

Southwest Delaware County Municipal Authority
One Gamble Lane
P.O. Box 2466
Aston, PA 19014-0466
Minutes of the Meeting
April 28, 2025

The General Meeting was called to order by Chairman Leonard Balestrieri at 8:25 p.m. with a quorum present.

Board members in attendance:

Mr. Leonard Balestrieri
Mr. Thomas Cozza (via ZOOM)
Mr. John Zwiercan
Mr. Steve Maiale
Ms. Sharon McDermond
Mr. Stephen Abate

Also in attendance:

Mr. Stephen A. Durham, Esquire
Mr. James Gade, P.E., Stantec Consulting Services, Inc.
Mr. Frederick Tasker, Contract Services Coordinator
Ms. Cecelia Nelson, Authority Administrator

Pledge of Allegiance

The Pledge of Allegiance was recited by all present.

Board Actions

A motion was made by Mr. Cozza, second by Mr. Maiale and approved on a 6 to 0 vote to approve the March engineering escrow releases to Stantec totaling \$5,983.75 for the following projects:

2270.98	Rose Hill (DR Horton Grinder Pumps)	\$ 199.00
2271.03	Toby Farms LLC	1,053.00
2271.06	Star Hill Apartments	1,773.75
2261.07	Tsaganos	824.50
2271.05	Christiana Care 700 N. Turner Way	2,133.50

A motion was made by Mr. Zwiercan, second by Mr. Abate and approved on a 6 to 0 vote to award the contract for the 2025 Easement Clearing and Maintenance project to Deerfield Mowing and Property Maintenance, Inc. in the amount of \$149,500.00, representing Base Bid 1 and 2 plus Add Alternates 3-2 and 3-3, as the lowest responsible bidder, as recommended by the Authority Engineer.

A motion was made by Mr. Maiale, second by Ms. McDermond and approved on a 6 to 0 vote to award the contract for the 2025 Landscaping and Mowing services to DGS Landscaping in the

amount of \$12,880.00 as the lowest responsible bidder, as recommended by the Authority Engineer.

A motion was made by Mr. Cozza, second by Ms. McDermond and approved on a 6 to 0 vote authorizing the Authority Administrator to reduce the Meridian Bank financial security for Toby Farms LLC on the Powell Road Townhouse project in the amount of \$81,859.05 (from \$136,469.44 to \$54,610.39) based on Escrow Release Request #3, as approved by the Authority Engineer.

On the recommendation of the Operations Committee, a motion was made by Mr. Cozza, second by Ms. McDermond and approved on a 6 to 0 vote to approve Resolution #2025-03 for the submission of the following four grant applications under the PA Small Water and Sewer Grant Program:

1. SWDCMA Collection System Open Trench Repairs
2. SWDCMA Collection System Slip Lining Repairs
3. SWDCMA Collection System Open Trench & Slip Lining Repairs
4. SWDCMA Collection System Manhole Repairs

and to authorize Cecelia Nelson, Authority Administrator, to execute all documents and agreements to facilitate the Authority in obtaining the requested grants.

A motion was made by Mr. Maiale, second by Ms. McDermond and approved on a 6 to 0 vote approving the 2024 Audited Financial Statements, as prepared by Brinker & Simpson Company, LLC.

A motion was made by Mr. Zwiercan, second by Mr. Abate and approved on a 6 to 0 vote to approve Resolution #2025-04 for the dedication of the sanitary sewer improvements and associated easements from Chester Heights Camp Meeting, all subject to final review and approval of the form and content of the transfer of ownership documents and instruments, by the Authority staff, the Authority Engineer and the Authority Solicitor.

Operations Committee and Engineer's Report

Mr. Gade presented an update on the ongoing operations issues at the work session.

Mr. Gade stated that no action has been taken since last meeting on the 1 Smithbridge Road project.

Mr. Gade and Mr. Durham reported that Chester Heights Camp Meeting effort to complete the requirements for dedication is nearly complete and ask that the Board approve dedication contingent upon final review and approval by the engineer, solicitor and staff.

Mr. Gade reported that all 33 grinder pumps have been installed in the Rose Hill development but that the O&M agreements for the grinder pumps are outstanding. Stantec will reach out to the developer to obtain the required agreements.

Mr. Gade reported that bids were received for the Team Road Pump Station replacement pumps and valves. The lowest quote was received from Municipal Maintenance and is within the amounts budgeted for 2025.

Mr. Gade stated that the pre-construction meeting was held on April 21 for the electrical upgrades at Woodbrook pump station.

Mr. Gade reported that they will be scheduling the pre-construction meeting for the Manhole Rehabilitation project under the 2023 PA Small Water and Sewer Grant program.

Mr. Gade reported that the Authority will be submitting four applications for grant funding under the 2025 PA Small Water and Sewer Grant program and the resolution for these grant applications is on tonight's agenda.

Mr. Gade and Mr. Tasker advised the Board of the sewer cleaning that needs to be done at the intersections of Dutton Mill/Concord and Bridgewater/Concord due to severe roots in the lines; however, traffic control by Flagger Force during daytime hours was not approved by the Township. Mr. Tasker spoke with Flagger Force and they suggested considering doing the work overnight. Mr. Tasker was asked to provide the pricing, as night work comes at a premium. Once this information is provided, Ms. Nelson will reach out to the Township and present this alternative for their consideration.

Mr. Gade reported that the County Solicitor provided a draft easement agreement for the Chester Creek Rails to Trails project, which has been reviewed and comments addressed.

Mr. Tasker advised the Board that access road proposed to reach the West Branch Chester Creek Interceptor was visited by the contractor. An estimate of \$27,440 was provided along with an alternative location that would require less grading. Since the Township will also use this as their access road for the future West Branch Chester Creek Trail, Mr. Gade will reach out to the Township Engineer for their input on this alternate route.

Mr. Gade reported that the work to repair the abandoned pipe at MH143, as well as the Beech Street force main abandonment, was completed.

Mr. Gade and Mr. Tasker presented the issue of fallen trees along the Woodbrook Interceptor easement on a parcel of land in Upper Chichester that is owned by the Authority, due to an incomplete land swap involving the Woodbrook Pump Station. This easement clearing is part of the 2025 easement clearing and maintenance contract. The Board has requested that the Stantec visit the site and determine the trees that should be cut down and placed within the easement.

