



A G E N D A

Regular Meeting - 4:00 p.m. – May 18, 2022

1. Call to Order

2. Approval of the Minutes: Regular Meeting- April 20, 2022 (*Page 2*)

3. Public Comment

3.1 Other items not on the agenda

4. Old Business

None

5. New Business

5.1 2021 Audit (*Page 45 and Page 48 for: draft financial statements, draft communication to those charged with governance letter and draft management letter*)

5.2 Budget Amendment New Jet Truck Line Item 1045922-0021-6330 (*Page 45*)

5.3 Requisitions (*Page 46*)

6. Reports of Officers

6.1 SCBWA Liaison

6.2 Financial Report (*Page 11*)

6.3 Chairman's Report

6.4 Plant Superintendent's Report (*Page 37, Compost Report Page 36*)

6.5 Collection Systems Superintendent's Report (*Page 38*)

6.6 Consulting Engineer's Report (*Page 39*)

6.7 Construction Engineer (*Page 42*)

6.8 Executive Directors Report (*Page 44*)

7. Other Business

8. Adjournment

9. Executive Session

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

Regular Meeting – April 20, 2022

1. Call to Order

Mr. Lapinski, Chair, called the regular meeting to order at 4:01 p.m., Wednesday, April 20, 2022. The meeting was held in the Board Room in the office of the Authority with the following in attendance in person: Messrs. Auman, Daubert, Dempsey, Derr, Ebaugh, Guss and Strickland; Cory Miller, Executive Director; Jason Brown, Assistant Executive Director; Mark Harter, Collection System Superintendent; Art Brant, Plant Superintendent; Jennifer Grove, Administrative Assistant; David Gaines, Solicitor; Jason Wert, Rettew; Michele Aukerman, Rettew; C-NET; Ben Burns, HRG Consulting Engineer; Jeff Garrigan, HRG Consulting Engineer; Tom Songer, Torron Group; and Fritz Smith, President and CEO of Happy Valley Adventure Bureau. The following were in attendance via Zoom: Messrs. Kunkle and Nucciarone; Corey Rilk, Centre Region Planning; Sam Robbins, State College Borough; Michael Shreve, PSU; Tom Richard, PSU; Megan Miller, Rettew; and Shirley Clark.

2. Reading of the Minutes

UAJA Regular Meeting – March 16, 2022

**UAJA Meeting
Minutes Approved**

A motion was made by Mr. Daubert, second by Mr. Derr, to approve the minutes of the UAJA meeting held on March 16, 2022. The motion passed unanimously.

3. Public Comment

3.1 Other items not on the agenda

None.

4. Old Business

4.1 Appointment C-Net Representative

C-Net has requested that UAJA appoint a representative to the C-Net Board.

Recommendation: Appoint a representative to the C-Net Board.

**C-Net Board
Representative
Appointed**

Mr. Lapinski moved to appoint Matt Auman as the representative on the C-Net Board. Mr. Guss second that movement. The motion passed unanimously.

5. New Business

5.1 SARS-CoV-2 Monitoring Proposal Penn State Wastewater Epidemiology Team

During the pandemic, UAJA has been providing samples to the Penn State Wastewater Epidemiology Team so they could determine SARS-CoV-2 levels within the wastewater system. The team will present a proposal for continued sampling and analysis through funding from the Pennsylvania Department of Health.

Recommendation: Presentation, no action required.

**PA-DOH
Monitoring
Program Pass-
Through Funding
Approved**

A motion was made by Mr. Guss, second by Mr. Auman, to proceed with the PA-DOH monitoring program. PA-DOH will provide “pass-through” funding to UAJA to contract with Penn State Wastewater Epidemiology Lab to analyze samples and the funding will be provided to quantify and sequence 24-hour composite influent samples three times per week for 18 months. The motion passed unanimously.

5.2 Biosolids Project Design Presentation

The Biosolids project is progressing, but there have been significant changes based on site conditions and project meetings. RETTEW will provide the Board with an update on the current status of the project, and changes in projected sludge and food waste quantities that may affect the project.

Recommendation: Presentation, no action required.

**Biosolids Sub-
Committee Formed**

A motion to form a biosolids sub-committee was made by Mr. Ebaugh, second by Mr. Nucciarone. The committee members will consist of Ms. Strickland, Mr. Auman and Mr. Derr. The motion passed unanimously.

5.3 Requisitions

BRIF #679	HRG Scott Road Pump Station Project	\$452.50
BRIF #680	HRG Princeton Dr. Sewer Replacement	\$2,240.00
BRIF #681	HRG Whitehall Road Project	\$960.00
BRIF #682	HRG Meeks Lane Pump Station Project	\$28,687.50
BRIF #683	Centre Concrete Company Scott Road Pump Station Project	\$302.45
BRIF #684	Ducken Tree Farm, LLC Scott Road Pump Station Project	\$1,877.10
BRIF #685	YBC State College Scott Road Pump Station Project	\$420.60
BRIF #686	Glossners Concrete, Inc. Scott Road Pump Station Project	\$4,748.50

BRIF #687	R.C. Bowman, Inc. Scott Road Pump Station Project	\$1,200.00
BRIF #688	Pinnacle Erosion Control Scott Road Pump Station Project	\$723.00
BRIF #689	SiteOne Landscape Supply Scott Road Pump Station Project	\$1,903.22
BRIF #690	L/B Water Service North Oak Lane Project	\$346.10
BRIF #691	John Nastase Construction Scott Road Pump Station Project-Pay App. #2	\$142,200.00
BRIF #692	Morefield Communications Cisco Router Replacement	\$4,578.45
TOTAL BRIF-		\$190,639.42

**BRIF
Approved**

A motion was made by Mr. Nucciarone, second by Mr. Kunkle to approve BRIF #679, #680, #681, #682, #683, #684, #685, #686, #687, #688, #689, #690, #691 and #692 in the amount of \$190,639.42. The motion passed unanimously.

Construction Fund #035	Rettew Ozone Disinfection Project	\$5,339.00
Construction Fund #036	Rettew Biosolids Upgrade Project	\$81,039.91
Construction Fund #037	McClure Company Ozone Disinfection Project- Pay App. #1	\$3,915.00
TOTAL 2020 A CONSTRUCTION FUND		\$90,293.91

**Construction Fund
Approved**

A motion was made by Mr. Nucciarone, second by Mr. Derr to approve Construction Fund #035, #036 and #037 in the amount of \$90,293.91. The motion passed unanimously.

Revenue Fund #186	Debt Service, Operation and Maintenance Expenses	\$1,000,000
TOTAL REVENUE FUND		\$1,000,000

**Revenue Fund
Approved**

A motion was made by Mr. Ebaugh, second by Mr. Dempsey to approve Revenue Fund #186 in the amount of \$1,000,000. The motion passed unanimously.

6. Reports of Officers

6.1 SCBWA Liaison

None. Mr. Lapinski asked if we could find out if SCBWA plans to attend the UAJA Board meetings anymore.

6.2 Financial Report

The different cost centers of the YTD budget report for the period ending March 31, 2022, were reviewed with the Board by Jason Brown.

An audit sub-committee is needed to review the audit which consists of three volunteers from the board members. Mr. Kunkle, Mr. Guss and Ms. Strickland volunteered. The date and time are not yet known.

6.3 Chairman's Report

Due to a change in residence, Mr. Dempsey will no longer be a member of the board. Sincere appreciation was expressed for what he has done.

Mr. Dempsey gave a report to the board on rate structure that included: history of rate structure at UAJA, conservation and social equity issues and impact on rate structure, the case for fixed rate, the case for volumetric billing, the case for a hybrid of volumetric and fixed rate billing and commercial accounts. The board members discussed this report and Mr. Songer and Mr. Smith spoke in support of the rate committee's work.

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. 2021</u>	<u>Nov. 2021</u>	<u>Dec. 2021</u>	<u>Jan. 2022</u>	<u>Feb. 2022</u>	<u>Mar. 2022</u>
Production	990 cu/yds.	701 cu/yds.	700 cu/yds.	839 cu/yds.	768 cu/yds.	874 cu/yds.
YTD. Production	8,506 cu/yds.	9,207 cu/yds.	9,907 cu/yds.	839 cu/yds.	1,607 cu/yds.	2,481 cu/yds.
Distribution	803 cu/yds.	1,015 cu/yds.	974 cu/yds.	535 cu/yds.	769 cu/yds.	936 cu/yds.
YTD. Distribution	9,060 cu/yds.	10,075 cu/yds.	11,049cu/yds.	535 cu/yds.	1,304 cu/yds.	2,240 cu/yds.
Immediate Sale	937 cu/yds.	963 cu/yds.	701 cu/yds.	866 cu/yds.	936 cu/yds.	768 cu/yds.
Currently in Storage	1,978 cu/yds.	1,664 cu/yds.	1,401 cu/yds.	1,705 cu/yds.	1,704 cu/yds.	1,642 cu/yds.

SEPTAGE OPERATIONS

	<u>Oct. 2021</u>	<u>Nov. 2021</u>	<u>Dec. 2021</u>	<u>Jan. 2022</u>	<u>Feb. 2022</u>	<u>Mar. 2022</u>
Res./Comm.	62,100 gals.	56,850 gals.	54,200 gals.	41,550 gals.	47,200 gals.	53,300 gals.
CH/Potter	0.00 lbs./solids	0.00 lbs./solids	0.00 lbs./solids	0.00 lbs./solids	0.00 lbs./solids	0.00 lbs./solids
Port Matilda	1,100.88 lbs./solids	1,017.48 lbs./solids	1,334.40 lbs./solids	1,284.36 lbs./solids	1,317.72 lbs./solids	1,768.08 lbs./solids

Huston Twp.	517.08 lbs./solids	533.76 lbs./solids	433.68 lbs./solids	450.36 lbs./solids	300.24 lbs./solids	540.44 lbs./solids
Total Flow	84,100 gals.	76,850 gals.	82,000 gals.	64,550 gals.	69,200 gals.	79,300 gals.

Plant Operation

The treatment plant is operating well with no exceptions. The 12-month rolling average flow for March was 4.00mgd with the average for the month being 4.90mgd. The average monthly **influent** flow was 5.38mgd.

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

Below is the chart for Reuse Distribution and Temperature Data:

	Mar. 2022	YTD	Plant Effl. Temp.	Wetland Effl. Temp.
Best Western	36,000	90,000		
Centre Hills	0	0	Mar -22	Mar. -22
Cintas	521,000	1,521,000	54.1	53.6
Red Line	526,000	1,584,000		
UAJA Wetland	257,000	734,000		
GDK Vault	19,145,000	50,494,000		
Elks	0	0		
Kissingers	2,242,000	6,453,000		
Stewarts/M.C.	3,000	8,000		
TOTAL	22,733,000	60,887,000		

Plant Maintenance

- Replaced the actuator gearbox on Train 1 Zone 1 air valve.
- Replaced tires on the 2019 Ford and had 2006 Ford inspected.
- Installed pressure gauges on Carbon Pumps #2 and #4 discharge lines.
- Repaired a water line on Centrifuge #2.
- Replaced nozzle and filter for the space heater for the long belt.
- DuPont performed an audit on the M/Fs. Details to follow.
- Replaced a cracked spool on M/F #6.
- Rebuilt the rotating assembly on Booster Station Pump #2.
- Replaced several overload relays on the blowers in Compost.
- Replaced bearings on Odor Control fan #1.
- Replaced flame rod, spark plug, and fan coupling on MAU 1303 and the belts on MAU 1301.

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:

Scott Road force main project - Poured 300ft of sidewalk and 75ft of curb. Restoration 50% complete. Lateral repairs – (4) 241 Beechnut, 156 Alder Ct, 1443 W. Park Hills, 105 W. Main St. Boalsburg.

Mainline repair – 1443 W. Park Hills.

Mainline televising – 25,623 ft televised – 206 manholes inspected.

Mainline cleaning – 15,224 ft cleaned – 73 manholes inspected.
Equipment maintenance.

Lift Station Maintenance:

Replaced a E-One pump at 619 Rosslyn Rd.
Cleaned and inspected check valves at all pump stations.
Cleaned (10) wet wells.

Next Month Projects:

Complete restoration on the Scott Road upgrade project.
Start the North Oak Lane mainline replacement project.
Lateral and mainline repairs for TWP. paving projects.
Wet well and mainline cleaning.

Inspection: Final As-Built Approved: None

Mainline Construction:

- a. Aspen Heights Squirrel Drive – Construction is 10% complete.
- b. Grays Pointe ph. 6 Sec D.2 – Awaiting As-Built.
- c. Meyer Dairy – Started Construction.

New Connections:

a. Single-Family Residential	15	c. Commercial	0
b. Multi-Family Residential	0	d. Non-Residential	0
TOTAL			15

PA One-Calls Responded to 3/1-31/22: 259

6.6 Engineer's Report

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

Retainer Services (R001178.0693)

- The pump station capacity tables and the system map were prepared for the Chapter 94 Report.
- The annual storm water inspection and certification was completed.

Odor Control System Upgrades (R001178.0597)

- The Air Quality Operating Permit Application is being prepared.

Proposed Air Quality Emissions Inventory and Operation Permit Schedule

Milestone	Date
Complete and Submit Permit Application	April 2022
PA DEP Issues Permit (Includes 30 Day Public Comment Period)	July 2022

Based on DEP's input and timeline for review.

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

- An additional alternative was developed for the alternate pump station location (Blueberry Crossing). An explanation for the Authority's recommendation was included. The revised special study was

submitted to the CRPA.

Proposed Meeks Lane Pump Station Project Implementation Schedule

Milestone	Date
Submit Revised Special Study CRPA/Municipalities (60-day Review)	April 2022
Public Comment Period (30 Days)	Nov. 8 – Dec. 8
Presentation of Study at Municipal Meetings	May 2022
Start Design	May 2022
Receive Municipal/Planning Comments, Conclude Public Comment Period	June 2022
Adoption by Municipalities and CRCOG (General Forum Presentation)	June 2022
Submission of Special Study to PA DEP (120-day Review)	June 2022
DEP Approval of Special Study/WQM/NPDES	December 2022
Complete Design/BIDDING	December 2022
Begin Construction	January 2023
Project Completion (12 Months of Construction)**,***	January 2024

*Assumes DEP approval of Special Study and WQM Permit within 120 Days. Concurrent or sequential submission of Study and Permit Application.

**Minimum construction period required for UAJA Construction Crew.

***Material and equipment lead-times may dramatically extend the construction period.

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 by the CRCOG.

Scott Road Pump Station and Bristol Interceptor (R001178.0682)

- Progress Meeting No. 5 was held on April 13th.
- The General Contractor (Nastase Construction) has completed the installation of the wet well, two of three gravity sewer runs, and they are currently working to install the valve vault.
- Work is being completed by PennDOT immediate adjacent to the site. HRG has been coordinating with PennDOT to determine the extend of interference, if any.
- Contract 21-03 submitted Application for Payment No. 2 in the amount of \$142,200.00. Based on the contract requirements and the work completed, payment in the amount requested is recommended.

