FREDERICKSBURG SEWER AND WATER AUTHORITY
MEETING AGENDA
July 20, 2026

CALL MEETING TO ORDER

PLEDGE OF ALLIANCE

ROLL CALL

COMMENTS/COMPLAINTS

MEETING MINUTES of the June 15, 2026 meeting.

TREASURER'S REPORT

Bills Payable
Financial Statement

OFFICE REPORT

Approve Financial Statements and DCED-CLGS-04 for the year ended 12/31/25 and Independent Auditor's report

OPERATION'S REPORT

Monroe Valley WWTP mini split replacement

ENGINEER'S REPORT

Open Sealed Bids for sale of Hungerford & Terry Manganese Filtration system.

SOLICITOR'S REPORT

OLD BUSINESS

NEW BUSINESS

COMMITTEE REPORTS

Budget Committee
Building Committee
Personnel Committee
Operations Committee

COMMENTS/COMPLAINTS

ADJOURNMENT

FREDERICKSBURG SEWER & WATER AUTHORITY
MEETING MINUTES
June 15, 2026

Chairman Dale Bevans called the meeting to order at 6:30 pm.

ROLL CALL
Dale Bevans, Scott Gettle, Kevin Helms, Rick Rudy, Tom Demler and Randy Sattazahn of the Board were present. Jeffrey Steckbeck, Eric Gibson, Dusty Keller and Dot Stubblebine were also present.

COMMENTS/COMPLAINTS
None.

MEETING MINUTES
Mr. Gettle made a motion to accept the meeting minutes for the May 18, 2026 meeting.
Mr. Helms seconded the motion and the meeting minutes were accepted by the Board without objection.

TREASURER'S REPORT
Bills Payables - The payables for May 15, 2026 through June 11, 2026 were presented to the Board for approval to be paid in the amount of $168,871.02 from the Sewer Fund and $151,655.51 from the Water Fund. Mr. Demler made a motion to pay the bills as presented in the payables report.
Mr. Rudy seconded the motion and the Board voted in favor of the motion.

Financial Statement – The financial statement for May 15, 2026 to June 11, 2026 was presented to the Board for approval. Mr. Bevans made a motion to accept the financial statements, pending audit. Mr. Demler seconded the motion and the Board voted for the acceptance of the financial statement, pending audit.

OFFICE REPORT
Mr. Rudy made a motion to approve H & M Glass to replace the broken windows with either glass or plexiglass, whichever is more cost efficient. Mr. Helms seconded the motion and the Board voted in favor of the motion.

The lien on 2597 S Pine Grove St, Lebanon was satisfied.

OPERATION'S REPORT
The LSC Plant continues to receive elevated BOD. Liquid sludge was hauled to help manage solids inventory.

On May 30, 2026 the lid of manhole 52 came out of the frame and was placed back in by the PSP.

The 2025 Consumer Confidence Report was submitted to PaDEP for the July 1, 2026 deadline.

B&E Transportation Facility completed the connection to the water system on May 21, 2026 and the project inspector provided the connection report to the Authority. The preliminary work for the sewer connection is in progress.

Thursday, June 18, 2026 is a preconstruction meeting with Pro Lawn LLC for the road repair project.

ENGINEER'S REPORT
Mr. Bevans made a motion to authorize the Engineer to advertise the sale of the Plug & Play Greensand Plus Manganese Filtration System. Mr. Sattazahn seconded the motion and the Board voted in favor of the motion.

The PENNVEST Board meeting will take place on July 15, 2026 in regards to the financing of the manganese filtration system.

SOLICITOR'S REPORT
Public Water Right-Of-Way agreements are being drafted for the water filtration system.

Mr. Bevans made a motion to authorize a water hydrant, which will be located on a Right-of-Way on GIS Parcel number 19-2332321-404932-0000, be added to the scope of work. Mr. Sattazahn seconded the motion and the Board voted in favor of the motion.

OLD BUSINESS
None.

NEW BUSINESS
None.

COMMITTEE REPORTS
Budget Committee – None
Building Committee – None.
Operations Committee – None
Personnel Committee – The Board went to executive session at 7:25pm and reconvened into public session at 7:36pm. No action was taken.

COMMENTS/COMPLAINTS
None.

ADJOURNMENT
Mr. Rudy made a motion to adjourn the meeting. Mr. Helms seconded the motion and the Board voted in favor of the motion.

The meeting adjourned at 7:52pm.
Respectfully submitted,
Dot Stubblebine
Secretary/Treasurer

Fredericksburg Sewer and Water Authority Sewer Fund
Bills Paid Detail Report Sewer Fund - For Meetings
June 12 through July 16, 2026

	Type	Num	Date	Name	Memo	Account	Paid Amount
	General Journal	5313	06/22/2026		To record transfer of funds for payroll	100.06 · FULTON SEWER CHECKING	
					To record transfer of funds for payroll	429.12 · Salaries - Board Of Directors	-125.00
					To record transfer of funds for payroll	429.14 · Salaries - Staff	-7,041.56
					To record transfer of funds for payroll	481.161 · Fica	-431.81
					To record transfer of funds for payroll	481.163 · Medicare	-100.97
					To record transfer of funds for payroll	481.165 · PMAA UC Fund	-2.14
					To record transfer of funds for payroll	429.151 · Health	168.41
TOTAL							-7,533.07
	General Journal	5314	07/06/2026		To record transfer of funds for payroll	100.06 · FULTON SEWER CHECKING	
					To record transfer of funds for payroll	429.14 · Salaries - Staff	-6,530.94
					To record transfer of funds for payroll	481.161 · Fica	-393.24
					To record transfer of funds for payroll	481.163 · Medicare	-91.97
					To record transfer of funds for payroll	481.165 · PMAA UC Fund	-2.13
					To record transfer of funds for payroll	429.151 · Health	168.41
TOTAL							-6,849.87
	General Journal	5384	07/01/2026		To record loan payment MV PV #27719 July, 2026	100.06 · FULTON SEWER CHECKING	
					To record loan payment MV PV #27719 July, 2026	472.07 · Principal Mv Pv Loan 27719	-13,900.41
					To record loan payment MV PV #27719 July, 2026	471.07 · Interest Mv Pv Loan 27719	-1,641.47
TOTAL							-15,541.88
	General Journal	5390	07/01/2026		To record PennVest Loan 71386 -June, 2026	100.06 · FULTON SEWER CHECKING	
					To record PennVest Loan 71386 -June, 2026	471.13 · Interest Sf Pv Loan 71386	-10,640.11
					To record PennVest Loan 71386 -June, 2026	472.13 · Principal Sf Pv Loan 71386	-46,905.43
TOTAL							-57,545.54
	Bill Pmt -Check	9504	06/15/2026	Dustin Keller		100.06 · FULTON SEWER CHECKING	
	Bill	802401308	06/12/2026		medical reimbursement	429.152 · Medical HRA	-1,221.46
TOTAL							-1,221.46
	Bill Pmt -Check	9505	06/15/2026	Patricia Bechtel		100.06 · FULTON SEWER CHECKING	
	Bill	801401309	06/15/2026		Medical reimbursement	429.152 · Medical HRA	-101.09
TOTAL							-101.09
	Bill Pmt -Check	9506	06/26/2026	Amazon Capital Services		100.06 · FULTON SEWER CHECKING	
	Bill	13RMNKTWMW93	06/12/2026		ph calibration buffer 3 pack	429.225 · Other Supplies	-93.49
	Bill	1FCDLLTWLXMJ	06/17/2026		4 pack 18v dewalt battery	429.225 · Other Supplies	-68.82
TOTAL							-162.31
	Bill Pmt -Check	9507	06/26/2026	Battery Warehouse		100.06 · FULTON SEWER CHECKING	
	Bill	22375	06/17/2026		12v 5ah sla battery(2)	429.225 · Other Supplies	-49.90
TOTAL							-49.90
	Bill Pmt -Check	9508	06/26/2026	Capital Blue Cross		100.06 · FULTON SEWER CHECKING	
	Bill	261660025634	06/15/2026		07/01/26-07/31/26	429.151 · Health	-3,685.59
TOTAL							-3,685.59
	Bill Pmt -Check	9509	06/26/2026	Comcast		100.06 · FULTON SEWER CHECKING	
	Bill	0031923	06/12/2026		06/17/26-07/16/26	429.325 · Operations Internet & Phone	-246.98
TOTAL							-246.98
	Bill Pmt -Check	9510	06/26/2026	Dempsey Uniform & Linen Supply	fred0151	100.06 · FULTON SEWER CHECKING	
	Bill	19298657	06/15/2026		uniforms	429.224 · Uniform Expense	-38.27
	Bill	19306803	06/22/2026		uniforms	429.224 · Uniform Expense	-37.91

Fredericksburg Sewer and Water Authority Sewer Fund
Bills Paid Detail Report Sewer Fund - For Meetings
June 12 through July 16, 2026

	Type	Num	Date	Name	Memo	Account	Paid Amount
TOTAL							-74.18
	Bill Pmt -Check	**9511**	**06/26/2026**	**Doceo**		**100.06 · FULTON SEWER CHECKING**	
	Bill	541993	06/12/2026		copier	429.213 · Equipment Lease	-23.18
TOTAL							-23.18
	Bill Pmt -Check	**9512**	**06/26/2026**	**Dustin Keller**		**100.06 · FULTON SEWER CHECKING**	
	Bill	6441	06/15/2026		Dental Reimbursement	429.153 · Dental HRA	-150.00
TOTAL							-150.00
	Bill Pmt -Check	**9513**	**06/26/2026**	**Fulton Bank Visa**		**100.06 · FULTON SEWER CHECKING**	
	Bill	2458	06/08/2026		postage	429.211 · Office Supplies	-434.24
					Scada internet	429.287 · Monroe Valley WWTP	-742.11
					Quickbook subscription	429.314 · Computer Consult / Quickbooks	-1,171.30
					rubber stamp, halogen lamp heater	429.225 · Other Supplies	-159.33
TOTAL							-2,506.98
	Bill Pmt -Check	**9514**	**06/26/2026**	**G.F. Bowman Inc.**		**100.06 · FULTON SEWER CHECKING**	
	Bill	135383	06/16/2026		dispatch fee for mini split	429.287 · Monroe Valley WWTP	-89.00
TOTAL							-89.00
	Bill Pmt -Check	**9515**	**06/26/2026**	**Guardian**	**Group ID 775223**	**100.06 · FULTON SEWER CHECKING**	
	Bill	00775223	06/16/2026		basic term life	429.154 · Life and STD	-63.17
TOTAL							-63.17
	Bill Pmt -Check	**9516**	**06/26/2026**	**Jonestown Ag Supply**		**100.06 · FULTON SEWER CHECKING**	
	Bill	1586975	05/29/2026		hardware	429.225 · Other Supplies	-1.05
	Bill	1587011	05/29/2026		deluxe tube TR13	429.225 · Other Supplies	-10.86
	Bill	1587540	06/02/2026		vinyl connector, shop towels, FJIC hydraulic 90, salt	429.225 · Other Supplies	-59.57
	Bill	1588681	06/09/2026		purple power gallon	429.225 · Other Supplies	-6.36
	Bill	1588629	06/09/2026		tinted safety glasses	429.225 · Other Supplies	-4.90
	Bill	1588878	06/10/2026		3" zinc hose barb coupler	429.225 · Other Supplies	-10.83
	Bill	1589000	06/11/2026		lever grease gun	429.225 · Other Supplies	-11.27
	Bill	1589616	06/15/2026		green stake flags	429.225 · Other Supplies	-10.77
	Bill	1589831	06/16/2026		hose clamp	429.225 · Other Supplies	-3.91
	Bill	1590045	06/17/2026		#2 argon/co2	429.225 · Other Supplies	-25.97
	Bill	1590145	06/18/2026		hardware	429.225 · Other Supplies	-2.21
	Bill	1590749	06/22/2026		round base magnet 95lb, eye bolt, hardware	429.225 · Other Supplies	-11.12
	Bill	1588498	07/01/2026		Conduit strap, hardware	429.225 · Other Supplies	-5.10
TOTAL							-163.92
	Bill Pmt -Check	**9517**	**06/26/2026**	**Kline's Services**		**100.06 · FULTON SEWER CHECKING**	
	Bill	7373054	06/11/2026		sludge hauling	429.223 · Sludge Removal	-1,025.98
	Bill	7372086	06/11/2026		sludge hauling	429.223 · Sludge Removal	-1,025.98
	Bill	7372458	06/11/2026		sludge hauling	429.223 · Sludge Removal	-1,025.98
	Bill	7374540	06/12/2026		sludge hauling	429.223 · Sludge Removal	-1,025.98
	Bill	7373943	06/12/2026		sludge hauling	429.223 · Sludge Removal	-1,025.98
	Bill	7374975	06/12/2026		sludge hauling	429.223 · Sludge Removal	-1,025.98
	Bill	7378805	06/16/2026		sludge hauling	429.223 · Sludge Removal	-1,017.94
	Bill	7379274	06/16/2026		sludge hauling	429.223 · Sludge Removal	-1,017.94
	Bill	7378511	06/16/2026		sludge hauling	429.223 · Sludge Removal	-1,017.94
TOTAL							-9,209.70

Fredericksburg Sewer and Water Authority Sewer Fund
Bills Paid Detail Report Sewer Fund - For Meetings
June 12 through July 16, 2026

	Type	Num	Date	Name	Memo	Account	Paid Amount
	Bill Pmt -Check	**9518**	**06/26/2026**	**Martin Uber**		**100.06 · FULTON SEWER CHECKING**	
	Bill	802227438	06/23/2026		Medical Reimbursement	429.152 · Medical HRA	-933.81
TOTAL							-933.81
	Bill Pmt -Check	**9519**	**06/26/2026**	**Pollu-Tech, Inc.**		**100.06 · FULTON SEWER CHECKING**	
	Bill	526069	06/10/2026		Pollu-treat CL-981	429.221 · Chemicals	-3,492.00
TOTAL							-3,492.00
	Bill Pmt -Check	**9520**	**06/26/2026**	**Powerton Generators, Inc**		**100.06 · FULTON SEWER CHECKING**	
	Bill	0000048909	06/10/2026		serviced generators & ats system	429.253 · Contracted Svc.-Operations	-2,844.00
	Bill	0000048913	06/10/2026		replaced radiator cap	429.251 · Supplies-Operations	-9.74
TOTAL							-2,853.74
	Bill Pmt -Check	**9521**	**06/26/2026**	**Rodger Bollinger Jr.**		**100.06 · FULTON SEWER CHECKING**	
	Bill	802775578	06/17/2026		Medical Reimbursement	429.152 · Medical HRA	-2,486.59
TOTAL							-2,486.59
	Bill Pmt -Check	**9522**	**06/26/2026**	**Steckbeck Engineering & Surveying, Inc.**		**100.06 · FULTON SEWER CHECKING**	
	Bill	0042600402	06/02/2026		paving repair job	429.315 · Engineering	-1,205.92
	Bill	0042600304	06/17/2026		WWTP Ops support 5/1/26-5/31/26	429.315 · Engineering	-496.63
TOTAL							-1,702.55
	Bill Pmt -Check	**9523**	**06/26/2026**	**Swatara Township**		**100.06 · FULTON SEWER CHECKING**	
	Bill	17030	06/12/2026		#6093-Military Warriors	364.126 · Debt Service	-69.00
					#6093-Military Warriors	364.125 · Sewer Charges	-96.25
TOTAL							-165.25
	Bill Pmt -Check	**9524**	**06/26/2026**	**UGI Utilities Inc.**		**100.06 · FULTON SEWER CHECKING**	
	Bill	502004300863	06/16/2026		05/16/26-06/16/26	429.366 · 100 101 080 313-office	-20.59
TOTAL							-20.59
	Bill Pmt -Check	**9525**	**06/26/2026**	**USA Blue Book**		**100.06 · FULTON SEWER CHECKING**	
	Bill	01062645	06/02/2026		replacement battery for 750 monitor	429.251 · Supplies-Operations	-142.61
TOTAL							-142.61
	Bill Pmt -Check	**9526**	**07/06/2026**	**Comcast**		**100.06 · FULTON SEWER CHECKING**	
	Bill	0031055	06/18/2026		06/25/26-07/24/26	429.324 · Admin Internet & Phone	-204.89
TOTAL							-204.89
	Bill Pmt -Check	**9527**	**07/06/2026**	**Verizon Wireless**	**542007340-00001**	**100.06 · FULTON SEWER CHECKING**	
	Bill	6146762389	06/22/2026		05/23/26-06/22/26	429.320 · Operations Mobile Phone Service	-159.12
TOTAL							-159.12
	Bill Pmt -Check	**9528**	**07/10/2026**	**Scott's Transmission Center**		**100.06 · FULTON SEWER CHECKING**	
	Bill	71026	07/10/2026		2017 GMC Sierra 3500HD	429.331 · Vehicles Repair & Maintenance	-4,758.70
TOTAL							-4,758.70
	Bill Pmt -Check	**9529**	**07/16/2026**	**Airgas USA LLC**		**100.06 · FULTON SEWER CHECKING**	
	Bill	1149979541	07/13/2026		Acetylene	429.225 · Other Supplies	-72.94
	Bill	1149983779	07/14/2026		Adaptor cylinder	429.225 · Other Supplies	-4.46
TOTAL							-77.40
	Bill Pmt -Check	**9530**	**07/16/2026**	**Amazon Capital Services**		**100.06 · FULTON SEWER CHECKING**	
	Bill	1NHQX9Y4QF7M	06/29/2026		Stamp pads	429.225 · Other Supplies	-34.07
	Bill	1TKMNLNKKG96	07/03/2026		urinal mats, restroom mat	429.225 · Other Supplies	-49.38
	Bill	11J97X1P6RCJ	07/07/2026		Fuel filler neck pipe replacement	429.331 · Vehicles Repair & Maintenance	-23.60

Fredericksburg Sewer and Water Authority Sewer Fund
Bills Paid Detail Report Sewer Fund - For Meetings
June 12 through July 16, 2026

	Type	Num	Date	Name	Memo	Account	Paid Amount
	Bill	19TYYDNQJGF1	07/13/2026		Vapor canister purge valve solenoid	429.331 · Vehicles Repair & Maintenance	-12.45
TOTAL							-119.50
	Bill Pmt -Check	**9531**	**07/16/2026**	**Bethel Township**		**100.06 · FULTON SEWER CHECKING**	
	Bill	5211	07/07/2026		2nd qtr 2026	429.332 · Fuel	-1,237.34
TOTAL							-1,237.34
	Bill Pmt -Check	**9532**	**07/16/2026**	**Bowman's Ins. Group**		**100.06 · FULTON SEWER CHECKING**	
	Bill	2081	07/01/2026		Commercial Insurance	429.353 · Bowman's- Property, Liab, etc	-5,567.33
TOTAL							-5,567.33
	Bill Pmt -Check	**9533**	**07/16/2026**	**D.E. Richard Garage, Inc.**		**100.06 · FULTON SEWER CHECKING**	
	Bill	2047	06/30/2026		Inspection 2017 GMC, 2015 Ford F150, tow 2017 Gl	429.331 · Vehicles Repair & Maintenance	-724.07
TOTAL							-724.07
	Bill Pmt -Check	**9534**	**07/16/2026**	**Dempsey Uniform & Linen Supply**	**fred0151**	**100.06 · FULTON SEWER CHECKING**	
	Bill	19316261	06/29/2026		uniforms	429.224 · Uniform Expense	-37.28
	Bill	19324446	07/06/2026		uniforms	429.224 · Uniform Expense	-37.27
	Bill	19332873	07/13/2026		uniforms	429.224 · Uniform Expense	-37.28
TOTAL							-111.83
	Bill Pmt -Check	**9535**	**07/16/2026**	**DigiKey**		**100.06 · FULTON SEWER CHECKING**	
	Bill	7160876	07/09/2026		fan axial	429.225 · Other Supplies	-191.57
TOTAL							-191.57
	Bill Pmt -Check	**9536**	**07/16/2026**	**DiVal Safety Equipment, Inc.**		**100.06 · FULTON SEWER CHECKING**	
	Bill	3977445	07/08/2026		Sensit gold g2 02 sensor with pins	429.225 · Other Supplies	-99.50
TOTAL							-99.50
	Bill Pmt -Check	**9537**	**07/16/2026**	**GES Automation Technology**		**100.06 · FULTON SEWER CHECKING**	
	Bill	33931	06/24/2026		troubleshooting Blower 2 service	429.253 · Contracted Svc.-Operations	-3,360.00
TOTAL							-3,360.00
	Bill Pmt -Check	**9538**	**07/16/2026**	**Gibson Law Group LLC**		**100.06 · FULTON SEWER CHECKING**	
	Bill	3417	06/24/2026		01/01/26-06/30/26	429.316 · Solicitor	-2,562.50
TOTAL							-2,562.50
	Bill Pmt -Check	**9539**	**07/16/2026**	**Hamilton & Musser, PC**		**100.06 · FULTON SEWER CHECKING**	
	Bill	1330271	06/30/2026		Final progress billing for 2025 Audit	429.311 · Accountant / Audit	-3,300.00
TOTAL							-3,300.00
	Bill Pmt -Check	**9540**	**07/16/2026**	**J.C. Ehrlich Inc.**		**100.06 · FULTON SEWER CHECKING**	
	Bill	97257391	06/23/2026		Pest Control June 2026	429.252 · Contracted Svc.-Ehrlich, garba	-47.82
TOTAL							-47.82
	Bill Pmt -Check	**9541**	**07/16/2026**	**Met-Ed**		**100.06 · FULTON SEWER CHECKING**	
	Bill	95891151518	06/26/2026		05/22/26-06/22/26	429.369 · 100 100 740 636-WWTP	-24.26
TOTAL							-24.26
	Bill Pmt -Check	**9542**	**07/16/2026**	**Patricia Bechtel**		**100.06 · FULTON SEWER CHECKING**	
	Bill	802401309	07/13/2026		Medical Reimbursement	429.152 · Medical HRA	-39.00
TOTAL							-39.00
	Bill Pmt -Check	**9543**	**07/16/2026**	**Pennsylvania One Call System, Inc.**		**100.06 · FULTON SEWER CHECKING**	
	Bill	1171524	06/30/2026		Supplemental text	429.253 · Contracted Svc.-Operations	-1.00
TOTAL							-1.00
	Bill Pmt -Check	**9544**	**07/16/2026**	**Pointsolve Technology, Inc.**		**100.06 · FULTON SEWER CHECKING**	

