

Southwest Delaware County Municipal Authority
One Gamble Lane
P.O. Box 2466
Aston, PA 19014-0466
Minutes of the Meeting
February 24, 2025

The General Meeting was called to order by Chairman Leonard Balestrieri at 7:39 p.m. with a quorum present.

Board members in attendance:

Mr. Leonard Balestrieri
Mr. Thomas Cozza
Mr. John Zwiercan
Mr. Steve Maiale
Ms. Laura Goodrich-Cairns
Ms. Sharon McDermond (joined 7:42 p.m.)
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 Ms. Goodrich-Cairns, second by Mr. Maiale and approved on a 6 to 0 vote to approve the December engineering escrow release to Stantec totaling \$744.50 for the following project:

2271.05	Christiana Care 700 N. Turner Way	\$744.50
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A motion was made by Mr. Cozza, second by Ms. Goodrich-Cairns and approved on a 6 to 0 vote to approve the January engineering escrow releases to Stantec totaling \$2,316.75 for the following projects:

2271.03	Toby Farms LLC	\$965.50
2271.06	Star Hill Apartments	720.00
2260.67	Conrad/One Smithbridge Road	25.25
2270.98	Rose Hill	408.00
2271.04	Aston Township Municipal Building	99.00
2271.05	Christiana Care 700 N. Turner Way	99.00

A motion was made by Ms. Goodrich-Cairns, second by Mr. Maiale and approved on a 7 to 0 vote to increase the funds budgeted in 2025 for the Woodbrook Pump Station improvements

from \$367,895 to \$382,000 and to accept the bid from Brendan Stanton Inc. in the amount of \$382,000 as the lowest responsible bidder for the project, as recommended by the Authority Engineer.

A motion was made by Mr. Cozza, second by Mr. Abate and approved on a 7 to 0 vote to award the contract for the Covid-19 ARPA PA Small Water and Sewer Program for Manhole Repairs to Cleaver/A to U Services in the amount of \$83,948.20 as the lowest responsible bidder, as recommended by the Authority Engineer.

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 reported that Chester Heights Camp Meeting has secured an engineering firm to complete the as-built plans, which should allow them to complete their sewer dedication.

Mr. Gade reported that all 33 grinder pumps have been installed in the Rose Hill development.

Mr. Gade re-stated the electrical upgrades at Woodbrook pump station bid resulted in three responses, with the lowest bid being higher than the 2025 budget included, so a review of the project and the bids was recommended in the January meeting. Following a review of the project, the Authority Engineer recommends that the scope of work not be modified as temporary modifications would only need to be removed after the next phase of work, ultimately resulting in a higher overall project cost. It is recommended that the project cost be approved for an additional \$14,105, which will allow for the work to be completed as initially designed. A motion for these additional funds will be presented for Board approval.

Mr. Gade presented the bid results for the Manhole Rehabilitation project under the 2023 PA Small Water and Sewer Grant program. The five bids received ranged from \$83,948.20 to \$284,507.00 with the lowest bid coming from Cleaver/A to U Services. A motion to award the contract to the lowest responsible bidder will be presented for Board approval.

Mr. Gade proposed using the previous collection system rehabilitation projects of slip lining and open trench repairs when applying for grant funding under the 2025 PA Small Water and Sewer Grant program. The Board agreed with his recommendation. Applications under this program are due by April 30, 2025.

Mr. Gade stated that the new Authority Solicitor's contact information has been provided to the County Trails Solicitor for the purpose of establishing the necessary easements for the Chester Creek Rails to Trails project.

Mr. Gade addressed the use and maintenance of the sewer easements by the Aston Township West Branch Chester Creek Trail with the Township Engineer. It was agreed that the Township will discuss this issue with the Authority as the trail design progresses.

Mr. Gade updated the Board on the PennDOT project at Concord and Bridgewater Roads. The project is expected to take place in 2027 to 2028 and may require manhole adjustments along these roads.

Mr. Gade advised the Board that the easement clearing and maintenance in 2025 will be put out to bid. The tentative schedule has bidding in March through early April.

Mr. Gade presented the signature pages for the 2024 Chapter 94 report and the Delcora I&I report for signing. Full reports will be provided after the meeting.