Mr. Gade reported that the Comcast Building, located at Toby Farms Elementary School, has been determined to be connected to the SWDCMA collection system. Ms. Nelson is working with Chester Water Authority to determine the source of the water to the building as they do not have record of water service at this facility.

Ms. Nelson provided the flow information through March 31, 2025 to the Board, which includes the annual true up of the Delcora budgeted flows.

Minutes of the Previous Meeting

The minutes from the March 24, 2025 General Board Meeting were presented on a motion by Mr. Maiale, second by Ms. McDermond and approved on a 6 to 0 vote.

Treasurer's Report

Mr. Zwiercan presented the April treasurer's report in oral form followed by a review of the Authority's statement of cash. The April 28, 2025 Treasurer's Report, inclusive of accounts payable disbursements, was presented on a motion by Mr. Cozza, second by Ms. McDermond and approved on a 6 to 0 vote.

Finance Committee

Mr. Zwiercan presented the April 2025 adjustments for sewer service accounts, which totaled \$6,382.30 net credit. On a motion by Mr. Abate and second by Ms. McDermond, April sewer service account adjustments were approved on a 6 to 0 vote.

Long Range Planning Committee

None

Negotiations Committee

None

Solicitor's Report

Mr. Durham provided an update on his legal matters for the Authority.

Executive Session

None

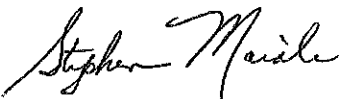
Other Business

None

Adjournment

The meeting was adjourned at 8:31 p.m.

Attested by,



Secretary, Board of Directors

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Treasurer's Report

For Period of March 25, 2025 - April 25, 2025

Opening Cash Balance @ 3/25/25 available for Operations	\$ 3,567,864.98	
Citizens Customer Deposit Accounts		\$ 963,104.91
Citizens Operating Account		\$ 37,699.61
Citizens Capital Improvement Account		\$ 642,026.22
Citizens Deferred Income Account		\$ 1,364,851.14
Citizens Escrow - Utility		\$ 12,000.00
Citizens Escrow - Project		\$ 547,448.93
IWSB Operating Account		\$ 734.17
Total Receipts for Reporting Period	\$ 203,799.98	
Deposits - A/R Collections		\$ 183,025.31
Deposits - New Connection Fees		\$ -
Deposits - Escrow Payments - Delinquent Accounts		\$ -
Deposits - Escrow Payments - Engineering Fees		\$ 9,300.00
Deposits - Escrow Payments - Developer Projects		\$ -
Deposits - Insurance and Damage Claim Reimbursements		\$ -
Deposits - Property Sale and Easement Conveyance		\$ -
Deposits - Interest Income		\$ 10,000.62
Deposits - Deferred Income		\$ -
Deposits - Grant Funds		\$ -
Deposits - COBRA		\$ -
Deposits - Utility Reimbursement/PA One Call Refund		\$ 1,474.05
Deposits - Misc Income		\$ -
Total Disbursements for Reporting Period	\$ (189,681.80)	
Vendor Disbursements		\$ (160,721.65)
Payroll		\$ (28,960.15)
Sewer Revenue Note - Series of 2017 Payments		\$ -
Account Transfers Sent		\$ (382,000.00)
Account Transfers Received		\$ 382,000.00
Bank Service Charges		\$ -
Ending Cash Balance @ 4/25/25 available for Operations	\$ 3,581,983.16	
Citizens Customer Deposit Accounts		\$ 980,088.35
Citizens Operating Account		\$ 28,017.81
Citizens Capital Improvement Account		\$ 644,206.92
Citizens Deferred Income Account		\$ 1,369,486.98
Citizens Escrow - Utility		\$ 12,000.00
Citizens Escrow - Project		\$ 547,448.93
IWSB Operating Account		\$ 734.17
Accounts Receivable	\$ 1,978,501.73	
Total Accounts Payable for Board Approval	\$ 1,178,181.22	
Total Disbursements for Board Signature on 4/28/25	\$ (159,242.99)	
Accounts Payable Balance after Disbursements of 4/28/25	\$ 1,018,938.23	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Cash Accounts Summary

For Period of March 25, 2025 - April 28, 2025

	1130.1-1130.2 Citizens	1130.3 Citizens	1130.4 Citizens	1130.5 Citizens	1130.6 Citizens	1130.7 Citizens	1130.8 Citizens	1132 IWSB
Customer Deposits								
Opening Balances @ 3/25/25	\$ 33,327.74	\$ 929,577.17	\$ 37,699.61	\$ 642,026.22	\$ 1,364,851.14	\$ 12,000.00	\$ 547,448.93	\$ 734.17
Deposits - A/R Collections	\$ 183,025.31							
Deposits - New Connection Fees								
Deposits - Escrow Payments - Delinquent Accounts								
Deposits - Escrow Payments - Engineering Fees	\$ 9,300.00							
Deposits - Escrow Payments - Developer Projects								
Deposits - Insurance and Damage Claim Reimbursements								
Deposits - Property Sale and Easement Conveyance								
Deposits - Interest Income		\$ 3,184.08		\$ 2,180.70	\$ 4,635.84			
Deposits - Deferred Income								
Deposits - Grant Funds								
Deposits - COBRA								
Deposits - Utility Reimbursement/Vendor Refund	\$ 1,474.05							
Deposits - Misc Income								
Disbursements for Operations			\$ (160,721.65)					
Payroll			\$ (28,960.15)					
Bank Fees								
Note Payable - S&T Sewer Revenue Note - Series of 2017								
Account Transfers Received		\$ 202,000.00	\$ 180,000.00					
Account Transfers Sent	\$ (202,000.00)	\$ (180,000.00)						
Ending Balances @ 4/28/25	\$ 25,327.40	\$ 954,761.25	\$ 28,017.81	\$ 644,206.92	\$ 1,369,486.98	\$ 12,000.00	\$ 547,448.93	\$ 734.17
CASH AVAILABLE FOR OPERATIONS	\$ 3,581,983.16							

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Summary of Operating Income and Expenses

