



Macungie Borough Authority General Business Meeting Agenda

Thursday, October 8, 2026

7:00 p.m.

Macungie Institute

- I. Call to Order – Pledge of Allegiance**
- II. Public Comment on Non-Agenda Items**
- III. Approval of Minutes**
 - A. August 13, 2026
- IV. Financial Reports**
 - A. Approval of Paid Bills Detail in the amount of \$41,095.35
- V. Reports**
 - A. Water Operator
 - B. Authority
 - C. Borough Manager
- VI. Unfinished Business**
 - A. Authorizing Installation of Screening Fence for Propane Tanks at Well No. 2
- VII. New Business**
 - A. Acceptance of 2025 Audit Report
 - B. Authorizing Attendance at Northeast District PA-AWWA and Eastern Section WWOAP Fall Conference
- VIII. Adjournment**

**MACUNGIE BOROUGH AUTHORITY
MEETING MINUTES**

Organization & General Business Meeting
Thursday, August 13, 2026 - 7:00 P.M.

I. Call to Order – Pledge of Allegiance

The Macungie Borough Authority meeting was called to order on August 13, 2026 at 7:00 p.m. at the Macungie Institute, 510 E. Main Street, Macungie, PA 18062. In attendance were Jeffrey Stauffer, Chairman; Robert Bogert, Jr., Vice-Chairman; Todd Ritter, Member; Lorraine Walters, Member; Douglas McNair, Water Operator; Rick Getts, Engineer; and Kalman Sostarecz, Jr., Authority Secretary.

Chairman Stauffer opened the meeting and asked all present to join him in reciting the Pledge of Allegiance to the Flag of the United States of America.

II. Public Comment on Non-Agenda Items

None

III. Approval of Minutes

A. June 11, 2026

Chairman Stauffer made a motion to approve the minutes from the June 11, 2026 meeting, seconded by Ms. Walters. Motion passed unanimously.

IV. Financial Reports

A. Treasurer's Report Q2 2026

Vice-Chairman Bogert made a motion to approve the Treasurer's Report as presented, seconded by Mr. Ritter. Motion passed unanimously.

B. Approval of Paid Bills Detail in the amount of \$17,940.03

Ms. Walters made a motion to approve the Paid Bills Detail in the amount of \$17,940.03, seconded by Chairman Stauffer. Motion passed unanimously.

V. Reports

A. Water Operator

Doug McNair, Water Operator, reviewed his written report. Regarding backflow preventers, Mr. Sostarecz reported that they are not required by the PA UCC unless there is a potential for contaminated water going back out to the system. If desired, the Borough could pass an ordinance that would require them with any new construction. Mr. McNair stated that it is something that should potentially be considered next year.

B. Engineer

Mr. Getts stated that they are in the process of designing the North Buttonwood Water Main replacement.

C. Authority

None

D. Borough Manager

Mr. Sostarecz stated that the utility billing software is working very well. Each quarter the number of accounts being paid electronically is increasing, currently approaching 25%.

VI. Unfinished Business

A. Discussion on Water Use for Macungie Fire Department

Mr. Sostarecz stated that Borough Council did consider the request at its recent meeting and authorized the MVFD to utilize the fire hydrants for training purposes with some stipulations, including requiring

Certificates of Insurance, that the hydrants be utilized one time per month for training purposes, and to comply with any requirements put in place by the Borough Authority.

Chairman Stauffer stated that the stipulations he previously recommended were also to provide insurance, to provide a schedule for training, and if there was any change to the schedule that they contact the Borough. Vice-Chairman Bogert agreed with those stipulations. Tim Romig, MVFD President, stated that the COIs are ready and will be delivered to the Borough, and a training schedule was provided to the Authority this evening. They will be prepared monthly and forwarded to the Borough ahead of time.

Ms. Walters asked if the MVFD has received any support from surrounding fire departments that will training with them. Mr. Romig stated that it is a complicated and negative subject.

Chairman Stauffer asked that if Mr. McNair notices that the water levels are getting too low, and in his opinion the training with water should not be held, that he notify the Borough Manager who can notify the MVFD. Tim Keller, MVFD, stated that they will not be flowing large volumes of water at one time with the type of training that they'll be doing. Mr. McNair stated that as long as it's less than 10,000 gallons they should be okay.

Ms. Walters asked if the MVFD would be able to obtain a water meter; Mr. Romig stated that they are self-funded and would prefer not to expend those funds. Mr. McNair stated that the fire apparatus should display the gallons per minute so it can be tracked that way; Mr. Keller confirmed that there is a digital readout and he can take snapshots of it as they are training to know how much water was used.

Chairman Stauffer made a motion to authorize the Macungie Volunteer Fire Department to utilize fire hydrants for training purposes only, under the stipulations of Borough Council and the Authority, seconded by Vice-Chairman Bogert. Motion passed unanimously.

B. Authorizing Installation of Screening Fence for Propane Tanks

Item tabled until a new quote is received.