Ms. Nelson provided the flow information through January 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 January 27, 2025 General Board Meeting were presented on a motion by Mr. Maiale, second by Mr. Zwiercan and approved on a 7 to 0 vote.

Treasurer's Report

Mr. Zwiercan presented the February treasurer's report in oral form followed by a review of the Authority's statement of cash. The February 24, 2025 Treasurer's Report, inclusive of accounts payable disbursements, was presented on a motion by Mr. Cozza, second by Mr. Maiale and approved on a 7 to 0 vote.

Finance Committee

A motion was made by Mr. Cozza, second by Mr. Abate and approved on a 7 to 0 vote to approve a correction to the sewer adjustments from the January 27, 2025 meeting due to a formula error on the worksheet that reflected a total of \$4,668.63 net credit when the actual total adjustments were \$12,222.68 net credit.

Mr. Zwiercan presented the February 2025 adjustments for sewer service accounts, which totaled \$19,344.58 net debit. On a motion by Ms. Goodrich-Cairns and second by Mr. Cozza, February sewer service account adjustments were approved on a 7 to 0 vote.

Long Range Planning Committee

None

Negotiations Committee

None

Solicitor's Report

Mr. Durham stated that he had a meeting with the Authority Administrator and Authority Engineer to discuss the open legal issues of the Authority and is taking the necessary steps to complete the tasks presented.

Executive Session

The Board was in Executive Session from 7:44 p.m. until 7:58 p.m. discussing the issue of Board compensation.

Other Business

None

Adjournment

The meeting was adjourned at 8:02 p.m.

Attested by,



Secretary, Board of Directors

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Treasurer's Report

For Period of January 28, 2025 - February 24, 2025

Opening Cash Balance @ 1/28/25 available for Operations	\$ 3,419,120.26	
Citizens Customer Deposit Accounts		\$ 781,469.57
Citizens Operating Account		\$ 53,821.99
Citizens Capital Improvement Account		\$ 637,895.82
Citizens Deferred Income Account		\$ 1,356,296.15
Citizens Escrow - Utility		\$ 12,000.00
Citizens Escrow - Project		\$ 576,902.56
IWSB Operating Account		\$ 734.17
Total Receipts for Reporting Period	\$ 1,049,804.53	
Deposits - A/R Collections		\$ 1,036,287.07
Deposits - New Connection Fees		\$ -
Deposits - Escrow Payments - Delinquent Accounts		\$ -
Deposits - Escrow Payments - Engineering Fees		\$ -
Deposits - Escrow Payments - Developer Projects		\$ -
Deposits - Insurance and Damage Claim Reimbursements		\$ -
Deposits - Property Sale and Easement Conveyance		\$ -
Deposits - Interest Income		\$ 9,029.80
Deposits - Deferred Income		\$ -
Deposits - Grant Funds		\$ -
Deposits - COBRA		\$ -
Deposits - Utility Reimbursement/PA One Call Refund		\$ 4,487.66
Deposits - Misc Income		\$ -
Total Disbursements for Reporting Period	\$ (1,241,716.65)	
Vendor Disbursements		\$ (1,218,033.05)
Payroll		\$ (23,226.12)
Sewer Revenue Note - Series of 2017 Payments		\$ -
Account Transfers Sent		\$ (2,220,453.63)
Account Transfers Received		\$ 2,220,453.63
Bank Service Charges		\$ (457.48)
Ending Cash Balance @ 2/24/25 available for Operations	\$ 3,227,208.14	
Citizens Customer Deposit Accounts		\$ 624,726.53
Citizens Operating Account		\$ 41,558.97
Citizens Capital Improvement Account		\$ 640,062.67
Citizens Deferred Income Account		\$ 1,360,676.87
Citizens Escrow - Utility		\$ 12,000.00
Citizens Escrow - Project		\$ 547,448.93
IWSB Operating Account		\$ 734.17
Accounts Receivable	\$ 1,010,274.16	
Total Accounts Payable for Board Approval	\$ 1,214,225.66	
Total Disbursements for Board Signature on 2/24/25	\$ (1,214,225.66)	
Accounts Payable Balance after Disbursements of 2/24/25	\$ -	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Cash Accounts Summary