<u>Year</u>	<u>Month</u>	<u>Total Income</u>	<u>Total Expenses</u>	<u>Total +/- This Month</u>	<u>Total +/- YTD</u>
Opening Balance					\$ 123,123.06
2022	Jan	\$ 283,899.65	\$ 310,570.13	\$ (26,670.48)	\$ 96,452.58
	Feb	\$ 1,161,730.79	\$ 1,187,206.77	\$ (25,475.98)	\$ 70,976.60
	Mar	\$ 264,920.28	\$ 249,332.38	\$ 15,587.90	\$ 86,564.50
	Apr	\$ 413,508.30	\$ 235,819.87	\$ 177,688.43	\$ 264,252.93
	May	\$ 1,067,278.97	\$ 1,195,551.87	\$ (128,272.90)	\$ 135,980.03
	Jun	\$ 194,768.14	\$ 241,501.67	\$ (46,733.53)	\$ 89,246.50
	Jul	\$ 236,479.26	\$ 249,805.86	\$ (13,326.60)	\$ 75,919.90
	Aug	\$ 1,221,286.17	\$ 1,220,805.79	\$ 480.38	\$ 76,400.28
	Sep	\$ 242,073.91	\$ 270,911.21	\$ (28,837.30)	\$ 47,562.98
	Oct	\$ 301,433.76	\$ 275,799.00	\$ 25,634.76	\$ 73,197.74
	Nov	\$ 1,335,308.20	\$ 1,198,300.24	\$ 137,007.96	\$ 210,205.70
	Dec	\$ 115,835.08	\$ 243,431.33	\$ (127,596.25)	\$ 82,609.45
YTD TOTALS		\$ 6,838,522.51	\$ 6,879,036.12		
2023	Jan	\$ 573,420.43	\$ 243,225.85	\$ 330,194.58	\$ 412,804.03
	Feb	\$ 1,030,594.81	\$ 1,280,188.68	\$ (249,593.87)	\$ 163,210.16
	Mar	\$ 325,012.78	\$ 282,073.17	\$ 42,939.61	\$ 206,149.77
	Apr	\$ 256,592.31	\$ 229,889.56	\$ 26,702.75	\$ 232,852.52
	May	\$ 1,352,829.98	\$ 1,272,844.49	\$ 79,985.49	\$ 312,838.01
	Jun	\$ 209,505.83	\$ 303,717.67	\$ (94,211.84)	\$ 218,626.17
	Jul	\$ 290,703.85	\$ 247,975.44	\$ 42,728.41	\$ 261,354.58
	Aug	\$ 1,183,053.36	\$ 812,179.47	\$ 370,873.89	\$ 632,228.47
	Sep	\$ 733,697.41	\$ 312,616.82	\$ 421,080.59	\$ 1,053,309.06
	Oct	\$ 338,958.19	\$ 278,525.51	\$ 60,432.68	\$ 1,113,741.74
	Nov	\$ 1,116,339.60	\$ 1,223,356.40	\$ (107,016.80)	\$ 1,006,724.94
	Dec	\$ 257,790.85	\$ 225,049.97	\$ 32,740.88	\$ 1,039,465.82
YTD TOTALS		\$ 7,668,499.40	\$ 6,711,643.03		
2024	Jan	\$ 196,817.93	\$ 240,714.46	\$ (43,896.53)	\$ 995,569.29
	Feb	\$ 1,384,409.62	\$ 1,321,768.62	\$ 62,641.00	\$ 1,058,210.29
	Mar	\$ 221,236.51	\$ 524,612.16	\$ (303,375.65)	\$ 754,834.64
	Apr	\$ 326,112.63	\$ 275,350.91	\$ 50,761.72	\$ 805,596.36
	May	\$ 1,385,767.75	\$ 1,259,035.22	\$ 126,732.53	\$ 932,328.89
	Jun	\$ 210,752.86	\$ 242,096.00	\$ (31,343.14)	\$ 900,985.75
	Jul	\$ 295,010.79	\$ 309,165.40	\$ (14,154.61)	\$ 886,831.14
	Aug	\$ 1,206,363.60	\$ 954,677.72	\$ 251,685.88	\$ 1,138,517.02
	Sep	\$ 182,836.18	\$ 193,173.49	\$ (10,337.31)	\$ 1,128,179.71
	Oct	\$ 2,331,954.28	\$ 278,796.75	\$ 2,053,157.53	\$ 3,181,337.24
	Nov	\$ (1,030,527.54)	\$ 1,501,475.10	\$ (2,532,002.64)	\$ 649,334.60
	Dec	\$ 251,726.31	\$ 176,937.48	\$ 68,233.63	\$ 724,123.43
YTD TOTALS		\$ 6,962,460.92	\$ 7,284,358.51		
2025	Jan	\$ 589,881.64	\$ 149,525.00	\$ 440,356.64	\$ 1,164,480.07
	Feb	\$ 1,050,920.81	\$ 1,240,140.89	\$ (189,220.08)	\$ 975,259.99
	Mar	\$ 289,450.91	\$ 196,977.66	\$ 92,473.25	\$ 1,067,733.24
	Apr	\$ 114,160.45	\$ 173,053.36	\$ (58,892.91)	\$ 1,008,840.33
	May			\$ -	\$ 1,008,840.33
	Jun			\$ -	\$ 1,008,840.33
	Jul			\$ -	\$ 1,008,840.33
	Aug			\$ -	\$ 1,008,840.33
	Sep			\$ -	\$ 1,008,840.33
	Oct			\$ -	\$ 1,008,840.33
	Nov			\$ -	\$ 1,008,840.33
	Dec			\$ -	\$ 1,008,840.33
YTD TOTALS		\$ 2,044,413.81	\$ 1,759,696.91		

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - 567/JWSB Operating, Developers Escrow and Customer Deposits Accounts
 For Period of January 1, 2023 - December 31, 2023