C. Authorizing Purchase of Underground Boring Tool

Mr. McNair stated that an underground boring tool was rented in the past and it is a great tool. There are number of instances coming up in which it would be useful to use again, and he recommends that the Authority authorize the purchase as it can be used for many years to come. Mr. Sostarecz stated that there are funds available in this year's budget for the purchase.

Chairman Stauffer made a motion to authorize the purchase of the underground boring tool, seconded by Ms. Walters. Motion passed unanimously.

D. Authorizing Rental of Vacuum Excavator

Mr. McNair said it is an invaluable tool when curb boxes are excavated as it is much better for the earth disturbance and for restoration afterward. There are several curb boxes that need to be worked on and the rental would be for a one week period.

Chairman Stauffer made a motion to authorize the rental of the vacuum excavator, seconded by Mr. Ritter. Motion passed unanimously.

VII. New Business

A. Drinking Water Rate Study

Mr. Sostarecz stated that the Authority requested options to formulate potential increases to the rates charged to consumers for next year's budget as there has not been a rate increase in over ten years. The proper way to do so is to have a rate study performed by the engineer; if the rate were ever challenged it would be defensible. Mr. Getts reviewed what would occur with the study.

Ms. Walters made a motion to authorize the rate study be completed now, seconded by Vice-Chairman Bogert. Motion passed unanimously.

Chairman Stauffer asked if anyone had anything else to discuss. Carl Sell, resident, asked if the curb boxes on Church Street have been investigated prior to it being reconstructed. Mr. McNair stated that not all of them have been looked at, but a few years ago there were service lines investigated by a pot-holing company and all of the ones with leaded goosenecks were replaced.

VIII. Adjournment

Chairman Stauffer made a motion to adjourn the meeting at 7:40 p.m., seconded by Ms. Walters. Motion passed unanimously.

Respectfully Submitted,

Kalman A. Sostarecz, Jr.
Authority Secretary

DRAFT

9:30 AM

10/06/26

MBWA - MACUNGIE BOROUGH WATER AUTHORITY**Paid Bills Detail****All Transactions**

Type	Date	Memo	Open Balance
Badger Meter			
Bill	09/28/2026	Inv #80252682 - MBL Hosting	128.10
Total Badger Meter			128.10
Grim, Biehn & Thatcher			
Bill	10/01/2026	Inv #245097-0001- General Matters	120.00
Total Grim, Biehn & Thatcher			120.00
M.J. Reider Associates, Inc.			
Bill	10/01/2026	Inv #26J0179 - Water testing	1,239.50
Total M.J. Reider Associates, Inc.			1,239.50
PP&L			
Bill	09/24/2026	Acct #62370-05002 - Vine St Station	167.86
Bill	09/24/2026	Acct #66370-05000 - Maple St	71.94
Bill	09/24/2026	Acct #78570-05001 - Hillcrest Dr	28.28
Bill	09/24/2026	Acct #23570-05006 - Lehigh St	993.18
Total PP&L			1,261.26
Wehrung's Macungie LLC			
Bill	09/21/2026	Inv #72917- Sidewalk repairs	41.98
Bill	09/23/2026	Inv #72993- Mice control at old reservoir	14.79
Total Wehrung's Macungie LLC			56.77
TOTAL			2,805.63

9:50 AM

09/29/26

MBWA - MACUNGIE BOROUGH WATER AUTHORITY

Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
Barry Isett & Associates, Inc.			
Bill	09/10/2026	Inv #0215792 - Drinking water rate study	1,600.00
Bill	09/10/2026	Inv #0215913 - N. Buttonwood St	7,561.00
Bill	09/11/2026	Inv #0215982 - Macungie Borough Authority Engineering	727.50
Bill	09/11/2026	Inv #0215990 - Buttonwood Water Main Replacement	135.00
Total Barry Isett & Associates, Inc.			10,023.50
TOTAL			10,023.50

9:14 AM

09/22/26

MBWA - MACUNGIE BOROUGH WATER AUTHORITY
Paid Bills Detail
All Transactions

Type	Date	Memo	Open Balance
Core & Main			
Bill	09/15/2026	Inv #Z651364- Hydrant wrench & lifter	303.77
Total Core & Main			303.77
CR&Y			
Bill	09/05/2026	Inv #250060 - 2025 Audit	6,500.00
Total CR&Y			6,500.00
NAPA Auto Parts			
Bill	09/10/2026	Inv #294641- Truck #2	312.46
Total NAPA Auto Parts			312.46
Wehrung's Macungie LLC			
Bill	09/10/2026	Inv #72577- Replacement tarp for use on utility truck	14.99
Total Wehrung's Macungie LLC			14.99
TOTAL			7,131.22