For Period of January 28, 2025 - February 24, 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 MWSB
Customer Deposits	69,000.68	712,468.89	53,821.99	637,895.82	1,356,296.15	12,000.00	576,902.56	734.17
Investment								
Operating Account								
Deferred Income								
Escrow - Projects								
Escrow - Utility								
Escrow - Citizens								
Escrow - Operating Account								
Opening Balances @ 1/28/25	\$	\$	\$	\$	\$	\$	\$	\$
Deposits - A/R Collections		1,036,287.07						
Deposits - New Connection Fees								
Deposits - Escrow Payments - Delinquent Accounts								
Deposits - Escrow Payments - Engineering Fees								
Deposits - Escrow Payments - Developer Projects								
Deposits - Insurance and Damage Claim Refinements								
Deposits - Property Sale and Easement Conveyance								
Deposits - Interest Income		2,482.23		2,166.85	4,380.72			
Deposits - Deferred Income								
Deposits - Grant Funds								
Deposits - COBRA								
Deposits - Utility Reimbursement/PA One Call Refund	4,487.66							
Deposits - Misc Income								
Disbursements for Operations								
Payroll								
Bank Fees								
Note Payable - S&T Sewer Revenue Note - Series of 2017								
Account Transfers Received		991,000.00						
Account Transfers Sent		(1,200,000.00)						
Ending Balances @ 2/24/25	\$	\$	\$	\$	\$	\$	\$	\$
CASH AVAILABLE FOR OPERATIONS								

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Summary of Operating Income and Expenses

Year	Month	Total Income	Total Expenses	Total +/- This Month	Total +/- YTD
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	\$ 734,170.35	\$ 1,231,630.75	\$ (497,460.40)	\$ 667,019.67
	Mar			\$ -	\$ 667,019.67
	Apr			\$ -	\$ 667,019.67
	May			\$ -	\$ 667,019.67
	Jun			\$ -	\$ 667,019.67
	Jul			\$ -	\$ 667,019.67
	Aug			\$ -	\$ 667,019.67
	Sep			\$ -	\$ 667,019.67
	Oct			\$ -	\$ 667,019.67
	Nov			\$ -	\$ 667,019.67
	Dec			\$ -	\$ 667,019.67
YTD TOTALS		\$ 1,324,051.99	\$ 1,381,155.75		