Scott Road Pump Station Upgrade – Summary of Applications for Payment

Contract No.	Application for Payment No.	Amount Due	Current Contract Price	Total Completed and Stored	Balance to Finish Plus Retainage
2021-03	2	\$142,200.00	\$476,703.00	\$271,000.00	\$205,703.00
2021-04	--	\$0.00	\$244,500.00	\$31,702.50	\$215,967.75

- Contract 21-03 and Contract 21-04 have both submitted no cost, time extension change order requests. Additional details have been requested since the requests did not clearly identify the amount of time. The requests specifically reference labor and material shortages.

Fiber Optic Conduit – (R001178.0687)

- Fiber optic conduit drawings were prepared for the second alignment (Trout Road to Hartman Farm Lane to Short Lane, near SR 0026) in June 2021. These drawings were reviewed by the Authority's staff. HRG can proceed with the preparation of the permit applications when authorized by the UAJA.

Entry Road Storm Water Improvements – (R001178.0688)

- The project has been paused until an easement can be negotiated.

Princeton Drive Sanitary Sewer Replacement – (R001178.0699)

- The stream crossing permit has been submitted and is pending review.

Rate Study and Tapping Fee Update – (R001178.0703)

- HRG worked with the Authority staff to provide responses to the Borough's comments.

Developer Plan Reviews

- Evergreen Heights – Phase 1 (R001178.0711): Design drawings were returned on March 31, 2022, due to a rejected alignment.

6.7 Construction Report

WWTP NPDES Permit – Phosphorus Study (094612027)

- Continuous in-stream monitoring of Spring Creek has resumed. This monitoring is being conducted 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. We plan to provide an update to the Board at the May meeting to summarize data collected thus far and initial findings.

Phosphorus Study Project Schedule

Milestone	Date
Complete Stream Monitoring	June/July 2022
Compile All Data	July 2022
Conduct High Temperature/Low Flow Monitoring if needed	August/September 2022

Ozone Disinfection for Effluent (094612023)

- Job Conference No. 02 was held, and meeting minutes were provided via separate cover.
- Continuation of submittal submission/reviews.
- General Contractor anticipates site work to begin mid-April.
- Application for Payment No. 01 has been received from Contract 2021-07 (McClure Company) in the amount of \$3,915.00. We recommend payment in the amount of \$3,915.00.

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
2021-05 GC			\$5,448,000.00		0.00%	\$5,448,000.00
2021-06 EC			\$350,000.00		0.00%	\$350,000.00
2021-07 MC	1	\$3,915.00	\$223,000.00	\$4,350.00	1.95%	\$218,650.00
		\$3,915.00	\$6,021,000.00	\$4,350.00	0.07%	\$6,016,650.00

Ozone Disinfection for Effluent Project Schedule

Milestone	Date
Notice to Proceed Issued	12/27/2021
Substantial Completion	03/27/2023

Anaerobic Digestion Project (094612026)

- Both the Act 537 Special Study for Biosolids and the Water Quality Management Part II Permit have

been approved by the PA DEP.

- Recent inspections of the existing Compost Building roof by Marcon and our structural engineers have uncovered significant deterioration of the roof structure and possible corrosion of the roof purlins. Our initial design intent was to preserve this building to house the future sludge dryers and food waste receiving. However, based on the structural findings and to ensure long-term project success, we recommend the Authority consider demolition of the Compost Building and replace with two separate smaller buildings: one for the dryers and a second building to receive dewatered biosolids from the partnering municipalities and food waste. We will have a brief presentation for further discussion at the meeting.
- PA DEP has responded to the Request for Determination for Air Permitting to the PA DEP and has indicated that the project will not be exempt from Plan Approval. We will prepare and submit the appropriate forms to obtain this approval.
- With the recent Compost Building findings and recommendation for two new replacement buildings, RETTEW has updated the anticipated project schedule.

Anaerobic Digestion Project Schedule

Milestone	Date
Complete Bidding Documents/Advertise for Bids	July 2022
Award Construction Contracts	October 2022
Begin Construction	November 2022
Complete Construction	May 2025

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

The sheep should be in the UAJA solar fields with-in the next month and fencing will be installed soon.

7. Other Business

None.

8. Executive Session

Not needed.

9. Adjournment

A motion was made by Mr. Nucciarone and second by Mr. Ebaugh to adjourn at 5:42 pm. The motion passed unanimously.

Respectfully submitted,

UNIVERSITY AREA JOINT AUTHORITY

Secretary/Assistant Secretary

05/11/2022 08:13
jgrove

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

P 1
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FOR 2022 04

ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1040410 REVENUE-SEWER							
-15,212,532.00		0.00	-15,212,532.00	-3,838,997.74	0.00	-11,373,534.26	25.2%
1040420 REVENUE-SOLIDS							
-50,500.00		0.00	-50,500.00	-32,979.09	0.00	-17,520.91	65.3%
1040425 REVENUE-BU WATER							
-20,000.00		0.00	-20,000.00	-11,712.00	0.00	-8,288.00	58.6%
1040430 MAINTENANCE							
-65,000.00		0.00	-65,000.00	-54,814.00	0.00	-10,186.00	84.3%
1040440 REVENUE-PERMIT/TAP FEES							
-2,388,527.00		0.00	-2,388,527.00	-1,675,135.41	0.00	-713,391.59	70.1%
1040450 REVENUE-ADVCD. CONSTRC FEE							
-40,000.00		0.00	-40,000.00	-16,171.17	0.00	-23,828.83	40.4%
1040451 REVENUE-MISC. REIMBURSEMNT							
-20,000.00		0.00	-20,000.00	-6,939.88	0.00	-13,060.12	34.7%
1040470 INTEREST EARNINGS-CASH ACCT							
-710.00		0.00	-710.00	-350.82	0.00	-359.18	49.4%
1040472 INTEREST EARNINGS-PLIGIT							
-80.00		0.00	-80.00	-2.73	0.00	-77.27	3.4%
1040474 INTEREST EARNINGS - TRUSTEE							
-103,200.00		0.00	-103,200.00	-10,923.17	0.00	-92,276.83	10.6%
1040480 REVENUES-MISCELLANEOUS							
-125,240.00		0.00	-125,240.00	-135,070.78	0.00	9,830.78	107.8%
1045921 CIP-COLLECTION MAINT I&I							
8,129,330.00		0.00	8,129,330.00	568,671.69	0.00	7,560,658.31	7.0%
1045922 CIP-COLLECTION-CONST. EQUIP							
222,916.00		0.00	222,916.00	31,549.00	0.00	191,367.00	14.2%
1045924 CIP-WWTP-PHYSICAL PLANT							
5,441,000.00		0.00	5,441,000.00	35,264.61	0.00	5,405,735.39	.6%
1045928 CIP-BENEFICIAL REUSE							
380,000.00		0.00	380,000.00	725.00	0.00	379,275.00	.2%
1045930 CIP-WWTP-COMPOST FACILITY							
13,891,000.00		0.00	13,891,000.00	308,531.74	0.00	13,582,468.26	2.2%
1045950 CIP-GENERAL & ADMINISTRATIV							
504,660.00		0.00	504,660.00	98,846.45	0.00	405,813.55	19.6%
1050050 GENERAL & ADMINISTRATIVE							
1,770,768.00		0.00	1,770,768.00	807,021.76	0.00	963,746.24	45.6%
1050053 G & A - INFORMATION TECHNOL							
110,000.00		0.00	110,000.00	46,732.96	0.00	63,267.04	42.5%
1050054 G & A - FLEET/FUEL							
215,000.00		0.00	215,000.00	71,897.97	0.00	143,102.03	33.4%
1052052 DEBT SERVICE							
6,817,131.80		0.00	6,817,131.80	69,050.00	0.00	6,748,081.80	1.0%
1060019 WWTP - LABORATORY							
324,040.00		0.00	324,040.00	82,119.31	0.00	241,920.69	25.3%

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

 P 2
 glytdbud

FOR 2022 04

ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1060022 TREATMENT PLANT MAINTENANCE							
1,170,762.00		0.00	1,170,762.00	289,699.96	0.00	881,062.04	24.7%
1060023 MAIN STATION							
114,000.00		0.00	114,000.00	30,676.47	0.00	83,323.53	26.9%
1060025 WWTP - IPP							
116,498.00		0.00	116,498.00	30,825.62	0.00	85,672.38	26.5%
1060028 WWTP - BENEFICIAL REUSE							
951,415.00		0.00	951,415.00	240,108.02	0.00	711,306.98	25.2%
1060029 WWTP - DEWATERING							
590,998.00		0.00	590,998.00	222,637.09	0.00	368,360.91	37.7%
1060030 WWTP - COMPOST							
992,867.00		0.00	992,867.00	368,378.36	0.00	624,488.64	37.1%
1060032 TREATMENT PLANT OPERATION							
2,079,557.00		0.00	2,079,557.00	723,101.70	0.00	1,356,455.30	34.8%
1070021 COLLECTION-MAINTENANCE							
1,846,553.00		0.00	1,846,553.00	578,873.97	0.00	1,267,679.03	31.3%
1070022 CONSTRUCT EQUIP MAINTENANCE							
86,000.00		0.00	86,000.00	33,213.25	0.00	52,786.75	38.6%
1070034 COLLECTION-INSPECTION							
466,310.00		0.00	466,310.00	142,934.83	0.00	323,375.17	30.7%
1070036 COLLECTION-PUMP STATION							
156,100.00		0.00	156,100.00	44,786.91	0.00	111,313.09	28.7%
TOTAL OPERATING FUND							
28,351,116.80		0.00	28,351,116.80	-957,450.12	0.00	29,308,566.92	-3.4%
TOTAL REVENUES							
-18,025,789.00		0.00	-18,025,789.00	-5,783,096.79	0.00	-12,242,692.21	
TOTAL EXPENSES							
46,376,905.80		0.00	46,376,905.80	4,825,646.67	0.00	41,551,259.13	

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ACCOUNTS FOR: 10 OPERATING FUND								
ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
1040410 REVENUE-SEWER								
1040410 4101	UAJA TOTAL SEWER REVENUE							
-10,418,532.00	0.00	-10,418,532.00	-2,612,337.80	0.00	-7,806,194.20	25.1%*		
1040410 4102	BORO SEWER TOTAL REVENUE							
-4,100,000.00	0.00	-4,100,000.00	-1,098,900.00	0.00	-3,001,100.00	26.8%*		
1040410 4103	PGM TOTAL SEWER REVENUE							
-379,000.00	0.00	-379,000.00	-85,150.67	0.00	-293,849.33	22.5%*		
1040410 4104	PSU TOTAL SEWER REVENUE							
-190,000.00	0.00	-190,000.00	-18,429.27	0.00	-171,570.73	9.7%*		
1040410 4105	SURCHARGES TOTAL REVENUE							
-125,000.00	0.00	-125,000.00	-24,180.00	0.00	-100,820.00	19.3%*		
TOTAL REVENUE-SEWER								
-15,212,532.00	0.00	-15,212,532.00	-3,838,997.74	0.00	-11,373,534.26	25.2%		
1040420 REVENUE-SOLIDS								
1040420 4201 N5001	NONTAXABLE							
-22,500.00	0.00	-22,500.00	-14,630.00	0.00	-7,870.00	65.0%*		
1040420 4201 N5002	TAXABLE COMPOST							
-3,000.00	0.00	-3,000.00	-2,029.40	0.00	-970.60	67.6%*		
1040420 4203	SLUDGE DISPOSAL							
-25,000.00	0.00	-25,000.00	-16,319.69	0.00	-8,680.31	65.3%*		
TOTAL REVENUE-SOLIDS								
-50,500.00	0.00	-50,500.00	-32,979.09	0.00	-17,520.91	65.3%		
1040425 REVENUE-BU WATER								
1040425 4251	REVENUE-BU WATER							
-20,000.00	0.00	-20,000.00	-11,712.00	0.00	-8,288.00	58.6%*		
TOTAL REVENUE-BU WATER								
-20,000.00	0.00	-20,000.00	-11,712.00	0.00	-8,288.00	58.6%		
1040430 MAINTENANCE								
1040430 4301	REVENUE-MAINT BORO							
-65,000.00	0.00	-65,000.00	-54,814.00	0.00	-10,186.00	84.3%*		

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ORIGINAL APPROP							
TOTAL MAINTENANCE							
	-65,000.00	0.00	-65,000.00	-54,814.00	0.00	-10,186.00	84.3%
1040440 REVENUE-PERMIT/TAP FEES							
1040440 4401	PERMIT/CONNECTION FEE						
	-20,000.00	0.00	-20,000.00	-6,550.00	0.00	-13,450.00	32.8%*
1040440 4402	TAP FEE-TREATMENT PLANT						
	-2,154,960.00	0.00	-2,154,960.00	-1,647,194.46	0.00	-507,765.54	76.4%*
1040440 4403	GHANER TAP FEE						
	-13,846.00	0.00	-13,846.00	-1,806.00	0.00	-12,040.00	13.0%*
1040440 4404	TAP FEE-PGM COLLECTION						
	-2,214.00	0.00	-2,214.00	-6,642.00	0.00	4,428.00	300.0%
1040440 4405	IPP USER FEES						
	-3,800.00	0.00	-3,800.00	0.00	0.00	-3,800.00	.0%*
1040440 4409	WATER QUALITY MNGT PERMIT						
	-500.00	0.00	-500.00	-200.00	0.00	-300.00	40.0%*
1040440 4410	REPAIR PERMIT						
	-1,500.00	0.00	-1,500.00	-450.00	0.00	-1,050.00	30.0%*
1040440 4411	TAP FEE - ROUTE 26						
	-121,475.00	0.00	-121,475.00	-5,650.00	0.00	-115,825.00	4.7%*
1040440 4412	CIRCLEVILLE TAP FEE						
	-43,327.00	0.00	-43,327.00	-2,548.65	0.00	-40,778.35	5.9%*
1040440 4413	VALLEY VISTA TAP FEE						
	-26,905.00	0.00	-26,905.00	-4,094.30	0.00	-22,810.70	15.2%*
TOTAL REVENUE-PERMIT/TAP FEES							
	-2,388,527.00	0.00	-2,388,527.00	-1,675,135.41	0.00	-713,391.59	70.1%
1040450 REVENUE-ADVCD. CONSTRC FEE							
1040450 4407	INSPECTION FEES						
	-40,000.00	0.00	-40,000.00	0.00	0.00	-40,000.00	.0%*
1040450 4407 B5342	HAWK RIDGE						
	0.00	0.00	0.00	-1,995.16	0.00	1,995.16	100.0%
1040450 4407 B5387	CANTERBURY CROSSING						
	0.00	0.00	0.00	-2,865.18	0.00	2,865.18	100.0%
1040450 4407 B5476	INSPECTION FEES						
	0.00	0.00	0.00	-2,138.68	0.00	2,138.68	100.0%