Fredericksburg Sewer and Water Authority Sewer Fund
Bills Paid Detail Report Sewer Fund - For Meetings
June 12 through July 16, 2026

	Type	Num	Date	Name	Memo	Account	Paid Amount
	Bill	52185	07/01/2026		M365	429.212 · Office Equipment Maint & Repair	-21.87
					M365	429.214 · Ops Equip Maint & Repair-Comput	-21.88
	Bill	52186	07/01/2026		SentinelOne	429.212 · Office Equipment Maint & Repair	-40.00
					SentinelOne	429.214 · Ops Equip Maint & Repair-Comput	-40.00
	Bill	52184	07/01/2026		CommonFocus	429.212 · Office Equipment Maint & Repair	-92.50
					CommonFocus	429.214 · Ops Equip Maint & Repair-Comput	-92.50
	Bill	52187	07/01/2026		Security Awareness Training	429.212 · Office Equipment Maint & Repair	-6.00
					Security Awareness Training	429.214 · Ops Equip Maint & Repair-Comput	-6.00
	Bill	52188	07/01/2026		Cove	429.212 · Office Equipment Maint & Repair	-33.75
					Cove	429.214 · Ops Equip Maint & Repair-Comput	-33.75
TOTAL							-388.25
	Bill Pmt -Check	**9545**	**07/16/2026**	**Sattazahn Refuse Removal**		**100.06 · FULTON SEWER CHECKING**	
	Bill	60753	06/24/2026		June 2026	429.252 · Contracted Svc.-Ehrlich, garba	-35.00
TOTAL							-35.00
	Bill Pmt -Check	**9546**	**07/16/2026**	**Southern Petroleum Laboratories Inc**		**100.06 · FULTON SEWER CHECKING**	
	Bill	6038P2602156	06/30/2026		June 2026	429.222 · Lab Samples	-3,455.75
TOTAL							-3,455.75
	Bill Pmt -Check	**9547**	**07/16/2026**	**Staples**		**100.06 · FULTON SEWER CHECKING**	
	Bill	7010461300	06/30/2026		paper, garbage bags	429.211 · Office Supplies	-37.42
TOTAL							-37.42
	Bill Pmt -Check	**9548**	**07/16/2026**	**Steckbeck Engineering & Surveying, Inc.**		**100.06 · FULTON SEWER CHECKING**	
	Bill	0042600504	06/17/2026		Palmyra Homes MHP Expansion	429.315 · Engineering	-652.00
	Bill	4441326	06/17/2026		B&E Transportation Center inspection	429.315 · Engineering	-553.50
	Bill	0042600603	06/17/2026		B&E 241 Blue Mt Rd plan review	429.315 · Engineering	-163.00
TOTAL							-1,368.50
	Bill Pmt -Check	**9549**	**07/16/2026**	**Swatara Township**		**100.06 · FULTON SEWER CHECKING**	
	Bill	17061	06/26/2026		#6016-Brandt	364.126 · Debt Service	-22.96
					#6016-Brandt	364.125 · Sewer Charges	-32.04
	Bill	17082	07/06/2026		#6030 Scaglione #6070 Hertzog	364.126 · Debt Service	-138.00
					#6030 Scaglione #6070 Hertzog	364.125 · Sewer Charges	-192.50
	Bill	17093	07/09/2026		#6014-Reber	364.126 · Debt Service	-69.00
					#6014-Reber	364.125 · Sewer Charges	-96.25
	Bill	17098	07/10/2026		6057,6058,6051	364.126 · Debt Service	-276.00
					6057,6058,6051	364.125 · Sewer Charges	-385.00
	Bill	17101	07/10/2026		ACH pymts	364.126 · Debt Service	-1,104.00
					ACH pymts	364.125 · Sewer Charges	-1,540.00
TOTAL							-3,855.75
	Bill Pmt -Check	**9550**	**07/16/2026**	**USA Blue Book**		**100.06 · FULTON SEWER CHECKING**	
	Bill	01082179	06/23/2026		Partech Solitechw2 IR Sensor	429.251 · Supplies-Operations	-970.00
TOTAL							-970.00
	Bill Pmt -Check	**9551**	**07/16/2026**	**Waste Management**		**100.06 · FULTON SEWER CHECKING**	
	Bill	622167100610	07/01/2026		6/1/26-6/30/26	429.223 · Sludge Removal	-8,701.16
TOTAL							-8,701.16
	Bill Pmt -Check	**9552**	**07/16/2026**	**Met-Ed**		**100.06 · FULTON SEWER CHECKING**	
	Bill	95891151517	06/26/2026		05/22/26-06/22/26	429.369 · 100 100 740 636-WWTP	-46.78

Fredericksburg Sewer and Water Authority Sewer Fund
Bills Paid Detail Report Sewer Fund - For Meetings
June 12 through July 16, 2026

	Type	Num	Date	Name	Memo	Account	Paid Amount
TOTAL							-46.78
	Bill Pmt -Check	**EFT**	**06/25/2026**	**Met-Ed**		**100.06 · FULTON SEWER CHECKING**	
	Bill	95846566780	05/27/2026		04/21/26-05/20/26	429.364 · 100 017 592 336-Lickdale Rd PS	-33.24
	Bill	95846566796	05/27/2026		04/21/26-05/20/26	429.365 · 100 060 427 687-Little Mtn PS	-207.98
	Bill	95846566797	05/27/2026		04/21/26-05/20/26	429.368 · 100 060 490 727-MV WWTP	-2,842.89
	Bill	95846566779	05/27/2026		04/21/26-05/20/26	429.362 · 100 017 406 222-E. Main PS	-311.34
	Bill	95488803343	05/28/2026		04/21/26-05/20/26	429.361 · 100 017 407 220-Old Plant	-23.77
	Bill	95488803347	05/28/2026		04/22/26-05/20/26	429.363 · 100 017 439 959-Richard Hills P	-170.42
TOTAL							-3,589.64
	Bill Pmt -Check	**EFT**	**06/26/2026**	**Met-Ed**		**100.06 · FULTON SEWER CHECKING**	
	Bill	95846566782	05/27/2026		04/21/26-05/20/26	429.369 · 100 100 740 636-WWTP	-6,754.39
TOTAL							-6,754.39

Payroll	-14,382.94
Loan Pymts	-73,087.42
Payables	-81,333.07
TOTAL	**-168,803.43**

Fredericksburg Sewer and Water Authority - Water Fund
Check Detail Water Fund - For Meetings
June 12 through July 16, 2026

	Type	Num	Date	Name	Memo	Account	Paid Amount
	General Journal	1942	06/22/2026		To record transfer of funds for payroll	100.06 · FULTON WATER CHECKING ACCOUNT	
					To record transfer of funds for payroll	448.12 · Salaries - Board Of Directors	-125.00
					To record transfer of funds for payroll	448.14 · Salaries - Staff	-6,974.39
					To record transfer of funds for payroll	481.161 · Fica	-431.80
					To record transfer of funds for payroll	481.163 · Medicare	-100.97
					To record transfer of funds for payroll	481.165 · PMAA UC Fund	-2.13
					To record transfer of funds for payroll	448.151 · Health	168.41
TOTAL							-7,465.88
	General Journal	1943	07/06/2026		To record transfer of funds for payroll	100.06 · FULTON WATER CHECKING ACCOUNT	
					To record transfer of funds for payroll	448.14 · Salaries - Staff	-6,490.99
					To record transfer of funds for payroll	481.161 · Fica	-393.24
					To record transfer of funds for payroll	481.163 · Medicare	-91.97
					To record transfer of funds for payroll	481.165 · PMAA UC Fund	-2.13
					To record transfer of funds for payroll	448.151 · Health	168.41
TOTAL							-6,809.92
	Bill Pmt -Check	8633	06/15/2026	Dustin Keller		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	802401308	06/12/2026		Meidcal Reimbursement	448.152 · Medical HRA	-1,221.45
TOTAL							-1,221.45
	Bill Pmt -Check	8634	06/15/2026	Patricia Bechtel		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	802401309	06/15/2026		Medical reimbursement	448.152 · Medical HRA	-101.10
TOTAL							-101.10
	Bill Pmt -Check	8635	06/26/2026	Amazon Capital Services		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	13RMNKTWMW93	06/12/2026		ph calibration buffer 3 pack	448.225 · Other Supplies	-93.49
	Bill	1FCDLLTWLXMJ	06/17/2026		4 pack 18v dewalt battery	448.225 · Other Supplies	-68.81
TOTAL							-162.30
	Bill Pmt -Check	8636	06/26/2026	Capital Blue Cross		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	261660025634	06/15/2026		07/01/26-07/31/26	448.151 · Health	-3,685.60
TOTAL							-3,685.60
	Bill Pmt -Check	8637	06/26/2026	Comcast		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	0031923	06/12/2026		06/17/26-07/16/26	448.322 · Operations Internet & Phone	-246.98
TOTAL							-246.98
	Bill Pmt -Check	8638	06/26/2026	Dempsey Uniform & Linen Supply		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	19298657	06/15/2026		uniforms	448.224 · Uniform Expense	-36.27
	Bill	19306803	06/22/2026		uniforms	448.224 · Uniform Expense	-37.90
TOTAL							-74.17
	Bill Pmt -Check	8639	06/26/2026	Doceo		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	541993	06/12/2026		copier	448.213 · Equipment Lease	-23.18
TOTAL							-23.18
	Bill Pmt -Check	8640	06/26/2026	Dustin Keller		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	6441	06/16/2026		Dental Reimbursement	448.153 · Dental HRA	-150.00
TOTAL							-150.00
	Bill Pmt -Check	8641	06/26/2026	Fulton Bank Visa		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	2458	06/08/2026		postage	448.211 · Office Supplies	-434.24
					Quickbooks subscription	448.314 · Computer Consult / Quickbooks	-1,171.30
					rubberstamp, haolgen lamp heater	448.225 · Other Supplies	-115.90

Fredericksburg Sewer and Water Authority - Water Fund
Check Detail Water Fund - For Meetings
June 12 through July 16, 2026

	Type	Num	Date	Name	Memo	Account	Paid Amount
TOTAL							-1,721.44
	Bill Pmt -Check	8642	06/26/2026	Guardian	Group ID 775223	100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	00775223	06/16/2026		basic term life	448.154 · Life & STD	-63.17
TOTAL							-63.17
	Bill Pmt -Check	8643	06/26/2026	Jonestown Ag Supply		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	1586975	05/29/2026		hardware	448.225 · Other Supplies	-1.04
	Bill	1587011	05/29/2026		deluxe tube TR13	448.225 · Other Supplies	-10.86
	Bill	1587540	06/02/2026		vinyl commector, shop towels, FJIC hydraulic 90, sal	448.225 · Other Supplies	-59.57
	Bill	1588681	06/09/2026		purple power gallon	448.225 · Other Supplies	-6.37
	Bill	1588629	06/09/2026		tinted safety glasses	448.225 · Other Supplies	-4.89
	Bill	1588878	06/10/2026		3" zinc hose barb coupler	448.225 · Other Supplies	-10.83
	Bill	1589000	06/11/2026		lever grease gun	448.225 · Other Supplies	-11.28
	Bill	1589649	06/15/2026		brass compression sleeve, MPT adapter	448.225 · Other Supplies	-11.35
	Bill	1589616	06/15/2026		blue stake flags	448.225 · Other Supplies	-10.77
	Bill	1589803	06/16/2026		paint roller tray, masking tape, brush set, tub o' towe	448.225 · Other Supplies	-44.61
	Bill	1589835	06/16/2026		mineral spirits, mix-n-measure container	448.225 · Other Supplies	-15.66
	Bill	1589831	06/16/2026		hose clamp	448.225 · Other Supplies	-3.91
	Bill	1590045	06/17/2026		#2 argon/co2	448.225 · Other Supplies	-25.96
	Bill	1590145	06/18/2026		hardware	448.225 · Other Supplies	-2.20
	Bill	1590749	06/22/2026		round base magnet 95lb, eyebolt, hardware	448.225 · Other Supplies	-11.12
	Bill	1588496	07/01/2026		conduit strap, hardware	448.225 · Other Supplies	-5.11
TOTAL							-235.51
	Bill Pmt -Check	8644	06/26/2026	Jono Hardware, LLC		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	168482/1	06/15/2026		coupling, adapters	448.251 · Supplies-Operations	-37.00
	Bill	168516/1	06/16/2026		glass cleaner	448.225 · Other Supplies	-7.82
TOTAL							-44.82
	Bill Pmt -Check	8645	06/26/2026	Martin Uber		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	802227438	06/23/2026		Medical Reimbursement	448.152 · Medical HRA	-933.80
TOTAL							-933.80
	Bill Pmt -Check	8646	06/26/2026	Rodger Bollinger Jr.		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	802775578	06/17/2026		medical reimbursement	448.152 · Medical HRA	-2,486.59
TOTAL							-2,486.59
	Bill Pmt -Check	8647	06/26/2026	Steckbeck Engineering & Surveying, Inc.		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	0042600204	06/17/2026		Water system ops support 5/1/26-05/31/26	448.315 · Engineering	-282.25
	Bill	0042200514	06/17/2026		Well water treatment project	448.781 · Engineering	-5,585.58
TOTAL							-5,867.83
	Bill Pmt -Check	8648	06/26/2026	UGI Utilities, Inc.		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	502004300863	06/16/2026		05/16/26-06/16/26	448.367 · 100 101 080 313-office	-20.59
TOTAL							-20.59
	Bill Pmt -Check	8649	07/06/2026	Comcast		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	0031055	06/18/2026		06/25/26-07/24/26	448.321 · Admin Internet & Phone	-204.89
TOTAL							-204.89
	Bill Pmt -Check	8650	07/06/2026	Verizon Wireless		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	6145782389	06/22/2026		05/23/26-06/22/26	448.320 · Operations Mobile Phone Service	-159.12
TOTAL							-159.12

Fredericksburg Sewer and Water Authority - Water Fund
Check Detail Water Fund - For Meetings
June 12 through July 16, 2026

	Type	Num	Date	Name	Memo	Account	Paid Amount
	Bill Pmt -Check	**8651**	**07/10/2026**	**Scott's Transmission Center**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	071026	07/10/2026		2017 GMC Sierra 3500HD	448.331 · Vehicles Repair & Maintenance	-4,758.70
TOTAL							-4,758.70
	Bill Pmt -Check	**8652**	**07/16/2026**	**Airgas USA LLC**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	1149979541	07/13/2026		Acetylene	448.225 · Other Supplies	-72.93
	Bill	1149983779	07/14/2026		Adaptor cyclinder	448.225 · Other Supplies	-4.46
TOTAL							-77.39
	Bill Pmt -Check	**8653**	**07/16/2026**	**Amazon Capital Services**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	1TKMNLNKKG96	07/03/2026		Urinal mats, restroom mat	448.225 · Other Supplies	-49.37
	Bill	11J97X1P6RCJ	07/07/2026		Fuel filler neck pipe replacement	448.331 · Vehicles Repair & Maintenance	-23.59
	Bill	19TYYDNQJGF1	07/13/2026		Vapor canister purge valve solenoid	448.331 · Vehicles Repair & Maintenance	-12.44
TOTAL							-85.40
	Bill Pmt -Check	**8654**	**07/16/2026**	**Bethel Township**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	5211	07/07/2026		2nd Qtr 2026	448.332 · Fuel	-1,237.34
TOTAL							-1,237.34
	Bill Pmt -Check	**8655**	**07/16/2026**	**Bowman's Ins. Group**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	2081	07/01/2026		Commercial Insurance	448.353 · Bowman- Property, Liab, etc	-5,567.32
TOTAL							-5,567.32
	Bill Pmt -Check	**8656**	**07/16/2026**	**City of Lebanon Authority**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	1168919	07/01/2026		05/21/26-06/24/26	448.23 · PURCHASED WATER	-106,786.70
TOTAL							-106,786.70
	Bill Pmt -Check	**8657**	**07/16/2026**	**D.E. Richard Garage, Inc.**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	2047	06/30/2026		inspeciton 2017 Gmc, 2015 Ford F150,20017 GMC '	448.331 · Vehicles Repair & Maintenance	-724.06
TOTAL							-724.06
	Bill Pmt -Check	**8658**	**07/16/2026**	**Dempsey Uniform & Linen Supply**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	19316261	06/29/2026		uniforms	448.224 · Uniform Expense	-37.27
	Bill	19324446	07/06/2026		uniforms	448.224 · Uniform Expense	-37.28
	Bill	19332873	07/13/2026		uniforms	448.224 · Uniform Expense	-37.27
TOTAL							-111.82
	Bill Pmt -Check	**8659**	**07/16/2026**	**Digikey**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	7160876	07/09/2026		TE Connectivity relay	448.254 · Equipment-Operations	-44.88
TOTAL							-44.88
	Bill Pmt -Check	**8660**	**07/16/2026**	**Dival Safety & Supplies**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	3977445	07/08/2026		Sensit gold g2 02 sensor with pins	448.225 · Other Supplies	-99.50
TOTAL							-99.50
	Bill Pmt -Check	**8661**	**07/16/2026**	**Exeter Supply Co. Inc.**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	326060	06/30/2026		2 valve box riser cover 2", 1 valve box riser cover 3"	448.225 · Other Supplies	-143.55
TOTAL							-143.55
	Bill Pmt -Check	**8662**	**07/16/2026**	**Gibson Law Group LLC**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	3417	06/24/2026		01/01/26-06/30/26	448.316 · Solicitor	-2,562.50
TOTAL							-2,562.50
	Bill Pmt -Check	**8663**	**07/16/2026**	**Hamilton & Musser, PC**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	1330271	06/30/2026		Final progress billing for 2025 Audit	448.311 · Accountant / Audit	-3,300.00
TOTAL							-3,300.00

Fredericksburg Sewer and Water Authority - Water Fund
Check Detail Water Fund - For Meetings
June 12 through July 16, 2026

