



A G E N D A

Regular Meeting - 4:00 pm – May 21, 2025

- 1. Call to Order**
- 2. Approval of the Minutes:** Regular Meeting- April 16, 2025 (*Page 2*) & Rate Study Work Session – April 24, 2025 (*Page 13*)
- 3. Public Comment**
 - 3.1** Other items not on the agenda
- 4. Old Business**
 - 4.1** None
- 5. New Business**
 - 5.1** 2024 Audit (*Page 39, Addt'l 44*)
 - 5.2** Spring Benner Walker Joint Authority Easement Agreements (*Page 39, Addt'l 91*)
 - 5.3** Rate Subcommittee Recommendations (*Page 40*)
 - 5.4** Final Design: Patton Crossing Phase 2B – Cava Restaurant (*Page 40*)
 - 5.5** Change Order 06 Contract 2022-01 Quandel Construction (*Page 40, Addt'l 116*)
 - 5.6** Change Order 03 Contract 2022-03 Myco Mechanical (*Page 41, Addtl 118*)
 - 5.7** Change Order 04 Contract 2022-04 George J Hayden (*Page 41, Addt'l 120*)
 - 5.8** Requisitions (*Page 41*)
- 6. Reports of Officers**
 - 6.1** Financial Report (*Page 30, YTD 14*)
 - 6.2** Chairman's Report
 - 6.3** Plant Superintendent's Report (*Page 31*)
 - 6.4** Collection Systems Superintendent's Report (*Page 32*)
 - 6.5** Consulting Engineer's Report (*Page 33*)
 - 6.6** Construction Engineer's Report (*Page 34*)
 - 6.7** Executive Directors Report (*Page 38*)
- 7. Other Business**
- 8. Adjournment**

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

Regular Meeting – April 16, 2025

1. Call to Order

Mr. Lapinski, Chairman, called the regular meeting to order at 4:04 p.m., Wednesday, April 16, 2025. The meeting was held in the Board Room in the office of the Authority with the following in attendance in person: Messrs. Lapinski, Kunkle, Guss, Glebe, Derr, and Auman; Cory Miller, Executive Director; Jason Brown, Assistant Executive Director; Sierra Weight, Administrative Assistant; Daren Brown, Collection System Superintendent; Andy Breon, Plant Superintendent; Holly Martinchek, Assistant Plant Superintendent; Jason Wert, Rettew; Michele Aukerman, Rettew; C-NET; David Gaines, Solicitor; Ben Burns, HRG; Steve Morra, Quandel Enterprises; Justin Bickel, Quandel Enterprises; Logan Ledenbohm, Quandel Enterprises; Tom Songer; Brian Dempsey. The following were in attendance via Zoom: Messrs. Daubert; Sam Robbins, State College Borough; Mike Tylka, CRPA Director; Elizabeth Kramer, Salzmans Hughes; Kathryn Wills, Raftelis; Phil Sapone, Raftelis; Rocky Carley, Raftelis.

2. Approval of the Minutes

UAJA Regular Meeting – March 19, 2025

**UAJA Meeting
Minutes Approved**

A motion was made by Mr. Derr, second by Mr. Guss, to approve the meeting minutes of the UAJA regular meeting held on March 19, 2025. The motion passed unanimously.

3. Public Comment

3.1 Other items not on the agenda

None.

4. Old Business

4.1 Rate Subcommittee Consultant Draft Report Presentation

A draft report will be presented by representatives of Raftelis, the consultant on the study. A follow-up work session for this topic has been scheduled for Thursday, April 24th at 5:30 pm to discuss the report.

Recommendation: Presentation only.

5. New Business

5.1 2024 Audit Subcommittee

The 2024 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 2024 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 a subcommittee and establish a firm date for meeting with Maher Duessel and staff.

**Appointment of
Subcommittee**

Jeff Nucciarone, Mark Kunkle and Dave Derr were appointed to the 2024 audit subcommittee. The subcommittee will plan to meet in early May. No motions were made.

5.2 Award of Contract 2025-01 College-Harris Pump Station Rehabilitation

Bids were received March 11, 2025, for Contract 2025-01. This project consists of removing coatings (paint) and corrosion from piping and pumps to determine what needs to be replaced and what can be restored in place. The pump station has been in service for over 60 years, and many components are original.

Three bids were received as shown in the bid tabulation included in the agenda report. Greenland Construction Inc. is the low bidder.

Recommendation: Award Contract 2025-01 to Greenland Construction, Inc. in the amount of \$111,155.00

**Award Contract 2025-01 to Greenland Construction
Approved**

A motion was made by Mr. Kunkle, second by Mr. Glebe, to award Contract 2025-01 to Greenland Construction, in the amount of \$111,155.00.

5.3 Contract 2022-01 Change Order 05

Change Order 05 for Quandel Construction includes two elements, first, the summation of several small cost adders and deducts related to the ongoing work. They are summarized in the Change Order and result in a net deduct to the Authority of \$50,550.65. The second element is related to Contract Time. As the Board is aware, there are changing governmental views on the Inflation Reduction Act and after discussions amongst the Authority Staff, Engineer and Contractors, greater emphasis is placed on the completion of the Anaerobic Digestion and RNG portion of the project prior to the Biosolids Dryer. Additionally, the changes in the Biosolids Dryer have lengthened that working time. To remove a contractual constraint to allow for completion of the Anaerobic Digestion complex first, followed by the Biosolids Dryer, this Change Order eliminates the interim deadline for the Dryer and provides an additional 78 working days to the Contractor. This should allow for the Anaerobic Digestion Complex to begin filling in October of this year as opposed to early 2026.

Recommendation: Approve Change Order 05, Contract 2022-01 for a net decrease of \$50,550.65, and an addition of 78 working days, and the elimination of the interim deadline for the Biosolids Dryer.

**Change Order 05,
Contract 2022-01
Approved**

A motion was made by Mr. Guss, second by Mr. Derr, to approve Change Order 05, Contract 2022-01 for a net decrease of \$50,550.65, and an addition of 78 working days and the elimination of the interim deadline for the Biosolids Dryer. The motion passed unanimously.

5.4 Contract 2022-04 Change Order 03

Change order 03 for Hayden includes changes for the reconfigured dryer building, as well as changing the fiber optic cable from OM1 to OM5 to increase future capacity of the fiber network.

Recommendation: Approve Change Order 03, Contract 2022-04 for a net increase of \$78,077.00.

**Change Order 03,
Contract 2022-04
Approved**

A motion was made by Mr. Derr, second by Mr. Guss, to approve Change Order 03, Contract 2022-04 in the amount of \$78,077.00. The motion passed unanimously.

5.5 Final Design: Grays Pointe Neighborhood- Phase 7B

Final design drawings for the Grays Pointe Neighborhood - Phase 7B sewer extension (Patton Township) have been received and reviewed by staff and our consulting engineer. The sewer extension will serve 17 EDUs. The review comments have been addressed.

Recommendation: Approve the drawings as submitted.

**Final Design: Grays
Pointe Neighborhood –
Phase 7B
Approved**

A motion was made by Mr. Kunkle, second by Mr. Auman, to approve Final Design: Grays Pointe Neighborhood – Phase 7B. The motion passed unanimously.

5.6 Requisitions

BRIF #958	L/B Water Fox Hill Road Project (Misc. Materials)	\$1,034.55
BRIF #959	Sherwood-Logan Watson Marlow Pump (Plant)	\$12,503.18
BRIF #960	Site One Landscape Fox Hill Road Project (Seed/Fertilizer)	\$573.86
BRIF #961	Irvin Farms Fox Hill Road Project (Straw)	\$400.00
BRIF #962	Rettew Main Station Rehab Project Engineering	\$3,150.00
TOTAL BRIF-		\$17,661.59

**BRIF Fund
Approved**

A motion was made by Mr. Guss, second by Mr. Auman, to approve BRIF Fund #958, #959, #960, #961, and #962 in the amount of \$17,661.59. The motion passed unanimously.

Construction Fund #061	Hillis-Carnes Engineering Sludge Drying Project- Inspections	\$2,982.50
Construction Fund #062	Rettew Sludge Drying Project-Engineering	\$68,537.50
Construction Fund #063	Rettew	\$5,929.14

Headworks Improvement Project-Engineering

Construction Fund #064	L/B Water Sludge Drying Project-Valves	\$3,159.25
Construction Fund #065	Quandel Construction Group Pay App. #16- Sludge Drying Project-General	\$7,005,235.09
Construction Fund #066	Myco Mechanical Pay App. #12- Sludge Drying Project-Plumbing	\$34,923.20
Construction Fund #067	Myco Mechanical Pay App. #13- Sludge Drying Project-HVAC	\$110,373.04
Construction Fund #068	Hayden Power Group Pay App. #12- Sludge Drying Project-Electrical	\$227,250.66
Construction Fund #069	University Area Joint Authority Sludge Drying Project-Air Permit App. Fee	\$10,000.00
TOTAL 2024 CONSTRUCTION FUND (Biosolids)-		\$7,468,390.38

**Construction Fund
Approved**

A motion was made by Mr. Daubert, second by Mr. Kunkle, to approve Construction Fund #061, #062, #063, #064, #065, #066, #067, #068 and #069 in the amount of \$7,468,390.38. The motion passed unanimously.

Revenue Fund #217	Debt Service, Operation and Maintenance Expenses	\$1,000,000.00
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TOTAL REVENUE FUND- **\$1,000,000.00**

**Revenue Fund
Approved**

A motion was made by Mr. Glebe, second by Mr. Auman, to approve Revenue Fund #217 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, 2025, were reviewed with the Board by Jason Brown.

6.2 Chairman's Report

Mr. Lapinski notified the Board of Frank Mellot's resignation.

6.3 Plant Superintendent's Report

Septage Operations Report

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

SEPTAGE OPERATIONS

LBS/SOLIDS

	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025
PORT MATILDA	1784	1422	2064	826	2156	0
HUSTON TOWNSHIP	517	667	601	584	600	567

TOTAL GALLONS

	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025
RESIDENTIAL/COMMERCIAL	21,700	5,600	8,000	0	500	9,175
PORT MATILDA	12,000	11,000	11,000	5,500	11,000	0
HUSTON TOWNSHIP	8,000	8,000	10,000	8,000	8,000	6,000
TOTAL GALLONS	41,700	24,600	29,000	13,500	19,500	15,175

Plant Operations:

- Total Monthly Influent Flow: 165.55 MGD
- Monthly Average Influent Flow: 5.34 MGD
- Highest Daily Influent Flow (3/5): 8.41 MGD
- Lowest Daily Influent Flow (3/12): 4.44 MGD
- 12-Month Rolling Effluent Average: 3.48 MGD
- Current Year Effluent Average: 3.20 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	34,000	86,000
Centre Hills Golf	0	0
Stewart Drive	0	0
Collections Maintenance Garage	1,000	3,000

CINTAS	611,533	1,734,751
Red Line	577,000	1,660,000
Plant site	5,432,000	15,577,000
GDK Park vault	29,585,000	88,594,000
Kissinger's Pond	0	0
Mountain View	0	0
Total Gallons	38,980,533	110,394,751
Plant effluent temperature monthly average	57.1°	
Wetland temperature monthly average	53.6°	

Plant Maintenance

- Repaired the utility water line.
- Replaced a pressure reducing valve in the Reuse chlorine line.
- Repaired a communications problem in the Centrifuge control panels at Dewatering.
- Installed the new water filter system in the Lab.
- Ford Hall serviced the Secondary Clarifier Weir Brushes.
- Replaced the disconnect switch for a Primary Building heater.
- Replaced the main water meter to the facility.
- Installed the rebuilt fan impeller for Bio Fan #2.

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:

Mainline Cleaning – 1,549 ft cleaned/cut with root cutter.
Mainline televising – 30,290 ft televised – 168 manholes inspected.
Fox Hill Rd Project – Replaced and did restoration on 875 ft of mainline.
Replaced 114 ft of mainline at 3091 Enterprise Dr (Backlot) due to sinkhole.
New lateral install at 146 Interior Service Rd (Burgmeier Hauling).

Lift Station Maintenance:

Cleaned (9) wet wells.
Replaced E-One grinder at 112 Ramsey Way (Huntridge Manor)
Lost commercial power to 11 lift stations on 3/16 due to a bad storm, the on-call guys worked through the night

Next Month Projects:

Start Fox Hill backlot project
Continue televising mainline
GIS for mapping
Mainline flushing
2-Lateral connections (311 Kimport Ave, Transfer Rd for temporary job trailer)

Inspection:

Mt. Nittany Elementary (held pre-construction meeting)
Decibel Partners Hotel (held pre-construction meeting)

Mainline Construction:

- a. Rockey Ridge Sec. 6 (waiting on pre-construction meeting)
- b. Mt. Nittany Manor Ph. 1 (waiting on pre-construction meeting)
- c. Mt. Nittany Manor Ph. 2 (waiting on pre-construction meeting)

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 March 1 thru March 31, 2025: 381

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)

- HRG prepared the pump station capacity tables and the system map for the Chapter 94 Report.

Puddintown Interceptor Act 537 Special Study (P001178.0725)

- The study has been updated based on applicable comments received from the community organizations and was re-submitted to UAJA staff for review.

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

- HRG is working with Developer (S&A Homes) to design the proposed pump station and force main.
- The previous Meeks Lane Act 537 Plan is being revised to account for the latest proposed pump station and conveyance plans.

Sanitary Sewer Replacement Permitting (R001178.0734)

- The NPDES permits for construction have been issued.

Reclaimed Water Storage Tanks Rehabilitation (R001178.0742)

- The tank inspection reports are being reviewed, and recommendations are being prepared.

Developer Plan Reviews:

- 335 Innovation Building at Innovation Park for Pennsylvania State University. Sanitary sewer design plans were reviewed and a letter recommending approval was provided.
- Patton Crossing Phase 2B (Cava Restaurant): Sanitary Sewer designs are being reviewed.

6.6 Construction Engineer's Report

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 system continues to run as the staff tunes its operational procedures with variable plant flow rates throughout the day and week.
- The Plant staff continue to operate the Ozone System, adjusting dosage amounts to determine the optimal amount of ozone to apply to the effluent to provide reliable disinfection.

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			\$5,458,723.91	\$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%	\$0.00
		\$0.00	\$6,031,723.91	\$5,872,973.91	97.37%	\$441,248.70

- No applications to process this month.

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)

- Installation of significant equipment began this past month, including the Ecrusor depackag system, the Dryer's thermal fluid heater, and the Food Waste Tanks. Building and tank construction is nearly complete.



- Contract 2022-01 (General) – Change Order No. 05 – RETTEW has prepared and recommends Change Order No. 05 for a deduct of (\$50,550.65) and an increase of 78 days to the Contract. This Change Order is for variety of miscellaneous items, both additions and deductions. RETTEW will review the items in this Change Order with the Board.
- Contract 2022-04 (Electrical) – Change Order No. 03 – RETTEW has prepared and recommends Change Order No. 03 for \$78,077.00 and 0 days to the contract. This Change Order is for modifications to a motor control center and additional variable frequency drives required for the redesigned dryer. Additionally, this change order substitutes a higher capacity fiber optic cable through the site to enhance data communication.

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	16	\$7,005,235.09	\$67,269,834.57	\$37,727,548.30	56.08%	\$31,428,663.68
2022-02	12	\$34,923.20	\$874,749.43	\$608,986.42	69.62%	\$296,212.32
2022-03	13	\$110,373.04	\$816,445.54	\$567,472.96	69.51%	\$305,719.86
2022-04	12	\$227,250.66	\$6,635,087.53	\$2,769,494.68	41.74%	\$4,142,542.32
		\$7,377,781.99	\$75,596,117.07	\$41,673,502.36	55.13%	\$33,922,614.71

- Application for Payment No. 16 has been received for Contract 2022-01 (General Construction) in the amount of \$7,005,235.09. RETTEW recommends payment of Application for Payment No. 16 in the amount of \$7,005,235.09.
- Application for Payment No. 12 has been received for Contract 2022-02 (Plumbing Construction) in the amount of \$34,923.20. RETTEW recommends payment of Application for Payment No. 12 in the amount of \$34,923.20.
- Application for Payment No. 13 has been received for Contract 2022-03 (HVAC Construction) in the amount of \$110,373.04. RETTEW recommends payment of Application for Payment No. 13 in the amount of \$110,373.04.
- Application for Payment No. 12 has been received for Contract 2022-04 (Electrical Construction) in the amount of \$227,250.66. RETTEW recommends payment of Application for Payment No. 12 in the amount of \$227,250.66.

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

College-Harris Pump Station

- Bids were received March 11th for the first phase of the College-Harris Pump Station rehabilitation project. Based on our review of the bids received, we recommend the Authority issue a Notice of Intent to Award to the lowest responsive bidder, Greenland Construction, Inc.

Draft NPDES Permit – Slab Cabin Run and Wetlands

- A draft NPDES Permit renewal for the discharge of beneficial reuse water to Slab Cabin Run and the GD Kissinger Wetlands has been received. We are collaborating with Authority staff to compile comments for submission to the PA DEP.

Phase I Solar Array

- For the Authority's information, we have prepared a brief report on the solar production from both the Phase I and Phase II Arrays over the past seven years and how the arrays' actual production has compared to the projected/guaranteed production.

6.7 Executive Director's Report

Mr. Miller provided the board with a brief statement on the plant tour given to Ferguson Township.

7. Other Business

None.

EXECUTIVE SESSION – to discuss real estate.

Mr. Lapinski called the meeting into Executive Session at 5:33 pm, a motion was made by Mr. Auman, second by Mr. Guss. A motion was then made by Mr. Auman, second by Mr. Glebe to come out of the executive session at 5:49 pm. The motions passed unanimously.

8. Adjournment

A motion was made by Mr. Auman, second by Mr. Glebe, to adjourn the meeting at 5:49 pm. The motion was passed unanimously.

Respectfully submitted,

UNIVERSITY AREA JOINT AUTHORITY

Secretary/Assistant Secretary

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

Rate Study Work Session – April 24, 2025

1. Call to Order

Mr. Lapinski, Chairman, called the work session to order at 5:30 p.m., Thursday, April 24, 2025. The meeting was held in the Board Room in the office of the Authority with the following in attendance in person: Messrs. Lapinski, Derr, Guss, Kunkle, Auman and Glebe; Cory Miller, Executive Director; Tom Songer; Phil Sapone, Raftelis. The following were in attendance via Zoom: Messrs. Daubert, Nucciarone, Miles, and Mellott; Kathryn Wills, Raftelis.

2. Public Comment

2.1 Other items not on the agenda

None.

3. Old Business

3.1 Discussion of Draft Raftelis Report

The Board discussed the Draft Raftelis Sewer Rate Study Report with the Rate Subcommittee members and Phil Sapone from Raftelis. No action was taken.

Recommendation: Discussion only.

4. Reports to Officers

None

5. Other Business

None.

