



UNIVERSITY AREA JOINT AUTHORITY

A G E N D A

Regular Meeting – 4:00 pm – May 15, 2024

- 1. Call to Order**
- 2. Approval of the Minutes:** Regular Meeting- April 17, 2024 *(Page 2)*
- 3. Public Comment**
 - 3.1 Other items not on the agenda
- 4. Old Business**
 - 4.1 2023 Audit *(Page 35, Add'l Page 38)*
- 5. New Business**
 - 5.1 Puddintown Road Act 537 Plan Special Study Presentation *(Page 35)*
 - 5.2 Requisitions *(Page 36)*
- 6. Reports of Officers**
 - 6.1 Financial Report *(Page 27, YTD Budget Report Page 11)*
 - 6.2 Chairman's Report
 - 6.3 Plant Superintendent's Report *(Page 29, Compost Report Page 28)*
 - 6.4 Collection Systems Superintendent's Report *(Page 30)*
 - 6.5 Consulting Engineer's Report *(Page 31)*
 - 6.6 Construction Engineer Report *(Page 32)*
 - 6.7 Executive Directors Report *(Page 34)*
- 7. Other Business**

Executive Session to discuss ongoing litigations.

- 8. Adjournment**

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

Regular Meeting – April 17, 2024

1. Call to Order

Mr. Lapinski, Chairman, called the regular meeting to order at 4:00 p.m., Wednesday, April 17, 2024. The meeting was held in the Board Room in the office of the Authority with the following in attendance in person: Messrs. Lapinski, Glebe, Kunkle, Guss, Nucciarone, Miles, and Auman; Cory Miller, Executive Director; Jason Brown, Assistant Executive Director; Sierra Weight, Administrative Assistant; Daren Brown, Collection System Superintendent; Andy Breon, Plant Superintendent; Jason Wert, Rettew; Michele Aukerman, Rettew; C-NET; Ben Burns, HRG; Jeff Garrigan, HRG; Steve Morra, Quandel Enterprises; David Gaines, Solicitor. The following were in attendance via Zoom: Messrs. Derr, Daubert; Sam Robbins, State College Borough; Mike Tylka, CRPA Director.

2. Reading of the Minutes

UAJA Regular Meeting – March 20, 2024

UAJA Meeting Minutes Approved
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A motion was made by Mr. Miles, second by Mr. Derr to approve the meeting minutes of the UAJA meeting held on March 20, 2024. The motion passed unanimously.

3. Public Comment

3.1 Other items not on the agenda

None.

4. Old Business

4.1 Rate Subcommittee

A Rate Subcommittee meeting was held April 4, 2024. The subcommittee chair, Mark Kunkle, will provide a brief update.

Recommendation: No action, discussion only.

4.2 Phosphorus Study Presentation

A phosphorus study has been underway for several years and is being conducted by RETTEW. The purpose of the study is to determine if it might be possible for the Phosphorus limit in the UAJA plant NPDES permit to be able to be relaxed, which could potentially result in significant savings and improve plant operations. RETTEW will present an update on the history and progress of the study.

5. New Business

5.1 2023 Audit Subcommittee

The 2023 audit field work is coming to a close. As in past years, staff would like an audit subcommittee to review the draft audit with our auditors (Maher Duessel) and staff in early May. The 2023 audit will be presented for approval at the May board meeting. The audit subcommittee has traditionally consisted of the Treasurer, Assistant treasurer and one other board member.

Recommendation: Appoint subcommittee and establish firm date for meeting with Maher Duessel and staff.

**Appointment of 2023
Audit Subcommittee**

The appointment of the 2023 Audit Subcommittee was presented as follows, Mr. Nucciarone, Treasurer, Mr. Kunkle, Assistant Treasurer, and Mr. Glebe, Board Member.

5.2 Contract 2021-05 Ozone Project Change Order No. 01

This change order is for three items.

1. Additional sidewalk for chemical building \$3,740.35 and 2 days.
2. Additional soldier course block \$1,977.47 and 3 days.
3. Ozone tank hatch seal \$5,006.09 and 3 days.

The change order has been reviewed by RETTEW and staff, and approval is recommended.

Recommendation: Approve Contract 2021-05 Change Order 01 in the amount of \$10,723.91 and 8 days.

**Contract 2021-05 Ozone
Project Change Order
No. 01
Approved**

A motion was made by Mr. Miles, second by Mr. Kunkle, to approve Contract 2021-05 Change Order 01, in the amount of \$10,723.91 and 8 days. The motion passed unanimously.

5.3 Grinder Pump Escrow Increase

The rate resolution includes a fee for Grinder Pump Escrow, which is an amount to be paid for each property which is connected to the UAJA system with a grinder pump owned and operated by UAJA. The purpose of the fee is to put gravity sewer service and grinder pump service on an equal financial impact to UAJA. Grinder pumps have a shorter lifespan than traditional gravity service. The fee is sufficient to replace the grinder pump one time. The fee has not been adjusted for many years, and the price of a grinder pump has increased significantly in the past several years due to inflation. A new grinder pump costs \$3,475.00, while the current fee is \$2,331.00. The fee is included in the Rate Resolution; thus, this action is to adopt a new Rate Resolution, with the only change being the amount of the grinder pump escrow.

Recommendation: Adopt the revised Rate Resolution with an effective date of 4-18-2024.

**Revised Rate Resolution
Approved**

A motion was made by Mr. Guss, second by Mr. Derr, to adopt a revised Rate Resolution, with the only change being the increased grinder pump escrow from \$2,331.00 to \$3,475.00 The motion passed unanimously.

5.4 Requisitions

BRIF #858	Glossner’s Concrete, Inc. Princeton Drive Project	\$729.00
BRIF #859	Lake Auto 2024 Ford F350	\$69,322.42
BRIF #860	Heidelberg Materials Princeton Dr. & Barkway/Wilts Ln. Project	\$6,534.77
BRIF #861	Best Line Equipment Princeton Dr. Project	\$1, 106.00
BRIF #862	Maxwell Truck & Equipment Ford F350 Shelving	\$620.82
BRIF #863	Sunbelt Rentals Princeton Dr. Project	\$403.86
BRIF #864	Graymont Quicklime (Sludge Drying Project)	\$8,362.20
BRIF #865	Growmark Quicklime (Sludge Drying Project)	\$600.00
BRIF #866	CUES, Inc. Inspection Camera	\$11,406.90
BRIF #867	Jetters Portable Jetter	\$19,000.00
BRIF #868	Ducken Tree Farm Barkway/Wilts Ln. Project	\$2,452.40
TOTAL BRIF-		\$120,538.37

**BRIF Fund
 Approved**

A motion was made by Mr. Nucciarone, second by Mr. Auman, to approve BRIF Fund #858, #859, #860, #861, #862, #863, #864, #865, #866, #867, and #868 in the amount of \$120,538.37. The motion passed unanimously.

Construction Fund #009	Rettew Sludge Drying Project	\$16,145.00
Construction Fund #010	Rettew Ozone Disinfection Project	\$5,670.00

Construction Fund #011	Myco Mechanical Pay App #1 – Sludge Drying Project - HVAC	\$16,394.40
Construction Fund #012	Quandel Construction Group Pay App. #4 – Sludge Drying Project - General	\$291,150.90
TOTAL 2021 CONSTRUCTION FUND -		\$329,360.30

**Construction Fund
Approved**

A motion was made by Mr. Kunkle, second by Mr. Glebe, to approve Construction Fund #009, #010, #011 and #012 in the amount of \$329,360.30. The motion passed unanimously.

Revenue Fund #206	Debt, Service, Operation and Maintenance Expenses	\$1,000,000.00
TOTAL REVENUE FUND -		\$1,000,000.00

**Revenue Fund
Approved**

A motion was made by Mr. Nucciarone, second by Mr. Auman to approve Revenue Fund #206 in the amount of \$1,000,000.00. The motion passed unanimously.

6. Reports to Officers

6.1 Financial Report

The different cost centers of the YTD budget report for the period ending March 31, 2024, were reviewed with the Board by Jason Brown.

6.2 Chairman’s Report

None.

6.3 Plant Superintendent’s Report

Compost & Septage Operations Report

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

COMPOST PRODUCTION AND DISTRIBUTION

UNITS IN CU/YDS	OCTOBER 2023	NOVEMBER 2023	DECEMBER 2023	JANUARY 2024	FEBRUARY 2024	MARCH 2024
PRODUCTION	661	617	487	651	625	780
YTD PRODUCTION	6983	7600	8087	651	1276	2056
DISTRIBUTION	694	522	562	384	173	452
YTD DISTRIBUTION	7872	8410	8972	384	557	1009
IMMEDIATE SALE	651	681	800	705	1183	1357
CURRENTLY IN STORAGE	1312	1298	1287	1356	1808	2137

*April 8, 2024, UAJA began hauling sludge to the landfill.

SEPTAGE OPERATIONS

LBS/SOLIDS

	OCTOBER 2023	NOVEMBER 2023	DECEMBER 2023	JANUARY 2024	FEBRUARY 2024	MARCH 2024
PORT MATILDA	1287	1376	1376	625	1330	759
HUSTON TOWNSHIP	703	734	567	310	584	517

TOTAL GALLONS

	OCTOBER 2023	NOVEMBER 2023	DECEMBER 2023	JANUARY 2024	FEBRUARY 2024	MARCH 2024
RESIDENTIAL/COMMERCIAL	33670	19150	5500	1350	3100	3600
PORT MATILDA	11000	11000	11000	5352	11000	6500
HUSTON TOWNSHIP	7300	6000	6000	7800	8000	8000
TOTAL GALLONS	51970	36150	22500	14502	22100	18100

Plant Operations:

- Total Monthly Influent Flow: 176.42 MGD
- Monthly Average Influent Flow: 5.69 MGD
- Highest Daily Influent Flow (3/10): 6.95 MGD
- Lowest Daily Influent Flow (3/4): 4.76 MGD
- 12-Month Rolling Effluent Average: 3.71 MGD

On-line Treatment Units:

- 4- Primary Clarifiers
- 2- Aeration Basins
- 4- Secondary Clarifiers
- 8- De-nitrification Filters

Reuse Water Distribution Data

	March	Year to date gallons
Best Western Hotel	33,000	105,000
Centre Hills Golf	0	0
Stewart Drive	0	0
Collections Maintenance Garage	1,000	3,000
CINTAS	399,000	1,220,000
Red Line	402,000	1,299,000
Plant site	4,660,000	13,487,000
GDK Park vault	46,190,000	124,122,000
Kissinger's Pond	0	0

Elks	0	0
Total Gallons	51,685,000	140,236,000
Plant effluent temperature monthly average	57.2°	
Wetland temperature monthly average	58.5°	

Plant Maintenance

- Replaced the wear shoes on Primary Tank #5.
- Installed a new Utility Water Pump.
- Replaced the electric heater on the top floor of the Primary Building.
- Rebuilt AWT Chlorine Pump #2 and repaired the chlorine line.
- Replaced the turbo on the skid steer.
- Serviced the engine and repaired a hydraulic cylinder on the 621G loader.

6.4 Collection Systems Superintendent’s Report

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

Mainline Maintenance:

New Laterals – 3 (300 Puddintown Rd. 2-3490 W. College Ave.)
 Mainline Cleaning – 350 ft cleaned/cut with root cutter.
 Mainline televising – 15,374 ft televised – 82 manholes inspected.
 Wilts Lane backlot project: Replaced 112’ of 8” mainline.
 Princeton Sewer Relocation – Relocated 450’ of mainline, 60’ of lateral and set 3 new manholes.
 Mainline repair at Jacks Mill Drive

Lift Station Maintenance:

Cleaned (12) wet wells.

Next Month Projects:

Finish Wilts Ln. project.
 Start Fox Hollow backlot project.
 Continue televising mainline.
 GIS for mapping
 Mainline flushing

Inspection:

(2) Grayspoint 7A and Stocker Autobody

Mainline Construction:

- a. Grayspoint Phase 7A – waiting on final as-builts.
- b. Stocker Auto Body – waiting on final as-builts.
- c. Reviewed drawing for Rocky Ridge.

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 March 1 thru March 31, 2024: 235

6.5 Consulting Engineer’s Report

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

Retainer Services (001178.0693)

- Pump Station Capacity Tables and a system map were prepared for the 2023 Chapter 94 Report.

Puddintown Interceptor Act 537 Special Study (P001178.0725)

- EDU counts and flow projections within the Puddintown Interceptor are being finalized and the hydraulic model is being updated accordingly.
- A draft report is anticipated to be developed prior to the May meeting.

West Patton Pump Station Basis of Design (R001178.0730)

- Collaboration is ongoing with the Developer’s consultant regarding pump characteristics and the basis of design.
- The Marywood Station pumps were evaluated for use at the Ghaner Pump Station; however, it was determined that there would be no additional flow capacity.
- If desirable, the Ghaner Drive Pump Station could be upgraded with Flygt pumps to convey higher flows.

Developer Plan Reviews:

- There are currently no active reviews.

6.6 Construction Report

WWTP NPDES Permit – Phosphorus Study (094612027)

- Continuous in-stream monitoring of Spring Creek has been completed. We have provided compiled data to the PA DEP for review and determination of next steps. We will provide an update/refresher of work completed to date at the Board meeting.

Phosphorus Study Project Schedule

Milestone	Date
Complete stream monitoring and compile data	November-December 2022
Review final data with PA DEP	TBD Awaiting Feedback
Conduct High Temperature/Low Flow Monitoring if needed	TBD

Ozone Disinfection for Effluent (094612023)

- The General Contractor and Manufacturer have successfully generated ozone and applied it to the Ozone Tank. The transition of forward flow to the new Ozone Tank is scheduled for the week of April 15th, during which time the Manufacturer will perform their Site Acceptance Test of equipment.
- Contract No. 2021-05 – Change Order No. 01 – We have prepared and recommend Change Order No. 01 for an increase of \$10,723.91 and 8 days to this contract. This change order includes additional sidewalk, additional block for the Ozone Building, and modifications to the hatches on the Ozone Tank.
- Contract 2021-07 – we are scheduling a Substantial Completion inspection with the McClure Company.

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	\$5,170,200.00	94.90%	\$536,310.00
2021-06 EC			\$350,000.00	\$326,500.00	93.29%	\$39,825.00
2021-07 MC			\$223,000.00	\$223,000.00	100.00%	\$11,150.00
		\$0.00	\$6,021,000.00	\$5,719,700.00	95.00%	\$587,285.00

Ozone Disinfection for Effluent Project Schedule

Milestone	Date
Notice to Proceed Issued	12/27/2021
Substantial Completion	03/27/2023
Projected Substantial Completion Date	05/20/2024

Anaerobic Digestion Project (094612026)

- Job conference No. 02 was held April 2nd.
- Various equipment submittals are under review.
- Sludge hauling commenced April 8th.
- Groundbreaking ceremony scheduled for April 26th.

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
2022-01	04	\$291,150.90	\$66,606,000.00	\$6,809,773.00	10.22%	\$60,477,204.30
2022-02			\$784,000.00		0.00%	\$784,000.00
2022-03	01	\$16,394.40	\$759,000.00	\$18,216.00	2.40%	\$742,605.60
2022-04			\$6,598,900.00		0.00%	\$6,598,900.00
		\$307,545.30	\$74,747,900.00	\$6,827,989.00	9.13%	\$67,919,911.00

- Application for Payment No. 04 has been received for Contract 2022-01 (General Construction) in the amount of \$291,150.90. RETTEW recommends payment of Application for Payment No. 04 in the amount of \$291,150.90.
- Application for Payment No. 01 has been received for Contract 2022-03 (HVAC) in the amount of \$16,394.40. RETTEW recommends payment of Application for Payment No. 01 in the amount of \$16,394.40.

\$16,394.40.

Anaerobic Digestion Project Schedule

Milestone	Date
Notice to Proceed Issued	January 8, 2024
Completion of Dryer and Waste Handling Buildings	July 6, 2025
Contracted Substantial Construction	January 7, 2026

NPDES Permit Renewal

- The NPDES permit renewal application for the WWTP discharge to Spring Creek has been submitted to the PA DEP.

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.

6.7 Executive Director’s Report

- Mr. Miller extended his thanks to the staff in Dewatering for all their hard work.

7. Other Business

None.

8. Adjournment

A motion was made by Mr. Nucciarone, second by Mr. Miles, to adjourn the meeting at 5:06 pm. The motion was passed unanimously.