	Jan-23	Feb-23*	Mar-23	Apr-23	May-23*	Jun-23	Jul-23	Aug-23*	Sep-23	Oct-23	Nov-23*	Dec-23	YTD
Cash Balance - Beginning													
Customer Deposits Account	\$ 1,133,647.74	\$ 251,391.49	\$ 277,812.89	\$ 42,578.83	\$ 87,882.46	\$ 275,588.76	\$ 56,401.74	\$ 136,712.92	\$ 279,152.06	\$ 102,075.30	\$ 259,138.62	\$ 247,215.44	
Developer's Escrow Account	\$ 99,794.92	\$ 99,794.92	\$ 99,794.92	\$ 101,594.92	\$ 103,394.92	\$ 103,394.92	\$ 103,394.92	\$ 106,894.92	\$ 106,894.92	\$ 880,552.92	\$ 580,552.92	\$ 580,552.92	
Operating Account	\$ 5,849.44	\$ 27,420.73	\$ (1,129,228.89)	\$ 19,116.34	\$ 5,904.85	\$ (69,569.35)	\$ 22,263.37	\$ 16,165.72	\$ 39,020.30	\$ 25,194.07	\$ 25,195.48	\$ 32,295.77	
Total Cash Balance - Beginning	\$ 219,262.10	\$ 378,607.14	\$ (751,624.14)	\$ 163,290.09	\$ 196,979.23	\$ 309,394.33	\$ 182,060.03	\$ 259,773.56	\$ 413,067.28	\$ 707,822.29	\$ 864,387.02	\$ 860,068.13	
Cash Receipts													
Accounts Receivable Collections	\$ 459,862.54	\$ 1,027,539.03	\$ 267,108.10	\$ 228,265.92	\$ 1,141,418.01	\$ 205,788.97	\$ 269,581.96	\$ 1,181,014.72	\$ 243,388.24	\$ 317,799.14	\$ 1,059,837.28	\$ 244,699.54	\$ 6,640,304.45
New Connection Fees	\$ 12,499.00			\$ 15,914.00					\$ 16,299.00	\$ 12,799.00			\$ 70,310.00
Conveyance Fees													\$ -
Escrow - Delinquent Customer Accounts													\$ -
Escrow - Engineering													\$ -
Escrow - Developer's Projects													\$ -
Sale of Property and Easement Conveyance													\$ -
Insurance Claim Reimbursement													\$ -
Utility Reimbursement/PA One Call Refund	\$ 8,872.19	\$ 2,416.19	\$ 0.44	\$ 1,951.93	\$ 12.37	\$ 3,567.06	\$ 40.76	\$ 1,443.09	\$ 25.59	\$ 7,976.34			\$ 7,976.34
Interest Income	\$ 11.10	\$ 5.18	\$ 0.44	\$ 10.37	\$ 12.37	\$ 27.34	\$ 40.76	\$ 15.58	\$ 25.59	\$ 13.76	\$ 22.73	\$ 28.69	\$ 183.77
Deferred Income													\$ 37.99
Grant Funds													\$ -
COBRA Payment													\$ -
Misc Income - Insurance Policy Cancellation													\$ -
Total Cash Receipts	\$ 481,244.89	\$ 1,029,960.40	\$ 268,946.53	\$ 247,942.22	\$ 1,146,674.01	\$ 209,383.37	\$ 267,092.72	\$ 1,182,473.19	\$ 733,371.83	\$ 338,590.24	\$ 1,069,360.01	\$ 257,527.23	\$ 7,226,566.64
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)	\$ 26,106.54	\$ 20,894.95	\$ 26,926.40	\$ 21,541.12	\$ 21,541.12	\$ 26,954.40	\$ 21,569.12	\$ 24,167.08	\$ 26,888.65	\$ 21,322.96	\$ 26,596.70	\$ 21,439.96	\$ 285,839.00
2017 Sewer Note	\$ 105,785.98	\$ 105,593.51	\$ 105,281.04	\$ 105,028.55	\$ 104,776.09	\$ 104,523.62	\$ 104,271.14	\$ 104,018.67	\$ 103,766.20	\$ 103,515.73	\$ 103,261.26	\$ 103,008.78	\$ 1,252,768.58
MTSA Note Payable		\$ 30,000.00											\$ 30,000.00
Sales - Credits Refunded	\$ 278.09	\$ 170.10		\$ 282.12	\$ 342.53	\$ 142.08					\$ 25.00		\$ 1,529.60
Return of Customer Escrow													\$ 6,246.00
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow													\$ 3,500.00
Capital Improvements		\$ 49,438.46	\$ 8,436.48		\$ 44,038.00	\$ 13,950.00	\$ 9,524.80						\$ 195,992.74
Prepaid Expenses								\$ 18,873.75					\$ 30,071.75
Insurance Expense	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00	\$ 3,570.00	\$ 3,544.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 42,455.00
Escrow Release - Engineering Fees	\$ 1,047.00	\$ 1,117.00	\$ 1,804.50	\$ 707.50	\$ 2,124.50	\$ 6,377.75	\$ 293.50	\$ 1,270.50	\$ 1,395.00	\$ 149.50	\$ 1,190.00	\$ 140.00	\$ 17,616.75
Cost of Goods Sold	\$ 3,518.95	\$ 956,710.95	\$ 1,599.12	\$ 666.58	\$ 957,865.82	\$ 780.80	\$ 1,338.42	\$ 532,988.79	\$ 2,785.28	\$ 2,565.20	\$ 957,638.30	\$ 2,709.30	\$ 3,413,677.49
Plant													\$ -
Collections	\$ 70,674.02	\$ 84,067.85	\$ 83,301.10	\$ 67,351.26	\$ 108,254.05	\$ 120,393.79	\$ 88,106.76	\$ 98,396.46	\$ 98,717.59	\$ 116,982.54	\$ 82,482.68	\$ 85,492.23	\$ 1,079,160.34
Maintenance													\$ -
Administration	\$ 34,287.27	\$ 28,727.86	\$ 51,171.53	\$ 30,784.44	\$ 27,374.37	\$ 27,067.23	\$ 24,301.70	\$ 28,771.62	\$ 29,383.52	\$ 24,379.58	\$ 25,859.96	\$ 15,276.70	\$ 347,385.78
Total Cash Disbursements	\$ 243,225.85	\$ 1,280,188.68	\$ 282,073.17	\$ 229,889.56	\$ 1,272,844.49	\$ 303,717.67	\$ 247,975.44	\$ 812,179.47	\$ 312,616.82	\$ 278,575.51	\$ 1,223,356.40	\$ 225,049.97	\$ 6,711,643.03
Account Transfers													
Account Transfers Received	\$ 167,000.00	\$ 48,000.00	\$ 1,393,037.87	\$ 138,636.48	\$ 1,092,585.58	\$ 291,000.00	\$ 178,596.25	\$ 725,000.00	\$ 201,000.00	\$ 220,000.00	\$ 1,127,177.50	\$ 128,500.00	\$ 128,500.00
Account Transfers Sent	\$ (245,674.00)	\$ (888,000.00)	\$ (405,000.00)	\$ (123,000.00)	\$ (854,000.00)	\$ (324,000.00)	\$ (420,000.00)	\$ (942,000.00)	\$ (827,000.00)	\$ (123,000.00)	\$ (972,000.00)	\$ (296,000.00)	\$ (296,000.00)
Total Account Transfers (difference to MIMA #2)	\$ (78,674.00)	\$ (880,000.00)	\$ (98,000.00)	\$ (86,363.52)	\$ (741,414.42)	\$ (33,000.00)	\$ (58,403.75)	\$ (217,000.00)	\$ (126,000.00)	\$ 97,000.00	\$ 155,177.50	\$ (167,500.00)	\$ -
Cash Balance - Ending	\$ 378,507.14	\$ (751,624.14)	\$ 163,290.09	\$ 196,979.23	\$ 309,394.33	\$ 182,060.03	\$ 259,773.56	\$ 413,067.28	\$ 707,822.29	\$ 864,687.02	\$ 860,068.13	\$ 725,045.39	

