

# CLAIRTON MUNICIPAL AUTHORITY

## BOARD OF DIRECTORS MEETING

December 16, 2021

Meeting called to order at 5:50 PM by Doug Ozvath.

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Executive Session was held from 4:30 P.M. until 5:50 PM to discuss personnel and litigation.

	Present	Absent
<u>Roll Call</u>		
Kevin Johnson	<u>          X          </u>	<u>                          </u>
Donald Nevills	<u>                          </u>	<u>          X          </u>
John Vitullo	<u>          X          </u>	<u>                          </u>
Doug Ozvath	<u>          X          </u>	<u>                          </u>
Jim Cerqua	<u>          X          </u>	<u>                          </u>

Mr. Nevills was present until 5:50 PM

### Administration/Professional

Ryan Potts, Superintendent  
Jim Hannan, P.E., Finance Director  
Joe Dalfonso, Solicitor  
John Mowry, KLH Engineers  
Jeff Marcink, KLH Engineers

Mr. Mowry was present until 5:15 PM

### Citizens Comments

No Citizens were present.

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Jim Cerqua moved, and John Vitullo seconded the motion to approve the minutes from the November 18, 2021, Board Meeting. The motion carried 4-0.

Jim Cerqua moved, and John Vitullo seconded the motion to approve the paying of the bills from November 18, 2021, to December 15, 2021. The motion carried 4-0.

John Vitullo moved, and Jim Cerqua seconded the motion to approve the Year-to-Date Income Statements for Treatment and Collections. The motion carried 4-0.

John Vitullo moved, and Jim Cerqua seconded the motion to approve Collection System Billing Summary. The motion carried 4-0.

John Vitullo moved, and Jim Cerqua seconded the motion to approve the 2022 Board Meeting Schedule and have it advertised. The motion carried 4-0.

John Vitullo moved, and Jim Cerqua seconded the motion to approve the 2022 Municipal Authority Budget. The motion carried 4-0.

Jim Cerqua moved, and John Vitullo seconded the motion to approve the agreement with Maher Duessel to provide auditing services for 2021. The motion carried 4-0.

Jim Cerqua moved, and John Vitullo seconded the motion to approve a lease agreement with Pitney Bowes for a Relay 4500 envelope stuffer to replace the existing equipment at a 2% discount rate over the current lease. The motion carried 4-0.

Jim Cerqua moved, and John Vitullo seconded to concur with the findings of the Lauderhill Hearing, as amended, held December 14, 2021, imposing discipline on an uncertified Maintenance person. The motion carried 4-0.

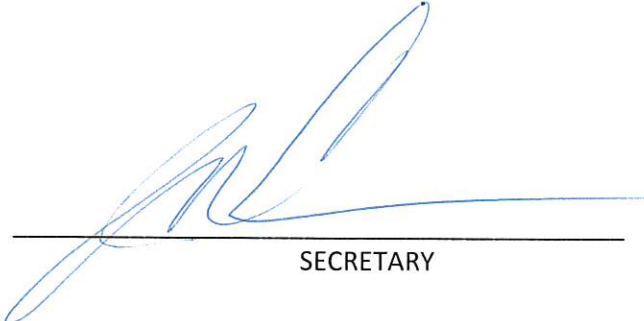
Jim Cerqua moved, and John Vitullo seconded the motion to table the award of Contract No. 2019-01 rebid, Wastewater Treatment Plant Upgrade Phase II General/Mechanical Construction. The motion carried 4-0.

Jim Cerqua moved, and Kevin Johnson seconded the motion to table the award of Contract No. 2019-02 rebid, Wastewater Treatment Plant Upgrade Phase II Electrical. The motion carried 4-0.

John Vitullo moved, and Jim Cerqua seconded the motion to approve Change Order No. 1 for Contract No. 2021-03, Headworks & Pump Station HVAC Modifications, Port Vue Plumbing contractor in the amount of \$13,125.00. The motion carried 4-0.

John Vitullo moved, and Jim Cerqua seconded the motion to approve the request submitted by John Mowry of KLH Engineers for Requisition #368-B in the amount of \$3,101. The motion carried 4-0.

Kevin Johnson moved, and John Vitullo seconded the motion to adjourn at 6:05 PM. The motion carried 4-0.



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SECRETARY

**CLAIRTON MUNICIPAL AUTHORITY**

BOARD OF DIRECTORS

Regular Monthly Meeting

Thursday December 16, 2021

5:00 P.M.

**AGENDA**

Roll Call and Pledge of Allegiance

1. Comments from the Public
2. Approval of Minutes
  - a. Motion to approve the minutes from the Regular Board Meeting of November 18, 2021.
3. Motion to approve the bills
4. Motion to approve the Year-to-Date Income Statements for both Treatment and Collection.
5. Motion to approve Collection System Billing Summary.
6. Finance Report
  - a. Motion to approve the 2022 Board meeting schedule and have it advertised.
  - b. Motion to approve the 2022 Municipal Authority Budget.
  - c. Motion to approve the agreement with Maher Duessel to provide auditing services for 2021.
  - d. Motion to approve a lease agreement with Pitney Bowes for a Relay 4500 envelope stuffer to replace the existing equipment at a 2 % discount rate over the current lease.
7. Collection & Operation Report
  - a. Motion to concur with the findings of the Loudermill Hearing held December 14, 2021, imposing discipline on an uncertified Maintenance person.
8. Engineer's Report
  - a. Motion to award Contract No. 2019-01 rebid, Wastewater Treatment Plant Upgrade Phase II General/Mechanical Construction to Wayne Crouse, Inc, for a low bid of \$28,494,000.00.
  - b. Motion to award Contract No. 2019-02 rebid, Wastewater Treatment Plant Upgrade Phase II Electrical to Bronder Technical Services, for a low bid of \$4,154,555.00.
  - c. Motion to approve Change Order No. 1 for Contract No. 2021-03, Headworks & Pump Station HVAC Modifications, Port Vue Plumbing contractor in the amount of \$13,125.00.
  - d. Approval of request submitted by John Mowry of KLH, for Requisition #368B in the amount of \$3,101.00.
9. Solicitor's Report
10. New Business
11. Old Business

Motion to Adjourn

**CMA**  
**MEETING Check Register**  
**For the Period From Nov 19, 2021 to Dec 16, 2021**

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
8432	12/1/21	AIRGAS USA, LLC	10310-G	371.26
8433	12/1/21	Applied Industrial Tec	10310-G	422.52
8434	12/1/21	COMCAST BUSINES	10310-G	464.65
8435	12/1/21	ESTHERLEE FENCE	10310-G	2,885.25
8436	12/1/21	First National Bank	10310-G	3,109.51
8437	12/1/21	Groff Tractor & Equip	10310-G	162.18
8438	12/1/21	HACH COMPANY	10310-G	1,800.50
8439	12/1/21	HOME DEPOT CRE	10310-G	20.44
8440	12/1/21	IDEXX Laboratories	10310-G	4,562.06
8441	12/1/21	LINK COMPUTER C	10310-G	1,317.69
8442	12/1/21	M & B Window Clean	10310-G	250.00
8443	12/1/21	Madison National Life	10310-G	1,571.65
8444	12/1/21	PA AMERICAN WAT	10310-G	4,322.09
8445	12/1/21	COMMONWEALTH	10310-G	7,500.00
8446	12/1/21	PA RURAL WATER	10310-G	385.00
8447	12/1/21	PENNSYLVANIA ON	10310-G	70.35
8448	12/1/21	Pioneer Research	10310-G	716.24
8449	12/1/21	PREMIER SAFETY	10310-G	91.50
8450	12/1/21	PURCHASE POWER	10310-G	1,020.99
8451	12/1/21	Quill.com	10310-G	172.89
8452	12/1/21	SNYDER BROTHER	10310-G	13.74
8453	12/1/21	STEEL RIVERS COU	10310-G	300.00
8454	12/1/21	VERIZON WIRELES	10310-G	3,895.24
8455	12/1/21	WEX BANK	10310-G	1,453.58
8456	12/16/21	ADVANCED ENTER	10310-G	19,176.00
8457	12/16/21	AIRGAS USA, LLC	10310-G	171.55
8458	12/16/21	AMERICAN WATER	10310-G	540.00
8459	12/16/21	AQUA FILTER FRES	10310-G	57.15
8460	12/16/21	C. GREGG BOYCE	10310-G	800.00
8461	12/16/21	CINTAS	10310-G	241.95
8462	12/16/21	CITY OF CLAIRTON	10310-G	407,737.88
8463	12/16/21	CLYDE GOUKER'S	10310-G	41.73

**CMA**  
**MEETING Check Register**  
**For the Period From Nov 19, 2021 to Dec 16, 2021**

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Check #	Date	Payee	Cash Account	Amount
8464	12/16/21	CRAWFORD ELLEN	10310-G	2,277.81
8465	12/16/21	DODARO, MATTA &	10310-G	15,000.64
8466	12/16/21	DRNACH ENVIRON	10310-G	5,885.00
8467	12/16/21	DTI Development	10310-G	3,000.00
8468	12/16/21	DUQUESNE LIGHT	10310-G	645.53
8469	12/16/21	FARNHAM & PFILE	10310-G	224.43
8470	12/16/21	FAYETTE PARTS SE	10310-G	135.58
8471	12/16/21	FAYETTE WASTE L	10310-G	108.50
8472	12/16/21	FISHER SCIENTIFIC	10310-G	156.60
8473	12/16/21	FNB Commercial Cre	10310-G	2,198.34
8474	12/16/21	FRANK'S SHOES	10310-G	150.00
8475	12/16/21	FS SOLUTIONS	10310-G	51.13
8476	12/16/21	HENDERSON PEST	10310-G	180.00
8477	12/16/21	IEH AUTO PARTS LL	10310-G	93.45
8478	12/16/21	INSIGHT PIPE CONT	10310-G	11,005.25
8479	12/16/21	KINZUA ENVIRONM	10310-G	969.03
8480	12/16/21	KLH ENGINEERS, IN	10310-G	4,886.56
8481	12/16/21	LUTZ PAWK & BLAC	10310-G	48.60
8482	12/16/21	Matheson Tri-Gas Inc	10310-G	83.76
8483	12/16/21	MODEL UNIFORMS	10310-G	607.69
8484	12/16/21	MONONGAHELA VA	10310-G	48.00
8485	12/16/21	NSS LIFE	10310-G	5,768.50
8486	12/16/21	PA AMERICAN WAT	10310-G	135.70
8487	12/16/21	PASTORE PLUMBIN	10310-G	1,700.00
8488	12/16/21	PENNSYLVANIA ON	10310-G	52.10
8489	12/16/21	PETERSEN PRECISI	10310-G	1,061.26
8490	12/16/21	PITNEY BOWES GL	10310-G	1,678.32
8491	12/16/21	PITTSBURGH POST	10310-G	421.60
8492	12/16/21	PREMIER SAFETY	10310-G	27.00
8493	12/16/21	RAYMOND POWELL	10310-G	134.95
8494	12/16/21	RC WALTER & SON	10310-G	202.28
8495	12/16/21	RONDINELLI, DEBO	10310-G	400.00

**CMA**  
**MEETING Check Register**  
**For the Period From Nov 19, 2021 to Dec 16, 2021**

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<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Cash Account</b>	<b>Amount</b>
8496	12/16/21	S&P GLOBAL RATIN	10310-G	13,250.00
8497	12/16/21	SHILOH SERVICE, I	10310-G	1,978.00
8498	12/16/21	TRIPLE A MOTOR S	10310-G	183.98
8499	12/16/21	UNIVAR SOLUTION	10310-G	2,615.99
8500	12/16/21	USA BLUE BOOK	10310-G	99.58
8501	12/16/21	Web-Makeovers	10310-G	75.00
8502	12/16/21	Yvonne gouker	10310-G	148.38
8503	12/16/21	MEIT	10310-G	<u>26,911.63</u>
<b>Total</b>				<u><u>570,245.76</u></u>

CMA  
Year to Date Income Statement  
WWTP Budget to Actual  
For the Eleven Months Ending November 30, 2021  
Percent of Year 91.66% (11 months / 12 months)