6. Adjournment

A motion was made by Mr. Nucciarone, second by Mr. Daubert, to adjourn the meeting at 7:04 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 2025 04

ACCOUNTS FOR: 10	OPERATING FUND	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1040410	REVENUE-SEWER	-18,916,589	0	-18,916,589	-4,749,417.93	.00	-14,167,171.07	25.1%
1040420	REVENUE-SOLIDS	-20,000	0	-20,000	-3,433.94	.00	-16,566.06	17.2%
1040425	REVENUE-BU WATER	-22,000	0	-22,000	-13,074.00	.00	-8,926.00	59.4%
1040440	REVENUE-PERMIT/TAP FEES	-1,349,600	0	-1,349,600	-143,222.54	.00	-1,206,377.46	10.6%
1040450	REVENUE-ADVCD. CONSTRC FEE	-45,000	0	-45,000	-6,342.51	.00	-38,657.49	14.1%
1040451	REVENUE-MISC. REIMBURSEMT	-15,000	0	-15,000	-1,591.31	.00	-13,408.69	10.6%
1040470	INTEREST EARNINGS-CASH ACCT	-1,950	0	-1,950	-582.51	.00	-1,367.49	29.9%
1040472	INTEREST EARNINGS-PLIGIT	-500	0	-500	-158.78	.00	-341.22	31.8%
1040474	INTEREST EARNINGS - TRUSTEE	-751,900	0	-751,900	-434,859.25	.00	-317,040.75	57.8%
1040480	REVENUES-MISCELLANEOUS	-224,089	0	-224,089	-17,263.25	.00	-206,825.75	7.7%
1045919	CIP-WWTP-LAB	41,500	0	41,500	.00	.00	41,500.00	.0%
1045921	CIP-COLLECTION MAINT I&I	407,323	0	407,323	25,976.54	.00	381,346.46	6.4%
1045922	CIP-COLLECTION-CONST. EQUIP	184,412	0	184,412	72,469.47	.00	111,942.53	39.3%
1045924	CIP-WWTP-PHYSICAL PLANT	8,534,410	0	8,534,410	3,245,098.06	.00	5,289,311.94	38.0%
1045928	CIP-BENEFICIAL REUSE	84,000	0	84,000	19,787.77	.00	64,212.23	23.6%
1045929	CIP-WWTP-DEWATERING FACILIT	60,000	0	60,000	.00	.00	60,000.00	0%
1045930	CIP-WWTP-COMPOST FACILITY	42,793,000	0	42,793,000	15,808,609.53	.00	26,984,390.47	36.9%
1050050	GENERAL & ADMINISTRATIVE	2,107,481	0	2,107,481	713,555.96	.00	1,393,924.80	33.9%
1050053	G & A - INFORMATION TECHNOL	232,340	0	232,340	80,128.40	.00	152,211.60	34.5%
1050054	G & A - FLEET/FUEL	265,000	0	265,000	44,944.15	.00	220,055.85	17.0%
1052052	DEBT SERVICE	10,212,619	0	10,212,619	158,337.50	.00	10,054,281.67	1.6%
1060019	WWTP - LABORATORY	376,668	0	376,668	99,214.62	.00	277,453.38	26.3%
1060022	TREATMENT PLANT MAINTENANCE	1,620,018	0	1,620,018	376,511.06	.00	1,243,507.14	23.2%
1060023	MAIN STATION	140,000	0	140,000	19,014.68	.00	120,985.32	13.6%
1060025	WWTP - IPP	143,559	0	143,559	37,171.65	.00	106,387.35	25.9%
1060028	WWTP - BENEFICIAL REUSE	1,141,587	0	1,141,587	354,115.48	.00	787,471.52	31.0%
1060029	WWTP - DEWATERING	563,707	0	563,707	114,333.83	.00	449,373.17	20.3%
1060030	WWTP - COMPOST	284,087	0	284,087	100,292.49	.00	183,794.51	35.3%
1060032	TREATMENT PLANT OPERATION	3,154,291	0	3,154,291	869,508.28	.00	2,284,782.72	27.6%
1070021	COLLECTION-MAINTENANCE	1,891,730	0	1,891,730	584,722.74	.00	1,307,007.26	30.9%
1070022	CONSTRUCT EQUIP MAINTENANCE	88,000	0	88,000	9,459.12	.00	78,540.88	10.7%
1070034	COLLECTION-INSPECTION	632,038	0	632,038	163,223.94	.00	468,814.06	25.8%
1070036	COLLECTION-PUMP STATION	165,900	0	165,900	29,591.61	.00	136,308.39	17.8%
TOTAL OPERATING FUND		53,777,042	0	53,777,042	17,556,120.86	.00	36,220,921.27	32.6%
TOTAL REVENUES		-21,346,628	0	-21,346,628	-5,369,946.02	.00	-15,976,681.98	
TOTAL EXPENSES		75,123,670	0	75,123,670	22,926,066.88	.00	52,197,603.25	

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04									
	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL		

GRAND TOTAL 53,777,042 0 53,777,042 17,556,120.86 .00 36,220,921.27 32.6%

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

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT



FOR 2025 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	-13,245,722	0	-13,245,722	-3,153,763.72	.00	-10,091,958.28	23.8%*		
1040410 4102 BORO SEWER TOTAL R	-5,485,867	0	-5,485,867	-1,466,501.64	.00	-4,019,365.36	26.7%*		
1040410 4103 PGM TOTAL SEWER RE	0	0	0	-81,993.75	.00	81,993.75	100.0%		
1040410 4104 PSU TOTAL SEWER RE	-60,000	0	-60,000	-11,826.82	.00	-48,173.18	19.7%*		
1040410 4105 SURCHARGES TOTAL R	-125,000	0	-125,000	-35,332.00	.00	-89,668.00	28.3%*		
TOTAL REVENUE--SEWER	-18,916,589	0	-18,916,589	-4,749,417.93	.00	-14,167,171.07	25.1%		
1040420 REVENUE--SOLIDS									
1040420 4203 SLUDGE DISPOSAL	-20,000	0	-20,000	-3,433.94	.00	-16,566.06	17.2%*		
TOTAL REVENUE--SOLIDS	-20,000	0	-20,000	-3,433.94	.00	-16,566.06	17.2%		
1040425 REVENUE--BU WATER									
1040425 4251 REVENUE--BU WATER	-22,000	0	-22,000	-13,074.00	.00	-8,926.00	59.4%*		
TOTAL REVENUE--BU WATER	-22,000	0	-22,000	-13,074.00	.00	-8,926.00	59.4%		
1040440 REVENUE--PERMIT/TAP FEES									
1040440 4401 PERMIT/CONNECTION	-12,000	0	-12,000	-2,650.00	.00	-9,350.00	22.1%*		
1040440 4402 TAP FEE-TREATMENT	-1,300,000	0	-1,300,000	-132,233.31	.00	-1,167,766.69	10.2%*		
1040440 4403 GHANER TAP FEE	-10,000	0	-10,000	-1,505.00	.00	-8,495.00	15.1%*		
1040440 4405 IPP USER FEES	-3,800	0	-3,800	.00	.00	-3,800.00	.0%*		
1040440 4409 WATER QUALITY MNGT	-300	0	-300	-200.00	.00	-100.00	66.7%*		
1040440 4410 REPAIR PERMIT	-1,500	0	-1,500	-375.00	.00	-1,125.00	25.0%*		
1040440 4411 TAP FEE - ROUTE 26	-5,000	0	-5,000	-2,825.00	.00	-2,175.00	56.5%*		
1040440 4412 CIRCLEVILLE TAP FE	-2,000	0	-2,000	-509.73	.00	-1,490.27	25.5%*		
1040440 4413 VALLEY VISTA TAP F	-15,000	0	-15,000	-2,924.50	.00	-12,075.50	19.5%*		
TOTAL REVENUE--PERMIT/TAP FEES	-1,349,600	0	-1,349,600	-143,222.54	.00	-1,206,377.46	10.6%		
1040450 REVENUE--ADVCD. CONSTR. FEE									
1040450 4407 INSPECTION FEES	-45,000	0	-45,000	.00	.00	-45,000.00	.0%*		

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT



FOR 2025 04

ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1040450 4407 B5497 INSPECTION FE	0	0	0	-4,894.33	.00	4,894.33	100.0%
1040450 4407 B5505 INSPECTION FE	0	0	0	-1,448.18	.00	1,448.18	100.0%
TOTAL REVENUE-ADVCD. CONSTRC FEE	-45,000	0	-45,000	-6,342.51	.00	-38,657.49	14.1%
1040451 REVENUE-MISC. REIMBURSEMNT							
1040451 4503 EMPLOYEE GROUP INS	-15,000	0	-15,000	-1,591.31	.00	-13,408.69	10.6%**
TOTAL REVENUE-MISC. REIMBURSEMNT	-15,000	0	-15,000	-1,591.31	.00	-13,408.69	10.6%
1040470 INTEREST EARNINGS-CASH ACCTS							
1040470 4701 GENERAL CHECKING-I	-1,000	0	-1,000	-301.04	.00	-698.96	30.1%**
1040470 4702 PAYROLL-INTEREST E	-150	0	-150	-43.22	.00	-106.78	28.8%**
1040470 4717 SWEEP CHECKING-INT	-800	0	-800	-238.25	.00	-561.75	29.8%**
TOTAL INTEREST EARNINGS-CASH ACCTS	-1,950	0	-1,950	-582.51	.00	-1,367.49	29.9%
1040472 INTEREST EARNINGS-PLIGIT							
1040472 4703 PLIGIT-INTEREST EA	-100	0	-100	-23.57	.00	-76.43	23.6%**
1040472 4719 PLIGIT PLUS - INTE	-400	0	-400	-135.21	.00	-264.79	33.8%**
TOTAL INTEREST EARNINGS-PLIGIT	-500	0	-500	-158.78	.00	-341.22	31.8%
1040474 INTEREST EARNINGS - TRUSTEE							
1040474 4706 BOND REMP/IMP-INTE	0	0	0	-21,436.48	.00	21,436.48	100.0%
1040474 4724 INTEREST 93 DEBT S	0	0	0	-35,409.23	.00	35,409.23	100.0%
1040474 4725 INT 93 OPERATING E	0	0	0	-8,427.89	.00	8,427.89	100.0%
1040474 4726 INT 93 DEBT SERVIC	-1,900	0	-1,900	-321,907.62	.00	320,007.62	*****%
1040474 4727 INT REVENUE FUND	0	0	0	-47,662.02	.00	47,662.02	100.0%
1040474 4734 2021 CONSTRUCTION	0	0	0	-16.01	.00	16.01	100.0%
1040474 4735 2024 CONSTRUCTION	-250,000	0	-250,000	.00	.00	-250,000.00	.0%**
1040474 4736 2025 CONSTRUCTION	-500,000	0	-500,000	.00	.00	-500,000.00	.0%**

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT



FOR 2025 04

ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL INTEREST EARNINGS - TRUSTEE	-751,900	0	-751,900	-434,859.25	.00	-317,040.75	57.8%
1040480 REVENUES-MISCELLANEOUS							
1040480 4899 MISCELLANEOUS RECE	-15,000	0	-15,000	-5,834.25	.00	-9,165.75	38.9%*
1040480 4909 SOLAR MAINTENANCE	-30,000	0	-30,000	.00	.00	-30,000.00	.0%*
1040480 4910 SREC	-179,089	0	-179,089	-11,429.00	.00	-167,660.00	6.4%*
TOTAL REVENUES-MISCELLANEOUS	-224,089	0	-224,089	-17,263.25	.00	-206,825.75	7.7%
1045919 CIP-WWTP-LAB							
1045919 0019 6267 HACH RIO SYSTE	6,500	0	6,500	.00	.00	6,500.00	.0%
1045919 0019 6419 LAB/IPP EQUIPM	23,000	0	23,000	.00	.00	23,000.00	.0%
1045919 0019 6420 LAB SAMPLER	12,000	0	12,000	.00	.00	12,000.00	.0%
TOTAL CIP-WWTP-LAB	41,500	0	41,500	.00	.00	41,500.00	.0%
1045921 CIP-COLLECTION MAINT I&I							
1045921 0021 6337 PERSIA PUMP ST	177,315	0	177,315	1,199.50	.00	176,115.50	.7%
1045921 0021 6406 FOX HILL ROAD	97,204	0	97,204	19,917.44	.00	77,286.56	20.5%
1045921 0021 6407 WOODLEDGE DRIV	57,700	0	57,700	.00	.00	57,700.00	.0%
1045921 0021 6409 GREENWOOD CIRC	0	0	0	859.60	.00	-859.60	100.0%*
1045921 0021 6411 PARK LN PROJEC	75,104	0	75,104	1,920.00	.00	73,184.00	2.6%
1045921 5405 FOX HOLLOW BAC	0	0	0	2,080.00	.00	-2,080.00	100.0%*
TOTAL CIP-COLLECTION MAINT I&I	407,323	0	407,323	25,976.54	.00	381,346.46	6.4%
1045922 CIP-COLLECTION-CONST. EQUIPM							
1045922 0021 6412 PIPE RACK	30,000	0	30,000	1,692.80	.00	28,307.20	5.6%
1045922 0021 6413 NEW FLOW METER	31,409	0	31,409	25,635.16	.00	5,773.84	81.6%
1045922 0021 6414 JETTER HEAD	3,986	0	3,986	5,060.00	.00	-1,074.00	126.9%*
1045922 0021 6415 TRUCK BED	30,054	0	30,054	.00	.00	30,054.00	.0%

UNIVERSITY AREA JOINT AUTHORITY



YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1045922 0021 6416 SKID STEER TRA	25,950	0	25,950	5,250.00	.00	20,700.00	20.2%
1045922 0021 6417 WETLAND MATS	24,870	0	24,870	22,470.00	.00	2,400.00	90.3%
1045922 0021 6429 YARD MATS	4,590	0	4,590	4,368.00	.00	222.00	95.2%
1045922 0021 6430 TV CAMERA CORD	7,033	0	7,033	7,993.51	.00	-960.51	113.7%*
1045922 0021 6431 STORAGE CONTAI	10,520	0	10,520	.00	.00	10,520.00	.0%
1045922 0021 6432 CONCRETE WALL	3,000	0	3,000	.00	.00	3,000.00	.0%
1045922 0021 6433 STORAGE CONTAI	13,000	0	13,000	.00	.00	13,000.00	.0%
TOTAL CIP-COLLECTION-CONST. EQUIPM	184,412	0	184,412	72,469.47	.00	111,942.53	39.3%
1045924 CIP-WWTP-PHYSICAL PLANT							
1045924 0024 6238 TRUCK BED W/ C	0	0	0	45,677.85	.00	-45,677.85	100.0%*
1045924 0024 6304 PRIMARY SCUM P	160,000	0	160,000	.00	.00	160,000.00	.0%
1045924 0024 6321 PLC REPLACEMENT	80,000	0	80,000	.00	.00	80,000.00	.0%
1045924 0024 6324 OZONE DISINFEC	0	0	0	1,066.50	.00	-1,066.50	100.0%*
1045924 0024 6333 DISSOLVED PHOS	98,060	0	98,060	.00	.00	98,060.00	.0%
1045924 0024 6334 SOLAR ARRAY PU	4,600,000	0	4,600,000	3,120,112.95	.00	1,479,887.05	67.8%
1045924 0024 6338 HEADWORKS BUIL	2,065,000	0	2,065,000	.00	.00	2,065,000.00	.0%
1045924 0024 6345 AWT HS PUMP PR	35,790	0	35,790	.00	.00	35,790.00	.0%
1045924 0024 6349 MAIN PUMP STAT	523,630	0	523,630	.00	.00	523,630.00	.0%
1045924 0024 6351 MOUNTAIN TANKS	113,420	0	113,420	2,120.00	.00	111,300.00	1.9%
1045924 0024 6353 UTILITY WATER	262,100	0	262,100	.00	.00	262,100.00	.0%
1045924 0024 6403 TRANSFORMER TE	64,000	0	64,000	.00	.00	64,000.00	.0%
1045924 0024 6422 WATSON MARLOW	20,000	0	20,000	12,503.18	.00	7,496.82	62.5%
1045924 0024 6423 RAS/WAS PUMP A	39,000	0	39,000	39,955.00	.00	-955.00	102.4%*
1045924 0024 6424 HIGH SERVICE P	90,000	0	90,000	.00	.00	90,000.00	.0%
1045924 0024 6425 AUMA VALVES -	17,000	0	17,000	.00	.00	17,000.00	.0%
1045924 0024 6426 HVAC REPLACEME	80,000	0	80,000	.00	.00	80,000.00	.0%
1045924 0024 6427 SECONDARY CLAR	20,000	0	20,000	.00	.00	20,000.00	.0%
1045924 5405 6346 AWT HS PUMP EN	7,020	0	7,020	.00	.00	7,020.00	.0%
1045924 5405 6348 BOOSTER STATIO	19,510	0	19,510	.00	.00	19,510.00	.0%
1045924 5405 6350 MAIN PUMP STAT	47,520	0	47,520	10,750.00	.00	36,770.00	22.6%
1045924 5405 6352 MOUNTAIN TANKS	9,300	0	9,300	.00	.00	9,300.00	.0%
1045924 5405 6354 UTILITY WATER	20,240	0	20,240	.00	.00	20,240.00	.0%
1045924 5405 6357 AERATION SYSTE	37,610	0	37,610	.00	.00	37,610.00	.0%
1045924 5405 6358 PLANT PS REPAIR	0	0	0	2,770.00	.00	-2,770.00	100.0%*
1045924 5405 6359 HEADWORKS BUIL	82,450	0	82,450	10,142.58	.00	72,307.42	12.3%
1045924 5405 6421 GENERATOR ATS	42,760	0	42,760	.00	.00	42,760.00	.0%
TOTAL CIP-WWTP-PHYSICAL PLANT	8,534,410	0	8,534,410	3,245,098.06	.00	5,289,311.94	38.0%
1045928 CIP-BENEFICIAL REUSE							
1045928 0028 6239 MF MEMBRANE RE	75,000	0	75,000	12,996.00	.00	62,004.00	17.3%

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT



FOR 2025 04

ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1045928 0028 6428 SOLENOID MANIF	9,000	0	9,000	6,791.77	.00	2,208.23	75.5%
TOTAL CIP-BENEFICIAL REUSE	84,000	0	84,000	19,787.77	.00	64,212.23	23.6%
1045929 CIP-WWTP-DEWATERING FACILITY							
1045929 0029 6243 LONG/SHORT BEL	60,000	0	60,000	.00	.00	60,000.00	.0%
TOTAL CIP-WWTP-DEWATERING FACILITY	60,000	0	60,000	.00	.00	60,000.00	.0%
1045930 CIP-WWTP-COMPOST FACILITY							
1045930 0030 6326 SOLIDS DRYING	708,000	0	708,000	283,361.69	.00	424,638.31	40.0%
1045930 0030 6327 SOLIDS DRYING	42,085,000	0	42,085,000	15,525,247.84	.00	26,559,752.16	36.9%
TOTAL CIP-WWTP-COMPOST FACILITY	42,793,000	0	42,793,000	15,808,609.53	.00	26,984,390.47	36.9%
1050050 GENERAL & ADMINISTRATIVE							
1050050 5001 SUPERVISOR LABOR	320,133	0	320,133	79,716.60	.00	240,416.21	24.9%
1050050 5002 REGULAR LABOR	409,725	0	409,725	123,955.80	.00	285,769.11	30.3%
1050050 5006 VACATION	0	0	0	15,883.98	.00	-15,883.98	100.0%*
1050050 5007 SICK	0	0	0	6,111.14	.00	-6,111.14	100.0%*
1050050 5008 PERSONAL	0	0	0	2,609.85	.00	-2,609.85	100.0%*
1050050 5010 HOLIDAY	0	0	0	11,379.27	.00	-11,379.27	100.0%*
1050050 5101 FICA EXPENSE	45,251	0	45,251	14,948.71	.00	30,302.46	33.0%
1050050 5102 MEDICARE EXPENSE	10,583	0	10,583	3,495.92	.00	7,087.02	33.0%
1050050 5201 UNEMPLOYMENT EXPEN	20,000	0	20,000	14,571.51	.00	5,428.49	72.9%
1050050 5202 GROUP HEALTH INSUR	104,633	0	104,633	34,668.36	.00	69,964.80	33.1%
1050050 5203 PENSION (401) UAJA	72,986	0	72,986	23,965.71	.00	49,020.06	32.8%
1050050 5205 COBRA EMPLOYEE INS	15,000	0	15,000	1,618.70	.00	13,381.30	10.8%
1050050 5207 GROUP LIFE INSURAN	145,000	0	145,000	46,420.50	.00	98,579.50	32.0%
1050050 5208 HEALTH DEDUCTIBLE	150,000	0	150,000	49,979.15	.00	100,020.85	33.3%
1050050 5301 OFFICE SUPPLIES	20,000	0	20,000	7,516.62	.00	12,483.38	37.6%
1050050 5302 POSTAGE/SHIPPING	40,000	0	40,000	16,457.92	.00	23,542.08	41.1%
1050050 5303 JANITORIAL SUPPLIE	8,500	0	8,500	2,061.24	.00	6,438.76	24.2%
1050050 5307 PETTY CASH EXPENDI	100	0	100	.00	.00	100.00	.0%
1050050 5401 ADVERTISING	1,500	0	1,500	339.03	.00	1,160.97	22.6%

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT



FOR 2025 04

ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1050050 5402 AUDIT	25,000	0	25,000	22,000.00	.00	3,000.00	88.0%
1050050 5405 ENGINEERING-RETAIN	1,000	0	1,000	250.00	.00	750.00	25.0%
1050050 5406 LEGAL	75,000	0	75,000	17,690.07	.00	57,309.93	23.6%
1050050 5408 INSURANCE - COMMER	395,091	0	395,091	154,347.00	.00	240,744.00	39.1%
1050050 5499 MISCELLANEOUS OUTS	60,000	0	60,000	9,211.67	.00	50,788.33	15.4%
1050050 5501 1054 O & M - COPIER	0	0	0	195.00	.00	-195.00	100.0%*
1050050 5601 COMMUNICATIONS	30,000	0	30,000	4,017.74	.00	25,982.26	13.4%
1050050 5701 TRAINING, SEMINARS	20,000	0	20,000	6,890.00	.00	13,110.00	34.5%
1050050 5702 MEMBERSHIPS, SUBSC	8,500	0	8,500	8,429.00	.00	71.00	99.2%
1050050 5703 UNIFORMS-BOOTS-GLO	22,000	0	22,000	3,296.17	.00	18,703.83	15.0%
1050050 5704 VACCINATIONS	4,000	0	4,000	355.00	.00	3,645.00	8.9%
1050050 5706 EMPLOYEE/EMPLOYER	3,000	0	3,000	258.78	.00	2,741.22	8.6%
1050050 5707 MEAL ALLOWANCE	250	0	250	.00	.00	250.00	0%
1050050 5708 SAFETY EQUIPMENT	8,000	0	8,000	7,870.83	.00	129.17	98.4%
1050050 5710 DRUG/ALCOHOL TESTI	1,300	0	1,300	373.00	.00	927.00	28.7%
1050050 6006 MISCELLANEOUS EXPE	1,000	0	1,000	326.54	.00	673.46	32.7%
1050050 6007 BANK FEES/CHARGES	0	0	0	185.94	.00	-185.94	100.0%*
1050050 6015 WATER-CTWA	11,000	0	11,000	1,288.00	.00	9,712.00	11.7%
1050050 6017 GARBAGE	8,000	0	8,000	945.96	.00	7,054.04	11.8%
1050050 6019 CNET	10,029	0	10,029	2,507.25	.00	7,521.75	25.0%
1050050 6382 CUSTODIAN SERVICES	52,800	0	52,800	11,900.00	.00	40,900.00	22.5%
1050050 6383 PEST CONTROL	3,100	0	3,100	525.00	.00	2,575.00	16.9%
1050050 7312 PUDDINTOWN SPECIAL	5,000	0	5,000	.00	.00	5,000.00	0%
1050050 7513 RATE STUDY	0	0	0	4,993.00	.00	-4,993.00	100.0%*
TOTAL GENERAL & ADMINISTRATIVE	2,107,481	0	2,107,481	713,555.96	.00	1,393,924.80	33.9%
1050053 G & A - INFORMATION TECHNOLOGY							
1050053 IT71 INTERNET SERVICE	11,400	0	11,400	2,373.40	.00	9,026.60	20.8%
1050053 IT72 HARDWARE-DATA PROC	55,800	0	55,800	8,082.71	.00	47,717.29	14.5%
1050053 IT73 SOFTWARE-DATA PROC	129,640	0	129,640	62,609.38	.00	67,030.62	48.3%
1050053 IT74 IT MOBILE	35,500	0	35,500	7,062.91	.00	28,437.09	19.9%
TOTAL G & A - INFORMATION TECHNOLOGY	232,340	0	232,340	80,128.40	.00	152,211.60	34.5%
1050054 G & A - FLEET/FUEL							
1050054 5502 VEHICLE MAINTENANC	80,000	0	80,000	20,579.96	.00	59,420.04	25.7%
1050054 5603 1006 GASOLINE.	35,000	0	35,000	7,674.59	.00	27,325.41	21.9%