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ACCOUNTS FOR: 10 OPERATING FUND		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1040450	4407 B5478	INSPECTION FEES						
	0.00		0.00	0.00	-9,172.15	0.00	9,172.15	100.0%
	TOTAL REVENUE-ADVCD. CONSTRC FEE							
	-40,000.00		0.00	-40,000.00	-16,171.17	0.00	-23,828.83	40.4%
1040451	REVENUE-MISC. REIMBURSEMNT							
1040451	4503	EMPLOYEE GROUP INSURANCE						
	-20,000.00		0.00	-20,000.00	-6,939.88	0.00	-13,060.12	34.7%*
	TOTAL REVENUE-MISC. REIMBURSEMNT							
	-20,000.00		0.00	-20,000.00	-6,939.88	0.00	-13,060.12	34.7%
1040470	INTEREST EARNINGS-CASH ACCTS							
1040470	4701	GENERAL CHECKING-INTEREST						
	-10.00		0.00	-10.00	-178.10	0.00	168.10	1781.0%
1040470	4702	PAYROLL-INTEREST EARNED						
	-200.00		0.00	-200.00	-26.37	0.00	-173.63	13.2%*
1040470	4717	SWEEP CHECKING-INTEREST EARNIN						
	-500.00		0.00	-500.00	-146.35	0.00	-353.65	29.3%*
	TOTAL INTEREST EARNINGS-CASH ACCTS							
	-710.00		0.00	-710.00	-350.82	0.00	-359.18	49.4%
1040472	INTEREST EARNINGS-PLIGIT							
1040472	4703	PLIGIT-INTEREST EARNED						
	-30.00		0.00	-30.00	-0.23	0.00	-29.77	.8%*
1040472	4719	PLIGIT PLUS - INTEREST EARNING						
	-50.00		0.00	-50.00	-2.50	0.00	-47.50	5.0%*
	TOTAL INTEREST EARNINGS-PLIGIT							
	-80.00		0.00	-80.00	-2.73	0.00	-77.27	3.4%
1040474	INTEREST EARNINGS - TRUSTEE							
1040474	4706	BOND REMP/IMP-INTEREST EARNED						
	-20,000.00		0.00	-20,000.00	2,750.94	0.00	-22,750.94	-13.8%*

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ACCOUNTS FOR: 10 OPERATING FUND		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1040474 4707	BRIF/EMMAUS-INTEREST EARNED	0.00	0.00	0.00	-0.57	0.00	0.57	100.0%
1040474 4724	INTEREST 93 DEBT SERVICE RES	-75,000.00	0.00	-75,000.00	-13,492.01	0.00	-61,507.99	18.0%*
1040474 4725	INT 93 OPERATING EXPENSE RESER	-2,000.00	0.00	-2,000.00	177.66	0.00	-2,177.66	-8.9%*
1040474 4726	INT 93 DEBT SERVICE FUND	-5,000.00	0.00	-5,000.00	-34.64	0.00	-4,965.36	.7%*
1040474 4727	INT REVENUE FUND	-500.00	0.00	-500.00	-45.26	0.00	-454.74	9.1%*
1040474 4733	2020A CONSTRUCTION FUND IN	-300.00	0.00	-300.00	-133.11	0.00	-166.89	44.4%*
1040474 4734	2021 CONSTRUCTION FUND INT	-400.00	0.00	-400.00	-146.18	0.00	-253.82	36.5%*
TOTAL INTEREST EARNINGS - TRUSTEE		-103,200.00	0.00	-103,200.00	-10,923.17	0.00	-92,276.83	10.6%
1040480 REVENUES-MISCELLANEOUS								
1040480 4899	MISCELLANEOUS RECEIPTS	-3,000.00	0.00	-3,000.00	-135,070.78	0.00	132,070.78	4502.4%
1040480 4909	SOLAR MAINTENANCE	-60,000.00	0.00	-60,000.00	0.00	0.00	-60,000.00	.0%*
1040480 4910	SREC	-62,240.00	0.00	-62,240.00	0.00	0.00	-62,240.00	.0%*
TOTAL REVENUES-MISCELLANEOUS		-125,240.00	0.00	-125,240.00	-135,070.78	0.00	9,830.78	107.8%
1045921 CIP-COLLECTION MAINT I&I								
1045921 0021 6247	MEEKS LANE	1,000,000.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00	.0%
1045921 0021 6300	CAPITAL IN PROGRESS-COLL MNT	100,000.00	0.00	100,000.00	61,134.21	0.00	38,865.79	61.1%
1045921 0021 6315	UAJA CONDUIT PROJECT	173,320.00	0.00	173,320.00	0.00	0.00	173,320.00	.0%
1045921 0021 6336	CAPITAL IN PROGRESS-COLL MNT	94,000.00	0.00	94,000.00	26,510.82	0.00	67,489.18	28.2%

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1045921	0021	6337		PRINCETON DRIVE						
			40,000.00		0.00	40,000.00	3,613.50	0.00	36,386.50	9.0%
1045921	5405	6247		MEEKS LANE						
			432,000.00		0.00	432,000.00	32,512.50	0.00	399,487.50	7.5%
1045921	5405	6271		SHILOH RELOCATION ENG						
			0.00		0.00	0.00	125.00	0.00	-125.00	100.0%*
1045921	5405	6300		SCOTT ROAD UPGRADE						
			66,200.00		0.00	66,200.00	10,871.53	0.00	55,328.47	16.4%
1045921	5405	6310		WHITEHALL ROAD ENGINEERING						
			2,400.00		0.00	2,400.00	2,400.00	0.00	0.00	100.0%
1045921	5405	6316		UAJA CONDUIT ENGINEERING						
			15,910.00		0.00	15,910.00	0.00	0.00	15,910.00	.0%
1045921	5405	6337		PRINCETON DRIVE						
			9,600.00		0.00	9,600.00	8,040.00	0.00	1,560.00	83.8%
1045921	5505	6247		MEEKS LANE						
			5,200,000.00		0.00	5,200,000.00	0.00	0.00	5,200,000.00	.0%
1045921	5505	6300		PUMP STATION MAINTENANCE						
			540,900.00		0.00	540,900.00	419,497.88	0.00	121,402.12	77.6%
1045921	ER05	6247		MEEKS LANE						
			100,000.00		0.00	100,000.00	0.00	0.00	100,000.00	.0%
1045921	ER05	6300		RENTAL-TRUCK						
			0.00		0.00	0.00	3,966.25	0.00	-3,966.25	100.0%*
1045921	ER05	6335		UAJA CONDUIT TRUCK RENTAL						
			30,000.00		0.00	30,000.00	0.00	0.00	30,000.00	.0%
1045921	ER05	6336		RENTAL-TRUCK						
			30,000.00		0.00	30,000.00	0.00	0.00	30,000.00	.0%
1045921	PV01	6247		MEEKS LANE						
			80,000.00		0.00	80,000.00	0.00	0.00	80,000.00	.0%
1045921	PV01	6300		PAVING CONTRACT						
			30,000.00		0.00	30,000.00	0.00	0.00	30,000.00	.0%
1045921	PV01	6311		WHITEHALL ROAD TRENCH						
			20,000.00		0.00	20,000.00	0.00	0.00	20,000.00	.0%
1045921	PV01	6317		UAJA CONDUIT TRENCH PAVING						
			50,000.00		0.00	50,000.00	0.00	0.00	50,000.00	.0%
1045921	PV01	6336		PAVING CONTRACT						
			10,000.00		0.00	10,000.00	0.00	0.00	10,000.00	.0%
1045921	PV01	6337		PRINCETON DRIVE						
			5,000.00		0.00	5,000.00	0.00	0.00	5,000.00	.0%
1045921	PV02	6247		MEEKS LANE						
			100,000.00		0.00	100,000.00	0.00	0.00	100,000.00	.0%
TOTAL CIP-COLLECTION MAINT I&I			8,129,330.00		0.00	8,129,330.00	568,671.69	0.00	7,560,658.31	7.0%

1045922 CIP-COLLECTION-CONST. EQUIPM

1045922 0021 6328 NEW UNIT 22

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1045922	0021	6330	11,821.00	0.00	11,821.00	31,549.00	0.00	-19,728.00	266.9%*
			NEW JET TRUCK						
1045922	0021	6331	172,095.00	0.00	172,095.00	0.00	0.00	172,095.00	.0%
			SKID STEER ROCKHOUND						
1045922	0021	6343	11,000.00	0.00	11,000.00	0.00	0.00	11,000.00	.0%
			NEW T-TAG (1/3)						
			28,000.00	0.00	28,000.00	0.00	0.00	28,000.00	.0%
TOTAL CIP-COLLECTION-CONST. EQUIPM			222,916.00	0.00	222,916.00	31,549.00	0.00	191,367.00	14.2%
1045924 CIP-WWTP-PHYSICAL PLANT									
1045924	0024	6320	21,000.00	0.00	21,000.00	0.00	0.00	21,000.00	.0%
			5000 LB FORKLIFT						
1045924	0024	6321	0.00	0.00	0.00	7,233.15	0.00	-7,233.15	100.0%*
			NEW TRUCK WITH PLOW 1/3						
1045924	0024	6324	125,000.00	0.00	125,000.00	11,492.50	0.00	113,507.50	9.2%
			OZONE DISINFECTION ENGINEERIN						
1045924	0024	6325	4,700,000.00	0.00	4,700,000.00	3,915.00	0.00	4,696,085.00	.1%
			OZONE DISINFECTION PROJECT						
1045924	0024	6333	65,000.00	0.00	65,000.00	8,623.96	0.00	56,376.04	13.3%
			DISSOLVED PHOSPHORUS						
1045924	0024	6334	0.00	0.00	0.00	4,000.00	0.00	-4,000.00	100.0%*
			HIGH VOLTAGE SWITCHGEAR						
1045924	0024	6338	530,000.00	0.00	530,000.00	0.00	0.00	530,000.00	.0%
			HEADWORKS BUILDING PROJECT						
TOTAL CIP-WWTP-PHYSICAL PLANT			5,441,000.00	0.00	5,441,000.00	35,264.61	0.00	5,405,735.39	.6%
1045928 CIP-BENEFICIAL REUSE									
1045928	0028	6239	180,000.00	0.00	180,000.00	0.00	0.00	180,000.00	.0%
			MF MEMBRANE REPLACE						
1045928	0028	6332	150,000.00	0.00	150,000.00	0.00	0.00	150,000.00	.0%
			KISSINGER MEADOW						
1045928	5405	6261	0.00	0.00	0.00	725.00	0.00	-725.00	100.0%*
			WATERLINE PH 2B ENGINEERING						
1045928	5405	6332	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00	.0%
			KISSINGER MEADOW						

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ORIGINAL APPROP							
TOTAL CIP-BENEFICIAL REUSE							
380,000.00		0.00	380,000.00	725.00	0.00	379,275.00	.2%
1045930 CIP-WWTP-COMPOST FACILITY							
1045930 0030 6326	SOLIDS DRYING ENGINEERING						
491,000.00		0.00	491,000.00	304,103.74	0.00	186,896.26	61.9%
1045930 0030 6327	SOLIDS DRYING PROJECT						
13,400,000.00		0.00	13,400,000.00	0.00	0.00	13,400,000.00	.0%
1045930 5405 6245	ODOR CONTROL ENGINEERING						
0.00		0.00	0.00	4,428.00	0.00	-4,428.00	100.0%*
TOTAL CIP-WWTP-COMPOST FACILITY							
13,891,000.00		0.00	13,891,000.00	308,531.74	0.00	13,582,468.26	2.2%
1045950 CIP-GENERAL & ADMINISTRATIVE							
1045950 0050 6043	COMPUTER HARDWARE						
90,000.00		0.00	90,000.00	8,442.45	0.00	81,557.55	9.4%
1045950 0050 6047	COMPUTER SOFTWARE						
100,000.00		0.00	100,000.00	90,404.00	0.00	9,596.00	90.4%
1045950 0050 6339	IT SYSTEM UPGRADE MOREFIELD						
133,000.00		0.00	133,000.00	0.00	0.00	133,000.00	.0%
1045950 0050 6340	IT SYSTEM UPGRADE TYLER TECH						
50,660.00		0.00	50,660.00	0.00	0.00	50,660.00	.0%
1045950 0050 6341	IT SYSTEM UPGRADE SERVERS						
100,000.00		0.00	100,000.00	0.00	0.00	100,000.00	.0%
1045950 0050 6342	NEW ADMIN SUV						
31,000.00		0.00	31,000.00	0.00	0.00	31,000.00	.0%
TOTAL CIP-GENERAL & ADMINISTRATIVE							
504,660.00		0.00	504,660.00	98,846.45	0.00	405,813.55	19.6%
1050050 GENERAL & ADMINISTRATIVE							
1050050 5001	SUPERVISOR LABOR						
268,222.00		0.00	268,222.00	66,919.72	0.00	201,302.28	24.9%

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1050050 5002	REGULAR LABOR	300,368.00	0.00	300,368.00	103,503.01	0.00	196,864.99	34.5%
1050050 5006	VACATION	0.00	0.00	0.00	12,983.81	0.00	-12,983.81	100.0%*
1050050 5007	SICK	0.00	0.00	0.00	5,255.97	0.00	-5,255.97	100.0%*
1050050 5008	PERSONAL	0.00	0.00	0.00	3,585.89	0.00	-3,585.89	100.0%*
1050050 5010	HOLIDAY	0.00	0.00	0.00	10,087.55	0.00	-10,087.55	100.0%*
1050050 5101	FICA EXPENSE	35,253.00	0.00	35,253.00	12,544.94	0.00	22,708.06	35.6%
1050050 5102	MEDICARE EXPENSE	8,245.00	0.00	8,245.00	2,933.89	0.00	5,311.11	35.6%
1050050 5201	UNEMPLOYMENT EXPENSE	25,000.00	0.00	25,000.00	16,530.30	0.00	8,469.70	66.1%
1050050 5202	GROUP HEALTH INSURANCE	154,603.00	0.00	154,603.00	48,298.50	0.00	106,304.50	31.2%
1050050 5203	PENSION (401) UAJA CONTRIBU	56,859.00	0.00	56,859.00	20,233.63	0.00	36,625.37	35.6%
1050050 5205	COBRA EMPLOYEE INSURANCE	20,000.00	0.00	20,000.00	7,004.56	0.00	12,995.44	35.0%
1050050 5207	GROUP LIFE INSURANCE	100,000.00	0.00	100,000.00	39,581.70	0.00	60,418.30	39.6%
1050050 5208	HEALTH DEDUCTIBLE	175,000.00	0.00	175,000.00	73,611.04	0.00	101,388.96	42.1%
1050050 5301	OFFICE SUPPLIES	15,000.00	0.00	15,000.00	5,821.01	0.00	9,178.99	38.8%
1050050 5302	POSTAGE/SHIPPING	30,000.00	0.00	30,000.00	13,742.83	0.00	16,257.17	45.8%
1050050 5303	JANITORIAL SUPPLIES	7,000.00	0.00	7,000.00	2,918.74	0.00	4,081.26	41.7%
1050050 5307	PETTY CASH EXPENDITURES	200.00	0.00	200.00	24.86	0.00	175.14	12.4%
1050050 5401	ADVERTISING	3,000.00	0.00	3,000.00	361.96	0.00	2,638.04	12.1%
1050050 5402	AUDIT	22,500.00	0.00	22,500.00	18,000.00	0.00	4,500.00	80.0%
1050050 5405	ENGINEERING-RETAINER	1,000.00	0.00	1,000.00	500.00	0.00	500.00	50.0%
1050050 5406	LEGAL	60,000.00	0.00	60,000.00	36,825.12	0.00	23,174.88	61.4%
1050050 5408	INSURANCE - COMMERICAL	325,102.00	0.00	325,102.00	179,460.00	0.00	145,642.00	55.2%