	Current Year Actual	Current Year Budget	Remaining Amount	Percent Expended
<b>Revenues</b>				
Clairton Collecti/Debt Service	\$ 1,092,441.13	\$ 1,191,016.00	98,574.87	91.72
Jefferson Hills Debt Service	928,115.88	928,116.00	0.12	100.00
Petersan WWTP Debt Service	800,649.36	800,649.00	(0.36)	100.00
South Park Debt Service	144,325.95	114,319.00	(30,006.95)	126.25
<b>Total Debt Service Revenues</b>	<b>2,965,532.32</b>	<b>3,034,100.00</b>	<b>68,567.68</b>	<b>97.74</b>
Clairton Collec/Operation/Main	1,064,048.00	1,078,920.00	14,872.00	98.62
Jefferson Hills Operation/Main	812,096.00	1,071,840.00	259,744.00	75.77
Petersan Operation/Maint	1,089,364.00	1,114,220.00	24,856.00	97.77
South Park Operation/Maint	204,216.00	233,720.00	29,504.00	87.38
<b>Total Consumption Revenues</b>	<b>3,169,724.00</b>	<b>3,498,700.00</b>	<b>328,976.00</b>	<b>90.60</b>
<b>Other Revenue</b>				
Sludge Acceptance	200,875.55	150,000.00	(50,875.55)	133.92
Miscellaneous Income	0.45	0.00	(0.45)	0.00
Collection Office Rent	0.00	12,000.00	12,000.00	0.00
Interest Income	5,374.65	20,000.00	14,625.35	26.87
Investment Interest	(24,748.77)	30,000.00	54,748.77	(82.50)
Capacity Fees	38,023.00	50,000.00	11,977.00	76.05
<b>Total Other Revenues</b>	<b>219,524.88</b>	<b>262,000.00</b>	<b>42,475.12</b>	<b>83.79</b>
<b>Total Revenues</b>	<b>\$ 6,354,781.20</b>	<b>\$ 6,794,800.00</b>	<b>440,018.80</b>	<b>93.52</b>
<b>Expenses</b>				
Office Expenses	\$ 11,213.18	\$ 15,400.00	4,186.82	72.81
Treatment Supplies & Chemicals	87,820.16	102,500.00	14,679.84	85.68
Treatment Sludge Disposal	309,240.78	300,000.00	(9,240.78)	103.08
Flow Monitoring Data & Fees	147,308.70	134,480.00	(12,828.70)	109.54
Equipment	27,388.58	380,148.00	352,759.42	7.20
Maintenance & Repair	50,273.85	103,200.00	52,926.15	48.71
Vehicle Expense	9,762.36	9,000.00	(762.36)	108.47
Utilities	311,393.99	350,900.00	39,506.01	88.74
Wages & Taxes	760,277.96	903,986.00	143,708.04	84.10
Employee Benefits	288,913.50	390,824.00	101,910.50	73.92
Conference & Memberships	6,952.28	26,000.00	19,047.72	26.74
Professional Services	228,279.98	249,900.00	21,620.02	91.35
Insurance	80,551.00	57,000.00	(23,551.00)	141.32
<b>Total Operating Expenses</b>	<b>2,319,376.32</b>	<b>3,023,338.00</b>	<b>703,961.68</b>	<b>76.72</b>
<b>Total Debt Payments</b>				
Series B Bond Interest Expense	989,550.00	1,979,100.00	989,550.00	50.00
Series B Bond Principal	0.00	1,085,000.00	1,085,000.00	0.00
Debt Service Coverage - 10%	0.00	306,562.00	306,562.00	0.00
<b>Total Debt Payments</b>	<b>989,550.00</b>	<b>3,370,662.00</b>	<b>2,381,112.00</b>	<b>29.36</b>
<b>Total Expenses</b>	<b>3,308,926.32</b>	<b>6,394,000.00</b>	<b>3,085,073.68</b>	<b>51.75</b>
<b>Over/Under Budget</b>	<b>\$ 3,045,854.88</b>	<b>\$ 400,800.00</b>	<b>(2,645,054.88)</b>	<b>759.94</b>

For Management Purposes Only

CMA  
Year to Date Income Statement  
Collection Budget to Actual  
For the Eleven Months Ending November 30, 2021  
Percent of Year 91.66% (11 months /12 months)

	Current Year Actual	Current Year Budget	Remaining Amount	Percent Expended
<b>Revenues</b>				
Residential Flat Rate	\$ 918,899.88	\$ 1,658,400.00	739,500.12	55.41
Commerical Flat Rate	135,370.14	178,000.00	42,629.86	76.05
Alleg Housing Flat Rate	105,600.00	115,200.00	9,600.00	91.67
School Flat Rate	19,800.00	21,600.00	1,800.00	91.67
USS Flat Rate	788,150.00	859,800.00	71,650.00	91.67
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Total Debt Service Revenues	1,967,820.02	2,833,000.00	865,179.98	69.46
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Total Consumption Revenues	1,132,763.74	1,300,000.00	167,236.26	87.14
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Total Consumption Revenues	\$ 1,132,763.74	\$ 1,300,000.00	167,236.26	87.14
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CTH Consumption Revenues	\$ 0.00	\$ 0.00	0.00	0.00
CTH Debt Service Revenues	146,300.00	0.00	(146,300.00)	0.00
CTH Penalty and Interest	0.00	0.00	0.00	0.00
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Total Century Townhomes	146,300.00	0.00	(146,300.00)	0.00
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<b>Other Revenue</b>				
Penalty	119,505.50	120,000.00	494.50	99.59
Dye Test Fees - Plumber	(4,325.00)	0.00	4,325.00	0.00
Dye Test - Application Fees	5,180.00	3,000.00	(2,180.00)	172.67
Lien Letter Fees	4,005.00	2,500.00	(1,505.00)	160.20
NSF Fees	200.00	300.00	100.00	66.67
Posting Fees -Terminations \$20	62,124.97	45,000.00	(17,124.97)	138.06
Magistrate & Legal Fees	(531.00)	300.00	831.00	(177.00)
Notice Fee - \$15	(205.00)	4,000.00	4,205.00	(5.13)
Interest Income	(0.13)	1,500.00	1,500.13	(0.01)
Prior Sewage Fee	5,090.67	500.00	(4,590.67)	1,018.13
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Total Other Revenues	191,045.01	177,100.00	(13,945.01)	107.87
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Total Revenues	\$ 3,437,928.77	\$ 4,310,100.00	872,171.23	79.76
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<b>Expenses</b>				
Office Expenses	\$ 6,238.68	\$ 6,500.00	261.32	95.98
Billing Expense	50,195.29	66,000.00	15,804.71	76.05
Collection System Supplies	17,721.25	37,300.00	19,578.75	47.51
Equipment	26,102.75	40,500.00	14,397.25	64.45
Maintenance & Repair	18,522.22	105,000.00	86,477.78	17.64
Vehicle Expense	15,841.37	17,500.00	1,658.63	90.52
Utilities	22,401.05	28,320.00	5,918.95	79.10
Wages & Taxes	289,677.43	309,600.00	19,922.57	93.57
Employee Benefits	119,600.97	173,248.00	53,647.03	69.03
Conference & Memberships	828.83	16,000.00	15,171.17	5.18
Professional Services	78,103.46	231,500.00	153,396.54	33.74
Insurance	36,453.00	67,000.00	30,547.00	54.41
WWTP Treatment Charges	1,281,492.00	1,191,016.00	(90,476.00)	107.60
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Total Operating Expenses	1,963,178.30	2,289,484.00	326,305.70	85.75
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Total Debt Payments				
Debt Pmt City of Clairton	373,759.76	407,738.00	33,978.24	91.67

For Management Purposes Only



CMA  
Year to Date Income Statement  
Collection Budget to Actual  
For the Eleven Months Ending November 30, 2021  
Percent of Year 91.66% (11 months /12 months)

	Current Year Actual	Current Year Budget	Remaining Amount	Percent Expended
Debt Pmt (full bond)	484,698.94	528,762.00	44,063.06	91.67
Debt Service Coverage - 10%	0.00	52,809.00	52,809.00	0.00
Debt Pmt WWTP Transfers	1,092,441.13	1,191,754.00	99,312.87	91.67
<b>Total Debt Payments</b>	<u>1,950,899.83</u>	<u>2,181,063.00</u>	<u>230,163.17</u>	<b>89.45</b>
<b>Total Expenses</b>	<u>3,914,078.13</u>	<u>4,470,547.00</u>	<u>556,468.87</u>	<b>87.55</b>
<b>Over/Under Budget</b>	<u>\$ (476,149.36)</u>	<u>\$ (160,447.00)</u>	<u>315,702.36</u>	<b>296.76</b>

CMA  
Cash Account Monthly Summary  
As of: November 30, 2021

	<u>Beginning Balance</u>		<u>Deposits</u>		<u>Disbursements</u>		<u>Ending Balance</u>
<b>Operating Accounts</b>							
10320-T FN-WWTP Depository	5,910,805.52	\$	905,753.71	\$	(489,502.20)	\$	6,327,057.03
10330-C FN-Collection Depository	4,038,475.06		314,886.68		(250,516.27)		4,102,845.47
10311-G FN-Payroll	81,690.29		94,083.92		(89,149.86)		86,624.35
10310-G FN-Disbursements	104,524.70		215,340.25		(144,482.76)		175,382.19
<b>Reserved Accounts</b>							
10331-C FN-Collection City Pmts	462,003.47		33,978.16		0.00		495,981.63
10322-T FN-OPEB	499,995.42		56.99		0.00		500,052.41
10321-T FN-WWTP Capacity & Capital Im	2,433,163.35		5,131.41		0.00		2,438,294.76
10333-C Collection Capital Improvement	1,216,357.23		0.00		0.00		1,216,357.23
10332-T WWTP Debt Coverage	78,737.27		0.00		0.00		78,737.27
<b>Total FNB Accounts</b>	<u>14,825,752.31</u>	<u>\$</u>	<u>1,569,231.12</u>	<u>\$</u>	<u>(973,651.09)</u>	<u>\$</u>	<u>15,421,332.34</u>
<b>Trustee Accounts</b>							
10200-C WF Series A - Construction	3.06	\$	0.00	\$	0.00	\$	3.06
10200-T WF - Series B - Construction	467,163.32		4.01		(7,728.00)		459,439.33
10220-T WF - Debt Service	2,377,653.76		297,221.38		0.00		2,674,875.14
10221-T WF - Debt Service Reserve	2,981,372.87		555,823.30		0.00		3,537,196.17
<b>Total Trustee Accounts</b>	<u>5,826,193.01</u>	<u>\$</u>	<u>853,048.69</u>	<u>\$</u>	<u>(7,728.00)</u>	<u>\$</u>	<u>6,671,513.70</u>
<b>Grand Total</b>	<u>20,651,945.32</u>	<u>\$</u>	<u>2,422,279.81</u>	<u>\$</u>	<u>(981,379.09)</u>	<u>\$</u>	<u>22,092,846.04</u>

## COLLECTION AND OPERATION REPORT – DECEMBER 2021

- Insight Pipe lined the sewer from N. 7th Street to Freemont Street.
- Eaton came in to PM the electric switchgear building. This is the final year on their contract, would like to renew. We will have pricing in January.
- Air Technologies came in to PM air compressor for Envormix. Fan needs replaced.
- KLH SCADA specialist Shawn Wenger came in to check out our SCADA system. KLH can provide support for SCADA and integrate the pump stations into SCADA. Getting a quote from KLH to upgrade system at pump station. The current alarm system, Mission Control, will decommission 3 G technology and an upgrade is needed. We can put everything into SCADA.
- Possible retirement luncheon for Mark Ceryak in January.
- Duperon perforated screen is now running on utility water. We will be running overnight on the Duperon screens in the beginning of January.
- During the staff meeting we discussed if the city and upstream's have a grease trap ordinance and if it is enforced, to eliminate grease coming into the plant.
- I will be sending out the annual tap request letters from upstream communities to the DEP.