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1050054 5603 1008 DIESEL FUEL	150,000	0	150,000	16,689.60	.00	133,310.40	11.1%
TOTAL G & A - FLEET/FUEL	265,000	0	265,000	44,944.15	.00	220,055.85	17.0%
1052052 DEBT SERVICE							
1052052 5801 INTEREST PAID-1993	5,178,169	0	5,178,169	149,687.50	.00	5,028,481.67	2.9%
1052052 5901 PRINCIPAL PAID-199	5,015,000	0	5,015,000	.00	.00	5,015,000.00	.0%
1052052 6122 2015 TRUSTEE FEES	1,750	0	1,750	.00	.00	1,750.00	.0%
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	.00	.00	1,750.00	.0%
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	1,750.00	.00	.00	100.0%
1052052 6132 TRUSTEE FEE 22	1,750	0	1,750	1,750.00	.00	.00	100.0%
1052052 6133 TRUSTEE FEE 24	1,850	0	1,850	1,850.00	.00	.00	100.0%
1052052 6134 TRUSTEE FEE 25	1,850	0	1,850	.00	.00	1,850.00	.0%
TOTAL DEBT SERVICE	10,212,619	0	10,212,619	158,337.50	.00	10,054,281.67	1.6%
1060019 WWTP - LABORATORY							
1060019 5001 SUPERVISOR LABOR	94,315	0	94,315	25,364.89	.00	68,950.11	26.9%
1060019 5002 REGULAR LABOR	158,500	0	158,500	40,693.19	.00	117,806.81	25.7%
1060019 5003 OVERTIME LABOR	5,000	0	5,000	1,267.67	.00	3,732.33	25.4%
1060019 5006 VACATION	0	0	0	2,382.82	.00	-2,382.82	100.0%*
1060019 5007 SICK	0	0	0	3,306.09	.00	-3,306.09	100.0%*
1060019 5008 PERSONAL DAY	0	0	0	624.96	.00	-624.96	100.0%*
1060019 5010 HOLIDAY	0	0	0	3,808.22	.00	-3,808.22	100.0%*
1060019 5101 FICA EXPENSE	15,830	0	15,830	4,877.86	.00	10,952.14	30.8%
1060019 5102 MEDICARE EXPENSE	3,702	0	3,702	1,140.84	.00	2,561.16	30.8%
1060019 5202 GROUP HEALTH INSUR	33,002	0	33,002	10,136.16	.00	22,865.84	30.7%
1060019 5203 PENSION (401) UAJA	21,319	0	21,319	6,425.18	.00	14,893.82	30.1%
1060019 5305 SMALL EQUIPMT/TOOL	14,000	0	14,000	-6,695.62	.00	20,695.62	-47.8%
1060019 5306 LAB SUPPLIES	17,000	0	17,000	5,882.36	.00	11,117.64	34.6%
1060019 5501 EQUIPMENT MAINTENA	14,000	0	14,000	.00	.00	14,000.00	.0%
TOTAL WWTP - LABORATORY	376,668	0	376,668	99,214.62	.00	277,453.38	26.3%
1060022 TREATMENT PLANT MAINTENANCE							

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	OPERATING FUND	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1060022 5001	SUPERVISOR LABOR	44,617	0	44,617	11,735.00	.00	32,881.62	26.3%
1060022 5002	REGULAR LABOR	676,665	0	676,665	116,795.32	.00	559,869.61	17.3%
1060022 5003	OVERTIME LABOR	8,000	0	8,000	51.96	.00	7,948.04	.6%
1060022 5006	VACATION	0	0	0	14,406.77	.00	-14,406.77	100.0%*
1060022 5007	SICK	0	0	0	7,597.96	.00	-7,597.96	100.0%*
1060022 5008	PERSONAL DAY	0	0	0	1,262.38	.00	-1,262.38	100.0%*
1060022 5009	JURY/CIVIL/VOLUNTE	0	0	0	299.31	.00	-299.31	100.0%*
1060022 5010	HOLIDAY	0	0	0	8,649.21	.00	-8,649.21	100.0%*
1060022 5101	FICA EXPENSE	43,953	0	43,953	10,064.31	.00	33,888.61	22.9%
1060022 5102	MEDICARE EXPENSE	10,279	0	10,279	2,353.80	.00	7,925.51	22.9%
1060022 5202	GROUP HEALTH INSUR	94,483	0	94,483	29,294.11	.00	65,188.78	31.0%
1060022 5203	PENSION (401) UAJA	55,212	0	55,212	12,392.96	.00	42,818.57	22.4%
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	3,891.05	.00	10,108.95	27.8%
1060022 5501	EQUIPMENT MAINTENA	240,000	0	240,000	55,774.99	.00	184,225.01	23.2%
1060022 5501	6174 SCADIA MAINT	80,000	0	80,000	5,929.17	.00	74,070.83	7.4%
1060022 5501	6175 UV MAINT	40,000	0	40,000	23,542.00	.00	16,458.00	58.9%
1060022 5501	6283 SOLAR MAINTENA	120,000	0	120,000	33,571.75	.00	86,428.25	28.0%
1060022 5503	BUILDING & GROUND	55,000	0	55,000	20,460.14	.00	34,539.86	37.2%
1060022 5508	GRIT REMOVAL-PLANT	50,000	0	50,000	7,077.59	.00	42,922.41	14.2%
1060022 5603	FUEL, OIL, LUBRICA	25,000	0	25,000	2,771.28	.00	22,228.72	11.1%
1060022 6384	SOLAR GRAZING	17,810	0	17,810	8,590.00	.00	9,220.00	48.2%
1060022 7511	LANDSCAPE	40,000	0	40,000	.00	.00	40,000.00	.0%
TOTAL TREATMENT PLANT MAINTENANCE		1,620,018	0	1,620,018	376,511.06	.00	1,243,507.14	23.2%

1060023 MAIN STATION

1060023 5002	B5001 REGULAR LABOR	0	0	0	4,194.18	.00	-4,194.18	100.0%*
1060023 5101	B5001 FICA EXPENSE	0	0	0	260.03	.00	-260.03	100.0%*
1060023 5102	B5001 MEDICARE EXPE	0	0	0	60.82	.00	-60.82	100.0%*
1060023 5202	B5001 GROUP HEALTH	0	0	0	631.48	.00	-631.48	100.0%*
1060023 5203	B5001 PENSION (401)	0	0	0	314.57	.00	-314.57	100.0%*
1060023 5505	B5001 PUMP STATION	75,000	0	75,000	13.98	.00	74,986.02	.0%
1060023 5602	B5001 O&M MAIN STAT	65,000	0	65,000	13,539.62	.00	51,460.38	20.8%
TOTAL MAIN STATION		140,000	0	140,000	19,014.68	.00	120,985.32	13.6%

1060025 WWTP - IPP

1060025 5001	SUPERVISOR LABOR	94,315	0	94,315	25,332.07	.00	68,982.93	26.9%
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UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT



FOR 2025 04

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	1,031.66	.00	-1,031.66	100.0%*
1060025 5007 SICK	0	0	0	634.70	.00	-634.70	100.0%*
1060025 5010 HOLIDAY	0	0	0	1,420.06	.00	-1,420.06	100.0%*
1060025 5101 FICA EXPENSE	5,848	0	5,848	1,771.35	.00	4,076.65	30.3%
1060025 5102 MEDICARE EXPENSE	1,368	0	1,368	414.24	.00	953.76	30.3%
1060025 5202 GROUP HEALTH INSUR	15,596	0	15,596	3,725.76	.00	11,870.24	23.9%
1060025 5203 PENSION (401) UAJA	9,432	0	9,432	2,841.81	.00	6,590.19	30.1%
1060025 5305 SMALL EQUIPMT/TOOL	1,000	0	1,000	.00	.00	1,000.00	.0%
1060025 5410 ANALYSIS	15,000	0	15,000	.00	.00	15,000.00	.0%
1060025 5501 EQUIPMENT MAINTENA	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL WWTP - IPP	143,559	0	143,559	37,171.65	.00	106,387.35	25.9%
1060028 WWTP - BENEFICIAL REUSE							
1060028 5001 SUPERVISOR LABOR	44,615	0	44,615	11,735.00	.00	32,880.00	26.3%
1060028 5006 VACATION	0	0	0	658.18	.00	-658.18	100.0%*
1060028 5007 SICK	0	0	0	412.94	.00	-412.94	100.0%*
1060028 5010 HOLIDAY	0	0	0	673.10	.00	-673.10	100.0%*
1060028 5101 FICA EXPENSE	2,766	0	2,766	835.75	.00	1,930.25	30.2%
1060028 5102 MEDICARE EXPENSE	647	0	647	195.44	.00	451.56	30.2%
1060028 5202 GROUP HEALTH INSUR	7,597	0	7,597	2,328.80	.00	5,268.20	30.7%
1060028 5203 PENSION (401) UAJA	4,462	0	4,462	1,347.89	.00	3,114.11	30.2%
1060028 5304 OPERATIONAL SUPPLI	17,000	0	17,000	3,361.18	.00	13,638.82	19.8%
1060028 5304 1065 OPERATIONAL SU	607,500	0	607,500	164,261.59	.00	443,238.41	27.0%
1060028 5305 SMALL EQUIPMT/TOOL	2,000	0	2,000	1,558.32	.00	441.68	77.9%
1060028 5410 LAB ANALYSIS	16,000	0	16,000	4,405.70	.00	11,594.30	27.5%
1060028 5501 EQUIPMENT MAINTENA	175,000	0	175,000	81,388.07	.00	93,611.93	46.5%
1060028 5602 1064 POWER	204,000	0	204,000	62,716.67	.00	141,283.33	30.7%
1060028 5605 CTWA REIMBURSE	60,000	0	60,000	18,236.85	.00	41,763.15	30.4%
TOTAL WWTP - BENEFICIAL REUSE	1,141,587	0	1,141,587	354,115.48	.00	787,471.52	31.0%
1060029 WWTP - DEWATERING							
1060029 5001 SUPERVISOR LABOR	44,615	0	44,615	11,735.00	.00	32,880.00	26.3%
1060029 5002 REGULAR LABOR	149,825	0	149,825	18,914.10	.00	130,910.90	12.6%
1060029 5003 OVERTIME LABOR	3,500	0	3,500	803.85	.00	2,696.15	23.0%
1060029 5006 VACATION	0	0	0	910.37	.00	-910.37	100.0%*
1060029 5007 SICK	0	0	0	412.94	.00	-412.94	100.0%*

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT



FOR 2025 04

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	1,681.86	.00	-1,681.86	100.0%*
1060029 5101 FICA EXPENSE	12,055	0	12,055	2,136.46	.00	9,918.54	17.7%
1060029 5102 MEDICARE EXPENSE	2,819	0	2,819	499.64	.00	2,319.36	17.7%
1060029 5202 GROUP HEALTH INSUR	52,695	0	52,695	9,216.28	.00	43,478.72	17.5%
1060029 5203 PENSION (401) UAJA	15,698	0	15,698	2,861.01	.00	12,836.99	18.2%
1060029 5304 OPERATIONAL SUPPLI	500	0	500	.00	.00	500.00	.0%
1060029 5304 1036 POLYMER	70,000	0	70,000	25,960.00	.00	44,040.00	37.1%
1060029 5501 EQUIPMENT MAINTENNA	125,000	0	125,000	10,694.73	.00	114,305.27	8.6%
1060029 5602 1042 POWER-DEWATERI	87,000	0	87,000	28,507.59	.00	58,492.41	32.8%
TOTAL WWTP - DEWATERING	563,707	0	563,707	114,333.83	.00	449,373.17	20.3%
1060030 WWTP - COMPOST							
1060030 5001 SUPERVISOR LABOR	44,615	0	44,615	11,735.00	.00	32,880.00	26.3%
1060030 5006 VACATION	0	0	0	658.18	.00	-658.18	100.0%*
1060030 5007 SICK	0	0	0	412.94	.00	-412.94	100.0%*
1060030 5010 HOLIDAY	0	0	0	927.19	.00	-927.19	100.0%*
1060030 5101 FICA EXPENSE	2,766	0	2,766	851.50	.00	1,914.50	30.8%
1060030 5102 MEDICARE EXPENSE	647	0	647	199.12	.00	447.88	30.8%
1060030 5202 GROUP HEALTH INSUR	7,597	0	7,597	2,377.85	.00	5,219.15	31.3%
1060030 5203 PENSION (401) UAJA	4,462	0	4,462	1,366.95	.00	3,095.05	30.6%
1060030 5304 OPERATIONAL SUPPLI	2,000	0	2,000	.00	.00	2,000.00	.0%
1060030 5305 SMALL EQUIPMT/TOOL	2,000	0	2,000	.00	.00	2,000.00	.0%
1060030 5409 LICENSE & FEES	0	0	0	1,150.00	.00	-1,150.00	100.0%*
1060030 5410 LAB ANALYSIS	8,500	0	8,500	.00	.00	8,500.00	.0%
1060030 5415 VECTOR CONTROL	8,000	0	8,000	.00	.00	8,000.00	.0%
1060030 5501 EQUIPMENT MAINTENNA	20,000	0	20,000	44.00	.00	19,956.00	.2%
1060030 5506 1033 FRONT END LOAD	6,000	0	6,000	969.09	.00	5,030.91	16.2%
1060030 5506 1055 STREET SWEEPER	2,500	0	2,500	.00	.00	2,500.00	.0%
1060030 5602 1041 POWER-COMPOST	35,000	0	35,000	51,313.64	.00	-16,313.64	146.6%*
1060030 5603 1007 NATURAL GAS -	140,000	0	140,000	28,287.03	.00	111,712.97	20.2%
TOTAL WWTP - COMPOST	284,087	0	284,087	100,292.49	.00	183,794.51	35.3%
1060032 TREATMENT PLANT OPERATION							
1060032 5001 SUPERVISOR LABOR	44,615	0	44,615	11,735.00	.00	32,880.00	26.3%
1060032 5002 REGULAR LABOR	803,401	0	803,401	165,244.06	.00	638,156.94	20.6%
1060032 5003 OVERTIME LABOR	275,000	0	275,000	79,472.85	.00	195,527.15	28.9%

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04

ACCOUNTS FOR: 10	OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1060032 5004	SHIFT LABOR	12,000	0	12,000	3,465.03	.00	8,534.97	28.9%
1060032 5006	VACATION	0	0	0	2,135.01	.00	-2,135.01	100.0%*
1060032 5007	SICK	0	0	0	10,130.92	.00	-10,130.92	100.0%*
1060032 5008	PERSONAL DAY	0	0	0	4,745.24	.00	-4,745.24	100.0%*
1060032 5010	HOLIDAY	0	0	0	11,499.89	.00	-11,499.89	100.0%*
1060032 5101	FICA EXPENSE	53,321	0	53,321	18,037.96	.00	35,283.04	33.8%
1060032 5102	MEDICARE EXPENSE	12,470	0	12,470	4,218.60	.00	8,251.40	33.8%
1060032 5202	GROUP HEALTH INSUR	149,052	0	149,052	43,033.78	.00	106,018.22	28.9%
1060032 5203	PENSION (401) UAJA	64,717	0	64,717	12,808.39	.00	51,908.61	19.8%
1060032 5304	OPERATION SUPPLIES	14,000	0	14,000	3,203.54	.00	10,796.46	22.9%
1060032 5304	1034 ALUM	325,000	0	325,000	96,050.91	.00	228,949.09	29.6%
1060032 5304	1070 CARBON SUPPLEM	150,000	0	150,000	51,018.32	.00	98,981.68	34.0%
1060032 5304	6397 OXYGEN BISULFI	284,000	0	284,000	16,733.97	.00	267,266.03	5.9%
1060032 5405	1053 STREAM MONITOR	13,940	0	13,940	14,250.00	.00	-310.00	102.2%*
1060032 5409	LICENSE & FEES	14,775	0	14,775	5,800.00	.00	8,975.00	39.3%
1060032 5410	ANALYSIS	45,000	0	45,000	6,978.20	.00	38,021.80	15.5%
1060032 5499	MISCELLANEOUS OUTS	50,000	0	50,000	1,923.00	.00	48,077.00	3.8%
1060032 5602	1043 POWER-PLANT	843,000	0	843,000	307,023.61	.00	535,976.39	36.4%
TOTAL TREATMENT PLANT OPERATION		3,154,291	0	3,154,291	869,508.28	.00	2,284,782.72	27.6%

1070021 COLLECTION-MAINTENANCE

1070021 0021	6337 CAPITAL IN PRO	0	0	0	576.83	.00	-576.83	100.0%*
1070021 5001	SUPERVISOR LABOR	157,627	0	157,627	41,130.85	.00	116,496.15	26.1%
1070021 5002	REGULAR LABOR	1,070,897	0	1,070,897	198,707.24	.00	872,189.76	18.6%
1070021 5002	6028 REGULAR LABOR	0	0	0	1,224.29	.00	-1,224.29	100.0%*
1070021 5002	6172 REGULAR LABOR	0	0	0	27,563.46	.00	-27,563.46	100.0%*
1070021 5002	6406 REGULAR LABOR	0	0	0	19,182.67	.00	-19,182.67	100.0%*
1070021 5002	B5002 REGULAR LABOR	0	0	0	3,166.11	.00	-3,166.11	100.0%*
1070021 5002	B5003 REGULAR LABOR	0	0	0	3,166.10	.00	-3,166.10	100.0%*
1070021 5002	B5004 REGULAR LABOR	0	0	0	3,165.96	.00	-3,165.96	100.0%*
1070021 5002	B5005 REGULAR LABOR	0	0	0	574.14	.00	-574.14	100.0%*
1070021 5003	OVERTIME LABOR	0	0	0	2,542.99	.00	-2,542.99	100.0%*
1070021 5006	VACATION	31,500	0	31,500	11,200.46	.00	20,299.54	35.6%
1070021 5007	SICK	0	0	0	20,580.75	.00	-20,580.75	100.0%*
1070021 5008	PERSONAL	0	0	0	18,429.44	.00	-18,429.44	100.0%*
1070021 5009	JURY/CIVIL/VOLUNTE	0	0	0	4,923.48	.00	-4,923.48	100.0%*
1070021 5010	HOLIDAY	0	0	0	2,545.96	.00	-2,545.96	100.0%*
1070021 5101	FICA EXPENSE	76,545	0	76,545	18,551.89	.00	-18,551.89	100.0%*
1070021 5101	6172 FICA EXPENSE	0	0	0	21,949.13	.00	54,595.87	28.7%
1070021 5101		0	0	0	1,708.92	.00	-1,708.92	100.0%*

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT



FOR 2025 04

ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1070021 5102 MEDICARE EXPENSE	17,902	0	17,902	5,133.30	.00	12,768.70	28.7%
1070021 5102 6172 MEDICARE EXPEN	0	0	0	399.65	.00	-399.65	100.0%*
1070021 5202 GROUP HEALTH INSUR	201,679	0	201,679	62,064.95	.00	139,614.05	30.8%
1070021 5202 6172 GROUP HEALTH I	0	0	0	5,389.19	.00	-5,389.19	100.0%*
1070021 5203 PENSION (401) UAJA	96,080	0	96,080	25,884.62	.00	70,195.38	26.9%
1070021 5203 6172 PENSION (401)	0	0	0	2,033.41	.00	-2,033.41	100.0%*
1070021 5305 SMALL EQUIPMT/TOOL	20,000	0	20,000	1,623.94	.00	18,376.06	8.1%
1070021 5304 SEWER LINE MAINTEN	125,000	0	125,000	65,086.75	.00	59,913.25	52.1%
1070021 6385 GIS AND MAPPING	64,500	0	64,500	16,216.26	.00	48,283.74	25.1%
1070021 ER01 RENTAL OF EQUIPMEN	5,000	0	5,000	.00	.00	5,000.00	.0%
1070021 ER14 RENTAL LOWBOY	5,000	0	5,000	.00	.00	5,000.00	.0%
1070021 PV01 TRENCH PAVING-CONT	20,000	0	20,000	.00	.00	20,000.00	.0%
TOTAL COLLECTION-MAINTENANCE	1,891,730	0	1,891,730	584,722.74	.00	1,307,007.26	30.9%
1070022 CONSTRUCT EQUIP MAINTENANCE							
1070022 5501 SMALL EQUIPMENT MA	8,000	0	8,000	1,112.99	.00	6,887.01	13.9%
1070022 5506 LG. CONSTRUC. EQUIP	80,000	0	80,000	8,346.13	.00	71,653.87	10.4%
TOTAL CONSTRUCT EQUIP MAINTENANCE	88,000	0	88,000	9,459.12	.00	78,540.88	10.7%
1070034 COLLECTION-INSPECTION							
1070034 5001 SUPERVISOR LABOR	157,627	0	157,627	41,130.95	.00	116,496.05	26.1%
1070034 5002 REGULAR LABOR	313,021	0	313,021	41,110.44	.00	271,910.56	13.1%
1070034 5002 B5506 REGULAR LABOR	0	0	0	195.30	.00	-195.30	100.0%*
1070034 5003 OVERTIME LABOR	15,000	0	15,000	834.36	.00	14,165.64	5.6%
1070034 5006 VACATION	0	0	0	13,871.43	.00	-13,871.43	100.0%*
1070034 5007 SICK	0	0	0	13,228.93	.00	-13,228.93	100.0%*
1070034 5008 PERSONAL	0	0	0	2,929.48	.00	-2,929.48	100.0%*
1070034 5009 JURY/CIVIL/VOLUNTE	0	0	0	216.86	.00	-216.86	100.0%*
1070034 5010 HOLIDAY	0	0	0	7,370.85	.00	-7,370.85	100.0%*
1070034 5101 FICA EXPENSE	30,110	0	30,110	7,606.53	.00	22,503.47	25.3%
1070034 5102 MEDICARE EXPENSE	7,042	0	7,042	1,778.97	.00	5,263.03	25.3%
1070034 5202 GROUP HEALTH INSUR	65,499	0	65,499	21,825.60	.00	43,673.40	33.3%
1070034 5203 PENSION (401) UAJA	39,239	0	39,239	9,570.48	.00	29,668.52	24.4%
1070034 5304 OPERATIONAL SUPPLI	4,000	0	4,000	373.76	.00	3,626.24	9.3%
1070034 5305 SMALL EQUIPMT/TOOL	500	0	500	.00	.00	500.00	.0%
1070034 5507 B5497 INSPECTION EN	0	0	0	500.00	.00	-500.00	100.0%*