9:01 AM

09/15/26

MBWA - MACUNGIE BOROUGH WATER AUTHORITY
Paid Bills Detail
All Transactions

Type	Date	Memo	Open Balance
Albarell Electric, Inc.			
Bill	09/09/2026	Inv #9897121391 - Well #1 & #2 annual preventative maintenance	1,270.50
Total Albarell Electric, Inc.			1,270.50
Exeter Supply Co, Inc.			
Credit	07/31/2026	CM #317824 - Clamps coupling credit	-270.00
Bill	09/09/2026	Inv #318520 - New water meters for S Walnut St town homes	340.00
Total Exeter Supply Co, Inc.			70.00
Spok, Inc.			
Bill	08/31/2026	Inv #K0204563U - WF Pagars	20.83
Total Spok, Inc.			20.83
Stoney Creek Rentals, Inc.			
Bill	09/10/2026	Inv #8674-1 - For excavation & replacement of curb boxes	1,579.20
Total Stoney Creek Rentals, Inc.			1,579.20
TT Technologies			
Bill	08/31/2026	PS-INV005242- Grundomat 75p	7,660.28
Total TT Technologies			7,660.28
TOTAL			10,600.81

9:07 AM

09/08/26

MBWA - MACUNGIE BOROUGH WATER AUTHORITY
Paid Bills Detail
All Transactions

Type	Date	Memo	Open Balance
Badger Meter			
Bill	08/27/2026	Inv #80249269 - MBL Hosting	128.10
Total Badger Meter			128.10
M.J. Reider Associates, Inc.			
Bill	09/01/2026	Inv #2610149 - Water testing	638.60
Total M.J. Reider Associates, Inc.			638.60
Stoney Creek Rentals, Inc.			
Bill	09/04/2026	Inv #7755-1 - For excavation & replacement of curb boxes	2,295.70
Total Stoney Creek Rentals, Inc.			2,295.70
Wehrung's Macungie LLC			
Bill	08/24/2026	Inv #71927 - for hydrant repairs at 212 W Main St	40.24
Bill	09/03/2026	Inv #72381 - Small tools used for waterline repairs	134.56
Total Wehrung's Macungie LLC			174.80
TOTAL			3,237.20

10:52 AM

09/01/26

MBWA - MACUNGIE BOROUGH WATER AUTHORITY

Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
Core & Main			
Bill	08/27/2026	Inv #Z453699 - Kornerhorns, meter valves, etc.	1,048.60
Bill	08/27/2026	Inv #Z492349 - Kornerhorns, meter valves, etc.	1,258.32
Total Core & Main			2,306.92
PP&L			
Bill	08/25/2026	Acct #66370-05000 - Maple St	76.38
Bill	08/25/2026	Acct #62370-05002 - Vine St Station	176.48
Bill	08/25/2026	Acct #23570-05006 - Lehigh St	996.23
Bill	08/25/2026	Acct #78570-05001 - Hillcrest Dr	28.41
Total PP&L			1,277.50
TOTAL			3,584.42

8:52 AM

08/25/26

MBWA - MACUNGIE BOROUGH WATER AUTHORITY**Paid Bills Detail****All Transactions**

Type	Date	Memo	Open Balance
Barry Isett & Associates, Inc.			
Bill	08/13/2026	Inv #0215012 - Buttonwood Water Main Replacement	1,806.25
Bill	08/14/2026	Inv #0215124 - Macungie Borough Authority Engineering	270.00
Total Barry Isett & Associates, Inc.			2,076.25
Capp			
Bill	08/21/2026	Inv #325809059 - Chart paper	330.00
Total Capp			330.00
TOTAL			2,406.25

9:52 AM

08/18/26

MBWA - MACUNGIE BOROUGH WATER AUTHORITY

Paid Bills Detail

All Transactions

Type	Date	Memo	Open Balance
M.J. Reider Associates, Inc.			
Bill	08/04/2026	Inv #26H0156 - Water testing	1,286.50
Total M.J. Reider Associates, Inc.			1,286.50
Spok, Inc.			
Bill	07/31/2026	Inv #K0204563T - WF Pagars	19.82
Total Spok, Inc.			19.82
TOTAL			1,306.32

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

August 27, 2026

Members of the Authority Board
Macungie Borough Authority
Macungie, PA

We have audited the financial statements of the business-type activities of Macungie Borough Authority for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 25, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Macungie Borough Authority are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by Macungie Borough Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

- Capitalized \$199,613 of fixed assets that were posted to expense accounts.
- Recorded depreciation expense related to capital assets in the amount of \$105,449.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 27, 2026.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Restriction on Use

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

Very truly yours,

Cory Bell, Rappold & Yurawitz LLP

MACUNGIE BOROUGH AUTHORITY

**Financial Statements and
Independent Auditor's Report**

December 31, 2025

**MACUNGIE BOROUGH AUTHORITY
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INDEPENDENT AUDITOR'S REPORT

To the Members of the Authority Board
Macungie Borough Authority
Macungie, PA

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying modified cash basis financial statements of the business-type activities of Macungie Borough Authority, a component unit of the Borough of Macungie, 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 business-type activities of Macungie Borough Authority as of December 31, 2025, and the respective changes in modified cash basis financial position and cash flows thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 2.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Macungie Borough 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 Matter - Basis of Accounting

We draw attention to Note 2 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.

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 2, 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.

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 and *Government 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 and *Government 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 Macungie Borough 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 Macungie Borough 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2026, on our consideration of Macungie Borough Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Macungie Borough Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Macungie Borough Authority's internal control over financial reporting and compliance.