Sewer		Collection Account November 2021									
Sewer Receivables		Charges	Adjustments	Penalties	Interest	Discounts	Refunds	Adjusted R	Receipts		
Service	Description										
ALLF1	Allegheny Housing Flat (Wylie)	8,050.00	0	0	0	0	0	0	0	-8,050.00	
ALLF2	Allegheny Housing Flat (Reed)	1,550.00	0	73.45	0	0	0	0	0	0	
CNTRY	Century Town Homes Flat Rate	13,300.00	0	660	1,694.27	0	0	0	0	-100	
COLLE	Metered Sewer Collection	98,829.93	80.11	1,745.49	1,840.43	0	0	0	0	-97,013.03	
COMF	Commercial Sewer Flat Rate	12,923.42	42.59	146.74	74.22	0	0	0	0	-13,459.90	
RESF	Residential Sewer Flat Rate	84,154.84	-6,336.17	1,706.82	5,578.02	0	0	30	0	-86,510.18	
PRIOR	Prior Balances	0	0	0	0.01	0	0	0	0	-291.66	
SSRF	School Sewer Flat Rate	1,800.00	0	0	0	0	0	0	0	-3,780.05	
USSF	USS Sewer Flat Rate	71,650.00	0	0	0	0	0	0	0	-71,650.00	
	Billed Collection Flat usage Charge	16	0	0	0	0	0	0	0	-16	
	<b>Sewer Receivables Totals</b>	<b>292,274.19</b>	<b>-6,213.47</b>	<b>4,332.50</b>	<b>9,186.95</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>-280,870.82</b>	
<b>Sewer Direct</b>											
Service	Description	Charges	Adjustments	Penalties	Interest	Discounts	Refunds	Adjusted R	Receipts		
NSF Fee	NSF Fee	0	25	0	0	0	0	0	0	-125	
POST	Posting Fee - Shut Offs	0	3,210.00	0	0	0	0	0	0	-5,972.86	
TurnOff	Water Turn Off Fee	0	720	0	0	0	0	0	0	-302.93	
TurnOn	Turn On Fee	0	420	0	0	0	0	0	0	-240	
Meter Reinstall Tap Fee		0	0	0	0	0	0	0	0	-100	
NOTICE	10-Day Delinquent Notice	0	-95	0	0	0	0	0	0	-60	
Bankruptcy Money off of ac	Move money off of account bal	0	0	0	0	0	0	0	0	-16,000.00	
Dollar Energy Fund Discount	Dollar Energy Fund Discount CM	-198	0	0	0	0	0	0	0	0	
	<b>Sewer Direct Totals</b>	<b>-198</b>	<b>4,280.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-22,800.79</b>	
<b>Sewer Summary</b>											
	Previous Ending Balance	2,065,222.50									
	Charges	292,076.19									
	Adjustments	-1,933.47									
	Penalties	4,332.50									
	Interest	9,186.95									
	Discounts	0									
	Refunds	0									
	Adjusted Receipts	30									
	Receipts	-303,671.61									
	<b>Current Balance</b>	<b>2,065,243.06</b>		<b>-303,641.61</b>							

## **Report of the Finance Director – December 16 , 2021**

**Century Townhomes** – A mediation session was held in our offices on July 9, 2021. **Nothing new to report.**

**Upstream Communities:** We sent out the Maher Duessel report and the calculation indicating the credit amounts to all communities. We have received comments from PCSA on January 11 extolling their interpretation of the Treatment Agreement especially Appendix B to the Treatment Agreement. Checks have been distributed to Jefferson Hills and South Park. PCSA has deducted from our invoice what they believe is owed to them in violation of our Treatment Agreement. We have calculated the refund for the 2018 and 2019 years and have had preliminary discussions with the solicitor on how to proceed. We have submitted the checks for the 2018 and 2019 years. We received a response from Peters Creek and are preparing a response. Since we have completed the 2020 Audit, we have received a final of the Maher Duessel report on the agreed upon procedures for 2020 so we can allocate any overage to the parties of the Treatment Agreement. Payment to the upstream communities were mailed out after the October Board Meeting.

**Delinquent Accounts shutoffs** – In November we sent out **231, 10- day delinquent notices, 0 properties were posted for shutoff, and 0 accounts were sent over to the water company for shut off and 0 were shut off.**

**Payment Plans** – Due to the coronavirus, per the direction of the Board, the CMA has issued 92 payment plans since 3/29/2021. The total amount owed is \$104,377.29. Of the 92 plans 7 have been paid in full and approximately 30% of the monies owed have been paid, mostly as the initial down payment. Eight (8) more customers have not kept their plan and have been sent over for shutoff. **As of 11/10/2021 we have a total of 38 payment plans. There have been 8 payment plans deleted due to non-payment.**

**Collections Crew Management and Reporting** – The November 2021 report has been sent to you.

**\$Energy Fund** – In November, the fund processed 13 applications, approved 13.

**PennVest** – Representatives of CMA, KLH Engineers, Peters Creek Sanitary Authority, Jefferson Hills Borough met with PennVest on June 26, 2019, for a preapplication meeting. Authority and engineer staff have been assembling the PennVest Loan application per the direction of the Board. There was a motion passed in January to proceed with the PennVest funding option. Due to the much higher than expected bids on Phase II PennVest has given the CMA an extension on their financing. We anticipate rebidding the project in the last quarter of 2021. We have submitted additional information to PennVest to change the amount borrowed and change the requirement related to the City of Clairton note. The initial request to PennVest has been denied however the PennVest staff is reconsidering it for consideration. **We received the bid results for the second bidding of Phase II. It was discussed via conference call with the Board members and the upstream representatives on December 14, 2021**

**Phase II Bidding** – Bids on the Project were opened on December 8, 2021.

**Grants** - Nothing new to report.

**Chairman**  
Douglas Ozvath

Kevin Johnson

**Secretary**  
Jim Cerqua

**Treasurer**  
John J. Vitullo

**Assistant Secretary/  
Treasurer**  
Donald R. Nevills

**Clairton Municipal Authority**

**1 North State Street  
Clairton, PA 15025**

**Telephone (412)-233-3246  
Fax: (412) 233-3249**

**Superintendent**  
Ryan Potts

**Finance Director**  
Jim Hannan

**Engineer**  
KLH Engineers

**Solicitor**

Dodaro, Matta  
& Cambest, P.C.

December 16, 2021

The 2022 Clairton Municipal Authority Board of Directors Meeting Schedule is as follows:

1/27/2022	Regular monthly meeting and Board Reorganization
2/16/2022	Regular monthly meeting
3/17/2022	Regular monthly meeting
4/21/2022	Regular monthly meeting
5/19/2022	Regular monthly meeting
6/16/2022	Regular monthly meeting
7/21/2022	Regular monthly meeting
8/18/2022	Regular monthly meeting
9/15/2022	Regular monthly meeting
10/20/2022	Regular monthly meeting
11/17/2022	Regular monthly meeting
12/15/2022	Regular monthly meeting

The work session begins at 5:00 PM with the regular monthly meeting to begin shortly thereafter.

# DRAFT

CMA - Treatment System  
Budget 2022

		BUDGET 2021	2021 actual through 9/30/2021	October - December 2021	2021 Projected	D BUDGET 2022
<b>Revenues</b>						
90000-T	Clinton Collec/Operation/Main	\$ 1,078,920	\$ 653,816	\$ 425,104	\$ 1,078,920	\$ 1,078,920
90100-T	Jefferson Hills Operation/Main	\$ 1,071,840	\$ 628,064	\$ 446,776	\$ 1,071,840	\$ 1,071,840
90200-T	Petersen Operation/Main	\$ 1,114,220	\$ 787,144	\$ 327,076	\$ 1,114,220	\$ 1,114,220
90300-T	South Park Operation/Main	\$ 233,720	\$ 151,902	\$ 81,818	\$ 233,720	\$ 233,720
	<b>Total Consumption Revenues</b>	\$ 3,498,700	\$ 2,217,926	\$ 1,280,774.00	\$ 3,498,700	\$ 3,498,700
<b>Other Revenue</b>						
98000-T	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ -
98002-T	Collection Office Rent	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
98001-T	Insurance Dividend	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Other Revenues</b>	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
	<b>Total Revenues</b>	\$ 3,510,700			\$ 3,510,700	\$ 3,510,700
<b>Expenses</b>						
<b>Salaries</b>						
43000-T	Wages - Administrative	\$ 226,008	\$ 132,182	\$ 44,061	\$ 176,243	\$ 176,000
43100-T	Wages	\$ 553,888	\$ 438,599	\$ 146,200	\$ 584,799	\$ 600,000
43101-T	Wages - Overtime	\$ 49,985	\$ 38,029	\$ 12,676	\$ 56,706	\$ 52,000
	<b>Total Salaries</b>	\$ 829,881	\$ 608,811	\$ 202,937	\$ 817,748	\$ 828,000
43200-T	Certifications	\$ 1,200	\$ -	\$ -	\$ -	\$ 1,200
43230-T	Health Insurance	\$ 263,000	\$ 103,411	\$ 61,137	\$ 244,548	\$ 244,000
43232-T	FDA Account	\$ 19,000	\$ 9,056	\$ 3,019	\$ 12,075	\$ 16,000
43233-T	Employer Health Ins Co-Pay	\$ 1,900	\$ 400	\$ 133	\$ 533	\$ 1,900
43240-T	Pension	\$ 59,424	\$ -	\$ 59,424	\$ 59,424	\$ 59,424
43241-T	Deferred Comp 457 Plan	\$ 35,000	\$ 43,545	\$ 14,515	\$ 58,060	\$ 35,000
43250-T	Education	\$ 2,000	\$ 833	\$ 278	\$ 1,111	\$ 2,000
43270-T	Uniform Expense	\$ 5,500	\$ 3,651	\$ 1,217	\$ 4,868	\$ 5,500
	<b>Total Employee Benefits</b>	\$ 387,024	\$ 240,896	\$ 139,723	\$ 380,619	\$ 365,024
43010-T	FICA & Medicare	\$ 30,000	\$ 8,466	\$ 2,823	\$ 11,288	\$ 15,470
43020-T	Unemployment - Admin	\$ 645	\$ 527	\$ 176	\$ 702	\$ 590
43110-T	FICA & Medicare	\$ 34,000	\$ 26,464	\$ 8,811	\$ 35,285	\$ 54,600
43120-T	Unemployment - Union	\$ 5,500	\$ 5,715	\$ -	\$ 5,715	\$ 1,818
	<b>Total Payroll Taxes</b>	\$ 74,145	\$ 41,172	\$ 11,819	\$ 52,990	\$ 72,380

CMA - Treatment System  
Budget 2022

**DRAFT**

	BUDGET 2021	2021 actual through 9/30/2021	October - December 2021	2021 Projected	D BUDGET 2022
40401-T Telephone	\$ 12,900	\$ 11,764	\$ 3,921	\$ 15,685	\$ 12,000
40402-T Cell Phone	\$ 2,400	\$ 1,644	\$ 548	\$ 2,193	\$ 2,400
40410-T Electric - WWTP	\$ 320,000	\$ 216,309	\$ 72,103	\$ 288,413	\$ 290,000
40420-T Gas - WWTP	\$ 10,000	\$ 7,394	\$ 2,465	\$ 9,859	\$ 10,000
40430-T Water	\$ 17,000	\$ 19,699	\$ 6,566	\$ 26,266	\$ 18,000
<b>Total Utilities</b>	<b>\$354,600</b>	<b>\$256,811</b>	<b>\$85,604</b>	<b>\$342,415</b>	<b>\$332,400</b>
40115-T Billing Data	\$ 75,000	\$ 60,914	\$ 28,305	\$ 81,219	\$ 75,000
40111-T Flow Meters Upstream Communities	\$ 20,000	\$ 15,391	\$ 5,138	\$ 20,521	\$ 20,000
40113-T Flow Meters CSO'S	\$ 36,480	\$ 36,780	\$ 10,260	\$ 41,040	\$ 36,480
40114-T Permit & DMR Fees	\$ 3,000	\$ 2,250	\$ 750	\$ 3,000	\$ 3,000
40026-T Licenses	\$ 3,000	\$ 2,250	\$ 743	\$ 2,973	\$ 3,000
<b>Total Contracted Services</b>	<b>\$ 137,480</b>	<b>\$ 111,565</b>	<b>\$ 37,188</b>	<b>\$ 144,753</b>	<b>\$ 137,480</b>
40300-T Maint & Repair - Building	\$ 12,000	\$ 11,456	\$ 3,819	\$ 15,274	\$ 12,000
40301-T Maint & Repair - Grounds	\$ 1,280	\$ 4,648	\$ 1,556	\$ 6,224	\$ 1,280
40310-T Maint & Repair - WWTP	\$ 75,000	\$ 14,206	\$ 4,735	\$ 18,941	\$ 40,000
40330-T Maint & Repair - Equipment	\$ 15,000	\$ 12,072	\$ 4,024	\$ 16,096	\$ 15,000
40210-T Computer Equipment	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
40200-T Equipment Expense	\$ 75,000	\$ 18,364	\$ 6,121	\$ 24,485	\$ 58,000
<b>Total Repairs, Replacements, and Maintenance</b>	<b>\$ 183,280</b>	<b>\$ 60,765</b>	<b>\$ 20,255</b>	<b>\$ 81,819</b>	<b>\$ 123,200</b>
40012-T Sludge Disposal	\$ 300,000	\$ 243,973	\$ 81,324	\$ 325,297	\$ 300,000
<b>Total Sludge Disposal</b>	<b>\$ 300,000</b>	<b>\$ 243,973</b>	<b>\$ 81,324</b>	<b>\$ 325,297</b>	<b>\$ 300,000</b>
45000-T Insurance - General Liability	\$ 55,000	\$ 58,000	\$ -	\$ 58,000	\$ 55,000
45100-T Workers Compensation	\$ 25,000	\$ 27,173	\$ -	\$ 27,478	\$ 25,000
<b>Total Insurance</b>	<b>\$ 80,000</b>	<b>\$ 77,173</b>	<b>\$ -</b>	<b>\$ 77,478</b>	<b>\$ 80,000</b>
44000-T Auditor Fees	\$ 20,500	\$ 41,284	\$ 15,761	\$ 55,845	\$ 30,000
44001-T Actuarial Fees-457 Plan fees	\$ -	\$ -	\$ -	\$ -	\$ -
44100-T Appraisal Services	\$ 500	\$ 7,470	\$ 2,490	\$ 9,960	\$ 500
44200-T Computer Software & Support	\$ 14,400	\$ 8,126	\$ 2,707	\$ 10,826	\$ 14,400
44300-T Contracted Services	\$ 30,000	\$ 23,697	\$ 7,899	\$ 31,595	\$ 30,000
44400-T Engineering Services	\$ 60,000	\$ 44,288	\$ 14,763	\$ 59,050	\$ 60,000
44401-T Design Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
44500-T Legal	\$ 85,000	\$ 83,934	\$ 27,978	\$ 111,912	\$ 85,000
44501-T Legal - Permitting/Property	\$ -	\$ 254	\$ -	\$ -	\$ -