Respectfully submitted,

UNIVERSITY AREA JOINT AUTHORITY

Secretary/Assistant Secretary

UNIVERSITY AREA JOINT AUTHORITY



YEAR-TO-DATE BUDGET REPORT

FOR 2024_04

ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1040410 REVENUE-SEWER	-17,593,111	0	-17,593,111	-4,441,645.57	.00	-13,151,465.43	25.2%
1040420 REVENUE-SOLIDS	-38,000	0	-38,000	-16,832.09	.00	-21,167.91	44.3%
1040425 REVENUE-BU WATER	-92,000	0	-92,000	-9,716.00	.00	-82,284.00	39.7%
1040440 REVENUE-PERMIT/TAP FEES	-1,057,425	0	-1,057,425	-194,713.93	.00	-862,711.07	18.4%
1040450 REVENUE-ADVCD. CONSTR FEE	-40,000	0	-40,000	-9,366.88	.00	-30,633.12	23.4%
1040451 REVENUE-MISC. REIMBURSEMT	-23,000	0	-23,000	-6,155.46	.00	-16,844.54	26.8%
1040470 INTEREST EARNINGS-CASH ACCT	-1,900	0	-1,900	-533.01	.00	-1,366.99	28.1%
1040472 INTEREST EARNINGS-PLIGIT	-400	0	-400	-185.53	.00	-214.47	46.4%
1040474 INTEREST EARNINGS - TRUSTEE	-93,820	0	-93,820	-97.25	.00	-93,722.75	.1%
1040480 REVENUES-MISCELLANEOUS	-183,469	0	-183,469	-14,991.25	.00	-168,477.75	8.2%
1045919 CIP-WWTP-LAB	0	35,000	35,000	16,373.63	.00	18,626.37	46.8%
1045921 CIP-COLLECTION MAINT I&I	499,400	0	499,400	41,961.02	.00	457,438.98	8.4%
1045922 CIP-COLLECTION-CONST. EQUIP	161,500	0	161,500	124,716.30	.00	36,783.70	77.2%
1045924 CIP-WWTP-PHYSICAL PLANT	1,432,980	3,518,300	4,951,280	51,415.03	.00	4,899,864.97	1.0%
1045928 CIP-BENEFICIAL REUSE	70,000	0	70,000	.00	.00	70,000.00	.0%
1045929 CIP-WWTP-DEWATERING FACILIT	0	60,000	60,000	.00	.00	60,000.00	.0%
1045930 CIP-WWTP-COMPOST FACILITY	30,456,400	178,000	30,634,400	6,203,956.23	.00	24,430,443.77	20.3%
1050050 GENERAL & ADMINISTRATIVE	2,060,449	0	2,060,449	772,208.59	.00	1,288,240.41	37.5%
1050053 G & A - INFORMATION TECHNOL	211,600	0	211,600	69,622.54	.00	141,977.46	32.9%
1050054 G & A - FLEET/FUEL	265,000	0	265,000	56,271.69	.00	208,728.31	21.2%
1052052 DEBT SERVICE	6,781,973	0	6,781,973	165,387.50	.00	6,616,585.50	2.4%
1060019 WWTP - LABORATORY	377,602	0	377,602	99,371.12	.00	278,230.88	26.3%
1060022 TREATMENT PLANT MAINTENANCE	1,300,005	0	1,300,005	332,502.35	.00	967,502.65	25.6%
1060023 MAIN STATION	140,000	0	140,000	21,317.13	.00	118,682.87	15.2%
1060025 WWTP - IPP	120,739	0	120,739	36,990.57	.00	83,748.43	30.6%
1060028 WWTP - BENEFICIAL REUSE	1,066,977	0	1,066,977	376,212.38	.00	690,764.62	35.3%
1060029 WWTP - DEWATERING	530,006	0	530,006	121,965.76	.00	408,040.24	23.0%
1060030 WWTP - COMPOST	582,489	0	582,489	249,917.74	.00	332,571.26	42.9%
1060032 TREATMENT PLANT OPERATION	2,486,869	126,000	2,612,869	761,004.16	.00	1,851,864.84	29.1%
1070021 COLLECTION-MAINTENANCE	1,791,505	0	1,791,505	535,322.26	.00	1,256,182.74	29.9%
1070022 CONSTRUCT EQUIP MAINTENANCE	88,000	0	88,000	16,968.29	.00	71,031.71	19.3%
1070034 COLLECTION-INSPECTION	532,581	0	532,581	145,938.04	.00	386,642.96	27.4%
1070036 COLLECTION-PUMP STATION	160,900	0	160,900	41,361.07	.00	119,538.93	25.7%
TOTAL OPERATING FUND	32,060,850	3,917,300	35,978,150	5,546,336.43	.00	30,431,813.57	15.4%
TOTAL REVENUES	-19,056,125	0	-19,056,125	-4,694,446.97	.00	-14,361,678.03	
TOTAL EXPENSES	51,116,975	3,917,300	55,034,275	10,240,783.40	.00	44,793,491.60	

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT



FOR 2024 04

	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	32,060,850	3,917,300	35,978,150	5,546,336.43	.00	30,431,813.57	15.4%

** END OF REPORT - Generated by Sierra weight **

UNIVERSITY AREA JOINT AUTHORITY



YEAR-TO-DATE BUDGET REPORT

FOR 2024 04

ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1040410 REVENUE-SEWER							
1040410 4101 UAJA TOTAL SEWER R	-12,037,212	0	-12,037,212	-2,961,272.79	.00	-9,075,939.21	24.6%**
1040410 4102 BORO SEWER TOTAL R	-4,990,280	0	-4,990,280	-1,346,591.09	.00	-3,643,688.91	27.0%**
1040410 4103 PGM TOTAL SEWER RE	-385,619	0	-385,619	-91,487.23	.00	-294,131.77	23.7%**
1040410 4104 PSU TOTAL SEWER RE	-55,000	0	-55,000	-13,366.46	.00	-41,633.54	24.3%**
1040410 4105 SURCHARGES TOTAL R	-125,000	0	-125,000	-28,928.00	.00	-96,072.00	23.1%**
TOTAL REVENUE-SEWER	-17,593,111	0	-17,593,111	-4,441,645.57	.00	-13,151,465.43	25.2%
1040420 REVENUE-SOLIDS							
1040420 4201 N5001 NONTAXABLE	-15,000	0	-15,000	-13,020.00	.00	-1,980.00	86.8%**
1040420 4201 N5002 TAXABLE COMPO	-3,000	0	-3,000	-1,093.83	.00	-1,906.17	36.5%**
1040420 4203 SLUDGE DISPOSAL	-20,000	0	-20,000	-2,718.26	.00	-17,281.74	13.6%**
TOTAL REVENUE-SOLIDS	-38,000	0	-38,000	-16,832.09	.00	-21,167.91	44.3%
1040425 REVENUE-BU WATER							
1040425 4251 REVENUE-BU WATER	-25,000	0	-25,000	-9,926.00	.00	-15,074.00	39.7%**
TOTAL REVENUE-BU WATER	-25,000	0	-25,000	-9,926.00	.00	-15,074.00	39.7%
1040440 REVENUE-PERMIT/TAP FEES							
1040440 4401 PERMIT/CONNECTION	-15,000	0	-15,000	-3,900.00	.00	-11,100.00	26.0%**
1040440 4402 TAP FEE-TREATMENT	-1,005,175	0	-1,005,175	-178,337.50	.00	-826,837.50	17.7%**
1040440 4403 GHANER TAP FEE	-6,000	0	-6,000	-3,913.00	.00	-2,087.00	65.2%**
1040440 4405 IPP USER FEES	-3,800	0	-3,800	.00	.00	-3,800.00	.0%**
1040440 4409 WATER QUALITY MNGT	-300	0	-300	.00	.00	-300.00	.0%**
1040440 4410 REPAIR PERMIT	-1,500	0	-1,500	-450.00	.00	-1,050.00	30.0%**
1040440 4411 TAP FEE - ROUTE 26	-5,650	0	-5,650	.00	.00	-5,650.00	.0%**
1040440 4412 CIRCLEVILLE TAP FE	0	0	0	-509.73	.00	509.73	100.0%**
1040440 4413 VALLEY VISTA TAP F	-20,000	0	-20,000	-7,603.70	.00	-12,396.30	38.0%**
TOTAL REVENUE-PERMIT/TAP FEES	-1,057,425	0	-1,057,425	-194,713.93	.00	-862,711.07	18.4%

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1040450 REVENUE-ADVCD. CONSTRC. FEE							
1040450 4407 INSPECTION FEES	-40,000	0	-40,000	-323.78	.00	-39,676.22	.8%*
1040450 4407 B5474 INSPECTION FE	0	0	0	-3,366.92	.00	3,366.92	100.0%
1040450 4407 B5494 INSPECTION FE	0	0	0	-3,000.48	.00	3,000.48	100.0%
1040450 4407 B5495 INSPECTION FE	0	0	0	-1,176.24	.00	1,176.24	100.0%
1040450 4407 B5496 INSPECTION FE	0	0	0	-1,499.46	.00	1,499.46	100.0%
TOTAL REVENUE-ADVCD. CONSTRC FEE	-40,000	0	-40,000	-9,366.88	.00	-30,633.12	23.4%
1040451 REVENUE-MISC. REIMBURSEMNT							
1040451 4503 EMPLOYEE GROUP INS	-23,000	0	-23,000	-6,155.46	.00	-16,844.54	26.8%*
TOTAL REVENUE-MISC. REIMBURSEMNT	-23,000	0	-23,000	-6,155.46	.00	-16,844.54	26.8%
1040470 INTEREST EARNINGS-CASH ACCTS							
1040470 4701 GENERAL CHECKING-I	-1,000	0	-1,000	-342.55	.00	-657.45	34.3%*
1040470 4702 PAYROLL-INTEREST E	-100	0	-100	-48.86	.00	-51.14	48.9%*
1040470 4717 SWEEP CHECKING-INT	-800	0	-800	-141.60	.00	-658.40	17.7%*
TOTAL INTEREST EARNINGS-CASH ACCTS	-1,900	0	-1,900	-533.01	.00	-1,366.99	28.1%
1040472 INTEREST EARNINGS-PLIGIT							
1040472 4703 PLIGIT-INTEREST EA	-100	0	-100	-27.66	.00	-72.34	27.7%*
1040472 4719 PLIGIT PLUS - INTE	-300	0	-300	-157.87	.00	-142.13	52.6%*
TOTAL INTEREST EARNINGS-PLIGIT	-400	0	-400	-185.53	.00	-214.47	46.4%
1040474 INTEREST EARNINGS - TRUSTEE							
1040474 4706 BOND REMP/IMP-INTE	-3,000	0	-3,000	-27.53	.00	-2,972.47	.9%*

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1040474 4724 INTEREST 93 DEBT S	-82,000	0	-82,000	-9,32	.00	-81,990.68	.0%*
1040474 4725 INT 93 OPERATING E	-8,160	0	-8,160	114.58	.00	-8,274.58	-1.4%*
1040474 4726 INT 93 DEBT SERVIC	-10	0	-10	-2.94	.00	-7.06	29.4%*
1040474 4727 INT REVENUE FUND	-100	0	-100	-38.79	.00	-61.21	38.8%*
1040474 4733 2020A CONSTRUCTION	-200	0	-200	-11.06	.00	-188.94	5.5%*
1040474 4734 2021 CONSTRUCTION	-350	0	-350	-122.19	.00	-227.81	34.9%*
TOTAL INTEREST EARNINGS - TRUSTEE	-93,820	0	-93,820	-97.25	.00	-93,722.75	.1%
1040480 REVENUES-MISCELLANEOUS							
1040480 4899 MISCELLANEOUS RECE	-20,000	0	-20,000	-4,942.75	.00	-15,057.25	24.7%*
1040480 4909 SOLAR MAINTENANCE	-45,000	0	-45,000	.00	.00	-45,000.00	.0%*
1040480 4910 SREC	-118,469	0	-118,469	-10,048.50	.00	-108,420.50	8.5%*
TOTAL REVENUES-MISCELLANEOUS	-183,469	0	-183,469	-14,991.25	.00	-168,477.75	8.2%
1045919 CIP-WWTP-LAB							
1045919 0019 6267 HACH RIO SYSTE	0	35,000	35,000	16,373.63	.00	18,626.37	46.8%
TOTAL CIP-WWTP-LAB	0	35,000	35,000	16,373.63	.00	18,626.37	46.8%
1045921 CIP-COLLECTION MAINT I&I							
1045921 0021 6337 PRINCETON DRIV	25,000	0	25,000	10,744.50	.00	14,255.50	43.0%
1045921 0021 6404 CAPITAL IN PRO	190,000	0	190,000	150.00	.00	189,850.00	.1%
1045921 0021 6406 BARKWAY/WILTS	55,000	0	55,000	26,869.02	.00	28,130.98	48.9%
1045921 0021 6407 CAPITAL IN PRO	50,000	0	50,000	.00	.00	50,000.00	.0%
1045921 0021 6409 CAPITAL IN PRO	37,500	0	37,500	.00	.00	37,500.00	.0%
1045921 0021 6411 CAPITAL IN PRO	15,000	0	15,000	.00	.00	15,000.00	.0%
1045921 5405 6300 SCOTT ROAD UPG	5,400	0	5,400	4,197.50	.00	1,202.50	77.7%
1045921 5405 6337 PRINCETON DRIV	1,500	0	1,500	.00	.00	1,500.00	.0%
1045921 5405 6408 ENGINEERING	15,000	0	15,000	.00	.00	15,000.00	.0%
1045921 5405 6410 ENGINEERING	50,000	0	50,000	.00	.00	50,000.00	.0%
1045921 E005 6405 RENTAL-TRUCK	50,000	0	50,000	.00	.00	50,000.00	.0%
1045921 PV01 6337 PRINCETON DRIV	5,000	0	5,000	.00	.00	5,000.00	.0%
TOTAL CIP-COLLECTION MAINT I&I	499,400	0	499,400	41,961.02	.00	457,438.98	8.4%

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I045922 CIP-COLLECTION-CONST. EQUIPM							
1045922 0021 6412 NEW UNIT 16	84,000	0	84,000	69,999.60	.00	14,000.40	83.3%
1045922 0021 6413 MCKROMETER - F	20,000	0	20,000	16,819.80	.00	3,180.20	84.1%
1045922 0021 6414 LATERAL JETTER	19,000	0	19,000	19,000.00	.00	.00	100.0%
1045922 0021 6415 LATERAL PUSH C	16,000	0	16,000	11,406.90	.00	4,593.10	71.3%
1045922 0021 6416 CAPITAL IN PRO	15,000	0	15,000	.00	.00	15,000.00	.0%
1045922 0021 6417 CAPITAL IN PRO	7,500	0	7,500	7,490.00	.00	10.00	99.9%
TOTAL CIP-COLLECTION-CONST. EQUIPM	161,500	0	161,500	124,716.30	.00	36,783.70	77.2%
I045924 CIP-WWTP-PHYSICAL PLANT							
1045924 0024 6238 TRUCK BED W/ C	0	50,000	50,000	.00	.00	50,000.00	.0%
1045924 0024 6304 PRIMARY SCUM P	0	22,000	22,000	.00	.00	22,000.00	.0%
1045924 0024 6320 PRIMARY VALVE R	0	25,000	25,000	.00	.00	25,000.00	.0%
1045924 0024 6321 PLC REPLACEMENT	0	80,000	80,000	.00	.00	80,000.00	.0%
1045924 0024 6322 UAJA ENTRANCE	0	0	0	-675.00	.00	675.00	100.0%
1045924 0024 6324 OZONE DISINFEC	31,750	0	31,750	22,950.00	.00	8,800.00	72.3%
1045924 0024 6325 OZONE DISINFEC	301,050	0	301,050	10,559.03	.00	290,490.97	3.5%
1045924 0024 6333 DISSOLVED PHOS	97,000	0	97,000	.00	.00	97,000.00	.0%
1045924 0024 6334 SOLAR ARRAY PU	0	3,000,000	3,000,000	.00	.00	3,000,000.00	.0%
1045924 0024 6345 CAPITAL IN PRO	35,400	0	35,400	.00	.00	35,400.00	.0%
1045924 0024 6347 CAPITAL IN PRO	61,000	0	61,000	.00	.00	61,000.00	.0%
1045924 0024 6349 CAPITAL IN PRO	518,000	0	518,000	.00	.00	518,000.00	.0%
1045924 0024 6353 CAPITAL IN PRO	262,100	0	262,100	.00	.00	262,100.00	.0%
1045924 0024 6401 ELECTRICAL SER	0	238,300	238,300	.00	.00	238,300.00	.0%
1045924 0024 6403 TRANSFORMER TE	0	64,000	64,000	.00	.00	64,000.00	.0%
1045924 0024 6418 FLOOR REPAIRS	0	22,000	22,000	18,581.00	.00	3,419.00	84.5%
1045924 5405 6346 ENGINEERING	6,940	0	6,940	.00	.00	6,940.00	.0%
1045924 5405 6348 ENGINEERING	19,300	0	19,300	.00	.00	19,300.00	.0%
1045924 5405 6350 ENGINEERING	47,000	0	47,000	.00	.00	47,000.00	.0%
1045924 5405 6354 ENGINEERING	20,240	0	20,240	.00	.00	20,240.00	.0%
1045924 5405 6357 ENGINEERING	33,200	0	33,200	.00	.00	33,200.00	.0%
1045924 5405 6358 PLANT PS REPAI	0	12,000	12,000	.00	.00	12,000.00	.0%
1045924 5405 6402 ENGINEERING	0	5,000	5,000	.00	.00	5,000.00	.0%
TOTAL CIP-WWTP-PHYSICAL PLANT	1,432,980	3,518,300	4,951,280	51,415.03	.00	4,899,864.97	1.0%
I045928 CIP-BENEFICIAL REUSE							
1045928 0028 6239 MF MEMBRANE RE	70,000	0	70,000	.00	.00	70,000.00	.0%