Campbell, Rappold & Yucasita LLP

August 27, 2026

MACUNGIE BOROUGH AUTHORITY
STATEMENT OF NET POSITION – MODIFIED CASH BASIS
December 31, 2025

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 586,200
Investments	554,057
Due from Other Governments	<u>27,338</u>

Total Current Assets: 1,167,595

Noncurrent Assets:

Land	13,531
Water System	2,229,329
Vehicles and Equipment	157,119
Buildings and Improvements	171,040
Accumulated Depreciation	<u>(1,325,848)</u>

Total Noncurrent Assets: 1,245,171

TOTAL ASSETS \$ 2,412,766

LIABILITIES AND NET POSITION

Current Liabilities:

Current Portion of Long-Term Debt	\$ 66,500
Due to Other Governments	<u>34,304</u>

Total Current Liabilities 100,804

Noncurrent Liabilities

Long-Term Debt	<u>97,268</u>
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Total Noncurrent Liabilities 97,268

TOTAL LIABILITIES 198,072

NET POSITION

Invested in Capital Assets, Net of Related Debt	1,081,403
Unrestricted	<u>1,133,291</u>

TOTAL NET POSITION 2,214,694

Total Liabilities and Net Position \$ 2,412,766

See independent auditor's report and notes to the financial statements.

MACUNGIE BOROUGH AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION – MODIFIED CASH BASIS
For the Year Ended December 31, 2025

OPERATING REVENUES

Charges for Services	\$ 552,269
Total Operating Revenues	<u>552,269</u>

OPERATING EXPENSES

Wages and Payroll Taxes	189,409
Benefits	51,423
Accounting	20,302
Software	2,722
Contracted Services	33,472
Legal	1,100
Trainings and Meetings	1,160
Dues and Subscriptions	12,026
Office Supplies	2,438
Postage	1,899
Telephone	2,034
Uniforms	1,881
Insurance	6,383
Laboratory Testing	9,950
Vehicle Expenses	9,680
Supplies	27,139
Utilities	16,309
Repairs and Maintenance	22,966
Depreciation Expense	<u>105,449</u>
Total Operating Expenses	<u>517,742</u>

Operating Income 34,527

NON-OPERATING REVENUES (EXPENSES)

Transfers In/(Out) - Other Governments	5,000
Interest Income	29,259
Interest Expense	<u>(5,491)</u>
Total Non-Operating Revenues (Expenses)	<u>28,768</u>

NET INCOME 63,295

NET POSITION - Beginning of Year 2,151,399

NET POSITION - End of Year \$ 2,214,694

See independent auditor's report and notes to the financial statements.

MACUNGIE BOROUGH AUTHORITY
STATEMENT OF CASH FLOWS – MODIFIED CASH BASIS
For the Year Ended December 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash Received from Customers	\$ 552,269
Cash Payment to Suppliers for Goods and Services	(199,312)
Cash Payments to Employees for Services	<u>(346,193)</u>
Net Cash Provided by Operating Activities	<u>6,764</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfers In from Other Governments	<u>5,000</u>
Net Cash Provided by Noncapital Financing Activities	<u>5,000</u>
CASH FLOWS FROM CAPITAL ACTIVITIES:	
Acquisition of Capital Assets	<u>(199,613)</u>
Net Cash Used in Capital Activities	<u>(199,613)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest Received	29,259
Purchases of Investments	<u>(19,341)</u>
Net Cash Provided by Investing Activities	<u>9,918</u>
CASH FLOWS FROM FINANCING ACTIVITIES:	
Principal Payments on Long-Term Debt	(66,500)
Interest Paid	<u>(5,491)</u>
Net Cash Used in Financing Activities	<u>(71,991)</u>
Net Decrease in Cash and Cash Equivalents	(249,922)
Cash and Cash Equivalents, January 1	<u>836,122</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 586,200</u></u>
Reconciliation of Operating Income to Net Cash Provided Operating Activities	
Operating Income	\$ 34,527
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	105,449
Decrease in Due from Other Governments	21,213
Decrease in Due to Other Governments	<u>(154,425)</u>
Total Adjustments	<u>(27,763)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 6,764</u></u>

See independent auditor's report and notes to the financial statements.

MACUNGIE BOROUGH AUTHORITY
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

1. Entity

Form of Entity

Macungie Borough Authority ("Authority") was organized in 1981 and operates under the provisions of the Pennsylvania Municipal Authorities Act – Act 22 of 2001, as amended. The Authority regulates and governs the water system for the Borough of Macungie. Macungie Borough Council appoints the Authority's five-member Board of Directors. The members of the Board of Directors are residents of the Borough of Macungie and serve for a term of five years.

Macungie Borough Authority is exempt from income tax under Section 115 of the Internal Revenue Code.

Nature of Operations and Markets

Macungie Borough Authority, located in Macungie, Pennsylvania, provides residents of the Borough of Macungie with water services. The Authority regulates and governs certain responsibilities of the water system as follows:

- To determine when and under what circumstances connections may be made to the system.
- To determine and assess connection charges to those who connect to the system.
- To determine when the water system should be upgraded and the manner of upgrading.
- To establish, revise and regulate rates, rentals, tapping customers facilities and/or connection fees.
- To determine when mains within the system shall be extended or looped, and the manner of such extensions and looping.
- To determine whether and under what circumstances service shall be provided to customers and areas served by existing private systems.