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CMA - Treatment System  
Budget 2022

		BUDGET 2021	2021 actual through 9/30/2021	October - December 2021	2021 Projected	D BUDGET 2022
44800-T	Bank Fees	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
44801-T	Tuition Fees	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
	<b>Total Professional</b>	<b>\$ 258,400</b>	<b>\$ 212,845</b>	<b>\$ 69,597</b>	<b>\$ 281,389</b>	<b>\$ 267,900</b>
40023-T	Chemicals	\$ 35,000	\$ 39,158	\$ 13,053	\$ 52,210	\$ 55,000
40026-T	Licenses	\$ 2,000	\$ -	\$ -	\$ -	\$ 3,000
40020-T	Lab Supplies	\$ 8,500	\$ 5,952	\$ 1,984	\$ 7,936	\$ 8,500
40022-T	Lab Testing	\$ 4,000	\$ 3,584	\$ 1,195	\$ 4,779	\$ 4,000
40021-T	Lab Equipment	\$ 19,000	\$ 2,651	\$ 884	\$ 3,535	\$ 19,000
40030-T	Safety Supplies	\$ 12,000	\$ 7,497	\$ 2,499	\$ 9,996	\$ 12,000
40031-T	WWTP Supplies	\$ 18,000	\$ 3,397	\$ 1,132	\$ 4,530	\$ 18,000
40100-T	Minor Equipment & Tools	\$ 28,000	\$ 2,348	\$ 783	\$ 3,130	\$ 20,000
	<b>Total Supplies and Equipment</b>	<b>\$ 102,500</b>	<b>\$ 64,587</b>	<b>\$ 21,529</b>	<b>\$ 86,116</b>	<b>\$ 122,500</b>
40201-T	Equipment Replacement Allowance	\$ 278,144	\$ -	\$ -	\$ -	\$ 400,000
48203-Y	Debt Service Coverage - 10%	\$ 306,562	\$ -	\$ -	\$ -	\$ 306,562
49000-T	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Equip Replacement/Debt Coverage/Depreciat</b>	<b>\$ 574,710</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 706,562</b>
40000-T	Office Minor Equipment	\$ 1,200	\$ 884	\$ 295	\$ 1,181	\$ 1,200
40001-T	Office Supplies	\$ 4,500	\$ 4,839	\$ 1,620	\$ 6,478	\$ 4,500
40002-T	Janitorial Supplies	\$ 4,500	\$ 1,777	\$ 592	\$ 2,369	\$ 4,500
40003-T	Advertising Expense	\$ 5,000	\$ 1,545	\$ 513	\$ 2,061	\$ 5,000
40004-T	Miscellaneous	\$ -	\$ 48	\$ 16	\$ 64	\$ -
40005-T	Postage Expense	\$ 200	\$ 177	\$ 59	\$ 235	\$ 200
	<b>Total Other Expenses</b>	<b>\$ 15,400</b>	<b>\$ 9,191</b>	<b>\$ 3,097</b>	<b>\$ 12,388</b>	<b>\$ 15,400</b>
40202-T	Vehicle Equipment	\$ 38,000	\$ -	\$ -	\$ -	\$ 38,000
40109-T	Maint & Repair - Vehicles	\$ 4,000	\$ 1,388	\$ 463	\$ 1,851	\$ 4,000
40110-T	Vehicle Fuel	\$ 5,000	\$ 4,821	\$ 1,607	\$ 6,427	\$ 5,000
	<b>Total Vehicle Fuel and Repairs</b>	<b>\$ 39,000</b>	<b>\$ 6,209</b>	<b>\$ 2,070</b>	<b>\$ 8,279</b>	<b>\$ 42,000</b>
43280-T	Travel, Meals & Honor Expense	\$ 14,000	\$ 2,737	\$ 912	\$ 3,649	\$ 14,000
43281-T	Conferences Expense	\$ 11,000	\$ 2,801	\$ 934	\$ 3,735	\$ 11,000
43282-T	Dues/Memberships & Subscriptions	\$ 1,000	\$ 735	\$ 245	\$ 980	\$ 1,000
	<b>Total Conference Membership</b>	<b>\$ 26,000</b>	<b>\$ 6,273</b>	<b>\$ 2,091</b>	<b>\$ 8,364</b>	<b>\$ 26,000</b>
	<b>Total Expenses</b>	<b>\$ 3,364,108</b>	<b>\$ 1,939,570</b>	<b>\$ 677,233</b>	<b>\$ 2,612,855</b>	<b>\$ 3,612,844</b>
	<b>Net Income Before Non-Operating</b>	<b>\$ 144,608</b>	<b>\$ (1,939,570)</b>	<b>\$ (677,233)</b>	<b>\$ 897,845</b>	<b>\$ 97,854</b>

CMA - Treatment System  
Budget 2022

**DRAFT**

	BUDGET 2021	2021 actual through 9/30/2021	October - December 2021	2021 Projected	D BUDGET 2022
<b>Debt Paid Revenues</b>					
91000-T Clairton Collect/Debt Service	\$ 1,191,016	\$ 893,815	\$ 297,938	\$ 1,191,754	\$ 1,191,638
91100-T Jefferson Hills Debt Service	\$ 928,116	\$ 696,087	\$ 232,029	\$ 928,116	\$ 928,601
91200-T Petersan WWTP Debt Service	\$ 806,649	\$ 606,489	\$ 208,162	\$ 806,649	\$ 801,867
91300-T South Park Debt Service	\$ 114,319	\$ 108,246	\$ 6,073	\$ 114,319	\$ 144,394
<b>Total Debt Service Revenues</b>	<b>\$ 3,034,100</b>	<b>\$ 2,298,636</b>	<b>\$ 734,203</b>	<b>\$ 3,034,838</b>	<b>\$ 3,065,700</b>
<b>Total Debt Payments</b>					
44000-T Series B Bond Interest Expense	\$ 1,979,100	\$ 989,550	\$ 989,550	\$ 1,979,100	\$ 1,935,780
Capitalized Interest Series B	\$ -	\$ -	\$ -	\$ -	\$ -
44300-T DEBT PMT Transfers Wells Fargo	\$ 1,085,000	\$ -	\$ 1,085,000	\$ 1,085,000	\$ 1,130,000
<b>Total Debt Payments</b>	<b>\$ 3,064,100</b>	<b>\$ 989,550</b>	<b>\$ 2,074,550</b>	<b>\$ 3,064,100</b>	<b>\$ 3,065,780</b>
<b>Net after Debt Obligations</b>	<b>\$ (39,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Operating Revenues &amp; Exp</b>					
98110-T Investment Interest	\$ 30,000	\$ (31,123)	\$ (10,374)	\$ (41,498)	\$ 2,000
98100-T Interest Income	\$ 20,000	\$ 4,715	\$ 1,573	\$ 6,286	\$ 6,000
98200-T Capacity Fees	\$ 50,000	\$ 31,551	\$ 18,517	\$ 42,068	\$ 50,000
Insurance Dividend	\$ -	\$ -	\$ -	\$ -	\$ -
98400-T Gain of Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -
49100-T Loss of Sale of Asset	\$ -	\$ -	\$ -	\$ -	\$ -
44801-T Bond Investment Fees & Trustee	\$ 40,000	\$ (1,316)	\$ (439)	\$ (1,755)	\$ 10,000
93000-T Sludge Acceptance	\$ 150,000	\$ 157,688	\$ 52,563	\$ 210,251	\$ 200,500
<b>Total Other Revenues</b>	<b>\$ 290,000</b>	<b>\$ 161,514</b>	<b>\$ 53,238</b>	<b>\$ 215,352</b>	<b>\$ 269,000</b>
<b>Net Income (Loss)</b>	<b>\$ (44,600)</b>	<b>\$ (1,778,856)</b>	<b>\$ (623,395)</b>	<b>\$ 1,113,198</b>	<b>\$ 365,854</b>
<b>Capital Transfer for Budget</b>	<b>\$ (44,600)</b>			<b>\$ (1,113,198)</b>	<b>\$ (365,854)</b>

# DRAFT

Collection System  
2022 Budget

	Budget 2021	2021 actual through 9/30/2021	October - December 2021	2021 Projected	Budget 2022
<b>Revenues</b>					
<b>Debt Paid Revenues</b>					
91001-C Residential Flat Rate	\$ 1,658,400	\$ 750,964.90	\$ 250,321.63	\$ 1,001,286.53	\$ 1,800,800
91002-C Commercial Flat Rate	\$ 178,000	\$ 109,616.54	\$ 36,538.85	\$ 146,155.39	\$ 145,000
91003-C Alleg Housing Flat Rate	\$ 115,200	\$ 86,400.00	\$ 28,800.00	\$ 115,200.00	\$ 115,200
91004-C School Flat Rate	\$ 21,600	\$ 16,200.00	\$ 5,400.00	\$ 21,600.00	\$ 21,600
91005-C USS Flat Rate	\$ 859,800	\$ 644,850.00	\$ 214,950.00	\$ 859,800.00	\$ 859,800
<b>Total Debt Service Revenues</b>	<b>\$ 2,833,000</b>	<b>\$ 1,608,031.44</b>	<b>\$ 536,010.48</b>	<b>\$ 2,144,041.92</b>	<b>\$ 2,141,600</b>
90001-C Sewer Consumption Charge -\$6	\$ 1,300,000	\$ 932,406.04	\$ 333,377.51	\$ 1,333,510.05	\$ 1,334,000
90002-C Treatment Consump Charge -\$2	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Consumption Revenues</b>	<b>\$ 1,300,000</b>	<b>\$ 1,000,132.54</b>	<b>\$ 333,377.51</b>	<b>\$ 1,333,510.05</b>	<b>\$ 1,334,000</b>
90003-C Century Townhomes Consumption	\$ -	\$ -	\$ -	\$ -	\$ -
91006-C Century Townhomes Flat	\$ -	\$ 119,700.00	\$ -	\$ 119,700.00	\$ -
98500-C CIH- Penalty	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CIH - Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Revenues</b>					
92000-C Penalty	\$ 120,000	\$ 93,124.53	\$ 31,042	\$ 124,166.04	\$ 124,000
96100-C Dye Test Fees - Plumber	\$ -	\$ (3,725.00)	\$ -	\$ (3,725.00)	\$ -
96101-C Dye Test - Application Fees	\$ 3,000	\$ 4,380.00	\$ 1,460	\$ 5,840.00	\$ 5,800
96200-C Lion Letter Fees	\$ 2,500	\$ 3,450.00	\$ 1,150	\$ 4,600.00	\$ 4,500
96201-C NSF Fees	\$ 300	\$ 211.00	\$ 70	\$ 281.33	\$ 300
96202-C Posting Fees - Terminations \$20	\$ 45,000	\$ 52,208.56	\$ 17,403	\$ 69,611.41	\$ 65,000
96203-C Magistrate & Legal Fees	\$ 300	\$ 265.50	\$ 89	\$ 354.00	\$ 350
96204-C Notice Fee - \$15	\$ 4,000	\$ 6,540.00	\$ 2,180	\$ 8,720.00	\$ 8,000
96300-C Vactor Rental	\$ -	\$ -	\$ -	\$ -	\$ -
98110-C Interest Income	\$ 1,500	\$ 1,487.03	\$ 496	\$ 1,982.71	\$ 1,900
98110-C Investment Interest	\$ -	\$ -	\$ -	\$ -	\$ -
98300-C Prior Sewage Fee/ Miscellaneous/Bud	\$ 500	\$ 576.54	\$ 192	\$ 768.72	\$ 700
<b>Total Revenues</b>	<b>\$ 4,310,100</b>	<b>\$ 2,766,682</b>	<b>\$ 923,469</b>	<b>\$ 3,690,151</b>	<b>\$ 3,686,150</b>
<b>Expenses</b>					
<b>Salaries</b>					
43000-C Wages - Administrative	\$ 60,500	\$ 42,432.00	\$ 14,144.00	\$ 56,576.00	\$ 102,000
43100-C Wages	\$ 205,000	\$ 149,769.38	\$ 49,923.13	\$ 199,692.51	\$ 210,000
43101-C Wages - Overtime	\$ 11,000	\$ 3,978.28	\$ 1,326.09	\$ 5,304.37	\$ 6,000
<b>Total Salaries</b>	<b>\$ 276,500</b>	<b>\$ 196,179.66</b>	<b>\$ 65,393.22</b>	<b>\$ 261,572.88</b>	<b>\$ 318,000</b>