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT

FOR 2025 04							
ACCOUNTS FOR: 10 OPERATING FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1070034 5507 B5507 INSPECTION EN	0	0	0	680.00	.00	-680.00	100.0%**
TOTAL COLLECTION-INSPECTION	632,038	0	632,038	163,223.94	.00	468,814.06	25.8%
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	489.90	.00	19,510.10	2.4%
1070036 5505 O & M PUMP STATION	70,000	0	70,000	2,032.66	.00	67,967.34	2.9%
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	70,000	0	70,000	26,323.72	.00	43,676.28	37.6%
1070036 5602 B5002 POWER-CLASTER	500	0	500	57.39	.00	442.61	11.5%
1070036 5602 B5004 POWER-SOUTH M	500	0	500	173.69	.00	326.31	34.7%
1070036 5603 PUMP STATION PROPA	3,000	0	3,000	514.25	.00	2,485.75	17.1%
TOTAL COLLECTION-PUMP STATION	165,900	0	165,900	29,591.61	.00	136,308.39	17.8%
TOTAL OPERATING FUND	53,777,042	0	53,777,042	17,556,120.86	.00	36,220,921.27	32.6%
TOTAL REVENUES	-21,346,628	0	-21,346,628	-5,369,946.02	.00	-15,976,681.98	
TOTAL EXPENSES	75,123,670	0	75,123,670	22,926,066.88	.00	52,197,603.25	

UNIVERSITY AREA JOINT AUTHORITY

YEAR-TO-DATE BUDGET REPORT



FOR 2025 04									
	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL		

GRAND TOTAL 53,777,042 0 53,777,042 17,556,120.86 .00 36,220,921.27 32.6%

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



To: UAJA Board
 From: Jason Brown
 Re: Financial Report - End of April 2025

Cash Accounts

General Checking	\$109,188.70
Payroll Checking	\$200,304.56
PLIGIT Checking	\$1,725.74
Petty Cash	\$88.42

Revenue Fund Accounts

Revenue Sweep	\$980,059.10
Revenue Trustee	\$2,742,305.10

Savings Accounts

PLIGIT Plus	\$9,660.40
93 BRIF	\$1,666,377.51

<i>TOTAL LIQUID ASSETS</i>	\$5,709,709.53
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Dedicated Accounts

2015 DSF	\$241.47
2017A DSF	\$29,554.15
2017 B & C DSF	\$172,473.67
2018 DSF	\$208,524.16
2020 DSF	\$89,367.25
2020A DSF	\$95,455.53
2021 DSF	\$132,757.06
2021A DSF	\$1,018.12
2022 DSF	\$4,795.22
2024 DSF	\$1,815.75
2025 DSF	\$0.00
2021 Construction Fund	\$965,779.84
2024 Construction Fund - Biosolids	\$3,503,613.92
2024 Construction Fund - Solar Purchase	\$17,191.99
2025 Construction Fund - Biosolids	\$39,665,549.87
2024 Capitalized Interest Fund	\$215.75
2025 Capitalized Interest Fund	\$3,186,789.51

<i>TOTAL DEDICATED ASSETS</i>	\$5,222,588.13
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Restricted Accounts

93 Oper. Expense Reserve	\$1,006,619.08
93 Debt Service Reserve	\$9,340,042.75

\$10,346,661.83

Receivables Outstanding

UAJA Sewer	\$2,525,480.22
UAJA Surcharge	\$25,531.00
Borough Sewer	\$2,435,866.65
PGM Sewer	\$67,523.38
PSU Sewer	\$0.00

<i>TOTAL OUTSTANDING</i>	\$5,054,401.25
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SUPERINTENDENT'S REPORT

Andrew Breon, Superintendent

April 2025 Data

PLANT OPERATIONS:

12-Month Rolling Effluent Average:	3.49 MGD	Average Plant Effluent Temperature:	61.4°
Current Year Effluent Average:	3.21 MGD	Highest Daily Influent Flow (4/6):	6.51 MGD
Total Monthly Influent Flow:	162.11 MGD	Lowest Daily Influent Flow (4/30):	4.52 MGD
Average Monthly Influent Flow:	5.40 MGD	Average GDK Wetlands Temperature:	57.1°

On-Line Treatment Units:

4—Primary Clarifiers

2—Aeration Basins

4—Secondary Clarifiers

8—Denitrification Filters

REUSE WATER DISTRIBUTION:

	April	Year to date gallons
Best Western Hotel	27,000	113,000
Centre Hills Country Club	3,557,900	3,557,900
Stewart Drive	19,000	19,000
Collections Maintenance Garage	2,000	5,000
CINTAS	573,583	2,308,334
Red Line	473,000	2,133,000
Plant site	4,845,000	20,422,000
Plant Ozone	4,166,363	6,906,363
GDK Park vault	20,585,000	109,179,000
Mountain View	1,421,000	1,421,000
Total Gallons	35,669,846	146,064,597

SEPTAGE OPERATIONS REPORT FOR APRIL 2025:

Pounds of Solids Received:

	NOV	DEC	JAN	FEB	MAR	APR
Port Matilda	1,422	2,064	826	2,156	0	1,801
Huston Township	667	601	584	600	567	500

Gallons Received:

	5,600	8,000	0	500	9,175	19,500
Residential/Commercial	11,000	11,000	5,500	11,000	0	12,000
Port Matilda	8,000	10,000	8,000	8,000	6,000	6,000
Huston Township	24,600	29,000	13,500	19,500	15,175	37,500
Total Gallons						

PLANT MAINTENANCE:

- Installed managed switches to troubleshoot the SCADA network.
- Replaced a heater disconnect switch, and a diaphragm in Primary Pump #3 at the Primary Building.
- Replaced the solenoid control block and wiring for the AWT RO CIP control panel.
- Rebuilt RAS Pumps #3 and #4.
- Replaced the sump pump, and the bearings in Utility Water Pump #1 in the Tertiary Building.
- Repaired RO Feed Pump #3 VFD, Caustic Pump #1, and the AWT UV.
- Replaced the rollers on the Short Belt, and the VFD for WAS Pump #3 in the Dewatering Building.
- Installed a spare tank mixer in Train #3 and replaced the control wiring.
- Replaced the PLC and UPS for the Aeration Basin.
- The AWT Feed Pump manifold started to separate, and water sprayed on the VFD's. The VFD for AWT Feed Pump #2 was damaged.



COLLECTION SYSTEMS SUPERINTENDENT'S REPORT

Activities for the month of April 2025

Daren Brown, Superintendent

MAINLINE MAINTENANCE:

Mainline Cleaning – 4,342 ft cleaned/cut with root cutter.
Mainline televising – 63,758 ft televised – 363 manholes inspected.
Fox Hill Rd. Project- Replaced and did restoration on 590' of mainline

LIFT STATION MAINTENANCE:

Cleaned (20) wet wells.
Lift stations kept us busy during the extended power outage, but everything worked as it should.

NEXT MONTH PROJECTS:

Finish up Fox Hill backlot project
Continue televising mainline
New lateral installation for (Rutters) on Old Block Rd. and 311 Kimport Ave. (Boalsburg)
GIS for mapping
Mainline flushing

INSPECTION:

Mt. Nittany Elementary (50% complete)
Decibel Partners Hotel (held pre-construction meeting)
335 Innovation Park (held pre-construction meeting)

MAINLINE CONSTRUCTION:

- a) Rockey Ridge sec.6 (waiting on pre-construction meeting)
- b) Mt. Nittany Manor Ph.1 (waiting on pre-construction meeting)
- c) Mt. Nittany Manor Ph.2 (waiting on pre-construction meeting)
- d) Grayspoint 7B (waiting on pre-construction meeting)

NEW CONNECTIONS:

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

TOTAL 1

PA One-Calls Responded to April 1 thru 30 = 406



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 21, 2025

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

RETAINER SERVICES (R001178.0693)

- HRG is working on permitting the pump and control panel replacement at the Shiloh Pump Station.

PUDDINTOWN INTERCEPTOR ACT 537 SPECIAL STUDY (R001178.0725)

- The study was updated based on applicable comments received from community organizations and was re-submitted to the CRPA. A schedule will be coordinated with CRPA and presented at a later meeting.

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

- HRG is working with Developer (S&A Homes) to design the proposed pump station and force main.
- The previous Meeks Lane Act 537 Plan is being revised to account for the latest proposed pump station and conveyance plans.

SANITARY SEWER REPLACEMENT PERMITTING (R001178.0734)

- HRG is available throughout construction if needed.

RECLAIMED WATER STORAGE TANKS REHABILITATION (R001178.0742)

- The tank inspection reports were reviewed, and recommendations were provided to the plant staff for review.

DEVELOPER PLAN REVIEWS:

- Patton Crossing Phase 2B (Cava Restaurant): Sanitary sewer design plans were reviewed and recommended for approval on April 17, 2025.

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 2025

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 system continues to run as the staff tunes its operational procedures with variable plant flow rates throughout the day and week as well as switching between the two generators.
- The Plant staff continue to operate the Ozone system, adjusting dosage amounts to determine the optimal amount of ozone to apply to the effluent to provide reliable disinfection.

Payment Request 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			\$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%	\$0.00
		\$0.00	\$6,031,723.91	\$5,872,973.91	97.37%	\$441,248.70

- No applications to process this month.

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)

- Installation of equipment continues with completion of all digestion tanks and on-going assembly of the Sludge Dryer.



- Contract 2022-01 (General) – Change Order No. 06 – RETTEW has prepared and recommends Change Order No. 06 in the amount of \$785,717.00 and an increase of 0 days to the Contract. This Change

Order is primarily for the remaining mechanical revisions for the Sludge Dryer and modifications to fireproofing of the existing buildings. RETTEW will review the items in this Change Order with the Board.

- Contract 2022-03 (Mechanical) – Change Order No. 03 – RETTEW has prepared and recommends Change Order No. 04 for \$38,217.52 and 8 days to the contract. This Change Order is for additional odor control ductwork for the Waste Receiving Building.
- Contract 2022-04 (Electrical) – Change Order No. 04 – RETTEW has prepared and recommends Change Order No. 04 for \$412,674.78 and 0 days to the contract. This Change Order is for power and control wiring and variable frequency drives that have been added by the manufacturers of the Sludge Dryer and the Anaerobic Digestion process. The portion of this change order for the Sludge Dryer is for materials and subcontractors only. We are still negotiating with Hayden on the additional labor required for these modifications.

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	17	\$4,544,746.22	\$67,219,283.92	\$42,511,491.71	63.24%	\$26,833,366.81
2022-02			\$874,749.43	\$608,986.42	69.62%	\$296,212.32
2022-03	14	\$89,251.09	\$816,445.54	\$631,554.47	77.35%	\$216,468.78
2022-04	13	\$271,654.45	\$6,635,087.53	\$3,071,332.96	46.29%	\$3,870,887.87
		\$4,905,651.76	\$75,545,566.42	\$46,823,365.56	61.98%	\$28,722,200.86

- Application for Payment No. 17 has been received for Contract 2022-01 (General Construction) in the amount of \$4,544,746.22. RETTEW recommends payment of Application for Payment No. 17 in the amount of \$4,544,746.22.
- No Application was received this month from Contract 2022-02 (Plumbing Construction).
- Application for Payment No. 14 has been received for Contract 2022-03 (HVAC Construction) in the amount of \$89,251.09. RETTEW recommends payment of Application for Payment No. 14 in the amount of \$89,251.09.
- Application for Payment No. 13 has been received for Contract 2022-04 (Electrical Construction) in the amount of \$271,654.45. RETTEW recommends payment of Application for Payment No. 13 in the amount of \$271,654.45.

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

College-Harris Pump Station

- Notice to Proceed to be issued 05/19/2025 with a Pre-Construction Meeting scheduled for 05/19/2025.

Draft NPDES Permit – Slab Cabin Run and Wetlands

- A draft NPDES Permit renewal for the discharge of beneficial reuse water to Slab Cabin Run and the GD Kissinger Wetlands has been received. We are collaborating with Authority staff to compile comments for submission to the PA DEP.

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EXECUTIVE DIRECTOR'S REPORT

May 21, 2025

INFORMATION ITEMS

State College Borough Delinquency

The unpaid balance for the State College Borough is \$2,435,866.65. UAJA's attorney has filed a motion to lift the stay and set case management deadlines. An explanation of the dispute was included in the first quarter bills to all UAJA customers.

ACTION ITEMS

2. Approval of the Minutes

3. Public Comment

3.1 Other items not on the agenda

4. Old Business

4.1 None

5. New Business

5.1 2024 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 12th to review and comment on the 2024 Draft Audit. Brian McCall, a partner in Maher Duessel, will attend the meeting to review the 2024 Audit with the Board.

Recommendation: Approve the 2024 Audit.

5.2 Spring Benner Walker Joint Authority Easement Agreements

Three easement agreements are needed by Spring Benner Walker Joint Authority for the installation of a sewer line to serve the properties within Benner Township along Shiloh Road. The easements are all outside of the existing fence surrounding the treatment plant, therefore they will not interfere with the operation of the treatment plant. The total amount to be paid for the easements is \$1,636.75.

Recommendation: Approve the three easement agreements as presented.

5.3 Rate Subcommittee Recommendations

On April 1, 2025, the Sewer Rate Study Subcommittee received a draft report and presentation from the UAJA consultant Raftelis. The subcommittee completed a thorough review of the draft report and PowerPoint presentation. The subcommittee unanimously approved two recommendations to the UAJA Board:

1. The subcommittee recommended the UAJA Board accept the Rate Study report and presentation, as amended.
2. The subcommittee recommended the UAJA Board consider the Assessment of Additional Rate Alternative Developed by the UAJA Rate Study Subcommittee for further consideration.

A work session of the UAJA Board was held April 24, 2025, to further discuss the report.

Staff concurs that the report and presentation should be accepted by the Board.

Staff has many concerns about continuing to move towards the subcommittee recommended alternative. First and foremost, any change in the rate structure opens UAJA to legal challenges. The current rate structure has already been proven to be uniform and reasonable. Second, changing the rate structure does not seem to be consistent with the mission of UAJA, which is to improve the environment, quality of life, and economy of the Centre Region. Third, UAJA is five months from the start of its largest project ever. The future of UAJA depends on a successful startup and the generation of the projected revenues as quickly as possible. UAJA does not have the administrative staff to focus on the startup and reconfiguring of the rate structure. A consultant cannot do the reconfiguration without significant work from staff. If the change were to be implemented, there likely will be hundreds of phone calls from customers who have experienced an increase in their bill. Fourth, the proposed alternative gives an incentive for businesses to co-locate in large buildings and/or master metered complexes. There is almost certainly a uniformity issue that will need to be addressed for the stand-alone businesses. Fifth, UAJA is still involved in a legal dispute with the State College Borough. Staff recommends that no consideration be given to rate changes until that dispute is resolved.

Rate Subcommittee Recommendation 1: Accept the Rate Study report and presentation, as amended.

Rate Subcommittee Recommendation 2: Consider the Assessment of Additional Rate Alternative Developed by the UAJA Rate Study Subcommittee for further consideration.

5.4 Final Design: Patton Crossing Phase 2B- Cava Restaurant

Final design drawings for the Patton Crossing Phase 2B- Cava Restaurant sewer extension (Patton Township) have been received and reviewed by staff and our consulting engineer. The sewer extension will serve 5 EDUs. The review comments have been addressed.

Recommendation: Approve the drawings as submitted.

5.5 Change Order 06 Contract 2022-01 Quandel Construction

This change order is for changes associated with modifications to the dryer building resulting from the reconfiguration of the dryer equipment. When the project was bid, the dryer building

plans and specifications were not complete. The decision was made to bid the project and finish the dryer design work after the bids were awarded to mitigate the rapidly increasing costs of everything else in the project. \$610,415.00 of this change order is for the redesign.

\$120,967.00 is for work associated with Centre Region Code requirements for architectural and fireproofing.

\$49,344.00 is for changes to the odor control ductwork to connect the Waste Receiving Building to the Odor Control system.

\$4,991.00 is for additional isolation valves on natural gas lines for safety and facilitating future maintenance.

Recommendation: Approve Change Order 06, Contract 2022-01 in the amount of \$785,717.00.

5.6 Change Order 03 Contract 2022-03 Myco Mechanical

This change order is for changes to the odor control ductwork to connect the existing odor control system to the Dryer Building and Waste Receiving Building. The total amount is \$38,217.52 and an increase of 8 days to the contract time.

Recommendation: Approve Change Order 03 of Contract 2022-03 in the amount of \$38,217.52 and an increase of 8 days.

5.7 Change Order 04 Contract 2022-04 George J. Hayden

This change order is for changes to the dryer building as well as the elimination of lightning protection on existing buildings. The net increase is \$412,674.78.

Recommendation: Approve Change Order 04 of Contract 2022-04 in the amount of \$412,674.78.

5.8 Requisitions

BRIF #963	L/B Water Fox Hill Road Project (Misc. Materials)	\$37,094.15
BRIF #964	Maxwell Transport Fox Hill Road Project (Lowboy)	\$200.00
BRIF #965	Site One Landscape Fox Hill Road Project (Seed/Fertilizer)	\$628.35
BRIF #966	Specialized Storage Systems Pipe Rack	\$15,235.20
BRIF #967	Cooper Electric Persia Pump Station Project (Misc. Materials)	\$249.04
BRIF #968	Keystone Engineering Group	\$19,771.60

	PLC Replacement (Plant)	
BRIF #969	Lezzer Lumber Fox Hill Road/Persia Projects (Misc. Materials)	\$255.18
BRIF #970	Robinson Vacuum Tanks Persia Pump Station Project (Misc. Materials)	\$1,619.92
BRIF #971	Schaedler Yesco Persia Pump Station Project/PLC Replacement	\$13,179.36
BRIF #972	APR Supply Co HVAC Replacement	\$43,150.78
BRIF #973	Quality Hydraulics Persia Pump Station Project (Misc. Materials)	\$72.81
BRIF #974	Heidelberg Materials Fox Hill Road Project (Stone)	\$1,790.10
BRIF #975	Centre Concrete Persia Pump Station Project	\$260.25
BRIF #976	Geiger Pump & Equipment Diffuser Membranes	\$54,381.60
BRIF #977	Hite Company Persia Pump Station Project (Misc. Materials)	\$960.81
BRIF #978	Rettew Main Station Rehab Project Engineering	\$1,050.00
TOTAL BRIF-		\$189,899.15
Construction Fund #070	Hillis-Carnes Engineering Sludge Drying Project- Inspections	\$2,520.00
Construction Fund #071	Rettew Sludge Drying Project-Engineering	\$61,312.50
Construction Fund #072	Rettew Headworks Improvement Project-Engineering	\$12,863.76
Construction Fund #073	L/B Water Sludge Drying Project-Valves	\$4,974.00
Construction Fund #074	Quandel Construction Group Pay App. #17- Sludge Drying Project-General	\$3,421,943.66

TOTAL 2024 CONSTRUCTION FUND (Biosolids)-	\$3,503,613.92
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Construction Fund #001	Quandel Construction Group Pay App. #17- Sludge Drying Project-General	\$1,122,802.56
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Construction Fund #002	Myco Mechanical Pay App. #14- Sludge Drying Project-HVAC	\$89,251.09
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Construction Fund #003	Hayden Power Group Pay App. #13- Sludge Drying Project-Electrical	\$271,654.45
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TOTAL 2025 CONSTRUCTION FUND (Biosolids)-	\$1,483,708.10
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Revenue Fund #218	Debt Service, Operation and Maintenance Expenses	\$1,000,000.00
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TOTAL REVENUE FUND-	\$1,000,000.00
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6. **Reports of Officers**

7. **Other Business**

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, 2024. 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 2024 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 April 8, 2025. 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, and amended on April 7, 2025, 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. For the year ended December 31, 2024, the Authority adopted the provisions of Governmental Accounting

Standards Board (GASB) Statement No. 101 (Compensated Absences). No other new accounting policies were adopted, and the application of existing policies was not changed during 2024. 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 and Schedules 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 Schedules 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 **DATE**.