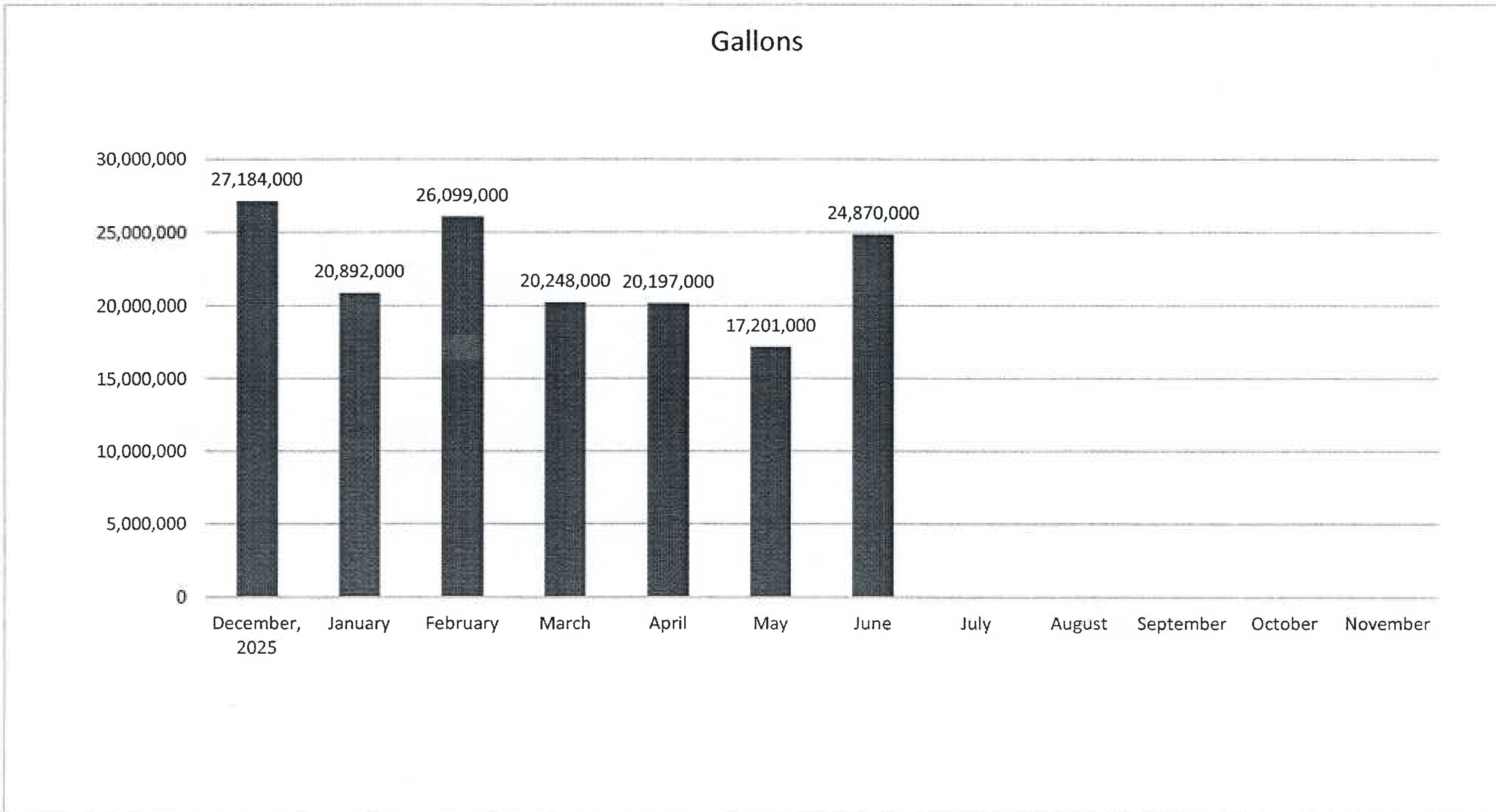
	Type	Num	Date	Name	Memo	Account	Paid Amount
	Bill Pmt -Check	8664	07/16/2026	Home Depot Credit Services		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	624970	06/28/2026		3/8" comp x 1/4" mip adapter brass	448.225 · Other Supplies	-32.32
TOTAL							-32.32
	Bill Pmt -Check	8665	07/16/2026	J.C. Ehrlich Inc.		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	97257391	06/23/2026		Pest Control June 2026	448.252 · Contracted Svs-Ehrlich, garbage	-47.81
TOTAL							-47.81
	Bill Pmt -Check	8666	07/16/2026	Met-Ed		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	95891151518	06/26/2026		05/22/26-06/22/26	448.366 · 100 101 080 339-Garage	-24.26
TOTAL							-24.26
	Bill Pmt -Check	8667	07/16/2026	Patricia Bechtel		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	802401309	07/13/2026		Medical Reimbursement	448.152 · Medical HRA	-39.00
TOTAL							-39.00
	Bill Pmt -Check	8668	07/16/2026	Pointsolve Technology, Inc.		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	52185	07/01/2026		M365	448.212 · Office Equip, Maint & Repair	-21.87
					M365	448.214 · Ops Equip Maint & Repair-Comput	-21.88
	Bill	52186	07/01/2026		SentinelOne	448.212 · Office Equip, Maint & Repair	-40.00
					SentinelOne	448.214 · Ops Equip Maint & Repair-Comput	-40.00
	Bill	52184	07/01/2026		Commonfocus	448.212 · Office Equip, Maint & Repair	-92.50
					Commonfocus	448.214 · Ops Equip Maint & Repair-Comput	-92.50
	Bill	52187	07/01/2026		Security Awareness Training	448.212 · Office Equip, Maint & Repair	-6.00
					Security Awareness Training	448.214 · Ops Equip Maint & Repair-Comput	-6.00
	Bill	52188	07/01/2026		Cove	448.212 · Office Equip, Maint & Repair	-33.75
					Cove	448.214 · Ops Equip Maint & Repair-Comput	-33.75
TOTAL							-388.25
	Bill Pmt -Check	8669	07/16/2026	Sattazahn Refuse Removal		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	60753	06/24/2026		June 2026	448.253 · Contracted Svs-Operations	-35.00
TOTAL							-35.00
	Bill Pmt -Check	8670	07/16/2026	Staples		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	7010461300	06/30/2026		paper, garbage bags	448.211 · Office Supplies	-37.41
TOTAL							-37.41
	Bill Pmt -Check	8671	07/16/2026	Univar Solutions USA		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	53979378	06/19/2026		Sod Hypo 12.5% Liquichlor	448.221 · Chemicals	-1,090.13
TOTAL							-1,090.13
	Bill Pmt -Check	8672	07/16/2026	Met-Ed		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	95891151517	06/26/2026		05/22/26-06/22/26	448.367 · 100 101 080 313-office	-46.78
TOTAL							-46.78
	Bill Pmt -Check	8673	07/16/2026	Met-Ed		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	95891151505	06/26/2026		05/22/26-06/22/26	448.364 · 100 017 434 794-Well 6	-1,760.44
TOTAL							-1,760.44
	Bill Pmt -Check	8674	07/16/2026	Southern Petroleum Laboratories Inc		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	6038P2602156	06/30/2026		June 2026	448.222 · Lab Samples	-533.93
TOTAL							-533.93
	Bill Pmt -Check	ACH	07/15/2026	Met-Ed		100.06 · FULTON WATER CHECKING ACCOUNT	
	Bill	95970306685	06/25/2026		05/21/26-06/21/26	448.369 · 100 061 889 687-East Water Tank	-576.32

Fredericksburg Sewer and Water Authority - Water Fund
Check Detail Water Fund - For Meetings
June 12 through July 16, 2026

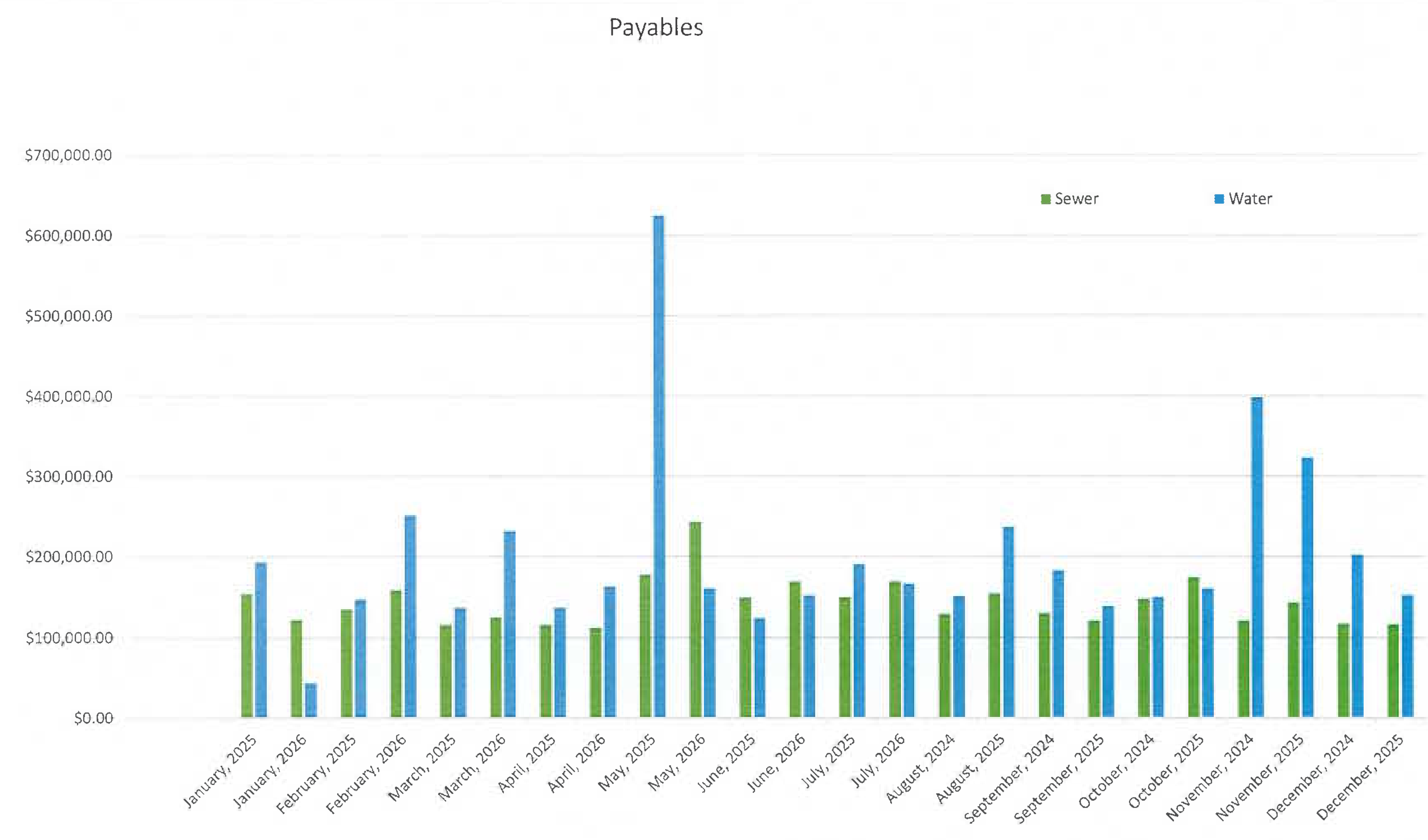
	Type	Num	Date	Name	Memo	Account	Paid Amount
TOTAL							-576.32
	Bill Pmt -Check	**EFT**	**06/16/2026**	**Met-Ed**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	95846566798	05/27/2026		04/21/26-05/20/26	448.369 · 100 061 889 687-East Water Tank	-793.44
TOTAL							-793.44
	Bill Pmt -Check	**EFT**	**06/23/2026**	**Gannettclassifieds**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	LO126728	06/23/2026		Publish Ad for sealed bids	448.785 · Legal	-377.68
TOTAL							-377.68
	Bill Pmt -Check	**EFT**	**06/25/2026**	**Met-Ed**		**100.06 · FULTON WATER CHECKING ACCOUNT**	
	Bill	958846566781	05/27/2026		04/21/26-05/20/26	448.362 · 100 097 919 987-Legion Vault	-29.93
	Bill	95846566795	05/27/2026		04/21/26-05/20/26	448.368 · 100 017 430 396-CoLA Interconne	-26.92
	Bill	95488803346	05/28/2026		04/22/26-05/21/26	448.363 · 100 017 435 031-Well 5	-652.86
	Bill	95488803345	05/28/2026		04/22/26-05/21/26	448.365 · 100 017 434 927-Well 2	-2,446.83
TOTAL							-3,156.54

Payroll	-14,275.80
COLA	-106,786.70
Payables	-45,054.31
TOTAL	**-166,116.81**

Meter	Service Date	Previous Reading	Current Reading	Gallons	Amount Paid
10 Inch	December, 2025	716,746	741,604	27,184,000	$116,551.78
2 Inch		95,252	97,578		
10 Inch	January	741,604	760,647	20,892,000	$89,999.54
2 Inch		97,578	99,427		
10 Inch	February	760,647	784,619	26,099,000	$111,973.08
2 Inch		99,427	1,554		
10 Inch	March	784,619	803,085	20,248,000	$87,281.86
2 Inch		1,554	3,336		
10 Inch	April	803,085	821,369	20,197,000	$87,066.64
2 Inch		3,336	5,249		
10 Inch	May	821,369	836,873	17,201,000	$74,423.52
2 Inch		5,249	6,946		
10 Inch	June	836,873	859,937	24,870,000	$106,786.70
2 Inch		6,946	8,752		
10 Inch	July				
2 Inch					
10 Inch	August				
2 Inch					
10 Inch	September				
2 Inch					
10 Inch	October				
2 Inch					
10 Inch	November				
2 Inch					
Total Consumption				**156,691,000**	
Total Water Payments					**$674,083.12**
Cost per Thousand Gallon					**$4.3020**



Gallons
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
27,184,000
20,892,000
26,099,000
20,248,000
20,197,000
17,201,000
24,870,000
December, 2025
January
February
March
April
May
June
July
August
September
October
November


Payables
$700,000.00
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
$100,000.00
$0.00
Sewer
Water
January, 2025
January, 2026
February, 2025
February, 2026
March, 2025
March, 2026
April, 2025
April, 2026
May, 2025
May, 2026
June, 2025
June, 2026
July, 2025
July, 2026
August, 2024
August, 2025
September, 2024
September, 2025
October, 2024
October, 2025
November, 2024
November, 2025
December, 2024
December, 2025

FSWA Financial Statement June 12, 2026 through July 16, 2026

Fulton Sewer Checking Account		
Beginning Balance	**$978,297.79**	
Deposits	$175,311.99	
Payables	$(159,420.49)	
Payroll Deduction	$(14,382.94)	
Account Ending Balance	**$979,806.35**	
Fulton Water Checking Account		
Beginning Balance	**$56,141.51**	
Deposits	$123,628.06	
Payables	$(151,841.01)	
Payroll Deduction	$(14,275.80)	
Account Ending Balance	**$13,652.76**	
Fulton Water Project Fund Account		
Beginning Balance	**$725,530.32**	
Deposits	$-	
Payables	$-	
Interest	$1,490.81	
Account Ending Balance	**$727,021.13**	
Fulton Sewer Project Fund Account		
Beginning Balance	**$159,439.21**	
Deposits		
Payables	$-	
Interest	$327.61	
Account Ending Balance	**$159,766.82**	
Fulton Sewer Project Fund CD		
Balance 07/16/2026	**$351,018.50**	
Fulton Payroll Checking Account		
Beginning Balance	**$1,083.43**	
Deposits	$29,332.38	
Payables - Payroll	$(27,287.88)	
Payables - Liabilities	$(2,044.50)	
Account Ending Balance	**$1,083.43**	
TOTAL ALL ACCOUNTS	**$2,232,348.99**	
Debt	**Current Balance**	**Total Debt**
Water		**$0.00**
Sewer		
PennVest Loan-71386-Sewer - Mo. - $57,545.54 - 2.51%	$5,048,121.50	**$7,003,988.32**
PennVest Loan-27719 - Sewer-Mo . - $15,541.88 - 1%	$1,955,866.82	
	All Total Debt	**$7,003,988.32**

Office Report
July 20, 2026

Action Items
Approve the Financial Statements for the year ended December 31, 2025 and Independent Auditor's Report.

Approve the DCED-CLGS-04 for the year ended December 31,2025 and Independent Auditor's Report.

General Information
Quarterly water/sewer bills were mailed 7/7/26. Payments are due 8/10/26.

South Fredericksburg/Swatara Twp past due notices were mailed.

Met with Bowman's Insurance to review the Commercial/Liability Insurance /Workers' Compensation renewal policy. 26/27 policy premium is $35,461. An increase of $2,167

The cyber liability policy will renew 8/1/26. 26/27 policy premium is $2,532.60. A decrease of $545.

Attended the PennVest Board meeting via the Teams platform.

Ongoing Business
Treatment, collection and conveyance certificate for the Sewage Planning Module Exemption signature requested from Chrisland Engineering for Dale Yingst -Palmyra Homes, Inc expansion of 96 EDU's. Signed at 8/19/24 Board meeting.
Will Serve Letters for sewer and water design adequacy of 96 EDU's were mailed.
Request for 32 EDU's from COLA at a cost of $75,600 Palmyra paid COLA tapping fees 11/6/25. Check was mailed to COLA. 11/17/25 Board approved 32 EDU's sewer/water fees for FSWA, reviewed annually. Chrisland Engineering submitted revised drawings to the FSWA Engineer.

Dave Hanula, with Everlasting Rock and Hennick Construction proposed a 45 dwelling unit along Center St and Poplar St. Hanover Engineering, on behalf of Mr. Hanula are requesting confirmation of public sanitary sewer and public water capacity and service for the project. The Board made a motion to have FSWA Engineer and Solicitor speak with Hanover Engineering regarding water capacity and negotiating directly with COLA to obtain permanent capacity. *No change*

Bell and Evans submitted documentation for the conditional approval given on 8/18/25 for the sewer/water request at 109 Fredericksburg Rd, Logistic Center Truck Garage. I have forwarded this information to SESI for review. SESI reviewed and recommended unconditional final approval of the project design in November 2025. Master sewer agreement is completed. Master Water agreement still needed.

sewer & water authority
FREDERICKSBURG, PA

July 6, 2026

Hamilton & Musser, P.C.
Certified Public Accountants
176 Cumberland Parkway
Mechanicsburg, PA 17055

This representation letter is provided in connection with your audit of the financial information included in the Form DCED-CLGS-04, Commonwealth of Pennsylvania Annual Report of Municipal Authorities ("Annual Financial Report") of Fredericksburg Sewer and Water Authority, Lebanon County, Pennsylvania, as of December 31, 2025, for the purpose of expressing opinions as to whether the Annual Financial Report is presented fairly, in all material respects, in accordance with the financial reporting provisions prescribed or permitted by the rules and regulations of the Department of Community and Economic Development to meet the requirements of the Commonwealth of Pennsylvania.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of July 6, 2026, the following representations made to you during your audit.

Annual Financial Report

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 3, 2025, including our responsibility for the preparation and fair presentation of the Annual Financial Report in accordance with the financial reporting provisions prescribed or permitted by the rules and regulations of the Department of Community and Economic Development to meet the requirements of the Commonwealth of Pennsylvania.

2. The Annual Financial Report referred to above is fairly presented in conformity with the financial reporting provisions prescribed or permitted by the rules and regulations of the Department of Community and Economic Development to meet the requirements of the Commonwealth of Pennsylvania, and includes all properly classified funds and other financial information required by the financial reporting provisions prescribed or permitted by the rules and regulations of the Commonwealth of Pennsylvania to be included in the financial reporting entity.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Annual Financial Report that is free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

113 East Main Street – P.O. Box 161, Fredericksburg, PA 17026-0161
Website: www.fswaonline.net
Telephone: 717-865-7452 Fax: 717-865-0779

5. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for in accordance with the financial reporting provisions prescribed or permitted by the rules and regulations of the Department of Community and Economic Development to meet the requirements of the Commonwealth of Pennsylvania.

6. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the modified cash basis financial statements as a whole for each opinion unit. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.

Information Provided

7. We have provided you with:

    a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the Annual Financial Report, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the Authority from whom you determined it necessary to obtain audit evidence.

    d. Minutes of the meetings of the Authority Board or summaries of actions of recent meetings for which minutes have not yet been prepared.

8. All material transactions have been recorded in the accounting records and are reflected in the Annual Financial Report.

9. We have disclosed to you the results of our assessment of the risk that the Annual Financial Report may be materially misstated as a result of fraud.

10. We have no knowledge of any fraud or suspected fraud that affects the Authority and involves:

    - Management,

    - Employees who have significant roles in internal control, or

    - Others where the fraud could have a material effect on the Annual Financial Report.

11. We have no knowledge of any allegations of fraud or suspected fraud affecting the Authority's Annual Financial Report communicated by employees, former employees, regulators, or others.

12. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waste or abuse, whose effects should be considered when preparing the Annual Financial Report.

13. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the Annual Financial Report.

14. We have disclosed to you the names of the Authority's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

15. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

16. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

17. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

18. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets.

19. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

20. We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement (GASBS) No. 87.

21. We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.

22. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the Annual Financial Report.

23. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants.

24. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

25. The Authority has complied with all aspects of contractual agreements that would have a material effect on the Annual Financial Report in the event of noncompliance.

26. The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.

27. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

28. Investments are properly valued.

29. Expenses have been appropriately classified in or allocated to functions and programs, and allocations have been made on a reasonable basis.

30. Revenues are appropriately classified.

31. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

32. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

33. In regard to the preparation of Form DCED-CLGS-04 services performed by you, we have:

    a. Assumed all management responsibilities.

    b. Designated an individual (within senior management) who has suitable skill, knowledge, or experience to oversee the services.

    c. Evaluated the adequacy and results of the services performed.

    d. Accepted responsibility for the results of the services.

    e. Ensured that the data and records are complete, and we have sufficient information to oversee the services.

____
Dale A. Bevans
Chairman

sewer & water authority
FREDERICKSBURG, PA

July 6, 2026

Hamilton & Musser, P.C.
Certified Public Accountants
176 Cumberland Parkway
Mechanicsburg, PA 17055

This representation letter is provided in connection with your audit of the modified cash basis financial statements of Fredericksburg Sewer and Water Authority, as of December 31, 2025, and for the year then ended, and the disclosures (collectively, the "modified cash basis financial statements"), for the purpose of expressing opinions as to whether the modified cash basis financial statements are presented fairly, in all material respects, in accordance the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of July 6, 2026, the following representations made to you during your audit.

Modified Cash Basis Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 3, 2025, including our responsibility for the preparation and fair presentation of the modified cash basis financial statements in accordance with the modified cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.

2. The modified cash basis financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by the modified cash basis of accounting to be included in the financial reporting entity.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of modified cash basis financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with the modified cash basis of accounting.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the modified cash basis of accounting.

7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the modified cash basis financial statements that would require adjustment to or disclosure in the modified cash basis financial statements [or in the schedule of findings and questioned costs].

8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the modified cash basis financial statements as a whole for each opinion unit. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.

9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the modified cash basis of accounting.

10. Guarantees, whether written or oral, under which the Authority is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:

    a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the modified cash basis financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the Authority from whom you determined it necessary to obtain audit evidence.

    d. Minutes of the meetings of the Authority Board or summaries of actions of recent meetings for which minutes have not yet been prepared.

12. All material transactions have been recorded in the accounting records and are reflected in the modified cash basis financial statements.

13. We have disclosed to you the results of our assessment of the risk that the modified cash basis financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud that affects the Authority and involves:

    - Management,

    - Employees who have significant roles in internal control, or

    - Others where the fraud could have a material effect on the modified cash basis financial statements.

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the Authority's modified cash basis financial statements communicated by employees, former employees, regulators, or others.

16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing modified cash basis financial statements.

17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the modified cash basis financial statements.

18. We have disclosed to you the names of the Authority's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20. We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

21. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

22. The Authority has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

24. We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87.

25. We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.

26. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the modified cash basis financial statements.

27. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the modified cash basis financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

28. The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

29. The Authority has complied with all aspects of contractual agreements that would have a material effect on the modified cash basis financial statements in the event of noncompliance.

30. The modified cash basis financial statements include all fiduciary activities required by GASBS No. 84, as amended.

31. The modified cash basis financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.

32. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

33. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

34. Investments are properly valued.

35. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

36. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

37. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

38. Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.

39. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

40. We have appropriately disclosed the Authority's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

41. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

42. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

43. With respect to the Supplementary Information:

    a. We acknowledge our responsibility for presenting the Supplementary Information in accordance with the modified cash basis of accounting, and we believe the Supplementary Information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the Supplementary Information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

    b. If the Supplementary Information is not presented with the audited modified cash basis financial statements, we will make the audited modified cash basis financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

44. In regard to the preparation of modified cash basis financial statements and disclosures services performed by you, we have:

    a. Assumed all management responsibilities.

    b. Designated an individual (within senior management) who has suitable skill, knowledge, or experience to oversee the services.

    c. Evaluated the adequacy and results of the services performed.

    d. Accepted responsibility for the results of the services.

    e. Ensured that the data and records are complete, and we have sufficient information to oversee the services.

____

Dale A. Bevans
Chairman

FREDERICKSBURG SEWER AND WATER AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2025
AND
INDEPENDENT AUDITOR'S REPORT

HAMILTON & MUSSER, P.C.
Certified Public Accountants

FREDERICKSBURG SEWER AND WATER AUTHORITY
Table of Contents
For the Year Ended December 31, 2025

CONTENTS	**PAGE**

HAMILTON & MUSSER, PC
Certified Public Accountants • Consultants to Management

DAVID A. HAMILTON, CPA • BARRY E. MUSSER, CPA, CFP*(1959 - 2020)
JAMES A. KRIMMEL, MBA, CPA, CFE, CFF • ROBERT D. MAST, CPA • WILLIAM P. ASHMAN, CPA
NICHOLAS L. SHEARER, CPA, CGFM, CFE • LISA M. STATLER, CPA
MATTHEW A. WITMER, CPA • MICHAEL D. MARK, CPA, CFE

INDEPENDENT AUDITOR'S REPORT

To the Authority Members
Fredericksburg Sewer and Water Authority
Fredericksburg, Pennsylvania

Opinion

We have audited the accompanying modified cash basis financial statements of Fredericksburg Sewer and Water Authority (the Authority), a component unit of Bethel Township, Lebanon County, Pennsylvania, as of and for the year ended December 31, 2025, 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 modified cash basis financial position of the Authority, as of December 31, 2025, and the changes in its modified cash basis financial position and its cash flows for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinion

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

Emphasis of a Matter

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Component Unit

As discussed in Note 1, the financial statements present only the Fredericksburg Sewer and Water Authority and do not purport to, and do not, present fairly the modified cash basis financial position of Bethel Township, Lebanon County, Pennsylvania as of December 31, 2025, the changes in its modified cash basis financial position, or, where applicable, its cash flows for the year then ended in accordance with the modified cash basis of accounting. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the modified cash basis financial statements that collectively comprise the Authority's basic financial statements. The Combining Schedule of Net Position – Modified Cash Basis, Combining Schedule of Revenue, Expenses, and Changes in Net Position – Modified Cash Basis, and Combining Schedule of Cash Flows – Modified Cash Basis on pages 16 through 18, are presented for purposes of additional analysis and are 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 referred to above is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Employer Contributions – Pension Plan, and Schedule of Changes in the Authority's Net Pension Liability (Asset) and Related Ratios, on pages 19 through 22 but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Hamilton & Musser, P.C.

________, 2026

Mechanicsburg, Pennsylvania

Certified Public Accountants

FREDERICKSBURG SEWER AND WATER AUTHORITY

Statement of Net Position – Modified Cash Basis

December 31, 2025

Assets	
Current Assets	
Cash and Cash Equivalents (Note 2)	$ 2,388,596
Total Current Assets	2,388,596
Non-Current Assets	
Capital Assets, Not Being Depreciated (Note 3)	2,824,705
Capital Assets, Being Depreciated, Net (Note 3)	22,165,664
Total Non-Current Assets	24,990,369
Total Assets	27,378,965
Liabilities	
Current Liabilities	
Escrow Liabilities	2,078
Current Portion of Long-Term Debt (Note 4)	729,029
Total Current Liabilities	731,107
Non-Current Liabilities	
Non-Current Portion of Long-Term Debt (Note 4)	6,698,312
Total Non-Current Liabilities	6,698,312
Total Liabilities	7,429,419
Net Position	
Net Investment in Capital Assets	17,563,028
Unrestricted	2,386,518
Total Net Position	$ 19,949,546

The Accompanying Notes are an Integral Part of the Financial Statements

FREDERICKSBURG SEWER AND WATER AUTHORITY

Statement of Revenue, Expenses, and Changes in Net Position – Modified Cash Basis

For the Year Ended December 31, 2025

Operating Revenue	
Charges for Services	$ 3,533,569
Maintenance Income	74,584
Miscellaneous	21,941
Total Operating Revenue	3,630,094
Operating Expenses	
Salaries and Wages	327,672
Payroll Taxes	25,967
Employee Benefits	111,946
Administrative	96,056
Depreciation (Note 3)	759,607
Operating Supplies	356,954
Professional Fees	42,385
Purchased Water (Note 7)	1,306,970
Repairs and Maintenance	150,667
Utilities	221,686
Miscellaneous	4,854
Total Operating Expenses	3,404,764
Operating Income	225,330
Non-Operating Revenue (Expenses)	
Debt Reimbursement (Note 7)	159,790
Interest Income	71,089
Interest Expense (Note 4)	(163,580)
Rental Income	79,561
Total Non-Operating Revenue (Expenses)	146,860
Capital Contributions	17,000
Change in Net Position	389,190
Net Position, Beginning	19,560,356
Net Position, Ending	$ 19,949,546

The Accompanying Notes are an Integral Part of the Financial Statements

FREDERICKSBURG SEWER AND WATER AUTHORITY

Statement of Cash Flows – Modified Cash Basis

For the Year Ended December 31, 2025

Cash Flows from Operating Activities:	
Cash Received from Customers	$ 3,533,569
Cash Payments for Goods and Services	(2,181,386)
Cash Payments to Employees for Services	(464,678)
Other Operating Revenue	93,003
Net Cash and Cash Equivalents Provided by Operating Activities	980,508
Cash Flows from Capital and Related Financing Activities:	
Purchase of Capital Assets	(744,115)
Capital Contributions	17,000
Debt Reimbursement	159,790
Principal Paid on Long-Term Debt	(713,469)
Interest Paid on Long-Term Debt	(163,580)
Net Cash and Cash Equivalents Used by Capital and Related Financing Activities	(1,444,374)
Cash Flows from Investing Activities:	
Proceeds from Sale of Investments	328,994
Interest Income	71,089
Rental Income	79,561
Net Cash and Cash Equivalents Provided by Investing Activities	479,644
Net Increase in Cash and Cash Equivalents	15,778
Cash and Cash Equivalents, Beginning of Year	2,372,818
Cash and Cash Equivalents, End of Year	$ 2,388,596

Reconciliation of Operating Income to Net Cash and Cash Equivalents Provided by Operating Activities:	
Operating Income	$ 225,330
Adjustments to Reconcile Operating Income to Net Cash and Cash Equivalents Provided by Operating Activities:	
Depreciation	759,607
Increase (Decrease) in:	
Payroll Liabilities	(907)
Escrow Liabilities	(3,522)
Net Cash and Cash Equivalents Provided by Operating Activities	$ 980,508

The Accompanying Notes are an Integral Part of the Financial Statements

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

The Fredericksburg Sewer and Water Authority (the Authority) was incorporated in August 1977 under the laws governing authorities within the Commonwealth of Pennsylvania and is the lowest level of government which has oversight responsibility and control over activities related to the public water and sewer systems for the residents of Bethel Township, Lebanon County. The Authority is a component unit of Bethel Township (the Township), Lebanon County, since the Township provides financing guarantees for a substantial portion of the Authority's debt and appoints Authority board members.

Reporting Entity:

The Governmental Accounting Standards Board (GASB) establishes the criteria for determining the activities, organizations and functions of government to be included in the financial statements of the reporting entity. In evaluating the Authority as a reporting entity, management has addressed all potential component units which may or may not fall within the established criteria. The criteria used to evaluate component units for possible inclusion as part of the Authority's reporting entity are:

- The economic resources received or held by the separate organization are entirely for the direct benefit of the Authority.
- The Authority is entitled to (or has the ability to) access a majority of the economic resources received or held by the separate organization.
- The economic resources received or held by the separate organization that the Authority is entitled to (or has the ability to) access is significant to the Authority.

The criteria provided in GASB Statement No. 61 have been considered, and there are no component units that meet all of the above criteria for inclusion in this reporting entity.

Basis of Accounting:

The Authority operates as an enterprise activity and keeps its records using the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Consequently, revenue and the related assets are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operation in conformity with accounting principles generally accepted in the United States of America which would require the recording of accounts receivable, accounts payable, and other accrued items.

As discussed in the preceding paragraph, these financial statements are presented on the modified cash basis of accounting. This modified basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements*, effective for periods beginning after December 15, 2011, incorporates into GASB's authoritative literature certain accounting and financial reporting guidance included in Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the American Institute of Certified Public Accountants (AICPA) Committee on Accounting Procedure, which do not conflict with or contradict GASB pronouncements.

Use of Estimates:

The preparation of financial statements in accordance with the modified cash basis of accounting requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents:
For the purpose of the Statement of Cash Flows – Modified Cash Basis, the Authority considers all highly-liquid investments with an original maturity date of three months or less to be cash equivalents.

Investments:
GASB 72 requires an establishment of a hierarchy that ranks the quality and reliability of inputs, or assumptions, used in the determination of fair value and requires financial assets and liabilities carried at fair value to be classified and disclosed in one of the following three categories:

Level 1 – Quoted prices in active markets for identical assets and liabilities
Level 2 – Directly or indirectly observable inputs other than Level 1 quoted prices
Level 3 – Unobservable inputs not corroborated by market data

For investments with quoted market prices in active markets, the Authority uses the quoted market prices as fair values and includes those investments in Level 1 of the fair value hierarchy. When quoted market prices in active markets are not available, various pricing services are used to determine fair value of investments that are included in Level 2 of the fair value hierarchy. Level 3 represents financial assets whose fair value is determined based upon inputs that are unobservable and include the Authority's own determinations of the assumptions that a market participant would use in pricing the asset.

Investments are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible changes in risks in the near term would materially affect investment assets reported in the Statement of Net Position – Modified Cash Basis and Statement of Revenue, Expenses, and Changes in Net Position – Modified Cash Basis.

Capital Assets:
Capital assets are defined by the Authority as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. In addition, capital assets purchased with long-term debt may be capitalized regardless of the thresholds established. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Estimated depreciation expense is calculated using the straight-line method over the useful lives, in years, as follows:

Building	30-39 Years
Land Improvements	15 Years
Systems and Improvements	50-75 Years
Equipment	5-7 Years
Vehicles	3 Years

Revenues and Expenses:
Operating revenues for proprietary operations generally result from providing services in connection with a proprietary fund's principal ongoing operation. The principal operating revenue of the proprietary funds is receipts from customers. Operating expenses for these operations include all costs related to providing the service. These costs include salaries, contractual services, depreciation, and administrative expenses. All other revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues and Expenses (Continued):
Charges for water usage and sewer usage are billed quarterly by the Authority based upon flat fees for debt service and upon actual gallons of water used. Residential customers of Monroe Valley and South Fredericksburg are billed quarterly on a flat fee basis for sewer and are not customers of water services. Commercial and industrial customers are billed monthly based upon flat fees for debt service and actual gallons of water used.

Each user is charged a fee to connect to the sewer and water systems. Users are required to pay these fees in full. Collection of tapping fees is ensured by placement of a lien on the users' property for the unpaid balance.

Pension Plan:
All eligible full-time employees of the Authority may participate in the defined benefit plan. The Authority adheres to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as applicable to the modified cash basis of accounting. The primary objective of the statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local government employers about financial support for pensions that is provided by other entities. The financial statements for the Authority are prepared on the modified cash basis of accounting and therefore do not reflect any pension-related long-term liabilities or related expenses. The Authority made all required contributions for the year ended December 31, 2025, and has recognized them as expenditures in the water and sewer funds.

Adoption of Governmental Accounting Standards Board (GASB) Pronouncements:
In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. The Statement's objective is to improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition. The Authority adopted Statement No. 102 for its fiscal year 2025 financial statements.

Pending Governmental Accounting Standards Board (GASB) Pronouncements:
In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The Statement's objective is to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Authority will be required to adopt Statement No. 103 for its fiscal year 2026 financial statements.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets.* The Statement's objective is to provide users of government financial statements with essential information about certain types of capital assets. The Authority will be required to adopt Statement No. 104 for its fiscal year 2026 financial statements.

In December 2025, the GASB issued Statement No. 105, *Subsequent Events*. The Statement's objective is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The Authority will be required to adopt Statement No. 105 for its fiscal year 2027 financial statements.

NOTE 2 – CASH AND DEPOSITS

Custodial Credit Risk and Deposit:
For deposits, custodial credit risk is the risk that, in the event of bank failure, the Authority's deposits may not be returned to it. The Authority's current investment policy follows the requirements set forth in Section 5611 of the Municipality Authorities Act of 1945.

NOTE 2 – CASH AND DEPOSITS (CONTINUED)

Custodial Credit Risk and Deposit (Continued):
The Authority does not have a written policy for custodial credit risk in relation to its operating or pension funds. Bank balances with financial institutions totaled $2,422,305 at December 31, 2025, of which $2,172,305 was exposed to custodial credit risk, but was collateralized by the pledging bank's trust department as permitted by Act 72.

The reconciliation of deposits to the financial statements is as follows:

Uninsured Amount Above	$ 2,172,305
Plus:	
Insured by Federal Depository Insurance	250,000
Minus:	
Outstanding Items	(33,709)
Total	$ 2,388,596

All Authority deposits are either insured or collateralized. All deposits that exceed the Federal depository insurance coverage level are collateralized under the Pooling Method but not under the Authority's name. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities maintained in conformity with Act 72 of 1971. Act 72 of 1971 is an act standardizing the procedures for pledges of assets to secure deposits of public funds with banking institutions pursuant to other laws; establishing a standard rule for the types, amounts and valuations of assets eligible to be used as collateral for deposits of public funds; permitting assets to be pledged against deposits on a pooled basis; and authorizing the appointment of custodians to act as pledgers of the assets.

NOTE 3 – CAPITAL ASSETS

Capital asset activity on the Water Fund for the year ended December 31, 2025 was as follows:

WATER FUND	January 1, 2025	Increases	Decreases	December 31, 2025
Capital Assets, Not Being Depreciated				
Land	$ 458,739	$ -	$ -	$ 458,739
Construction in Progress	1,650,626	684,556	-	2,335,182
Total Capital Assets, Not Being Depreciated	2,109,365	684,556	-	2,793,921
Capital Assets, Being Depreciated				
Building	689,635	-	-	689,635
Land Improvements	5,545	-	-	5,545
Systems and Improvements	7,685,008	27,561	-	7,712,569
Equipment	84,428	-	-	84,428
Vehicles	46,584	-	-	46,584
Total Capital Assets, Being Depreciated	8,511,200	27,561	-	8,538,761
Less: Accumulated Depreciation	(4,540,418)	(175,185)	-	(4,715,603)
Total Capital Assets, Being Depreciated, Net	3,970,782	(147,624)	-	3,823,158
Total Capital Assets, Net	$ 6,080,147	$ 536,932	$ -	$ 6,617,079

Current depreciation expense was $175,185 for the year ended December 31, 2025.

NOTE 3 – CAPITAL ASSETS (CONTINUED)

Capital asset activity on the Sewer Fund for the year ended December 31, 2025 was as follows:

SEWER FUND	January 1, 2025	Increases	Decreases	December 31, 2025
Capital Assets, Not Being Depreciated				
Land	$ 30,784	$ -	$ -	$ 30,784
Total Capital Assets, Not Being Depreciated	30,784	-	-	30,784
Capital Assets, Being Depreciated				
Building	24,905,590	-	-	24,905,590
Land Improvements	5,545	-	-	5,545
Systems and Improvements	4,019,007	-	-	4,019,007
Equipment	295,510	31,998	-	327,508
Vehicles	47,035	-	-	47,035
Total Capital Assets, Being Depreciated	29,272,687	31,998	-	29,304,685
Less: Accumulated Depreciation	(10,377,757)	(584,422)	-	(10,962,179)
Total Capital Assets, Being Depreciated, Net	18,894,930	(552,424)	-	18,342,506
Total Capital Assets, Net	$ 18,925,714	$ (552,424)	$ -	$ 18,373,290

Current depreciation expense was $584,422 for the year ended December 31, 2025.

NOTE 4 – LONG-TERM DEBT

Guaranteed Sewer Revenue Bond, Series of 2006:
On May 18, 2006, the Authority issued a Guaranteed Sewer Revenue Bond, Series of 2006 through the Pennsylvania Infrastructure Investment Authority (PennVest) in the amount of $4,691,485. The bond is secured by a pledge of all the sewer revenues generated by the operation of the system. Bethel Township and Swatara Township have issued a pro-rata guarantee for the bond secured by their pledge of their full faith, credit, and taxing power. The bond matures in August 2037 and has an interest rate of 1.00%. The outstanding balance at December 31, 2025 was $2,052,927.