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Collection System  
2022 Budget

	Budget 2021	2021 actual through 9/30/2021	October - December 2021	2021 Projected	Budget 2022
43230-C Health and Disability Insurance	\$ 107,894	\$ 80,447.81	\$ 26,815.94	\$ 107,263.75	\$ 122,100
43232-C HRA Account	\$ 9,000	\$ 1,326.82	\$ 442.27	\$ 1,769.09	\$ 9,000
43233-C Employees Health Ins CO-Pay	\$ 900	\$ -	\$ -	\$ -	\$ 900
43240-C Pension	\$ 35,654	\$ -	\$ 42,500.00	\$ 42,500.00	\$ 42,500
43241-C Deferred Comp 457 Plan	\$ 16,000	\$ 9,708.54	\$ 3,236.18	\$ 12,944.72	\$ 13,000
43242-C OPEB - Employee Benefit	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
43250-C Education	\$ 2,500	\$ 400.00	\$ 133.33	\$ 533.33	\$ 800
43270-C Uniform Expense	\$ 2,100	\$ 2,223.17	\$ 741.06	\$ 2,964.23	\$ 3,000
<b>Total Employee Benefits</b>	<b>\$ 178,248</b>	<b>\$ 94,106.34</b>	<b>\$ 73,868.78</b>	<b>\$ 167,975.12</b>	<b>\$ 196,300</b>
43010-C FICA & Medicare	\$ 21,000	\$ 20,920.86	\$ 6,973.62	\$ 27,894.48	\$ 28,000
43020-C Unemployment - Admn	\$ 1,500	\$ 2,156.80	\$ 718.93	\$ 2,875.73	\$ 500
43110-C FICA & Medicare	\$ 10,000	\$ 7,050.92	\$ 2,350.31	\$ 9,401.23	\$ 9,500
43120-C Unemployment - Union	\$ 600	\$ 526.51	\$ 175.50	\$ 702.01	\$ 1,750
<b>Total Payroll Taxes</b>	<b>\$ 33,100</b>	<b>\$ 30,655.09</b>	<b>\$ 10,218.36</b>	<b>\$ 40,873.45</b>	<b>\$ 39,750</b>

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Collection System  
2022 Budget

	Budget 2021	2021 actual through 9/30/2021	October - December 2021	2021 Projected	Budget 2022
40401-C Telephone	\$ 6,500	\$ 3,980.90	\$ 1,326.97	\$ 5,307.87	\$ 6,500
40402-C Cell Phone	\$ 1,100	\$ 761.43	\$ 253.81	\$ 1,015.24	\$ 1,100
40410-C Electric - Collection PS/BLDG	\$ 5,600	\$ 3,977.96	\$ 1,325.99	\$ 5,303.95	\$ 5,600
40420-C Gas	\$ 1,600	\$ 1,196.30	\$ 398.77	\$ 1,595.07	\$ 1,600
40430-C Garbage	\$ 1,820	\$ 749.68	\$ 249.89	\$ 999.57	\$ 1,820
40450-C Water	\$ 500	\$ 184.49	\$ 61.50	\$ 245.99	\$ 500
40451-C Office Rent	\$ 12,000	\$ -	\$ 12,000.00	\$ 12,000.00	\$ 12,000
<b>Total Utilities</b>	<b>\$ 28,320</b>	<b>\$ 10,850.76</b>	<b>\$ 15,616.92</b>	<b>\$ 26,467.68</b>	<b>\$ 28,320</b>
40003-C Postage Expense	\$ 40,000	\$ 19,466.16	\$ 6,488.72	\$ 25,954.88	\$ 26,000
40006-C Printing Fees	\$ 5,000	\$ 2,874.00	\$ 958.00	\$ 3,832.00	\$ 4,800
40007-C Billing Data & Billing Consult	\$ 14,000	\$ 11,648.76	\$ 3,882.92	\$ 15,531.68	\$ 16,000
40008-C Constable Fees for Termination	\$ 4,000	\$ 3,810.00	\$ 1,270.00	\$ 5,080.00	\$ 5,100
40009-C Termination Fees - PAWC	\$ 3,000	\$ 1,680.00	\$ 560.00	\$ 2,240.00	\$ 2,400
40010-C Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -
44801-C Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -
40011-C Magistrate & Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Contracted Services</b>	<b>\$ 66,000</b>	<b>\$ 39,478.92</b>	<b>\$ 13,159.64</b>	<b>\$ 52,638.56</b>	<b>\$ 53,500</b>
40300-C Maint & Repair - Building	\$ -	\$ 279.26	\$ 93.09	\$ 372.35	\$ 400
40301-C Maint & Repair - Grounds	\$ -	\$ 150.00	\$ 50.00	\$ 200.00	\$ 200
40310-C Maint & Repair - Collection Sy	\$ 75,000	\$ 8,667.75	\$ 2,889.25	\$ 11,557.00	\$ 35,000
40330-C Maint & Repair - Equipment	\$ 30,000	\$ 3,791.33	\$ -	\$ 3,791.33	\$ 30,000
40210-C Computer Equipment	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
40211-C Office Minor Equipment	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
40200-C Equipment & Rental Expense	\$ 7,500	\$ 10,423.41	\$ 3,474.47	\$ 13,897.88	\$ 14,000
<b>Total Repairs, replacements, and oper</b>	<b>\$ 115,500</b>	<b>\$ 102,269.39</b>	<b>\$ 6,506.81</b>	<b>\$ 29,818.36</b>	<b>\$ 82,600</b>
47020-C Treatment Charge	\$ 1,191,016	\$ 932,406.04	\$ 310,802.01	\$ 1,243,208.05	\$ 1,240,000
45000-C Insurance - General Liability	\$ 32,000	\$ 33,075.00	\$ 11,025.00	\$ 44,100.00	\$ 24,620
45100-C Workers Compensation	\$ 12,000	\$ 12,450.00	\$ 4,150.00	\$ 16,600.00	\$ 17,000
<b>Total Insurance</b>	<b>\$ 44,000</b>	<b>\$ 45,525.00</b>	<b>\$ 15,175.00</b>	<b>\$ 60,700.00</b>	<b>\$ 41,620</b>
44000-C Auditor Fees	\$ 20,000	\$ 17,143.39	\$ 5,714.46	\$ 22,857.85	\$ 23,000
44001-C Actuarial Fees-457 Plan fees	\$ -	\$ -	\$ -	\$ -	\$ -
44100-C Appraisal Services	\$ -	\$ -	\$ -	\$ -	\$ -
44200-C Computer Software & Support	\$ 11,500	\$ 5,914.27	\$ 1,971.42	\$ 7,885.69	\$ 7,900
44300-C Contracted Services	\$ 50,000	\$ 12,254.60	\$ 4,084.87	\$ 16,339.47	\$ 18,000
44400-C Engineering Services	\$ 75,000	\$ 17,750.38	\$ 5,916.79	\$ 23,667.17	\$ 25,000
44500-C Legal	\$ 75,000	\$ 13,286.75	\$ 4,428.92	\$ 17,715.67	\$ 25,000
<b>Total Professional</b>	<b>\$ 231,500</b>	<b>\$ 66,349.39</b>	<b>\$ 22,116.46</b>	<b>\$ 88,465.85</b>	<b>\$ 98,900</b>

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Collection System  
2022 Budget

	Budget 2021	2021 actual through 9/30/2021	October - December 2021	2021 Projected	Budget 2022
40030-C Safety Supplies	\$ 5,000	\$ 3,056.79	\$ 1,018.93	\$ 4,075.72	\$ 4,000
40031-C Collection Supplies	\$ 30,000	\$ 12,271.58	\$ 4,090.53	\$ 16,362.11	\$ 20,000
40100-C Minor Equipment & Tools	\$ 1,500	\$ 596.40	\$ 198.80	\$ 795.20	\$ 800
40102-C PA One Call	\$ 800	\$ 538.46	\$ 179.49	\$ 717.95	\$ 800
<b>Total Supplies and equipment</b>	<b>\$ 37,300</b>	<b>\$ 16,463.23</b>	<b>\$ 5,487.74</b>	<b>\$ 21,950.97</b>	<b>\$ 25,600</b>
40201-C Equipment Replacement Allowance	\$ 30,000	\$ 12,438.04	\$ 4,146.01	\$ 16,584.05	\$ 37,314
49000-C Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Series A Debt Service Coverage - 10%	\$ 52,809	\$ -	\$ -	\$ -	\$ 52,809
<b>Total Depreciation</b>	<b>\$ 82,809</b>				<b>\$ 90,123</b>
40001-C Office Supplies	\$ 2,500	\$ 2,122.66	\$ 707.55	\$ 2,830.21	\$ 2,800
40002-C Janitorial Supplies	\$ 1,000	\$ 490.40	\$ 163.47	\$ 653.87	\$ 700
40003-C Advertising Expense	\$ 3,000	\$ 3,192.75	\$ 1,064.25	\$ 4,257.00	\$ 4,300
40004-C Miscellaneous	\$ -	\$ 192.00	\$ 64.00	\$ 256.00	\$ 256
<b>Total Other Expenses</b>	<b>\$ 6,500</b>	<b>\$ 5,997.81</b>	<b>\$ 1,999.27</b>	<b>\$ 7,997.08</b>	<b>\$ 8,056</b>
40109-C Maint & Repair - Vehicles	\$ 7,500	\$ 2,824.75	\$ 941.58	\$ 3,766.33	\$ 3,800
40110-C Vehicle Fuel	\$ 10,000	\$ 8,607.59	\$ 2,869.20	\$ 11,476.79	\$ 12,000
<b>Total Vehicle fuel and repairs</b>	<b>\$ 17,500</b>	<b>\$ 11,432.34</b>	<b>\$ 3,810.78</b>	<b>\$ 15,243.12</b>	<b>\$ 15,800</b>
43280-C Travel, Meals & Board Expense	\$ 10,000	\$ 709.91	\$ 236.64	\$ 946.55	\$ 5,000
43281-C Conference Expense	\$ 5,000	\$ 709.91	\$ 236.64	\$ 946.55	\$ 5,000
43282-C Dues/Memberships & Subscription	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
<b>Total Conference Membership</b>	<b>\$ 16,000</b>	<b>\$ 1,419.82</b>	<b>\$ 473.27</b>	<b>\$ 1,893.09</b>	<b>\$ 11,000</b>
<b>Total Expenses</b>	<b>\$ 2,324,293</b>	<b>\$ 1,583,134</b>	<b>\$ 544,628</b>	<b>\$ 2,018,804</b>	<b>\$ 2,249,569</b>
<b>Total Debt Payments</b>					
Series A Bond Interest Expense	\$ 332,038	\$ 166,018.76	\$ 166,018.76	\$ 332,037.52	\$ 325,213
Debt Paid City of Chirton	\$ 407,738	\$ -	\$ -	\$ 407,738.00	\$ 407,738
Series A Bond Principal	\$ 195,000	\$ -	\$ 195,000.00	\$ 195,000.00	\$ 200,000
Debt Pmt WWTP Transfers - Series B	\$ 1,191,816	\$ 893,815.47	\$ 297,938.49	\$ 1,191,816.00	\$ 1,191,638
<b>Total Debt Payments</b>	<b>\$ 2,125,791</b>	<b>\$ 1,059,834.23</b>	<b>\$ 658,957.25</b>	<b>\$ 2,125,791.52</b>	<b>\$ 2,124,589</b>
<b>Total Expenses &amp; Debt Payment</b>	<b>\$ 4,450,084</b>	<b>\$ 2,612,968.22</b>	<b>\$ 1,203,585.52</b>	<b>\$ 4,144,595.94</b>	<b>\$ 4,374,158</b>
<b>Net Income (Loss)</b>	<b>\$ (139,984)</b>			<b>\$ (454,444.76)</b>	<b>\$ (688,008)</b>

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Collection System  
2022 Budget

	Budget 2021	2021 actual through 9/30/2021	October- December 2021	2021 Projected	Budget 2022
Transfer from Capital	\$ 139,984				\$ 688,008
Net Final	\$				\$ (0)







# MaherDuessel

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December 17, 2020

Board of Directors  
Clairton Municipal Authority  
1 North State Street  
Clairton, PA 15025

Dear Directors:

We are pleased to confirm our understanding of the services we are to provide the Clairton Municipal Authority (Authority) for the year ended December 31, 2020. We will audit the financial statements of the Authority as of and for the year ended December 31, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Changes in the Authority's Net Pension Liability and Related Ratios
- 3) Schedule of Authority Contributions-Pension
- 4) Schedule of Changes in the Total OPEB Liability and Related Ratios
- 5) Schedule of Authority Contributions – OPEB
- 6) Notes to Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies the Authority's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and

certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Combining Statement of Net Position
- 2) Combining Statement of Revenues, Expenses, and Changes in Net Position

The financial statements will also include other information (the total deposits to the revenue fund schedule) that will not be subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we will not express an opinion or provide assurance on it.