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - S&T/MSB 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	\$ 113,617.74	\$ 251,391.49	\$ 277,812.83	\$ 42,578.83	\$ 87,682.46	\$ 275,568.76	\$ 56,401.74	\$ 136,712.92	\$ 273,152.06	\$ 102,075.30	\$ 259,188.62	\$ 247,215.44	\$ 2,472,115.44
Developer's Escrow Account	\$ 99,794.92	\$ 98,794.92	\$ 98,794.92	\$ 101,594.92	\$ 103,394.92	\$ 103,394.92	\$ 103,394.92	\$ 105,894.92	\$ 106,894.92	\$ 580,552.92	\$ 580,552.92	\$ 580,552.92	\$ 580,552.92
Operating Account	\$ 5,948.44	\$ 27,420.73	\$ (1,238,228.89)	\$ 19,116.34	\$ 9,901.85	\$ (69,569.35)	\$ 22,283.37	\$ 16,165.72	\$ 33,020.30	\$ 25,194.07	\$ 25,195.48	\$ 32,299.77	\$ 32,299.77
Total Cash Balance - Beginning	\$ 219,262.10	\$ 378,607.14	\$ (751,621.14)	\$ 163,290.09	\$ 196,979.23	\$ 309,394.33	\$ 182,060.03	\$ 259,775.56	\$ 413,067.28	\$ 707,822.29	\$ 864,887.02	\$ 860,068.13	\$ 860,068.13
Cash Receipts													
Accounts Receivable Collections	\$ 459,862.54	\$ 1,027,595.09	\$ 267,108.10	\$ 228,265.92	\$ 1,141,418.01	\$ 205,786.97	\$ 263,581.96	\$ 1,181,014.72	\$ 248,389.24	\$ 317,799.14	\$ 1,059,857.28	\$ 244,699.54	\$ 6,640,304.45
New Connection Fees	\$ 12,499.00			\$ 15,914.00					\$ 15,299.00	\$ 12,799.00		\$ 12,799.00	\$ 70,310.00
Conveyance Fees													
Escrow - Delinquent Customer Accounts													
Escrow - Engineering			\$ 1,800.00	\$ 1,800.00	\$ 5,220.64		\$ 3,500.00		\$ 3,000.00		\$ 3,500.00		\$ 18,920.64
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	\$ 27.34	\$ 10.76	\$ 1,449.09	\$ 25.59	\$ 13.76	\$ 22.73	\$ 28.69	\$ 18,250.46
Interest Income	\$ 11.15	\$ 5.18	\$ 37.99										\$ 183.77
Deferred Income													\$ 37.99
Grant Funds													
COBRA Payment													
Misc Income - Insurance Policy Cancellation					\$ 22.99								\$ 22.99
Total Cash Receipts	\$ 481,244.89	\$ 1,029,960.40	\$ 268,946.53	\$ 247,942.22	\$ 1,146,674.01	\$ 209,586.37	\$ 267,092.72	\$ 1,182,473.19	\$ 733,371.83	\$ 338,590.24	\$ 1,063,360.01	\$ 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	\$ 26,898.65	\$ 21,322.96	\$ 26,586.70	\$ 21,839.96	\$ 285,889.00
2017 Sewer Note	\$ 105,785.98	\$ 105,839.51	\$ 105,281.04	\$ 105,028.56	\$ 104,776.09	\$ 104,523.62	\$ 104,271.14	\$ 104,018.67	\$ 103,766.20	\$ 103,513.73	\$ 103,261.26	\$ 103,008.78	\$ 1,232,768.58
MTSA Note Payable		\$ 30,000.00											\$ 30,000.00
Sales - Credits Refunded	\$ 278.09	\$ 170.10					\$ 142.08		\$ 91.08				\$ 1,529.60
Refund 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			\$ 13,950.00	\$ 9,524.80		\$ 46,102.50	\$ 6,075.00	\$ 11,227.50	\$ 7,200.00	\$ 195,992.74
Prepaid Expenses								\$ 13,873.75			\$ 11,598.00		\$ 30,471.75
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	\$ 149.00	\$ 17,616.25
Cost of Goods Sold	\$ 1,548.95	\$ 956,710.95	\$ 1,599.12	\$ 666.55	\$ 957,565.82	\$ 780.80	\$ 1,338.42	\$ 592,998.79	\$ 2,785.28	\$ 2,565.20	\$ 957,588.30	\$ 2,709.30	\$ 3,418,677.49
Plant													\$ -
Collections	\$ 70,674.02	\$ 84,067.85	\$ 89,301.10	\$ 67,351.26	\$ 108,254.06	\$ 120,893.79	\$ 83,106.76	\$ 98,336.46	\$ 98,717.59	\$ 116,982.54	\$ 82,482.68	\$ 65,492.23	\$ 1,079,160.34
Maintenance													\$ -
Administration	\$ 84,287.27	\$ 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	\$ 25,359.96	\$ 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	\$ 809,717.67	\$ 247,975.44	\$ 812,179.47	\$ 312,616.82	\$ 278,525.51	\$ 1,223,356.40	\$ 225,049.97	\$ 6,711,643.03
Account Transfers													
Account Transfers Received	\$ 167,000.00	\$ 18,000.00	\$ 1,839,097.87	\$ 136,636.46	\$ 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)	\$ (886,000.00)	\$ (405,000.00)	\$ (123,000.00)	\$ (854,000.00)	\$ (324,000.00)	\$ (120,000.00)	\$ (942,000.00)	\$ (327,000.00)	\$ (123,000.00)	\$ (972,000.00)	\$ (296,000.00)	\$ (296,000.00)
Total Account Transfers (difference to MMA #2)	\$ (78,674.00)	\$ (868,000.00)	\$ (565,902.13)	\$ (88,363.54)	\$ (761,414.42)	\$ (33,000.00)	\$ (41,403.75)	\$ (217,000.00)	\$ (126,000.00)	\$ 97,000.00	\$ 135,177.50	\$ (167,500.00)	\$ (167,500.00)
Cash Balance - Ending	\$ 378,607.14	\$ (751,621.14)	\$ 163,290.09	\$ 196,979.23	\$ 309,394.33	\$ 182,060.03	\$ 259,775.56	\$ 413,067.28	\$ 707,822.29	\$ 864,887.02	\$ 860,068.13	\$ 725,049.39	\$ 725,049.39