2. Summary of Significant Accounting Policies

Significant accounting policies followed by Macungie Borough Authority are described below to enhance the usefulness of the financial statements to the reader.

Description of Financial Reporting Entity

The financial statements of the Authority have been prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) and is described more fully under Basis of Accounting.

The financial statements of Macungie Borough Authority include the financial activities of the Authority which provides water services to the residents of the Borough of Macungie. There are no component units included in the Macungie Borough Authority's financial statements. The Authority is included in the Borough of Macungie's ("Borough") financial statements as a component unit. These financial statements present only the financial activities of the Authority and are not intended to present the financial position of the Borough of Macungie as a whole.

**MACUNGIE BOROUGH AUTHORITY
NOTES TO FINANCIAL STATEMENTS
December 31, 2025**

2. Summary of Significant Accounting Policies (Continued)

Basis of Accounting

The financial statements of Macungie Borough Authority have been prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). The modified cash basis differs from GAAP in that certain revenues and the related assets are recognized when received rather than when earned and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Modifications to the cash basis of accounting include: fixed assets are capitalized and depreciated over their economic useful lives and the recording of long-term debt proceeds. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies are described below to enhance the usefulness of the financial statements to the reader. Net position of the Authority is classified and reported as follows:

- Net investment in capital assets – consist of the historical cost of capital assets less depreciation and any debt that remains outstanding that was used to finance those assets.
- Unrestricted – amounts that are available for any purpose.

Basic Financial Statements

Since the Authority is engaged in business-type activities, it is required to present only the financial statements required for enterprise funds. For the Authority, the basic financial statements consist of the following:

- Enterprise fund financial statements
 - Statement of Net Position – Modified Cash Basis
 - Statement of Revenues, Expenses, and Changes in Net Position – Modified Cash Basis
 - Statement of Cash Flows – Modified Cash Basis
 - Notes to Financial Statements

Enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods. The principal operating revenue of the Authority is the charge of fees for water consumption in the service area of the Authority. The Authority also is the recipient of grants and contributions. Operating expenses include the cost of sales and services and administrative expenses. Revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**MACUNGIE BOROUGH AUTHORITY
NOTES TO FINANCIAL STATEMENTS
December 31, 2025**

2. Summary of Significant Accounting Policies (Continued)

Management Estimates

The preparation of financial statements prepared with the modified cash basis of accounting require management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Authority's cash and cash equivalents are comprised of cash on hand, demand deposits with financial institutions, and short-term investments with original maturities of three months or less as of the date of acquisition.

Certificates of Deposit

Certificates of deposit held for investment purposes with original maturities greater than three months are reported at amortized cost, in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.

The certificates of deposit in which the Authority invests are nonnegotiable and nonparticipating interest-earning investment contracts, and therefore are not considered debt securities subject to fair value reporting. As such, they are excluded from the definition of investments required to be reported at fair value under GASB 31.

The Authority has formally adopted the provisions of GASB Statement No. 31 and reports its held-to-maturity certificates of deposit at amortized cost.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported as cost and are depreciated using the straight-line method over the estimated useful life of system components ranging from 5 to 50 years. 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.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Right-of-Use Asset and Leases

The Authority reports its financial statements in accordance with the modified cash basis of accounting. As such, the Authority does not typically report capital lease transactions or donated capital assets because the acquisition of these assets does not involve a cash inflow or outflow at the time of acquisition or receipt.

MACUNGIE BOROUGH AUTHORITY
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

3. Non-GAAP Budgetary Basis of Accounting

The Authority's budget is prepared on the modified cash basis of accounting and includes appropriations to cover anticipated current encumbrances. The Authority Board approves budgets, which contain estimated revenues adequate to fully fund appropriations. Appropriations not reserved for encumbrances lapse at year end. Formal budgetary integration is employed as a management control device during the year.

4. Deposits with Financial Institutions and Investments

General

The Authority's deposits and investments are governed by the Municipal Authorities Act. Under 53 Pa.C.S. § 5611, the Authority is authorized to invest funds in specified investment types, including U.S. Treasury bills, short-term obligations of the U.S. Government or its agencies or instrumentalities, obligations backed by the full faith and credit of the United States Government, obligations of the Commonwealth of Pennsylvania or its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, obligations of political subdivisions of the Commonwealth of Pennsylvania or their agencies or instrumentalities backed by the full faith and credit of the political subdivision, qualifying registered investment company shares, and deposits in savings accounts, time deposits, or share accounts of insured financial institutions, subject to applicable statutory requirements.

Shares of an investment company may be purchased provided that the investment company is registered under the Investment Company Act of 1940, its shares are registered under the Securities Act of 1933, and the investments of the company are limited to investments otherwise authorized for Authority funds under 53 Pa.C.S. § 5611.