#### **Scope of Recurring Audit Services**

We will conduct an audit with the objective of issuing the following reports for the year ended December 31, 2020:

- Independent auditor's report on the financial statements of the Authority prepared on a basis consistent with the preceding year.
- Independent auditor's report on the Annual Report of Municipal Authorities and Non-Profits for the Authority prepared in the forms prescribed by the Commonwealth of Pennsylvania (DCED Report), a regulatory basis of accounting presentation, and independent auditor's report on summarized financial statement related to the required legal ad for the Authority (legal ad).
- Management Letter (if necessary).
- Communication to Those Charged with Governance Letter
- Independent Auditor's Report on the Statement of Authority Rate Covenant

#### **Audit Objective**

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of the Authority's financial statements. Our report will be addressed to the Board of Directors of the Authority. We cannot provide

assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

As indicated above, the objective of our audit also includes providing independent auditor's reports on the DCED report, legal ad, and Statement of Authority Rate Covenant. References to "our audit" applies to all the audit services listed above.

### **Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Authority or to acts by management or employees acting on behalf of the Authority.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request

written representations from your attorneys and confirmations from financial institutions as part of the engagement, and they may bill you directly or indirectly through us for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures - Internal Control**

Our audit will include obtaining an understanding of the Authority and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Authority's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

We will also prepare the financial statements of the Authority in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the DCED report, summarized financial statements related to the required legal ad, and Statement of Authority Rate Covenant outlined on page 2. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation

of the financial statements in conformity with the basis of accounting outlined on pages 1 and 2.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Authority from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Authority involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Authority received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Authority complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such

changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services as outlined in the **Other Services** section and any nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Engagement Administration and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Maher Duessel and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to any Regulator or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Maher Duessel personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Regulator or its designee. The Regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to

whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

The Authority and Maher Duessel agree that any claim arising from this agreement shall be commenced within one year of the date of the independent auditor's report on the financial statements or the date of the engagement letter if no report has been issued. Maher Duessel's responsibility for any claims, damages or cost shall be limited to the amount of fees paid for the services rendered under this engagement letter.

Elizabeth E. Krisher is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Professional standards require Maher Duessel to establish policies and procedures designed to provide it with reasonable assurance that it deals appropriately with complaints and allegations. It is Maher Duessel's policy that any complaints or allegations should be reported to the managing partner (Elizabeth E. Krisher), who is also the engagement partner identified within this letter, or to the quality control partner (Lisa A. Ritter).

### **Audit Meetings**

Management will arrange for Maher Duessel to meet with the Authority's Board or an appropriate committee thereof, in connection with the audit. Generally, the meeting can occur in advance of and following the completion of year-end fieldwork for the audit of the Authority's financial statements.

### **Use and Distribution of Reports**

Maher Duessel will provide draft reports to management for review and approval before issuance. Final reports for internal use and external distribution will be delivered to the Authority. The Authority's use and distribution of reports is expected to be limited to (1) filings routinely required by governmental agencies, (2) existing and potential donors, and (3) internal use. If the Authority intends to publish or otherwise reproduce the financial statements and make reference to our firm name, the Authority agrees to provide Maher Duessel with printer's proofs or masters for our review and approval prior to printing. The Authority also agrees to



provide Maher Duessel with a copy of the final reproduced material for our approval before it is distributed.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information, and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic sites with the original document.

### **Confidentiality**

The Authority understands that the AICPA Rules of Professional conduct ordinarily preclude an auditor from disclosing confidential information obtained in the course of an audit engagement unless the client specifically consents. Professional standards also require that auditors prepare working papers to document the performance of the audit. While such working papers will remain the property of Maher Duessel, the Authority will have a right to a copy of any working papers that contain data that constitutes part of a client's records. The AICPA requires members who practice public accounting to participate in either a Quality Review or Peer Review practice-monitoring program. Maher Duessel is enrolled in such a program. The Authority grants permission for Maher Duessel to respond fully to inquiries and allow review of working papers in connections with practice monitoring program activities.

We may also be requested to make certain workpapers available to grantor agencies pursuant to authority given to them by law or regulation. If requested, access to such workpapers will be provided under the supervision of Maher Duessel personnel. Furthermore, upon request, we may provide photocopies of selected workpapers to the grantor agencies. The grantor agencies may intend, or decide, to distribute the photocopies of information contained therein to others, including other governmental agencies.

### **Fees**

The below fee includes our costs related to the Authority's adoption of all necessary GASB Statements – for the year ended December 31, 2020. The fee is based on anticipated cooperation from your personnel and the assumption that the trial balance submitted to us for audit has been deemed by the Authority to be in compliance with generally accepted accounting principles and significant adjustments or unresolved matters are not anticipated. The Authority will procure additional third-party professional assistance to ensure the trial balance meets these requirements and will use such third-party assistance prior to the commencement of final field work to ensure the Authority's financial records are appropriately

closed and documentation is readily available for final fieldwork. Maher Duessel's ability to remain independent and serve as independent auditors cannot be impaired.

Professional fees for the scope of recurring services outlined on page one is \$18,600.

Out-of-pocket expenses associated with these services will be reimbursed.

If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

In the event that representation by legal counsel, during the term of this agreement or subsequently, is deemed necessary by Maher Duessel in connection with any aspect of this engagement, fees and expenses for counsel will be reimbursed to the auditor as out-of-pocket expenses.

#### **Additional Services**

Maher Duessel may provide additional services which can be either non-recurring matters or changes to the scope of recurring services, including matters such as: (1) changes to the body of compliance and other requirements applicable to the Authority; (2) changes in the nature or scope of programs that comprise the reporting entity; (3) changes in the application of accounting principles or the application of new principles; (4) changes to auditing standards of a nature that results in an increase in the audit effort required; (5) management requests for procedures of a nature and extent beyond those necessitated for an audit; (6) consent letters; (7) costs related to required surcharges; and (8) matters of management responsibility (e.g. the condition of records) or other matters beyond Maher Duessel's reasonable control that impair the efficient conduct or expand the scope of effort beyond the audit procedures necessary for the scope of recurring services.

In the event that the Authority requires additional services, the Authority may request that Maher Duessel provide such additional services and pay fees based upon professional hours.

We appreciate the opportunity to be of service to the Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the document, and return it to us.

Sincerely,

Maher Duessel

BY: Elizabeth E. Krisher  
Elizabeth E. Krisher – President

The arrangements described above are accepted by the Clairton Municipal Authority.

BY: Douglas D. Ozvat  
Signature  
Chairman  
Title

Douglas D. Ozvat  
Name of authorized signer  
12/16/2021  
Date



**Your Signature Below**

By signing below, you agree to be bound by your State's/Entity's/Cooperative's contract, which is available at <http://www.pb.com/states> and is incorporated by reference. The terms and conditions of this contract will govern this transaction and be binding on us after we have completed our credit and documentation approval process and have signed below.

4400015965  
State/Entity's Contract#  
\_\_\_\_\_  
Lessee Signature  
\_\_\_\_\_  
Print Name  
\_\_\_\_\_  
Title  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Email Address  
\_\_\_\_\_

\_\_\_\_\_  
Pitney Bowes Signature  
\_\_\_\_\_  
Print Name  
\_\_\_\_\_  
Title  
\_\_\_\_\_  
Date  
\_\_\_\_\_

**Sales Information**

Cynthia Volpe	cynthia.volpe@pb.com	
Account Rep Name	Email Address	PBGFS Acceptance



**CLAIRTON MUNICIPAL AUTHORITY**

**Consulting Engineer's Report**

**December 16, 2021**

**ACTIVE ITEMS**

**Phase II Upgrade Project**

Currently we are working with the Authority, Solicitor, and PennVest to fund the project.

Bids were opened on December 8<sup>th</sup>.

**Headworks and Pump Station HVAC**

Change Order #1 in the amount of \$13,125.00 is attached. This work will be to reroute the proposed gas line and raise the unit.

Equipment is expected in early March.

**Upstream Litigation**

KLH has been working with the Solicitor on the litigation with the upstream communities.

**Golden Gate Phase II**

Per the LTCP, Golden Gate unauthorized discharges were to be eliminated by September 1, 2019. Golden Gate Phase I has been completed; Phase II remains. Design is complete. The Phase II project cost is estimated to be \$300,000. The PA Small Water and Sewer Grant application has been denied.

**CDBG Year 46**

The CMA has been awarded a 65% construction cost grant for the repair of Level 5 defects throughout the sewer system. Construction is complete. The COG is working to close out the contract.

**CDBG Year 47**

CDBG Year 47 application was accepted. The total cost of the project is estimated at \$164,000. There is a grant in the amount of \$95,371, leaving a local share of \$69,000. Bidding documents have been sent to the COG for project advertisement.

**CDBG Year 48**

Pre-application was submitted to repair five (5) Level 5 defect sewers. Total project cost estimate is \$179,557.85. The requested grant funding is \$104,329.64.

**2021 Emergency Repair Contract**

Bids were opened on July 13<sup>th</sup>. There were two bidders on the contract. Plavchak Construction is the apparent low bidder with a time and material total bid of \$1,275.00. The contract has been awarded to Plavchak Construction.

**State Street Lining & Restoration**

CMA was contacted by PennDOT in regard to the final restoration for the State Street Lining contract. The Solicitor is working with the Contractor to restore the open excavation pits and asphalt restoration per PennDOT directive.

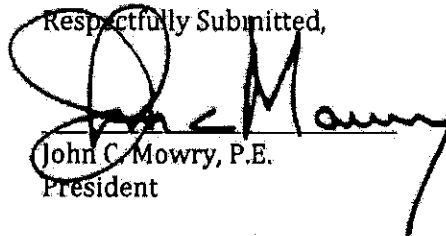
**NPDES Permit Renewal**

KLH is working with PaDEP on the permit renewal. DEP has commented on the LTCP schedule and is requesting an updated schedule. KLH anticipates the LTCP schedule being written into the NPDES permit renewal. Due to the collection system funds being fully expended, CMA does not have any money to complete the collection system LTCP tasks. KLH is responding to DEP by extending the completion dates on the collection system while we address the WWTP upgrades.

**Capital Requisition**

Requisition 368-B in the amount of \$3,101.00 is presented for Board approval.

Respectfully Submitted,



John C. Mowry, P.E.  
President

**CAPITAL IMPROVEMENT FUND**  
**REQUISITION NUMBER 368-B**

Date: December 16, 2021

TO: Wells Fargo Bank, National Association, as Trustee (the "Trustee")

E-Mail: [Rose.Anne.Camilo@wellsfargo.com](mailto:Rose.Anne.Camilo@wellsfargo.com)  
[Peter.C.Hosfield@wellsfargo.com](mailto:Peter.C.Hosfield@wellsfargo.com)

-or-

Fax: 877-775-7570

FROM: Clairton Municipal Authority (the "Borrower")

Account No.: 48117303 (2012B CONSTRUCTION FUND)

Re: Draw From Construction Fund established under the Trust Indenture for the above-referenced bonds dated as of August, 2012 (the "Indenture")

The Authority hereby directs the Trustee to pay from the Authorities account within the Construction Fund established under the Indenture the following amount to the Payees listed below, and certifies that such obligations in the stated amount have been incurred by the Authority and that each item thereof is a proper part of the Cost of the Capital Addition and has not been paid; that there has not been filed with or served upon the Authority notice of any lien, right to lien or attachment upon, or claim affecting the right to receive payment of any of the moneys payable to any persons named in such requisition; that such requisition contains no items representing payment on account of any retained percentage which the Authority is on the date of such certificate entitled to retain; that neither the Authority nor any of its officers or members has received any discount, rebate, commission, fee, proceeds from insurance or other abatement which is not reflected on the requisition in connection with any such expenditures or indebtedness; and that no part of any such item has been included in any previous requisition for the withdrawal of money from the Construction Fund.