Guaranteed Sewer Revenue Note:
On January 29, 2013, the Authority issued a Guaranteed Sewer Revenue Note, Series of 2013 through the Pennsylvania Infrastructure Investment Authority (PennVest) in the amount of $11,000,000. The note is secured by a pledge of all the sewer revenues generated by the operation of the system. Bethel Township has issued a guarantee for the note secured by their pledge of its full faith, credit, and taxing power. The note matures in December 2034 and the interest rate was initially 1.99% per year, but was subsequently increased thereafter to an interest rate of 2.51%. The outstanding balance at December 31, 2025 was $5,374,414.

NOTE 4 – LONG-TERM DEBT (CONTINUED)

The following is a summary of changes in long-term debt for the year ended December 31, 2025:

	Balance 1/1/2025	Additions	Reductions	Balance 12/31/2025	Amount Due Within One Year
Sewer Fund					
Guaranteed Sewer Revenue Bonds — Series 2006	$ 2,218,005	$ -	$ (165,078)	$ 2,052,927	$ 166,736
Guaranteed Sewer Revenue Note	5,922,805	-	(548,391)	5,374,414	562,293
Total	$ 8,140,810	$ -	$ (713,469)	$ 7,427,341	$ 729,029

Total interest expense was $163,580 for the year ended December 31, 2025.

The sewer fund future annual debt service requirements to maturity including total interest payments are as follows:

Sewer Fund	Principal	Interest	Total
2026	$ 729,029	$ 148,020	$ 877,049
2027	744,958	132,091	877,049
2028	761,265	115,784	877,049
2029	777,960	99,089	877,049
2030	795,052	81,998	877,050
2031-2035	3,310,943	153,575	3,464,518
2036-2037	308,134	2,703	310,837
Total	$ 7,427,341	$ 733,260	$ 8,160,601

NOTE 5 – RELATED PARTIES

During 1977, the Authority was created to facilitate the acquisition and operation of sewage systems for the benefit of the Township.

In 2006, the Guaranteed Sewer Revenue Bond, Series of 2006 was issued in the amount of $4,691,485 for financing various capital improvements to the sewer facilities owned by the Authority and to pay for bond issuance costs. Bethel and Swatara Townships, as pro-rata guarantors of this debt, must assist in repayment of these bonds should the Authority be unable to meet the obligation. The Townships will not be responsible for direct principal or interest payments unless the Authority is in default. The interest rate is 1% and the bonds mature in 2037. The outstanding principal of the 2006 Bond issuance at December 31, 2025, amounts to $2,052,927.

In 2013, the PennVest Guaranteed Sewer Revenue Note was issued in the amount of $11,000,000 to finance in part the new waste water treatment facility and to pay for issuance costs. Bethel Township guaranteed the note and must assist in repayment of this note should the Authority be unable to meet the obligation. The Township will not be responsible for direct principal or interest payments unless the Authority is in default. The interest rate ranges from 1.99% to 2.51% and the note matures in December 2034. The loan has not been fully advanced and the outstanding principal at December 31, 2025, amounts to $5,374,414.

NOTE 6 – RETIREMENT PLAN

The Authority maintains an agent multiple-employer defined benefit pension plan through the Pennsylvania Municipal Retirement System (PMRS). PMRS acts as a common investment and administrative agent for participating municipal pension plans.

Benefits Provided:
Following is a summary of the employee eligibility requirements and benefits under the Authority's retirement plan:

The Plan covers all permanent employees (members) after completion of the individual's probationary status, if applicable. Credited service accrues from the member's date of hire or the date the Authority entered the PMRS system, whichever is more recent. Eligibility for retirement occurs upon the member's attainment of 65 years of age. A member may retire early at age 55 or later with at least 10 years of credited service. The basic benefit is equal to 1.25% of the member's final salary multiplied by the years of credited service. The final salary is the average annual compensation earned and paid during the member's final five consecutive years of employment, or if not so long employed, then the average annual compensation earned and paid during the whole period of such employment. After 10 years of credited service, a member may vest for any benefit or if the member elects not to receive a benefit, that individual will be entitled to all accumulated contributions, interest and any excess investment monies allocated to the members' account.

A member who has 10 or more years of credited service may be retired by the PMRS Board on a disability allowance if the physician designated by the Board, after medical examination of the member certifies to the Board that the individual is unable to engage in any gainful employment. The disability annuity is payable from the disability reserve account which, together with the Authority's annuity and the member's annuity, if any, will be sufficient to produce a retirement allowance of 30% of the member's final salary. If the disability is service-connected, the disability allowance will equal 50% of the member's final salary. The annuity will be reduced by any payments for which the member is eligible such as workers compensation. As defined in the Plan, survivor annuity death benefits may apply to an eligible member spouse. The spouse will receive a pension equal to one-half of the pension a member would have been eligible to receive if the member had retired at the time of death.

Members are not required to contribute to the Plan, but may make elective contributions to the Plan.

As of December 31, 2024, employee membership data related to the retirement plan was as follows:

Active Plan Members	5
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	3
Inactive Employees or Beneficiaries Currently Receiving Benefits	1
Total	9

Funding Policy and Contributions:
The Authority's funding policy provides for periodic employer contributions as actuarially determined rates that are sufficient to accumulate assets to pay benefits when due. The entry age normal cost method is the actuarial cost method utilized to determine the annual minimum Authority contribution obligation for the Plan. There were no Employer contributions to the Plan for 2024.

NOTE 7 – AGREEMENTS

Water Purchase Payments:
The Authority has entered into an agreement with the City of Lebanon to connect to its water supply. In return the Authority has agreed to pay for all water consumed by the Authority as measured by the master meter at the current City of Lebanon schedule of water rate and charges. The City of Lebanon submits a bill to the Authority on a monthly basis. Payments for water purchases paid to the City of Lebanon in 2025 totaled $1,306,970.

Sewage Capacity Agreements:
The Authority has reserved capacity in the sewage treatment plant with one commercial customer. Under terms of the agreements, the Authority had made certain upgrades to the Authority's pump station and built the new waste water plant and corresponding collection system. The unpaid portion of the customer paid capital cost totaled $2,493,000 at December 27, 2011, the date the agreement was made. This amount is being financed by the Authority at a blended rate of interest based on the Authority's underlying loans. The loan calls for 240 payments of $13,316. Subsequent payments may be adjusted subject to the Authority refinancing existing loans to a lower rate of interest in sufficient amounts to amortize the loan.

Reimbursement revenue received in 2025, totaled $159,790. The unpaid balance of the costs at year-end totaled $945,591. Estimated reimbursement revenue for the subsequent years per the terms of the agreement as of December 31 are as follows:

2026	$ 159,790
2027	159,790
2028	159,790
2029	159,790
2030	159,790
2031	146,641
Total	$ 945,591

In 2020, the Authority entered into an agreement with Union Township for administration and operation services to the Lickdale Wastewater Treatment Plant and Collection System. The Agreement is effective from January 1, 2025 to December 31, 2025 with the contract automatically renewing each year thereafter. The agreement calls for twelve monthly payments of $6,762 with an increase of 3% per annum for each subsequent calendar year.

In November 2021, the Authority entered into an agreement with Bell and Evans for painting and maintenance of the Water tank. Bell and Evans will pay the Utility Service Company directly once the work has been completed. The maintenance is expected to cost $607,499. Under the agreement, the Authority will be liable for Contract fees. There will be no fee for contract year 1, the fee for contract year 2 will be $36,401 and in contract year 3 and each year thereafter the annual fee will be adjusted to reflect the current cost of service. During the year ended December 31, 2025, the Authority paid $67,427 under this contract.

NOTE 8 – RISK MANAGEMENT

The Authority is exposed to various risks of loss related to: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Authority maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Authority. No settlement exceeded insurance coverage since the Authority's creation.

NOTE 9 – CONCENTRATIONS

Certain customers account for a substantial amount of the Authority's gross operating revenues. Total revenues received from those customers exceeded 5% of revenue in 2025, as follows:

	Water	Sewer
Table Trust Brands	$ 145,356	$ 458,206
Bell & Evans	1,526,181	296,347

NOTE 10 – COMMITMENTS AND CONTINGENCIES

The Authority requires developers and contractors to obtain letters of credit, payment or insurance bonds, or other escrow agreements to provide assurance that projects will be completed according to approved specifications and on a timely basis. Should one or more of these instruments expire and a default occur, it may be necessary for the Authority to take over the defaulted project.

During the normal course of business, the Authority is subject to various disputes, claims and lawsuits. At December 31, 2025, there were no suits or threatened litigation that, in the opinion of management and legal counsel, will have a material effect on the Authority's financial condition.

The Authority is constructing a new water source line and filtration plant with an estimated cost of approximately $9,900,000. Construction in progress as of December 31, 2025 totals $2,335,182 for this project.

NOTE 11 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through ________, 2026, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

FREDERICKSBURG SEWER AND WATER AUTHORITY
Combining Schedule of Net Position – Modified Cash Basis
December 31, 2025

	Water Fund	Sewer Fund	Total
Assets			
Current Assets			
Cash and Cash Equivalents	$ 892,077	$ 1,496,519	$ 2,388,596
Total Current Assets	892,077	1,496,519	2,388,596
Non-Current Assets			
Capital Assets, Not Being Depreciated	2,793,921	30,784	2,824,705
Capital Assets, Being Depreciated, Net	3,823,158	18,342,506	22,165,664
Total Non-Current Assets	6,617,079	18,373,290	24,990,369
Total Assets	7,509,156	19,869,809	27,378,965
Liabilities			
Current Liabilities			
Escrow Liabilities	500	1,578	2,078
Current Portion of Long-Term Debt	-	729,029	729,029
Total Current Liabilities	500	730,607	731,107
Non-Current Liabilities			
Non-Current Portion of Long-Term Debt	-	6,698,312	6,698,312
Total Non-Current Liabilities	-	6,698,312	6,698,312
Total Liabilities	500	7,428,919	7,429,419
Net Position			
Net Investment in Capital Assets	6,617,079	10,945,949	17,563,028
Unrestricted	891,577	1,494,941	2,386,518
Total Net Position	$ 7,508,656	$ 12,440,890	$ 19,949,546

See Independent Auditor's Report

FREDERICKSBURG SEWER AND WATER AUTHORITY
Combining Schedule of Revenue, Expenses, and Changes in Net Position – Modified Cash Basis
For the Year Ended December 31, 2025

	Water Fund	Sewer Fund	Total
Operating Revenue			
Charges for Services	$ 1,901,134	$ 1,632,435	$ 3,533,569
Maintenance Income	-	74,584	74,584
Miscellaneous	412	21,529	21,941
Total Operating Revenue	1,901,546	1,728,548	3,630,094
Operating Expenses			
Salaries and Wages	163,631	164,041	327,672
Payroll Taxes	12,985	12,982	25,967
Employee Benefits	56,024	55,922	111,946
Administrative	45,029	51,027	96,056
Depreciation	175,185	584,422	759,607
Operating Supplies	53,055	303,899	356,954
Professional Fees	18,541	23,844	42,385
Purchased Water	1,306,970	-	1,306,970
Repairs and Maintenance	99,112	51,555	150,667
Utilities	75,487	146,199	221,686
Miscellaneous	3,136	1,718	4,854
Total Operating Expenses	2,009,155	1,395,609	3,404,764
Operating Income (Loss)	(107,609)	332,939	225,330
Non-Operating Revenue (Expenses)			
Debt Reimbursement	-	159,790	159,790
Interest Income	32,167	38,922	71,089
Rental Income	71,158	8,403	79,561
Interest Expense	-	(163,580)	(163,580)
Total Non-Operating Revenue (Expenses)	103,325	43,535	146,860
Capital Contributions	2,000	15,000	17,000
Change in Net Position	(2,284)	391,474	389,190
Net Position, Beginning	7,510,940	12,049,416	19,560,356
Net Position, Ending	$ 7,508,656	$ 12,440,890	$ 19,949,546

See Independent Auditor's Report

FREDERICKSBURG SEWER AND WATER AUTHORITY
Combining Schedule of Cash Flows – Modified Cash Basis
For the Year Ended December 31, 2025

	Water Fund	Sewer Fund	Total
Cash Flows from Operating Activities:			
Cash Received from Customers	$ 1,901,134	$ 1,632,435	$ 3,533,569
Cash Payments for Goods and Services	(1,603,144)	(578,242)	(2,181,386)
Cash Payments to Employees for Services	(231,733)	(232,945)	(464,678)
Other Operating Revenue	412	92,591	93,003
Net Cash and Cash Equivalents Provided by Operating Activities	66,669	913,839	980,508
Cash Flows from Capital and Related Financing Activities:			
Purchase of Capital Assets	(712,117)	(31,998)	(744,115)
Capital Contributions	2,000	15,000	17,000
Debt Reimbursement	-	159,790	159,790
Principal Paid on Long-Term Debt	-	(713,469)	(713,469)
Interest Paid on Long-Term Debt	-	(163,580)	(163,580)
Net Cash and Cash Equivalents Used by Capital and Related Financing Activities	(710,117)	(734,257)	(1,444,374)
Cash Flows from Investing Activities:			
Proceeds from Sale of Investments	-	328,994	328,994
Interest Income	32,167	38,922	71,089
Rental Income	71,158	8,403	79,561
Net Cash and Cash Equivalents Provided by Investing Activities	103,325	376,319	479,644
Net Increase (Decrease) in Cash and Cash Equivalents	(540,123)	555,901	15,778
Cash and Cash Equivalents, Beginning of Year	1,432,200	940,618	2,372,818
Cash and Cash Equivalents, End of Year	$ 892,077	$ 1,496,519	$ 2,388,596
Reconciliation of Operating Income (Loss) to Net Cash and Cash Equivalents Provided by Operating Activities:			
Operating Income (Loss)	$ (107,609)	$ 332,939	$ 225,330
Adjustments to Reconcile Operating Income (Loss) to Net Cash and Cash Equivalents Provided by Operating Activities:			
Depreciation	175,185	584,422	759,607
Increase (Decrease) in:			
Payroll Liabilities	(907)	-	(907)
Escrow Liabilities	-	(3,522)	(3,522)
Net Cash and Cash Equivalents Provided by Operating Activities	$ 66,669	$ 913,839	$ 980,508

See Independent Auditor's Report

OTHER INFORMATION

FREDERICKSBURG SEWER AND WATER AUTHORITY
Schedule of Employer Contributions – Pension Plan
Last 10 Measurement Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Fredericksburg Employee Pension Plan										
Actuarially Determined Contribution (ADC)	$ -	$ 21,510	$ 15,342	$ 14,797	$ 18,896	$ 13,956	$ 13,094	$ 12,682	$ 14,816	$ 14,888
Contribution in Relation to the ADC	-	21,530	15,342	14,797	18,896	14,016	13,114	12,701	14,816	14,908
Contribution Deficiency / (Excess)	$ -	$ (20)	$ -	$ -	$ -	$ (60)	$ (20)	$ (19)	$ -	$ (20)
Covered-Employee Payroll	$ 325,056	$ 325,723	$ 294,438	$ 330,690	$ 321,193	$ 244,582	$ 199,987	$ 188,764	$ 203,548	$ 188,269
Contributions as a Percentage of Covered-Employee Payroll	0.00%	6.61%	5.21%	4.47%	5.88%	5.73%	6.56%	6.73%	7.28%	7.92%

See Independent Auditor's Report

Notes to Schedule:

Valuation Date – Actuarially determined contribution rates are calculated as of January 1 for the odd valuation year at least two years prior to the end of the fiscal year in which the contributions are reported. The total pension liability is based on a roll-forward from this date.

Actuarial Assumptions:

	Employee
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Based on the Municipal Reserves
Inflation Assumption:	2.20%
Projected Salary Increases:	Age Related Scale with Merit and Inflation Component
COLA Increases:	2.20% for Those Eligible for a COLA
Investment Rate of Return:	5.50%
Amortization Method:	Level Dollar Based on the Amortization Periods in Act 205
Mortality:	Males - RP 2006 Females - RP 2006

Changes in Assumptions:

2015 - Assumptions based on the PMRS Experience Study for the period covering January 1, 2009 - December 31, 2013 issued by the actuary in July 2015 first effective.

2016 - Investment Return Assumption for municipal assets decreased from 5.50% to 5.25%.

2020 - Assumptions based on the PMRS Experience Study for the period covering January 1, 2014 - December 31, 2018 issued by the actuary in September 2020.

2024 - Investment Return Assumption for municipal assets increased from 5.25% to 5.50%.

FREDERICKSBURG SEWER AND WATER AUTHORITY

Schedule of Changes in the Authority's Net Pension Liability (Asset) and Related Ratios

Last 10 Measurement Years

Fredericksburg Employee Pension Plan	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service Costs	$ 24,009	$ 24,059	$ 21,518	$ 24,168	$ 21,714	$ 16,535	$ 13,414	$ 12,662	$ 12,947	$ 12,962
Interest	24,393	22,440	21,707	20,012	14,832	13,471	16,134	14,807	13,259	12,010
Changes in Benefit Terms	-	-	-	-	-	-	-	-	-	-
Changes in Experience	(30,157)	-	(22,541)	-	60,441	-	(75,788)	-	4,565	-
Changes in Assumptions	(15,457)	-	-	-	8,477	-	-	-	10,485	(2,245)
Benefit Payments	(9,252)	(9,252)	(9,252)	(9,252)	(9,252)	(9,252)	(5,994)	-	-	-
Net Changes in Total Pension Liability	(6,464)	37,247	11,432	34,928	96,212	20,754	(52,234)	27,469	41,256	22,727
Total Pension Liability — Beginning of Year	445,191	407,944	396,512	361,584	265,372	244,618	296,852	269,383	228,127	205,400
Total Pension Liability — End of Year	$ 438,727	$ 445,191	$ 407,944	$ 396,512	$ 361,584	$ 265,372	$ 244,618	$ 296,852	$ 269,383	$ 228,127
Plan Fiduciary Net Position										
Contributions — Employer	$ -	$ 21,530	$ 15,342	$ 14,797	$ 18,896	$ 14,016	$ 13,114	$ 12,701	$ 14,816	$ 14,908
Contributions — Plan Members	-	-	-	-	-	-	-	-	-	-
Net Investment Income	46,943	48,663	(61,106)	56,460	53,512	68,013	(22,468)	46,109	17,942	(1,825)
Benefit Payments	(9,252)	(9,252)	(9,252)	(9,252)	(9,252)	(9,252)	(5,994)	-	-	-
Administrative Expenses	(1,360)	(1,493)	(1,377)	(1,377)	(961)	(786)	(782)	(789)	(795)	(655)
Net Changes in Plan Fiduciary Net Position	36,331	59,448	(56,393)	60,628	62,195	71,991	(16,130)	58,021	31,963	12,428
Plan Fiduciary Net Position — Beginning of Year	501,640	442,192	498,585	437,957	375,762	303,771	319,901	261,880	229,917	217,489
Plan Fiduciary Net Position — End of Year	$ 537,971	$ 501,640	$ 442,192	$ 498,585	$ 437,957	$ 375,762	$ 303,771	$ 319,901	$ 261,880	$ 229,917

See Independent Auditor's Report

FREDERICKSBURG SEWER AND WATER AUTHORITY

Schedule of Changes in the Authority's Net Pension Liability (Asset) and Related Ratios — Continued

Last 10 Measurement Years

Fredericksburg Employee Pension Plan	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Authority's Net Pension Liability (Assets)	$ (99,244)	$ (56,449)	$ (34,248)	$ (102,073)	$ (76,373)	$ (110,390)	$ (59,153)	$ (23,049)	$ 7,503	$ (1,790)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	122.62%	112.68%	108.40%	125.74%	121.12%	141.60%	124.18%	107.76%	97.21%	100.78%
Covered-Employee Payroll	$ 325,056	$ 325,723	$ 294,438	$ 330,690	$ 321,193	$ 244,582	$ 199,987	$ 188,764	$ 203,548	$ 188,269
Authority's Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	(30.53%)	(17.33%)	(11.63%)	(30.87%)	(23.78%)	(45.13%)	(29.58%)	(12.21%)	3.69%	(0.95%)

FREDERICKSBURG SEWER AND WATER AUTHORITY
DCED-CLGS-04
FOR THE YEAR ENDED
DECEMBER 31, 2025
AND
INDEPENDENT AUDITOR'S REPORT

HAMILTON & MUSSER, P.C.
Certified Public Accountants

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

Concise Statements for Publication

Statement of Net Position —
Modified Cash Basis
December 31, 2025

Assets		
Cash and Cash Equivalents	$	2,388,596
Net Capital Assets		24,990,369
Total Assets		27,378,965
Liabilities		
Other Current Liabilities		2,078
Debt		7,427,341
Total Liabilities		7,429,419
Net Position	$	19,949,546

Statement of Revenues, Expenses, and Changes in Net Position —
Modified Cash Basis
For the Year Ended December 31, 2025

Operating Revenues	$	3,709,655
Operating Expenses		3,404,764
Operating Income		304,891
Nonoperating Revenues (Expenses)		67,299
Capital Contributions		17,000
Changes in Net Position		389,190
Net Position		
Beginning of Year		19,560,356
End of Year	$	19,949,546

HAMILTON & MUSSER, PC
Certified Public Accountants • Consultants to Management

DAVID A. HAMILTON, CPA • BARRY E. MUSSER, CPA, CFP®(1959 - 2020)
JAMES A. KRIMMEL, MBA, CPA, CFE, CFF • ROBERT D. MAST, CPA • WILLIAM P. ASHMAN, CPA
NICHOLAS L. SHEARER, CPA, CGFM, CFE • LISA M. STATLER, CPA
MATTHEW A.WITMER, CPA • MICHAEL D. MARK, CPA, CFE

INDEPENDENT AUDITOR'S REPORT

To the Authority Members
Fredericksburg Sewer and Water Authority
Fredericksburg, Pennsylvania

Opinion

We have audited the accompanying financial information included in the Form DCED-CLGS-04, Commonwealth of Pennsylvania Annual Report of Municipal Authorities ("Annual Financial Report") of Fredericksburg Sewer and Water Authority (the Authority), Lebanon County, Pennsylvania, as of and for the year ended December 31, 2025.

