		
Salaries and wages	38,798	36,617
Payroll taxes	2,968	2,772
Employee benefits	11,912	10,211
Supplies	372,794	297,689
Utilities	184,236	180,710
Contractual services	73,786	77,585
Repairs and maintenance	154,410	76,751
Subtotal	<u>838,904</u>	<u>682,335</u>

(Continued)

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SUPPLEMENTARY SCHEDULE II
COMPARATIVE ANALYSIS OF WASTEWATER
TREATMENT PLANT EXPENSES

(Continued)

YEARS ENDED DECEMBER 31, 2020 AND 2019

	2020	2019
<u>Dewatering:</u>		
Salaries and wages	128,841	183,152
Payroll taxes	10,374	11,735
Employee benefits	32,339	36,243
Supplies	56,091	54,408
Repairs and maintenance	56,894	24,292
Utilities	83,744	82,141
Subtotal	<u>368,283</u>	<u>391,971</u>
<u>Compost:</u>		
Salaries and wages	350,719	292,357
Payroll taxes	24,934	23,117
Employee benefits	97,482	73,083
Supplies	106,389	104,174
Contractual services	10,711	12,223
Repairs and maintenance	56,522	119,455
Utilities	293,761	265,737
Miscellaneous	4,783	7,587
Subtotal	<u>945,301</u>	<u>897,733</u>
<u>Treatment Operations:</u>		
Salaries and wages	837,350	1,012,791
Payroll taxes	61,047	58,656
Employee benefits	206,816	159,326
Supplies	481,810	359,029
Contractual services	127,874	91,652
Utilities	418,719	410,705
Miscellaneous	5,400	7,299
Subtotal	<u>2,139,016</u>	<u>2,099,458</u>
Total wastewater treatment plant expenses	<u>\$ 5,960,868</u>	<u>\$ 5,523,443</u>

(Concluded)

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE III
COMPARATIVE ANALYSIS OF COLLECTION EXPENSES

YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>Inspection:</u>		
Salaries and wages	\$ 344,873	\$ 328,305
Payroll taxes	27,040	25,128
Employee benefits	66,440	54,443
Supplies	2,320	1,405
Repairs and maintenance	<u>21,085</u>	<u>33,463</u>
Subtotal	<u>461,758</u>	<u>442,744</u>
<u>Pump Station:</u>		
Supplies	904	899
Repairs and maintenance	56,948	63,189
Utilities	<u>54,496</u>	<u>49,989</u>
Subtotal	<u>112,348</u>	<u>114,077</u>
<u>Maintenance:</u>		
Salaries and wages	1,170,560	701,188
Payroll taxes	91,246	83,432
Employee benefits	414,079	291,555
Supplies	10,469	12,438
Repairs and maintenance	<u>144,282</u>	<u>115,708</u>
Subtotal	<u>1,830,636</u>	<u>1,204,321</u>
Total collection expenses	<u>\$ 2,404,742</u>	<u>\$ 1,761,142</u>

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE IV
COMPARATIVE ANALYSIS OF TRUSTEE FUNDS

YEARS ENDED DECEMBER 31, 2020 AND 2019

	2020	2019
<u>Trustee Funds - unrestricted:</u>		
Revenue Fund	\$ 2,399,396	\$ 749,759
Emmaus Bond Pool Loan Fund	217,091	217,020
Bond Redemption and Improvement Fund	7,069,243	9,400,983
Total unrestricted funds	<u>\$ 9,685,730</u>	<u>\$ 10,367,762</u>
<u>Trustee Funds - restricted for debt service operating reserve:</u>		
Debt Service Reserve Fund	\$ 6,411,035	\$ 6,601,710
Debt Service Fund - 2012	-	999
Debt Service Fund - 2015	238	237
Debt Service Fund - 2016	69	67
Debt Service Fund - 2017	159	155
Debt Service Fund - 2017A	301	296
Debt Service Fund - 2017B&C	759	730
Debt Service Fund - 2018	154	150
Debt Service Fund - 2020	6,525	-
2020A Capitalized Interest	354,226	-
Operating Expense Reserve Fund	303,282	300,909
Total restricted for debt service	<u>\$ 7,076,748</u>	<u>\$ 6,905,253</u>
<u>Trustee Funds - restricted for capital projects:</u>		
Construction Fund - 2018	\$ -	\$ 1,312,579
Construction Fund - 2020A	9,131,115	-
Total restricted for capital projects	<u>\$ 9,131,115</u>	<u>\$ 1,312,579</u>