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TOTAL CIP-BENEFICIAL REUSE	70,000	0	70,000	.00	.00	70,000.00	.0%
1045929 CIP-WWTP-DEWATERING FACILITY							
1045929 0029 6243 LONG/SHORT BEL	0	60,000	60,000	.00	.00	60,000.00	.0%
TOTAL CIP-WWTP-DEWATERING FACILITY	0	60,000	60,000	.00	.00	60,000.00	.0%
1045930 CIP-WWTP-COMPOST FACILITY							
1045930 0030 6326 SOLIDS DRYING	386,400	0	386,400	48,018.93	.00	338,381.07	12.4%
1045930 0030 6327 SOLIDS DRYING	30,000,000	0	30,000,000	6,156,687.30	.00	23,843,312.70	20.5%
1045930 0030 6398 CAPITAL IN PRO	70,000	0	70,000	.00	.00	70,000.00	.0%
1045930 0030 6399 SWEEPER	0	100,000	100,000	.00	.00	100,000.00	.0%
1045930 0030 6400 TOOL CAT UTILI	0	78,000	78,000	.00	.00	78,000.00	.0%
1045930 5405 6245 ODOR CONTROL E	0	0	0	-750.00	.00	750.00	100.0%
TOTAL CIP-WWTP-COMPOST FACILITY	30,456,400	178,000	30,634,400	6,203,956.23	.00	24,430,443.77	20.3%
1050050 GENERAL & ADMINISTRATIVE							
1050050 5001 SUPERVISOR LABOR	308,350	0	308,350	73,935.12	.00	234,414.88	24.0%
1050050 5002 REGULAR LABOR	310,935	0	310,935	105,471.63	.00	205,463.37	33.9%
1050050 5006 VACATION	0	0	0	14,284.51	.00	-14,284.51	100.0%*
1050050 5007 SICK	0	0	0	8,852.55	.00	-8,852.55	100.0%*
1050050 5008 PERSONAL	0	0	0	1,817.44	.00	-1,817.44	100.0%*
1050050 5010 HOLIDAY	0	0	0	13,624.09	.00	-13,624.09	100.0%*
1050050 5101 FICA EXPENSE	38,396	0	38,396	13,605.18	.00	24,790.82	35.4%
1050050 5102 MEDICARE EXPENSE	8,980	0	8,980	3,181.92	.00	5,798.08	35.4%
1050050 5201 UNEMPLOYMENT EXPEN	23,000	0	23,000	16,425.26	.00	6,574.74	71.4%
1050050 5202 GROUP HEALTH INSUR	122,970	0	122,970	33,711.44	.00	89,258.56	27.4%
1050050 5203 PENSION (401) UAJA	61,928	0	61,928	21,798.61	.00	40,129.39	35.2%
1050050 5205 COBRA EMPLOYEE INS	28,000	0	28,000	6,090.77	.00	21,909.23	21.8%
1050050 5207 GROUP LIFE INSURAN	135,000	0	135,000	46,499.71	.00	88,500.29	34.4%
1050050 5208 HEALTH DEDUCTIBLE	150,000	0	150,000	32,895.39	.00	117,104.61	21.9%
1050050 5301 OFFICE SUPPLIES	20,000	0	20,000	5,441.65	.00	14,558.35	27.2%
1050050 5302 POSTAGE/SHIPPING	40,000	0	40,000	10,649.50	.00	29,350.50	26.6%

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1050050 5303 JANITORIAL SUPPLIE	7,000	0	7,000	2,708.63	.00	4,291.37	38.7%
1050050 5307 PETTY CASH EXPENDI	150	0	150	35.97	.00	114.03	24.0%
1050050 5401 ADVERTISING	1,500	0	1,500	128.00	.00	1,372.00	8.5%
1050050 5402 AUDIT	24,250	0	24,250	.00	.00	24,250.00	0%
1050050 5405 ENGINEERING--RETAIN	1,000	0	1,000	500.00	.00	500.00	50.0%
1050050 5406 LEGAL	75,000	0	75,000	34,597.50	.00	40,402.50	46.1%
1050050 5408 INSURANCE - COMMER	372,170	0	372,170	158,001.00	.00	214,169.00	42.5%
1050050 5499 MISCELLANEOUS OUTS	40,000	0	40,000	52,590.86	.00	-12,590.86	131.5%*
1050050 5501 1054 O & M - COPIER	0	0	0	195.00	.00	-195.00	100.0%*
1050050 5601 COMMUNICATIONS	30,000	0	30,000	2,541.20	.00	27,458.80	8.5%
1050050 5701 TRAINING, SEMINARS	20,000	0	20,000	7,895.89	.00	12,104.11	39.5%
1050050 5702 MEMBERSHIPS, SUBSC	8,500	0	8,500	1,106.00	.00	7,394.00	13.0%
1050050 5703 UNIFORMS--BOOTS-GLO	22,000	0	22,000	2,235.75	.00	19,764.25	10.2%
1050050 5704 VACCINATIONS	8,000	0	8,000	245.50	.00	7,754.50	3.1%
1050050 5706 EMPLOYEE/EMPLOYER	3,000	0	3,000	617.30	.00	2,382.70	20.6%
1050050 5707 MEAL ALLOWANCE	500	0	500	.00	.00	500.00	0%
1050050 5708 SAFETY EQUIPMENT	8,000	0	8,000	1,573.22	.00	6,426.78	19.7%
1050050 5710 DRUG/ALCOHOL TESTI	1,300	0	1,300	140.00	.00	1,160.00	10.8%
1050050 6006 MISCELLANEOUS EXPE	1,000	0	1,000	452.61	.00	547.39	45.3%
1050050 6007 BANK FEES/CHARGES	0	0	0	85.15	.00	-85.15	100.0%*
1050050 6008 WRITE OFF	0	0	0	49,075.90	.00	-49,075.90	100.0%*
1050050 6015 WATER-CTWA	11,000	0	11,000	4,500.76	.00	6,499.24	40.9%
1050050 6017 GARBAGE	8,000	0	8,000	1,805.58	.00	6,194.42	22.6%
1050050 6019 CNET	9,690	0	9,690	2,422.50	.00	7,267.50	25.0%
1050050 6382 CUSTODIAN SERVICES	52,800	0	52,800	9,100.00	.00	43,700.00	17.2%
1050050 6383 PEST CONTROL	3,100	0	3,100	350.00	.00	2,750.00	11.3%
1050050 7512 PUDDINTOWN SPECIAL	55,000	0	55,000	13,544.00	.00	41,456.00	24.6%
1050050 7513 RATE STUDY	49,930	0	49,930	17,475.50	.00	32,454.50	35.0%
TOTAL GENERAL & ADMINISTRATIVE	2,060,449	0	2,060,449	772,208.59	.00	1,288,240.41	37.5%
1050053 G & A - INFORMATION TECHNOLOGY							
1050053 IT71 INTERNET SERVICE	9,700	0	9,700	2,376.94	.00	7,323.06	24.5%
1050053 IT72 HARDWARE-DATA PROC	50,800	0	50,800	7,452.99	.00	43,347.01	14.7%
1050053 IT73 SOFTWARE-DATA PROC	127,000	0	127,000	54,776.75	.00	72,223.25	43.1%
1050053 IT74 IT MOBILE	24,100	0	24,100	5,015.86	.00	19,084.14	20.8%
TOTAL G & A - INFORMATION TECHNOLOGY	211,600	0	211,600	69,622.54	.00	141,977.46	32.9%
1050054 G & A - FLEET/FUEL							
1050054 5502 VEHICLE MAINTENANC	80,000	0	80,000	15,003.81	.00	64,996.19	18.8%

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1050054 5603 1006 GASOLINE.	35,000	0	35,000	6,739.50	.00	28,260.50	19.3%
1050054 5603 1008 DIESEL FUEL	150,000	0	150,000	34,528.38	.00	115,471.62	23.0%
TOTAL G & A - FLEET/FUEL	265,000	0	265,000	56,271.69	.00	208,728.31	21.2%
1052052 DEBT SERVICE							
1052052 5801 INTEREST PAID-1993	1,901,723	0	1,901,723	155,387.50	.00	1,746,335.50	8.2%
1052052 5901 PRINCIPAL PAID-199	4,864,500	0	4,864,500	.00	.00	4,864,500.00	.0%
1052052 6122 2015 TRUSTEE FEES	1,750	0	1,750	1,650.00	.00	100.00	94.3%
1052052 6125 TRUSTEE FESS 2017A	1,750	0	1,750	.00	.00	1,750.00	.0%
1052052 6126 TRUSTEE FEE 2017B	1,750	0	1,750	.00	.00	1,750.00	.0%
1052052 6127 TRUSTEE FEE 2018	1,750	0	1,750	.00	.00	1,750.00	.0%
1052052 6128 TRUSTEE FEE 2020	1,750	0	1,750	1,650.00	.00	100.00	94.3%
1052052 6129 TRUSTEE FEE 20A	1,750	0	1,750	1,650.00	.00	100.00	94.3%
1052052 6130 TRUSTEE FEE 21	1,750	0	1,750	1,650.00	.00	100.00	94.3%
1052052 6131 TRUSTEE FEE 21A	1,750	0	1,750	1,650.00	.00	100.00	94.3%
1052052 6132 TRUSTEE FEE 22	1,750	0	1,750	1,750.00	.00	.00	100.0%
TOTAL DEBT SERVICE	6,781,973	0	6,781,973	165,387.50	.00	6,616,585.50	2.4%
1060019 WWTP - LABORATORY							
1060019 5001 SUPERVISOR LABOR	89,982	0	89,982	23,010.71	.00	66,971.29	25.6%
1060019 5002 REGULAR LABOR	142,522	0	142,522	36,213.85	.00	106,308.15	25.4%
1060019 5003 OVERTIME LABOR	2,500	0	2,500	3,177.74	.00	-677.74	127.1%*
1060019 5006 VACATION	0	0	0	1,964.63	.00	-1,964.63	100.0%*
1060019 5007 SICK	0	0	0	460.41	.00	-460.41	100.0%*
1060019 5010 HOLIDAY	0	0	0	1,695.84	.00	-1,695.84	100.0%*
1060019 5101 FICA EXPENSE	14,415	0	14,415	4,146.46	.00	10,268.54	28.8%
1060019 5102 MEDICARE EXPENSE	3,371	0	3,371	969.64	.00	2,401.36	28.8%
1060019 5202 GROUP HEALTH INSUR	55,125	0	55,125	10,834.22	.00	44,290.78	19.7%
1060019 5203 PENSION (401) UAJA	19,687	0	19,687	5,429.64	.00	14,257.36	27.6%
1060019 5305 SMALL EQUIPMT/TOOL	8,500	0	8,500	39.94	.00	8,460.06	.5%
1060019 5306 LAB SUPPLIES	38,000	0	38,000	4,559.03	.00	33,440.97	12.0%
1060019 5501 EQUIPMENT MAINTENANCE	3,500	0	3,500	6,869.01	.00	-3,369.01	196.3%*
TOTAL WWTP - LABORATORY	377,602	0	377,602	99,371.12	.00	278,230.88	26.3%
1060022 TREATMENT PLANT MAINTENANCE							
1060022 5001 SUPERVISOR LABOR	42,019	0	42,019	11,133.18	.00	30,885.82	26.5%

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1060022 5002 REGULAR LABOR	456,211	0	456,211	138,134.61	.00	318,076.39	30.3%
1060022 5003 OVERTIME LABOR	8,000	0	8,000	.00	.00	8,000.00	.0%
1060022 5006 VACATION	0	0	0	-8,431.69	.00	8,431.69	100.0%*
1060022 5007 SICK	0	0	0	1,830.81	.00	-1,830.81	100.0%*
1060022 5008 PERSONAL DAY	0	0	0	-1,340.22	.00	1,340.22	100.0%
1060022 5009 JURY/CIVIL/VOLUNTE	0	0	0	839.09	.00	-839.09	100.0%*
1060022 5010 HOLIDAY	0	0	0	9,660.44	.00	-9,660.44	100.0%*
1060022 5101 FICA EXPENSE	35,086	0	35,086	10,930.02	.00	24,155.98	31.2%
1060022 5102 MEDICARE EXPENSE	8,206	0	8,206	2,556.08	.00	5,649.92	31.1%
1060022 5202 GROUP HEALTH INSUR	103,810	0	103,810	29,226.23	.00	74,583.77	28.2%
1060022 5203 PENSION (401) UAJA	43,493	0	43,493	11,612.26	.00	31,880.74	26.7%
1060022 5304 OPERATIONAL SUPPLI	5,000	0	5,000	.00	.00	5,000.00	.0%
1060022 5305 SMALL EQUIPMT/TOOL	14,000	0	14,000	2,331.08	.00	11,668.92	16.7%
1060022 5501 EQUIPMENT MAINTENA	200,000	0	200,000	45,645.35	.00	154,354.65	22.8%
1060022 5501 6174 SCADIA MAINT	80,000	0	80,000	6,483.75	.00	73,516.25	8.1%
1060022 5501 6175 UV MAINT	32,000	0	32,000	7,498.01	.00	24,501.99	23.4%
1060022 5501 6283 SOLAR MAINTENA	120,000	0	120,000	.00	.00	120,000.00	.0%
1060022 5503 BUILDING & GROUND	45,000	0	45,000	25,025.22	.00	19,974.78	55.6%
1060022 5508 GRIT REMOVAL-PLANT	25,000	0	25,000	20,999.79	.00	4,000.21	84.0%
1060022 5603 FUEL, OIL, LUBRICA	25,000	0	25,000	5,631.73	.00	19,368.27	22.5%
1060022 6384 SOLAR GRAZING	17,180	0	17,180	8,590.00	.00	8,590.00	50.0%
1060022 7511 LANDSCAPE	40,000	0	40,000	4,146.61	.00	35,853.39	10.4%
TOTAL TREATMENT PLANT MAINTENANCE	1,300,005	0	1,300,005	332,502.35	.00	967,502.65	25.6%

I060023 MAIN STATION

1060023 5001 B5001 SUPERVISOR LA	0	0	0	36.24	.00	-36.24	100.0%*
1060023 5002 B5001 REGULAR LABOR	0	0	0	3,238.41	.00	-3,238.41	100.0%*
1060023 5101 B5001 FICA EXPENSE	0	0	0	203.04	.00	-203.04	100.0%*
1060023 5102 B5001 MEDICARE EXPE	0	0	0	47.52	.00	-47.52	100.0%*
1060023 5202 B5001 GROUP HEALTH	0	0	0	487.53	.00	-487.53	100.0%*
1060023 5203 B5001 PENSION (401)	0	0	0	245.62	.00	-245.62	100.0%*
1060023 5505 B5001 PUMP STATION	75,000	0	75,000	860.70	.00	74,139.30	1.1%
1060023 5602 B5001 O&M MAIN STAT	65,000	0	65,000	16,198.07	.00	48,801.93	24.9%
TOTAL MAIN STATION	140,000	0	140,000	21,317.13	.00	118,682.87	15.2%