* Denotes Due Date month on quarterly billing

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - S&T/WSS 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	\$ 1,14,182.69	\$ 213,512.03	\$ 299,944.49	\$ 73,672.98	\$ 156,740.22	\$ 260,069.50	\$ 142,144.88	\$ 270,768.23	\$ 493,121.51	\$ 79,864.86	\$ 181,448.22		\$ 1,814,448.22
Developer's Escrow Account	\$ 580,552.92	\$ 566,857.91	\$ 566,857.91	\$ 566,857.91	\$ 566,857.91	\$ 566,857.91	\$ 566,857.91	\$ 566,857.91	\$ 566,857.91	\$ 566,857.91	\$ 566,857.91	\$ 566,857.91	\$ 5,668,579.10
Operating Account	\$ 30,309.78	\$ 23,057.53	\$ 20,388.78	\$ 38,006.67	\$ 18,670.52	\$ 43,404.88	\$ 52,829.26	\$ 34,922.11	\$ 45,265.96	\$ 19,108.59	\$ 16,329.43	\$ 1,506.68	\$ 1,506.68
Total Cash Balance - Beginning	\$ 725,045.39	\$ 803,426.87	\$ 887,190.58	\$ 678,536.96	\$ 742,268.05	\$ 870,331.69	\$ 761,831.48	\$ 872,547.65	\$ 1,045,244.78	\$ 665,225.76	\$ 197,777.65	\$ 1,506.68	\$ 1,506.68
Cash Receipts													
Accounts Receivable Collections	\$ 268,909.74	\$ 1,321,837.62	\$ 210,584.10	\$ 323,435.03	\$ 1,108,959.90	\$ 205,823.19	\$ 289,975.20	\$ 1,210,940.69	\$ 152,743.26	\$ 455,407.74	\$ 140,925.53	\$ 5,692,556.00	\$ 5,692,556.00
New Connection Fees		\$ 12,799.00						\$ 12,799.00		\$ 4,825.00			\$ 30,423.00
Conveyance Fees													\$ -
Escrow - Delinquent Customer Accounts													\$ -
Escrow - Engineering		\$ 3,500.00			\$ 3,500.00			\$ 18,500.00	\$ 29,500.00				\$ 55,000.00
Escrow - Developer's Projects		\$ 2,174.75											\$ 4,276.75
Sale of Property and Easement Conveyance													\$ -
Insurance Claim Reimbursement													\$ -
Utility Reimbursements/PA One Call Refund	\$ 1,000.41	\$ 21,696.83	\$ 1,394.54	\$ 2,625.40	\$ 967.88		\$ 888.70	\$ 2,535.47		\$ 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													\$ -
COBRA Payment					\$ 275,137.00								\$ 275,137.00
Misc Income - RTX Fees					\$ 244.75								\$ 244.75
Total Cash Receipts	\$ 270,095.94	\$ 1,361,954.83	\$ 212,008.54	\$ 326,082.00	\$ 1,365,096.86	\$ 210,955.76	\$ 294,881.60	\$ 1,244,794.85	\$ 182,254.47	\$ 462,656.10	\$ 140,928.09	\$ -	\$ 6,091,961.04
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)	\$ 28,288.16	\$ 27,463.80	\$ 22,181.64	\$ 22,064.64	\$ 27,614.30	\$ 22,091.44	\$ 22,091.44	\$ 27,614.30	\$ 22,091.44	\$ 27,480.60	\$ 123.70		\$ 249,115.46
2017 Sewer Note	\$ 102,756.31	\$ 102,503.84	\$ 102,251.36	\$ 101,998.89	\$ 101,746.42	\$ 101,493.95	\$ 101,241.48						\$ 713,992.25
WTSA Note Payable		\$ 30,000.00											\$ 30,000.00
Sales - Credits Refunded		\$ 6,372.85	\$ 200.00	\$ 925.88	\$ 128.44	\$ 544.81		\$ 574.24	\$ 417.49				\$ 9,163.71
Return of Customer Escrow					\$ (619.28)								\$ (619.28)
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow		\$ 20,263.50			\$ 3,113.00								\$ 23,376.50
Bank Transfer													\$ -
Capital Improvements	\$ 3,150.00	\$ 10,000.00	\$ 10,000.00							\$ 10,862.50	\$ 340,000.00		\$ 340,000.00
Prepaid Expenses		\$ 2,690.00											\$ 2,690.00
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	\$ 3,729.00			\$ 35,169.00
Escrow Releases - Engineering Fees	\$ 598.75	\$ 1,161.00	\$ 830.75	\$ 1,406.50	\$ 1,000.50	\$ 616.00	\$ 2,698.50	\$ 1,832.00	\$ 4,289.00	\$ 5,562.00			\$ 39,406.00
Cost of Goods Sold	\$ 2,478.90	\$ 993,993.54	\$ 545.08	\$ 434.90	\$ 961,955.55	\$ 752.99	\$ 480.31	\$ 789,297.04	\$ 346.62	\$ 852.28			\$ 2,780,598.11
Plant													\$ -
Collections	\$ 69,858.12	\$ 109,096.62	\$ 327,765.70	\$ 91,852.06	\$ 101,284.18	\$ 87,896.35	\$ 143,528.66	\$ 86,329.62	\$ 133,638.02	\$ 199,968.00	\$ 329.58		\$ 1,345,486.91
Maintenance													\$ -