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1050050 5499			MISCELLANEOUS OUTSIDE SERVI					
	20,000.00		0.00	20,000.00	30,096.77	0.00	-10,096.77	150.5%*
1050050 5501 1054			O & M - COPIERS					
	7,500.00		0.00	7,500.00	2,371.54	0.00	5,128.46	31.6%
1050050 5601			COMMUNICATIONS					
	40,000.00		0.00	40,000.00	19,316.45	0.00	20,683.55	48.3%
1050050 5701			TRAINING, SEMINARS & TRAVEL					
	15,000.00		0.00	15,000.00	8,185.00	0.00	6,815.00	54.6%
1050050 5702			MEMBERSHIPS, SUBSCRIP, PUBLIC					
	8,000.00		0.00	8,000.00	7,265.50	0.00	734.50	90.8%
1050050 5703			UNIFORMS-BOOTS-GLOVES-CDL					
	22,000.00		0.00	22,000.00	5,081.81	0.00	16,918.19	23.1%
1050050 5704			VACCINATIONS					
	8,000.00		0.00	8,000.00	3,082.00	0.00	4,918.00	38.5%
1050050 5706			EMPLOYEE/EMPLOYER RELATIONS					
	2,500.00		0.00	2,500.00	500.00	0.00	2,000.00	20.0%
1050050 5707			MEAL ALLOWANCE					
	500.00		0.00	500.00	11.03	0.00	488.97	2.2%
1050050 5708			SAFETY EQUIPMENT					
	8,000.00		0.00	8,000.00	1,001.79	0.00	6,998.21	12.5%
1050050 5709			SAFETY TRAINING					
	3,000.00		0.00	3,000.00	0.00	0.00	3,000.00	.0%
1050050 5710			DRUG/ALCOHOL TESTING					
	1,000.00		0.00	1,000.00	339.00	0.00	661.00	33.9%
1050050 6006			MISCELLANEOUS EXPENSE					
	1,000.00		0.00	1,000.00	581.76	0.00	418.24	58.2%
1050050 6007			BANK FEES/CHARGES					
	0.00		0.00	0.00	75.00	0.00	-75.00	100.0%*
1050050 6015			WATER-CTWA					
	8,000.00		0.00	8,000.00	42,321.36	0.00	-34,321.36	529.0%*
1050050 6017			GARBAGE					
	10,000.00		0.00	10,000.00	1,670.72	0.00	8,329.28	16.7%
1050050 6019			CNET					
	8,916.00		0.00	8,916.00	4,393.00	0.00	4,523.00	49.3%
TOTAL GENERAL & ADMINISTRATIVE								
	1,770,768.00		0.00	1,770,768.00	807,021.76	0.00	963,746.24	45.6%
1050053 G & A - INFORMATION TECHNOLOGY								
1050053 IT71			INTERNET SERVICE					
	5,000.00		0.00	5,000.00	2,427.07	0.00	2,572.93	48.5%

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1050053 IT72			HARDWARE-DATA PROCESSING					
	34,000.00		0.00	34,000.00	8,049.96	0.00	25,950.04	23.7%
1050053 IT73			SOFTWARE-DATA PROCESSING					
	70,000.00		0.00	70,000.00	36,255.93	0.00	33,744.07	51.8%
1050053 IT74			TRAINING-DATA PROCESSING					
	1,000.00		0.00	1,000.00	0.00	0.00	1,000.00	.0%
TOTAL G & A - INFORMATION TECHNOLOGY		110,000.00	0.00	110,000.00	46,732.96	0.00	63,267.04	42.5%
1050054 G & A - FLEET/FUEL								
1050054 5502			VEHICLE MAINTENANCE					
	70,000.00		0.00	70,000.00	13,891.77	0.00	56,108.23	19.8%
1050054 5603 1006			GASOLINE.					
	35,000.00		0.00	35,000.00	12,577.20	0.00	22,422.80	35.9%
1050054 5603 1008			DIESEL FUEL					
	110,000.00		0.00	110,000.00	45,429.00	0.00	64,571.00	41.3%
TOTAL G & A - FLEET/FUEL		215,000.00	0.00	215,000.00	71,897.97	0.00	143,102.03	33.4%
1052052 DEBT SERVICE								
1052052 5801			INTEREST PAID-1993 BOND ISSUE					
	2,351,281.80		0.00	2,351,281.80	60,800.00	0.00	2,290,481.80	2.6%
1052052 5901			PRINCIPAL PAID-1993 BOND ISSUE					
	4,451,000.00		0.00	4,451,000.00	0.00	0.00	4,451,000.00	.0%
1052052 6122			2015 TRUSTEE FEES					
	1,650.00		0.00	1,650.00	1,650.00	0.00	0.00	100.0%
1052052 6124			TRUSTEE FEE 2017					
	1,650.00		0.00	1,650.00	0.00	0.00	1,650.00	.0%
1052052 6125			TRUSTEE FESS 2017A					
	1,650.00		0.00	1,650.00	0.00	0.00	1,650.00	.0%
1052052 6126			TRUSTEE FEE 2017B					
	1,650.00		0.00	1,650.00	0.00	0.00	1,650.00	.0%
1052052 6127			TRUSTEE FEE 2018					
	1,650.00		0.00	1,650.00	0.00	0.00	1,650.00	.0%
1052052 6128			TRUSTEE FEE 2020					
	1,650.00		0.00	1,650.00	1,650.00	0.00	0.00	100.0%

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1052052 6129			TRUSTEE FEE 20A					
	1,650.00		0.00	1,650.00	1,650.00	0.00	0.00	100.0%
1052052 6130			TRUSTEE FEE 21					
	1,650.00		0.00	1,650.00	1,650.00	0.00	0.00	100.0%
1052052 6131			TRUSTEE FEE 21A					
	1,650.00		0.00	1,650.00	1,650.00	0.00	0.00	100.0%
TOTAL DEBT SERVICE								
	6,817,131.80		0.00	6,817,131.80	69,050.00	0.00	6,748,081.80	1.0%
1060019 WWTP - LABORATORY								
1060019 5001			SUPERVISOR LABOR					
	81,668.00		0.00	81,668.00	20,339.33	0.00	61,328.67	24.9%
1060019 5001 6344			OIL SPILL					
	0.00		0.00	0.00	257.88	0.00	-257.88	100.0%*
1060019 5002			REGULAR LABOR					
	145,209.00		0.00	145,209.00	28,580.58	0.00	116,628.42	19.7%
1060019 5003			OVERTIME LABOR					
	1,000.00		0.00	1,000.00	491.87	0.00	508.13	49.2%
1060019 5006			VACATION					
	0.00		0.00	0.00	800.00	0.00	-800.00	100.0%*
1060019 5007			SICK					
	0.00		0.00	0.00	270.49	0.00	-270.49	100.0%*
1060019 5008			PERSONAL DAY					
	0.00		0.00	0.00	293.40	0.00	-293.40	100.0%*
1060019 5009			JURY/CIVIL/VOLUNTEER/BEREAV					
	0.00		0.00	0.00	149.67	0.00	-149.67	100.0%*
1060019 5010			HOLIDAY					
	0.00		0.00	0.00	1,525.68	0.00	-1,525.68	100.0%*
1060019 5101			FICA EXPENSE					
	14,067.00		0.00	14,067.00	3,328.62	0.00	10,738.38	23.7%
1060019 5102			MEDICARE EXPENSE					
	3,290.00		0.00	3,290.00	778.54	0.00	2,511.46	23.7%
1060019 5202			GROUP HEALTH INSURANCE					
	38,129.00		0.00	38,129.00	8,237.85	0.00	29,891.15	21.6%
1060019 5203			PENSION (401) UAJA CONTRIBU					
	15,427.00		0.00	15,427.00	3,704.93	0.00	11,722.07	24.0%
1060019 5305			SMALL EQUIPMT/TOOL PURCHASE					
	250.00		0.00	250.00	13.34	0.00	236.66	5.3%
1060019 5306			LAB SUPPLIES					
	22,000.00		0.00	22,000.00	12,033.84	0.00	9,966.16	54.7%

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ACCOUNTS FOR: 10 OPERATING FUND		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1060019	5501	EQUIPMENT MAINTENANCE						
		3,000.00	0.00	3,000.00	1,313.29	0.00	1,686.71	43.8%
		TOTAL WWTP - LABORATORY						
		324,040.00	0.00	324,040.00	82,119.31	0.00	241,920.69	25.3%
1060022	TREATMENT PLANT MAINTENANCE							
1060022	5001	SUPERVISOR LABOR						
		38,685.00	0.00	38,685.00	7,158.20	0.00	31,526.80	18.5%
1060022	5002	REGULAR LABOR						
		396,700.00	0.00	396,700.00	73,684.63	0.00	323,015.37	18.6%
1060022	5003	OVERTIME LABOR						
		8,000.00	0.00	8,000.00	800.80	0.00	7,199.20	10.0%
1060022	5006	VACATION						
		0.00	0.00	0.00	4,949.22	0.00	-4,949.22	100.0%*
1060022	5007	SICK						
		0.00	0.00	0.00	14,468.77	0.00	-14,468.77	100.0%*
1060022	5008	PERSONAL DAY						
		0.00	0.00	0.00	2,740.04	0.00	-2,740.04	100.0%*
1060022	5009	JURY/CIVIL/VOLUNTEER/BEREAV						
		0.00	0.00	0.00	149.27	0.00	-149.27	100.0%*
1060022	5010	HOLIDAY						
		0.00	0.00	0.00	7,789.59	0.00	-7,789.59	100.0%*
1060022	5101	FICA EXPENSE						
		26,994.00	0.00	26,994.00	8,546.81	0.00	18,447.19	31.7%
1060022	5102	MEDICARE EXPENSE						
		6,313.00	0.00	6,313.00	1,998.80	0.00	4,314.20	31.7%
1060022	5202	GROUP HEALTH INSURANCE						
		98,366.00	0.00	98,366.00	27,902.52	0.00	70,463.48	28.4%
1060022	5203	PENSION (401) UAJA CONTRIBU						
		23,704.00	0.00	23,704.00	7,163.90	0.00	16,540.10	30.2%
1060022	5304	OPERATIONAL SUPPLIES						
		5,000.00	0.00	5,000.00	1,277.97	0.00	3,722.03	25.6%
1060022	5305	SMALL EQUIPMT/TOOL PURCHASE						
		14,000.00	0.00	14,000.00	3,604.70	0.00	10,395.30	25.7%
1060022	5501	EQUIPMENT MAINTENANCE						
		190,000.00	0.00	190,000.00	54,732.19	0.00	135,267.81	28.8%
1060022	5501 6174	SCADIA MAINT						
		80,000.00	0.00	80,000.00	23,500.50	0.00	56,499.50	29.4%
1060022	5501 6175	UV MAINT						
		55,000.00	0.00	55,000.00	0.00	0.00	55,000.00	.0%

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ACCOUNTS FOR: 10 OPERATING FUND		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1060022 5501 6283	SOLAR MAINTENANCE	58,000.00	0.00	58,000.00	17,974.08	0.00	40,025.92	31.0%
1060022 5503	BUILDING & GROUND MAINTENAN	90,000.00	0.00	90,000.00	21,403.28	0.00	68,596.72	23.8%
1060022 5508	GRIT REMOVAL-PLANT	25,000.00	0.00	25,000.00	4,671.01	0.00	20,328.99	18.7%
1060022 5603	FUEL, OIL, LUBRICANTS	25,000.00	0.00	25,000.00	870.43	0.00	24,129.57	3.5%
1060022 7511	LANDSCAPE	30,000.00	0.00	30,000.00	4,313.25	0.00	25,686.75	14.4%
TOTAL TREATMENT PLANT MAINTENANCE		1,170,762.00	0.00	1,170,762.00	289,699.96	0.00	881,062.04	24.7%
1060023 MAIN STATION								
1060023 5002 B5001	REGULAR LABOR	0.00	0.00	0.00	6,503.80	0.00	-6,503.80	100.0%*
1060023 5101 B5001	FICA EXPENSE	0.00	0.00	0.00	403.24	0.00	-403.24	100.0%*
1060023 5102 B5001	MEDICARE EXPENSE	0.00	0.00	0.00	94.33	0.00	-94.33	100.0%*
1060023 5202 B5001	GROUP HEALTH INSURANCE	0.00	0.00	0.00	1,021.60	0.00	-1,021.60	100.0%*
1060023 5203 B5001	PENSION (401) UAJA CONTRIBUTIO	0.00	0.00	0.00	321.46	0.00	-321.46	100.0%*
1060023 5505 B5001	PUMP STATION MAINTENANCE	75,000.00	0.00	75,000.00	12,593.56	0.00	62,406.44	16.8%
1060023 5602 B5001	O&M MAIN STATION POWER	39,000.00	0.00	39,000.00	9,738.48	0.00	29,261.52	25.0%
TOTAL MAIN STATION		114,000.00	0.00	114,000.00	30,676.47	0.00	83,323.53	26.9%
1060025 WWTP - IPP								
1060025 5001	SUPERVISOR LABOR	81,668.00	0.00	81,668.00	20,340.05	0.00	61,327.95	24.9%
1060025 5001 6344	OIL SPILL	0.00	0.00	0.00	278.50	0.00	-278.50	100.0%*

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1060025 5006	VACATION	0.00	0.00	0.00	522.44	0.00	-522.44	100.0%*
1060025 5007	SICK	0.00	0.00	0.00	149.27	0.00	-149.27	100.0%*
1060025 5009	JURY/CIVIL/VOLUNTEER/BEREAVEME	0.00	0.00	0.00	149.27	0.00	-149.27	100.0%*
1060025 5010	HOLIDAY	0.00	0.00	0.00	419.96	0.00	-419.96	100.0%*
1060025 5101	FICA EXPENSE	5,063.00	0.00	5,063.00	1,354.01	0.00	3,708.99	26.7%
1060025 5102	MEDICARE EXPENSE	1,184.00	0.00	1,184.00	316.64	0.00	867.36	26.7%
1060025 5202	GROUP HEALTH INSURANCE	17,516.00	0.00	17,516.00	4,477.56	0.00	13,038.44	25.6%
1060025 5203	PENSION (401) UAJA CONTRIBUTIO	8,167.00	0.00	8,167.00	2,183.92	0.00	5,983.08	26.7%
1060025 5305	SMALL EQUIPMT/TOOL PURCHASE	150.00	0.00	150.00	0.00	0.00	150.00	.0%
1060025 5410	ANALYSIS	2,500.00	0.00	2,500.00	50.00	0.00	2,450.00	2.0%
1060025 5501	EQUIPMENT MAINTENANCE	250.00	0.00	250.00	584.00	0.00	-334.00	233.6%*
TOTAL WWTP - IPP		116,498.00	0.00	116,498.00	30,825.62	0.00	85,672.38	26.5%
1060028 WWTP - BENEFICIAL REUSE								
1060028 5001	SUPERVISOR LABOR	38,685.00	0.00	38,685.00	7,158.20	0.00	31,526.80	18.5%
1060028 5006	VACATION	0.00	0.00	0.00	522.44	0.00	-522.44	100.0%*
1060028 5007	SICK	0.00	0.00	0.00	149.27	0.00	-149.27	100.0%*
1060028 5009	JURY/CIVIL/VOLUNTEER/BEREAVEME	0.00	0.00	0.00	149.27	0.00	-149.27	100.0%*
1060028 5010	HOLIDAY	0.00	0.00	0.00	419.96	0.00	-419.96	100.0%*
1060028 5101	FICA EXPENSE	2,399.00	0.00	2,399.00	520.73	0.00	1,878.27	21.7%
1060028 5102	MEDICARE EXPENSE	561.00	0.00	561.00	121.76	0.00	439.24	21.7%