I060025 WWTP - IPP

1060025 5001 SUPERVISOR LABOR	89,982	0	89,982	22,979.68	.00	67,002.32	25.5%
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ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1060025 5006 VACATION	0	0	0	1,963.20	.00	-1,963.20	100.0%*
1060025 5007 SICK	0	0	0	459.92	.00	-459.92	100.0%*
1060025 5010 HOLIDAY	0	0	0	1,693.49	.00	-1,693.49	100.0%*
1060025 5101 FICA EXPENSE	5,579	0	5,579	1,701.97	.00	3,877.03	30.5%
1060025 5102 MEDICARE EXPENSE	1,305	0	1,305	398.08	.00	906.92	30.5%
1060025 5202 GROUP HEALTH INSUR	10,475	0	10,475	4,001.47	.00	6,473.53	38.2%
1060025 5203 PENSION (401) UAJA	8,998	0	8,998	2,709.56	.00	6,288.44	30.1%
1060025 5305 SMALL EQUIPMT/TOOL	400	0	400	.00	.00	400.00	.0%
1060025 5410 ANALYSIS	3,000	0	3,000	1,083.20	.00	1,916.80	36.1%
1060025 5501 EQUIPMENT MAINTENA	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL WWTP - IPP	120,739	0	120,739	36,990.57	.00	83,748.43	30.6%
1060028 WWTP - BENEFICIAL REUSE							
1060028 5001 SUPERVISOR LABOR	42,018	0	42,018	11,133.18	.00	30,884.82	26.5%
1060028 5006 VACATION	0	0	0	516.30	.00	-516.30	100.0%*
1060028 5007 SICK	0	0	0	188.62	.00	-188.62	100.0%*
1060028 5010 HOLIDAY	0	0	0	789.18	.00	-789.18	100.0%*
1060028 5101 FICA EXPENSE	2,605	0	2,605	782.88	.00	1,822.12	30.1%
1060028 5102 MEDICARE EXPENSE	609	0	609	183.12	.00	425.88	30.1%
1060028 5202 GROUP HEALTH INSUR	9,045	0	9,045	2,360.12	.00	6,684.88	26.1%
1060028 5203 PENSION (401) UAJA	4,202	0	4,202	1,262.64	.00	2,939.36	30.0%
1060028 5304 OPERATIONAL SUPPLI	17,000	0	17,000	2,364.13	.00	14,635.87	13.9%
1060028 5305 SMALL EQUIPMT/TOOL	587,500	0	587,500	173,037.68	.00	414,462.32	29.5%
1060028 5410 LAB ANALYSIS	2,000	0	2,000	1,153.40	.00	846.60	57.7%
1060028 5501 EQUIPMENT MAINTENA	16,000	0	16,000	8,632.70	.00	7,367.30	54.0%
1060028 5602 1064 POWER	165,000	0	165,000	92,474.55	.00	72,525.45	56.0%
1060028 5605 CTWA REIMBURSE	150,998	0	150,998	54,710.30	.00	96,287.70	36.2%
TOTAL WWTP - BENEFICIAL REUSE	1,066,977	0	1,066,977	376,212.38	.00	690,764.62	35.3%
1060029 WWTP - DEWATERING							
1060029 5001 SUPERVISOR LABOR	42,018	0	42,018	11,133.18	.00	30,884.82	26.5%
1060029 5002 REGULAR LABOR	141,640	0	141,640	37,813.53	.00	103,826.47	26.7%
1060029 5003 OVERTIME LABOR	3,500	0	3,500	990.68	.00	2,509.32	28.3%
1060029 5006 VACATION	0	0	0	1,583.10	.00	-1,583.10	100.0%*
1060029 5007 SICK	0	0	0	1,313.21	.00	-1,313.21	100.0%*

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ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1060029 5010 HOLIDAY	0	0	0	3,456.18	.00	-3,456.18	100.0%*
1060029 5101 FICA EXPENSE	11,387	0	11,387	3,489.91	.00	7,897.09	30.6%
1060029 5102 MEDICARE EXPENSE	2,663	0	2,663	816.22	.00	1,846.78	30.7%
1060029 5202 GROUP HEALTH INSUR	53,760	0	53,760	18,111.44	.00	35,648.56	33.7%
1060029 5203 PENSION (401) UAJA	14,825	0	14,825	4,463.04	.00	10,361.96	30.1%
1060029 5304 OPERATIONAL SUPPLI	500	0	500	250.61	.00	249.39	50.1%
1060029 5304 1036 POLYMER	70,000	0	70,000	.00	.00	70,000.00	0%
1060029 5501 EQUIPMENT MAINTENA	125,000	0	125,000	13,676.35	.00	111,323.65	10.9%
1060029 5602 1042 POWER-DEWATERI	64,713	0	64,713	24,868.31	.00	39,844.69	38.4%
TOTAL WWTP - DEWATERING	530,006	0	530,006	121,965.76	.00	408,040.24	23.0%
1060030 WWTP - COMPOST							
1060030 5001 SUPERVISOR LABOR	42,018	0	42,018	11,133.18	.00	30,884.82	26.5%
1060030 5002 REGULAR LABOR	181,332	0	181,332	35,929.43	.00	145,402.57	19.8%
1060030 5003 OVERTIME LABOR	0	0	0	14,293.96	.00	-14,293.96	100.0%*
1060030 5006 VACATION	0	0	0	1,883.64	.00	-1,883.64	100.0%*
1060030 5007 SICK	0	0	0	2,129.46	.00	-2,129.46	100.0%*
1060030 5008 PERSONAL	0	0	0	903.23	.00	-903.23	100.0%*
1060030 5010 HOLIDAY	0	0	0	4,697.32	.00	-4,697.32	100.0%*
1060030 5101 FICA EXPENSE	13,848	0	13,848	4,444.18	.00	9,403.82	32.1%
1060030 5102 MEDICARE EXPENSE	3,239	0	3,239	1,039.39	.00	2,199.61	32.1%
1060030 5202 GROUP HEALTH INSUR	72,750	0	72,750	15,304.57	.00	57,445.43	21.0%
1060030 5203 PENSION (401) UAJA	17,802	0	17,802	3,673.35	.00	14,128.65	20.6%
1060030 5304 OPERATIONAL SUPPLI	2,000	0	2,000	17.16	.00	1,982.84	9%
1060030 5304 1038 COMPOST AMEND	20,000	0	20,000	30,151.25	.00	-10,151.25	150.8%*
1060030 5305 SMALL EQUIPMT/TOOL	1,000	0	1,000	.00	.00	1,000.00	0%
1060030 5409 LICENSE & FEES	5,000	0	5,000	-668.48	.00	5,668.48	-13.4%
1060030 5410 LAB ANALYSIS	8,500	0	8,500	148.00	.00	8,352.00	1.7%
1060030 5415 VECTOR CONTROL	0	0	0	-6,120.19	.00	6,120.19	100.0%
1060030 5501 EQUIPMENT MAINTENA	20,000	0	20,000	1,289.57	.00	18,710.43	6.4%
1060030 5506 1032 SKID STEER 184	2,500	0	2,500	310.30	.00	2,189.70	12.4%
1060030 5506 1033 FRONT END LOAD	6,000	0	6,000	4,263.43	.00	1,736.57	71.1%
1060030 5506 1055 STREET SWEEPER	2,500	0	2,500	48.91	.00	2,451.09	2.0%
1060030 5506 1062 CAT SKID STEER	4,000	0	4,000	6,827.69	.00	-2,827.69	170.7%*
1060030 5506 1071 LOADER MAINT 6	2,500	0	2,500	.00	.00	2,500.00	0%
1060030 5506 1072 TROMMEL	2,500	0	2,500	33.46	.00	2,466.54	1.3%
1060030 5602 1041 POWER-COMPOST	35,000	0	35,000	44,762.96	.00	-9,762.96	127.9%*
1060030 5603 1007 NATURAL GAS -	140,000	0	140,000	73,421.97	.00	66,578.03	52.4%
TOTAL WWTP - COMPOST	582,489	0	582,489	249,917.74	.00	332,571.26	42.9%
1060032 TREATMENT PLANT OPERATION							

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ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1060032 5001 SUPERVISOR LABOR	42,018	0	42,018	11,133.18	.00	30,884.82	26.5%
1060032 5002 REGULAR LABOR	703,953	0	703,953	156,756.55	.00	547,196.45	22.3%
1060032 5003 OVERTIME LABOR	120,000	0	120,000	75,833.78	.00	44,166.22	63.2%
1060032 5004 SHIFT LABOR	12,000	0	12,000	3,113.75	.00	8,886.25	25.9%
1060032 5006 VACATION	0	0	0	4,464.30	.00	-4,464.30	100.0%*
1060032 5007 SICK	0	0	0	10,078.35	.00	-10,078.35	100.0%*
1060032 5008 PERSONAL DAY	0	0	0	1,345.02	.00	-1,345.02	100.0%*
1060032 5010 HOLIDAY	0	0	0	14,096.90	.00	-14,096.90	100.0%*
1060032 5101 FICA EXPENSE	47,847	0	47,847	17,341.68	.00	30,505.32	36.2%
1060032 5102 MEDICARE EXPENSE	10,817	0	10,817	4,055.72	.00	6,761.28	37.5%
1060032 5202 GROUP HEALTH INSUR	162,350	0	162,350	59,010.00	.00	103,340.00	36.3%
1060032 5203 PENSION (401) UAJA	56,998	0	56,998	12,735.78	.00	44,262.22	22.3%
1060032 5304 OPERATION SUPPLIES	1,000	0	1,000	525.88	.00	474.12	52.6%
1060032 5304 1034 ALUM	275,000	0	275,000	93,931.87	.00	181,068.13	34.2%
1060032 5304 1070 CARBON SUPPLEM	335,000	0	335,000	41,742.12	.00	293,257.88	12.5%
1060032 5304 6397 OPERATIONAL SU	0	126,000	126,000	8,626.95	.00	117,373.05	6.8%
1060032 5405 1053 STREAM MONITOR	14,250	0	14,250	14,250.00	.00	-1,629.00	100.0%*
1060032 5409 LICENSE & FEES	13,000	0	13,000	14,629.00	.00	57,955.70	18.4%
1060032 5410 ANALYSIS	71,000	0	71,000	13,044.30	.00	49,712.00	.6%
1060032 5499 MISCELLANEOUS OUTS	50,000	0	50,000	288.00	.00	367,634.97	35.7%
1060032 5602 1043 POWER-PLANT	571,636	0	571,636	204,001.03	.00	367,634.97	35.7%
TOTAL TREATMENT PLANT OPERATION	2,486,869	126,000	2,612,869	761,004.16	.00	1,851,864.84	29.1%
I070021 COLLECTION-MAINTENANCE							
1070021 5001 SUPERVISOR LABOR	149,997	0	149,997	40,110.05	.00	109,886.95	26.7%
1070021 5002 REGULAR LABOR	996,988	0	996,988	161,577.25	.00	835,410.75	16.2%
1070021 5002 6172 REGULAR LABOR	0	0	0	26,401.96	.00	-26,401.96	100.0%*
1070021 5002 6337 REGULAR LABOR	0	0	0	22,006.77	.00	-22,006.77	100.0%*
1070021 5002 6406 REGULAR LABOR	0	0	0	39,775.94	.00	-39,775.94	100.0%*
1070021 5002 B5001 REGULAR LABOR	0	0	0	108.71	.00	-108.71	100.0%*
1070021 5002 B5002 REGULAR LABOR	0	0	0	3,011.40	.00	-3,011.40	100.0%*
1070021 5002 B5003 REGULAR LABOR	0	0	0	3,011.40	.00	-3,011.40	100.0%*
1070021 5002 B5004 REGULAR LABOR	0	0	0	2,902.73	.00	-2,902.73	100.0%*
1070021 5002 B5493 REGULAR LABOR	0	0	0	427.22	.00	-427.22	100.0%*
1070021 5002 B5494 REGULAR LABOR	0	0	0	1,344.23	.00	-1,344.23	100.0%*
1070021 5002 B5495 REGULAR LABOR	0	0	0	639.03	.00	-639.03	100.0%*
1070021 5002 B5496 REGULAR LABOR	0	0	0	638.31	.00	-638.31	100.0%*
1070021 5003 OVERTIME LABOR	31,500	0	31,500	8,742.49	.00	22,757.51	27.8%
1070021 5006 VACATION	0	0	0	12,385.69	.00	-12,385.69	100.0%*

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ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1070021 5007 SICK	0	0	0	10,880.28	.00	-10,880.28	100.0%*
1070021 5008 PERSONAL	0	0	0	5,491.98	.00	-5,491.98	100.0%*
1070021 5009 JURY/CIVIL/VOLUNTE	0	0	0	256.62	.00	-256.62	100.0%*
1070021 5010 HOLIDAY	0	0	0	22,056.78	.00	-22,056.78	100.0%*
1070021 5101 FICA EXPENSE	71,128	0	71,128	21,047.80	.00	50,080.20	29.6%
1070021 5101 6172 FICA EXPENSE	0	0	0	1,636.90	.00	-1,636.90	100.0%*
1070021 5101 B5001 FICA-O & M MA	0	0	0	6.74	.00	-6.74	100.0%*
1070021 5102 MEDICARE EXPENSE	16,635	0	16,635	4,922.40	.00	11,712.60	29.6%
1070021 5102 6172 MEDICARE EXPEN	0	0	0	382.80	.00	-382.80	100.0%*
1070021 5102 B5001 MEDICARE-O &	0	0	0	1.58	.00	-1.58	100.0%*
1070021 5202 GROUP HEALTH INSUR	186,965	0	186,965	74,430.34	.00	112,534.66	39.8%
1070021 5202 6172 GROUP HEALTH I	0	0	0	6,523.73	.00	-6,523.73	100.0%*
1070021 5202 B5001 GRP HEALTH IN	0	0	0	32.25	.00	-32.25	100.0%*
1070021 5203 PENSION (401) UAJA	98,792	0	98,792	24,513.58	.00	74,278.62	24.8%
1070021 5203 6172 PENSION (401)	0	0	0	1,868.25	.00	-1,868.25	100.0%*
1070021 5203 B5001 PENSION-O&M M	0	0	0	8.15	.00	-8.15	100.0%*
1070021 5305 SMALL EQUIPMT/TOOL	20,000	0	20,000	5,550.80	.00	14,449.20	27.8%
1070021 5504 SEWER LINE MAINTEN	125,000	0	125,000	19,265.91	.00	105,734.09	15.4%
1070021 6385 GIS AND MAPPING	64,500	0	64,500	12,922.39	.00	51,577.61	20.0%
1070021 ER01 RENTAL OF EQUIPMEN	5,000	0	5,000	780.00	.00	4,220.00	15.6%
1070021 ER14 RENTAL LOWBOY	5,000	0	5,000	920.00	.00	4,080.00	18.4%
1070021 PV01 TRENCH PAVING-CONT	20,000	0	20,000	-1,260.00	.00	21,260.00	-6.3%
TOTAL COLLECTION-MAINTENANCE	1,791,505	0	1,791,505	535,322.26	.00	1,256,182.74	29.9%
I070022 CONSTRUCT EQUIP MAINTENANCE							
1070022 5501 SMALL EQUIPMENT MA	8,000	0	8,000	3,220.71	.00	4,779.29	40.3%
1070022 5506 LG. CONSTRUC. EQUIP	80,000	0	80,000	13,747.58	.00	66,252.42	17.2%
TOTAL CONSTRUCT EQUIP MAINTENANCE	88,000	0	88,000	16,968.29	.00	71,031.71	19.3%
I070034 COLLECTION-INSPECTION							
1070034 5001 SUPERVISOR LABOR	149,997	0	149,997	40,110.14	.00	109,886.86	26.7%
1070034 5002 REGULAR LABOR	239,695	0	239,695	36,380.54	.00	203,314.46	15.2%
1070034 5002 B5480 REGULAR LABOR	0	0	0	787.21	.00	-787.21	100.0%*
1070034 5002 B5487 REGULAR LABOR	0	0	0	4,685.80	.00	-4,685.80	100.0%*
1070034 5003 OVERTIME LABOR	15,000	0	15,000	4,879.87	.00	10,120.13	32.5%
1070034 5006 VACATION	0	0	0	2,213.15	.00	-2,213.15	100.0%*