In our opinion, the Annual Financial Report referred to above presents fairly, in all material respects, the regulatory basis financial position of Fredericksburg Sewer and Water Authority, Lebanon County, Pennsylvania, as of December 31, 2025, and the respective changes in the regulatory basis financial position thereof for the year then ended in accordance with the financial reporting and accounting provisions prescribed and permitted by the rules and regulations of the Department of Community and Economic Development (DCED) of the Commonwealth of Pennsylvania.

Basis for Opinion

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

Emphasis of a Matter

Basis of Accounting

The Annual Financial Report is prepared by the Authority, in accordance with the financial reporting and accounting provisions prescribed and permitted by the rules and regulations of the DCED of the Commonwealth of Pennsylvania, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the DCED of the Commonwealth of Pennsylvania. As a result, the Annual Financial Report may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Annual Financial Report

Management is responsible for the preparation and fair presentation of this Annual Financial Report in accordance with the financial reporting and accounting provisions prescribed and permitted by the rules and regulations of the DCED of the Commonwealth of Pennsylvania. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Annual Financial Report that is free from material misstatement, whether due to fraud or error.

In preparing the Annual Financial Report, 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 Annual Financial Report date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Annual Financial Report

Our objectives are to obtain reasonable assurance about whether the Annual Financial Report as a whole is 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 Annual Financial Report.

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 Annual Financial Report, 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 in the Annual Financial Report.

- 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 Annual Financial Report.

- 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.

Restriction on Use

This report is intended solely for the information and use of the Authority Members and management of Fredericksburg Sewer and Water Authority, Lebanon County, Pennsylvania and for filing with the various state and local departments or offices, and is not intended to be and should not be used by anyone other than these specified parties.

Hamilton & Musser, P.C.

__________, 2026

Mechanicsburg, Pennsylvania

Certified Public Accountants

DCED-CLGS-04

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

2025 ANNUAL REPORT OF MUNICIPAL AUTHORITIES AND NON-PROFITS

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

MUNICIPAL AUTHORITY INFORMATION

Information on file

Name:	FREDERICKSBURG SEWER & WATER
Address:	113 EAST MAIN STREET FREDERICKSBURG, PA 17026
Phone:	(717) 865-7452
Fax:	
Contact Person:	DALE BEVANS
Title:	CHAIR
Email:	dstubblebine@fswaonline.net
Year Authority Organized	1976
Year Authority Terminates	2056
Fiscal Year Ends (month/day):	12/31
Number of Employees	
Full Time Equivalent:	6
Part Time Equivalent:	1
Filing Status:	Active
Facility Type:	

Sewer
Water

DCED-CLGS-04

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

AUTHORITY OFFICIALS LIST

President	DALE BEVANS
Address:	113 EAST MAIN STREET FREDERICKSBURG, PA 17026
Phone:	(717) 865-7452
Fax:	
e-mail:	
Secretary	DOT STUBBLEBINE
Address:	113 EAST MAIN STREET FREDERICKSBURG, PA 17026
Phone:	(717) 865-7452
Fax:	
e-mail:	
Treasurer	
Address:	
Phone:	
Fax:	
e-mail:	
Solicitor	ERIC GIBSON
Address:	279 N. ZINNS MILLS ROAD, SUITE D LEBANON, PA 17042-9576
Phone:	(717) 279-8313
Fax:	
e-mail:	

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

GEOGRAPHICAL AREAS SERVED

Municipality Name	County
BETHEL TWP	LEBANON

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDING 2025

CURRENT ASSETS	
Cash and cash equivalents	2,388,596
Investments	
Receivables (net of allowance for uncollectibles)	
Lease rental payments receivable (Financing authorities, only)	
Due from other governments	
Inventories	
Prepaids	
Restricted current assets:	
Cash or cash equivalents	
Investments	
Lease rental payments receivable (Financing authorities, only)	
Intergovernmental receivables	
Other current assets	
TOTAL CURRENT ASSETS	2,388,596

NON-CURRENT ASSETS	
Restricted non-current assets:	
Investments	
Lease rental payments receivable (Financing authorities, only)	
Capital assets not being depreciated:	
Land	489,523
Construction in progress	2,335,182
Capital assets net of accumulated depreciation:	
Buildings and system	22,000,951
Improvements other than buildings	4,677
Furnishings, machinery and equipment	160,036
Infrastructure	
Lease rental payments receivable (Financing authorities, only)	
Other non-current assets	
TOTAL NON-CURRENT ASSETS	24,990,369
TOTAL ASSETS	27,378,965

DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount of debt refundings	
Deferrals related to pensions	
Other deferred outflows of resources	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	27,378,965

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

STATEMENT OF NET POSITION
FOR THE FISCAL YEAR ENDING 2025

CURRENT LIABILITIES	
Accounts payable	
Accrued payroll and withholdings	
Accrued interest payable	
Due to other governments	
Unearned revenue	
Funds held as fiduciary	
Debt due within one year	729,029
Other current liabilities	2,078
TOTAL CURRENT LIABILITIES	731,107
NON-CURRENT LIABILITIES	
Debt due in more than one year	6,698,312
Net pension liabilities	
Other non-current liabilities	
TOTAL NON-CURRENT LIABILITIES	6,698,312
TOTAL LIABILITIES	7,429,419
DEFERRED INFLOWS OF RESOURCES	
Deferred amount on debt refundings	
Deferrals related to pensions	
Other deferred inflows of resources	
TOTAL DEFERRED INFLOWS OF RESOURCES	0
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	7,429,419
NET POSITION	
Net investment in capital assets	17,563,028
Restricted	
Unrestricted	2,386,518
TOTAL NET POSITION	19,949,546
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES AND NET POSITION	27,378,965

DCED-CLGS-04

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

SEWER

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDING 2025

SEWER OPERATING REVENUES	
Charges for service	1,632,435
Lease rental income (Financing authorities, only)	
Operating grants:	
Federal	
State	
Local	
Other	
Contributions	
Interest income	
Assessment revenue*	
Payments in lieu of assessments*	
Program income*	
Other operating revenue	104,516
TOTAL SEWER OPERATING REVENUES	1,736,951

SEWER OPERATING EXPENSES	
Administrative	51,027
Contracted services	23,844
Personnel services	232,945
Supplies and materials	303,899
Repairs and maintenance	51,555
Utilities	146,199
Other services and charges	
Depreciation and amortization	584,422
Fundraising*	
Program services*	
Other operating expenses	1,718
TOTAL SEWER OPERATING EXPENSES	1,395,609
SEWER OPERATING INCOME (LOSS)	341,342

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

SEWER

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDING 2025

SEWER NONOPERATING REVENUES / (EXPENSES)	
Nonoperating grants:	
Federal	
State	
Local	
Other	
Investment earnings / (losses)	38,922
Interest expense	(163,580)
Gain / (loss) on sale of assets	
Other financing sources / (uses)	
Other nonoperating revenues	159,790
Other nonoperating (expenses)	
Debt service principal and interest (expense)**	
TOTAL SEWER NONOPERATING REVENUES (EXPENSES)	35,132

CAPITAL CONTRIBUTIONS	15,000
CHANGE IN NET POSITION	391,474
NET POSITION - BEGINNING OF YEAR	12,049,416
PRIOR PERIOD ADJUSTMENT	
SEWER NET POSITION - END OF YEAR	12,440,890

*Business/Neighborhood Improvement Districts

**see the Authorities and Non-Profits Annual Financial Report Tip Sheet available from your Start Page.

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

WATER

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDING 2025

WATER OPERATING REVENUES	
Charges for service	1,901,134
Lease rental income (Financing authorities, only)	
Operating grants:	
Federal	
State	
Local	
Other	
Contributions	
Interest income	
Assessment revenue*	
Payments in lieu of assessments*	
Program income*	
Other operating revenue	71,570
TOTAL WATER OPERATING REVENUES	1,972,704

WATER OPERATING EXPENSES	
Administrative	45,029
Contracted services	1,325,511
Personnel services	232,640
Supplies and materials	53,055
Repairs and maintenance	99,112
Utilities	75,487
Other services and charges	
Depreciation and amortization	175,185
Fundraising*	
Program services*	
Other operating expenses	3,136
TOTAL WATER OPERATING EXPENSES	2,009,155
WATER OPERATING INCOME (LOSS)	(36,451)

DCED-CLGS-04

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

WATER

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDING 2025

WATER NONOPERATING REVENUES / (EXPENSES)	
Nonoperating grants:	
Federal	
State	
Local	
Other	
Investment earnings / (losses)	32,167
Interest expense	
Gain / (loss) on sale of assets	
Other financing sources / (uses)	
Other nonoperating revenues	
Other nonoperating (expenses)	
Debt service principal and interest (expense)**	
TOTAL WATER NONOPERATING REVENUES (EXPENSES)	32,167

CAPITAL CONTRIBUTIONS	2,000
CHANGE IN NET POSITION	(2,284)
NET POSITION - BEGINNING OF YEAR	7,510,940
PRIOR PERIOD ADJUSTMENT	
WATER NET POSITION - END OF YEAR	7,508,656

*Business/Neighborhood Improvement Districts

**see the Authorities and Non-Profits Annual Financial Report Tip Sheet available from your Start Page.

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

STATEMENT OF FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDING 2025

ASSETS	Trust Funds	Custodial Funds
Cash and cash equivalents		
Receivables		
Investments, at fair value	537,971	
Restricted assets:		
Temporarily restricted:		
Cash, or cash equivalents		
Investments		
Intergovernmental receivables		
Permanently restricted:		
Investments		
Other assets		
TOTAL ASSETS	537,971	0

DEFERRED OUTFLOWS OF RESOURCES	Trust Funds	Custodial Funds
Other deferred outflows of resources		
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	537,971	0

LIABILITIES	Trust Funds	Custodial Funds
Accounts payable and other current liabilities		
Due to other governments		
Unearned revenue		
Debt due within one year		
Other liabilities		
TOTAL LIABILITIES	0	0

DEFERRED INFLOWS OF RESOURCES	Trust Funds	Custodial Funds
Other deferred inflows of resources		
TOTAL DEFERRED INFLOWS OF RESOURCES	0	0
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	0	0

NET POSITION	Trust Funds	Custodial Funds
Assets held in trust for pension/other postemployment benefits	537,971	
Other		
TOTAL NET POSITION	537,971	0
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	537,971	0

DCED-CLGS-04

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDING 2025

ADDITIONS		
Contributions		
	Trust Funds	**Custodial Funds**
Employer		
Plan members		
Private donations		
Other		
TOTAL CONTRIBUTIONS	0	0
Investment Earnings		
	Trust Funds	**Custodial Funds**
Interest		
Net increase / (decrease) in the fair value of investments	46,943	
Other		
TOTAL INVESTMENT EARNINGS	46,943	0
	Trust Funds	**Custodial Funds**
Less investment expenses		
TOTAL ADDITIONS	0	0
DEDUCTIONS		
	Trust Funds	**Custodial Funds**
Benefits	9,252	
Administrative expenses	1,360	
Other		
TOTAL DEDUCTIONS	10,612	0
NET POSITION		
	Trust Funds	**Custodial Funds**
CHANGE IN NET POSITION	36,331	0
NET POSITION - BEGINNING OF YEAR	501,640	0
PRIOR PERIOD ADJUSTMENT		
NET POSITION - END OF YEAR	537,971	0

FREDERICKSBURG SEWER & WATER AUTHORITY 380488

DEBT STATEMENT

Purpose	Issuance Type	Issue Year (YYYY)	Maturity Year (YYYY)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End
General Obligation Bonds and Notes									
Guranteed Sewer Bond Series 2006	Bond	2006	2037	4,691,485	2,218,005	0	165,078	0	$ 2,052,927
Revenue Bonds and Notes									
Guaranteed Sewer Revenue Note	Note	2013	2034	11,000,000	5,922,805	0	548,391	0	$ 5,374,414
					Total Bonds and Notes Outstanding				$ 7,427,341
					Capitalized Lease Obligations				-
					Plus (Less) Unamortized Premium (Discount)				
					NET DEBT				$ 7,427,341

SIGNATURE AND VERIFICATION

I certify that the foregoing information is correct and complete for the 2025 Municipal Authority's fiscal year.

Name: Hamilton & Musser, PC **Title:** CPAs

Phone: (717) 697-3888

July 20, 2026 - Operations Report

Items requiring board action

S1. The mini-split air conditioning unit at the Monroe Valley WWTP has failed. This unit is not intended for personnel comfort but rather to maintain a stable operating environment for the electrical equipment housed within the facility. G.F. Bowman came out to diagnose the problem and said that the current unit has been obsoleted and that the best option is a new unit. They provided a quote for a replacement Carrier unit with installation. I also reached out to A.A. Krall for a second quote and they provided three. The prices below all include parts and labor:

- G.F. Bowman - Carrier **$7,246.87**
- A.A. Krall - Fujitsu **$4,734.00**
- A.A. Krall - Cooper Hunter **$4,845.00**
- A.A. Krall - Mitsubishi **$4,982.00**

Another option would be to purchase a comparable Senville mini-split unit for **$719.99** and install it in-house. We would then hire A.C. Plumbing to evacuate and recharge the refrigerant system for approximately **$300**, resulting in a total estimated cost of **$1,019.99**. **This is my recommended course of action.** The installation is well within the scope of the work we routinely perform, and it would provide substantial cost savings compared to the contractor-installed options.

I have included all quotes on pages 5-11 of this report. Also, on page 12-13 of this report is an explanation of the differences between the SEER2 ratings of the quoted units.

General Sewer Information

1. The three WWTP's are all operating well and within:
   a. Little Swatara Creek Wastewater Plant [LSC]– The plant continues to operate very well. We saw a reduction in the biochemical oxygen demand [BOD] coming from the facility that we discussed at the previous meeting. However it is still higher than typical. I will discuss with the operations manager again and ask if they can tighten their pretreatment process any further. We also are seeing a significant increase in the influent phosphorus concentrations. We are going to pull some discreet samples from some of our larger sanitary sewer contributors to find where it is coming from.
   b. Monroe Valley Wastewater Plant [MV]– The plant is running very well.
   c. Lickdale Wastewater Plant – The plant is running very well.

2025-2026 Little Swatara Creek WWTP Nutrient Production						
Month	Phosphorus - 974 Pounds Annually			Nitrogen - 11,531 Pounds Annually		
	Max Allowable Monthly Average (lbs)	Discharged by FSWA (lbs)	Total Remaining for 2025-26 (lbs)	Max Allowable Monthly Average (lbs)	Discharged by FSWA (lbs)	Total Remaining for 2025-26 (lbs)
Oct	81	245.8	728.2	961	1121.2	10409.8
Nov	81	17.7	710.5	961	233.8	10176.0
Dec	81	12.1	698.4	961	361.5	9814.5
Jan	81	11.8	686.6	961	406.3	9408.2
Feb	81	9.3	677.3	961	395.6	9012.6
Mar	81	19.7	657.6	961	787.5	8225.1
Apr	81	10.9	646.7	961	521.4	7703.7
May	81	12.9	633.8	961	390.5	7313.2
Jun	81	49.5	584.3	961	536.8	6776.4
Jul	81			961		
Aug	81			961		
Sep	81			961		
Total	**974**	**389.7**	584.3	**11531**	**4754.6**	6776.4

2. The new SCADA system for the LSC has been placed in service by GES Automation Technology. We have received the Verizon broadband router that will serve as the conduit for the Monroe Valley WWTP SCADA system. GES Automation, Inc. has the router and is going to be starting this portion of the SCADA soon.
3. The road repair work in the area of South Fredericksburg is underway. The contractor is targeting a completion date of July 30, 2026. There was one location that was yielding when they were tamping in the new fill. This required them to dig 12" deeper and add more fill. We will likely see a small change order for this extra labor and fill material.

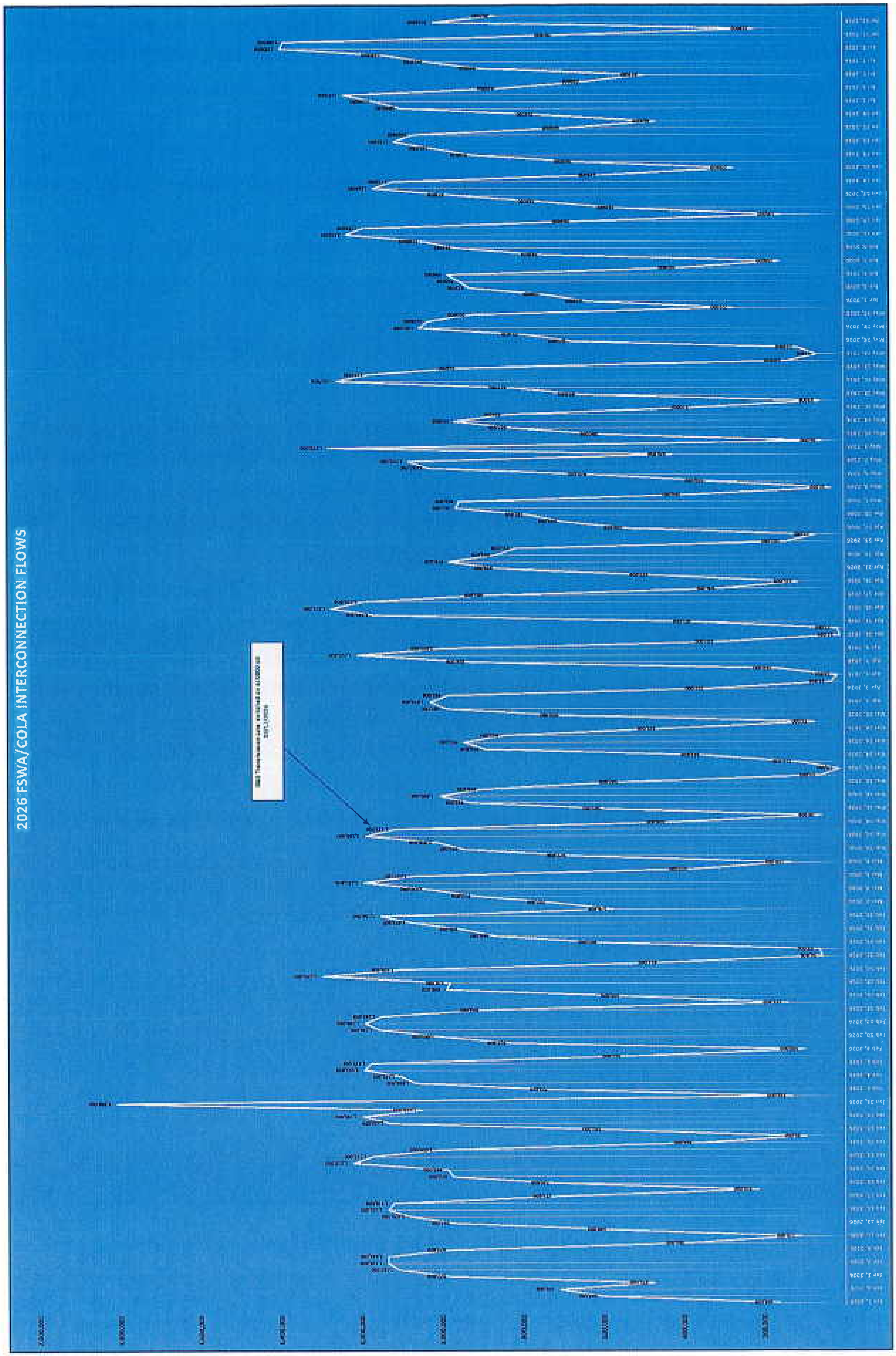
General Water Information

1. The water system is running well.
2. A drought watch/warning for several counties has been declared by PaDEP. Lebanon County was one of the counties sited as a drought watch. During a drought watch water conservation measures are voluntary and not mandatory. However, Dot did send out an automated call to our water users notifying them that conservation measures are strongly encouraged.
3. We have been systematically deploying our Gutermann leak-correlation equipment. An area of interest was identified on North Mechanic Street, however we can find no evidence of leaks on the surface. We will continue to investigate.