*Denotes Due Date month on quarterly billing.

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - S&T/WSB Operating, Developers Escrow and Customer Deposits Accounts
For Period of January 1, 2024 - December 31, 2024

	Jan-24	Feb-24*	Mar-24	Apr-24	May-24*	Jun-24	Jul-24	Aug-24*	Sep-24	Oct-24	Nov-24*	Dec-24	YTD
Cash Balance - Beginning													
Customer Deposits Account	\$ 114,182.69	\$ 213,512.03	\$ 299,944.49	\$ 73,672.98	\$ 156,740.22	\$ 260,069.50	\$ 142,144.88	\$ 270,768.23	\$ 433,121.51	\$ 79,364.86	\$ 181,448.22	\$ 79,364.86	\$ 1,506,688.22
Developer's Escrow Account	\$ 580,552.92	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 5,500,000.00
Operating Account	\$ 80,908.78	\$ 23,057.63	\$ 20,388.78	\$ 38,006.67	\$ 18,670.52	\$ 43,404.88	\$ 52,829.26	\$ 34,922.11	\$ 45,265.96	\$ 19,103.59	\$ 16,329.43	\$ 1,506.68	\$ 1,506.68
Total Cash Balance - Beginning	\$ 725,045.39	\$ 803,426.97	\$ 887,190.58	\$ 678,536.96	\$ 742,268.05	\$ 870,331.69	\$ 761,831.45	\$ 872,547.65	\$ 1,045,244.78	\$ 665,325.76	\$ 197,777.65	\$ 1,506.68	\$ 1,506.68
Cash Receipts													
Accounts Receivable Collections	\$ 266,905.74	\$ 1,321,837.62	\$ 210,584.10	\$ 323,439.03	\$ 1,108,969.90	\$ 206,823.19	\$ 295,975.20	\$ 1,210,940.69	\$ 152,743.26	\$ 455,407.74	\$ 140,925.53	\$ 4,825.00	\$ 5,692,556.00
New Connection Fees	\$ -	\$ 12,799.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,799.00	\$ -	\$ -	\$ -	\$ -	\$ 12,799.00
Conveyance Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Escrow - Delinquent Customer Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Escrow - Engineering	\$ 2,174.75	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00	\$ -	\$ 18,500.00	\$ 29,500.00	\$ -	\$ -	\$ -	\$ 55,000.00
Escrow - Developer's Projects	\$ -	\$ 2,102.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,276.75
Sale of Property and Easement Conveyance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Claim Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Reimbursement/PA One Call Refund	\$ 1,000.41	\$ 21,695.83	\$ 1,304.54	\$ 2,626.40	\$ 967.88	\$ -	\$ 888.70	\$ 2,538.47	\$ -	\$ 2,400.63	\$ -	\$ -	\$ 33,508.86
Interest Income	\$ 11.04	\$ 19.38	\$ 29.90	\$ 16.57	\$ 24.08	\$ 27.82	\$ 17.70	\$ 21.69	\$ 11.21	\$ 22.73	\$ 12.56	\$ -	\$ 214.68
Deferred Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ 275,137.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,137.00
COBRA Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc Income - RTK Fees	\$ -	\$ -	\$ -	\$ -	\$ 244.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244.75
Total Cash Receipts	\$ 270,095.94	\$ 1,365,954.83	\$ 212,008.54	\$ 326,082.00	\$ 1,385,098.86	\$ 210,595.76	\$ 294,881.60	\$ 1,244,794.85	\$ 182,254.47	\$ 462,656.10	\$ 140,925.53	\$ -	\$ 6,091,361.04
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)	\$ 28,285.16	\$ 27,469.80	\$ 22,181.64	\$ 22,054.64	\$ 27,614.30	\$ 22,091.44	\$ 25,091.44	\$ 27,614.30	\$ 22,091.44	\$ 27,490.60	\$ 123.70	\$ -	\$ 249,115.46
2017 Sewer Note	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MTSA Note Payable	\$ 102,756.31	\$ 102,503.84	\$ 102,251.36	\$ 101,998.89	\$ 101,746.42	\$ 101,493.95	\$ 101,241.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713,992.25
Sales - Credits Refunded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Return of Customer Escrow	\$ -	\$ -	\$ -	\$ -	\$ 178.44	\$ 544.81	\$ -	\$ 574.24	\$ 417.49	\$ -	\$ -	\$ -	\$ 9,163.72
Refund of Engineering Escrow	\$ -	\$ -	\$ -	\$ -	\$ (619.28)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (619.28)
Refund of Developer's Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bank Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvements	\$ 3,150.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,000.00	\$ -	\$ 340,000.00
Prepaid Expenses	\$ -	\$ 2,690.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,662.50	\$ -	\$ -	\$ 13,352.50
Insurance Expense	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 2,965.00	\$ 3,110.00	\$ 5,143.00	\$ 3,719.00	\$ -	\$ -	\$ 2,690.00
Escrow Release - Engineering Fees	\$ 598.75	\$ 1,161.00	\$ 820.75	\$ 1,406.50	\$ 1,000.50	\$ 616.00	\$ 2,658.50	\$ 1,352.00	\$ 4,249.00	\$ 5,562.00	\$ -	\$ -	\$ 36,169.00
Cost of Goods Sold	\$ 2,478.80	\$ 999,938.54	\$ 546.08	\$ 454.90	\$ 991,955.55	\$ 752.99	\$ 480.31	\$ 789,297.04	\$ 346.62	\$ 352.28	\$ -	\$ -	\$ 19,405.00
Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plant Collections	\$ 63,858.12	\$ 109,036.62	\$ 327,765.70	\$ 91,852.06	\$ 101,284.18	\$ 87,836.35	\$ 149,238.66	\$ 86,329.62	\$ 133,698.02	\$ 199,968.00	\$ 329.58	\$ -	\$ 1,345,486.91
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	\$ 96,047.32	\$ 44,806.47	\$ 27,309.68	\$ 53,111.04	\$ 32,388.11	\$ 22,110.48	\$ 36,200.01	\$ 46,420.52	\$ 27,227.92	\$ 31,032.37	\$ 316.29	\$ 1,638.27	\$ 358,608.41
Total Cash Disbursements	\$ 240,714.46	\$ 1,321,768.62	\$ 524,612.16	\$ 275,350.91	\$ 1,259,095.22	\$ 242,096.00	\$ 309,155.40	\$ 954,677.72	\$ 193,173.48	\$ 278,796.75	\$ 340,769.57	\$ 1,638.27	\$ 5,943,758.57
Account Transfers													
Account Transfers Received	\$ 130,695.61	\$ 1,216,577.50	\$ 499,950.00	\$ 171,000.00	\$ 1,182,000.00	\$ 150,000.00	\$ 190,000.00	\$ 965,000.00	\$ 167,000.00	\$ 3,286,308.07	\$ 925,894.26	\$ 131.59	\$ 9,543,758.57
Account Transfers Sent	\$ (81,695.61)	\$ (1,178,000.00)	\$ (336,000.00)	\$ (158,000.00)	\$ (1,180,000.00)	\$ (227,000.00)	\$ (65,000.00)	\$ (1,082,420.00)	\$ (536,000.00)	\$ (9,377,715.53)	\$ (322,373.75)	\$ -	\$ (9,543,758.57)
Total Account Transfers (difference to MMA #2)	\$ 49,000.00	\$ 49,577.50	\$ 163,950.00	\$ 13,000.00	\$ 2,000.00	\$ (77,000.00)	\$ 125,000.00	\$ (117,420.00)	\$ (369,000.00)	\$ (651,407.46)	\$ 3,560.51	\$ 131.59	\$ -
Cash Balance - Ending	\$ 808,426.87	\$ 887,190.58	\$ 678,536.95	\$ 742,268.05	\$ 870,331.69	\$ 761,831.45	\$ 872,547.65	\$ 1,045,244.78	\$ 665,325.76	\$ 197,777.65	\$ 1,506.68	\$ -	\$ 1,506.68