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1070034 5007 SICK	0	0	0	10,282.57	.00	-10,282.57	100.0%*
1070034 5008 PERSONAL	0	0	0	1,386.99	.00	-1,386.99	100.0%*
1070034 5010 HOLIDAY	0	0	0	7,358.23	.00	-7,358.23	100.0%*
1070034 5101 FICA EXPENSE	24,161	0	24,161	6,785.00	.00	17,376.00	28.1%
1070034 5102 MEDICARE EXPENSE	5,651	0	5,651	1,586.83	.00	4,064.17	28.1%
1070034 5202 GROUP HEALTH INSUR	60,600	0	60,600	19,545.48	.00	41,054.52	32.3%
1070034 5203 PENSION (401) UAJA	32,977	0	32,977	8,878.88	.00	24,098.12	26.9%
1070034 5304 OPERATIONAL SUPPLI	4,000	0	4,000	173.40	.00	3,826.60	4.3%
1070034 5305 SMALL EQUIPMT/TOOL	500	0	500	44.99	.00	455.01	9.0%
1070034 5507 SEMER LINE INSPEC/	0	0	0	388.96	.00	-388.96	100.0%*
1070034 5507 B3353 INSPECTION EN	0	0	0	450.00	.00	-450.00	100.0%*
TOTAL COLLECTION-INSPECTION	532,581	0	532,581	145,938.04	.00	386,642.96	27.4%
1070036 COLLECTION-PUMP STATION							
1070036 5305 SMALL EQUIPMT/TOOL	1,000	0	1,000	.00	.00	1,000.00	.0%
1070036 5501 EQUIPMENT MAINTENA	20,000	0	20,000	5,769.17	.00	14,230.83	28.8%
1070036 5505 O & M PUMP STATION	70,000	0	70,000	7,621.07	.00	62,378.93	10.9%
1070036 5505 B5002 O & M CLASTER	300	0	300	.00	.00	300.00	.0%
1070036 5505 B5003 O & M NORTH M	300	0	300	.00	.00	300.00	.0%
1070036 5505 B5004 O & M SOUTH M	300	0	300	.00	.00	300.00	.0%
1070036 5602 POWER	65,000	0	65,000	27,423.28	.00	37,576.72	42.2%
1070036 5602 B5002 POWER-CLASTER	500	0	500	24.72	.00	475.28	4.9%
1070036 5602 B5004 POWER-SOUTH M	500	0	500	32.60	.00	467.40	6.5%
1070036 5603 PUMP STATION PROPA	3,000	0	3,000	490.23	.00	2,509.77	16.3%
TOTAL COLLECTION-PUMP STATION	160,900	0	160,900	41,361.07	.00	119,538.93	25.7%
TOTAL OPERATING FUND	32,060,850	3,917,300	35,978,150	5,546,336.43	.00	30,431,813.57	15.4%
TOTAL REVENUES	-19,056,125	0	-19,056,125	-4,694,446.97	.00	-14,361,678.03	
TOTAL EXPENSES	51,116,975	3,917,300	55,034,275	10,240,783.40	.00	44,793,491.60	

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT



FOR 2024 04

	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	32,060,850	3,917,300	35,978,150	5,546,336.43	.00	30,431,813.57	15.4%

** END OF REPORT - Generated by Sierra weight **



UNIVERSITY AREA JOINT AUTHORITY

To: UAJA Board
From: Jason Brown
Re: Financial Report - End of April 2024

Cash Accounts

General Checking	\$407,499.70
Payroll Checking	\$187,329.81
PLIGIT Checking	\$1,647.52
Petty Cash	\$75.43

Revenue Fund Accounts

Revenue Sweep	\$308,409.35
Revenue Trustee	\$1,448,651.62

Savings Accounts

PLIGIT Plus	\$9,212.72
93 BRIF	\$2,107,235.72
Emmaus BRIF	\$0.00

TOTAL LIQUID ASSETS **\$4,470,061.87**

Dedicated Accounts

2015 DSF	\$3,980.16
2017A DSF	\$19,066.35
2017 B & C DSF	\$246,721.79
2018 DSF	\$208,521.53
2020 DSF	\$97,063.46
2020A DSF	\$95,454.32
2021 DSF	\$132,755.38
2021A DSF	\$1,017.06
2022 DSF	\$4,794.36
2020A Construction Fund	\$0.00
2021 Construction Fund	\$4,137,941.22

TOTAL DEDICATED ASSETS **\$4,947,315.63**

Restricted Accounts

93 Oper. Expense Reserve	\$431,042.46
93 Debt Service Reserve	\$5,209,800.15

\$5,640,842.61

Receivables Outstanding

UAJA Sewer	\$2,009,323.38
UAJA Surcharge	\$6,215.00
Borough Sewer	\$3,782,865.69
PGM Sewer	\$66,468.10
PSU Sewer	\$0.00

TOTAL OUTSTANDING **\$5,864,872.17**



**COMPOST AND SEPTAGE OPERATIONS REPORT
APRIL 2024**

COMPOST PRODUCTION AND DISTRIBUTION

UNITS IN CU/YDS	NOV	DEC	JAN	FEB	MAR	APR
PRODUCTION	617	487	651	625	780	796
YTD PRODUCTION	7,600	8,087	651	1,276	2,056	2,852
DISTRIBUTION	522	562	384	173	452	1,021
YTD DISTRIBUTION	8,410	8,972	384	557	1,009	2,030
IMMEDIATE SALE	681	800	705	1,183	1,357	1,116
CURRENTLY IN STORAGE	1,298	1,287	1,356	1,808	2,137	1,912

SEPTAGE OPERATIONS

LBS/SOLIDS

	NOV	DEC	JAN	FEB	MAR	APR
PORT MATILDA	1,376	1,376	625	1,330	759	803
HUSTON TOWNSHIP	734	567	310	584	517	667

TOTAL GALLONS

	NOV	DEC	JAN	FEB	MAR	APR
RESIDENTIAL/COMMERCIAL	19,150	5,500	1,350	3,100	3,600	10,950
PORT MATILDA	11,000	11,000	5,352	11,000	6,500	11,000
HUSTON TOWNSHIP	6,000	6,000	7,800	8,000	8,000	8,000
TOTAL GALLONS	36,150	22,500	14,502	22,100	18,100	29,950



SUPERINTENDENT'S REPORT

Andrew Breon, Superintendent
April 2024 Data

PLANT OPERATIONS

12-Month Rolling Effluent Average:	3.88 MGD	Plant effluent temperature monthly average:	59.1°
Total Monthly Influent Flow:	226.04 MGD	Wetland temperature monthly average:	62.9°
Monthly Average Influent Flow:	7.53 MGD		
Highest Daily Influent Flow (4/3):	13.80 MGD		
Lowest Daily Influent Flow (4/26):	5.97 MGD		

On-Line Treatment Units:

3—Primary Clarifiers

2—Aeration Basins

3—Secondary Clarifiers

8—Denitrification filters

Reuse Water Distribution Data

	April	Year to date gallons
Best Western Hotel	39,000	144,000
Centre Hills Golf	943,000	943,000
Stewart Drive	0	0
Collections Maintenance Garage	2,000	5,000
CINTAS	433,000	1,653,000
Red Line	419,000	1,718,000
Plant site	4,529,000	18,016,000
GDK Park vault	34,342,000	158,464,000
Kissinger's Pond	0	0
Elks	362,000	362,000
Total Gallons	41,069,000	181,305,000

PLANT MAINTENANCE

- Ford Hall performed spring maintenance on the secondary clarifier weir brushes.
- Replaced a hydraulic cylinder on the 621-wheel loader and repaired a composter dolly axel.
- Replaced the impeller on Dewatering Primary Pump #3.
- Installed equipment to apply lime to the dewatered sludge before landfilling.
- Cleaned the Overs and Compost Buildings for final DEP inspection.
- Installed new lamps and replaced defective ballasts in the Outfall UV System.



COLLECTION SYSTEMS SUPERINTENDENT'S REPORT
Activities for the month of April 2024
Daren Brown, Superintendent

MAINLINE MAINTENANCE:

Grouted 8 Manholes that had infiltration during the wet weather.
Mainline Cleaning – 5,950 ft cleaned/cut with root cutter.
Mainline televising – 36,471 ft televised – 172 manholes inspected.
Wilts Lane backlot project: Complete except paving
Fox Hollow Project: Cleared ROW and replaced 240' of mainline.

LIFT STATION MAINTENANCE:

Replaced E-One grinder pump at 720 Rosslyn Rd.
Cleaned (18) wet wells.

NEXT MONTH PROJECTS:

Fox Hollow Project
Install new lateral tap at 913 Fur Dr.
Continue televising mainline.
GIS for mapping
Mainline flushing

INSPECTION:

Windfield Heights Phase 2 held pre-construction meeting.

MAINLINE CONSTRUCTION:

- a) Grayspoint Phase 7A – Waiting on final as-builts.
- b) Stocker Auto Body- Waiting on final as-builts.
- c) Reviewed drawing for Rocky Ridge.

NEW CONNECTIONS:

a.	Single-Family Residential	4	c.	Commercial	0
b.	Multi-Family Residential	0	d.	Non-Residential	0

TOTAL 4

PA One-Calls Responded to April 1 thru 30 = 380



Herbert, Rowland & Grubic, Inc.
2568 Park Center Boulevard
State College, PA 16801
814.238.7117
www.hrg-inc.com

CONSULTING ENGINEER'S REPORT

UNIVERSITY AREA JOINT AUTHORITY

HRG Project Number: 001178.0693

May 15, 2024

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

RETAINER SERVICES (R001178.0693)

- HRG attended a meeting with College Township staff to review easements and future roadways associated with the Persia Pump Station (SR 26 and Transfer Road). The pump station will need to be upgraded and upsized in the future (depending on development rates) and preliminary planning is being considered now to minimize conflicts.

PUDDINTOWN INTERCEPTOR ACT 537 SPECIAL STUDY (R001178.0725)

- A presentation will be provided at the May meeting.
- A draft report will be submitted in May.

WEST PATTON PUMP STATION BASIS OF DESIGN (R001178.0730)

- Collaboration is ongoing with the Developer's consultant regarding pump characteristics and the basis of design.

DEVELOPER PLAN REVIEWS:

- Grays Woods - Grays Pointe Phase 7A (R001178.0719): Draft sanitary sewer as-built plans were submitted on May 7, 2024, and are currently being reviewed.

Herbert, Rowland & Grubic, Inc.

A handwritten signature in blue ink, appearing to read 'B. R. Burns'.

Benjamin R. Burns, P.E.

Team Leader | Water & Wastewater

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**University Area Joint Authority
 Summation of Project Activities**

May 2024

WWTP NPDES Permit – Phosphorus Study (094612027)

- Continuous in-stream monitoring of Spring Creek has been completed. We are reviewing all compiled data with the PA DEP for determination of next steps.

Phosphorus Study Project Schedule

Milestone	Date
Complete stream monitoring and compile data	November – December 2022
Review final data with PA DEP	TBD
Conduct High Temperature/Low Flow Monitoring if needed	TBD

Ozone Disinfection for Effluent (094612023)

- The transition of forward flow to the new Ozone Tank was completed the week of April 15th. The Manufacturer then performed a Site Acceptance Test of equipment.
- We have been working with staff and PSI to continue start-up and commissioning activities.

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 Including Retainage
2021-05 GC	16	\$145,610.21	\$5,458,723.91	\$5,323,473.91	97.52%	\$401,423.70
2021-06 EC			\$350,000.00	\$326,500.00	93.29%	\$39,825.00
2021-07 MC			\$223,000.00	\$223,000.00	100.00%	\$11,150.00
		\$145,610.21	\$6,031,723.91	\$5,872,973.91	97.37%	\$452,398.70

- Application for Payment No. 16 has been received for Contract 2021-05 in the amount of \$145,610.21. We recommend payment in the amount of \$145,610.21.

Ozone Disinfection for Effluent Project Schedule

Milestone	Date
Notice to Proceed Issued	12/27/2021
Substantial Completion	03/27/2023
Projected Substantial Completion Date	05/20/2024

Anaerobic Digestion Project (094612026)

- Job Conference No. 04 was held May 7th.
- We continue to process equipment submittals.
- Sludge hauling continues and temporary controls have now been established.

- Groundbreaking ceremony was held April 26th.

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 Including Retainage
2022-01	05	\$1,250,328.60	\$66,606,000.00	\$8,199,027.00	12.31%	\$59,226,875.70
2022-02	01	\$26,812.80	\$784,000.00	\$29,792.00	3.80%	\$757,187.20
2022-03	02	\$9,563.40	\$759,000.00	\$28,842.00	3.80%	\$733,042.20
2022-04	01	\$273,792.17	\$6,598,900.00	\$304,213.52	4.61%	\$6,325,107.83
		\$1,560,496.97	\$74,747,900.00	\$8,561,874.52	11.45%	\$66,186,025.48

- Application for Payment No. 05 has been received for Contract 2022-01 (General Construction) in the amount of \$1,250,328.60. RETTEW recommends payment of Application for Payment No. 05 in the amount of \$1,250,328.60.
- Application for Payment No. 01 has been received for Contract 2022-02 (Plumbing Construction) in the amount of \$26,812.80. RETTEW recommends payment of Application for Payment No. 01 in the amount of \$26,812.80.
- Application for Payment No. 02 has been received for Contract 2022-03 (HVAC Construction) in the amount of \$9,563.40. RETTEW recommends payment of Application for Payment No. 02 in the amount of \$9,563.40.
- Application for Payment No. 01 has been received for Contract 2022-04 (Electrical Construction) in the amount of \$273,792.17. RETTEW recommends payment of Application for Payment No. 01 in the amount of \$273,792.17.

Anaerobic Digestion Project Schedule

Milestone	Date
Notice to Proceed Issued	January 8, 2024
Completion of Dryer and Waste Handling Buildings	July 6, 2025
Contracted Substantial Construction	January 7, 2026

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.



UNIVERSITY AREA JOINT AUTHORITY

1576 Spring Valley Road
State College, PA 16801

EXECUTIVE DIRECTOR'S REPORT

May 15, 2024

INFORMATION ITEMS

State College Borough Delinquency

The unpaid balance for the State College Borough is \$3,782,865.69. This amount includes the 1st quarter 2024 billing and penalties. The refusal to pay the full amount has, in part, resulted in the rate increase that went into effect January 1, 2024.

ACTION ITEMS

3. Public Comment

3.1 Other items not on the agenda

4. Old Business

4.1 2023 Audit

Included in the packet are the following:

Draft Communication to Those Charged with Governance letter
Draft Financial Statements
Draft Management letter

Board Treasurer, Jeff Nucciarone, Asst. Treasurer, Mark Kunkle, Board Member, Wes Glebe, Cory Miller and Jason Brown met with Maher Duessel (via Zoom) on May 3rd to review and comment on the 2023 Draft Audit. Brian McCall, a partner in Maher Duessel, will attend the meeting to review the 2023 Audit with the Board.

Recommendation: Approve the 2023 Audit.

5. New Business

5.1 Puddintown Road Act 537 Plan Special Study Presentation

HRG has completed much of the work needed to prepare the Act 537 Plan Special Study Report. Over the past year, much flow data has been collected to more accurately determine the current flow contributions from various portions of the sewer system. A more detailed evaluation of future projected growth has been completed. The interceptor sewer in the study area has been inspected, as well as surveyed to determine actual distances and elevations. HRG will present the findings to date.

Recommendation: Presentation, no action required.