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1060028 5202								
		8,901.00	0.00	8,901.00	1,686.72	0.00	7,214.28	18.9%
1060028 5203								
		3,869.00	0.00	3,869.00	839.92	0.00	3,029.08	21.7%
1060028 5304								
		15,000.00	0.00	15,000.00	226.09	0.00	14,773.91	1.5%
1060028 5304 1065								
		450,000.00	0.00	450,000.00	156,291.87	0.00	293,708.13	34.7%
1060028 5305								
		2,000.00	0.00	2,000.00	243.64	0.00	1,756.36	12.2%
1060028 5410								
		10,000.00	0.00	10,000.00	2,520.82	0.00	7,479.18	25.2%
1060028 5501								
		150,000.00	0.00	150,000.00	21,337.58	0.00	128,662.42	14.2%
1060028 5602 1064								
		200,000.00	0.00	200,000.00	47,919.75	0.00	152,080.25	24.0%
1060028 5605								
		70,000.00	0.00	70,000.00	0.00	0.00	70,000.00	.0%
TOTAL WWTP - BENEFICIAL REUSE		951,415.00	0.00	951,415.00	240,108.02	0.00	711,306.98	25.2%
1060029 WWTP - DEWATERING								
1060029 5001								
		38,685.00	0.00	38,685.00	7,158.20	0.00	31,526.80	18.5%
1060029 5002								
		139,039.00	0.00	139,039.00	37,584.74	0.00	101,454.26	27.0%
1060029 5003								
		3,000.00	0.00	3,000.00	898.17	0.00	2,101.83	29.9%
1060029 5006								
		0.00	0.00	0.00	793.56	0.00	-793.56	100.0%*
1060029 5007								
		0.00	0.00	0.00	572.90	0.00	-572.90	100.0%*
1060029 5008								
		0.00	0.00	0.00	338.91	0.00	-338.91	100.0%*
1060029 5009								
		0.00	0.00	0.00	420.39	0.00	-420.39	100.0%*
1060029 5010								
		0.00	0.00	0.00	1,703.36	0.00	-1,703.36	100.0%*
1060029 5101								
		11,019.00	0.00	11,019.00	3,067.18	0.00	7,951.82	27.8%

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ACCOUNTS FOR: 10 OPERATING FUND		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1060029 5102			MEDICARE EXPENSE					
		2,577.00	0.00	2,577.00	717.26	0.00	1,859.74	27.8%
1060029 5202			GROUP HEALTH INSURANCE					
		55,358.00	0.00	55,358.00	15,067.88	0.00	40,290.12	27.2%
1060029 5203			PENSION (401) UAJA CONTRIBUTIO					
		10,820.00	0.00	10,820.00	2,460.67	0.00	8,359.33	22.7%
1060029 5304			OPERATIONAL SUPPLIES					
		500.00	0.00	500.00	92.95	0.00	407.05	18.6%
1060029 5304 1036			POLYMER					
		70,000.00	0.00	70,000.00	20,410.00	0.00	49,590.00	29.2%
1060029 5501			EQUIPMENT MAINTENANCE					
		175,000.00	0.00	175,000.00	109,569.20	0.00	65,430.80	62.6%
1060029 5602 1042			POWER-DEWATERING					
		85,000.00	0.00	85,000.00	21,781.72	0.00	63,218.28	25.6%
TOTAL WWTP - DEWATERING		590,998.00	0.00	590,998.00	222,637.09	0.00	368,360.91	37.7%
1060030 WWTP - COMPOST								
1060030 5001			SUPERVISOR LABOR					
		38,685.00	0.00	38,685.00	7,158.20	0.00	31,526.80	18.5%
1060030 5002			REGULAR LABOR					
		266,004.00	0.00	266,004.00	69,586.42	0.00	196,417.58	26.2%
1060030 5003			OVERTIME LABOR					
		24,500.00	0.00	24,500.00	11,185.07	0.00	13,314.93	45.7%
1060030 5006			VACATION					
		0.00	0.00	0.00	2,010.86	0.00	-2,010.86	100.0%*
1060030 5007			SICK					
		0.00	0.00	0.00	5,602.08	0.00	-5,602.08	100.0%*
1060030 5008			PERSONAL					
		0.00	0.00	0.00	362.49	0.00	-362.49	100.0%*
1060030 5009			JURY/CIVIL/VOLUNTEER/BEREAVEME					
		0.00	0.00	0.00	149.27	0.00	-149.27	100.0%*
1060030 5010			HOLIDAY					
		0.00	0.00	0.00	4,466.78	0.00	-4,466.78	100.0%*
1060030 5101			FICA EXPENSE					
		18,891.00	0.00	18,891.00	6,443.54	0.00	12,447.46	34.1%
1060030 5102			MEDICARE EXPENSE					
		4,418.00	0.00	4,418.00	1,506.90	0.00	2,911.10	34.1%
1060030 5202			GROUP HEALTH INSURANCE					
		40,079.00	0.00	40,079.00	12,468.63	0.00	27,610.37	31.1%

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ACCOUNTS FOR: 10 OPERATING FUND		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1060030 5203			PENSION (401) UAJA CONTRIBUTIO					
	17,169.00		0.00	17,169.00	4,886.80	0.00	12,282.20	28.5%
1060030 5304			OPERATIONAL SUPPLIES					
	2,000.00		0.00	2,000.00	5.10	0.00	1,994.90	.3%
1060030 5304 1038			COMPOST AMENDMENT					
	100,000.00		0.00	100,000.00	39,725.00	0.00	60,275.00	39.7%
1060030 5305			SMALL EQUIPMT/TOOL PURCHASE					
	2,500.00		0.00	2,500.00	181.21	0.00	2,318.79	7.2%
1060030 5409			LICENSE & FEES					
	5,500.00		0.00	5,500.00	656.40	0.00	4,843.60	11.9%
1060030 5410			LAB ANALYSIS					
	10,000.00		0.00	10,000.00	1,832.00	0.00	8,168.00	18.3%
1060030 5415			VECTOR CONTROL					
	6,121.00		0.00	6,121.00	12,240.38	0.00	-6,119.38	200.0%*
1060030 5501			EQUIPMENT MAINTENANCE					
	80,000.00		0.00	80,000.00	9,247.25	0.00	70,752.75	11.6%
1060030 5506 1032			SKID STEER 1845-COMPOST					
	5,000.00		0.00	5,000.00	0.00	0.00	5,000.00	.0%
1060030 5506 1033			FRONT END LOADER 621-COMPOST					
	12,000.00		0.00	12,000.00	1,941.33	0.00	10,058.67	16.2%
1060030 5506 1055			STREET SWEEPER-COMPOST					
	5,000.00		0.00	5,000.00	0.00	0.00	5,000.00	.0%
1060030 5506 1062			CAT SKID STEER MAINTENANCE					
	8,000.00		0.00	8,000.00	8,710.50	0.00	-710.50	108.9%*
1060030 5506 1071			LOADER MAINT 621 E					
	12,000.00		0.00	12,000.00	1,636.75	0.00	10,363.25	13.6%
1060030 5506 1072			TROMMEL					
	10,000.00		0.00	10,000.00	589.72	0.00	9,410.28	5.9%
1060030 5602 1041			POWER-COMPOST					
	155,000.00		0.00	155,000.00	39,207.07	0.00	115,792.93	25.3%
1060030 5603 1007			NATURAL GAS - COMPOST					
	170,000.00		0.00	170,000.00	126,578.61	0.00	43,421.39	74.5%
TOTAL WWTP - COMPOST								
	992,867.00		0.00	992,867.00	368,378.36	0.00	624,488.64	37.1%
1060032 TREATMENT PLANT OPERATION								
1060032 5001			SUPERVISOR LABOR					
	38,685.00		0.00	38,685.00	7,158.20	0.00	31,526.80	18.5%
1060032 5002			REGULAR LABOR					
	646,941.00		0.00	646,941.00	173,047.33	0.00	473,893.67	26.7%

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ACCOUNTS FOR: 10 OPERATING FUND		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1060032 5003								
		60,000.00	OVERTIME LABOR 0.00	60,000.00	20,081.36	0.00	39,918.64	33.5%
1060032 5004								
		12,000.00	SHIFT LABOR 0.00	12,000.00	3,578.59	0.00	8,421.41	29.8%
1060032 5006								
		0.00	VACATION 0.00	0.00	4,552.90	0.00	-4,552.90	100.0%*
1060032 5007								
		0.00	SICK 0.00	0.00	7,356.94	0.00	-7,356.94	100.0%*
1060032 5008								
		0.00	PERSONAL DAY 0.00	0.00	4,431.23	0.00	-4,431.23	100.0%*
1060032 5009								
		0.00	JURY/CIVIL/VOLUNTEER/BEREAV 0.00	0.00	1,478.87	0.00	-1,478.87	100.0%*
1060032 5010								
		0.00	HOLIDAY 0.00	0.00	8,724.79	0.00	-8,724.79	100.0%*
1060032 5101								
		42,509.00	FICA EXPENSE 0.00	42,509.00	14,382.23	0.00	28,126.77	33.8%
1060032 5102								
		9,942.00	MEDICARE EXPENSE 0.00	9,942.00	3,363.57	0.00	6,578.43	33.8%
1060032 5202								
		214,514.00	GROUP HEALTH INSURANCE 0.00	214,514.00	68,991.59	0.00	145,522.41	32.2%
1060032 5203								
		36,216.00	PENSION (401) UAJA CONTRIBU 0.00	36,216.00	9,123.59	0.00	27,092.41	25.2%
1060032 5304								
		500.00	OPERATION SUPPLIES 0.00	500.00	0.00	0.00	500.00	.0%
1060032 5304 1034								
		200,000.00	ALUM 0.00	200,000.00	66,456.41	0.00	133,543.59	33.2%
1060032 5304 1070								
		225,000.00	CARBON SUPPLEMENT 0.00	225,000.00	92,292.06	0.00	132,707.94	41.0%
1060032 5405 1053								
		14,250.00	STREAM MONITORING PROJECT 0.00	14,250.00	14,250.00	0.00	0.00	100.0%
1060032 5409								
		9,000.00	LICENSE & FEES 0.00	9,000.00	3,750.00	0.00	5,250.00	41.7%
1060032 5410								
		20,000.00	ANALYSIS 0.00	20,000.00	10,972.66	0.00	9,027.34	54.9%
1060032 5499								
		50,000.00	MISCELLANEOUS OUTSIDE SERVI 0.00	50,000.00	140.00	0.00	49,860.00	.3%
1060032 5602 1043								
		500,000.00	POWER-PLANT 0.00	500,000.00	208,969.38	0.00	291,030.62	41.8%
TOTAL TREATMENT PLANT OPERATION		2,079,557.00	0.00	2,079,557.00	723,101.70	0.00	1,356,455.30	34.8%
1070021 COLLECTION-MAINTENANCE								
1070021 5001								
		137,774.00	SUPERVISOR LABOR 0.00	137,774.00	36,536.33	0.00	101,237.67	26.5%

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ACCOUNTS FOR: 10 OPERATING FUND		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1070021	5001	6344	OIL SPILL					
		0.00	0.00	0.00	614.50	0.00	-614.50	100.0%*
1070021	5002		REGULAR LABOR					
		1,047,000.00	0.00	1,047,000.00	119,404.31	0.00	927,595.69	11.4%
1070021	5002	6172	REGULAR LABOR					
		0.00	0.00	0.00	26,436.27	0.00	-26,436.27	100.0%*
1070021	5002	6300	REGULAR LABOR					
		0.00	0.00	0.00	100,549.79	0.00	-100,549.79	100.0%*
1070021	5002	6336	N OAK LANE					
		0.00	0.00	0.00	7,806.26	0.00	-7,806.26	100.0%*
1070021	5002	6344	OIL SPILL					
		0.00	0.00	0.00	2,019.79	0.00	-2,019.79	100.0%*
1070021	5002	B5002	REGULAR LABOR					
		0.00	0.00	0.00	2,467.12	0.00	-2,467.12	100.0%*
1070021	5002	B5003	REGULAR LABOR					
		0.00	0.00	0.00	2,467.12	0.00	-2,467.12	100.0%*
1070021	5002	B5004	REGULAR LABOR					
		0.00	0.00	0.00	2,467.12	0.00	-2,467.12	100.0%*
1070021	5002	B5465	FERGUSON TWP BLDG 5					
		0.00	0.00	0.00	127.31	0.00	-127.31	100.0%*
1070021	5002	B5476	REGULAR LABOR					
		0.00	0.00	0.00	637.80	0.00	-637.80	100.0%*
1070021	5002	B5478	REGULAR LABOR					
		0.00	0.00	0.00	2,709.98	0.00	-2,709.98	100.0%*
1070021	5003		OVERTIME LABOR					
		25,000.00	0.00	25,000.00	4,600.62	0.00	20,399.38	18.4%
1070021	5006		VACATION					
		0.00	0.00	0.00	9,045.02	0.00	-9,045.02	100.0%*
1070021	5007		SICK					
		0.00	0.00	0.00	17,371.31	0.00	-17,371.31	100.0%*
1070021	5008		PERSONAL					
		0.00	0.00	0.00	4,864.66	0.00	-4,864.66	100.0%*
1070021	5009		JURY/CIVIL/VOLUNTEER/BEREAV					
		0.00	0.00	0.00	1,105.02	0.00	-1,105.02	100.0%*
1070021	5010		HOLIDAY					
		0.00	0.00	0.00	18,416.72	0.00	-18,416.72	100.0%*
1070021	5101		FICA EXPENSE					
		73,456.00	0.00	73,456.00	20,778.04	0.00	52,677.96	28.3%
1070021	5101	6172	FICA EXPENSE					
		0.00	0.00	0.00	1,639.03	0.00	-1,639.03	100.0%*
1070021	5102		MEDICARE EXPENSE					
		17,180.00	0.00	17,180.00	4,859.33	0.00	12,320.67	28.3%
1070021	5102	6172	MEDICARE EXPENSE					
		0.00	0.00	0.00	383.32	0.00	-383.32	100.0%*