Administration	\$ 36,047.32	\$ 44,806.47	\$ 27,309.63	\$ 59,111.04	\$ 32,888.11	\$ 22,110.46	\$ 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	\$ 1,259,035.22	\$ 242,096.00	\$ 309,165.40	\$ 954,677.72	\$ 193,173.48	\$ 278,796.75	\$ 340,769.57	\$ 1,638.27	\$ 5,941,798.57
Account Transfers													
Account Transfers Received	\$ 130,895.61	\$ 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	\$ 325,934.26	\$ 131.59	\$ 3,286,308.07
Account Transfers Sent	\$ (81,699.61)	\$ (1,173,000.00)	\$ (396,000.00)	\$ (158,000.00)	\$ (1,180,000.00)	\$ (227,000.00)	\$ (65,000.00)	\$ (1,082,420.00)	\$ (536,000.00)	\$ (9,937,715.53)	\$ (322,973.75)		\$ (9,937,715.53)
Total Account Transfers (difference to MMA #2)	\$ 49,000.00	\$ 43,577.50	\$ 103,950.00	\$ 13,000.00	\$ 2,000.00	\$ (77,000.00)	\$ 125,000.00	\$ (117,420.00)	\$ (369,000.00)	\$ (65,407.46)	\$ (3,560.51)	\$ 131.59	\$ 131.59
Cash Balance - Ending	\$ 803,426.87	\$ 887,190.58	\$ 678,536.96	\$ 742,268.05	\$ 870,331.69	\$ 761,831.48	\$ 872,547.65	\$ 1,045,244.78	\$ 665,325.76	\$ 197,777.65	\$ 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*	Sept-24	Oct-24	Nov-24*	Dec-24	YTD
Cash Balance - Beginning													
Customer Deposit Accounts											\$ 2,621.52	\$ 643,187.00	
Customer Deposit Investment											\$ 35,214.86	\$ (30,705.53)	
Operating Account											\$ 2,982,929.59	\$ 647,696.93	
Total Cash Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Receipts													
Accounts Receivable Collections										\$ 2,621.52	\$ 895,456.47	\$ 248,012.32	\$ 1,446,090.31
New Connection Fees													\$ -
Bank Transfer													\$ -
Escrow - Engineering													\$ -
Escrow - Developer's Projects													\$ -
Sale of Property and Easement Conveyance													\$ -
Insurance Claim / Damage Reimbursements													\$ -
Utility Reimbursement/PA One Call Refund											\$ 21,109.01		\$ 21,109.01
Interest Income											\$ 1,670.96	\$ 1,670.96	\$ 1,670.96
Deferred Income											\$ 1,810.76	\$ 2,043.03	\$ 3,853.79
Grant Funds													\$ -
COBRA Payment													\$ -
Misc Income - RTK Fees													\$ -
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,621.52	\$ 918,376.24	\$ 251,726.31	\$ 1,472,224.07
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)											\$ 22,091.44	\$ 22,091.44	\$ 44,182.88
2017 Sewer Note													\$ -
MTSA Note Payable													\$ -
Sales - Credits Refunded													\$ -
Return of Customer Escrow											\$ 539.88	\$ 971.28	\$ 1,511.16
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow											\$ 8,676.88	\$ -	\$ 8,676.88
Bank Transfers													\$ -
Capital Improvements													\$ -
Prepaid Expenses											\$ 11,870.00	\$ -	\$ 11,870.00
Insurance Expense											\$ 3,551.00	\$ 3,692.00	\$ 7,223.00
Escrow Release - Engineering Fees											\$ 7,676.00	\$ 6,456.25	\$ 14,134.25
Cost of Goods Sold											\$ 991,845.79	\$ 414.54	\$ 992,260.33
Plant													\$ -
Collections											\$ 81,161.57	\$ 106,569.69	\$ 187,891.26
Maintenance													\$ -
Administration											\$ 33,310.97	\$ 35,738.18	\$ 69,049.15
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,460,705.53	\$ 176,093.38	\$ 1,336,798.91
Account Transfers													
Account Transfers Received										\$ 2,980,908.07	\$ 2,573,404.10	\$ 1,117,000.00	\$ 6,671,312.17
Account Transfers Sent										\$ (4,666,308.07)	\$ (1,117,000.00)	\$ -	\$ (5,783,308.07)
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,980,908.07	\$ (2,092,905.97)	\$ -	\$ 888,002.10
Cash Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,982,929.59	\$ 647,696.33	\$ 723,389.26	\$ 4,353,915.18