Item Number	Payee (Name & Address):	Amount	Purpose of Obligation
1.	KLH Engineers, Inc. 5173 Campbells Run Road Pittsburgh, PA 15205	\$ 3,101.00	WWTP Phase II Upgrades Invoice No. 67146
<b>TOTAL</b>		<b>\$ 3,101.00</b>	

December 16, 2021  
Requisition No. 368-B

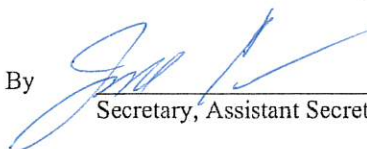
**Account No.: 48117303 2012B CONSTRUCTION FUND**

Re: Draw From Construction Fund established under the Trust Indenture for the above-referenced bonds dated as of August, 2012 (the "Indenture")

The Authority hereby directs the Trustee to pay from the Authorities account within the Construction Fund established under the Indenture the following amount to the Payees listed below, and certifies that such obligations in the stated amount have been incurred by the Authority and that each item thereof is a proper part of the Cost of the Capital Addition and has not been paid; that there has not been filed with or served upon the Authority notice of any lien, right to lien or attachment upon, or claim affecting the right to receive payment of any of the moneys payable to any persons named in such requisition; that such requisition contains no items representing payment on account of any retained percentage which the Authority is on date of such certificate entitled to retain; that neither the Authority nor any of its officers or members has received any discount, rebate, commission, fee, proceeds from insurance or other abatement which is not reflected on the requisition in connection with any such expenditures or indebtedness; and that no part of any such item has been included in any previous requisition for the withdrawal of money from the Construction Fund.

CLAIRTON MUNICIPAL AUTHORITY  
ALLEGHENY COUNTY, PENNSYLVANIA

By

  
Secretary, Assistant Secretary

By

  
Chairman or Vice Chairman

A. **CONSULTING ENGINEER'S CERTIFICATE**

I, the undersigned, the duly appointed Consulting Engineer for the Clairton Municipal Authority, Allegheny County, Pennsylvania (the "Authority") hereby certify the following:

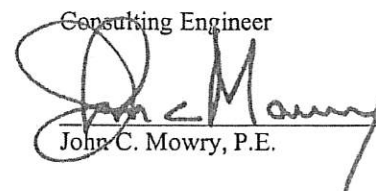
- (a) I hereby approve the foregoing attached requisition of the Authority;
- (b) The obligation listed to be paid on such requisition was properly incurred;
- (c) The amount requisitioned is due and unpaid;
- (d) Insofar as the payment is to be made for work, material, supplies, or equipment, the work has been performed and the material, supplies or equipment have been installed in the project or have been delivered either at the project site or at a proper place for fabrication, and are covered by the Builders' Risk Insurance; and
- (e) All work, material, supplies and equipment for which payment is to be made are, in the opinion of the undersigned, in accordance with the plans and specifications.

IN WITNESS WHEREOF, I hereunto set my hand hereto this 21 day of October.

KLH ENGINEERS, INC.

Consulting Engineer

(Seal)

  
John C. Mowry, P.E.



Clairton Municipal Authority  
1 North State Street  
Clairton, PA 15025

Invoice number 67146  
Date 11/30/2021

Project 273-124 WWTP PHASE II UPGRADES

Professional Services through November 30, 2021

**005 Securing PennVest Funding**

	Hours	Rate	Billed Amount
JOHN C. MOWRY	8.00	142.00	1,136.00
Securing PennVest Funding subtotal			1,136.00

**009 Rebid**

*Changes requested by Authority staff*

	Hours	Rate	Billed Amount
CHELSEA CRAIN	1.50	52.00	78.00
JEFFREY M. MARCINK	11.00	112.00	1,232.00
MICHAEL T. MCCAFFREY	5.00	131.00	655.00
Rebid subtotal			1,965.00

Invoice total 3,101.00

## CHANGE ORDER

(Instructions on reverse side)

No. 1

PROJECT: Headworks & Pump Station HVAC Modifications

DATE OF ISSUANCE: December 2, 2021

EFFECTIVE DATE December 3, 2021

OWNER Clairton Municipal Authority

CONTRACTOR Port Vue Plumbing Inc.

OWNER'S Contract No. 2021-03

ENGINEER KLH Engineers, Inc.

You are directed to make the following changes in the Contract Documents.

Raise the Pump Station MUA and install Pump Station gas line along the existing construction  
Description: joint.

Reason for Change Order: Site visit discussion with Owner, Engineer and Contractor

Attachments: (List documents supporting change): Cost Breakdown and Sketches

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price  <div style="text-align: right; border-top: 1px solid black; padding-top: 5px;">\$229,900.00</div>	<del>                     Original Contract Times                      Substantial Completion: _____                      Ready for final payment: _____  <div style="text-align: right; font-size: small;">days or dates</div> </del>
Net changes from previous Change Orders No. <u>0</u> to No. <u>0</u>  <div style="text-align: right; border-top: 1px solid black; padding-top: 5px;">\$0.00</div>	<del>                     Net changes from previous Change Orders No. <u>  </u> to No. <u>  </u>                       _____                      _____                 </del>
Contract Price prior to this Change Order  <div style="text-align: right; border-top: 1px solid black; padding-top: 5px;">\$229,900.00</div>	<del>                     Contract Times prior to this Change Order                      Substantial Completion: _____                      Ready for final payment: _____  <div style="text-align: right; font-size: small;">days or dates</div> </del>
Net Increase (decrease) of this Change Order  <div style="text-align: right; border-top: 1px solid black; padding-top: 5px;">\$13,125.00</div>	<del>                     Net Increase (decrease) of this Change Order                       _____                      _____                 </del>
Contract Price with all approved Change Orders  <div style="text-align: right; border-top: 1px solid black; padding-top: 5px;">\$243,025.00</div>	<del>                     Contract Times with all approved Change Orders                      Substantial Completion: _____                      Ready for final payment: _____  <div style="text-align: right; font-size: small;">days or dates</div> </del>

RECOMMENDED:

APPROVED:

ACCEPTED:

By: [Signature]  
Engineer (Authorized Signature)

By: [Signature]  
Owner (Authorized Signature)

By: [Signature]  
Contractor (Authorized Signature)

Date: 12/3/21

Date: 12/16/2021

Date: 12/3/2021



**PORT VUE PLUMBING, INC.  
MECHANICAL CONTRACTORS**

**3716 LIBERTY WAY  
McKEESPORT, PA 15133**

**Tel 412-673-3988  
Fax 412-673-7934**

**REQUEST FOR CHANGE ORDER**

**Date:** 12/02/21 **Number:** 1 rev 1  
**To:** KLH Engineers, Inc. **Re:** Headworks & Pump Station HVAC Modifications  
5173 Campbells Run Road Clairton Municipal Authority  
Pittsburgh, PA 15205 Contract No. 2021-03  
**Attn:** Nick Rosko **Subject:** Raise PS MUA & Reroute PS Gas Line

Dear Nick

*Port Vue Plumbing is requesting a Change Order for the above referenced subject and project.*

*Change request as discussed in the field to raise the Pump Station MUA and install Pump Station gas line along the existing construction joint.*

		<i>DIRECT COST</i>	\$ 11,244.46
	MARKUP	15%	\$ 1,686.67
		SUBTOTAL	\$ 12,931.13
	BONDS & INSURANCE	1.50%	SUBTOTAL \$ 193.97
<b>REQUESTING CHANGE ORDER FOR :</b>			<b>\$ 13,125</b>
<b>CALENDAR DAY TIME REQUEST FOR CHANGE ORDER:</b>			<b>TBD DAYS</b>

A response to this RFCO would be appreciated to avoid any unnecessary delays associated with this request. Port Vue Plumbing reserves the right to request an extension of time associated with this request, which cannot be determined at this time due to factors not within the control of Port Vue Plumbing. If the RFCO is acceptable, please return with date and signature. Thank you.

Yours truly

KLH Engineers, Inc.

/s/

Rich Perkoski, President

Nick Rosko

PVP ESTIMATE

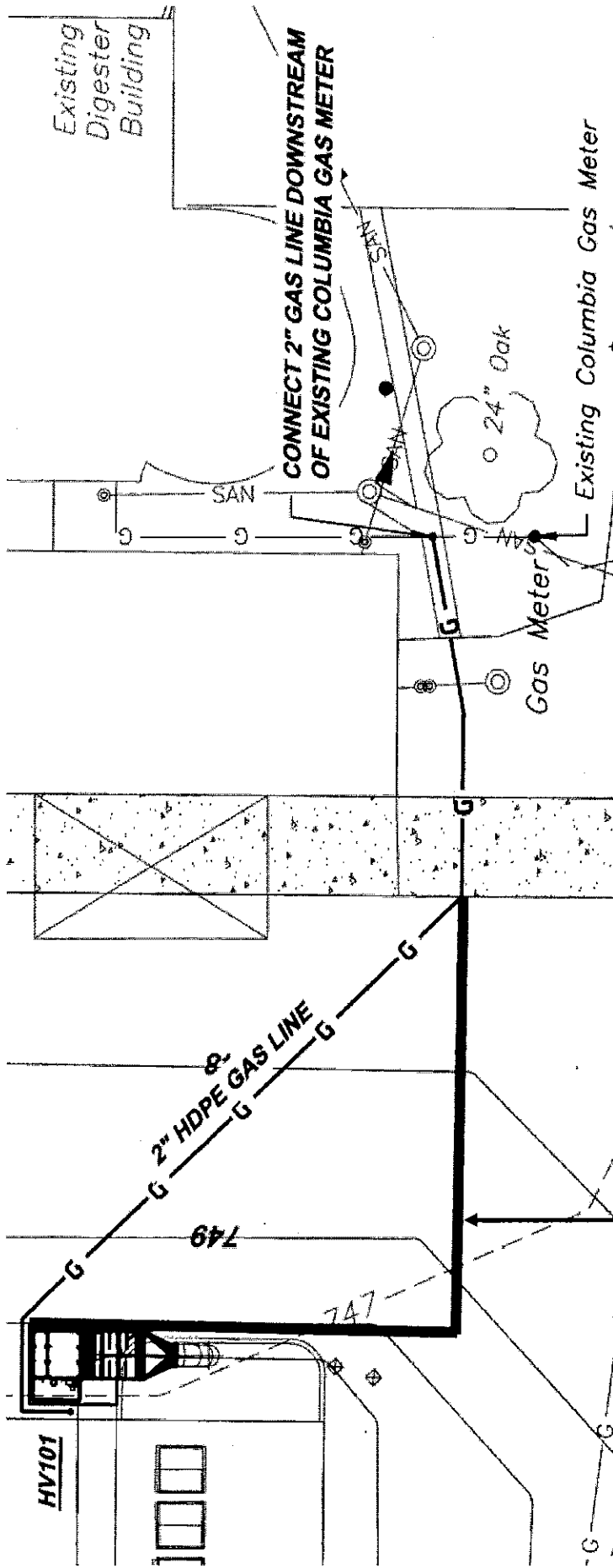
Clairton Municipal Authority

Headworks & Pump Station HVAC Modifications

DATE: 12/2/2021

Raise PS MUA & Reroute PS Gas Line													
NOTE	DESCRIPTION	Qty	Unit	Men	HRS	MATERIAL		LABOR		EQUIPMENT		SUB&MISC	TOTAL
						UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT		
	<b>LABOR</b>												
gas line	Laborers	8	HR	2	16		\$0	\$51.70	\$827			\$0	\$827
gas line	Operators	8	HR	1	8		\$0	\$56.62	\$453			\$0	\$453
raise mua	Laborers	16	HR	2	32		\$0	\$51.70	\$1,654			\$0	\$1,654
raise mua	Operators	16	HR	1	16		\$0	\$56.62	\$906			\$0	\$906
	<b>EQUIPMENT</b>												
	Work Truck & Fuel	6	DAY				\$0		\$0	\$70.00	\$420		\$420
gas line	Dump Truck with Driver	4	HR				\$0		\$0	\$160.00	\$640		\$640
gas line	Excavator	1	DAY				\$0		\$0	\$950.00	\$950		\$950
raise mua	Excavator	2	DAY				\$0		\$0	\$950.00	\$1,900		\$1,900
	Bobcat		DAY				\$0		\$0	\$400.00	\$0		\$0
	Mini Excavator		DAY				\$0		\$0	\$400.00	\$0		\$0
	Lull		DAY				\$0		\$0	\$300.00	\$0		\$0
	Pick up Material	8	HR				\$0		\$0	\$80.00	\$640		\$640
	Misc Tools & Safety	1	LS				\$0		\$0	\$250.00	\$250		\$250
							\$0		\$0		\$0		\$0
	<b>MATERIAL</b>												
gasline	Pipe	35	LF				\$3.00		\$105				\$105
gas line	Stone	12	CY				\$40.00		\$480				\$480
gas line	Concrete	3.3	CY				included		\$0	included	\$0	\$750	\$2,475
raise mua	Blocks 2x2x6	14	EA				\$107.00		\$1,498				\$1,498
raise mua	Stone	5.5	CY				\$40.00		\$220				\$220
							\$0		\$0				\$0
	<b>SUBCONTRACTORS &amp; MISC.</b>												
gas line	Saw Cutting	1	LS				\$0		\$0				\$0
raise mua	Duct Credit	-1	LS				\$0		\$0			\$360	\$360
raise mua	Concrete Credit	-3	CY				included		\$0	included	\$0	\$2,855	-\$2,855
raise mua	Concrete Elevated Slab	1.9	CY				included		\$0	included	\$0	\$1,000	-\$3,000
							\$0		\$0	included	\$0	\$1,000	\$1,900
	<b>SUBTOTAL</b>						\$2,303		\$3,840		\$4,800	\$5,965	\$9,823
	<b>Labor Burden</b>	37%							\$1,421				\$1,421
	<b>Tax</b>	0%							\$0				\$0
												<b>DIRECTS</b>	<b>\$11,244</b>
												<b>TOTAL</b>	