*Denotes Due Date month on quarterly billing

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - Citizens Bank Operating, Customer Deposits Accounts and Customer Deposit Investment
For Period of January 1, 2024 - December 31, 2024

	Jan-24	Feb-24*	Mar-24	Apr-24	May-24*	Jun-24	Jul-24	Aug-24*	Sep-24	Oct-24	Nov-24*	Dec-24	YTD
Cash Balances - Beginning													
Customer Deposit Accounts											\$ 2,621.52	\$ 643,187.00	
Customer Deposit Investment											\$ 2,982,929.59	\$ (30,705.53)	
Operating Account												\$ 647,696.33	
Total Cash Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,985,456.47	\$ 248,012.82	\$ 1,146,090.31
Cash Receipts													
Accounts Receivable Collections													
New Connection Fees													
Bank Transfer													
Escrow - Delinquent Customer Accounts													
Escrow - Engineering													
Escrow - Developer's Projects													
Sale of Property and Easement Conveyance													
Insurance Claim / Damage Reimbursements													
Utility Reimbursement/PA One Call Refund													
Interest Income													
Deferred Income													
Grant Funds													
COBRA Payment													
Misc Income - RTK Fees													
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,621.52	\$ 918,376.24	\$ 251,726.31	\$ 1,172,724.07
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)													
2017 Sewer Note													
MTSA Note Payable													
Sales - Credits Refunded													
Return of Customer Escrow													
Refund of Engineering Escrow													
Refund of Developer's Escrow													
Bank Transfers													
Capital Improvements													
Prepaid Expenses													
Insurance Expense													
Escrow Release - Engineering Fees													
Cost of Goods Sold													
Plant													
Collections													
Maintenance													
Administration													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,310.97	\$ 35,738.18	\$ 69,049.15
Account Transfers													
Account Transfers Received													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,980,308.07	\$ 2,573,404.10	\$ 1,117,000.00	\$ (4,566,308.07)
Cash Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,980,308.07	\$ 1,146,090.31	\$ 1,356,738.31	\$ 1,356,738.31

*Denotes Due Date month on quarterly billing.