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ACCOUNTS FOR: 10 OPERATING FUND		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1070021	5202		GROUP HEALTH INSURANCE					
		344,015.00	0.00	344,015.00	97,961.28	0.00	246,053.72	28.5%
1070021	5202 6172		GROUP HEALTH INSURANCE					
		0.00	0.00	0.00	8,857.26	0.00	-8,857.26	100.0%*
1070021	5203		PENSION (401) UAJA CONTRIBU					
		66,128.00	0.00	66,128.00	17,562.62	0.00	48,565.38	26.6%
1070021	5203 6172		PENSION (401) UAJA CONTRIBUTIO					
		0.00	0.00	0.00	1,284.65	0.00	-1,284.65	100.0%*
1070021	5305		SMALL EQUIPMT/TOOL PURCHASE					
		18,000.00	0.00	18,000.00	2,014.30	0.00	15,985.70	11.2%
1070021	5504		SEWER LINE MAINTENANCE					
		100,000.00	0.00	100,000.00	62,459.25	0.00	37,540.75	62.5%
1070021	ER01		RENTAL OF EQUIPMENT					
		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	.0%
1070021	ER14		RENTAL LOWBOY					
		7,000.00	0.00	7,000.00	1,427.84	0.00	5,572.16	20.4%
1070021	PV01		TRENCH PAVING-CONTR 2002-6					
		10,000.00	0.00	10,000.00	0.00	0.00	10,000.00	.0%
TOTAL COLLECTION-MAINTENANCE		1,846,553.00	0.00	1,846,553.00	578,873.97	0.00	1,267,679.03	31.3%
1070022 CONSTRUCT EQUIP MAINTENANCE								
1070022	5501		SMALL EQUIPMENT MAINTENANCE					
		6,000.00	0.00	6,000.00	3,473.76	0.00	2,526.24	57.9%
1070022	5506		LG. CONSTR. EQUIP MAINT					
		80,000.00	0.00	80,000.00	29,739.49	0.00	50,260.51	37.2%
TOTAL CONSTRUCT EQUIP MAINTENANCE		86,000.00	0.00	86,000.00	33,213.25	0.00	52,786.75	38.6%
1070034 COLLECTION-INSPECTION								
1070034	5001		SUPERVISOR LABOR					
		137,774.00	0.00	137,774.00	36,536.46	0.00	101,237.54	26.5%
1070034	5001 6344		OIL SPILL					
		0.00	0.00	0.00	614.49	0.00	-614.49	100.0%*
1070034	5002		REGULAR LABOR					
		216,167.00	0.00	216,167.00	56,043.07	0.00	160,123.93	25.9%

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ACCOUNTS FOR: 10 OPERATING FUND		ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1070034	5002 B5026	GRAYSWOODS						
		0.00	0.00	0.00	2,599.50	0.00	-2,599.50	100.0%*
1070034	5003	OVERTIME LABOR						
		11,000.00	0.00	11,000.00	4,758.37	0.00	6,241.63	43.3%
1070034	5006	VACATION						
		0.00	0.00	0.00	2,342.96	0.00	-2,342.96	100.0%*
1070034	5007	SICK						
		0.00	0.00	0.00	779.70	0.00	-779.70	100.0%*
1070034	5008	PERSONAL						
		0.00	0.00	0.00	820.88	0.00	-820.88	100.0%*
1070034	5010	HOLIDAY						
		0.00	0.00	0.00	4,076.48	0.00	-4,076.48	100.0%*
1070034	5101	FICA EXPENSE						
		21,945.00	0.00	21,945.00	6,796.23	0.00	15,148.77	31.0%
1070034	5102	MEDICARE EXPENSE						
		5,132.00	0.00	5,132.00	1,589.45	0.00	3,542.55	31.0%
1070034	5202	GROUP HEALTH INSURANCE						
		45,206.00	0.00	45,206.00	14,817.85	0.00	30,388.15	32.8%
1070034	5203	PENSION (401) UAJA CONTRIBU						
		24,586.00	0.00	24,586.00	7,097.90	0.00	17,488.10	28.9%
1070034	5304	OPERATIONAL SUPPLIES						
		4,000.00	0.00	4,000.00	1,934.00	0.00	2,066.00	48.4%
1070034	5305	SMALL EQUIPMT/TOOL PURCHASE						
		500.00	0.00	500.00	0.00	0.00	500.00	.0%
1070034	5507	SEWER LINE INSPEC/CONSTRC A/P						
		0.00	0.00	0.00	475.75	0.00	-475.75	100.0%*
1070034	5507 B5192	VILLAGE AT PENN STATE						
		0.00	0.00	0.00	500.58	0.00	-500.58	100.0%*
1070034	5507 B5475	INSPECTION ENGINEERING						
		0.00	0.00	0.00	500.58	0.00	-500.58	100.0%*
1070034	5507 B5480	INSPECTION ENGINEERING						
		0.00	0.00	0.00	650.58	0.00	-650.58	100.0%*
TOTAL COLLECTION-INSPECTION								
		466,310.00	0.00	466,310.00	142,934.83	0.00	323,375.17	30.7%
1070036 COLLECTION-PUMP STATION								
1070036	5305	SMALL EQUIPMT/TOOL PURCHASE						
		1,000.00	0.00	1,000.00	49.98	0.00	950.02	5.0%
1070036	5501	EQUIPMENT MAINTENANCE						
		20,000.00	0.00	20,000.00	163.17	0.00	19,836.83	.8%

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ACCOUNTS FOR: 10 OPERATING FUND		TRANS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL APPROP							
1070036 5505	O & M PUMP STATIONS						
70,000.00		0.00	70,000.00	10,558.30	0.00	59,441.70	15.1%
1070036 5505 B5002	O & M CLASTER'S						
300.00		0.00	300.00	0.00	0.00	300.00	.0%
1070036 5505 B5003	O & M NORTH METERING						
300.00		0.00	300.00	6,064.00	0.00	-5,764.00	2021.3%*
1070036 5505 B5004	O & M SOUTH METERING						
300.00		0.00	300.00	6,064.00	0.00	-5,764.00	2021.3%*
1070036 5602	POWER						
62,000.00		0.00	62,000.00	21,060.38	0.00	40,939.62	34.0%
1070036 5602 B5002	POWER-CLASTERS						
500.00		0.00	500.00	48.98	0.00	451.02	9.8%
1070036 5602 B5004	POWER-SOUTH METERING						
500.00		0.00	500.00	203.43	0.00	296.57	40.7%
1070036 5603	PUMP STATION PROPANE						
1,200.00		0.00	1,200.00	574.67	0.00	625.33	47.9%
TOTAL COLLECTION-PUMP STATION							
156,100.00		0.00	156,100.00	44,786.91	0.00	111,313.09	28.7%
TOTAL OPERATING FUND							
28,351,116.80		0.00	28,351,116.80	-957,450.12	0.00	29,308,566.92	-3.4%
TOTAL REVENUES							
-18,025,789.00		0.00	-18,025,789.00	-5,783,096.79	0.00	-12,242,692.21	
TOTAL EXPENSES							
46,376,905.80		0.00	46,376,905.80	4,825,646.67	0.00	41,551,259.13	



To: UAJA Board
From: Jason Brown
Re: Financial Report - End of April 2022

Cash Accounts

General Checking	\$1,253,591.69
Payroll Checking	\$10,931.94
PLIGIT Checking	\$1,521.61
Petty Cash	\$49.56

Revenue Fund Accounts

Revenue Sweep	\$559,102.33
Revenue Trustee	\$1,997,823.77

Savings Accounts

PLIGIT Plus	\$8,489.95
93 BRIF	\$3,443,111.80
Emmaus BRIF	\$0.00

TOTAL LIQUID ASSETS

\$7,274,622.65

Dedicated Accounts

2015 DSF	\$3,979.31
2016 DSF	
2017 DSF	\$144,247.88
2017A DSF	\$30,512.67
2017 B & C DSF	\$383,934.04
2018 DSF	\$208,515.24
2020 DSF	\$123,652.98
2020A DSF	\$95,451.81
2021 DSF	\$132,751.63
2021A DSF	\$1,015.20
2020A Construction Fund	\$7,787,988.79
2021 Construction Fund	\$8,819,095.57
2020A Capitalized Interest Fund	\$163,345.16
2021 Capitalized Interest Fund	\$187,346.20

TOTAL DEDICATED ASSETS

\$18,081,836.48

Restricted Accounts

93 Oper. Expense Reserve	\$308,060.78
93 Debt Service Reserve	\$6,692,002.38

\$7,000,063.16

Receivables Outstanding (1st quarter 2022)

UAJA Sewer	\$2,165,028.59
UAJA Surcharge	\$23,868.00
Borough Sewer	\$62,988.69
PGM Sewer	\$69,516.16
PSU Sewer	\$18,429.27

TOTAL OUTSTANDING

\$2,339,830.71
Page 35 of 86



COMPOST & SEPTAGE OPERATIONS REPORT

March 2022

COMPOST PRODUCTION AND DISTRIBUTION

	<u>Nov. 2021</u>	<u>Dec. 2021</u>	<u>Jan. 2022</u>	<u>Feb. 2022</u>	<u>Mar. 2022</u>	<u>Apr. 2022</u>
Production	701 cu/yds.	700 cu/yds.	839 cu/yds.	768 cu/yds.	874 cu/yds.	824 cu/yds.
YTD. Production	9,207 cu/yds.	9,907 cu/yds.	839 cu/yds.	1,607 cu/yds.	2,481 cu/yds.	3,305 cu/yds.
Distribution	1,015cu/yds.	974 cu/yds.	535 cu/yds.	769 cu/yds.	936 cu/yds.	770 cu/yds.
YTD. Distribution	10,075cu/yds.	11,049cu/yds.	535 cu/yds.	1,304 cu/yds.	2,240 cu/yds.	3,010 cu/yds.
Immediate Sale	963 cu/yds.	701 cu/yds.	866 cu/yds.	936 cu/yds.	768 cu/yds.	874 cu/yds.
Currently in Storage	1,664 cu/yds.	1,401 cu/yds.	1,705 cu/yds.	1,704 cu/yds.	1,642 cu/yds.	1,698 cu/yds.

SEPTAGE OPERATIONS

	<u>Nov. 2021</u>	<u>Dec. 2021</u>	<u>Jan. 2022</u>	<u>Feb. 2022</u>	<u>Mar. 2022</u>	<u>Apr. 2022</u>
Res./Comm.	56,850 gals.	54,200 gals.	41,550 gals.	47,200 gals.	53,300 gals.	59,400 gals.
CH/Potter	0.00 lbs./solids	0.00 lbs./solids	0.00 lbs./solids	0.00 lbs./solids	0.00 lbs./solids	0.00 lbs./solids
Port Matilda	1,017.48 lbs./solids	1,334.40 lbs./solids	1,284.36 lbs./solids	1,317.72 lbs./solids	1,768.08 lbs./solids	1,501.20 lbs./solids
Huston Twp.	533.76 lbs./solids	433.68 lbs./solids	450.36 lbs./solids	300.24 lbs./solids	540.44 lbs./solids	417.00 lbs./solids
Total Flow	76,850 gals.	82,000gals.	64,550 gals.	69,200gals.	79,300 gals.	79,400 gals.



SUPERINTENDENT'S REPORT

May 11, 2022
Arthur G. Brant**PLANT OPERATION**

The treatment plant is operating well with no exceptions. The 12-month rolling average flow for April was 4.06mgd with the average for the month being 4.94mgd. The average monthly **influent** flow was 5.47mgd. Treatment units online are as follows: primary clarifiers #1, #5 and #6; aeration basins #1 and #2; secondary clarifiers #1, #2, and #4; all eight tertiary filters are online.

Below is the chart for Reuse Distribution and Temperature Data:

	Apr-22	YTD	Plant Effl. Temp	Wetland Effl. Temp.
Best Western	76,000	166,000		
Centre Hills	1,331,000	1,331,000	Apr-22	Apr-22
Cintas	617,000	2,138,000	57.1	55.9
Red Line	520,000	2,104,000		
Uaja Wetland	120,000	854,000		
GDK Vault	25,877,000	76,371,000		
Elks	137,000	137,000		
Kissingers	2,907,000	9,360,000		
Stewarts/M.C.	2,000	10,000		
TOTAL	31,587,000	92,471,000		

PLANT MAINTENANCE

- Replaced the packing gland on RAS Pump#2.
- Repaired the check valve on RAS Drain Pump.
- Replaced diaphragm in Primary Pump #1.
- Replaced centrate boot on Centrifuge #2.
- Replaced the chlorine pressure relief valve.
- Pinned membranes on MF's #4, #5 and #6.
- The Booster Station was started for the season.
- Replaced an expansion joint and repaired a spool section on MF #1.
- Replaced several overload relays on the bay blowers 3D, 5D and 5B in Compost.
- Replaced the packing rings and added packing to Pump #2 at the Main Station.
- Replaced the pump low level shut-off float at the Main Station.



UNIVERSITY AREA JOINT AUTHORITY

1576 Spring Valley Road
State College, PA

COLLECTION SYSTEM SUPERINTENDENT'S REPORT

Activities for the month of April 2022

Mark Harter, Superintendent

MAINLINE MAINTENANCE:

North Oak Lane project – 460ft of mainline has been installed, along with (5) laterals to property.

Scott Road force main project – Restoration is complete, paving to be completed in May.

New Lateral – Millbrook Marsh College Twp.

Lateral repairs – (2) 519 East Hillside Dr. / 454 Scenery Drive.

Mainline repair – 454 Scenery Drive.

Mainline televising – 4,972.6 ft televised – 50 manholes inspected.

Casting Repair – 130 Grove Circle.

LIFT STATION MAINTENANCE:

Replaced phase monitor at Graysdale 2B station.

Cleaned (10) wet wells.

NEXT MONTH PROJECTS:

Continue the North Oak Lane mainline replacement project.

Lateral and mainline repairs for TWP. paving projects.

Wet well and mainline cleaning.

INSPECTION:

Final As-Builts Approved: None

Mainline Construction:

- a. Aspen Heights Squirrel Drive – Awaiting As-Builts.
- b. Grays Pointe ph. 6 Sec D.2 – Reviewing As-Builts.
- c. Meyer Dairy – Construction is 20% complete.

New Connections:

a.	Single-Family Residential	6	c.	Commercial	0
b.	Multi-Family Residential	0	d.	Non-Residential	0

TOTAL 6

PA One-Calls Responded to 4/1-30/22: 382

ENGINEER'S REPORT

University Area Joint Authority

May 18, 2022

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

Odor Control System Upgrades (R001178.0597)

- The Air Quality Operating Permit Application was prepared and submitted to the PA DEP. PA DEP has determined that the application is administratively complete.

Proposed Air Quality Emissions Inventory and Operation Permit Schedule

Milestone	Date
PA DEP Issues Permit (Includes 30 Day Public Comment Period)	July 2022

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

- The revised Meeks Lane Special Study was presented by the CRPA at the Land Use and Community Infrastructure Meeting on May 5, 2022.
- It was resolved that the study would be revised to contain an alternative description and recommendation that is suitable to the CRPA.

Proposed Meeks Lane Pump Station Project Implementation Schedule

Milestone	Date
Submit Revised Special Study CRPA/Municipalities (60-day Review)	May, 2022
Public Comment Period (30 Days)	November 8 th – December 8 th
Presentation of Study at Municipal Meetings	June, 2022
Start Design	June, 2022
Receive Municipal/Planning Comments, Conclude Public Comment Period	July, 2022
Adoption by Municipalities and CRCOG (General Forum Presentation)	July, 2022
Submission of Special Study to PA DEP (120-day Review)	July, 2022
DEP Approval of Special Study/WQM/NPDES	January, 2023
Complete Design/BIDDING	January, 2023
Begin Construction	February, 2023

Project Completion (12 Months of Construction)** ,***	February, 2024
---	----------------

*Assumes DEP approval of Special Study and WQM Permit within 120 Days. Concurrent or sequential submission of Study and Permit Application.