4. We have discovered that the outlet pressure discrepancy on the control valve in the Lebanon Meter Pit was a faulty pressure gauge. The gauge has been replaced and this issue is now considered complete.
5. I am attaching an updated table showing our Lebanon Meter Pit flows. It can be found on page 4 of this report.
6. I have been coordinating with the engineers on details about the new filter plant installation. *(Work continues.)*
7. I continue to train the operations staff in the specifics of water operations.
8. We continue to assist the office staff with meter reading, data logging, etc.

General Information

1. The new Bell & Evans Truck Shop, located at the corner of State Route 22 and Fredericksburg Road, has now completed both the water and sanitary sewer tie ins to our system. For the sanitary sewer the discharge line has been directionally drilled under Route 22 and the penetration into the receiving manhole is complete. However, they have not yet installed the grinder pump package.
2. Bell & Evans [B&E] is currently evaluating options for extending water and sewer service to the north side of Interstate 78 to support development at two proposed locations. The feasibility of providing water and sanitary service to these sites is still under review. Should B&E identify a viable plan for extending service, they will formally approach the FSWA for review and approval. *(Work continues.)*
3. I have been training Rodger Bollinger in the duties of assistant operations manager. This includes submitting water and sewer reports to PaDEP. *(Work continues.)*
4. B&E is in the process of another large upgrade at Plant 2, this time to the front of the building.
5. Bell & Evans installed a sidewalk from the American Legion to the end of the property for B&E Plant 2. This required us to provide some valve box grade adjustment risers which we purchased at Exeter Supply.
6. The new remanufactured transmission for the GMC has been installed by Scott's Transmission Service. The new transmission comes with a 3 year/100,000 mile warranty provided that we get annual service work done on the unit. I have set up a reminder so that we do not forget this.


2026 FSWA/COLA INTERCONNECTION FLOWS

G.F. BOWMAN
PLUMBING • HEATING • AIR CONDITIONING

201 W Penn Ave Cleona, PA 17042
717-273-8519
7835 Paxton St Harrisburg, PA 17111
717-561-7800

Estimate 300616930
Project 300527945
Estimate Date 6/17/2026
Customer PO

Billing Address
Fredericksburg Sewer Authority
P.O. Box 161
Fredericksburg, PA 17026 USA

Job Address
Fredericksburg Sewer Authority
7 Kreider Drive
Jonestown, PA 17038 USA

Estimate Details

Replace 12k ductless: Replace system

Service #	Description	Quantity
IT-RDTL-1	Installation includes: • New refrigerant piping or purge and flush existing refrigerant lines • Electrical power wiring re-connections • Control wiring re-connections • Condensate piping • Startup and testing of equipment • Cleanup • Labor to complete the job	1.00
IT-1YRW	1 year parts and labor warranty by G.F. Bowman	1.00
IT-5YRG	5 year parts warranty by manufacturer	1.00
I-37MAHAQ12AA3 Carrier 37MAHAQ12AA3	The 37MAHA model features premium energy efficiencies of 27.5 SEER2 and 14.8 HSPF2, making it a great choice for retrofit applications. This ENERGY STAR® certified product can provide efficient comfort to your home.	1.00
45MAHAQ12XA3 Carrier 45MAHAQ12XA3	The 45MAHAQ High Wall indoor unit can be matched with the 37MAHAQ heat pump as part of a single or multi-zone ductless system.	1.00

Sub-Total	$7,246.87
Tax	$0.00
Total	$7,246.87

Thank you for choosing G.F. Bowman for your plumbing, heating, and air conditioning needs!

The estimated price is valid for 30 days. However, due to ongoing supplier pricing updates and tariff impacts, we reserve the right to shorten the estimate validity period if notified of price increases.

Responsibility of Customer:
Customer represents that, except as described in the request for service, all plumbing, heating, air conditioning, electrical and rain systems are in good repair and condition and agrees to hold Seller harmless for the discovery of defective conditions, including but not limited to the follow: improper or faulty plumbing, rusted or defective pipes, acids in the drain system, lines that are settled or broken, existing illegal conditions, defective roofing, improperly charged system, faulty air movement, electrical defects, improper or faulty electrical wiring, and improper voltage by power company.

Responsibilities of G.F. Bowman, Inc.; Hereafter referred to as GFB
GFB shall do all work in a competent, workmanlike manner. GFB is not responsible for any existing illegal conditions.

Limited Warranty:
GFB warrants its work to be free from defects in material and workmanship for the warranty period of 1 year from completion unless otherwise stated in writing herein.* All warranties are void if payment is not made when due. Warranties extend only to the customer and are not transferable. If a defect in material or workmanship covered by this warranty occurs, GFB will, with reasonable promptness during normal working hours, remedy the defect. In no event shall GFB be held liable for water or other damage caused by any delay in remedying a defect. To obtain warranty performance, notify GFB of any defect or claim for breach at the address and telephone number herein.

Exclusions and Limitations:
Customers right to repair and replacement are customer exclusive remedies. GFB shall not be liable for incidental or consequential damages.

GFB is not responsible for the following which are excluded from the coverage of this limited warranty:
1. Defective conditions listed under the above "Responsibilities of Customer."
2. Work performed by or materials installed by others not in this agreement.

3. Defects and failures from mistreatment or neglect or otherwise not caused by defect in GFB materials or workmanship.
4. Mold development or mold detection of any kind.
5. Drain stoppages or clearing of drains.

"The limited warranty stated above is the only warranty GFB makes. GFB makes no warranty of merchantability or fitness for a particular purpose for goods sold, or any other warranty express or implied."

Protection of Customer's Property:
Customer agrees to remove or protect any personal property, inside and out, including but not limited to carpets, rugs, shrubs and planting, and GFB shall not be responsible for said items. Nor shall GFB be held responsible for the consequences of GFB's work which may cause damage to improvements to real property including, but not limited to, curbs, sidewalks, walks, driveways, garages, patios, lawns, shrubs, sprinkler systems, wallpaper, dry wall, stucco, tile, cabinets and other appurtenances to the residence or real property.

GFB shall not be held responsible for damage to personal property, real property or any improvements to real property caused by persons delivering materials or equipment, or keeping gates and doors closed for children and animals.
Carbon monoxide is a by-product of combustion, present whenever fuel is burned. While GFB does not install carbon monoxide detectors it is recommended you have carbon monoxide detectors in your home according to manufacturer's specifications. GFB shall not be responsible for any damages to person or property as a result of carbon monoxide exposure.

Entire Agreement:
This is the entire agreement. The parties are not bound by any oral expression or representation by any agent purporting to act for on their behalf or by any commitment, or arrangement herein. The agreement binds jointly and severally all signing as Customer, their heirs, representatives, successors and assigns. GFB will not provide an itemized breakdown of materials and labor.

Warranties, and Limitations of Warranties:
No warranty, expressed or implied, is provided for any existing systems or appliances. Any alterations, additions or repairs made by others unless authorized or agreed upon by GFB will be cause to terminate GFB's obligation under this contract.

* This warranty specifically excludes drain stoppages or clearing of drains, regardless of cause, including but not limited to drain cleaning, clearing, etc.

A.A. KRALL AND SONS LLC

COMMERCIAL & RESIDENTIAL
HIC #PA027077

HEATING • AIR CONDITIONING • PLUMBING • WELL PUMPS

2629 St Rt 22 Fredericksburg Pa 17026
717.865.5373 – 24/7 Service

Customer information	
Name: Fredericksburg Water & Sewer	Date:
Address: 7 Kreider Lane Jonestown Pa 17038	
Email- dkeller@fswaonline.net	
Phone- 717-304-1061	

	Quantity	Price
Fujitsu 12,000 BTU Wall Hung Mini Split		$4,734.00
1-FUJ ASH12KNAS Condenser		
1-FUJ AOLH12KNAS1 Air Handler		
1-25' Copper Line Set		
1-Pad w/ feet		
All Parts & Labor		
5 yr Commercial Warranty		
1 yr Labor		
	Total Price	$4,734.00

A.A Krall And Sons

X________________

Thank you for the opportunity to provide our services!

A.A. KRALL AND SONS LLC

COMMERCIAL & RESIDENTIAL
HIC #PA027077

HEATING • AIR CONDITIONING • PLUMBING • WELL PUMPS

2629 St Rt 22 Fredericksburg Pa 17026
717.865.5373 – 24/7 Service

Customer information	
Name: Fredericksburg Water & Sewer	Date:
Address: 7 Kreider Lane Jonestown Pa 17038	
Email- dkeller@fswaonline.net	
Phone- 717-304-1061	

	Quantity	Price
Copper Hunter 12,000 BTU Wall Hung Mini Split		$4,845.00
1-CH-RLS12MIA Condenser		
1-CH- RLS12MIA Air Handler		
1-25' Copper Line Set		
1-Pad w/ feet		
All Parts & Labor		
5 yr Commercial Warranty		
1 yr Labor		
	Total Price	$4,845.00

A.A Krall And Sons

X________________

Thank you for the opportunity to provide our services!

A.A. KRALL AND SONS LLC

COMMERCIAL & RESIDENTIAL
HIC #PA027077

HEATING • AIR CONDITIONING • PLUMBING • WELL PUMPS

2629 St Rt 22 Fredericksburg Pa 17026
717.865.5373 – 24/7 Service

Customer information	
Name: Fredericksburg Water & Sewer	Date:
Address: 7 Kreider Lane Jonestown Pa 17038	
Email- dkeller@fswaonline.net	
Phone- 717-304-1061	

	Quantity	Price
Mitsubishi 12,000 BTU Wall Hung Mini Split		$4,982.00
1-MUZJX12WL Condenser		
1-MSZJX12WL Air Handler		
1-25' Copper Line Set		
1-Pad w/ feet		
All Parts & Labor		
5 yr Commercial Warranty		
1 yr Labor		
	Total Price	$4,982.00

A.A Krall And Sons

X______________________

Thank you for the opportunity to provide our services!

Deliver to Frederi... Lebanon 17046 | All | 12000 btu mini split 2 | EN | Hello, Fredericksburg Account for Fredericksburg ... | Returns & Orders | 0

All | Business Essentials | National Safety Month | Buy Again | Save up to 30% on safety supplies | Lists | Try Prime Business

Home & Kitchen › Heating, Cooling & Air Quality › Air Conditioners › Split-System

Click to see full view

10 VIDEOS

Ask Alexa

Does it have a sleep mode? | Can it cool large rooms?

Sponsored Why choose senville air conditioners?

Is it energy efficient? | Why you might like this

Ask something else

Product Energy Guide

Senville LETO Series Mini Split Air Conditioner Heat Pump, 12000 BTU 110/120V, Inverter, Works with Alexa, SEER2 20.8, 1 Ton, White

Visit the Senville Store

4.4 (2,137) | Search this page

#1 Best Seller in Split-System Air Conditioners

1K+ bought in past month

Business discount

-10% $719.99

List Price: ~~$799.99~~

Or pay later in 30 days or more. Select from 1 plan

Prefer to be invoiced for your order? Choose Business Credit Account as your payment method at checkout.

Buy more, save more

5 units	10 units Lowest pr
-15% $3,400.00	-20% $6,400.
$680.00/unit	$640.00/unit

Additional shipping fees may apply for items fullfilled directly by selling partners.

Delivery & Support

Select to learn more

Ships from Senville | 30-day easy returns | Customer Support

Buying multiple items? Go to multi-select

Size: **12000 BTU 110/120V**

9000 BTU 110/120V $629.99 ~~$699.99~~	9000 BTU 208/230V $719.99 ~~$799.99~~	12000 BTU 110/120V $719.99 ~~$799.99~~	12000 BTU 208/230V $782.99 ~~$869.99~~
18000 BTU 208/230V $899.99 ~~$999.99~~	24000 BTU 208/230V $1,124.99 ~~$1,249.99~~	See 1 options with no featured offers	

Color: **White**

$719.99

FREE delivery **Saturday, July 18.** Details

Deliver to Fredericks... - Lebanon 17046

In Stock

Quantity: 1

Add to cart

Need more than 16 units?

Request for Quote

Secure transaction

Ships from and sold by Senville.
Seller Credentials:
889 Certification

Return policy:
30-day refund/replacement

Add a protection plan:

- [ ] 3-Year B2B Cooling Protection Plan for $217.99
- [ ] 4-Year B2B Cooling Protection Plan for $289.99

Add to List

alexa **WORKS WITH ALEXA**
Add voice control by combining with an Alexa device


This item

+


Required

= "Alexa, increase the thermostat."

Total Price: $817.98
Add both to Cart

See Less

Brand	Senville
Form Factor	Mini-Split
Capacity	1 tons
Cooling Power	12000 british thermal units
Special	Alexa Enabled

See more

About this item

- Alexa Enabled Mini Split AC/Heating System: Integrate with voice control or app, allowing you to adjust your mini split air conditioner from anywhere. Set routines for temperature changes.
- Versatile 4-in-1 Mini Split: All-season solution with air conditioning, heat pump (functional up to 5F/-15C), dehumidifier, fan, and turbo function. Includes a DC Inverter that's UL Listed, AHRI Certified, and works with Alexa.
- Stylish & Functional Mini Split AC: Suitable for both home and business. Provides performance without compromising aesthetics. Ideal for bedrooms, living areas, stores, eateries, and warehouses.
- Installation Package Included: Includes indoor air handler, outdoor condenser, remote control, and installation kit with a 16ft. line set and communication wire. Pre-loaded with refrigerant for up to 25 ft. Note: Professional installation required.
- 5 Year Manufacturer's Warranty: Includes 5 years on parts replacement and 5 years on the compressor. Senville offers complimentary technical assistance. Labor not included.

› See more product details

Top reviews for business

Manuel Ortega

Verified Purchase

Great for a small isolated space

Reviewed in the United States on June 17, 2019

I have a 16x8 foot steel tool shed that I've converted into an office. I've worked in it for years and thought nothing could cool this space during the hot summer months. I was wrong. I bought the 12k

Read full review

ChatGPT

Where would I see the difference on a 12,000 BTU mini-split if one has a SEER2 rating of 27.5 and the other has a SEER2 rating of 20.8?

The short answer is: **mostly on your electric bill**, and the difference is usually smaller than people expect.

SEER2 (Seasonal Energy Efficiency Ratio 2) measures how much cooling a system provides over an entire season divided by the electricity it uses. A higher number means less electricity is needed for the same amount of cooling.

For your two 12,000 BTU (1-ton) mini-splits:

- **27.5 SEER2** = very high efficiency
- **20.8 SEER2** = still an excellent efficiency rating

The 27.5 unit is approximately:

$$\frac{27.5}{20.8} = 1.32$$

So it is about **32% more efficient** than the 20.8 unit. Put another way, it uses about **24% less electricity** to provide the same cooling over a season.

Real-world example

Let's say your mini-split runs enough during the summer to provide 12 million BTUs of cooling.

- **20.8 SEER2:** about **577 kWh**
- **27.5 SEER2:** about **436 kWh**

Difference:

- **141 kWh per cooling season**

If electricity costs:

- $0.15/kWh → about **$21/year**
- $0.20/kWh → about **$28/year**
- $0.30/kWh → about **$42/year**

Even if you use it heavily, the savings are often measured in **tens of dollars per year**, not hundreds.

Where you'll actually notice it

You probably **won't** notice:

- Faster cooling
- Better comfort
- More airflow
- Lower noise (unless they're different models)

You **will** notice:

- Lower electrical consumption.
- Possibly better low-speed operation if the higher-SEER unit achieves its rating with a more sophisticated inverter compressor and larger heat exchangers.

Heating matters too

If you plan to use the mini-split for heat (especially in Pennsylvania), don't focus only on SEER2.

The more important specifications are:

- **HSPF2** (heating efficiency)
- Heating capacity at **17°F**
- Heating capacity at **5°F**
- Minimum operating temperature
- COP (Coefficient of Performance) at cold temperatures, if available

Two units can have similar SEER2 ratings but perform very differently when it's 10°F outside.

Is the higher SEER2 worth it?

It depends on the price difference.

For example:

- If the 27.5 SEER2 unit costs **$300 more**, and you save **$30/year**, the simple payback is about **10 years**.
- If it costs **$800 more**, the efficiency alone may never justify the extra cost unless you use it heavily or electricity rates are high.

FREDERICKSBURG SEWER & WATER AUTHORITY
Steckbeck Engineering - Project Status Reports
July 20, 2026

ENGINEERING ITEMS REQUIRING BOARD ACTION:
- Open sealed bids for sale of Hungerford & Terry manganese filters.

GENERAL / ADMINISTRATIVE:
- SESI continues to assist the Administrative and Operation Staffs with technical issues as requested.

FREDERICKSBURG WWTP OPERATIONS SUPPORT:
- We routinely review the monthly Commercial Sewer User O&M Charges for anomalies.

MONROE VALLEY WWTP OPERATIONS SUPPORT:
- No engineering support has been required since the previous meeting.

WATER SYSTEM OPERATIONS SUPPORT:
- We have updated the FSWA water model to assist Bell & Evans in the design and construction of the loop of the Chestnut Hill Road water line down Blue Mountain Road to tie into the water main on the east end of SR22. The Board approved the concept sketch at the March meeting. Plans will be finalized and presented to FSWA Board for approval before construction. **No change since the last meeting.**

WATER SYSTEM IMPROVEMENTS – MANGANESE FILTRATION FACILITY
- We attended the PENNVEST board meeting via the Teams platform. We were awarded our requested total of $11 million. We received a grant of $6,427,227 and a loan of $4,572,773. The loan interest rates are 1.743% during the interest only construction period and for the first five (5) years after construction. After that, the rate will be 2.179% for the duration of the 240 months (20 years). We will begin the closing process ASAP.
- We have reviewed the drawings with Dusty and internally again, to view from the operators and contractors' perspectives. We will update the bid drawings accordingly. This will save effort during the bid phase. The drawing edits are in process.
- We are working with the solar system engineer to integrate the design into our site and electrical system. Due to timing, this will not be a part of the PENNVEST application. We will apply for other state or federal grants and loans as a separate project. No change since the last meeting.
- We have forwarded various items required by PENNVEST to Eric Gibson for legal review and handling and have met with him to discuss the items. They are 1) Three easements, 2) PV Resolution to Apply, 3) PV Letter of Responsibility, and 4) Modifications to Randy Martin Deed for Well 7 Wellhead Protection Zone. We continue to support him as required.
- We have been corresponding with an engineering for regarding a potential residential development which could affect one of our easements.

MISCELLANEOUS
- We are continuing our review of the following applications, and/or SESI design projects that have been or will be submitted to the FSWA office.
  - Dale Yingst expansion of Oak Ridge MHP north of Sherwin Williams Drive. Final revisions of the master water meter pit have been received and reviewed. Still awaiting submittal of new plan sheets from Chrisland.