* 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-25	Oct-25	Nov-25*	Dec-25	YTD
Cash Balance - Beginning													
Customer Deposit Accounts	\$ 25,870.28	\$ 203,058.69											
Customer Deposit Investment	\$ 554,257.89	\$ 916,951.12											
Operating Account	\$ 43,995.26	\$ 44,470.26											
Total Cash Balance - Beginning	\$ 724,123.43	\$ 1,164,480.07											
Cash Receipts													
Accounts Receivable Collections	\$ 584,584.54	\$ 703,018.93											\$ 1,287,603.47
New Connection Fees	\$ 137,789.00												\$ 137,789.00
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	\$ 2,789.87												\$ 2,789.87
Interest Income	\$ 2,482.23	\$ 1,697.79											\$ 4,180.02
Deferred Income													\$ -
Grant Funds													\$ -
COBRA Payment	\$ 25.00												\$ 25.00
Misc Income - RTK/Sewer Certification Fees	\$ 727,670.64	\$ 704,716.72											\$ 1,432,387.36
Total Cash Receipts	\$ 727,670.64	\$ 704,716.72											\$ 1,432,387.36
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)	\$ 36,732.45	\$ 17,405.09											\$ 54,137.54
2017 Sewer Note													\$ -
MTSA Note Payable													\$ -
Sales - Credits Refunded	\$ 104.24	\$ 672.12											\$ 776.36
Return of Customer Escrow													\$ -
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow													\$ -
Bank Transfers													\$ -
Capital Improvements													\$ -
Prepaid Expenses	\$ 2,380.00												\$ 2,380.00
Insurance Expense	\$ 3,717.00												\$ 3,717.00
Escrow Release - Engineering Fees	\$ 2,060.00	\$ 2,315.75											\$ 4,375.75
Cost of Goods Sold	\$ 894.56												\$ 894.56
Plant		\$ 1,070,870.24											\$ 1,070,870.24
Collections	\$ 74,294.19	\$ 148,853.48											\$ 223,147.67
Maintenance													\$ -
Administration	\$ 29,342.56	\$ 41,513.07											\$ 70,855.63
Total Cash Disbursements	\$ 149,525.00	\$ 1,251,630.75											\$ 1,381,155.75
Account Transfers													
Account Transfers Received	\$ 698,000.00	\$ 2,018,453.63											
Account Transfers Sent	\$ (635,789.00)	\$ (1,989,000.00)											
Total Account Transfers	\$ (37,789.00)	\$ 29,453.63											
Cash Balance - Ending	\$ 1,164,480.07	\$ 667,019.67											\$ -