Management Consultations with Other Independent Accountants

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

Issues Discussed Prior to Retention of Independent Auditors

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

Other 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,

Pittsburgh, Pennsylvania

DATE

UAJA

Year End: December 31, 2024

Adjusting journal entries

Date: 1/1/2024 To 12/31/2024

Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
12/31/2024	PLIGIT - EMMAUS	10-10-111-0111	T-01			-79.00		
12/31/2024	ASSESSMENT PMTS	10-10-120-1218	T-01			-4,204.00		
12/31/2024	TAP FEE-PGM-RT 26	10-10-120-1219	T-01		4,204.00			
12/31/2024	BORO SEWER RECEIVABLE	10-10-128-1202	T-01		15,534.00			
12/31/2024	REVENUE FUND	10-10-130-1302	T-01		976,726.00			
12/31/2024	BOND REDEMPTION & IMPROVEME	10-10-130-1303	T-01		44,023.00			
12/31/2024	93 DEBT SERVICE RESERVE	10-10-130-1306	T-01		140,918.00			
12/31/2024	COLLECTION SYSTEM	10-10-140-1401	T-01		30,296,472.00			
12/31/2024	VEHICLES/ROLLING STOCK	10-10-140-1408	T-01		731,917.00			
12/31/2024	ADMINISTRATIVE	10-10-140-1416	T-01			-49,125.00		
12/31/2024	CONSTRUCTION IN PROGRESS	10-10-145-1000	T-01			-17,236,211.00		
12/31/2024	ACCUMULATED DEPRECIATION	10-10-160-1603	T-01			-22,423,537.00		
12/31/2024	PREPAID INSURANCE	10-10-160-1606	T-01			-63,490.00		
12/31/2024	ACCOUNTS PAYABLE - OPERATIO	10-20-210-2101	T-01		189,549.00			
12/31/2024	ACCOUNTS PAYABLE - OPERATIO	10-20-210-2101	T-01		1,904,688.00			
12/31/2024	RETENTION PAYABLE	10-20-210-2103	T-01			-107,529.00		
12/31/2024	COMPENSATED ABSENCES	10-20-232-2307	T-01		117,586.00			
12/31/2024	ACCRUED BOND INTEREST PAYABLE	10-20-240-2403	T-01		76,415.00			
12/31/2024	EMMAUS BOND POOL LOAN	10-20-240-2406	T-01		95,000.00			
12/31/2024	CURRENT PORTION LONG TERM DBT	10-20-240-2412	T-01			-861,500.00		
12/31/2024	CURRENT PORTION NOTES PAYABLE	10-20-240-2413	T-01		90,000.00			
12/31/2024	DEFERRED REVENUE-DERRIVATIVES	10-20-240-2416	T-01			-396,368.00		
12/31/2024	2012 BONDS PREMIUM	10-20-240-2429	T-01		208,659.00			
12/31/2024	2015 BONDS PAYABLE	10-20-240-2435	T-01		315,000.00			
12/31/2024	2015 BONDS PREMIUM	10-20-240-2436	T-01		20,610.00			
12/31/2024	DEFERRED REFUNDING LOSS 2015	10-20-240-2437	T-01			-15,481.00		
12/31/2024	2017 BOND DISCOUNT	10-20-240-2438	T-01			-55,164.00		
12/31/2024	2017 BONDS PAYABLE	10-20-240-2439	T-01		8,850,000.00			
12/31/2024	2016 BONDS DISCOUNT	10-20-240-2441	T-01			-14,258.00		
12/31/2024	2016 DEFERRED REFUNDING LOSS	10-20-240-2442	T-01			-12,982.00		
12/31/2024	2017B BONDS PAYABLE	10-20-240-2443	T-01		11,205,000.00			
12/31/2024	2017B BONDS PREMIUM	10-20-240-2444	T-01		1,568,190.00			
12/31/2024	2017A BONDS PAYABLE	10-20-240-2446	T-01		2,316,500.00			
12/31/2024	2020 BONDS PAYABLE	10-20-240-2449	T-01		1,755,000.00			
12/31/2024	DEFERRED REFUNDING LOSS 2017B	10-20-240-2450	T-01			-1,869,875.00		
12/31/2024	2018 BOND DISCOUNT	10-20-240-2451	T-01			-77,460.00		
12/31/2024	2020 BOND PREMIUM	10-20-240-2452	T-01		160,576.00			
12/31/2024	2020A BOND PREMIUM	10-20-240-2454	T-01		37,863.00			
12/31/2024	2021 BOND PREMIUM	10-20-240-2456	T-01		364,425.00			
12/31/2024	2021A BONDS PAYABLE	10-20-240-2457	T-01		1,835,000.00			
12/31/2024	2021A BOND PREMIUM	10-20-240-2458	T-01		64,086.00			
12/31/2024	2020 DEFERRED REFUNDING LOSS	10-20-240-2459	T-01			-41,829.00		
12/31/2024	2022 BOND PAYABLE	10-20-240-2461	T-01			-8,905,000.00		
12/31/2024	2022 BOND PREMIUM	10-20-240-2462	T-01			-106,851.00		
12/31/2024	FUND BALANCE UNRESERVED	10-30-320-3201	T-01			-11,211,320.00		
12/31/2024	MISCELLANEOUS EXPENSE	10-50-050-6006	T-01			-37,230.00		
12/31/2024	CURRENT PORTION CAP LEASE OBLI	10-20-240-2412A	T-01		105,552.00			
	Entry to roll fund balance from the PY							
12/31/2024	CHECKING-GENERAL ACCOUNT	10-10-110-1101	C-01		74,598.00			
12/31/2024	ACCOUNTS PAYABLE - OPERATIO	10-20-210-2101	C-01			-74,598.00		
	to adjust cash and ap for 2024 check run that was run in 2025							

12/31/2024	VEHICLES/ROLLING STOCK	10-10-140-1408	N-01	45,678.00	
12/31/2024	CONSTRUCTION IN PROGRESS	10-10-145-1000	N-01	4,940,386.00	
12/31/2024	ACCOUNTS PAYABLE - OPERATIO	10-20-210-2101	N-01		-120,783.00
12/31/2024	ACCOUNTS PAYABLE - OPERATIO	10-20-210-2101	N-01		-1,891,478.00
12/31/2024	RETENTION PAYABLE	10-20-210-2103	N-01		-3,048,908.00
12/31/2024	SOLIDS DRYING ENGINEERING	10-45-930-0030-6326	N-01	75,105.00	

To adjust CIP and Retainage Payable and Accounts Payable

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, 2024, 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 roll net position and record accounts payable.

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 also 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:

*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.

Although the Authority has implemented additional IT and security measures such as cyber security training, multi-factor authentication protocols, and additional firewalls, 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.

Pittsburgh, Pennsylvania
DATE

University Area Joint Authority

Financial Statements and
Required Supplementary and
Supplementary Information

Years Ended December 31, 2024 and 2023
with Independent Auditor's Report

UNIVERSITY AREA JOINT AUTHORITY

YEARS ENDED DECEMBER 31, 2024 AND 2023

TABLE OF CONTENTS

Independent Auditor's Report

Required Supplementary Information:

Management's Discussion and Analysis	i
--------------------------------------	---

Financial Statements:

Statements of Net Position	1
Statements of Revenues and Expenses and Changes in Net Position	2
Statements of Cash Flows	3
Notes to Financial Statements	4

Supplementary Information:

Supplementary Schedule I – General and Administrative Expenses	20
Supplementary Schedule II – Comparative Analysis of Wastewater Treatment Plant Expenses	21
Supplementary Schedule III – Comparative Analysis of Collection Expenses	23
Supplementary Schedule IV – Comparative Analysis of Trustee Funds	24

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, 2024 and 2023, 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, 2024 and 2023, 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.

Pittsburgh, Pennsylvania

DATE XX, 20XX

UNIVERSITY AREA JOINT AUTHORITY MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the financial report presents the Management's Discussion and Analysis (MD&A) of the University Area Joint Authority's (Authority) financial condition and performance for the fiscal year ending December 31, 2024 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 2024 fiscal year:

- In 2024, the Bulk Treatment Rate increased 2.5% from \$6,327/million gallons to \$6,485/million gallons and the EDU rate increased from \$104/quarter to \$113/quarter.
- In 2024, the plant capacity tap fee increased from 5,986 to 6,485 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 presented as an Enterprise Fund 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 2024 financial statements is similar to 2023 and includes a direct line-by-line comparison to the 2023 financial statements.

TABLE 1
CONDENSED STATEMENTS OF NET POSITION

	December 31, 2024	December 31, 2023	Change
Current assets	\$ 12,250,144	\$ 11,211,296	\$ 1,038,848
Other assets	30,294,736	14,509,106	15,785,630
Capital assets	117,424,224	91,531,153	25,893,071
Total assets	<u>\$ 159,969,104</u>	<u>\$ 117,251,555</u>	<u>\$ 42,717,549</u>
Total deferred outflows of resources	<u>\$ 1,446,536</u>	<u>\$ 1,834,454</u>	<u>\$ (387,918)</u>
Current liabilities	\$ 11,990,011	\$ 6,610,389	\$ 5,379,622
Non-current liabilities	102,851,902	65,017,362	37,834,540
Total liabilities	<u>\$ 114,841,913</u>	<u>\$ 71,627,751</u>	<u>\$ 43,214,162</u>
Net Position:			
Net investment in capital assets	\$ 29,111,942	\$ 33,429,436	\$ (4,317,494)
Restricted	7,128,748	4,144,599	2,984,149
Unrestricted	10,333,037	9,884,223	448,814
Total net position	<u>\$ 46,573,727</u>	<u>\$ 47,458,258</u>	<u>\$ (884,531)</u>

Table 1 presents a condensed summary of the Authority's Statements of Net Position at December 31, 2024 and 2023. There is a \$884,531 decrease in total net position.

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 2
CONDENSED STATEMENTS OF NET POSITION

	December 31, 2023	December 31, 2022	Change
Current assets	\$ 11,211,296	\$ 9,153,956	\$ 2,057,340
Other assets	14,509,106	21,336,470	(6,827,364)
Capital assets	91,531,153	92,266,346	(735,193)
Total assets	<u>\$ 117,251,555</u>	<u>\$ 122,756,772</u>	<u>\$ (5,505,217)</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	\$ 33,429,436	\$ 33,580,435	\$ (150,999)
Restricted	4,144,599	7,137,462	(2,992,863)
Unrestricted	9,884,223	7,835,727	2,048,496
Total net position	<u>\$ 47,458,258</u>	<u>\$ 48,553,624</u>	<u>\$ (1,095,366)</u>

Table 2 presents a condensed summary of the Authority's Statements of Net Position at December 31, 2023 and 2022. There is a \$1,095,366 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, 2024 and 2023.

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

	2024	2023	Change
Operating Revenues:			
Sewer charges	\$ 17,827,813	\$ 16,488,046	\$ 1,339,767
Other fees and charges	258,653	362,954	(104,301)
Total Revenues	<u>18,086,466</u>	<u>16,851,000</u>	<u>1,235,466</u>
Operating Expenses:			
Treatment plant	7,818,172	7,961,052	(142,880)
Collection	2,562,150	2,546,162	15,988
General and administration	2,555,367	2,653,573	(98,206)
Depreciation	5,195,896	5,253,474	(57,578)
Total Expenses	<u>18,131,585</u>	<u>18,414,261</u>	<u>(282,676)</u>
Nonoperating Activity:			
Revenues	1,653,055	176,051	1,477,004
Expenses	(3,717,669)	(1,996,881)	(1,720,788)
Total Nonoperating Activity	<u>(2,064,614)</u>	<u>(1,820,830)</u>	<u>(243,784)</u>
Capital Contributions:			
Developer	92,000	211,120	(119,120)
Permit and tap fees	1,133,202	2,077,605	(944,403)
Total Capital Contributions	<u>1,225,202</u>	<u>2,288,725</u>	<u>(1,063,523)</u>
Change in Net Position	<u>(884,531)</u>	<u>(1,095,366)</u>	<u>210,835</u>
Net Position:			
Beginning of year	47,458,258	48,553,624	(1,095,366)
End of year	<u>\$ 46,573,727</u>	<u>\$ 47,458,258</u>	<u>\$ (884,531)</u>

The Authority's operating revenues increased by \$1,235,466 due to an increase in sewer rates in 2024 as well as the State College Borough paying a significant portion of the delinquent amount due from 2022 and 2023. Nonoperating revenues and expenses for 2024 increased by 1,477,004 and 1,720,788 respectively, due to investment earnings and additional interest expense related to a bond issue. Capital contributions decreased by \$1,063,523 due to less developer contributions in 2024. Tapping fees decreased in 2024 compared to 2023 due to less construction. As a result, change in net position decreased in 2024 from 2023 by \$884,531.

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, 2023 and 2022.

TABLE 4
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	<u>16,851,000</u>	<u>16,015,750</u>	<u>835,250</u>
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	<u>18,414,261</u>	<u>17,802,883</u>	<u>611,378</u>
Nonoperating Activity:			
Revenues	176,051	20,431	155,620
Expenses	(1,996,881)	(2,475,363)	478,482
Total Nonoperating Activity	<u>(1,820,830)</u>	<u>(2,454,932)</u>	<u>634,102</u>
Capital Contributions:			
Developer	211,120	120,514	90,606
Permit and tap fees	2,077,605	2,880,971	(803,366)
Total Capital Contributions	<u>2,288,725</u>	<u>3,001,485</u>	<u>(712,760)</u>
Change in Net Position	<u>(1,095,366)</u>	<u>(1,240,580)</u>	<u>145,214</u>
Net Position:			
Beginning of year	48,553,624	49,794,204	(1,240,580)
End of year	<u>\$ 47,458,258</u>	<u>\$ 48,553,624</u>	<u>\$ (1,095,366)</u>

CAPITAL IMPROVEMENTS

During 2024, 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 \$104,389,500. 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, Series of 2022, and Series of 2024. The Series of 2024 Bond Issue was issued in March of 2024 and will be used to fund capital improvements of the Authority. 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

STATEMENTS OF NET POSITION

DECEMBER 31, 2024 AND 2023

	2024	2023
Assets:		
Current assets:		
Cash and cash equivalents	\$ 288,988	\$ 302,113
Accounts receivable - operations	3,215,811	3,068,978
Due from Borough of State College	2,632,773	3,348,032
Prepaid expenses	449,429	45,679
Trustee funds - unrestricted	5,663,143	4,446,494
Total current assets	12,250,144	11,211,296
Capital assets, not being depreciated	42,013,913	11,416,864
Capital assets, net of accumulated depreciation	75,410,311	80,114,289
Total capital assets	117,424,224	91,531,153
Other assets:		
Trustee funds - restricted for debt service and operating reserves	7,128,748	4,144,599
Trustee funds - restricted for capital projects	23,165,988	10,364,507
Total other assets	30,294,736	14,509,106
Total assets	\$ 159,969,104	\$ 117,251,555
Deferred Outflows of Resources:		
Deferred charge on refunding	\$ 1,446,536	\$ 1,834,454
Liabilities:		
Current liabilities:		
Current portion of bonds payable	\$ 5,015,000	\$ 4,864,500
Accounts payable and accrued liabilities	2,553,548	647,750
Retainage payable	3,737,176	688,268
Accrued interest - bonds payable	591,687	332,788
Advance escrow deposits	91,397	75,880
Security deposits	1,203	1,203
Total current liabilities	11,990,011	6,610,389
Long-term liabilities:		
Compensated absences	1,232,820	917,202
Bonds payable, net	101,619,082	64,100,160
Total long-term liabilities	102,851,902	65,017,362
Total liabilities	\$ 114,841,913	\$ 71,627,751
Net Position:		
Net investment in capital assets	\$ 29,111,942	\$ 33,429,436
Restricted	7,128,748	4,144,599
Unrestricted	10,333,037	9,884,223
Total net position	\$ 46,573,727	\$ 47,458,258

See accompanying notes to financial statements.

UNIVERSITY AREA JOINT AUTHORITY

STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION

YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
Operating Revenues:		
Revenue - sewer	\$ 17,827,813	\$ 16,488,046
Revenue - solids	44,603	73,010
Maintenance	106,245	124,550
Reimbursed fees	42,301	71,830
Revenue - beneficial reuse	21,842	24,414
Miscellaneous	43,662	69,150
Total operating revenues	18,086,466	16,851,000
Operating Expenses:		
Wastewater treatment plant:		
Laboratory	407,195	417,715
Physical plant	1,333,020	1,447,346
Industrial pre-treatment program	121,896	127,946
Beneficial reuse	1,033,871	1,114,089
Dewatering	509,824	494,551
Compost	457,063	947,400
Treatment operations	3,955,303	3,412,005
Total wastewater treatment plant	7,818,172	7,961,052
Collection:		
Inspection	541,934	496,089
Pump station	145,877	115,785
Maintenance	1,874,339	1,934,288
Total collection	2,562,150	2,546,162
Depreciation expense	5,195,896	5,253,474
General and administrative expenses	2,555,367	2,653,573
Total operating expenses	18,131,585	18,414,261
Net Operating Income (Loss)	(45,119)	(1,563,261)
Nonoperating Revenues (Expenses):		
Investment income (loss):		
Trustee fund accounts	1,548,589	174,269
Operating accounts	2,304	1,782
Gain (loss) on asset disposal	102,162	(26,990)
Interest expense:		
Bonds payable	(3,238,593)	(1,954,741)
Bond issue costs	(462,276)	-
Trustee fees	(16,800)	(15,150)
Total nonoperating revenues (expenses)	(2,064,614)	(1,820,830)
Income (Loss) Before Contribution Revenue	(2,109,733)	(3,384,091)
Contribution Revenue:		
Contributions:		
Developer	92,000	211,120
Permit and tapping fees	1,133,202	2,077,605
Total contribution revenue	1,225,202	2,288,725
Change in Net Position	(884,531)	(1,095,366)
Net Position:		
Beginning of year	47,458,258	48,553,624
End of year	\$ 46,573,727	\$ 47,458,258

See accompanying notes to financial statements.

UNIVERSITY AREA JOINT AUTHORITY

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
Cash Flows From Operating Activities:		
Receipts from customers and users	\$ 18,654,892	\$ 15,240,718
Payments to suppliers	(1,464,629)	(1,538,485)
Payments to employees	(6,246,149)	(6,580,326)
Payments for other operating expenses	(5,313,043)	(5,100,305)
Net cash provided by (used in) operating activities	5,631,071	2,021,602
Cash Flows From Capital and Related Financing Activities:		
Purchase/construction of capital assets	(25,943,937)	(4,067,034)
Disposal of capital assets	-	10,671
Contributions: permit and tapping fees	1,133,202	2,077,605
Increase (decrease) in escrow deposits	15,517	75,880
Proceeds from issuance of bonds	43,045,221	-
Bond issue costs	(462,276)	-
Principal paid on capital debt	(4,864,500)	(4,576,000)
Interest paid on capital debt	(3,103,075)	(2,090,924)
Net cash provided by (used in) capital and related financing activities	9,820,152	(8,569,802)
Cash Flows From Investing Activities:		
Interest received on trustee accounts	1,531,789	159,119
Gain (loss) on disposal of capital assets	3,838	-
Interest on operating accounts	2,304	1,782
Net cash provided by (used in) investing activities	1,537,931	160,901
Net Increase (Decrease) in Cash and Cash Equivalents	16,989,154	(6,387,299)
Cash and Cash Equivalents:		
Beginning of year	19,257,713	25,645,012
End of year	\$ 36,246,867	\$ 19,257,713
Consists of:		
Cash and cash equivalents	\$ 288,988	\$ 302,113
Trustee funds - unrestricted	5,663,143	4,446,494
Trustee funds - restricted for debt service and operating reserves	7,128,748	4,144,599
Trustee funds - restricted for capital projects	23,165,988	10,364,507
	\$ 36,246,867	\$ 19,257,713
Reconciliation of Net Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Net operating income (loss)	\$ (45,119)	\$ (1,563,261)
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	5,195,896	5,253,474
Change in:		
Accounts receivable	(146,833)	(129,838)
Due from State College Borough	715,259	(1,480,444)
Prepaid expenses	(403,750)	(6,993)
Compensated absences	315,618	(51,336)
Total adjustments	5,676,190	3,584,863
Net cash provided by (used in) operating activities	\$ 5,631,071	\$ 2,021,602
Non-Cash Investing, Capital, and Financing Activities:		
Contributions of developers' system	\$ 92,000	\$ 211,120

See accompanying notes to financial statements.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

1. Summary of Significant Accounting Policies

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

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

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

Measurement Focus and Basis of Accounting

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

Reporting Entity

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

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

Capital Assets

Capital assets are stated at historical cost, less accumulated depreciation. Developer contributions are recorded at acquisition value. Capital assets with initial costs that equal or exceed \$10,000 and have estimated useful lives in excess of one year are recorded as capital assets. 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, 2024 and 2023, as all accounts are considered collectible.

Accounts and Retainage Payable

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

Prepaid

Prepaid expenses primarily consist of bond insurance costs incurred from the issuance of bonds.

Compensated Absences

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.

Deferred Outflows and Inflows of Resources

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

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 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.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

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.

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, 2024 and 2023 of \$23,165,988 and \$10,364,507, respectively. These funds are restricted 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

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

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.

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, 2024:

GASB Statement No. 101, "*Compensated Absences*" was adopted for the year ended December 31, 2024. In addition to the value of unused vacation time owed to employees upon separation of employment, the Organization now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of this adoption were not material to beginning net position balances and were adjusted through the statements of net position.

Statement Nos. 100 (Accounting Changes and Error Corrections) This statement had no significant impact on the Authority's financial statements for the year ended December 31, 2024.

Pending Pronouncements

GASB has issued statements that will become effective in future years including Statement Nos. 102 (Certain Risk Disclosures), 103 (Financial Reporting Model Improvements), and 104 (Disclosure of Certain Capital Assets). Management has not yet determined the impact of these statements on the financial statements.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

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, 2024 and 2023 and the treatment billings for the years then ended are summarized below. These billings represent approximately 30 and 29 percent of total operating revenues for the years ended December 31, 2024 and 2023, respectively.

	2024	2023
Amount due from Borough of State College	<u>\$ 2,632,773</u>	<u>\$ 3,348,032</u>
Treatment billings	<u>\$ 5,387,205</u>	<u>\$ 4,845,596</u>

3. Cash, Cash Equivalents, and Investments

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

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

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a formal deposit policy for custodial credit risk. As of December 31, 2024, \$65,308 of the Authority's bank balance of \$315,308 was exposed to custodial credit risk, and as of December 31, 2023, \$175,153 of the Authority's bank balance of \$425,153 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

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

institution's name. These deposits have carrying amounts of \$277,761 and \$291,438 as of December 31, 2024 and 2023, 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 \$11,227 and \$10,675 at December 31, 2024 and 2023, respectively, invested in Pennsylvania Local Government Investment Trust (PLGIT).