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - Citizens Bank Operating, Customer Deposits Accounts and Customer Deposit Investment
 For Period of January 1, 2025 - December 31, 2025

	Jan-25	Feb-25*	Mar-25	Apr-25	May-25*	Jun-25	Jul-25	Aug-25*	Sep-23	Oct-25	Nov-23*	Dec-25	YTD
Cash Balance - Beginning													
Customer Deposit Accounts	\$ 25,870.28	\$ 203,058.69	\$ 204,899.82	\$ 78,166.65									
Customer Deposit Investment	\$ 654,257.89	\$ 916,951.12	\$ 736,577.17	\$ 967,761.25									
Operating Account	\$ 43,995.26	\$ 44,470.26	\$ 39,783.00	\$ 21,805.34									
Total Cash Balance - Beginning	\$ 724,123.43	\$ 1,164,480.07	\$ 975,259.99	\$ 1,067,733.24									
Cash Receipts													
Accounts Receivable Collections	\$ 584,584.54	\$ 1,013,855.96	\$ 269,792.78	\$ 112,360.45									\$ 1,980,593.73
New Connection Fees	\$ 137,789.00												\$ 137,789.00
Bank Transfer													\$ -
Escrow - Delinquent Customer Accounts													\$ -
Escrow - Engineering			\$ 15,000.00	\$ 1,800.00									\$ 16,800.00
Escrow - Developer's Projects													\$ -
Sale of Property and Easement Conveyance													\$ -
Insurance Claim / Damage Reimbursements	\$ 2,789.87	\$ 3,985.17	\$ 4,474.05										\$ 8,249.09
Utility Reimbursement/Vendor Refund	\$ 2,482.23	\$ 3,626.05	\$ 3,184.08										\$ 9,292.36
Interest Income													\$ -
Deferred Income													\$ -
Grant Funds													\$ -
COBRA Payment													\$ -
Misc Income - RTK/Sewer Certification Fees	\$ 25.00												\$ 25.00
Total Cash Receipts	\$ 727,670.64	\$ 1,021,467.18	\$ 289,450.91	\$ 114,160.45									\$ 2,152,749.18
Cash Disbursements													
Payroll (net payroll, taxes and processing fees)	\$ 36,732.45	\$ 23,197.12	\$ 23,168.12	\$ 23,168.12									\$ 106,265.81
2017 Sewer Note													\$ -
MTSA Note Payable			\$ 30,000.00										\$ 30,000.00
Sales - Credits Refunded	\$ 104.24	\$ 672.12	\$ 391.17	\$ 140.61									\$ 1,308.14
Return of Customer Escrow													\$ -
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow													\$ -
Bank Transfers													\$ -
Capital Improvements	\$ 2,380.00												\$ 2,380.00
Prepaid Expenses	\$ 3,717.00		\$ 7,408.00	\$ 3,632.00									\$ 14,818.00
Insurance Expense	\$ 2,060.00	\$ 2,316.75	\$ 2,038.00	\$ 5,983.75									\$ 12,398.50
Escrow Release - Engineering Fees	\$ 894.56	\$ 1,020,870.24	\$ 575.16	\$ 590.84									\$ 1,022,990.80
Cost of Goods Sold													\$ -
Plant													\$ -
Collections	\$ 74,294.19	\$ 150,122.62	\$ 75,995.06	\$ 107,533.30									\$ 407,945.17
Maintenance													\$ -
Administration	\$ 29,342.56	\$ 42,962.04	\$ 57,401.15	\$ 31,944.74									\$ 161,650.49
Total Cash Disbursements	\$ 149,525.00	\$ 1,240,140.89	\$ 196,977.66	\$ 173,053.36									\$ 1,759,696.91
Account Transfers													
Account Transfers Received	\$ 698,000.00	\$ 2,245,433.63	\$ 598,000.00	\$ 347,000.00									\$ -
Account Transfers Sent	\$ (835,789.00)	\$ (2,216,000.00)	\$ (598,000.00)	\$ (347,000.00)									\$ -
Total Account Transfers	\$ (137,789.00)	\$ (2,453,633.63)	\$ -	\$ -									\$ -
Cash Balance - Ending	\$ 1,164,480.07	\$ 975,259.99	\$ 1,067,733.24	\$ 1,008,840.33									\$ -

*Denotes Due Date month on quarterly billing.

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - Citizens Capital Improvement
For Period of January 1, 2024 - December 31, 2024

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Cash Balance - Beginning													
Capital Improvement													
Total Cash Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 635,659.96	\$ 635,659.96
Cash Receipts													
New Connection Fees													
Interest Income													
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,025.55	\$ 2,255.86	\$ 4,261.41
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 633,634.41	\$ -	\$ 633,634.41
Cash Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 635,659.96	\$ 637,895.82	\$ 637,895.82

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - Citizens Capital Improvement
For Period of January 1, 2025 - December 31, 2025

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	YTD
Cash Balance - Beginning	\$ 657,895.82	\$ 640,062.67	\$ 642,026.22	\$ 644,206.92									
Capital Improvement	\$ 657,895.82	\$ 640,062.67	\$ 642,026.22	\$ 644,206.92									
Total Cash Balance - Beginning	\$ 657,895.82	\$ 640,062.67	\$ 642,026.22	\$ 644,206.92									
Cash Receipts													
New Connection Fees													
Interest Income	\$ 2,156.85	\$ 1,963.55	\$ 2,180.70										\$ 6,311.10
Total Cash Receipts	\$ 2,156.85	\$ 1,963.55	\$ 2,180.70										\$ 6,311.10
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Balance - Ending	\$ 640,062.67	\$ 642,026.22	\$ 644,206.92	\$ 644,206.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - Citizens Deferred Income
For Period of January 1, 2025 - December 31, 2025

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	YTD
Cash Balance - Beginning													
Deferred Income	\$ 1,218,507.15	\$ 1,360,676.87	\$ 1,364,851.14	\$ 1,369,486.98									
Total Cash Balance - Beginning	\$ 1,218,507.15	\$ 1,360,676.87	\$ 1,364,851.14	\$ 1,369,486.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Receipts													
New Connection Fees	\$ 137,789.00												\$ 137,789.00
Interest Income	\$ 4,980.72	\$ 4,174.27	\$ 4,635.84										\$ 13,190.83
Total Cash Receipts	\$ 142,169.72	\$ 4,174.27	\$ 4,635.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,979.83
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Balance - Ending	\$ 1,360,676.87	\$ 1,364,851.14	\$ 1,369,486.98	\$ 1,369,486.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - Citizens Utility Escrow
For Period of January 1, 2024 - December 31, 2024

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Cash Balance - Beginning													
Deferred Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Receipts													
Utility Escrow													\$ 12,000.00
Interest Income													\$ -
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
Cash Disbursements													
Bond Payment													\$ -
Bank Fees													\$ -
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received											\$ 12,000.00		\$ 12,000.00
Account Transfers Sent													\$ -
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 12,000.00
Cash Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - Citizens Utility Escrow
For Period of January 1, 2025 - December 31, 2025