Deposits with financial institutions are maintained in demand deposit accounts, certificates of deposit, or other permitted deposit accounts. Deposits are insured by the Federal Deposit Insurance Corporation or other applicable federal insurance program to the extent provided by law. Amounts on deposit in excess of applicable federal insurance limits are required to be secured by collateral pledged by the depository in accordance with Pennsylvania law.

Cash (Cash on Hand and Bank Balances)

At December 31, 2025, the carrying amount of the Authority's bank deposits, including certificates of deposit, at two financial institution totaled \$1,140,257 and the corresponding bank balances were \$1,142,559 of which \$500,000 was insured by the Federal Deposit Insurance Corporation ("FDIC"); the uninsured bank balances of \$642,559 were collateralized, as described below.

Under Act No. 72 of the 1972 Session of the Pennsylvania General Assembly (the "Act of 72"), financial institutions were granted the authority to secure the deposits of the public bodies by pledging a pool of assets, as defined in the Act of 72, to cover all public funds deposited in excess of the FDIC limits. The uninsured bank balances, including certificates of deposit, (as defined by Statement No. 3 of the GASB) of the Authority in the amount of \$642,559 were collateralized by this pool of assets maintained by the Authority's depository institutions.

MACUNGIE BOROUGH AUTHORITY
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

4. Deposits with Financial Institutions and Investments (Continued)

Investments

As of December 31, 2025, the Authority had the following investments:

	Amortized Cost	Fair Value	Maturity 0-5 Years	Standard & Poor's Rating
Business-Type Activities:				
Certificates of Deposit	\$ 554,057	\$ -	\$ 554,057	N/A
	<u>\$ 554,057</u>	<u>\$ -</u>	<u>\$ 554,057</u>	

Interest Rate Risk

The certificates of deposit have original maturity dates ranging from six to thirteen months. The Authority does not have a formal investment policy to manage interest rate risk but monitors maturity dates to ensure liquidity.

Concentration of Credit Risk

The Authority places limits on the amount the Authority may invest in any one issuer.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a financial institution failure, the Authority's deposits may not be returned to the Authority. The Authority does not have a formal deposit policy for custodial credit risk.

5. Capital Assets

Capital assets consist of:

	Balance Jan. 1, 2025	Additions	Retirements	Balance Dec. 31, 2025
Business-Type Activities:				
<i>Capital Assets Being Depreciated</i>				
Land	\$ 13,531	\$ -	\$ -	\$ 13,531
Water System	2,029,716	199,613	-	2,229,329
Vehicles and Equipment	157,119	-	-	157,119
Buildings and Improvements	<u>171,040</u>	<u>-</u>	<u>-</u>	<u>171,040</u>
Total Capital Assets Being Depreciated	<u>2,371,406</u>	<u>199,613</u>	<u>-</u>	<u>2,571,019</u>
Less Accumulated Depreciation	<u>(1,220,399)</u>	<u>(105,449)</u>	<u>-</u>	<u>(1,325,848)</u>
Business-Type Capital Assets, Net	<u>\$ 1,151,007</u>	<u>\$ 94,164</u>	<u>\$ -</u>	<u>\$ 1,245,171</u>

Depreciation expense was \$105,449 in 2025.

MACUNGIE BOROUGH AUTHORITY
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

6. Long-Term Debt

Changes in long-term obligations for the year ended December 31, 2025, are as follows:

	Balance Outstanding Jan. 1, 2025	Additions	Reductions	Balance Outstanding Dec. 31, 2025	Amounts Due Within One Year
<u>General Obligation - Series 2016:</u>					
Loan Payable to Institution, fixed annual interest rate of 2.35% for thirteen years. Payable in annual payments, matures in 2028.	\$ 230,268	\$ -	\$ (66,500)	\$ 163,768	\$ 66,500
	<u>\$ 230,268</u>	<u>\$ -</u>	<u>\$ (66,500)</u>	<u>\$ 163,768</u>	<u>\$ 66,500</u>

The annual debt service requirements to maturity for business-type general obligation notes and installment loans, including interest are as follows, as of December 31, 2025:

During the years ended December 31:	Principal	Interest
2026	\$ 66,500	\$ 4,165
2027	66,500	2,681
2028	30,768	1,162
Totals	<u>\$ 163,768</u>	<u>\$ 8,008</u>

7. Subsequent Events

In preparing these financial statements, the Authority has evaluated events and transactions for potential recognition or disclosure through August 27, 2026, the date the financial statements were available to be issued, and has determined that no material subsequent events exist that require recognition or disclosure.

OTHER SUPPLEMENTARY INFORMATION

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Members of the Authority Board
Macungie Borough Authority
Macungie, PA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Macungie Borough Authority as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Macungie Borough Authority's basic financial statements, and have issued our report thereon dated August 27, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Macungie Borough Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Macungie Borough Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Macungie Borough Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

We did identify certain deficiencies in internal control that we consider to be significant deficiencies:

The Authority's day-to-day operations are administered by employees of the Borough, and the Borough's personnel, payroll, and utility billing policies apply to those activities.