5.2 Requisitions

BRIF #869	Robinson Septic Service Barkway/Wilts Ln. Project	\$450.00
BRIF #870	Aquatic Informatics Hach Rio Configuration & Training	\$2,500.00
BRIF #871	Heidelberg Materials Fox Hollow Project	\$1,841.71
BRIF #872	SiteOne Landscape Supply Fox Hollow- Barkway/Wilts Ln. Projects	\$1,391.36
BRIF #873	L/B Water Fox Hollow/Princeton Dr. Projects	\$3,103.80
BRIF #874	Sunbelt Rentals Princeton Dr. Project	\$206.43
BRIF #875	Aikey's Tree Service Fox Hollow Backlot Project	\$900.00
BRIF #876	HRG Princeton Dr. Project	\$500.00
BRIF #877	HRG Scott Rd. Project	\$1,080.00
BRIF #878	Ducken Tree Farm Barkway/Wilts Ln. Project	\$1,780.60
TOTAL BRIF-		\$13,753.90
Construction Fund #013	Rettew Sludge Drying Project	\$61,302.78
Construction Fund #014	Rettew Ozone Disinfection Project	\$2,362.50
Construction Fund #015	Roy Struble Trucking Sludge Drying Project- Lime Hauling	\$800.00
Construction Fund #016	Quandel Construction Group Pay App. #5- Sludge Drying Project-General	\$1,250,328.60
Construction Fund #017	Mycos Mechanical Pay App. #1- Sludge Drying Project-Plumbing	\$26,812.80

Construction Fund #018	Myco Mechanical Pay App. #2- Sludge Drying Project-HVAC	\$9,563.40
Construction Fund #019	Hayden Power Group Pay App. #1- Sludge Drying Project-Electrical	\$273,792.17
Construction Fund #020	PSI Pumping Solutions Pay App. #16- Ozone Disinfection Project (G)	\$145,610.21
TOTAL 2021 CONSTRUCTION FUND-		\$1,770,572.46
Revenue Fund #207	Debt Service, Operation and Maintenance Expenses	\$1,000,000.00
TOTAL REVENUE FUND-		\$1,000,000.00

6. Reports of Officers

7. Other Business

Executive Session to discuss ongoing ligations.

8. Adjournment

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, 2023. 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 2023 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 President about planning matters on March 12, 2024. 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 21, 2023, 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 system of 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. No new accounting policies were adopted, and the application of existing policies was not changed during 2023. 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.

The material misstatements detected as a result of audit procedures and corrected by management are included in the attached schedule.

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 May 15, 2024.

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 Audit Findings or Issues

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

Other Matters

Required Supplementary Information

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

Supplementary Information

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

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

Very truly yours,

Maher Duessel

Pittsburgh, Pennsylvania
May 15, 2024

UAJA
Year End: December 31, 2023
Adjusting Journal Entries
Date: 1/1/2023 To 12/31/2023

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	12/31/2023	PRINCIPAL PAID-1993 BOND ISSUE	10-52-52-5901	Q-02			-4,576,000.00		
1	12/31/2023	CURRENT PORTION LONG TERM DBT	10-20-240-2412	Q-02			-288,500.00		
1	12/31/2023	2015 BONDS PAYABLE	10-20-240-2435	Q-02		315,000.00			
1	12/31/2023	2017B BONDS PAYABLE	10-20-240-2443	Q-02		2,970,000.00			
1	12/31/2023	2017A BONDS PAYABLE	10-20-240-2446	Q-02		624,500.00			
1	12/31/2023	2020 BONDS PAYABLE	10-20-240-2449	Q-02		385,000.00			
1	12/31/2023	2021A BONDS PAYABLE	10-20-240-2457	Q-02		475,000.00			
1	12/31/2023	2022 Bonds Payable	10-20-240-2461	Q-02		95,000.00			
		To adjust current portion of long-term debt							
2	1/1/2023	ACCRUED BOND INTEREST PAYABLE	10-20-240-2403	Q-02		15,700.00			
2	1/1/2023	INTEREST PAID-1993 BOND ISSUE	10-52-052-5801	Q-02			-15,700.00		
		Adjust accrued bond interest payable						Recurring	
3	1/1/2023	2017B BONDS PREMIUM	10-20-240-2444	Q-02		313,638.00			
3	1/1/2023	DEFERRED REFUNDING LOSS 2017B	10-20-240-2450	Q-02			-373,975.00		
3	1/1/2023	2018 BOND DISCOUNT	10-20-240-2451	Q-02			-15,492.00		
3	1/1/2023	2020 BOND PREMIUM	10-20-240-2452	Q-02		40,144.00			
3	1/1/2023	2020A BOND PREMIUM	10-20-240-2454	Q-02		9,466.00			
3	1/1/2023	2021 BOND PREMIUM	10-20-240-2456	Q-02		121,475.00			
3	1/1/2023	2021A BOND PREMIUM	10-20-240-2458	Q-02		21,362.00			
3	1/1/2023	2020 DEFERRED REFUNDING LOSS	10-20-240-2459	Q-02			-13,943.00		
3	1/1/2023	2022 BOND PREMIUM	10-20-240-2462	Q-02		17,808.00			
3	1/1/2023	AMORTIZATION 1993	10-50-055-6003	Q-02			-120,483.00		
		To amortize bond premium/discount and deferred refunding losses						Recurring	
4	12/31/2023	PLIGIT - EMMAUS	10-10-111-111	T-01			-79.00		
4	12/31/2023	ASSESSMENT PMTS	10-10-120-1218	T-01			-4,204.00		
4	12/31/2023	TAP FEE-PGM-RT 26	10-10-120-1219	T-01		4,204.00			
4	12/31/2023	BORO SEWER RECEIVABLE	10-10-128-1202	T-01		15,534.00			
4	12/31/2023	COLLECTION SYSTEM	10-10-140-1401	T-01		29,225,015.00			
4	12/31/2023	VEHICLES/ROLLING STOCK	10-10-140-1408	T-01		655,012.00			
4	12/31/2023	ADMINISTRATIVE	10-10-140-1416	T-01			-49,125.00		
4	12/31/2023	CONSTRUCTION IN PROGRESS	10-10-145-1000	T-01			-20,076,349.00		
4	12/31/2023	ACCUMULATED DEPRECIATION	10-10-160-1603	T-01			-17,699,844.00		
4	12/31/2023	PREPAID INSURANCE	10-10-160-1606	T-01			-24,804.00		
4	12/31/2023	ACCOUNTS PAYABLE - OPERATIO	10-20-210-2101	T-01		2,093,424.00			
4	12/31/2023	RETENTION PAYABLE	10-20-210-2103	T-01			-76,775.00		
4	12/31/2023	ESCROW - INSPECTION/CONSTRU	10-20-230-2305	T-01			-36,244.00		
4	12/31/2023	COMPENSATED ABSENCES	10-20-232-2307	T-01		66,250.00			
4	12/31/2023	ACCRUED BOND INTEREST PAYABLE	10-20-240-2403	T-01		60,715.00			
4	12/31/2023	EMMAUS BOND POOL LOAN	10-20-240-2406	T-01		95,000.00			
4	12/31/2023	CURRENT PORTION LONG TERM DBT	10-20-240-2412	T-01			-573,000.00		
4	12/31/2023	CURRENT PORTION NOTES PAYABLE	10-20-240-2413	T-01		90,000.00			
4	12/31/2023	DEFERRED REVENUE-DERRIVATIES	10-20-240-2416	T-01			-396,368.00		
4	12/31/2023	2012 BONDS PREMIUM	10-20-240-2429	T-01		208,659.00			
4	12/31/2023	2015 BONDS PREMIUM	10-20-240-2436	T-01		20,610.00			
4	12/31/2023	DEFERRED REFUNDING LOSS 2015	10-20-240-2437	T-01			-15,481.00		
4	12/31/2023	2017 BOND DISCOUNT	10-20-240-2438	T-01			-55,164.00		
4	12/31/2023	2017 BONDS PAYABLE	10-20-240-2439	T-01		8,850,000.00			
4	12/31/2023	2016 BONDS DISCOUNT	10-20-240-2441	T-01			-14,258.00		
4	12/31/2023	2016 DEFERRED REFUNDING LOSS	10-20-240-2442	T-01			-12,982.00		
4	12/31/2023	2017B BONDS PAYABLE	10-20-240-2443	T-01		8,235,000.00			
4	12/31/2023	2017B BONDS PREMIUM	10-20-240-2444	T-01		1,254,552.00			
4	12/31/2023	2017A BONDS PAYABLE	10-20-240-2446	T-01		1,692,000.00			
4	12/31/2023	2020 BONDS PAYABLE	10-20-240-2449	T-01		1,370,000.00			
4	12/31/2023	DEFERRED REFUNDING LOSS 2017B	10-20-240-2450	T-01			-1,495,900.00		
4	12/31/2023	2018 BOND DISCOUNT	10-20-240-2451	T-01			-61,968.00		
4	12/31/2023	2020 BOND PREMIUM	10-20-240-2452	T-01		120,432.00			
4	12/31/2023	2020A BOND PREMIUM	10-20-240-2454	T-01		28,397.00			
4	12/31/2023	2021 BOND PREMIUM	10-20-240-2456	T-01		242,950.00			
4	12/31/2023	2021A BONDS PAYABLE	10-20-240-2457	T-01		1,360,000.00			
4	12/31/2023	2021A BOND PREMIUM	10-20-240-2458	T-01		42,724.00			
4	12/31/2023	2020 DEFERRED REFUNDING LOSS	10-20-240-2459	T-01			-27,886.00		
4	12/31/2023	2022 Bonds Payable	10-20-240-2461	T-01			-9,000,000.00		
4	12/31/2023	2022 BOND PREMIUM	10-20-240-2462	T-01			-124,659.00		
4	12/31/2023	FUND BALANCE UNRESERVED	10-30-320-3201	T-01			-6,088,711.00		
4	12/31/2023	MISCELLANEOUS EXPENSE	10-50-050-6006	T-01			-2,229.00		

4	12/31/2023	CURRENT PORTION CAP LEASE OBLI	10-20-240-2412A	T-01	105,552.00	
AJE to roll fund balance from PY						
5	12/31/2023	COLLECTION SYSTEM	10-10-140-1401	K-03	211,120.00	
5	12/31/2023	CONSTRUCTION IN AID	10-40-451-4515	K-03		-211,120.00
PBC entry to record developer contributions						
6	12/31/2023	REVENUE FUND	10-10-130-1302	D-02	976,726.00	
6	12/31/2023	93 DEBT SERVICE RESERVE	10-10-130-1306	D-02	140,918.00	
6	12/31/2023	TAP FEE-TREATMENT PLANT	10-40-440-4402	D-02		-976,726.00
6	12/31/2023	TAP FEE-TREATMENT PLANT	10-40-440-4402	D-02		-140,918.00
To adjust investment balance						
7	12/31/2023	COMPENSATED ABSENCES	10-20-232-2307	N-02	51,336.00	
7	12/31/2023	REGULAR LABOR	10-50-050-5002	N-02		-6,417.00
7	12/31/2023	REGULAR LABOR	10-60-019-5002	N-02		-6,417.00
7	12/31/2023	REGULAR LABOR	10-60-022-5002	N-02		-6,417.00
7	12/31/2023	REGULAR LABOR	10-60-029-5002	N-02		-6,417.00
7	12/31/2023	REGULAR LABOR	10-60-030-5002	N-02		-6,417.00
7	12/31/2023	REGULAR LABOR	10-60-032-5002	N-02		-6,417.00
7	12/31/2023	REGULAR LABOR	10-70-021-5002	N-02		-6,417.00
7	12/31/2023	REGULAR LABOR	10-70-034-5002	N-02		-6,417.00
To adjust current year compensated absence balance						
8	12/31/2023	COLLECTION SYSTEM	10-10-140-1401	U-02	964,201.00	
8	12/31/2023	CONSTRUCTION IN PROGRESS	10-10-145-1000	U-02	3,219,432.00	
8	12/31/2023	CONSTRUCTION IN PROGRESS	10-10-145-1000	U-02		-866,996.00
8	12/31/2023	PUMP STATION MAINTENANCE	10-45-921-5505	U-02		-97,205.00
8	12/31/2023	OZONE DISINFECTION PROJECT	10-45-924-0024-6325	U-02		-3,219,432.00
Entry to record CIP from U-02						
9	12/31/2023	COLLECTION SYSTEM	10-10-140-1401	U-02	212,500.00	
9	12/31/2023	VEHICLES/ROLLING STOCK	10-10-140-1408	U-02	76,905.00	
9	12/31/2023	CAPITAL IN PROGRESS-COLL MNT	10-45-922-0021-6378	U-02		-76,905.00
9	12/31/2023	CAPITAL IN PROGRESS-COLL MNT	10-45-922-0021-6379	U-02		-212,500.00
Entry to record capital assets from U-02						
10	12/31/2023	CONSTRUCTION IN PROGRESS	10-10-145-1000	N-01	30,754.00	
10	12/31/2023	ACCOUNTS PAYABLE - OPERATIO	10-20-210-2101	N-01		-57,486.00
10	12/31/2023	RETENTION PAYABLE	10-20-210-2103	N-01		-30,754.00
10	12/31/2023	SCADIA MAINT	10-60-022-5501-6174	N-01	57,486.00	
To record retainage and AP amount/CIP						
11	12/31/2023	CHECKING-GENERAL ACCOUNT	10-10-110-1101	C-01	189,549.00	
11	12/31/2023	ACCOUNTS PAYABLE - OPERATIO	10-20-210-2101	C-01		-189,549.00
To adjust cash and ap for 2023 check run that was run in 2024						
12	12/31/2023	COLLECTION SYSTEM	10-10-140-1401	K-01		-556,771.00
12	12/31/2023	COLLECTION SYSTEM	10-10-140-1401	K-01	240,407.00	
12	12/31/2023	ACCUMULATED DEPRECIATION	10-10-160-1603	K-01	529,781.00	
12	12/31/2023	MF MEMBRANE REPLACE	10-45-928-0028	K-01		-82,645.00
12	12/31/2023	Loss on Disposal	10-50-050-6000	K-01	26,990.00	
12	12/31/2023	CAPITAL IN PROGRESS-COLL MNT	10-45-922-0021-6378	K-01		-59,482.00
12	12/31/2023	PRIMARY SCUM PUMP REPLACEMENT	10-45-924-0024-6304	K-01		-98,280.00
To adjust remaining fixed asset deletions and additions						
13	12/31/2023	ACCUMULATED DEPRECIATION	10-10-160-1603	K-01		-5,253,474.00
13	12/31/2023	DEPRECIATION	10-50-055-6001	K-01	5,253,474.00	
To Record Current Year Depreciation						
14	12/31/2023	CONSTRUCTION IN PROGRESS	10-10-145-1000	K-02	456,948.00	
14	12/31/2023	OZONE DISINFECTION PROJECT	10-45-924-0024-6325	K-02		-43,070.00
14	12/31/2023	DISSOLVED PHOSPHORUS	10-45-924-0024-6333	K-02		-3,079.00

14	12/31/2023	SOLIDS DRYING ENGINEERING	10-45-930-0030-6326	K-02	-410,799.00
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To adjust for remaining CIP

15	12/31/2023	GROUP HEALTH INSURANCE	10-50-50-5202		38,686.00
15	12/31/2023	PREPAID INSURANCE	10-10-160-1606		-38,686.00

Entry to adjust prepaids

					73,917,336.00	-73,917,336.00
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University Area Joint Authority

Financial Statements and
Required Supplementary and
Supplementary Information

Years Ended December 31, 2023 and 2022
with Independent Auditor's Report

UNIVERSITY AREA JOINT AUTHORITY **DRAFT**

YEARS ENDED DECEMBER 31, 2023 AND 2022

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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, 2023 and 2022, 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, 2023 and 2022, 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. 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 generally accepted auditing standards, 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 an opinion 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.

Maher Duessel

Pittsburgh, Pennsylvania
May 15, 2024

**UNIVERSITY AREA JOINT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS**

DRAFT

This section of the financial report presents the Management's Discussion and Analysis (MD&A) of the University Area Joint Authority's (Authority) financial condition and performance for the fiscal year ending December 31, 2023 in compliance with Statement No. 34 of the Governmental Accounting Standards Board (GASB). This analysis is intended to be read and used in conjunction with the included financial statements.

FINANCIAL HIGHLIGHTS

The following are key financial highlights during the 2023 fiscal year:

- In 2023, the Bulk Treatment Rate increased 17.7% from \$5,375/million gallons to \$6,327/million gallons and the EDU rate remained at \$104/quarter.
- In 2023, the plant capacity tap fee remained at 5,986 per EDU. This fee has historically been increased annually by the same percentage as the Construction Cost Index published in the Engineering News Record.

REQUIRED FINANCIAL STATEMENTS

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

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

The Statement of Revenues and Expenses and Changes in Net Position summarizes the revenues and expenses for the current fiscal year and past fiscal year. This statement measures the success of the Authority's operations over the past year and can be used to determine whether the Authority has successfully recovered all its costs through its sewage disposal rates and other fees. Changes in net position can also be a useful indicator of whether the financial condition of the Authority is improving or deteriorating.

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

financing activities, and cash flows from investing activities, as well as net changes in cash during the reporting period.

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

FINANCIAL ANALYSIS

The format of the 2023 financial statements is similar to 2022 and includes a direct line-by-line comparison to the 2022 financial statements.