**Board Members
University Area
Joint Authority
State College,
Pennsylvania**

We have audited the financial statements of the University Area Joint Authority (Authority) for the year ended December 31, 2020. In addition, we have audited the Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, Statement of Fiduciary Net Position, Statement of Changes in Fiduciary Net Position, and Debt Statement – regulatory basis (Schedules) included in the Annual Report of Municipal Authorities and Non-profits (DCED-CLGS-04). Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our communication with the Board Treasurer about planning matters on May 13, 2021. Professional standards also require that we communicate to you the following information related to our audit.

[Our Responsibility under Auditing Standards Generally Accepted in the United States of America](#)

As stated in our engagement letter dated August 18, 2017, our responsibility, as described by professional standards, is to express opinions about whether the financial statements and Schedules prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and the accounting practices and procedures prescribed or permitted by the Pennsylvania Department of Community and Economic Development (DCED), which is a regulatory basis of accounting. Our audit of the financial statements and Schedules does not relieve you or management of your responsibilities.

In addition, our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements and Schedules are free of material misstatement. As part of our audit, we considered the internal control of the Authority. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies of the Authority are described in Note 1 to the financial statements and the Schedules follow accounting policies prescribed by the DCED. In 2020, the Authority adopted the provisions of Governmental Accounting Standards Board Statement No. 95, *“Postponement of the Effective Dates of Certain Authoritative Guidance.”* There were no significant changes as a result of the implementation of this standard. No other new accounting policies were adopted, and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements and Schedules in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no sensitive estimates affecting the financial statements and Schedules.

Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no sensitive disclosures affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements and Schedules taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated **REPORT DATE**.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements and Schedules or a determination of the type of auditor's opinion that may be expressed on those statements and Schedules, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Required Supplementary Information

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Supplementary Information

We were engaged to report on the supplementary information as described in the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the information and use of the Board Members and management of the Authority, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Pittsburgh, Pennsylvania

REPORT DATE

**Board Members
University Area
Joint Authority
State College,
Pennsylvania**

In planning and performing our audit of the financial statements of the University Area Joint Authority (Authority) as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We do have the following comments and recommendations on other matters. These other matters, which have been discussed with appropriate members of management, are intended to improve internal control or result in other operating efficiencies. Our comments are summarized as follows:

External Financial Statement Preparation

As a part of the audit process, we assist management in preparing the financial statements, based on information provided by the Authority's management. This preparation includes posting adjusting entries to ensure that the financial statements are free of material misstatement. Due to the complexity of changing accounting and reporting requirements, it is impractical that the Authority would have the resources available to fully prepare their own external financial statements without some level of assistance; however, we recommend that management continue to evaluate their current internal controls over the financial reporting

process to ensure that they are at a level deemed appropriate by management. Management does accept responsibility for the financial statements.

Segregation of Duties

Strong internal control requires that duties be segregated so that one person does not control all aspects of an accounting function. Due to the limited size of the Authority, there is an inherent lack of segregation of duties with regard to the sewer billings and collections, payroll and cash disbursements processes.

Sewer Billings and Collections

Currently, the same individual is responsible for:

- Adding new customers to the system;
- Preparing the quarterly sewer billings;
- Receiving, opening, and processing checks received by mail from customers;
- Managing customer agreements for automatic withdrawal payments and handling the processing of those payments;
- Posting sewer billings and collections to the general ledger;
- Preparing bank deposits;
- Handling customer questions and complaints;
- Handling delinquent accounts, including assessing penalties and preparing and mailing delinquent notices;
- Making adjustments/write-offs to customer accounts.