Maintaining Timesheets

During payroll testing, the Borough was unable to provide signed timesheets or other documented time records for certain employees for selected pay periods. As a result, the Borough does not have complete documentation to demonstrate that payroll disbursements for these employees were based on hours worked and properly authorized. This weakness increases the risk that payroll errors or irregularities could occur and go undetected.

Management's response and corrective action plan: Management concurs with this finding. Historically, certain salaried and long-tenured employees were not required to complete timesheets. Effective immediately, the Borough will require all employees, including salaried staff, to complete and submit biweekly timesheets. Department heads will be responsible for reviewing and approving timesheets, and payroll will not be processed unless an approved timesheet is on file. Management expects to fully implement this process during 2026 and will perform periodic internal reviews to monitor ongoing compliance.

Unused Vacation Payout

During payroll and leave balance testing, we noted that unused vacation was paid out in a lump sum to certain employees. The Borough's written leave policies limit vacation payout to a maximum of two weeks; however, in the instances noted, employees were paid out for more than the two-week maximum. In addition, the Borough's written leave policies do not clearly specify the level of approval required for such payments. In the absence of clear written policies and documented approval for lump-sum vacation payouts to individuals in key management roles, there is an increased risk of inconsistent benefit administration, perceived inequity, and payments that are not aligned with the Borough's intent.

Management's response and corrective action plan: Management concurs with this finding. Historically, the Borough has, on a limited basis, paid out unused vacation to certain management-level employees based on past practice rather than a formally documented policy. Management will work with those charged with governance to (1) revise and clarify the Borough's vacation and leave policies to address whether, when, and to what extent unused vacation may be paid out, including adherence to the existing two-week maximum (or any revised limit), and (2) establish approval procedures for such payments, including how any exceptions, if permitted, must be approved and documented in the personnel or payroll records. Management expects to fully implement this process during 2026.

Inadequate Segregation of Duties

Because of the Authority's limited staff, adequate segregation of duties within the accounting function does not exist. Limited personnel resources prevent the Authority from establishing a proper separation of accounting responsibilities. This condition increases the risk of misappropriation of assets. The Authority should evaluate whether it would be cost beneficial to hire additional personnel to improve segregation of duties within the accounting function. We also recommend that the Authority Board remain closely involved in the Authority's financial operations.

Management's response and corrective action plan: Management is aware that limited staffing results in inadequate segregation of duties. Accordingly, the members of the Authority Board will continue to remain closely involved in the Authority's financial operations.

Invoices not date-stamped or documented as approved prior to payment

Our testing of disbursements disclosed that certain invoices were not date-stamped upon receipt and did not contain evidence of review or approval by an authorized official before payment. The lack of documented receipt dates and approvals weakens the audit trail supporting that expenditures were properly authorized, timely processed, and recorded in the appropriate period, and increases the risk of duplicate, late, or otherwise improper payments.

Management's response and corrective action plan: Management concurs with this finding. Although invoices are reviewed before payment, the Borough has not consistently documented that review on the face of the invoice. The Borough will implement a standardized procedure requiring staff to date-stamp all invoices upon receipt and document approval by initialing and dating each invoice, or by using an electronic approval in the accounting system, before payment. Any invoice lacking documented approval will be returned to the department responsible for completion. Management expects to fully implement this process during 2026.

Water and sewer billing registers

The Borough did not retain all detailed water and sewer billing registers for 2025. Management indicated that these records were not archived when the Borough converted to a new billing system during the year. The absence of these billing registers reduces the documentation available to support billed revenues for the affected periods and limits the Borough's ability to investigate billing disputes or demonstrate that all billings were complete and accurate.

Management's response and corrective action plan: Management concurs with this finding. During the transition to the new utility billing system, historical quarterly billing registers were not properly archived from the legacy system. The Borough has since consulted with its software vendors and determined that the missing detail cannot be fully reconstructed. To prevent recurrence, the Borough will adopt a formal records retention and backup procedure for utility billing data, including (1) periodic exports of billing registers and key reports to secure storage, (2) verification that backups are complete and retrievable before any future system changes, and (3) assignment of responsibility for monitoring compliance with the retention schedule.

Macungie Borough Authority's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Macungie Borough Authority's response to the findings identified in the above paragraph. Macungie Borough Authority's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Macungie Borough Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cory Bell, Rappold & Yamasita LLP

August 27, 2026

ATTENDEE REGISTRATION

The Northeast District PA-AWWA & Eastern Section WWOAP 2026 Fall Conference

DATE:

Wednesday, November 18, 2026
REGISTER BY NOVEMBER 2nd

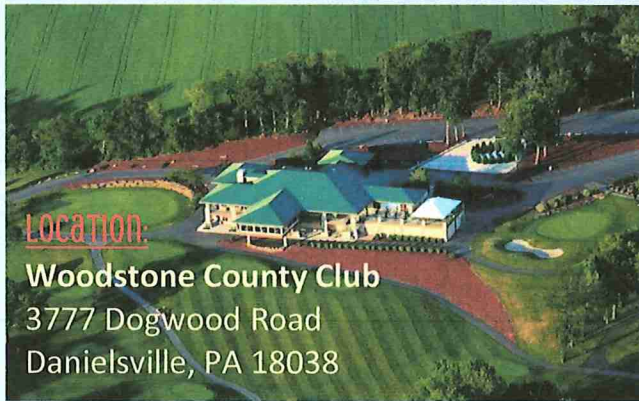


TIME:

Registration & Continental Breakfast
8:00 am – 8:30 am

Meeting

8:30 am – 4:15 pm



LOCATION:

Woodstone County Club
3777 Dogwood Road
Danielsville, PA 18038

COST:

\$75.00/Person includes:

- 4 Total Water Contact Hours
(Course ID# 9682 & Conference ID# TBD)
- Hot lunch

1. Click on "Register" at this link & pay by credit card:
<https://pennsylvaniaamericanwaterworksassociation.growtzoneapp.com/events/Details/ne-district-pa-awwa-eastern-section-wwoap-2026-fall-joint-conference-1933818?sourceTypeId=Hub>

OR

2. Complete this form & email it to:
Angela.DiBuo@allentownpa.gov

Then,

Make checks payable to **"Northeast District AWWA"**
& mail to:

City of Allentown, Public Works
ATTN: Angela DiBuo
641 South 10th Street, 3rd Floor
Allentown, PA 18103

Municipality/Company: _____

Amount Due: \$ _____

Attendee

DEP Client ID

Email

1) _____	_____	_____
2) _____	_____	_____
3) _____	_____	_____
4) _____	_____	_____
5) _____	_____	_____
6) _____	_____	_____



SECTION • AWWA

Northeast District PA-AWWA & Eastern WWOAP 2026 Fall Joint Conference



Woodstone Country Club & Lodge, Danielsville, PA

Wednesday, November 18, 2026

AGENDA

08:00 a.m. – 08:30 a.m.	Registration & Continental Breakfast
08:30 a.m. – 08:45 a.m.	Welcome & Section Update <i>Planning Committee Member, NE District PA-AWWA</i>
08:45 a.m. – 10:15 a.m.	Steel & Concrete Surface Preparation for Atmospheric and Immersion Water & Wastewater Service (Course ID 9682)* <i>Jim Criss, Sherwin-Williams</i>
10:15 a.m. – 10:30 a.m.	Break
10:30 a.m. – 12:00 p.m.	Steel & Concrete Surface Preparation for Atmospheric and Immersion Water & Wastewater Service (Course ID 9682)* <i>Jim Criss, Sherwin-Williams</i>
12:00 p.m. – 12:15 p.m.	New Technology <i>Vendors</i>
12:15 p.m. – 01:00 p.m.	Lunch
01:00 p.m. – 01:15 p.m.	New Technology (Conference ID TBD PM Session)** <i>Vendors</i>
01:15 p.m. – 02:15 p.m.	Revised Consumer Confidence Report Rule Updates <i>Dawn Hissner, Pennsylvania Department of Environmental Protection</i>
02:15 p.m. – 02:25 p.m.	Break
02:25 p.m. – 03:10 p.m.	Legislative & Regulatory Updates <i>Erik Ross, Milliron and Goodman</i>
03:10 p.m. – 03:55 p.m.	Outside the Manual: Understanding Why Simple Measurements Can Seem Challenging and How to Troubleshoot Basic Instrumentation <i>Mike Blackburn, HACH North American Service</i>
03:55 p.m. – 04:10 p.m.	Wrap Up, and 50/50 Water for People Raffle

*Course ID# 9682 = 3.0 Water and Wastewater Contact Hours (AM Session).

**Conference ID# TBD = 1.0 Water Contact Hours (PM Session) - pending DEP approval.

It is the attendee's responsibility to sign TWO (2) sign-in sheets to receive a total of 4.0 credits for today.

Course Name (Course ID 9682)

Steel & Concrete Surface Preparation for Atmospheric and Immersion Water & Wastewater Service

Contact Hours

3.0 - Drinking Water and Wastewater

Audience

Maintenance Managers and Operators, Contractors and design professionals. All Water/Wastewater Professionals responsible for the maintenance of equipment and infrastructure.

Description

This Steel and Concrete surface preparation course will explain the importance of following the surface preparation of steel and concrete cleanliness standards and profile requirements. We will identify and describe the various cleaning methods up to and including abrasive blasting of the substrates. In addition, this course will review the visual surface comparators for both concrete and steel to establish industry standard results prior to the coating application process.

Course Content

- 1.Explain the importance of specifications for the surface preparation of steel including cleanliness standards and profile requirements.
- 2.Identify inaccessible areas and the need to address them in specifications.
- 3.Describe the SSPC cleaning standards including solvent cleaning, hand and power tool cleaning, abrasive blast cleaning, and waterjetting.
- 4.Explain the use of SSPC pictorial guides.
- 5.Describe the basic components and characteristics of concrete and how they affect surface preparation and coating performance.
- 6.Explain the importance of moisture testing and differentiate the methods available.
7. Describe the different types of concrete.
- 8.Explain methods of preparing concrete including chemical cleaning, acid etching and abrading.