The Authority's trustee accounts have a carrying amount and a fair value of \$35,957,879 at December 31, 2024, and a carrying amount and a fair value of \$18,955,600 at December 31, 2023. At December 31, 2024 and 2023, the entire balance of the trustee funds was invested in money market funds and certificates of deposit. Money market funds and certificates of deposit are classified in Level 2 of the fair value hierarchy.

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

Credit Risk - The Authority has no formal investment policy that would limit its investment choices based on credit ratings by nationally recognized statistical rating organizations. As of December 31, 2024 and 2023, the Authority's investment in money markets and PLGIT were rated AA- and AAA by Standard & Poor's respectively.

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

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

4. Capital Assets

A summary of changes in capital assets for the year ended December 31, 2024 is as follows:

	January 1, 2024	Additions/ Transfers	Deletions/ Transfers	December 31, 2024
Capital Assets:				
Not being depreciated:				
Land	\$ 3,711,928	\$ -	\$ -	\$ 3,711,928
Construction in progress	7,704,936	30,611,267	(14,218)	38,301,985
Total not being depreciated	11,416,864	30,611,267	(14,218)	42,013,913
Being depreciated:				
Administrative	652,610	-	-	652,610
Vehicles	4,080,789	133,678	(327,595)	3,886,872
Collection and treatment plant	193,630,687	362,078	-	193,992,765
Total being depreciated	198,364,086	495,756	(327,595)	198,532,247
Accumulated depreciation	(118,249,797)	(5,195,896)	323,757	(123,121,936)
Net being depreciated	80,114,289	(4,700,140)	(3,838)	75,410,311
Total capital assets, net of depreciation	\$ 91,531,153	\$ 25,911,127	\$ (18,056)	\$ 117,424,224

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

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	8,576,726	3,804,339	(964,201)	11,416,864
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	197,215,724	1,705,133	(556,771)	198,364,086
Accumulated depreciation	(113,526,104)	(5,253,474)	529,781	(118,249,797)
Net being depreciated	83,689,620	(3,548,341)	(26,990)	80,114,289
Total capital assets, net of depreciation	\$ 92,266,346	\$ 255,998	\$ (991,191)	\$ 91,531,153

5. Long-Term Debt

Line of Credit – Direct Borrowing

The Authority had a \$391,132 line of credit available with First Citizens Community Bank. There was no outstanding balance at December 31, 2024 and 2023. During 2024 and 2023, no draws were made on the line of credit. As of December 2024, this line of credit was closed.

The Authority had a \$750,000 line of credit available with First National Bank. There was no outstanding balance at December 31, 2024 and 2023. During 2024 and 2023, no draws were made on the line of credit. As of December 2023, this line of credit was closed.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

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.

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.

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

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 an interest rate of 2.04% to currently refund the 2017 Series Sewer Revenue Bonds.

In March 2024, the Authority issued \$42,765,000 in 2024 Series Sewer Revenue Bonds, with an interest rate of 4.00%, as of year end, to fund various capital projects.

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

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

A summary of changes in long-term debt for the year ended December 31, 2024 is as follows:

Long-Term Debt	Original Issue	Date of Final Maturity	Interest Rate	Balance January 1, 2024	Issued	Retired	Balance December 31, 2024
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%	1,909,000	-	624,500	1,284,500
2017B	20,680,000	11/1/2028	3.00 - 5.00 %	9,960,000	-	2,970,000	6,990,000
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%	8,305,000	-	385,000	7,920,000
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%	5,155,000	-	475,000	4,680,000
2022	9,000,000	10/1/2029	2.04%	9,000,000	-	95,000	8,905,000
2024	42,765,000	11/1/2049	4.0-5.0%	-	42,765,000	-	42,765,000
Total long-term debt				<u>\$ 66,489,000</u>	<u>\$ 42,765,000</u>	<u>\$ 4,864,500</u>	104,389,500
Less: current portion							<u>(5,015,000)</u>
Long-term portion							<u>99,374,500</u>
Plus: Unamortized bond premium							2,373,680
Less: Unamortized bond discount							<u>(129,098)</u>
Long-term notes and bonds payable, net							<u>\$ 101,619,082</u>

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

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%	9,000,000	-	-	9,000,000
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

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

The annual debt service requirements to maturity on the long-term debt, including principal and interest at December 31, 2024 are as follows:

Year Ending December 31,	Principal	Interest	Total
2025	\$ 5,015,000	\$ 3,550,120	\$ 8,565,120
2026	5,234,500	3,350,535	8,585,035
2027	5,465,000	3,145,514	8,610,514
2028	5,575,000	3,033,114	8,608,114
2029	5,730,000	2,911,639	8,641,639
2030-2034	31,120,000	12,205,839	43,325,839
2035-2039	14,695,000	8,256,895	22,951,895
2040-2044	14,225,000	5,308,245	19,533,245
2045-2049	17,330,000	2,197,727	19,527,727
Total	<u>\$ 104,389,500</u>	<u>\$ 43,959,628</u>	<u>\$ 148,349,128</u>

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.

Changes to the compensated absences liability were as follows during the year ended December 31, 2024:

Beginning Balance	Additions	Reductions	Ending Balance
<u>\$ 917,202</u>	<u>\$ 742,344</u>	<u>\$ 426,726</u>	<u>\$ 1,232,820</u>

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

Changes to the compensated absences liability were as follows during the year ended December 31, 2023:

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

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 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 \$328,414 and \$327,631 for the years ended December 31, 2024 and 2023, 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

UNIVERSITY AREA JOINT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

statements. Employee contributions for the years ended December 31, 2024 and 2023 were \$53,425 and \$50,215, 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.

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, 2024 totaled approximately \$61.4 million.

11. Subsequent Events

In March 2025, the Authority issued \$48,090,000 in 2025 Series Sewer Revenue Bonds, with an interest rate of 4.0% to fund various capital projects. The bonds are set to mature in November 2049.

SUPPLEMENTARY INFORMATION

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE I GENERAL AND ADMINISTRATIVE EXPENSES

YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Salaries and wages	\$ 763,551	\$ 683,221
Payroll taxes	73,572	72,074
Employee benefits	495,411	514,365
Supplies and postage	64,751	70,536
Contractual services	140,284	89,711
Repairs and maintenance	85,578	78,184
Utilities	160,807	197,019
Employee provisions	37,569	70,573
Legal and accounting	103,377	137,409
Insurance	367,637	406,658
Miscellaneous	<u>262,830</u>	<u>333,823</u>
	<u>\$ 2,555,367</u>	<u>\$ 2,653,573</u>

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE II COMPARATIVE ANALYSIS OF WASTEWATER TREATMENT PLANT EXPENSES

YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
Laboratory:		
Salaries and wages	\$ 277,884	\$ 290,652
Payroll taxes	18,514	20,133
Employee benefits	54,879	63,246
Supplies	37,451	38,382
Repairs and maintenance	18,467	5,302
Subtotal	407,195	417,715
Physical Plant:		
Salaries and wages	556,505	536,241
Payroll taxes	41,690	42,575
Employee benefits	131,401	160,976
Supplies	69,392	91,764
Contractual services	43,945	32,727
Repairs and maintenance	490,087	583,063
Subtotal	1,333,020	1,447,346
Industrial Pre-treatment Program:		
Salaries and wages	89,641	92,698
Payroll taxes	6,946	7,149
Employee benefits	21,966	28,099
Contractual services	2,446	-
Repairs and maintenance	897	-
Subtotal	121,896	127,946
Beneficial Reuse:		
Salaries and wages	42,412	46,423
Payroll taxes	3,245	3,551
Employee benefits	11,908	13,189
Supplies	606,690	577,891
Utilities	128,048	171,839
Contractual services	82,416	79,767
Repairs and maintenance	159,152	221,429
Subtotal	1,033,871	1,114,089

(Continued)

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE II COMPARATIVE ANALYSIS OF WASTEWATER TREATMENT PLANT EXPENSES (Continued)

YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
<u>Dewatering:</u>		
Salaries and wages	210,591	178,593
Payroll taxes	13,093	14,154
Employee benefits	63,254	72,617
Supplies	65,222	78,105
Repairs and maintenance	99,461	72,974
Utilities	58,203	78,108
Subtotal	509,824	494,551
<u>Compost:</u>		
Salaries and wages	152,508	275,093
Payroll taxes	8,731	21,804
Employee benefits	31,211	87,466
Supplies	30,213	157,467
Contractual services	-	-
Repairs and maintenance	33,484	64,763
Utilities	199,189	308,695
Miscellaneous	1,727	32,112
Subtotal	457,063	947,400
<u>Treatment Operations:</u>		
Salaries and wages	1,008,237	839,889
Payroll taxes	74,622	65,543
Employee benefits	225,484	232,546
Supplies	566,046	502,942
Contractual services	887,090	716,969
Utilities	689,908	813,695
Miscellaneous	503,846	235,172
Subtotal	3,955,303	3,412,005
Total wastewater treatment plant expenses	\$ 7,818,172	\$ 7,961,052

(Concluded)

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE III COMPARATIVE ANALYSIS OF COLLECTION EXPENSES

YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
<u>Inspection:</u>		
Salaries and wages	\$ 409,704	\$ 358,539
Payroll taxes	28,664	28,962
Employee benefits	91,695	98,634
Supplies	2,999	2,090
Repairs and maintenance	8,872	7,864
Subtotal	541,934	496,089
<u>Pump Station:</u>		
Supplies	1,805	1,638
Repairs and maintenance	73,195	66,304
Utilities	70,877	47,843
Subtotal	145,877	115,785
<u>Maintenance:</u>		
Salaries and wages	1,235,022	1,207,497
Payroll taxes	92,488	95,160
Employee benefits	326,938	377,901
Supplies	20,060	17,670
Repairs and maintenance	199,831	236,060
Subtotal	1,874,339	1,934,288
Total collection expenses	\$ 2,562,150	\$ 2,546,162

UNIVERSITY AREA JOINT AUTHORITY

SUPPLEMENTARY SCHEDULE IV COMPARATIVE ANALYSIS OF TRUSTEE FUNDS

YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
<u>Trustee Funds - unrestricted:</u>		
Revenue Fund	\$ 4,344,769	\$ 2,563,455
Bond Redemption and Improvement Fund	1,318,374	1,883,039
Total unrestricted funds	<u>\$ 5,663,143</u>	<u>\$ 4,446,494</u>
<u>Trustee Funds - restricted for debt service operating reserve:</u>		
Debt Service Reserve Fund	\$ 6,168,012	\$ 3,827,527
Debt Service Fund - 2015	241	240
Debt Service Fund - 2017A	314	312
Debt Service Fund - 2017B&C	823	821
Debt Service Fund - 2018	171	167
Debt Service Fund - 2020	6,542	6,538
2020A Capitalized Interest	-	-
Debt Service Fund - 2020	5	4
Debt Service Fund - 2021	7	5
2021 Capitalized Interest	-	-
Debt Service Fund - 2021	1,018	1,017
Operating Expense Reserve Fund	897,221	307,968
Debt Service Fund - 2024	6,549	-
Capitalized Interest Fund - 2024	47,845	-
Total restricted for debt service	<u>\$ 7,128,748</u>	<u>\$ 4,144,599</u>
<u>Trustee Funds - restricted for capital projects:</u>		
Construction Fund - 2020A	\$ -	\$ 1,544,676
Construction Fund - 2021	966,830	8,819,831
Construction Fund - 2024 Sludge Drying	19,090,064	-
Construction Fund - 2024 Solar	3,109,094	-
Total restricted for capital projects	<u>\$ 23,165,988</u>	<u>\$ 10,364,507</u>

RIGHT-OF-WAY / EASEMENT AGREEMENT

THIS AGREEMENT, made this _____ day of _____, 20____,
by and between:

The **UNIVERSITY AREA JOINT AUTHORITY**, a Pennsylvania municipal authority with its principal office and place of business at 1576 Spring Valley Road, State College, Centre County, Pennsylvania, hereinafter referred to as "GRANTOR",

--AND--

The **SPRING-BENNER-WALKER JOINT AUTHORITY**, a Pennsylvania municipal authority with its principal office and place of business at 170 Irish Hollow Road, Bellefonte, Centre County, Pennsylvania, hereinafter referred to as "GRANTEE".

WITNESSETH:

WHEREAS, Grantor is the owner of a tract of land containing 98.33 acres, more or less, located at 1576 Spring Valley Road, State College, Centre County, Pennsylvania, known as Pennsylvania Uniform Tax Parcel No. 19-002-,008E,0000-, hereinafter referred to as "Property"; and

WHEREAS, Grantee owns and operates a public sewer system serving customers in Spring, Benner and Walker Townships, Centre County, Pennsylvania; and

WHEREAS, Grantee has undertaken a project to provide public sewer service to a portion of Benner Township, which will include constructing and

installing sewer service lines and necessary fixtures and appurtenances, hereafter referred to as “Sewer Facilities” on Grantor’s property; and

WHEREAS, Grantee has applied to Grantor for permission to construct, install, operate, maintain, repair and use said sewer facilities in, on, over, under and across Grantor’s property; and

WHEREAS, Grantor has agreed to accede to the request of Grantee under certain terms and conditions.

NOW THEREFORE, in consideration of the sum of **FIVE HUNDRED FOURTEEN DOLLARS AND FIFTEEN CENTS (\$514.15)** to Grantor in hand paid, and other good and valuable consideration, the receipt of which is hereby acknowledged, Grantor has granted and by these presents does grant unto Grantee the full, uninterrupted and permanent right, right-of-way and easement to enter upon Grantor’s property and to construct, install, operate, maintain, repair, and use said sewer facilities in, on, over, under, across, and within said permanent rights, rights of way and easements located as described in the document attached hereto as Exhibit “A” and as shown in the document attached hereto as Exhibit “B” upon the following terms and conditions:

1. Grantee covenants that it will, at its own cost and expense, construct and install said sewer facilities, and maintain, repair and use said sewer facilities hereafter in a safe and proper manner.

2. Grantee agrees that this present instrument is only a grant of a right, right-of-way and easement for the purposes herein contained and for only so long as said sewer facilities are used by Grantee or its successors and assigns. Nothing herein contained shall be construed to grant to Grantee the fee to the property through which the sewer facilities shall be constructed and installed, but the title to the same shall be retained by the Grantor. Grantor shall have the right to occupy the surface of the ground for any purpose and in any manner not injurious to said sewer facilities or destructive of the rights herein granted, but Grantor shall not erect buildings or structures, other than fences, of any kind upon the said right-of-way.

3. Grantee agrees that, to the extent reasonably practicable, during the progress and continuation of any work in connection with said sewer facilities and in any event at the completion of such work, it will, at its own cost and expense restore the surface of said property used by it to as nearly the same good order and condition as it was prior to the commencement of work.

4. If at any time hereafter Grantee, its successors or assigns shall cease to use the sewer facilities or abandon the same, this agreement and all rights given to Grantee herein shall forthwith cease and terminate.

5. The covenants in this agreement shall bind the parties hereto, their and each of their successors and assigns, and shall run with and bind the property and lands shown on the exhibits attached hereto of which the Grantor stands seized.

6. In the event Grantor, in Grantor's sole discretion, desires to utilize the land burdened by the easement created by this Agreement in such a manner that is inconsistent with the terms of this Agreement, Grantee agrees, at Grantee's sole expense, to relocate the easement to such other location on the Property mutually agreeable to Grantor and Grantee. Grantor may not utilize the Property in such a way that it becomes impossible or impracticable for Grantee to utilize the sewer facilities installed pursuant to this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused their presents to be properly executed the day and year aforesaid.

UNIVERSITY AREA JOINT AUTHORITY:

Attest:

Secretary

By: _____
Chairman

SPRING-BENNER-WALKER JOINT AUTHORITY:

Attest:

Secretary

By: _____
Chairman

)

)

)

ON THIS, the _____ day of _____, 20____, before me,
a Notary Public, personally appeared _____, who is
Chairman of the SPRING-BENNER-WALKER JOINT AUTHORITY, known to
me (or satisfactorily proven) to be the person whose name is subscribed to the
within instrument and, being so authorized, acknowledged executing the same for
the purpose therein contained.

WITNESS my hand and official seal the day and year aforesaid.

Notary Public

My Commission Expires:

)

)

)

ON THIS, the _____ day of _____, 20____, before me,
a Notary Public, personally appeared _____, who is
Chairman of the UNIVERSITY AREA JOINT AUTHORITY, known to me (or
satisfactorily proven) to be the person whose name is subscribed to the within
instrument and, being so authorized, acknowledged executing the same for the
purpose therein contained.

WITNESS my hand and official seal the day and year aforesaid.

Notary Public

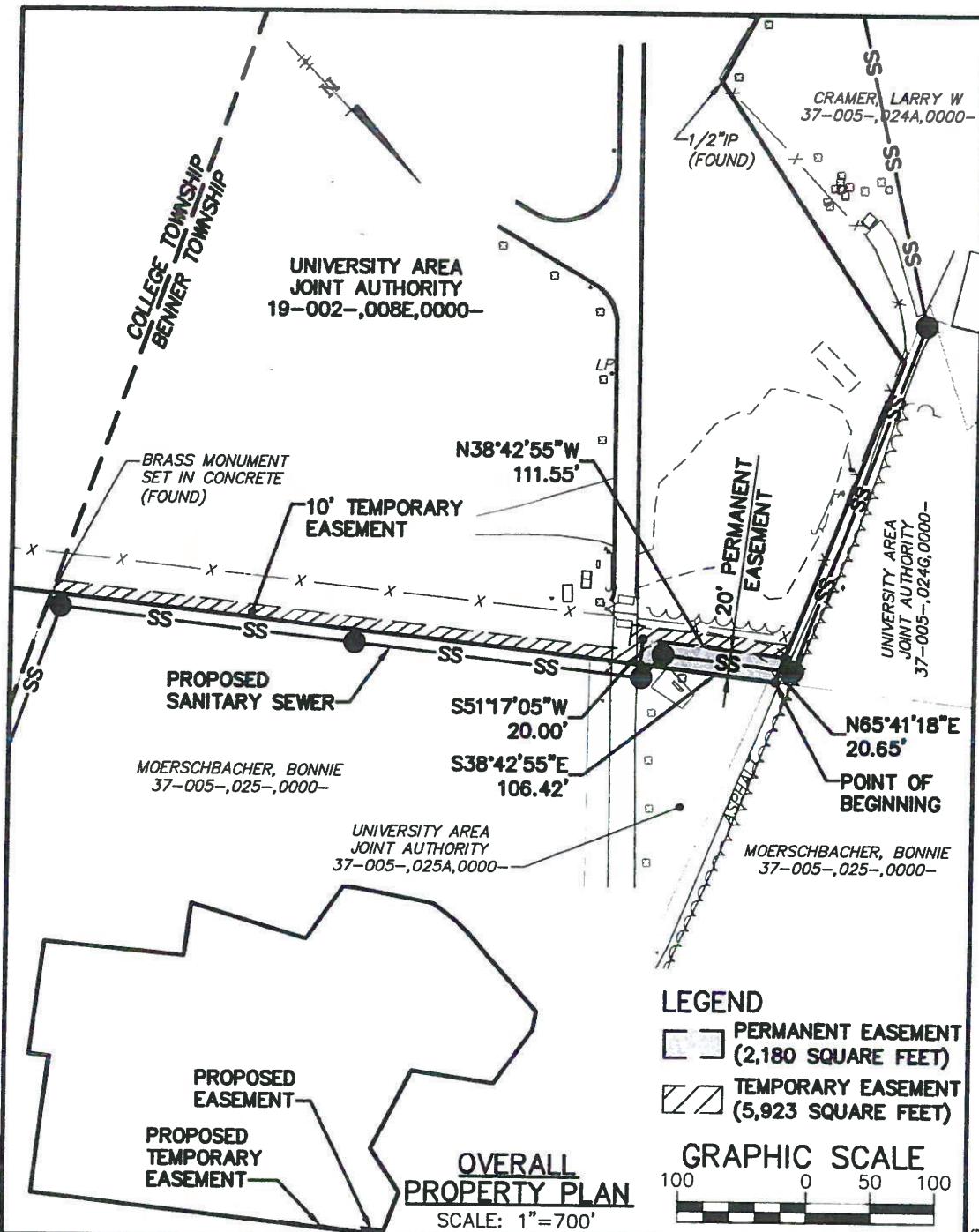
My Commission Expires:

EXHIBIT A
LEGAL DESCRIPTION OF
EASEMENT
UNIVERSITY AREA JOINT AUTHORITY (GRANTORS)
CONVEYS TO
SPRING-BENNER-WALKER JOINT AUTHORITY (GRANTEES)

All that certain tract or parcel of land situate in Benner Township, Centre County, Pennsylvania, bounded and described as follows:

Beginning at point located at the northeast corner of the property being described, said point also being located along the division line of lands of the Grantors and N/F other lands of the Grantors, thence from the place of beginning along said division line S38°42'55"E a distance of 106.42 feet to a point; thence through the lands of the Grantors S51°17'05"W a distance of 20 feet to a point; thence by the same N38°42'55"W a distance of 111.55 feet to a point along the division line of lands of the Grantors and N/F other lands of the Grantors; thence along said line N65°41'18"E a distance of 20.65 feet to the point and place of beginning. Containing 2,180 square feet.

In addition to the above-described permanent easement, the Grantors herein also convey a temporary construction easement along the above-described permanent easement as shown on Exhibit B to be used for the construction of a sewer line. This temporary construction easement will automatically revert back to the Grantors, their heirs and assigns, upon completion of said construction. The temporary construction and permanent easements are shown on Plan No. 6974 as prepared by Gwin, Dobson and Foreman, Inc. and dated January 19, 2023.