TABLE 1
CONDENSED STATEMENTS OF NET POSITION

	December 31, 2023	December 31, 2022	Change
Current assets	\$ 11,167,274	\$ 9,153,956	\$ 2,013,318
Other assets	14,509,106	21,336,470	(6,827,364)
Capital assets	91,531,153	92,266,346	(735,193)
Total assets	<u>\$ 117,207,533</u>	<u>\$ 122,756,772</u>	<u>\$ (5,549,239)</u>
Total deferred outflows of resources	<u>\$ 1,834,454</u>	<u>\$ 2,222,372</u>	<u>\$ (387,918)</u>
Current liabilities	\$ 6,610,389	\$ 5,983,920	\$ 626,469
Non-current liabilities	65,017,362	70,441,600	(5,424,238)
Total liabilities	<u>\$ 71,627,751</u>	<u>\$ 76,425,520</u>	<u>\$ (4,797,769)</u>
Net Position:			
Net investment in capital assets	\$ 27,857,278	\$ 26,919,604	\$ 937,674
Restricted	10,364,507	14,199,008	(3,834,501)
Unrestricted	9,192,451	7,435,012	1,757,439
Total net position	<u>\$ 47,414,236</u>	<u>\$ 48,553,624</u>	<u>\$ (1,139,388)</u>

Table 1 presents a condensed summary of the Authority's Statements of Net Position at December 31, 2023 and 2022. There is a \$1,139,388 decrease in total net position.

The format of the 2022 financial statements is similar to 2021 and includes a direct line-by-line comparison to the 2021 financial statements.

TABLE 2
CONDENSED STATEMENTS OF NET POSITION

	December 31, 2022	December 31, 2021	Change
Current assets	\$ 9,153,956	\$ 10,463,194	\$ (1,309,238)
Other assets	21,336,470	24,500,539	(3,164,069)
Capital assets	92,266,346	92,768,233	(501,887)
Total assets	<u>\$ 122,756,772</u>	<u>\$ 127,731,966</u>	<u>\$ (4,975,194)</u>
Total deferred outflows of resources	<u>\$ 2,222,372</u>	<u>\$ 2,610,290</u>	<u>\$ (387,918)</u>
Current liabilities	\$ 5,983,920	\$ 5,410,709	\$ 573,211
Non-current liabilities	70,441,600	75,137,343	(4,695,743)
Total liabilities	<u>\$ 76,425,520</u>	<u>\$ 80,548,052</u>	<u>\$ (4,122,532)</u>
Net Position:			
Net investment in capital assets	\$ 26,919,604	\$ 23,869,085	\$ 3,050,519
Restricted	14,199,008	16,925,716	(2,726,708)
Unrestricted	7,435,012	8,999,403	(1,564,391)
Total net position	<u>\$ 48,553,624</u>	<u>\$ 49,794,204</u>	<u>\$ (1,240,580)</u>

Table 2 presents a condensed summary of the Authority's Statements of Net Position at December 31, 2022 and 2021. There is a \$1,240,580 decrease in total net position.

Table 3 presents a condensed summary of the Authority's Statements of Revenues and Expenses and Changes in Net Position for the years ended December 31, 2022 and 2021.

TABLE 3
CONDENSED STATEMENTS OF REVENUES AND EXPENSES
AND CHANGES IN NET POSITION

	2023	2022	Change
Operating Revenues:			
Sewer charges	\$ 16,512,460	\$ 15,632,808	\$ 879,652
Other fees and charges	338,540	382,942	(44,402)
Total Revenues	16,851,000	16,015,750	835,250
Operating Expenses:			
Treatment plant	7,961,052	7,342,629	618,423
Collection	2,546,162	2,651,531	(105,369)
General and administration	2,653,573	2,528,520	125,053
Depreciation	5,253,474	5,280,203	(26,729)
Total Expenses	18,414,261	17,802,883	611,378
Nonoperating Activity:			
Revenues	1,782	20,431	(18,649)
Expenses	(2,007,552)	(2,475,363)	467,811
Total Nonoperating Activity	(2,005,770)	(2,454,932)	449,162
Capital Contributions:			
Developer	211,120	120,514	90,606
Permit and tap fees	2,218,523	2,880,971	(662,448)
Total Capital Contributions	2,429,643	3,001,485	(571,842)
Change in Net Position	(1,139,388)	(1,240,580)	101,192
Net Position:			
Beginning of year	48,553,624	49,794,204	(1,240,580)
End of year	\$ 47,414,236	\$ 48,553,624	\$ (1,139,388)

The Authority's operating revenues increased by \$835,250 due to an increase in sewer rates in 2023. Nonoperating revenues and expenses for 2023 were fairly consistent with 2022. Capital contributions decreased by \$571,842 due to less developer contributions in 2023. As a result, change in net position decreased in 2023 from 2022 by \$101,192. Tapping fees decreased in 2023 compared to 2022.

Table 4 presents a condensed summary of the Authority's Statements of Revenues and Expenses and Changes in Net Position for the years ended December 31, 2022 and 2021.

TABLE 4
CONDENSED STATEMENTS OF REVENUES AND EXPENSES
AND CHANGES IN NET POSITION

	2022	2021	Change
Operating Revenues:			
Sewer charges	\$ 15,632,808	\$ 14,593,755	\$ 1,039,053
Other fees and charges	382,942	317,193	65,749
Total Revenues	<u>16,015,750</u>	<u>14,910,948</u>	<u>1,104,802</u>
Operating Expenses:			
Treatment plant	7,342,629	6,493,698	848,931
Collection	2,651,531	2,405,443	246,088
General and administration	2,528,520	1,932,318	596,202
Depreciation	5,280,203	5,202,998	77,205
Total Expenses	<u>17,802,883</u>	<u>16,034,457</u>	<u>1,768,426</u>
Nonoperating Activity:			
Revenues	20,431	278,488	(258,057)
Expenses	(2,475,363)	(2,652,151)	176,788
Total Nonoperating Activity	<u>(2,454,932)</u>	<u>(2,373,663)</u>	<u>(81,269)</u>
Capital Contributions:			
Developer	120,514	457,099	(336,585)
Permit and tap fees	2,880,971	1,354,403	1,526,568
Total Capital Contributions	<u>3,001,485</u>	<u>1,811,502</u>	<u>1,189,983</u>
Change in Net Position	<u>(1,240,580)</u>	<u>(1,685,670)</u>	<u>445,090</u>
Net Position:			
Beginning of year	<u>49,794,204</u>	<u>51,479,874</u>	<u>(1,685,670)</u>
End of year	<u>\$ 48,553,624</u>	<u>\$ 49,794,204</u>	<u>\$ (1,240,580)</u>

CAPITAL IMPROVEMENTS

During 2023, the Authority continued to make capital purchases and improvements. Several sewer replacement projects were undertaken, and construction was completed. Numerous developer-funded extensions were installed.

DEBT

At the end of the fiscal year, the Authority had outstanding debt totaling \$66,489,000. The Authority has issued Revenue Bonds in the following years: Series of 2015, Series A of 2017, Series B of 2017, Series of 2018, Series of 2020, Series A of 2020, Series of 2021, Series A of 2021, and Series of 2022. The Series of 2022 Bond Issue was issued in March of 2022 and was used to refund the Series of 2017 bond. All of this debt is subordinate to the 1993 Bond Indenture. The Authority maintains a Debt Service Reserve Fund in accordance with the requirements of the 1993 Bond Trust Indenture. More detailed information about the Authority's long-term debt is presented in the notes to the financial statements.

CONDITIONS AFFECTING FUTURE FINANCIAL POSITION

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

CONTACTING THE AUTHORITY'S MANAGER

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

UNIVERSITY AREA JOINT AUTHORITY DRAFT

STATEMENTS OF NET POSITION

DECEMBER 31, 2023 AND 2022

	2023	2022
Assets:		
<hr/>		
Current assets:		
Cash and cash equivalents	\$ 302,113	\$ 264,166
Accounts receivable - operations	3,068,978	2,939,140
Due from Borough of State College	3,348,032	1,867,588
Prepaid expenses	45,679	38,686
Trustee funds - unrestricted	4,402,472	4,044,376
Total current assets	11,167,274	9,153,956
Capital assets, not being depreciated	11,416,864	8,576,726
Capital assets, net of accumulated depreciation	80,114,289	83,689,620
Total capital assets	91,531,153	92,266,346
Other assets:		
Trustee funds - restricted for debt service and operating reserves	4,144,599	7,137,462
Trustee funds - restricted for capital projects	10,364,507	14,199,008
Total other assets	14,509,106	21,336,470
Total assets	\$ 117,207,533	\$ 122,756,772
Deferred Outflows of Resources:		
<hr/>		
Deferred charge on refunding	\$ 1,834,454	\$ 2,222,372
Liabilities:		
<hr/>		
Current liabilities:		
Current portion of bonds payable	\$ 4,864,500	\$ 4,576,000
Accounts payable	647,750	400,715
Retainage payable	688,268	657,514
Accrued interest - bonds payable	332,788	348,488
Advance escrow deposits	75,880	-
Security deposits	1,203	1,203
Total current liabilities	6,610,389	5,983,920
Long-term liabilities:		
Compensated absences	917,202	968,538
Bonds payable, net	64,100,160	69,473,062
Total long-term liabilities	65,017,362	70,441,600
Total liabilities	\$ 71,627,751	\$ 76,425,520
Net Position:		
<hr/>		
Net investment in capital assets	\$ 27,857,278	\$ 26,919,604
Restricted	10,364,507	14,199,008
Unrestricted	9,192,451	7,435,012
Total net position	\$ 47,414,236	\$ 48,553,624

See accompanying notes to financial statements.

UNIVERSITY AREA JOINT AUTHORITY

DRAFT

STATEMENTS OF REVENUES AND EXPENSES
AND CHANGES IN NET POSITION

YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
Operating Revenues:		
Revenue - sewer	\$ 16,512,460	\$ 15,632,808
Revenue - solids	73,010	108,788
Maintenance	124,550	140,267
Reimbursed fees	71,830	34,427
Miscellaneous	69,150	99,460
Total operating revenues	<u>16,851,000</u>	<u>16,015,750</u>
Operating Expenses:		
Wastewater treatment plant:		
Laboratory	417,715	297,531
Physical plant	1,447,346	1,319,204
Industrial pre-treatment program	127,946	101,495
Beneficial reuse	1,114,089	1,115,912
Dewatering	494,551	586,951
Compost	947,400	961,493
Treatment operations	3,412,005	2,960,043
Total wastewater treatment plant	<u>7,961,052</u>	<u>7,342,629</u>
Collection:		
Inspection	496,089	504,065
Pump station	115,785	109,260
Maintenance	1,934,288	2,038,206
Total collection	<u>2,546,162</u>	<u>2,651,531</u>
Depreciation expense	<u>5,253,474</u>	<u>5,280,203</u>
General and administrative expenses	<u>2,653,573</u>	<u>2,528,520</u>
Total operating expenses	<u>18,414,261</u>	<u>17,802,883</u>
Net Operating Income (Loss)	<u>(1,563,261)</u>	<u>(1,787,133)</u>
Nonoperating Revenues (Expenses):		
Investment income (loss):		
Trustee fund accounts	(10,671)	18,343
Operating accounts	1,782	1,238
Gain (loss) on asset disposal	(26,990)	850
Interest expense:		
Bonds payable	(1,954,741)	(2,222,324)
Bond issue costs	-	(238,749)
Trustee fees	(15,150)	(14,290)
Total nonoperating revenues (expenses)	<u>(2,005,770)</u>	<u>(2,454,932)</u>
Income (Loss) Before Contribution Revenue	<u>(3,569,031)</u>	<u>(4,242,065)</u>
Contribution Revenue:		
Contributions:		
Developer	211,120	120,514
Permit and tapping fees	2,218,523	2,880,971
Total contribution revenue	<u>2,429,643</u>	<u>3,001,485</u>
Change in Net Position	<u>(1,139,388)</u>	<u>(1,240,580)</u>
Net Position:		
Beginning of year	<u>48,553,624</u>	<u>49,794,204</u>
End of year	<u>\$ 47,414,236</u>	<u>\$ 48,553,624</u>

See accompanying notes to financial statements.

UNIVERSITY AREA JOINT AUTHORITY

DRAFT

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
Cash Flows From Operating Activities:		
Receipts from customers and users	\$ 15,240,718	\$ 15,063,851
Payments to suppliers	(1,538,485)	(1,783,675)
Payments to employees	(6,580,326)	(6,417,417)
Payments for other operating expenses	(5,100,305)	(4,316,133)
Net cash provided by (used in) operating activities	<u>2,021,602</u>	<u>2,546,626</u>
Cash Flows From Capital and Related Financing Activities:		
Purchase/construction of capital assets	(4,067,034)	(4,218,222)
Contributions: permit and tapping fees	2,218,523	2,880,971
Increase (decrease) in escrow deposits	75,880	(11,642)
Proceeds from issuance of bonds	-	9,182,811
Bond issue costs	-	(238,749)
Principal paid on capital debt	(4,576,000)	(13,201,000)
Interest paid on capital debt	(2,090,924)	(2,321,684)
Net cash provided by (used in) capital and related financing activities	<u>(8,439,555)</u>	<u>(7,927,515)</u>
Cash Flows From Investing Activities:		
Interest received on trustee accounts	-	4,053
Interest fee on trustee accounts	(15,150)	-
Interest on operating accounts	1,782	1,238
Net cash provided by (used in) investing activities	<u>(13,368)</u>	<u>5,291</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(6,431,321)</u>	<u>(5,375,598)</u>
Cash and Cash Equivalents:		
Beginning of year	25,645,012	31,020,610
End of year	<u>\$ 19,213,691</u>	<u>\$ 25,645,012</u>
Consists of:		
Cash and cash equivalents	\$ 302,113	\$ 264,166
Trustee funds - unrestricted	4,402,472	4,044,376
Trustee funds - restricted for debt service and operating reserves	4,144,599	7,137,462
Trustee funds - restricted for capital projects	10,364,507	14,199,008
	<u>\$ 19,213,691</u>	<u>\$ 25,645,012</u>
Reconciliation of Net Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Net operating income (loss)	\$ (1,563,261)	\$ (1,787,133)
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	5,253,474	5,280,203
Change in:		
Accounts receivable	(129,838)	(104,279)
Due from State College Borough	(1,480,444)	(847,620)
Prepaid expenses	(6,993)	49,608
Compensated absences	(51,336)	(44,153)
Total adjustments	<u>3,584,863</u>	<u>4,333,759</u>
Net cash provided by (used in) operating activities	<u>\$ 2,021,602</u>	<u>\$ 2,546,626</u>
Non-Cash Investing, Capital, and Financing Activities:		
Contributions of developers' system	<u>\$ 211,120</u>	<u>\$ 120,514</u>

See accompanying notes to financial statements.

UNIVERSITY AREA JOINT AUTHORITY DRAFT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

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 DRAFT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

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, 2023 and 2022, 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 DRAFT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

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 money markets and certificates of deposit.

UNIVERSITY AREA JOINT AUTHORITY DRAFT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

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, 2023 and 2022 of \$10,364,507 and \$14,199,008, respectively. These funds are restricted for unspent bond proceeds to be used for future capital projects.
- 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.

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.

UNIVERSITY AREA JOINT AUTHORITY DRAFT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

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 following GASB Statements were adopted for the year ended December 31, 2023: Statement Nos. 94 (Public-Private and Public-Public Partnerships and Availability Payment Arrangements) and 96 (Subscription-Based Information Technology Arrangements).

These statements had no significant impact on the Authority's financial statements.

Pending Pronouncements

GASB has issued statements that will become effective in future years including 100 (Accounting Changes and Error Corrections), 101 (Compensated Absences), and 102 (Certain Risk Disclosures). 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, 2023 and 2022 and the treatment billings for the years then ended are summarized below. These billings represent approximately 29 and 28 percent of total operating revenues for the years ended December 31, 2023 and 2022, respectively.

	<u>2023</u>	<u>2022</u>
Amount due from Borough of State College	<u>\$ 3,348,032</u>	<u>\$ 1,867,588</u>
Treatment billings	<u>\$ 4,845,596</u>	<u>\$ 4,507,341</u>

UNIVERSITY AREA JOINT AUTHORITY DRAFT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

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, 2023, \$175,153 of the Authority's bank balance of \$425,153 was exposed to custodial credit risk, and as of December 31, 2022, \$346,176 of the Authority's bank balance of \$596,176 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 \$291,438 and \$254,005 as of December 31, 2023 and 2022, 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 \$10,675 and \$10,161 at December 31, 2023 and 2022, respectively, invested in Pennsylvania Local Government Investment Trust (PLGIT).