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	YTD
Cash Balance - Beginning	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Deferred Income	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Total Cash Balance - Beginning	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
Cash Receipts													
Utility Escrow													
Interest Income													
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Balance - Ending	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - Citizens Project Escrow
For Period of January 1, 2024 - December 31, 2024

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Cash Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Income													
Total Cash Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Receipts													
Developer's Escrow													
Interest Income													
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - Citizens Project Escrow
For Period of January 1, 2025 - December 31, 2025

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	YTD
Cash Balance - Beginning													
Deferred Income	\$ 576,902.56	\$ 576,902.56	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93							
Total Cash Balance - Beginning	\$ 576,902.56	\$ 576,902.56	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93							
Cash Receipts													
Developer's Escrow													
Interest Income													
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													
Account Transfers Sent	\$ -	\$ (29,453.63)											\$ (29,453.63)
Total Account Transfers	\$ -	\$ (29,453.63)											\$ (29,453.63)
Cash Balance - Ending	\$ 576,902.56	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93							

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Analysis of Collections on Accounts Receivable

For Period of January 1, 2025 - January 31, 2026

	<u>1/31/2025</u>	<u>4/30/2025</u>	<u>7/31/2025</u>	<u>10/31/2025</u>	<u>1/31/2026</u>
<u>ACCOUNTS RECEIVABLE BALANCES BY TYPE</u>					
Accounts Receivable - Sewer (Res, Comm, Ind)	\$ 1,701,797.64				
Accounts Receivable - Township	\$ -				
Accounts Receivable - Pretreatment	\$ 13,725.00				
Accounts Receivable - Northwest Assessment	\$ 65,848.25				
Total Accounts Receivable	\$ 1,781,370.89	\$ -	\$ -	\$ -	\$ -
<u>ACCOUNTS RECEIVABLE COLLECTIONS</u>					
Feb, Mar, Apr	\$ 1,396,009.19				
May, Jun, Jul		\$ -			
Aug, Sep, Oct			\$ -		
Nov, Dec, Jan				\$ -	
Collection % per Billing Period	78%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<u>DELINQUENT NOTICES</u>					
	<u>2024 Q3</u>	<u>2024 Q4</u>	<u>2025 Q1</u>	<u>2025 Q2</u>	<u>2025 Q3</u>
Date Delinquent Notices Mailed	12/9/2024	3/7/2025			
Total Number of Accounts Billed	7594	7,597			
Total Number of Delinquent Accounts	1742	1,639			
Total Number of Delinquent Notices Mailed	1742	1,639			
Penalty Charges	\$ 33,260.58	\$ 30,347.41			
Interest Charges	\$ 12,079.88	\$ 10,890.57			
Total Late Fees Charged	\$ 45,340.46	\$ 41,237.98	\$ -	\$ -	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

S&T/IWSB Operating and Customer Deposits Accounts - Analysis Current Year to Prior Year

For Period of March 2025 to March 2024

	Citizens	S&T	
	Mar-25	Mar-24	Variance
Cash Balance - Beginning			
Customer Deposits Account	\$ 204,899.82	\$ 299,944.49	\$ (95,044.67)
Developer's Escrow Account	\$ 736,577.17	\$ 566,857.31	\$ 169,719.86
Operating Account	\$ 33,783.00	\$ 20,388.78	\$ 13,394.22
Total Cash Balance - Beginning	\$ 975,259.99	\$ 887,190.58	\$ 88,069.41
Cash Receipts			
Accounts Receivable Collections	\$ 269,792.78	\$ 210,584.10	\$ 59,208.68
New Connection Fees			\$ -
Conveyance Fees			\$ -
Escrow - Delinquent Customer Accounts			\$ -
Escrow - Engineering	\$ 15,000.00		\$ 15,000.00
Escrow - Developer's Projects			\$ -
Sale of Property and Easement Conveyance			\$ -
Insurance Claim Reimbursement			\$ -
Utility Reimbursement/PA One Call Refund	\$ 1,474.05	\$ 1,394.54	\$ 79.51
Interest Income	\$ 3,184.08	\$ 29.90	\$ 3,154.18
Deferred Income			\$ -
Grant Funds			\$ -
COBRA Payment			\$ -
Misc Income - 941 Refund, Insurance Class Action Settlement			\$ -
Total Cash Receipts	\$ 289,450.91	\$ 212,008.54	\$ 77,442.37
Disbursements			
Roll (net payroll, taxes and processing fee)	\$ 23,168.12	\$ 22,181.64	\$ 986.48
2017 Sewer Note		\$ 102,251.36	\$ (102,251.36)
MTSA Note Payable	\$ 30,000.00	\$ 30,000.00	\$ -
Sales - Credits Refunded	\$ 391.17	\$ 200.00	\$ 191.17
Return of Customer Escrow			\$ -
Refund of Engineering Escrow			\$ -
Refund of Developer's Escrow			\$ -
Bank Transfer			\$ -
Capital Improvements		\$ 10,000.00	\$ (10,000.00)
Prepaid Insurance/Expenses			\$ -
Insurance Expense	\$ 7,409.00	\$ 3,537.00	\$ 3,872.00
Escrow Release - Engineering Fees	\$ 2,038.00	\$ 820.75	\$ 1,217.25
Cost of Goods Sold	\$ 575.16	\$ 546.08	\$ 29.08
Plant			\$ -
Collections	\$ 75,995.06	\$ 327,765.70	\$ (251,770.64)
Maintenance			\$ -
Administration	\$ 57,401.15	\$ 27,309.63	\$ 30,091.52
Total Cash Disbursements	\$ 196,977.66	\$ 524,612.16	\$ (327,634.50)
Account Transfers			
Account Transfers Received	\$ 598,000.00	\$ 439,950.00	\$ 158,050.00
Account Transfers Sent	\$ (598,000.00)	\$ (336,000.00)	\$ (262,000.00)
Total Account Transfers (difference to MMA #2)	\$ -	\$ 103,950.00	\$ (103,950.00)
Cash Balance - Ending	\$ 1,067,733.24	\$ 678,536.96	\$ 389,196.28