NOTES

1. ALL PROPERTY AND RIGHT OF WAY LINES AND LIMITS SHOWN ON THIS EXHIBIT WERE OBTAINED FROM AVAILABLE RECORDS, DEEDS, TAX MAPS AND FIELD OBSERVATIONS. THE ACCURACY OF THE LINES AND LIMITS SHOWN IS NEITHER GUARANTEED, WARRANTED NOR IMPLIED.
2. THE PROPERTY AND RIGHT OF WAY LINES AND LIMITS SHOWN DO NOT CONSTITUTE A BOUNDARY SURVEY AND THE LIMITS OF ALL PROPERTIES AND RIGHT OF WAYS WERE PREPARED WITHOUT THE BENEFIT OF AN INDEPENDENT CERTIFICATE OF TITLE PREPARED BY A LICENSED TITLE AGENCY.
3. THE LOCATION OF FEATURES SHOWN ON THIS EXHIBIT, INCLUDING BUT NOT LIMITED TO, BUILDINGS, PAVING, SIDEWALKS, PARKING AREAS, FENCES, WATERLINES, SANITARY SEWER LINES, OIL OR NATURAL GAS LINES, INLETS, STORM DRAINS, STORMWATER MANAGEMENT FACILITIES, UTILITY POLES, ELECTRIC LINES, FLOODPLAINS, NATURAL WATER COURSES, WETLANDS, ETC., HAVE BEEN OBTAINED FROM THE BEST AVAILABLE RECORDS, AERIAL MAPS, AND PHOTOGRAPHY, FIELD OBSERVATION AND SURVEYS. THE ACCURACY OF THE LOCATION OF THESE FEATURES IS NEITHER GUARANTEED, WARRANTED NOR IMPLIED.
4. ALL BEARINGS AND COORDINATES SHOWN REFERENCE TO THE NORTH AMERICAN DATUM OF 1983 (NAD83).

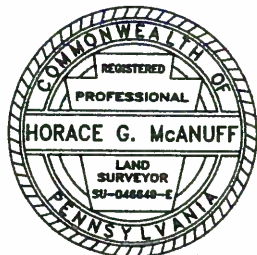


EXHIBIT B

UNIVERSITY AREA JOINT AUTHORITY (GRANTORS)

CONVEYS TO

SPRING-BENNER-WALKER JOINT AUTHORITY (GRANTEES)

PROPERTY SITUATE IN
BENNER TOWNSHIP, CENTRE COUNTY, PENNSYLVANIA
DATE: 1/19/23 SCALE: AS SHOWN

Prepared by
GWIN, DOBSON & FOREMAN, INC.
ENGINEERS
ALTOONA, PENNSYLVANIA

Horace G. McAnuff 8-23-24

Horace G. McAnuff, P.L.S. SU-046649-E TAX PARCEL No. 19-002-,008E,0000- PLAN NO. 6974

PLOT CREATED: 8/28/2024 8:39 AM, FILE: G:\19037\EASEMENTS\6974.DWG

RIGHT-OF-WAY / EASEMENT AGREEMENT

THIS AGREEMENT, made this _____ day of _____, 20____,
by and between:

The **UNIVERSITY AREA JOINT AUTHORITY**, a Pennsylvania municipal authority with its principal office and place of business at 1576 Spring Valley Road, State College, Centre County, Pennsylvania, hereinafter referred to as "GRANTOR",

--AND--

The **SPRING-BENNER-WALKER JOINT AUTHORITY**, a Pennsylvania municipal authority with its principal office and place of business at 170 Irish Hollow Road, Bellefonte, Centre County, Pennsylvania, hereinafter referred to as "GRANTEE".

WITNESSETH:

WHEREAS, Grantor is the owner of a tract of land containing 15.11 acres, more or less, located East of Rock Road, State College, Centre County, Pennsylvania, known as Pennsylvania Uniform Tax Parcel No. 37-005-,024G,0000-, hereinafter referred to as "Property"; and

WHEREAS, Grantee owns and operates a public sewer system serving customers in Spring, Benner and Walker Townships, Centre County, Pennsylvania; and

WHEREAS, Grantee has undertaken a project to provide public sewer service to a portion of Benner Township, which will include constructing and

installing sewer service lines and necessary fixtures and appurtenances, hereafter referred to as "Sewer Facilities" on Grantor's property; and

WHEREAS, Grantee has applied to Grantor for permission to construct, install, operate, maintain, repair and use said sewer facilities in, on, over, under and across Grantor's property; and

WHEREAS, Grantor has agreed to accede to the request of Grantee under certain terms and conditions.

NOW THEREFORE, in consideration of the sum of **NINE HUNDRED THIRTY DOLLARS AND FIFTEEN CENTS (\$930.15)** to Grantor in hand paid, and other good and valuable consideration, the receipt of which is hereby acknowledged, Grantor has granted and by these presents does grant unto Grantee the full, uninterrupted and permanent right, right-of-way and easement to enter upon Grantor's property and to construct, install, operate, maintain, repair, and use said sewer facilities in, on, over, under, across, and within said permanent rights, rights of way and easements located as described in the document attached hereto as Exhibit "A" and as shown in the documents attached hereto as Exhibits "B and C" upon the following terms and conditions:

1. Grantee covenants that it will, at its own cost and expense, construct and install said sewer facilities, and maintain, repair and use said sewer facilities hereafter in a safe and proper manner.

2. Grantee agrees that this present instrument is only a grant of a right, right-of-way and easement for the purposes herein contained and for only so long as said sewer facilities are used by Grantee or its successors and assigns. Nothing herein contained shall be construed to grant to Grantee the fee to the property through which the sewer facilities shall be constructed and installed, but the title to the same shall be retained by the Grantor. Grantor shall have the right to occupy the surface of the ground for any purpose and in any manner not injurious to said sewer facilities or destructive of the rights herein granted, but Grantor shall not erect buildings or structures, other than fences, of any kind upon the said right-of-way.

3. Grantee agrees that, to the extent reasonably practicable, during the progress and continuation of any work in connection with said sewer facilities and in any event at the completion of such work, it will, at its own cost and expense restore the surface of said property used by it to as nearly the same good order and condition as it was prior to the commencement of work.

4. If at any time hereafter Grantee, its successors or assigns shall cease to use the sewer facilities or abandon the same, this agreement and all rights given to Grantee herein shall forthwith cease and terminate.

5. The covenants in this agreement shall bind the parties hereto, their and each of their successors and assigns, and shall run with and bind the property and lands shown on the exhibits attached hereto of which the Grantor stands seized.

6. In the event Grantor, in Grantor's sole discretion, desires to utilize the land burdened by the easement created by this Agreement in such a manner that is inconsistent with the terms of this Agreement, Grantee agrees, at Grantee's sole expense, to relocate the easement to such other location on the Property mutually agreeable to Grantor and Grantee. Grantor may not utilize the Property in such a way that it becomes impossible or impracticable for Grantee to utilize the sewer facilities installed pursuant to this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused their presents to be properly executed the day and year aforesaid.

UNIVERSITY AREA JOINT AUTHORITY:

Attest:

Secretary

By: _____
Chairman

SPRING-BENNER-WALKER JOINT AUTHORITY:

Attest:

Secretary

By: _____
Chairman

COMMONWEALTH OF PENNSYLVANIA)

) SS:

COUNTY OF CENTRE)

ON THIS, the _____ day of _____, 20____, before me,
a Notary Public, personally appeared _____, who is
Chairman of the SPRING-BENNER-WALKER JOINT AUTHORITY, known to
me (or satisfactorily proven) to be the person whose name is subscribed to the
within instrument and, being so authorized, acknowledged executing the same for
the purpose therein contained.

WITNESS my hand and official seal the day and year aforesaid.

Notary Public

My Commission Expires:

COMMONWEALTH OF PENNSYLVANIA)

) SS:

COUNTY OF CENTRE)

ON THIS, the _____ day of _____, 20____, before me,
a Notary Public, personally appeared _____, who is
Chairman of the UNIVERSITY AREA JOINT AUTHORITY, known to me (or
satisfactorily proven) to be the person whose name is subscribed to the within
instrument and, being so authorized, acknowledged executing the same for the
purpose therein contained.

WITNESS my hand and official seal the day and year aforesaid.

Notary Public

My Commission Expires:

EXHIBIT A
LEGAL DESCRIPTION OF
EASEMENT
UNIVERSITY AREA JOINT AUTHORITY (GRANTORS)
CONVEYS TO
SPRING-BENNER-WALKER JOINT AUTHORITY (GRANTEES)

All that certain tract or parcel of land situate in Benner Township, Centre County, Pennsylvania, bounded and described as follows:

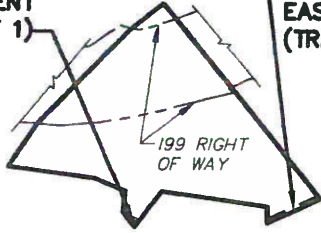
Beginning at a point located at the southeast corner of the property being described, said point also being located along the division line of lands of the Grantors and other lands of the Grantors, thence from the place of beginning along said line S65°41'18"W a distance of 316.32 feet to a point along the division line of lands of the Grantors and lands of N/F Larry W. Cramer; thence along said line N0°12'58"E a distance of 21.98 feet to a point; thence through the lands of the Grantors N65°41'18"E a distance of 301.85 feet to a point along the division line of lands of the Grantors and lands of N/F Bonnie Moerschbacher; thence along said line S39°16'51"E a distance of 20.70 feet to the point and place of beginning. Containing 6,182 square feet.

In addition to the above-described permanent easements, the Grantors herein also convey a temporary construction easement along the above-described permanent easement as shown on Exhibit B to be used for the construction of a sewer line. This temporary construction easement will automatically revert back to the Grantors, their heirs and assigns, upon completion of said construction. The temporary construction and permanent easements are shown on Plan No. 7028 as prepared by Gwin, Dobson and Foreman, Inc. and dated February 29, 2024.

PROPOSED
EASEMENT
(TRACT 1)

PROPOSED
EASEMENT
(TRACT 2)

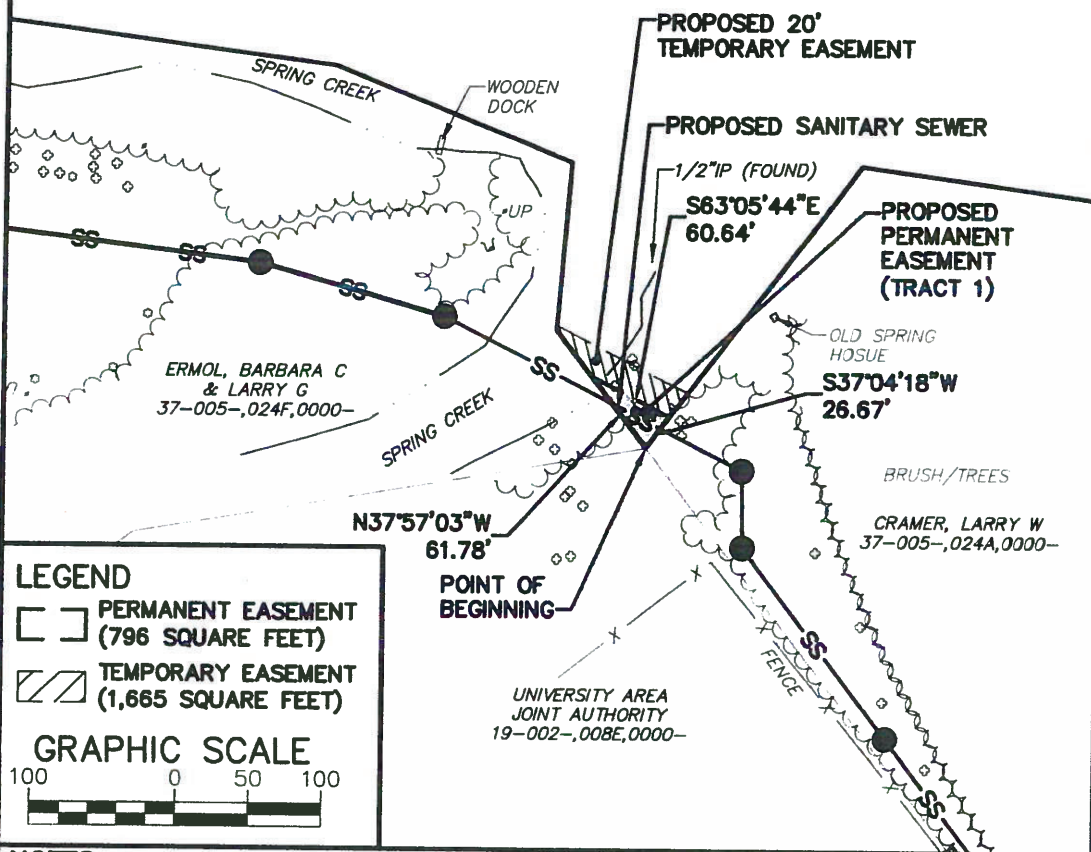
199 RIGHT OF WAY



OVERALL PROPERTY PLAN

SCALE: 1"=800'

UNIVERSITY AREA
JOINT AUTHORITY
37-005-,024G,0000-



NOTES

1. ALL PROPERTY AND RIGHT OF WAY LINES AND LIMITS SHOWN ON THIS EXHIBIT WERE OBTAINED FROM AVAILABLE RECORDS, DEEDS, TAX MAPS AND FIELD OBSERVATIONS. THE ACCURACY OF THE LINES AND LIMITS SHOWN IS NEITHER GUARANTEED, WARRANTED NOR IMPLIED.
2. THE PROPERTY AND RIGHT OF WAY LINES AND LIMITS SHOWN DO NOT CONSTITUTE A BOUNDARY SURVEY AND THE LIMITS OF ALL PROPERTIES AND RIGHT OF WAYS WERE PREPARED WITHOUT THE BENEFIT OF AN INDEPENDENT CERTIFICATE OF TITLE PREPARED BY A LICENSED TITLE AGENCY.
3. THE LOCATION OF FEATURES SHOWN ON THIS EXHIBIT, INCLUDING BUT NOT LIMITED TO, BUILDINGS, PAVING, SIDEWALKS, PARKING AREAS, FENCES, WATERLINES, SANITARY SEWER LINES, OIL OR NATURAL GAS LINES, INLETS, STORM DRAINS, STORMWATER MANAGEMENT FACILITIES, UTILITY POLES, ELECTRIC LINES, FLOODPLAINS, NATURAL WATER COURSES, WETLANDS, ETC., HAVE BEEN OBTAINED FROM THE BEST AVAILABLE RECORDS, AERIAL MAPS, AND PHOTOGRAPHY, FIELD OBSERVATION AND SURVEYS. THE ACCURACY OF THE LOCATION OF THESE FEATURES IS NEITHER GUARANTEED, WARRANTED NOR IMPLIED.
4. ALL BEARINGS AND COORDINATES SHOWN REFERENCE TO THE NORTH AMERICAN DATUM OF 1983 (NAD83).

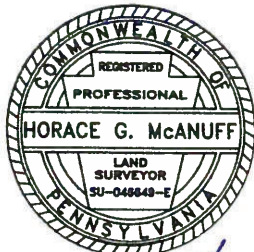


EXHIBIT B
UNIVERSITY AREA JOINT AUTHORITY (GRANTORS)
CONVEYS TO
SPRING-BENNER-WALKER JOINT AUTHORITY (GRANTEES)

PROPERTY SITUATE IN

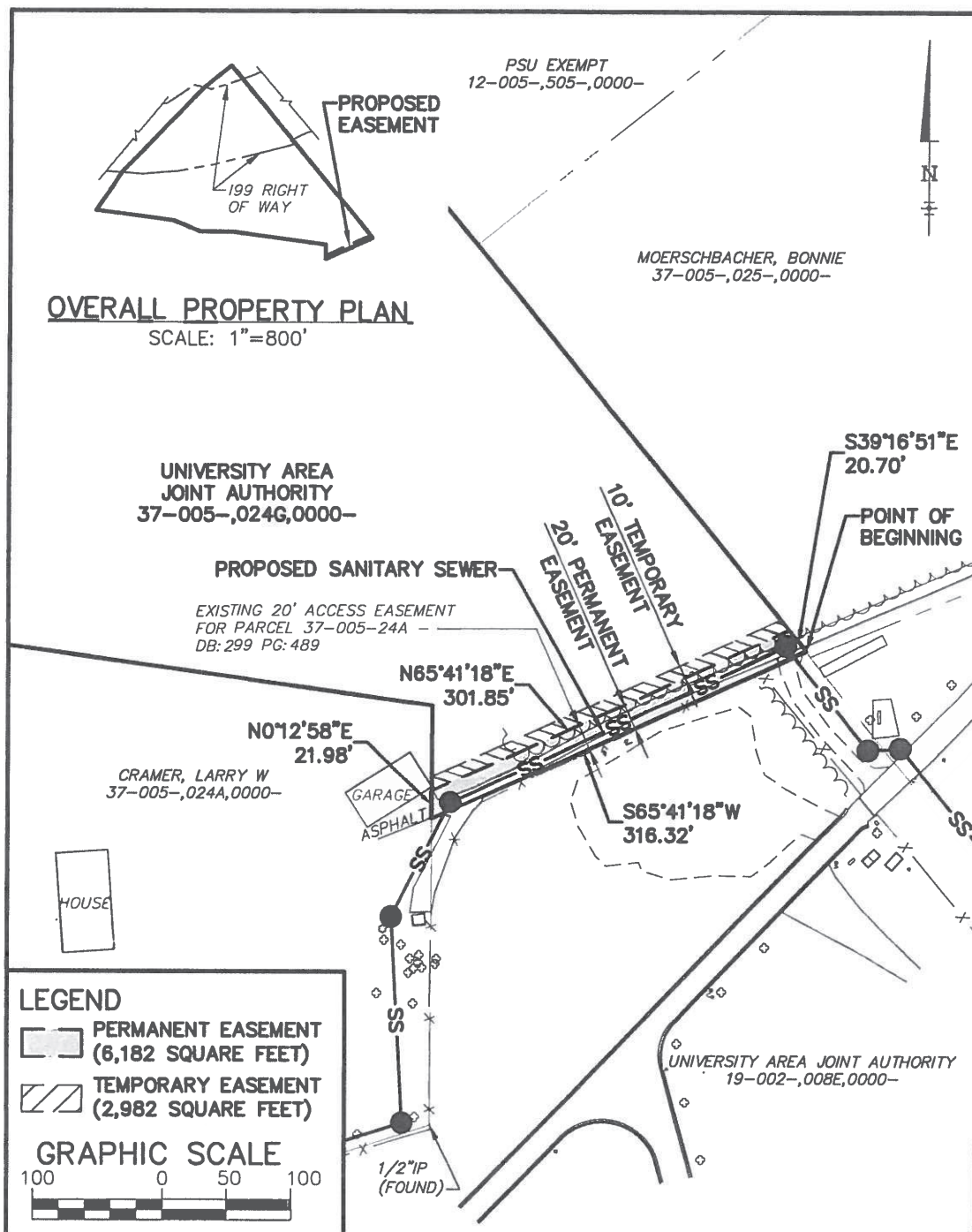
BENNER TOWNSHIP, CENTRE COUNTY, PENNSYLVANIA
DATE: 2/29/24 SCALE: AS SHOWN

Prepared by
GWIN, DOBSON & FOREMAN, INC.
ENGINEERS
ALTOONA, PENNSYLVANIA

Horace G. McAnuff, P.L.S. SU-046649-E

TAX PARCEL No. 37-005-,024G,0000- PLAN NO. 7028

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LEGEND

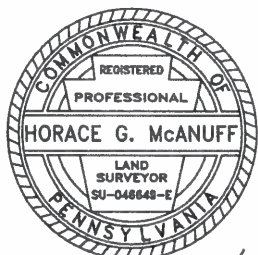
- PERMANENT EASEMENT (6,182 SQUARE FEET)
- TEMPORARY EASEMENT (2,982 SQUARE FEET)

GRAPHIC SCALE



NOTES

- ALL PROPERTY AND RIGHT OF WAY LINES AND LIMITS SHOWN ON THIS EXHIBIT WERE OBTAINED FROM AVAILABLE RECORDS, DEEDS, TAX MAPS AND FIELD OBSERVATIONS. THE ACCURACY OF THE LINES AND LIMITS SHOWN IS NEITHER GUARANTEED, WARRANTED NOR IMPLIED.
- THE PROPERTY AND RIGHT OF WAY LINES AND LIMITS SHOWN DO NOT CONSTITUTE A BOUNDARY SURVEY AND THE LIMITS OF ALL PROPERTIES AND RIGHT OF WAYS WERE PREPARED WITHOUT THE BENEFIT OF AN INDEPENDENT CERTIFICATE OF TITLE PREPARED BY A LICENSED TITLE AGENCY.
- THE LOCATION OF FEATURES SHOWN ON THIS EXHIBIT, INCLUDING BUT NOT LIMITED TO, BUILDINGS, PAVING, SIDEWALKS, PARKING AREAS, FENCES, WATERLINES, SANITARY SEWER LINES, OIL OR NATURAL GAS LINES, INLETS, STORM DRAINS, STORMWATER MANAGEMENT FACILITIES, UTILITY POLES, ELECTRIC LINES, FLOODPLAINS, NATURAL WATER COURSES, WETLANDS, ETC., HAVE BEEN OBTAINED FROM THE BEST AVAILABLE RECORDS, AERIAL MAPS, AND PHOTOGRAPHY, FIELD OBSERVATION AND SURVEYS. THE ACCURACY OF THE LOCATION OF THESE FEATURES IS NEITHER GUARANTEED, WARRANTED NOR IMPLIED.
- ALL BEARINGS AND COORDINATES SHOWN REFERENCE TO THE NORTH AMERICAN DATUM OF 1983 (NAD83).