The Authority's trustee accounts have a carrying amount and a fair value of \$18,911,578 at December 31, 2023, and a carrying amount and a fair value of \$25,380,846 at December 31, 2022. At December 31, 2023 and 2022, 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.

UNIVERSITY AREA JOINT AUTHORITY **DRAFT**

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

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, 2023 and 2022, 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, 2023 is as follows:

	January 1, 2023	Additions/ Transfers	Deletions/ Transfers	December 31, 2023
Capital Assets:				
Not being depreciated:				
Land	\$ 3,711,928	\$ -	\$ -	\$ 3,711,928
Construction in progress	4,864,798	3,804,339	(964,201)	7,704,936
Total not being depreciated	<u>8,576,726</u>	<u>3,804,339</u>	<u>(964,201)</u>	<u>11,416,864</u>
Being depreciated:				
Administrative	652,610	-	-	652,610
Vehicles	4,003,884	76,905	-	4,080,789
Collection and treatment plant	192,559,230	1,628,228	(556,771)	193,630,687
Total being depreciated	<u>197,215,724</u>	<u>1,705,133</u>	<u>(556,771)</u>	<u>198,364,086</u>
Accumulated depreciation	<u>(113,526,104)</u>	<u>(5,253,474)</u>	<u>529,781</u>	<u>(118,249,797)</u>
Net being depreciated	<u>83,689,620</u>	<u>(3,548,341)</u>	<u>(26,990)</u>	<u>80,114,289</u>
Total capital assets, net of depreciation	<u>\$ 92,266,346</u>	<u>\$ 255,998</u>	<u>\$ (991,191)</u>	<u>\$ 91,531,153</u>

UNIVERSITY AREA JOINT AUTHORITY DRAFT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

A summary of changes in capital assets for the year ended December 31, 2022 is as follows:

	January 1, 2022	Additions/ Transfers	Deletions/ Transfers	December 31, 2022
Capital Assets:				
Not being depreciated:				
Land	\$ 3,711,928	\$ -	\$ -	\$ 3,711,928
Construction in progress	1,221,803	3,924,181	(281,186)	4,864,798
Total not being depreciated	<u>4,933,731</u>	<u>3,924,181</u>	<u>(281,186)</u>	<u>8,576,726</u>
Being depreciated:				
Administrative	652,610	-	-	652,610
Vehicles	3,417,478	586,406	-	4,003,884
Collection and treatment plant	192,010,315	548,915	-	192,559,230
Total being depreciated	<u>196,080,403</u>	<u>1,135,321</u>	<u>-</u>	<u>197,215,724</u>
Accumulated depreciation	<u>(108,245,901)</u>	<u>(5,280,203)</u>	<u>-</u>	<u>(113,526,104)</u>
Net being depreciated	<u>87,834,502</u>	<u>(4,144,882)</u>	<u>-</u>	<u>83,689,620</u>
Total capital assets, net of depreciation	<u>\$ 92,768,233</u>	<u>\$ (220,701)</u>	<u>\$ (281,186)</u>	<u>\$ 92,266,346</u>

UNIVERSITY AREA JOINT AUTHORITY DRAFT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

5. Long-Term Debt

Line of Credit – Direct Borrowing

The Authority has a \$391,132 line of credit available with First Citizens Community Bank. There was no outstanding balance at December 31, 2023 and 2022. During 2023 and 2022, 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, 2023 and 2022. During 2023 and 2022, no draws were made on the line of credit. As of December 2023, this line of credit was closed.

Revenue Bonds

In February 2016, the Authority issued \$6,580,000 in 2016 Series Sewer Revenue Bonds, with interest rates ranging from 2.000% to 2.37% 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 deferred charge on refunding 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 3.37% to fund various capital projects. During 2022, these bonds were refunded by the issuance of the 2022 Series Sewer Revenue Bonds.

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 3.00% to 5.00% to currently refund the 2014 Series Sewer Revenue Bonds.

The deferred charge on refunding 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.

UNIVERSITY AREA JOINT AUTHORITY DRAFT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

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 2.20% 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 3.00% to 3.12% 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 4.00% to currently refund the 2015 Series Sewer Revenue Bonds.

In December 2020, the Authority issued \$9,545,000 in 2020A Series Sewer Revenue Bonds, with an interest rate of 2.00% 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 3.00% 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 2.00% to currently refund the 2016 Series Sewer Revenue Bonds.

The deferred charge on refunding from this transaction was \$97,604 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 March 2022, the Authority issued \$9,000,000 in 2022 Series Sewer Revenue Bonds, with interest rate of 2.04% to currently refund the 2017 Series Sewer Revenue Bonds.

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 **DRAFT**

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

A summary of changes in long-term debt for the year ended December 31, 2023 is as follows:

Long-Term Debt	Original Issue	Date of Final Maturity	Interest Rate	Balance January 1, 2023	Issued	Retired	Balance December 31, 2023
Revenue bonds:							
2015	9,995,000	11/1/2028	Variable	\$ 315,000	\$ -	\$ -	\$ 315,000
2017A	5,293,000	11/1/2026	1.98 - 2.227%	2,505,000	-	596,000	1,909,000
2017B	20,680,000	11/1/2028	3.00 - 5.00 %	12,770,000	-	2,810,000	9,960,000
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%	8,980,000	-	675,000	8,305,000
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%	5,650,000	-	495,000	5,155,000
2022	9,000,000	10/1/2029	2.04%	<u>9,000,000</u>	<u>-</u>	<u>-</u>	<u>9,000,000</u>
Total long-term debt				<u>\$ 71,065,000</u>	<u>\$ -</u>	<u>\$ 4,576,000</u>	66,489,000
Less: current portion							<u>(4,864,500)</u>
Long-term portion							<u>61,624,500</u>
Plus: Unamortized bond premium							2,620,250
Less: Unamortized bond discount							<u>(144,590)</u>
Long-term notes and bonds payable, net							<u>\$ 64,100,160</u>

UNIVERSITY AREA JOINT AUTHORITY **DRAFT**

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

A summary of changes in long-term debt for the year ended December 31, 2022 is as follows:

Long-Term Debt	Original Issue	Date of Final Maturity	Interest Rate	Balance January 1, 2022	Issued	Retired	Balance December 31, 2022
Revenue bonds:							
2015	9,995,000	11/1/2028	Variable	\$ 315,000	\$ -	\$ -	\$ 315,000
2017	8,900,000	11/1/2030	2.00% - 3.375%	8,800,000	-	8,800,000	-
2017A	5,293,000	11/1/2026	1.98 - 2.227%	3,066,000	-	561,000	2,505,000
2017B	20,680,000	11/1/2028	3.00 - 5.00 %	15,450,000	-	2,680,000	12,770,000
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%	9,635,000	-	655,000	8,980,000
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%	6,155,000	-	505,000	5,650,000
2022	9,000,000	10/1/2029	2.04%	-	9,000,000	-	9,000,000
Total long-term debt				<u>\$ 75,266,000</u>	<u>\$ 9,000,000</u>	<u>\$ 13,201,000</u>	71,065,000
Less: current portion							<u>(4,576,000)</u>
Long-term portion							<u>66,489,000</u>
Plus: Unamortized bond premium							3,144,143
Less: Unamortized bond discount							<u>(160,081)</u>
Long-term notes and bonds payable, net							<u>\$ 69,473,062</u>

UNIVERSITY AREA JOINT AUTHORITY DRAFT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

The annual debt service requirements to maturity on the long-term debt, including principal and interest at December 31, 2023 are as follows:

Year Ending December 31,	Principal	Interest	Total
2024	\$ 4,864,500	\$ 1,996,724	\$ 6,861,224
2025	5,015,000	1,814,751	6,829,751
2026	5,234,500	1,609,166	6,843,666
2027	5,465,000	1,410,145	6,875,145
2028	5,575,000	1,297,745	6,872,745
2029-2033	30,310,000	12,276,264	42,586,264
2034-2035	10,025,000	393,550	10,418,550
Total	<u>\$ 66,489,000</u>	<u>\$ 20,798,345</u>	<u>\$ 87,287,345</u>

UNIVERSITY AREA JOINT AUTHORITY DRAFT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

6. 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, 2023:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<u>\$ 968,538</u>	<u>\$ 383,233</u>	<u>\$ 434,569</u>	<u>\$ 917,202</u>

Changes to the compensated absences liability were as follows during the year ended December 31, 2022:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<u>\$ 1,012,691</u>	<u>\$ 504,798</u>	<u>\$ 548,951</u>	<u>\$ 968,538</u>

7. 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 DRAFT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

non-union employees and 5% for union employees. Union employees are required to contribute 5% of their base salary. Effective July 1, 2022, employees are able to contribute an additional 2.5%. 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 \$327,631 and \$281,620 for the years ended December 31, 2023 and 2022, respectively.

8. 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. Employee contributions for the years ended December 31, 2023 and 2022 were \$50,215 and \$60,427, respectively

9. 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 2022 and is effective from July 1, 2022 to June 30, 2026.

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NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

10. Commitment

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

The Authority is committed to construction contracts for the plant upgrade and odor control capital projects. The commitments as of December 31, 2023 totaled approximately \$5.22 million.

11. Subsequent Events

In March 2024, the Authority issued \$42,765,000 in 2024 Series Sewer Revenue Bonds, with an interest rate of 4.2% to fund various capital projects. The bonds are set to mature in November 2049.

SUPPLEMENTARY INFORMATION

UNIVERSITY AREA JOINT AUTHORITY DRAFT

SUPPLEMENTARY SCHEDULE I GENERAL AND ADMINISTRATIVE EXPENSES

YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
Salaries and wages	\$ 683,221	\$ 708,780
Payroll taxes	72,074	69,308
Employee benefits	514,365	514,966
Supplies and postage	70,536	56,146
Contractual services	89,711	66,051
Repairs and maintenance	78,184	62,275
Utilities	197,019	272,868
Employee provisions	70,573	73,185
Legal and accounting	137,409	108,436
Insurance	406,658	365,641
Miscellaneous	333,823	230,864
	\$ 2,653,573	\$ 2,528,520

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SUPPLEMENTARY SCHEDULE II COMPARATIVE ANALYSIS OF WASTEWATER TREATMENT PLANT EXPENSES

YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
<u>Laboratory:</u>		
Salaries and wages	\$ 290,652	\$ 196,880
Payroll taxes	20,133	16,116
Employee benefits	63,246	50,775
Supplies	38,382	26,824
Repairs and maintenance	5,302	6,936
Subtotal	417,715	297,531
<u>Physical Plant:</u>		
Salaries and wages	536,241	514,599
Payroll taxes	42,575	41,212
Employee benefits	160,976	139,401
Supplies	91,764	76,034
Contractual services	32,727	18,624
Repairs and maintenance	583,063	529,334
Subtotal	1,447,346	1,319,204
<u>Industrial Pre-treatment Program:</u>		
Salaries and wages	92,698	72,895
Payroll taxes	7,149	5,575
Employee benefits	28,099	22,087
Contractual services	-	50
Repairs and maintenance	-	888
Subtotal	127,946	101,495
<u>Beneficial Reuse:</u>		
Salaries and wages	46,423	28,028
Payroll taxes	3,551	2,144
Employee benefits	13,189	9,934
Supplies	577,891	638,177
Utilities	171,839	135,271
Contractual services	79,767	72,555
Repairs and maintenance	221,429	229,803
Subtotal	1,114,089	1,115,912

(Continued)

UNIVERSITY AREA JOINT AUTHORITY DRAFT

SUPPLEMENTARY SCHEDULE II COMPARATIVE ANALYSIS OF WASTEWATER TREATMENT PLANT EXPENSES

(Continued)

YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
<u>Dewatering:</u>		
Salaries and wages	178,593	148,090
Payroll taxes	14,154	12,728
Employee benefits	72,617	58,547
Supplies	78,105	98,571
Repairs and maintenance	72,974	207,528
Utilities	78,108	61,487
Subtotal	494,551	586,951
<u>Compost:</u>		
Salaries and wages	275,093	329,892
Payroll taxes	21,804	26,640
Employee benefits	87,466	64,766
Supplies	157,467	93,687
Contractual services	-	18,262
Repairs and maintenance	64,763	103,562
Utilities	308,695	319,762
Miscellaneous	32,112	4,922
Subtotal	947,400	961,493
<u>Treatment Operations:</u>		
Salaries and wages	839,889	785,071
Payroll taxes	65,543	60,880
Employee benefits	232,546	250,081
Supplies	502,942	771,497
Contractual services	716,969	340,013
Utilities	813,695	740,076
Miscellaneous	235,172	12,425
Subtotal	3,412,005	2,960,043
Total wastewater treatment plant expenses	\$ 7,961,052	\$ 7,342,629

(Concluded)

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SUPPLEMENTARY SCHEDULE III COMPARATIVE ANALYSIS OF COLLECTION EXPENSES

YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
<u>Inspection:</u>		
Salaries and wages	\$ 358,539	\$ 386,268
Payroll taxes	28,962	27,536
Employee benefits	98,634	77,493
Supplies	2,090	4,074
Repairs and maintenance	7,864	8,694
Subtotal	496,089	504,065
 <u>Pump Station:</u>		
Supplies	1,638	1,685
Repairs and maintenance	66,304	55,244
Utilities	47,843	52,331
Subtotal	115,785	109,260
 <u>Maintenance:</u>		
Salaries and wages	1,207,497	1,254,896
Payroll taxes	95,160	94,203
Employee benefits	377,901	403,473
Supplies	17,670	16,980
Repairs and maintenance	236,060	268,654
Subtotal	1,934,288	2,038,206
Total collection expenses	\$ 2,546,162	\$ 2,651,531

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SUPPLEMENTARY SCHEDULE IV COMPARATIVE ANALYSIS OF TRUSTEE FUNDS

YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
<u>Trustee Funds - unrestricted:</u>		
Revenue Fund	\$ 2,563,455	\$ 1,687,481
Bond Redemption and Improvement Fund	1,839,017	2,356,895
Total unrestricted funds	\$ 4,402,472	\$ 4,044,376
<u>Trustee Funds - restricted for debt service operating reserve:</u>		
Debt Service Reserve Fund	\$ 3,827,527	\$ 6,697,580
Debt Service Fund - 2015	240	239
Debt Service Fund - 2017A	312	309
Debt Service Fund - 2017B&C	821	805
Debt Service Fund - 2018	167	164
Debt Service Fund - 2020	6,538	6,534
2020A Capitalized Interest	-	67,900
Debt Service Fund - 2020	4	3
Debt Service Fund - 2021	5	3
2021 Capitalized Interest	-	54,601
Debt Service Fund - 2021	1,017	1,017
Operating Expense Reserve Fund	307,968	308,307
Total restricted for debt service	\$ 4,144,599	\$ 7,137,462
<u>Trustee Funds - restricted for capital projects:</u>		
Construction Fund - 2020A	\$ 1,544,676	\$ 5,379,618
Construction Fund - 2021	8,819,831	8,819,390
Total restricted for capital projects	\$ 10,364,507	\$ 14,199,008

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, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's system of 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency that we consider to be a material weakness.

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.

Those items prefaced by an asterisk (*) are comments that were reported in a prior year and continue to require attention.

We consider the following deficiency in internal control to be a material weakness:

*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. During our audit, we identified material adjustments that were not initially identified by the Authority's financial reporting system. These adjustments were to amortize bond premium/discount and deferred refunding losses, roll fund balance, record fixed asset activity, reclass debt payments, record accounts payable, adjust investment accounts, and record depreciation expense.

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.

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:

*Policies and Procedures

We noted the Authority does not have an acceptable usage policy. We recommend the Authority implement an acceptable usage policy that is signed by all employees at the time of employment or annually that addresses items such as allowable uses of company technology.

*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 industries 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 are aware that the Authority has started to implement additional IT and security measures, such as hiring a new IT director, server upgrades, multi-factor authentication protocols, additional firewalls, and other IT security measures. We recommend that the Authority continue to assess threats and security measure

implementation and provide training as appropriate on topics such as phishing and business email compromise scams.

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.

Mahe Duessel

Pittsburgh, Pennsylvania
May 15, 2024