Respectfully Submitted by: **SESI – Jeff Steckbeck and Paul Lutzkanin**

Fredericksburg Sewer and Water Authority Sewer Fund
Profit & Loss Budget vs. Actual
January through June 2026

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
Income				
341.00 · INTEREST				
341.02 · Fulton Sewer Checking Int.	8,875.15	15,000.00	-6,124.85	59.2%
341.04 · Fulton Sewer Project Fund Int	1,958.87			
Total 341.00 · INTEREST	10,834.02	15,000.00	-4,165.98	72.2%
342.00 · RENTAL REVENUE				
342.21 · Apartment Rent	3,500.00			
342.22 · Garage Rent	841.50			
342.23 · Painter Rent	173.64			
342.24 · F'burg Wwtp Lease / Rent	600.00			
342.00 · RENTAL REVENUE - Other	0.00	7,800.00	-7,800.00	0.0%
Total 342.00 · RENTAL REVENUE	5,115.14	7,800.00	-2,684.86	65.6%
343.00 · Union Township Plant	41,951.46	75,000.00	-33,048.54	55.9%
360.00 · SEWER ADMINISTRATIVE FEES				
361.31 · SLDO Fees	5,750.00	0.00	5,750.00	100.0%
361.32 · Engineering Review Fees	3,691.25	0.00	3,691.25	100.0%
361.35 · Inspection Fees	0.00	0.00	0.00	0.0%
360.00 · SEWER ADMINISTRATIVE FEES - Other	0.00	0.00	0.00	0.0%
Total 360.00 · SEWER ADMINISTRATIVE FEES	9,441.25	0.00	9,441.25	100.0%
364.00 · SEWER SYSTEM				
364.11 · Tapping Fees	0.00	5,000.00	-5,000.00	0.0%
364.12 · Sewer Use Charge				
364.124 · Extra Waste Surcharge	39,331.48	50,000.00	-10,668.52	78.7%
364.125 · Sewer Charges	458,785.59	900,000.00	-441,214.41	51.0%
364.126 · Debt Service	349,219.32	684,000.00	-334,780.68	51.1%
Total 364.12 · Sewer Use Charge	847,336.39	1,634,000.00	-786,663.61	51.9%
364.13 · Reserve Capacity Fees				
364.133 · MV Reserve EDU	0.00	0.00	0.00	0.0%
Total 364.13 · Reserve Capacity Fees	0.00	0.00	0.00	0.0%
364.14 · Fines and Penalties	9,544.18	10,000.00	-455.82	95.4%
364.99 · General Misc Income	0.00	0.00	0.00	0.0%
Total 364.00 · SEWER SYSTEM	856,880.57	1,649,000.00	-792,119.43	52.0%
390.00 · OTHER FINANCING SOURCES				
391.01 · S.F. Loan Reimbursement	93,211.02	160,000.00	-66,788.98	58.3%
Total 390.00 · OTHER FINANCING SOURCES	93,211.02	160,000.00	-66,788.98	58.3%
Total Income	1,017,433.46	1,906,800.00	-889,366.54	53.4%
Gross Profit	1,017,433.46	1,906,800.00	-889,366.54	53.4%
Expense				
429.00 · SEWER EXPENSES				
429.12 · Salaries - Board Of Directors	650.00	1,800.00	-1,150.00	36.1%
429.14 · Salaries - Staff	85,323.49	216,900.00	-131,576.51	39.3%
429.15 · INS. - EMPLOYER PAID BENEFITS				
429.151 · Health	16,163.92	44,100.00	-27,936.08	36.7%

Fredericksburg Sewer and Water Authority Sewer Fund
Profit & Loss Budget vs. Actual
January through June 2026

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
429.152 · Medical HRA	6,233.74	25,000.00	-18,766.26	24.9%
429.153 · Dental HRA	870.50	10,000.00	-9,129.50	8.7%
429.154 · Life and STD	370.34	1,000.00	-629.66	37.0%
Total 429.15 · INS. - EMPLOYER PAID BENEFITS	23,638.50	80,100.00	-56,461.50	29.5%
429.16 · TRAINING & CONFERENCES	0.00	2,000.00	-2,000.00	0.0%
429.17 · PENSION	10,722.00	20,000.00	-9,278.00	53.6%
429.19 · CORP. BUILDING-Repair & Maint.	6.17	20,000.00	-19,993.83	0.0%
429.21 · ADMINISTRATIVE EXPENSES				
429.211 · Office Supplies	2,013.67			
429.212 · Office Equipment Maint & Repair	1,173.51			
429.213 · Equipment Lease	166.02			
429.214 · Ops Equip Maint & Repair-Comput	1,486.97			
429.21 · ADMINISTRATIVE EXPENSES - Other	0.00	20,000.00	-20,000.00	0.0%
Total 429.21 · ADMINISTRATIVE EXPENSES	4,840.17	20,000.00	-15,159.83	24.2%
429.22 · OPERATIONS EXPENSE				
429.221 · Chemicals	22,155.57			
429.222 · Lab Samples	15,153.38			
429.223 · Sludge Removal	129,150.01			
429.224 · Uniform Expense	1,014.17			
429.225 · Other Supplies	3,928.62			
429.226 · Cdl/Drug Testing	0.00	0.00	0.00	0.0%
429.22 · OPERATIONS EXPENSE - Other	0.00	250,000.00	-250,000.00	0.0%
Total 429.22 · OPERATIONS EXPENSE	171,401.75	250,000.00	-78,598.25	68.6%
429.25 · REPAIRS & MAINTENANCE				
429.251 · Supplies-Operations	384.26			
429.252 · Contracted Svc.-Ehrlich, garba	461.92			
429.253 · Contracted Svc.-Operations	25,983.86			
429.254 · Equipment-Operations	3,277.29			
429.25 · REPAIRS & MAINTENANCE - Other	0.00	25,000.00	-25,000.00	0.0%
Total 429.25 · REPAIRS & MAINTENANCE	30,107.33	25,000.00	5,107.33	120.4%
429.26 · SMALL TOOLS & MINOR EQUIPMENT	0.00	3,000.00	-3,000.00	0.0%
429.28 · PUMP STATION / WWTP MAINT.				
429.282 · East Main Street Pump Station	0.00	0.00	0.00	0.0%
429.283 · Richard Hills Pump Station	0.00	0.00	0.00	0.0%
429.285 · Little Mtn Road Pump Station	0.00	72.82	-72.82	0.0%
429.286 · FSWA Lane/Greble Road	45,832.67	6,707.35	39,125.32	683.3%
429.287 · Monroe Valley WWTP	20,958.33	600.44	20,357.89	3,490.5%
429.28 · PUMP STATION / WWTP MAINT. - Other	0.00	230,000.00	-230,000.00	0.0%
Total 429.28 · PUMP STATION / WWTP MAINT.	66,791.00	237,380.61	-170,589.61	28.1%
429.31 · PROFESSIONAL SERVICES				
429.311 · Accountant / Audit	3,365.00	0.00	3,365.00	100.0%
429.314 · Computer Consult / Quickbooks	1,171.30			
429.315 · Engineering	19,669.79	0.00	19,669.79	100.0%
429.316 · Solicitor	5,429.13	0.00	5,429.13	100.0%
429.31 · PROFESSIONAL SERVICES - Other	0.00	50,000.00	-50,000.00	0.0%
Total 429.31 · PROFESSIONAL SERVICES	29,635.22	50,000.00	-20,364.78	59.3%

Fredericksburg Sewer and Water Authority Sewer Fund
Profit & Loss Budget vs. Actual
January through June 2026

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
429.32 · COMMUNICATION				
429.320 · Operations Mobile Phone Service	715.65			
429.324 · Admin Internet & Phone	1,961.05			
429.325 · Operations Internet & Phone	777.20			
429.32 · COMMUNICATION - Other	0.00	6,000.00	-6,000.00	0.0%
Total 429.32 · COMMUNICATION	3,453.90	6,000.00	-2,546.10	57.6%
429.33 · TRANSPORTATION				
429.331 · Vehicles Repair & Maintenance	7,240.31	0.00	7,240.31	100.0%
429.332 · Fuel	769.52	0.00	769.52	100.0%
429.33 · TRANSPORTATION - Other	0.00	10,000.00	-10,000.00	0.0%
Total 429.33 · TRANSPORTATION	8,009.83	10,000.00	-1,990.17	80.1%
429.34 · ADS & PRINTING	41.04	200.00	-158.96	20.5%
429.35 · INSURANCE				
429.353 · Bowman's- Property, Liab, etc	6,285.05	0.00	6,285.05	100.0%
429.35 · INSURANCE - Other	1,681.00	30,000.00	-28,319.00	5.6%
Total 429.35 · INSURANCE	7,966.05	30,000.00	-22,033.95	26.6%
429.36 · PUBLIC UTILITY SERVICES				
429.361 · 100 017 407 220-Old Plant	1,028.63	0.00	1,028.63	100.0%
429.362 · 100 017 406 222-E. Main PS	2,120.33			
429.363 · 100 017 439 959-Richard Hills P	1,229.85			
429.364 · 100 017 592 336-Lickdale Rd PS	256.25	0.00	256.25	100.0%
429.365 · 100 060 427 687-Little Mtn PS	1,793.20			
429.366 · 100 101 080 313-office	977.16			
429.367 · 100 101 080 339-Garage	93.99			
429.368 · 100 060 490 727-MV WWTP	20,817.53	0.00	20,817.53	100.0%
429.369 · 100 100 740 636-WWTP	71,858.64			
429.36 · PUBLIC UTILITY SERVICES - Other	0.00	140,000.00	-140,000.00	0.0%
Total 429.36 · PUBLIC UTILITY SERVICES	100,175.58	140,000.00	-39,824.42	71.6%
429.42 · DUES, MEMBERSHIP & SUBSCRIPTION	0.00	500.00	-500.00	0.0%
429.43 · TAXES	425.74	1,000.00	-574.26	42.6%
429.45 · CONTRACTED SERVICES	551.00	0.00	551.00	100.0%
429.49 · OPERATING LICENSES AND PERMITS	3,400.00	3,000.00	400.00	113.3%
429.60 · CAPITAL BUDGET				
429.63 · Capital Equipment	0.00	0.00	0.00	0.0%
429.60 · CAPITAL BUDGET - Other	0.00	80,000.00	-80,000.00	0.0%
Total 429.60 · CAPITAL BUDGET	0.00	80,000.00	-80,000.00	0.0%
429.91 · NPDES PENALTIES	0.00	10,000.00	-10,000.00	0.0%
429.92 · BANK SERVICE CHARGES	4,736.90	7,000.00	-2,263.10	67.7%
429.93 · RESERVE	0.00	7,639.00	-7,639.00	0.0%
429.99 · MISCELLANEOUS	1,497.20	500.00	997.20	299.4%
Total 429.00 · SEWER EXPENSES	553,372.87	1,222,019.61	-668,646.74	45.3%
429.44 · UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.0%
470.00 · DEBT SERVICE				
471.07 · Interest Mv Pv Loan 27719	10,091.56			
471.13 · Interest Sf Pv Loan 71386	65,886.31			
472.07 · Principal Mv Pv Loan 27719	83,159.72			

Fredericksburg Sewer and Water Authority Sewer Fund
Profit & Loss Budget vs. Actual
January through June 2026

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
472.13 · Principal Sf Pv Loan 71386	279,386.93			
470.00 · DEBT SERVICE - Other	0.00	877,060.00	-877,060.00	0.0%
Total 470.00 · DEBT SERVICE	438,524.52	877,060.00	-438,535.48	50.0%
480.00 · PAYROLL EXPENSES				
481.161 · Fica	5,187.54			
481.163 · Medicare	1,213.22			
481.165 · PMAA UC Fund	701.70			
480.00 · PAYROLL EXPENSES - Other	0.00	20,000.00	-20,000.00	0.0%
Total 480.00 · PAYROLL EXPENSES	7,102.46	20,000.00	-12,897.54	35.5%
Total Expense	998,999.85	2,119,079.61	-1,120,079.76	47.1%
Net Income	**18,433.61**	**-212,279.61**	**230,713.22**	**-8.7%**

Fredericksburg Sewer and Water Authority - Water Fund
Profit & Loss Budget vs. Actual
January through June 2026

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
Income				
341.00 · INTEREST				
341.01 · Fulton Water Checking Interest	1,761.51	22,000.00	-20,238.49	8.0%
341.03 · Fulton Water Project Fund Int	8,913.88			
341.00 · INTEREST - Other	0.00	0.00	0.00	0.0%
Total 341.00 · INTEREST	10,675.39	22,000.00	-11,324.61	48.5%
342.00 · RENTAL REVENUE				
342.21 · Apartment Rent	3,500.00	0.00	3,500.00	100.0%
342.22 · Garage Rent	841.50	0.00	841.50	100.0%
342.33 · Painter Rent	173.64			
342.34 · Cellular Antenna Rent				
342.341 · Verizon Rent	15,165.99			
342.342 · Qualtek Tower Rent	18,540.00			
342.34 · Cellular Antenna Rent - Other	0.00	67,260.00	-67,260.00	0.0%
Total 342.34 · Cellular Antenna Rent	33,705.99	67,260.00	-33,554.01	50.1%
342.00 · RENTAL REVENUE - Other	0.00	7,800.00	-7,800.00	0.0%
Total 342.00 · RENTAL REVENUE	38,221.13	75,060.00	-36,838.87	50.9%
378.000 · WATER SYSTEM				
378.11 · Tapping Fees	4,000.00	100,000.00	-96,000.00	4.0%
378.12 · Metered Water Charges	879,708.21	2,000,000.00	-1,120,291.79	44.0%
378.13 · Fire Suppresion Fees	16,027.45	30,000.00	-13,972.55	53.4%
378.14 · Hydrant Water Fees	8,175.00	15,900.00	-7,725.00	51.4%
378.16 · Engineering Review Fees	991.25			
378.99 · Fines and Penalties	5,369.89	2,000.00	3,369.89	268.5%
Total 378.000 · WATER SYSTEM	914,271.80	2,147,900.00	-1,233,628.20	42.6%
Total Income	963,168.32	2,244,960.00	-1,281,791.68	42.9%
Expense				
448.00 · WATER EXPENSES				
448.12 · Salaries - Board Of Directors	650.00	1,800.00	-1,150.00	36.1%
448.14 · Salaries - Staff	85,094.75	160,000.00	-74,905.25	53.2%
448.15 · INS. - EMPLOYER PAID BENEFITS				
448.151 · Health	20,014.23	44,100.00	-24,085.77	45.4%
448.152 · Medical HRA	6,233.73	20,000.00	-13,766.27	31.2%
448.153 · Dental HRA	870.50	6,000.00	-5,129.50	14.5%
448.154 · Life & STD	361.66	800.00	-438.34	45.2%
Total 448.15 · INS. - EMPLOYER PAID BENEFITS	27,480.12	70,900.00	-43,419.88	38.8%
448.16 · TRAINING & CONFERENCE	0.00	2,000.00	-2,000.00	0.0%
448.17 · PENSION	10,722.00	15,000.00	-4,278.00	71.5%
448.19 · CORP. BUILDING-Repairs & Maint.	6.16	10,000.00	-9,993.84	0.1%
448.21 · ADMINISTATIVE EXPENSES				
448.211 · Office Supplies	1,774.68			
448.212 · Office Equip, Maint & Repair	1,173.47			
448.213 · Equipment Lease	165.99			
448.214 · Ops Equip Maint & Repair-Comput	1,411.99			
448.21 · ADMINISTATIVE EXPENSES - Other	0.00	15,000.00	-15,000.00	0.0%

Fredericksburg Sewer and Water Authority - Water Fund
Profit & Loss Budget vs. Actual
January through June 2026

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
Total 448.21 · ADMINISTATIVE EXPENSES	4,526.13	15,000.00	-10,473.87	30.2%
448.22 · OPERATIONS EXPENSE				
448.221 · Chemicals	8,536.53			
448.222 · Lab Samples	4,465.25			
448.224 · Uniform Expense	1,014.16			
448.225 · Other Supplies	3,663.21			
448.22 · OPERATIONS EXPENSE - Other	0.00	50,000.00	-50,000.00	0.0%
Total 448.22 · OPERATIONS EXPENSE	17,679.15	50,000.00	-32,320.85	35.4%
448.23 · PURCHASED WATER	450,744.64	1,200,000.00	-749,255.36	37.6%
448.24 · OPERATING LICENSES AND PERMITS	2,000.00	3,000.00	-1,000.00	66.7%
448.25 · REPAIRS & MAINTENANCE				
448.251 · Supplies-Operations	44.17			
448.252 · Contracted Svs-Ehrlich, garbage	325.88			
448.253 · Contracted Svs-Operations	2,893.05			
448.254 · Equipment-Operations	5,126.01			
448.25 · REPAIRS & MAINTENANCE - Other	0.00	50,000.00	-50,000.00	0.0%
Total 448.25 · REPAIRS & MAINTENANCE	8,389.11	50,000.00	-41,610.89	16.8%
448.26 · SMALL TOOLS & MINOR EQUIPMENT	551.00	3,000.00	-2,449.00	18.4%
448.29 · FIRE HYDRANT EQUIP.	-790.00			
448.31 · PROFESSIONAL SERVICES				
448.311 · Accountant / Audit	3,365.00			
448.314 · Computer Consult / Quickbooks	1,171.30			
448.315 · Engineering	6,427.19			
448.316 · Solicitor	4,750.00			
448.31 · PROFESSIONAL SERVICES - Other	0.00	65,000.00	-65,000.00	0.0%
Total 448.31 · PROFESSIONAL SERVICES	15,713.49	65,000.00	-49,286.51	24.2%
448.32 · COMMUNICATION				
448.320 · Operations Mobile Phone Service	724.27			
448.321 · Admin Internet & Phone	2,194.29			
448.322 · Operations Internet & Phone	543.96			
448.32 · COMMUNICATION - Other	0.00	7,000.00	-7,000.00	0.0%
Total 448.32 · COMMUNICATION	3,462.52	7,000.00	-3,537.48	49.5%
448.33 · TRANSPORTATION				
448.331 · Vehicles Repair & Maintenance	331.49			
448.332 · Fuel	769.51			
448.333 · Mileage	13.78			
448.33 · TRANSPORTATION - Other	0.00	7,000.00	-7,000.00	0.0%
Total 448.33 · TRANSPORTATION	1,114.78	7,000.00	-5,885.22	15.9%
448.34 · ADS & PRINTING	41.03	200.00	-158.97	20.5%
448.35 · INSURANCE				
448.353 · Bowman- Property, Liab, etc	6,285.04			
448.35 · INSURANCE - Other	1,681.00	30,000.00	-28,319.00	5.6%
Total 448.35 · INSURANCE	7,966.04	30,000.00	-22,033.96	26.6%
448.36 · PUBLIC UTILITY SERVICES				
448.362 · 100 097 919 987-Legion Vault	268.33			

Fredericksburg Sewer and Water Authority - Water Fund
Profit & Loss Budget vs. Actual
January through June 2026

	Jan - Jun 26	Budget	$ Over Budget	% of Budget
448.363 · 100 017 435 031-Well 5	4,095.84			
448.364 · 100 017 434 794-Well 6	8,901.82			
448.365 · 100 017 434 927-Well 2	14,781.31			
448.366 · 100 101 080 339-Garage	93.97			
448.367 · 100 101 080 313-office	891.94			
448.368 · 100 017 430 396-CoLA Interconne	163.90			
448.369 · 100 061 889 687-East Water Tank	6,239.32			
448.36 · PUBLIC UTILITY SERVICES - Other	0.00	75,000.00	-75,000.00	0.0%
Total 448.36 · PUBLIC UTILITY SERVICES	35,436.43	75,000.00	-39,563.57	47.2%
448.42 · DUES, MEMBERSHIP & SUBSCRIPTION	1,300.00	1,000.00	300.00	130.0%
448.43 · TAXES	419.05	1,000.00	-580.95	41.9%
448.59 · CAPITAL BUDGET	0.00	55,000.00	-55,000.00	0.0%
448.78 · NEW WATER SOURCE				
448.781 · Engineering	109,398.08			
448.785 · Legal	377.68			
448.786 · Other	45,360.00			
448.78 · NEW WATER SOURCE - Other	40,245.00	400,060.00	-359,815.00	10.1%
Total 448.78 · NEW WATER SOURCE	195,380.76	400,060.00	-204,679.24	48.8%
448.92 · BANK SERVICE CHARGES	1,690.44	2,500.00	-809.56	67.6%
448.99 · MISC.	0.00	500.00	-500.00	0.0%
Total 448.00 · WATER EXPENSES	869,577.60	2,224,960.00	-1,355,382.40	39.1%
480.00 · PAYROLL EXPENSES				
481.161 · Fica	5,187.51			
481.163 · Medicare	1,213.20			
481.165 · PMAA UC Fund	701.63			
480.00 · PAYROLL EXPENSES - Other	0.00	20,000.00	-20,000.00	0.0%
Total 480.00 · PAYROLL EXPENSES	7,102.34	20,000.00	-12,897.66	35.5%
Total Expense	876,679.94	2,244,960.00	-1,368,280.06	39.1%
Net Income	**86,488.38**	**0.00**	**86,488.38**	**100.0%**