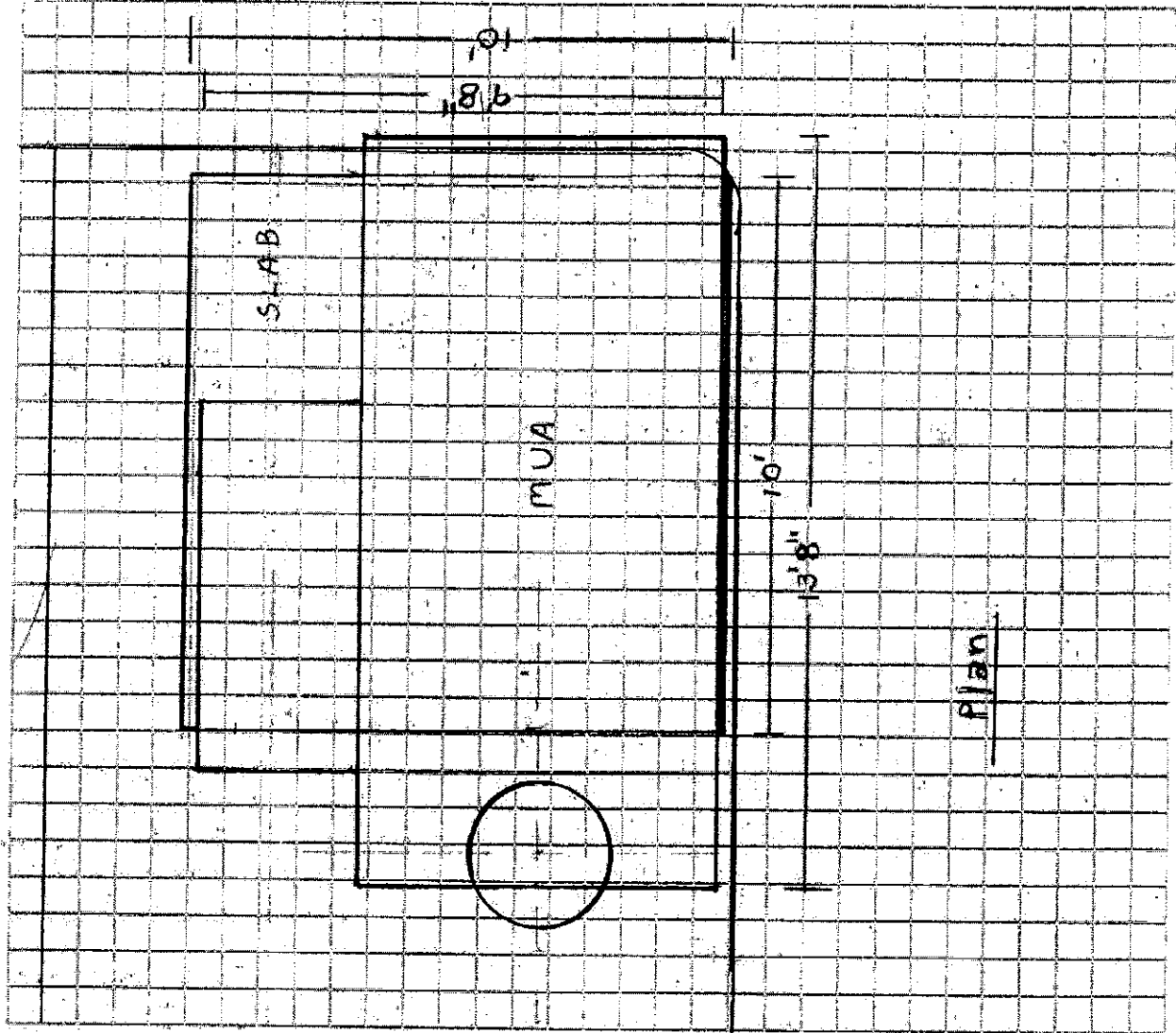
PUMP STATION GAS REVISED LAYOUT



**Run new gas line parallel to construction joint in existing concrete drive.**

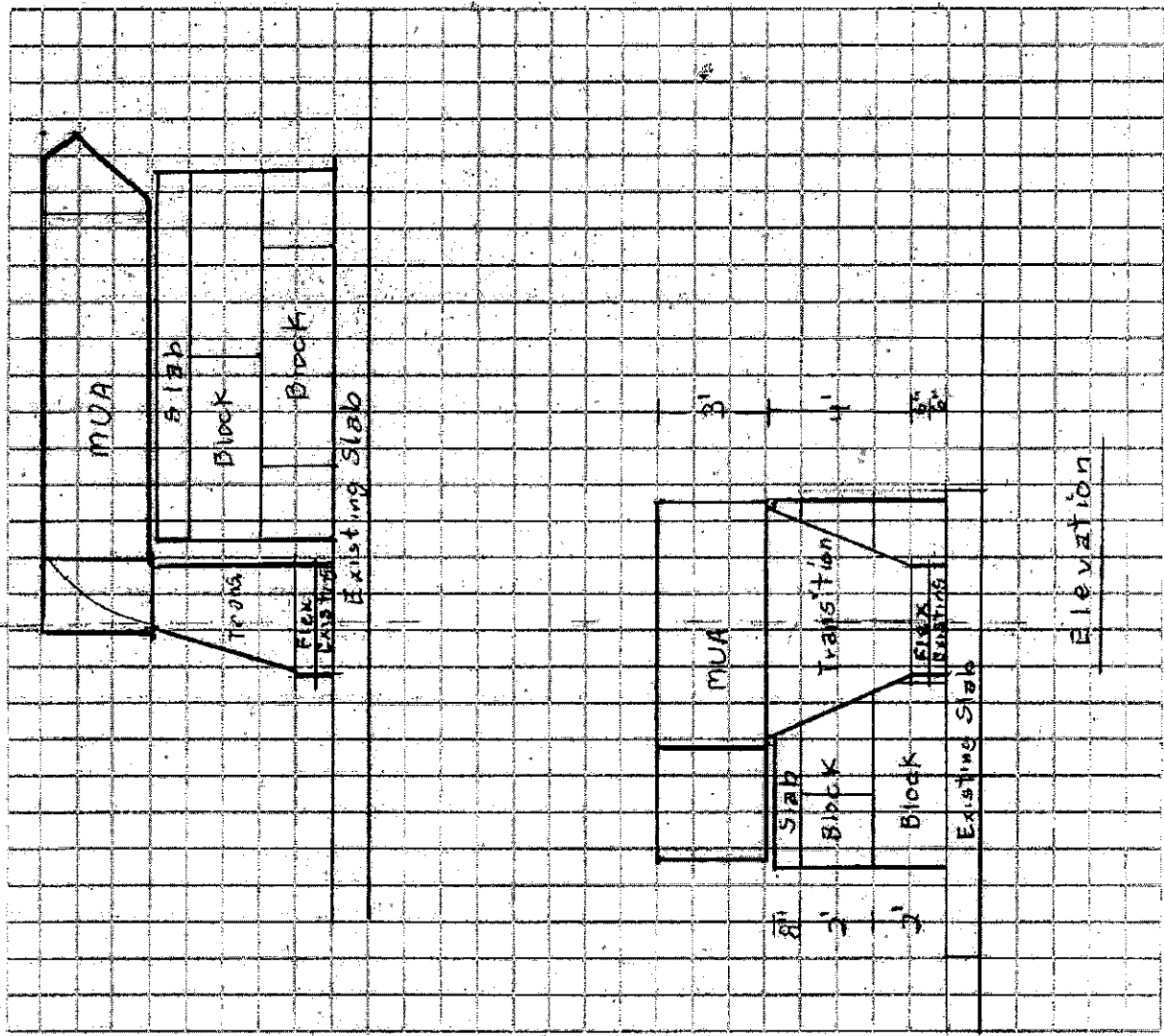


PUMP STATION MUA REVISED LAYOUT



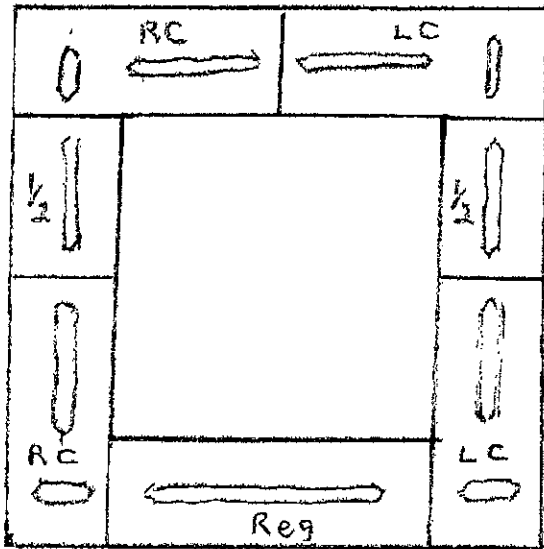


PUMP STATION MUA REVISED LAYOUT

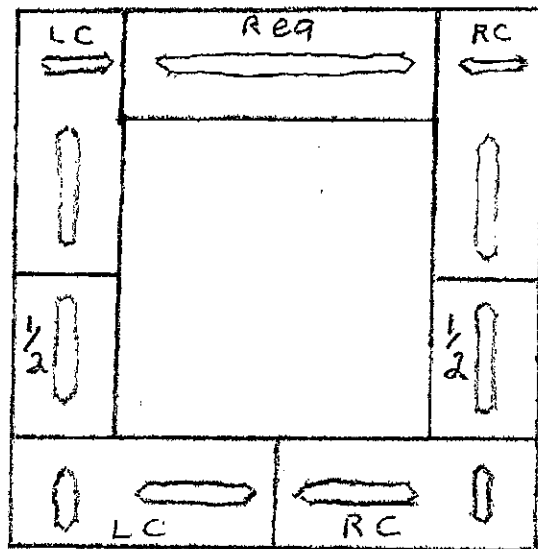


Elevation

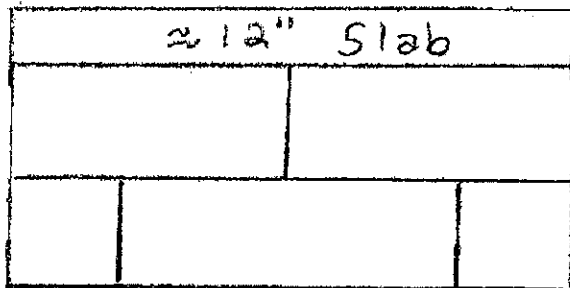
# MUA PRECAST BLOCK/SLAB PLATFORM



Ⓐ Bottom Row

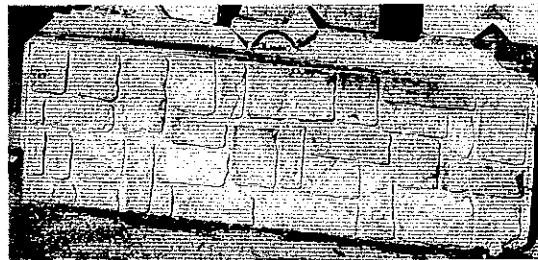


2<sup>nd</sup> Row



Ⓐ Elevation

## BLOCK FINISH



- RC - Right Corner 2x2x5
- LC - Left Corner 2x2x5
- 1/2 - 2x2x3
- Reg - 2x2x6