Horace G. McAnuff 1-9-25
Horace G. McAnuff, P.L.S. SU-046649-E

EXHIBIT C UNIVERSITY AREA JOINT AUTHORITY (GRANTORS)

CONVEYS TO

SPRING-BENNER-WALKER JOINT AUTHORITY (GRANTEES)

PROPERTY SITUATE IN

BENNER TOWNSHIP, CENTRE COUNTY, PENNSYLVANIA
DATE: 2/29/24 SCALE: AS SHOWN

Prepared by
GWIN, DOBSON & FOREMAN, INC.
ENGINEERS
ALTOONA, PENNSYLVANIA

TAX PARCEL No. 37-005-.024G,0000- PLAN NO. 7028

PLOT CREATED: 12/24/2024 10:36 AM, FILE: G:\19037\EASEMENTS\7028.DWG

RIGHT-OF-WAY / EASEMENT AGREEMENT

THIS AGREEMENT, made this _____ day of _____, 20____,
by and between:

The **UNIVERSITY AREA JOINT AUTHORITY**, a Pennsylvania municipal authority with its principal office and place of business at 1576 Spring Valley Road, State College, Centre County, Pennsylvania, hereinafter referred to as "GRANTOR",

--AND--

The **SPRING-BENNER-WALKER JOINT AUTHORITY**, a Pennsylvania municipal authority with its principal office and place of business at 170 Irish Hollow Road, Bellefonte, Centre County, Pennsylvania, hereinafter referred to as "GRANTEE".

WITNESSETH:

WHEREAS, Grantor is the owner of a tract of land containing 0.50 acres, more or less, located along Spring Valley Road, State College, Centre County, Pennsylvania, known as Pennsylvania Uniform Tax Parcel No. 37-005-,025A,0000-, hereinafter referred to as "Property"; and

WHEREAS, Grantee owns and operates a public sewer system serving customers in Spring, Benner and Walker Townships, Centre County, Pennsylvania; and

WHEREAS, Grantee has undertaken a project to provide public sewer service to a portion of Benner Township, which will include constructing and

installing sewer service lines and necessary fixtures and appurtenances, hereafter referred to as “Sewer Facilities” on Grantor’s property; and

WHEREAS, Grantee has applied to Grantor for permission to construct, install, operate, maintain, repair and use said sewer facilities in, on, over, under and across Grantor’s property; and

WHEREAS, Grantor has agreed to accede to the request of Grantee under certain terms and conditions.

NOW THEREFORE, in consideration of the sum of **ONE HUNDRED NINETY TWO DOLLARS AND FORTY FIVE CENTS (\$192.45)** to Grantor in hand paid, and other good and valuable consideration, the receipt of which is hereby acknowledged, Grantor has granted and by these presents does grant unto Grantee the full, uninterrupted and permanent right, right-of-way and easement to enter upon Grantor’s property and to construct, install, operate, maintain, repair, and use said sewer facilities in, on, over, under, across, and within said permanent rights, rights of way and easements located as described in the document attached hereto as Exhibit “A” and as shown in the document attached hereto as Exhibit “B” upon the following terms and conditions:

1. Grantee covenants that it will, at its own cost and expense, construct and install said sewer facilities, and maintain, repair and use said sewer facilities hereafter in a safe and proper manner.

2. Grantee agrees that this present instrument is only a grant of a right, right-of-way and easement for the purposes herein contained and for only so long as said sewer facilities are used by Grantee or its successors and assigns. Nothing herein contained shall be construed to grant to Grantee the fee to the property through which the sewer facilities shall be constructed and installed, but the title to the same shall be retained by the Grantor. Grantor shall have the right to occupy the surface of the ground for any purpose and in any manner not injurious to said sewer facilities or destructive of the rights herein granted, but Grantor shall not erect buildings or structures, other than fences, of any kind upon the said right-of-way.

3. Grantee agrees that, to the extent reasonably practicable, during the progress and continuation of any work in connection with said sewer facilities and in any event at the completion of such work, it will, at its own cost and expense restore the surface of said property used by it to as nearly the same good order and condition as it was prior to the commencement of work.

4. If at any time hereafter Grantee, its successors or assigns shall cease to use the sewer facilities or abandon the same, this agreement and all rights given to Grantee herein shall forthwith cease and terminate.

5. The covenants in this agreement shall bind the parties hereto, their and each of their successors and assigns, and shall run with and bind the property and lands shown on the exhibits attached hereto of which the Grantor stands seized.

6. In the event Grantor, in Grantor's sole discretion, desires to utilize the land burdened by the easement created by this Agreement in such a manner that is inconsistent with the terms of this Agreement, Grantee agrees, at Grantee's sole expense, to relocate the easement to such other location on the Property mutually agreeable to Grantor and Grantee. Grantor may not utilize the Property in such a way that it becomes impossible or impracticable for Grantee to utilize the sewer facilities installed pursuant to this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused their presents to be properly executed the day and year aforesaid.

UNIVERSITY AREA JOINT AUTHORITY:

Attest:

Secretary

By: _____
Chairman

SPRING-BENNER-WALKER JOINT AUTHORITY:

Attest:

Secretary

By: _____
Chairman

)

)

)

ON THIS, the _____ day of _____, 20____, before me,
a Notary Public, personally appeared _____, who is
Chairman of the SPRING-BENNER-WALKER JOINT AUTHORITY, known to
me (or satisfactorily proven) to be the person whose name is subscribed to the
within instrument and, being so authorized, acknowledged executing the same for
the purpose therein contained.

WITNESS my hand and official seal the day and year aforesaid.

Notary Public

My Commission Expires:

)

)

)

ON THIS, the _____ day of _____, 20____, before me,
a Notary Public, personally appeared _____, who is
Chairman of the UNIVERSITY AREA JOINT AUTHORITY, known to me (or
satisfactorily proven) to be the person whose name is subscribed to the within
instrument and, being so authorized, acknowledged executing the same for the
purpose therein contained.

WITNESS my hand and official seal the day and year aforesaid.

Notary Public

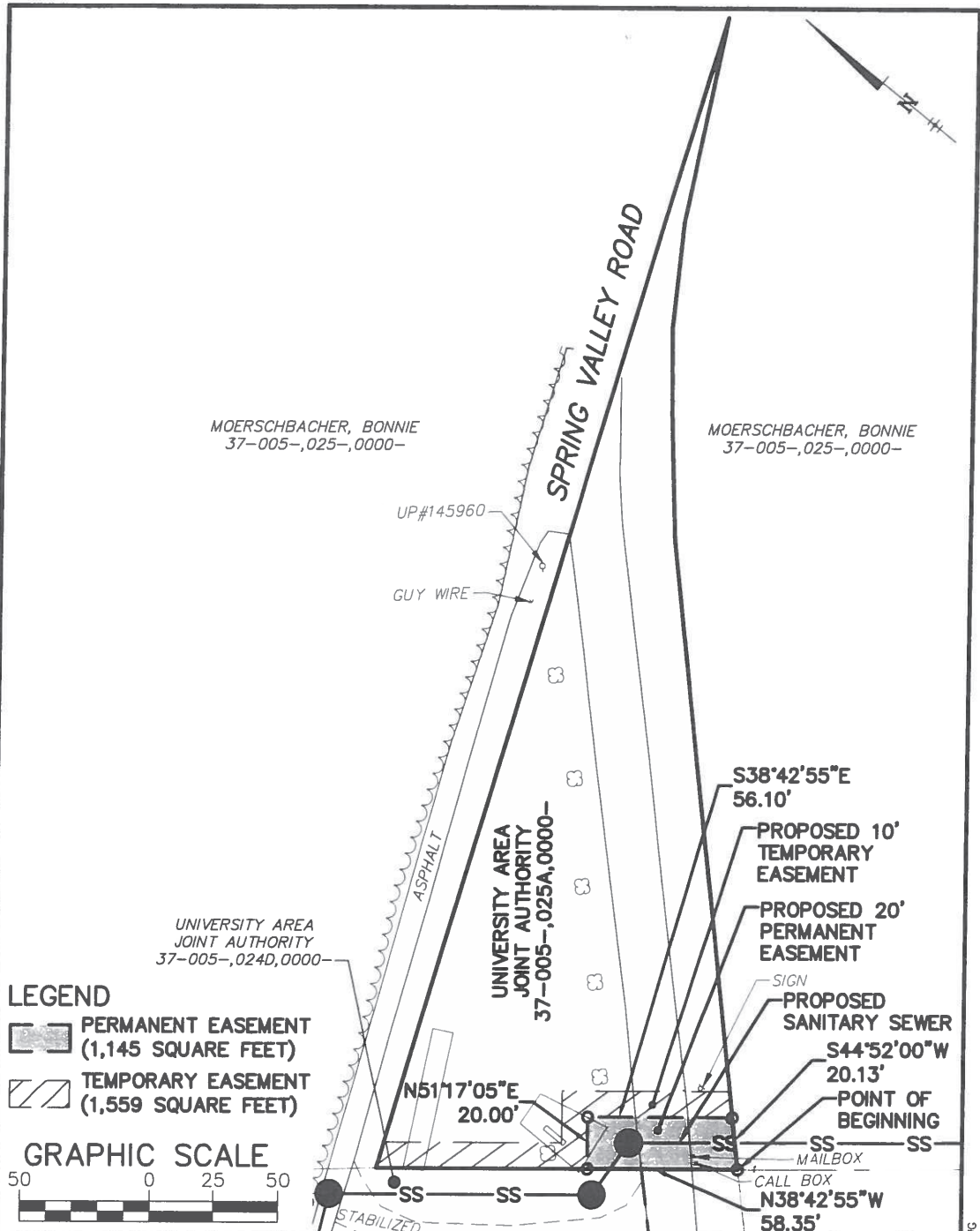
My Commission Expires:

EXHIBIT A
LEGAL DESCRIPTION OF
EASEMENT
UNIVERSITY AREA JOINT AUTHORITY (GRANTORS)
CONVEYS TO
SPRING-BENNER-WALKER JOINT AUTHORITY (GRANTEES)

All that certain tract or parcel of land situate in Benner Township, Centre County, Pennsylvania, bounded and described as follows:

Beginning at a point on the line of other lands of the Grantors, said point being at the division line of lands of the Grantors and lands of Bonnie Moerschbacher; thence from the point and place of beginning, along the line of other lands of the Grantors, N38°42'55"W a distance of 58.35 feet to a point; thence through the lands of the Grantors, N51°17'05"E a distance of 20.00 feet to a point; thence by the same, S38°42'55"E a distance of 56.10 feet to a point on the line of lands of Bonnie Moerschbacher; thence along the line of lands of Bonnie Moerschbacher, S44°52'00"W a distance of 20.13 feet to the point and place of beginning. Containing 1,145 square feet.

In addition to the above-described permanent easement, the Grantors herein also conveys a temporary construction easement along the above-described permanent easement as shown on Exhibit B to be used for the construction of a sewer line. This temporary construction easement will automatically revert back to the Grantors, their heirs and assigns, upon completion of said construction. The temporary construction and permanent easements are shown on Plan No. 6973 as prepared by Gwin, Dobson and Foreman, Inc. and dated January 19, 2023.



LEGEND

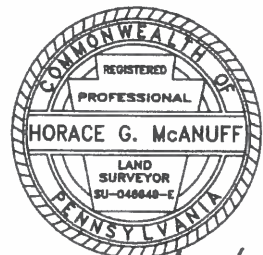
PERMANENT EASEMENT
(1,145 SQUARE FEET)

TEMPORARY EASEMENT
(1,559 SQUARE FEET)



NOTES

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2. THE PROPERTY AND RIGHT OF WAY LINES AND LIMITS SHOWN DO NOT CONSTITUTE A BOUNDARY SURVEY AND THE LIMITS OF ALL PROPERTIES AND RIGHT OF WAYS WERE PREPARED WITHOUT THE BENEFIT OF AN INDEPENDENT CERTIFICATE OF TITLE PREPARED BY A LICENSED TITLE AGENCY.
3. THE LOCATION OF FEATURES SHOWN ON THIS EXHIBIT, INCLUDING BUT NOT LIMITED TO, BUILDINGS, PAVING, SIDEWALKS, PARKING AREAS, FENCES, WATERLINES, SANITARY SEWER LINES, OIL OR NATURAL GAS LINES, INLETS, STORM DRAINS, STORMWATER MANAGEMENT FACILITIES, UTILITY POLES, ELECTRIC LINES, FLOODPLAINS, NATURAL WATER COURSES, WETLANDS, ETC., HAVE BEEN OBTAINED FROM THE BEST AVAILABLE RECORDS, AERIAL MAPS, AND PHOTOGRAPHY, FIELD OBSERVATION AND SURVEYS. THE ACCURACY OF THE LOCATION OF THESE FEATURES IS NEITHER GUARANTEED, WARRANTED NOR IMPLIED.
4. ALL BEARINGS AND COORDINATES SHOWN REFERENCE TO THE NORTH AMERICAN DATUM OF 1983 (NAD83).



Horace G. McAnuff 12-6-24
Horace G. McAnuff, P.L.S. SU-046649-E

EXHIBIT B
UNIVERSITY AREA JOINT AUTHORITY (GRANTORS)
CONVEYS TO
SPRING-BENNER-WALKER JOINT AUTHORITY (GRANTEES)

PROPERTY SITUATE IN
BENNER TOWNSHIP, CENTRE COUNTY, PENNSYLVANIA
DATE: 1/19/23 SCALE: AS SHOWN

Prepared by
GWIN, DOBSON & FOREMAN, INC.
ENGINEERS
ALTOONA, PENNSYLVANIA

TAX PARCEL No. 37-005-,025A,0000- PLAN No. 6973

PLOT CREATED: 12/10/2024 1:53 PM. FILE: G:\19037\EASEMENTS\6973.DWG

Date of Issuance: 05/15/2025	Effective Date:	Date executed by Owner
Owner: University Area Joint Authority	Owner's Contract No.:	2022-01
Contractor: Quandel Construction Group, Inc.	Contractor's Project No.:	
Engineer: RETTEW Associates, Inc.	Engineer's Project No.:	094612026
Project: Biosolids Upgrade	Contract Name:	General Construction

The Contract is modified as follows upon execution of this Change Order:

Description/Reason for Change:

Item	Reference	Description	Amount	Time
1	COR 37A	Dryer Building Mechanical Changes	\$ 610,415.00	0
2	COR 42	Architectural and Fireproofing Changes for Code	\$ 120,967.00	0
3	COR 43	Supports for Waste Receiving Building Odor Control Ducts	\$ 49,344.00	0
4	COR 44	Additional isolation valves on natural gas lines	\$ 4,991.00	0
Total for Change Order No. 6 =			\$ 785,717.00	

Attachments: Attachment No. 1 – Quandel Construction COR No. 37A (Revised) – Field Order No. 11 Dryer Building Changes – Mechanical, dated 04/25/2025
Attachment No. 2 – Quandel Construction COR No. 42 – Field Order No. 17 Code Changes – Architectural/Fireproofing, dated 04/21/2025
Attachment No. 3 – Quandel Construction COR No. 43 – Work Change Directive No. 07 – Waste Receiving Duct Supports, dated 04/29/2025
Attachment No. 4 – Quandel Construction COR No. 44 – RFI No. 131 – Additional Natural Gas Valve, dated 04/29/2025

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES
Original Contract Price: \$66,606,000.00	Original Contract Times: Substantial Completion: <u>730 Days</u> Ready for Final Payment: <u>45 Days</u> days or dates
[Increase] [Decrease] from previously approved Change Orders No. 01 to No. 05: \$ 613,238.92	[Increase] [Decrease] from previously approved Change Orders No. 01 to No. 05: Substantial Completion: <u>83 Days</u> Ready for Final Payment: <u>N/A</u> days
Contract Price prior to this Change Order: \$ 67,219,283.92	Contract Times prior to this Change Order: Substantial Completion: <u>813 Days</u> Ready for Final Payment: <u>45 Days</u> days or dates
[Increase] [Decrease] of this Change Order: \$ 785,717.00	[Increase] [Decrease] of this Change Order: Substantial Completion: <u>N/A</u> Ready for Final Payment: <u>N/A</u> days or dates



Contract No. 2022-01

Contract Price incorporating this Change Order: \$ 68,005,000.92	Contract Times with all approved Change Orders: Substantial Completion: <u>813 Days</u> Ready for Final Payment: <u>45 Days</u> days or dates
---	--

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: <u>Michael A. Auker</u> Engineer (if required)	By: _____ Owner (Authorized Signature)	By: _____ Contractor (Authorized Signature)
Title: <u>Project Manager</u>	Title: _____	Title: _____
Date: <u>05/15/2025</u>	Date: _____	Date: _____

Approved by Funding Agency (if applicable)

By: _____ Date: _____
Title: _____



Contract No. 2022-03

Change Order No. 03

Date of Issuance: 05/15/2025	Effective Date:	Date executed by Owner
Owner: University Area Joint Authority	Owner's Contract No.:	2022-03
Contractor: Myco Mechanical, Inc.	Contractor's Project No.:	
Engineer: RETTEW Associates, Inc.	Engineer's Project No.:	094612026
Project: Biosolids Upgrade	Contract Name:	HVAC Construction

The Contract is modified as follows upon execution of this Change Order:
Description/Reason for Change:

Item	Reference	Description	Amount	Time
1	COR 5	Excavation for Dryer Odor Control Duct Supports	\$ 4,013.54	3
2	COR 6	Waste Receiving Building Odor Control Ductwork	\$ 34,203.98	5
Total for Change Order No. 3 =			\$ 38,217.52	8

Attachments: Attachment No. 01 – Myco Mechanical – Change Order Request No. 05, Excavation for Dryer Odor Control Duct, dated 04/15/2025
Attachment No. 02 – Myco Mechanical – Change Order Request No. 06, Work Change Directive No. 03 – Waste Receiving Building Odor Control Duct Revisions, dated 04/15/2025

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES
Original Contract Price: \$759,000.00	Original Contract Times: Substantial Completion: <u>730 Days</u> Ready for Final Payment: <u>45 Days</u> days or dates
[Increase] [Decrease] from previously approved Change Orders No. 01 to No. 02: \$ 57,445.54	[Increase] [Decrease] from previously approved Change Orders No. 01 to No. 02: Substantial Completion: <u>N/A</u> Ready for Final Payment: <u>N/A</u> days
Contract Price prior to this Change Order: \$ 816,445.54	Contract Times prior to this Change Order: Substantial Completion: <u>730 Days</u> Ready for Final Payment: <u>45 Days</u> days or dates
[Increase] [Decrease] of this Change Order: \$ 38,217.52	[Increase] [Decrease] of this Change Order: Substantial Completion: <u>8 Days</u> Ready for Final Payment: <u>N/A</u> days or dates
Contract Price incorporating this Change Order: \$ 95,663.06	Contract Times with all approved Change Orders: Substantial Completion: <u>738 Days</u> Ready for Final Payment: <u>45 Days</u> days or dates



Contract No. 2022-03

RECOMMENDED:		ACCEPTED:		ACCEPTED:	
By:	<u>Michelle A. Auker</u>	By:	_____	By:	_____
	Engineer (if required)		Owner (Authorized Signature)		Contractor (Authorized Signature)
Title:	<u>Project Manager</u>	Title	_____	Title	_____
Date:	<u>05/15/2025</u>	Date	_____	Date	_____

Approved by Funding Agency (if applicable)

By: _____ Date: _____
Title: _____



Contract No. 2022-04

Change Order No. 04

Date of Issuance: 05/15/2025	Effective Date:	Date executed by Owner
Owner: University Area Joint Authority	Owner's Contract No.:	2022-04
Contractor: George J. Hayden, Inc.	Contractor's Project No.:	
Engineer: RETTEW Associates, Inc.	Engineer's Project No.:	094612026
Project: Biosolids Upgrade	Contract Name:	Electrical Construction

The Contract is modified as follows upon execution of this Change Order:**Description/Reason for Change:**

Item	Reference	Description	Amount	Time
1	COR 7	Veolia Dryer Revisions (Materials only)	\$ 175,405.61	0
2	COR 12	Credit - Elimination of lightning protection from existing buildings	\$ (10,300.00)	0
3	COR 13	Veolia Digestion Revisions - Additional VFDs and wiring	\$ 247,569.17	0
Total for Change Order No. 4 =			\$ 412,674.78	

Attachments: Attachment No. 01, Hayden Power Group Change Order Request No. 07, dated 04/15/2025 - Field Order No. 07 & 11
Attachment No. 02, Hayden Power Group Change Order Request No. 12, dated 03/14/2025 - Lightning Protection credit
Attachment No. 03, Hayden Power Group Change Order Request No. 13, dated 04/16/2025 - Field Order No. 13 modifications

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES
Original Contract Price: \$ <u>6,598,900.00</u>	Original Contract Times: Substantial Completion: <u>730 Days</u> Ready for Final Payment: <u>45 Days</u> days or dates
[Increase] [Decrease] from previously approved Change Orders No. 01 to No. 03: \$ <u>114,264.53</u>	[Increase] [Decrease] from previously approved Change Orders No. 01 to No. 03: Substantial Completion: <u>N/A</u> Ready for Final Payment: <u>N/A</u> days
Contract Price prior to this Change Order: \$ <u>6,713,164.53</u>	Contract Times prior to this Change Order: Substantial Completion: <u>730 Days</u> Ready for Final Payment: <u>45 Days</u> days or dates
[Increase] [Decrease] of this Change Order: \$ <u>412,674.78</u>	[Increase] [Decrease] of this Change Order: Substantial Completion: <u>N/A</u> Ready for Final Payment: <u>N/A</u> days or dates
Contract Price incorporating this Change Order: \$ <u>7,125,839.31</u>	Contract Times with all approved Change Orders: Substantial Completion: <u>730 Days</u> Ready for Final Payment: <u>45 Days</u> days or dates



Contract No. 2022-04

RECOMMENDED:		ACCEPTED:		ACCEPTED:	
By:	<u>Michele A. Auker</u>	By:	_____	By:	_____
	Engineer (if required)		Owner (Authorized Signature)		Contractor (Authorized Signature)
Title:	<u>Project Manager</u>	Title	_____	Title	_____
Date:	<u>05/15/2025</u>	Date	_____	Date	_____

Approved by Funding Agency (if applicable)

By:	_____	Date:	_____
Title:	_____		