The Authority has implemented procedures to help mitigate risks associated with the sewer billings and collections segregation of duties risks. First, the Authority has adopted a policy to have all billing adjustments approved by the Executive Director. In addition, an independent person (not the billing clerk) prints a monthly report of the billing adjustments and a monthly Accounts Receivable Aging report for the Authority's Assistant Executive Director's review. During the Assistant Executive Director's monthly review, he reviews the list of billing adjustments for any unusual activity and reviews the Accounts Receivable Aging report, for any unusual delinquent accounts.

Payroll

Currently, the same individual is responsible for:

- Processing biweekly payrolls;
- Making changes to the payroll master file (including wage/salary adjustments and payroll withholding rates);
- Printing payroll checks;
- Signing payroll checks using the signature stamp;
- Reconciling the payroll bank statement.

A mitigating control exists, as the Assistant Executive Director receives the payroll bank statement unopened and reviews the cancelled check images and transfer activity for reasonableness before the bank statement is given to the payroll processor to perform the monthly reconciliation.

We continue to recommend that someone independent of the payroll system enter all changes into the payroll master file; the payroll processor should not have access to do so. If this change in duties is not implemented, at a minimum, we recommend that someone independent of the payroll process periodically test check that pay rates are consistent with those authorized by the appropriate levels of management, and that payroll withholdings (including pension and deferred compensation withholdings) are consistent with the amounts approved by the employee and/or required by union contract.

Cash Disbursements

Currently, the same individual is responsible for:

- Processing invoices;
- Printing checks;
- Signing checks using the signature stamp for checks under \$5,000;
- Mailing checks;
- Posting disbursement activity to the general ledger;
- Reconciling the bank statement.

Mitigating controls include the review of monthly financial statements by the Board, live signatures required on checks over \$5,000, and the opening, reviewing, and signing off on bank statements by the Assistant Executive Director before they are reconciled.

Although over the past several years the Authority has made significant efforts and improvements to internal controls with regard to the sewer billings and collections, payroll and cash disbursements processes, which reduce the likelihood of errors or fraud occurring and not being detected, management needs to appreciate that an absence of segregation exists at the Authority due to a small office staff, and to continue to be mindful of actions required to mitigate the risks that result from this lack of segregation to the extent possible.

Computer Systems Security

The Authority should consider an overall review and documentation of the information technology areas that are essential to the effective operations of the Authority. This is especially important with the now-constant threat of ransomware, which we have seen impact a number of our clients in the non-profit and governmental industry throughout the state. These areas are as follows:

- Security Management – Controls that provide a framework for assessing and managing risk, developing security policies, assigning responsibilities, and monitoring the adequacy of security controls.
- Access Control – Controls that limit or detect access to computer resources (data, programs, equipment, and facilities) and protect against unauthorized modification, loss, and disclosure.
- Configuration Management – Controls that help to prevent unauthorized changes to software and hardware configurations, and provide reasonable assurance that systems are configured and operating securely and as intended.
- Segregation of Duties – Controls that constitute policies, procedures, and an organizational structure to manage who can control key aspects of computer-related operations.
- Contingency Planning – Controls that involve procedures for continuing critical operations without interruption, or with prompt resumption, when unexpected events occur.

Additionally, during our review of IT processes and procedures, we noted that the Authority does not currently provide cybersecurity training for its employees. We recommend that the Authority continue to assess threats and provide training as appropriate on topics such as phishing and business email compromise scams.

Board Members
University Area Joint Authority
State College, Pennsylvania
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This communication is intended solely for the information and use of the Board Members, management, and others within the Authority, and is not intended to be, and should not be, used by anyone other than these specified parties.

Pittsburgh, Pennsylvania
REPORT DATE