**Minimum construction period required for UAJA Construction Crew

***Material and equipment lead-times may dramatically extend the construction period.

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 by the CRCOG.

Scott Road Pump Station and Bristol Interceptor (R001178.0682)

- Progress Meeting No. 6 was held on May 4th.
- The General Contractor (Nastase Construction) is working to install piping, valves and equipment in the wet well and valve vault.
- The Electrical Contractor (Westmoreland Electric) is working to install conduit and equipment pads.
- Contract 21-03 and Contract 21-04 each submitted applications for payment. Based on the contract requirements and the work completed, payment in the amounts requested is recommended.

Scott Road Pump Station Upgrade – Summary of Applications for Payment

Contract No.	Application for Payment No.	Amount Due	Current Contract Price	Total Completed and Stored	Balance to Finish Plus Retainage
2021-03	3	\$89,265.00	\$476,703.00	\$350,700.00	\$126,003.00
2021-04	3	\$30,165.75	\$244,500.00	\$65,220.00	\$185,802.00

- Contract 21-04 has requested a no cost, time extension. Additional details have been requested from Contract 21-04 since the request did not clearly identify the amount of time. The claim is based on supply chain issues associated with the emergency generator.
- Contract 21-03 has requested a no cost, time extension to June 6, 2022, for Substantial Completion. The requests specifically reference labor and material shortages associated with the pre-cast concrete structures.

Fiber Optic Conduit – (R001178.0687)

- HRG can proceed with the preparation of the permit applications when authorized by the UAJA.

Entry Road Storm Water Improvements – (R001178.0688)

- The project has been paused until an easement can be negotiated.

Princeton Drive Sanitary Sewer Replacement – (R001178.0699)

- The stream crossing permit has been submitted and is pending review.

Study and Tapping Fee Update – (R001178.0703)

- HRG is available to review comments and reports.

Developer Plan Reviews:

- Evergreen Heights - Phase 1 (R001178.0711): Design drawings were returned on March 31, 2022, due to a rejected alignment. A resubmission has not been made.
- Grays Pointe Phase 6 Section D.2: As-Built Drawings (R001178.0712): As-built drawings were recommended for approval on May 4, 2022.

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 2022

WWTP NPDES Permit – Phosphorus Study (094612027)

- Continuous in-stream monitoring of Spring Creek has resumed. This monitoring is being conducted 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. We plan to provide an update to the Board at the May meeting to summarize data collected thus far and initial findings.

Phosphorus Study Project Schedule

Milestone	Date
Complete Stream Monitoring	June/July 2022
Compile All Data	July 2022
Conduct High Temperature/Low Flow Monitoring if needed	August/September 2022

Ozone Disinfection for Effluent (094612023)

- Job Conference No. 03 was held, and meeting minutes were provided via separate cover.
- Continuation of submittal submission/reviews.
- General Contractor anticipates site work to begin mid to late-May.
- Application for Payment No. 01 has been received from Contract 2021-05 (PSI Pumping Solutions) in the amount of \$184,500.00. We recommend payment in the amount of \$184,500.00.
- Application for Payment No. 01 has been received from Contract 2021-06 (PSI Pumping Solutions) in the amount of \$25,265.00. We recommend payment in the amount of \$25,265.00.

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
2021-05 GC	1	\$184,500.00	\$5,448,000.00	\$205,000.00	3.76%	\$5,243,000.00
2021-06 EC	1	\$25,265.00	\$350,000.00	\$28,500.00	8.14%	\$321,500.00
2021-07 MC			\$223,000.00	\$4,350.00	1.95%	\$218,650.00
		\$209,765.00	\$6,021,000.00	\$237,850.00	3.95%	\$5,783,150.00

Ozone Disinfection for Effluent Project Schedule

Milestone	Date
Notice to Proceed Issued	12/27/2021
Substantial Completion	03/27/2023



Anaerobic Digestion Project (094612026)

- Both the Act 537 Special Study for Biosolids and the Water Quality Management Part II Permit have been approved by the PA DEP.
- PA DEP has responded to the Request for Determination for Air Permitting to the PA DEP and has indicated that the project will not be exempt from Plan Approval. We will prepare and submit the appropriate forms to obtain this approval.
- RETTEW is moving forward with the final design of the new Waste Receiving and Dryer Buildings.
- We will be working with the newly formed sub-committee to provide design updates as well as support for drafting the agreements with the external project stakeholders.
- An initial meeting was held with the Centre County Refuse and Recycling Authority to discuss their needs and prepare for future meetings between the Authorities.

Anaerobic Digestion Project Schedule

Milestone	Date
Complete Bidding Documents/Advertise for Bids	July 2022
Award Construction Contracts	October 2022
Begin Construction	November 2022
Complete Construction	May 2025

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.

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EXECUTIVE DIRECTOR'S REPORT

May 18, 2022

ACTION ITEMS

3. Public Comment

3.1 Other items not on the agenda

4. Old Business

None

5. New Business

5.1 2021 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, Board Member Lisa Strickland, Board Member Mark Kunkle, Cory Miller and Jason Brown met with Maher Duessel (via Zoom) on May 13th to review and comment on the 2021 Draft Audit. Brian McCall, a partner in Maher Duessel, will attend the meeting to review the 2021 Audit with the Board.

Recommendation: Approve the 2021 Audit.

5.2 Budget Amendment New Jet Truck Line Item 1045922-0021-6330

There is a line item in the approved 2022 budget for a new Jet Truck. The budgeted amount is \$172,095. Staff anticipated spreading this purchase over three years as we have done with other major pieces of equipment in the past. The prior leases were done with the equipment being the collateral. First Citizens Community Bank, who we had planned to use for the lease, can no longer use the equipment as collateral. Since we need to take delivery on the Jet Truck, Staff recommends the budget be amended to reflect the Jet Truck being purchased in full in 2022. This will require increasing the line item from \$172,095 to 457,541.44 with the funds to be taken from the Bond Redemption and Improvement Fund.

Recommendation: Increase line item 1045922-0021-6330 from \$172,095 to \$457,541.44 with funds to be taken from the Bond Redemption and Improvement Fund.

5.3 Requisitions

BRIF #693	HRG Scott Road Pump Station Project	\$5,604.34
BRIF #694	HRG Princeton Dr. Sewer Replacement	\$960.00
BRIF #695	HRG Meeks Lane Pump Station Project	\$5,737.50
BRIF #696	Rettew Phosphorus Study	\$985.18
BRIF #697	Centre Concrete Company Scott Road Pump Station Project	\$911.55
BRIF #698	Ducken Tree Farm, LLC Scott Road Pump Station Project	\$3,887.30
BRIF #699	A & H Equipment Vactor Truck	\$457,541.44
BRIF #700	Glossners Concrete, Inc. North Oak Ln. & Scott Road Projects	\$1,738.75
BRIF #701	Glenn O. Hawbaker North Oak Ln. Project	\$1,239.00
BRIF #702	Pinnacle Erosion Control Scott Road Pump Station Project	\$264.00
BRIF #703	SiteOne Landscape Supply Scott Road Pump Station Project	\$2,422.46
BRIF #704	S&C Operations North Oak Ln. Project	\$11,330.00
BRIF #705	John Nastase Construction Scott Road Pump Station Project-Pay App. #3	\$89,265.00
BRIF #706	Westmoreland Electric Services, LLC Scott Road Pump Station Project-Pay App. #3	\$30,165.75
TOTAL BRIF-		\$612,052.27

Construction Fund #038	Rettew Ozone Disinfection Project	\$4,298.00
Construction Fund #039	Rettew Biosolids Upgrade Project	\$65,293.00
Construction Fund #040	PSI Pumping Solutions, Inc. Ozone Disinfection Project- Pay App. #1 (G)	\$184,500.00
Construction Fund #041	PSI Pumping Solutions, Inc. Ozone Disinfection Project- Pay App. #1 (E)	\$25,265.00
TOTAL 2020 A CONSTRUCTION FUND		\$279,356.00

6. Reports of Officers

7. Other Business

8. Adjournment

9. Executive Session

University Area Joint Authority

Financial Statements and
Required Supplementary and
Supplementary Information

Years Ended December 31, 2021 and 2020
with Independent Auditor's Report

UNIVERSITY AREA JOINT AUTHORITY

YEARS ENDED DECEMBER 31, 2021 AND 2020

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Independent Auditor's Report

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the business-type activities of the University Area Joint Authority (Authority), as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Authority, as of December 31, 2021 and 2020, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic

financial statements. Such information is the responsibility of management and, 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 audits 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 opinions on the financial statements that collectively comprise the Authority's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such 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. The 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 other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Pittsburgh, Pennsylvania

REPORT DATE

UNIVERSITY AREA JOINT AUTHORITY

STATEMENTS OF NET POSITION

DECEMBER 31, 2021 AND 2020

	2021	2020
Assets:		
Current assets:		
Cash and cash equivalents	\$ 279,511	\$ 341,669
Restricted cash and cash equivalents	-	204
Accounts receivable - operations	2,834,861	2,914,078
Due from Borough of State College	1,019,968	828,835
Prepaid expenses	88,294	91,770
Trustee funds - unrestricted	6,240,560	9,685,730
Total current assets	10,463,194	13,862,286
Capital assets, not being depreciated	4,933,731	6,702,818
Capital assets, net of accumulated depreciation	87,834,502	87,461,767
Total capital assets	92,768,233	94,164,585
Other assets:		
Trustee funds - restricted for debt service and operating reserves	7,574,823	7,076,748
Trustee funds - restricted for capital projects	16,925,716	9,131,115
Total other assets	24,500,539	16,207,863
Total assets	\$ 127,731,966	\$ 124,234,734
Deferred Outflows of Resources:		
Deferred charge on refunding	\$ 2,610,290	\$ 2,947,117
Liabilities:		
Current liabilities:		
Current portion of notes payable	\$ -	\$ 95,000
Current portion of bonds payable	4,451,000	3,760,000
Current portion of capital lease obligations	-	113,360
Accounts payable	110,890	767,591
Retainage payable	508,609	528,713
Accrued interest - bonds payable	327,365	344,470
Advance escrow deposits	11,642	-
Security deposits	1,203	1,203
Total current liabilities	5,410,709	5,610,337
Long-term liabilities:		
Compensated absences	1,012,691	995,185
Bonds payable, net	74,124,652	69,019,455
Capital lease obligations	-	77,000
Total long-term liabilities	75,137,343	70,091,640
Total liabilities	\$ 80,548,052	\$ 75,701,977
Net Position:		
Net investment in capital assets	\$ 31,583,297	\$ 30,695,885
Restricted	7,574,823	7,076,952
Unrestricted	10,636,084	13,707,037
Total net position	\$ 49,794,204	\$ 51,479,874

See accompanying notes to financial statements.

UNIVERSITY AREA JOINT AUTHORITY

STATEMENTS OF REVENUES AND EXPENSES
AND CHANGES IN NET POSITION

YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
Operating Revenues:		
Revenue - sewer	\$ 14,593,755	\$ 14,056,447
Revenue - solids	137,741	112,963
Maintenance	113,425	83,151
Reimbursed fees	36,092	83,587
Miscellaneous	29,935	110,214
Total operating revenues	14,910,948	14,446,362
Operating Expenses:		
Wastewater treatment plant:		
Laboratory	340,889	329,639
Physical plant	1,202,422	1,223,683
Industrial pre-treatment program	106,358	116,042
Beneficial reuse	906,914	838,904
Dewatering	404,750	368,283
Compost	913,503	945,301
Treatment operations	2,618,862	2,139,016
Total wastewater treatment plant	6,493,698	5,960,868
Collection:		
Inspection	464,902	461,758
Pump station	103,430	112,348
Maintenance	1,837,111	1,830,636
Total collection	2,405,443	2,404,742
Depreciation expense	5,202,998	5,216,687
General and administrative expenses	1,932,318	2,095,532
Total operating expenses	16,034,457	15,677,829
Net Operating Income (Loss)	(1,123,509)	(1,231,467)
Nonoperating Revenues (Expenses):		
Investment income:		
Trustee fund accounts	157,277	158,448
Operating accounts	448	1,042
Loss on asset disposal	120,763	(79,974)
Interest expense:		
Bonds payable	(2,299,683)	(2,263,261)
Note payable	(125)	(2,344)
Capital lease	-	-
Bond issue costs	(339,570)	(351,113)
Trustee fees	(12,773)	(12,806)
Total nonoperating revenues (expenses)	(2,373,663)	(2,550,008)
Income (Loss) Before Contribution Revenue	(3,497,172)	(3,781,475)
Contribution Revenue:		
Contributions:		
Developer	457,099	2,970,000
Permit and tapping fees	1,354,403	2,902,634
Total contribution revenue	1,811,502	5,872,634
Change in Net Position	(1,685,670)	2,091,159
Net Position:		
Beginning of year	51,479,874	49,388,715
End of year	\$ 49,794,204	\$ 51,479,874

See accompanying notes to financial statements.

UNIVERSITY AREA JOINT AUTHORITY

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
Cash Flows From Operating Activities:		
Receipts from customers and users	\$ 14,799,032	\$ 14,674,669
Payments to suppliers	(1,412,532)	(1,166,580)
Payments to employees	(6,126,461)	(6,266,262)
Payments for other operating expenses	(3,271,484)	(3,096,183)
Net cash provided by (used in) operating activities	3,988,555	4,145,644
Cash Flows From Capital and Related Financing Activities:		
Purchase/construction of capital assets	(3,905,589)	(3,186,180)
Contributions: permit and tapping fees	1,354,403	2,902,634
Increase (decrease) in escrow deposits	11,642	(146,190)
Proceeds from issuance of bonds	16,535,759	19,673,671
Bond issue costs	(339,570)	(351,113)
Principal paid on capital debt	(10,400,000)	(13,778,000)
Interest paid on capital debt	(2,414,648)	(2,282,907)
Principal paid on capital lease obligations	(190,360)	-
Net cash provided by (used in) capital and related financing activities	651,637	2,831,915
Cash Flows From Investing Activities:		
Interest received on trustee accounts	144,504	145,642
Interest on operating accounts	448	1,042
Net cash provided by (used in) investing activities	144,952	146,684
Net Increase (Decrease) in Cash and Cash Equivalents	4,785,144	7,124,243
Cash and Cash Equivalents:		
Beginning of year	26,235,466	19,111,223
End of year	\$ 31,020,610	\$ 26,235,466
Reconciliation of Net Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Net operating income (loss)	\$ (1,123,509)	\$ (1,231,467)
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	5,202,998	5,216,687
Change in:		
Accounts receivable	79,217	104,802
Due from State College Borough	(191,133)	123,505
Prepaid expenses	3,476	(28,280)
Compensated absences	17,506	(39,603)
Total adjustments	5,112,064	5,377,111
Net cash provided by (used in) operating activities	\$ 3,988,555	\$ 4,145,644
Non-Cash Investing, Capital, and Financing Activities:		
Contributions of developers' system	\$ 457,099	\$ 2,970,000

See accompanying notes to financial statements.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

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, 2021 AND 2020

Capital Assets

Capital assets are stated at historical cost, less accumulated depreciation. 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. Routine repairs and maintenance are expensed as incurred.

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, 2021 and 2020, 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 and Expenses

Operating revenues and expenses consist of those revenues and expenses that result from the ongoing principal operations of the Authority. Operating revenue represents user fees generated on the operation and maintenance of the regional wastewater treatment and

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

disposal facility. Non-operating revenue and expenses consist of all other revenue and expenses received by the Authority.

Bond Premiums and Discounts

Bond premiums and discounts are amortized over the life of the respective bond issue utilizing the straight-line method. Any unamortized portion of the bond issue premium or discount is reflected as an addition or reduction of the related bond payable.

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.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

Net Position

Accounting standards require the classification of net position into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined 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 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, 2021 and 2020 of \$7,574,823 and \$7,076,952, 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.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

When an expense is incurred for purposes for which there are both restricted and unrestricted net position available, it is the Authority's policy to apply those expenses to restricted net position to the extent such are available and then to unrestricted net position.

Use of 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 the reported amounts of assets, liabilities, deferred inflows and outflows, and disclosure on contingent asset and liabilities at the date of the financial statements and revenues and expenses during the reporting period. Actual results could differ from those estimates, and such differences may be material.

Adopted Pronouncements

The requirements of the following Governmental Accounting Standards Board (GASB) statements were adopted for the Authority's 2021 financial statements: Statement Nos. 89, *"Accounting for Interest Cost Incurred before the End of a Construction Period,"* and 93, *"Replacement of Interbank Offered Rates."* The provisions of these statements have been adopted.

Pending Pronouncements

GASB has issued statements that will become effective in future years, including Statement Nos. 87 (Leases), 91 (Conduit Debt Obligations), 92 (Omnibus 2020), 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, 2021 and 2020 and the treatment billings for the years then ended are summarized below. These billings represent approximately 24 and 26 percent of total operating revenues for the years ended December 31, 2021 and 2020, respectively.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
Amount due from Borough of State College	<u>\$ 1,019,968</u>	<u>\$ 828,835</u>
Treatment billings	<u>\$ 3,626,836</u>	<u>\$ 3,187,471</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.

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, 2021, \$85,357 of the Authority's bank balance of \$335,357 was exposed to custodial credit risk, and as of December 31, 2020, \$159,727 of the Authority's bank balance of \$409,727 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 \$269,503 and \$331,662 as of December 31, 2021 and 2020, 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 \$10,008 and \$10,211 at December 31, 2021 and 2020, respectively, invested in Pennsylvania Local Government Investment Trust (PLGIT).

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

The Authority's trustee accounts have a carrying amount of \$30,741,100 and a fair value of \$30,741,100 at December 31, 2021, and a carrying amount of \$25,893,593 and a fair value of \$25,893,593 at December 31, 2020. At December 31, 2021 and 2020, 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, 2021 and 2020, 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.

4. Capital Assets

A summary of changes in capital assets for the year ended December 31, 2021 is as follows:

UNIVERSITY AREA JOINT AUTHORITY

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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

	January 1, 2021	Additions/ Transfers	Deletions/ Transfers	December 31, 2021
Capital Assets:				
Not being depreciated:				
Land	\$ 3,711,928	\$ -	\$ -	\$ 3,711,928
Construction in progress	2,990,890	3,080,005	(4,849,092)	1,221,803
Total not being depreciated	6,702,818	3,080,005	(4,849,092)	4,933,731
Being depreciated:				
Administrative	501,735	150,875	-	652,610
Vehicles	3,298,811	118,667	-	3,417,478
Collection and treatment plant	186,704,124	5,306,191	-	192,010,315
Total being depreciated	190,504,670	5,575,733	-	196,080,403
Accumulated depreciation	(103,042,903)	(5,202,998)	-	(108,245,901)
Net being depreciated	87,461,767	372,735	-	87,834,502
Total capital assets, net of depreciation	\$ 94,164,585	\$ 3,452,740	\$ (4,849,092)	\$ 92,768,233

A summary of changes in capital assets 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	26,473,675	1,351,647	(21,122,504)	6,702,818
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	167,384,822	27,413,133	(4,293,285)	190,504,670
Accumulated depreciation	(101,036,230)	(5,216,687)	3,210,014	(103,042,903)
Net being depreciated	66,348,592	22,196,446	(1,083,271)	87,461,767
Total capital assets, net of depreciation	\$ 92,822,267	\$ 23,548,093	\$ (22,205,775)	\$ 94,164,585

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

5. Long-Term DebtLine of Credit – Direct Borrowing

The Authority has a \$391,132 line of credit available with First National Bank. There was no outstanding balance at December 31, 2021 and 2020. During 2021 and 2020, 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, 2021 and 2020. During 2021 and 2020, no draws were made on the line of credit.

Note Payable – Direct Borrowing

The Authority also had 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 matured in February 2021 and was 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. During 2021, these bonds were refunded by the issuance of the 2021A Series Sewer Revenue Bonds.

The accounting loss from this transaction was \$77,886 and was being amortized through 2028.

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.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

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.

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.

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.

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. The cash flow savings and economic gain from this refunding was approximately \$577,000.

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.

UNIVERSITY AREA JOINT AUTHORITY

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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

A summary of changes in long-term debt for the year ended December 31, 2021 is as follows:

Long-Term Debt	Original Issue	Date of Final Maturity	Interest Rate	Balance January 1, 2021	Issued	Retired	Balance December 31, 2021
Direct borrowings:							
Emmaus	\$ 1,300,000	2/1/2021	Variable	\$ 95,000	\$ -	\$ 95,000	\$ -
Revenue bonds:							
2015	9,995,000	11/1/2028	Variable	315,000	-	-	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%	8,850,000	-	50,000	8,800,000
2017A	5,293,000	11/1/2026	1.98 - 2.227%	3,601,000	-	535,000	3,066,000
2017B	20,680,000	11/1/2028	3.00 - 5.00 %	18,195,000	-	2,745,000	15,450,000
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%	9,670,000	-	35,000	9,635,000
2020A	9,545,000	11/1/2034	2.00%	9,545,000	-	-	9,545,000
2021	8,850,000	11/1/2035	3.00%	-	8,850,000	-	8,850,000
2021A	6,515,000	11/1/2028	1.25 - 2.00 %	-	6,515,000	360,000	6,155,000
Total long-term debt				<u>\$ 70,301,000</u>	<u>\$ 15,365,000</u>	<u>\$ 10,400,000</u>	75,266,000
Less: current portion							<u>(4,451,000)</u>
Long-term portion							<u>70,815,000</u>
Plus: Unamortized bond premium							3,525,569
Less: Unamortized bond discount							<u>(215,917)</u>
Long-term notes and bonds payable, net							<u>\$ 74,124,652</u>

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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

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>	70,301,000
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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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

The annual debt service requirements to maturity on the long-term debt, including principal and interest at December 31, 2021 are as follows:

Year Ending December 31,	2015 Series	2017 Series	2017A Series	2017B Series	2018 Series	2020 Series
2022	\$ -	\$ 50,000	\$ 561,000	\$ 2,680,000	\$ -	\$ 655,000
2023	-	-	596,000	2,810,000	-	675,000
2024	315,000	105,000	624,500	2,970,000	-	385,000
2025	-	-	610,000	3,105,000	-	725,000
2026	-	105,000	674,500	3,260,000	-	750,000
2027-2031	-	8,540,000	-	625,000	9,165,000	6,445,000
2032-2035	-	-	-	-	4,285,000	-
Total	<u>\$ 315,000</u>	<u>\$ 8,800,000</u>	<u>\$ 3,066,000</u>	<u>\$ 15,450,000</u>	<u>\$ 13,450,000</u>	<u>\$ 9,635,000</u>

Year Ending December 31,	2020A Series	2021 Series	2021A Series	Total Principal	Interest	Total
2022	\$ -	\$ -	\$ 505,000	\$ 4,451,000	\$ 2,351,283	\$ 6,802,283
2023	-	-	495,000	4,576,000	2,168,375	6,744,375
2024	-	-	475,000	4,874,500	1,977,799	6,852,299
2025	-	-	470,000	4,910,000	1,786,476	6,696,476
2026	-	-	450,000	5,239,500	1,586,341	6,825,841
2027-2031	-	-	3,760,000	28,535,000	5,548,854	34,083,854
2032-2035	9,545,000	8,850,000	-	22,680,000	1,401,157	24,081,157
Total	<u>\$ 9,545,000</u>	<u>\$ 8,850,000</u>	<u>\$ 6,155,000</u>	<u>\$ 75,266,000</u>	<u>\$ 16,820,285</u>	<u>\$ 92,086,285</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. The interest rates of the leases are 5.35%, 5.87%, 4.28%, 4.28%, and 4.48%. The Authority paid \$190,360 in principal payments on the capital leases during 2021. As of December 31, 2021, the capital leases were paid in full.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

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, 2021:

Beginning Balance	Additions	Reductions	Ending Balance
<u>\$ 995,185</u>	<u>\$ 139,603</u>	<u>\$ 122,097</u>	<u>\$ 1,012,691</u>

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

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

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

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020

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 \$248,689 and \$248,575 for the years ended December 31, 2021 and 2020, 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.

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,

NOTES TO FINANCIAL STATEMENTS**YEARS ENDED DECEMBER 31, 2021 AND 2020**

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, 2021 totaled approximately \$0.4 million.

SUPPLEMENTARY INFORMATION

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE I
GENERAL AND ADMINISTRATIVE EXPENSES

YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
Salaries and wages	\$ 634,989	\$ 710,114
Payroll taxes	65,881	68,423
Employee benefits	458,771	437,426
Supplies and postage	53,767	49,962
Contractual services	42,417	48,437
Repairs and maintenance	53,307	80,480
Utilities	180,953	178,547
Employee provisions	48,616	55,099
Legal and accounting	79,112	115,003
Insurance	310,671	262,732
Miscellaneous	3,834	89,309
	<u>\$ 1,932,318</u>	<u>\$ 2,095,532</u>

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE II
COMPARATIVE ANALYSIS OF WASTEWATER
TREATMENT PLANT EXPENSES

YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
Laboratory:		
Salaries and wages	\$ 245,694	\$ 221,770
Payroll taxes	16,506	17,652
Employee benefits	54,636	56,032
Supplies	21,531	30,015
Repairs and maintenance	2,522	4,170
Subtotal	340,889	329,639
Physical Plant:		
Salaries and wages	528,071	516,787
Payroll taxes	37,804	40,796
Employee benefits	145,301	125,326
Supplies	69,693	55,826
Contractual services	33,649	31,484
Repairs and maintenance	387,904	453,464
Subtotal	1,202,422	1,223,683
Industrial Pre-treatment Program:		
Salaries and wages	74,635	82,682
Payroll taxes	5,710	6,325
Employee benefits	24,051	25,508
Supplies	12	12
Contractual services	1,950	-
Repairs and maintenance	-	1,527
Subtotal	106,358	116,054
Beneficial Reuse:		
Salaries and wages	32,777	38,798
Payroll taxes	2,507	2,968
Employee benefits	10,477	11,912
Supplies	494,577	372,794
Utilities	178,168	184,236
Contractual services	75,049	73,786
Repairs and maintenance	113,359	154,410
Subtotal	906,914	838,904

(Continued)

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE II
COMPARATIVE ANALYSIS OF WASTEWATER
TREATMENT PLANT EXPENSES

(Continued)

YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
<u>Dewatering:</u>		
Salaries and wages	185,427	128,841
Payroll taxes	14,322	10,374
Employee benefits	48,947	32,339
Supplies	59,950	56,091
Repairs and maintenance	15,119	56,894
Utilities	80,985	83,744
Subtotal	404,750	368,283
<u>Compost:</u>		
Salaries and wages	326,578	350,719
Payroll taxes	25,366	24,934
Employee benefits	63,900	97,482
Supplies	80,218	106,389
Contractual services	12,174	10,711
Repairs and maintenance	79,053	56,522
Utilities	319,996	293,761
Miscellaneous	6,218	4,783
Subtotal	913,503	945,301
<u>Treatment Operations:</u>		
Salaries and wages	764,556	837,350
Payroll taxes	58,722	61,047
Employee benefits	240,352	206,816
Supplies	615,939	481,810
Contractual services	366,818	127,874
Utilities	545,796	418,719
Miscellaneous	26,679	5,400
Subtotal	2,618,862	2,139,016
Total wastewater treatment plant expenses	\$ 6,493,698	\$ 5,960,880

(Concluded)

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE III
COMPARATIVE ANALYSIS OF COLLECTION EXPENSES

YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
<u>Inspection:</u>		
Salaries and wages	\$ 343,703	\$ 344,873
Payroll taxes	26,395	27,040
Employee benefits	72,340	66,440
Supplies	2,366	2,320
Repairs and maintenance	20,098	21,085
Subtotal	464,902	461,758
<u>Pump Station:</u>		
Supplies	1,125	904
Repairs and maintenance	53,927	56,948
Utilities	48,378	54,496
Subtotal	103,430	112,348
<u>Maintenance:</u>		
Salaries and wages	1,126,494	1,170,560
Payroll taxes	86,651	91,246
Employee benefits	422,404	414,079
Supplies	13,354	10,469
Repairs and maintenance	188,208	144,282
Subtotal	1,837,111	1,830,636
Total collection expenses	\$ 2,405,443	\$ 2,404,742

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE IV
COMPARATIVE ANALYSIS OF TRUSTEE FUNDS

YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
<u>Trustee Funds - unrestricted:</u>		
Revenue Fund	\$ 3,839,522	\$ 2,399,396
Emmaus Bond Pool Loan Fund	-	217,091
Bond Redemption and Improvement Fund	2,401,038	7,069,243
Total unrestricted funds	<u>\$ 6,240,560</u>	<u>\$ 9,685,730</u>
<u>Trustee Funds - restricted for debt service operating reserve:</u>		
Debt Service Reserve Fund	\$ 6,678,510	\$ 6,411,035
Debt Service Fund - 2015	238	238
Debt Service Fund - 2016	-	69
Debt Service Fund - 2017	162	159
Debt Service Fund - 2017A	305	301
Debt Service Fund - 2017B&C	783	759
Debt Service Fund - 2018	159	154
Debt Service Fund - 2020	6,528	6,525
2020A Capitalized Interest	258,791	354,226
Debt Service Fund - 2020	2	-
Debt Service Fund - 2021	1	-
2021 Capitalized Interest	320,091	-
Debt Service Fund - 2021	1,015	-
Operating Expense Reserve Fund	308,238	303,282
Total restricted for debt service	<u>\$ 7,574,823</u>	<u>\$ 7,076,748</u>
<u>Trustee Funds - restricted for capital projects:</u>		
Construction Fund - 2020A	\$ 8,106,767	\$ 9,131,115
Construction Fund - 2021	8,818,949	-
Total restricted for capital projects	<u>\$ 16,925,716</u>	<u>\$ 9,131,115</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, 2021. 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 2021 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 April 28, 2022. 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 February 17, 2022, 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 used by the Authority are described in Note 1 to the financial statements, and the Schedules follow accounting policies prescribed by the DCED. In 2021, the Authority adopted the provisions of Governmental Accounting Standards Board Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period." 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 2021. 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. The Schedules were prepared without disclosures as permitted by the DCED.

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.

Other Audit Findings or Issues

Matters involving internal controls and the Authority's operations are detailed in a separately issued management letter.

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

5/11/2022

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, 2021, 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, all of 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

5/11/2022