*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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,659.96	\$ 695,659.96
Cash Receipts													
New Connection Fees													
Interest Income													
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,025.55	\$ 2,235.86	\$ 4,261.41
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 693,634.41	\$ -	\$ 693,634.41
Cash Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,659.96	\$ 697,895.82	\$ -

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													
Capital Improvement	\$ 637,895.82	\$ 640,062.67											
Total Cash Balance - Beginning	\$ 637,895.82	\$ 640,062.67											
Cash Receipts													
New Connection Fees													
Interest Income	\$ 2,166.85												\$ 2,166.85
Total Cash Receipts	\$ 2,166.85												\$ 2,166.85
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	\$ 640,062.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ 1,218,507.15	\$ 1,360,676.87											
Deferred Income	\$ 1,218,507.15	\$ 1,360,676.87											\$ 4,380.72
Total Cash Balance - Beginning	\$ 2,437,014.30	\$ 2,721,353.74											\$ 4,380.72
Cash Receipts													
New Connection Fees	\$ 137,789.00												\$ 137,789.00
Interest Income	\$ 4,380.72												\$ 4,380.72
Total Cash Receipts	\$ 142,169.72												\$ 142,169.72
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	\$ 1,360,676.87											\$ 137,789.00

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													
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 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											
Deferred Income	\$ 12,000.00	\$ 12,000.00											
Total Cash Balance - Beginning	\$ 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											

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													\$ 576,902.56
Interest Income													\$ -
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,902.56
Cash Disbursements													
Bond Payment													\$ -
Bank Fees													\$ -
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received											\$ 576,902.56		\$ 576,902.56
Account Transfers Sent													\$ -
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,902.56	\$ -	\$ 576,902.56
Cash Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,902.56	\$ 576,902.56	\$ 576,902.56

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>
ACCOUNTS RECEIVABLE BALANCES BY TYPE					
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	\$ -	\$ -	\$ -	\$ -
ACCOUNTS RECEIVABLE COLLECTIONS					
Feb, Mar, Apr	\$ 703,018.93				
May, Jun, Jul		\$ -			
Aug, Sep, Oct			\$ -		
Nov, Dec, Jan				\$ -	
Collection % per Billing Period	39%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
DELINQUENT NOTICES					
	<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				
Total Number of Accounts Billed	7594				
Total Number of Delinquent Accounts	1742				
Total Number of Delinquent Notices Mailed	1742				
Penalty Charges	\$ 33,260.58				
Interest Charges	\$ 12,079.88				
Total Late Fees Charged	\$ 45,340.46	\$ -	\$ -	\$ -	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY			
S&T/IWSB Operating and Customer Deposits Accounts - Analysis Current Year to Prior Year			
For Period of December 2024 to December 2023			
	Citizens	S&T	
	Jan-25	Jan-24	Variance
Cash Balance - Beginning			
Customer Deposits Account	\$ 25,870.28	\$ 114,182.69	\$ (88,312.41)
Developer's Escrow Account	\$ 654,257.89	\$ 580,552.92	\$ 73,704.97
Operating Account	\$ 43,995.26	\$ 30,309.78	\$ 13,685.48
Total Cash Balance - Beginning	\$ 724,123.43	\$ 725,045.39	\$ (921.96)
Cash Receipts			
Accounts Receivable Collections	\$ 584,584.54	\$ 266,909.74	\$ 317,674.80
New Connection Fees	\$ 137,789.00		\$ 137,789.00
Conveyance Fees			\$ -
Escrow - Delinquent Customer Accounts			\$ -
Escrow - Engineering			\$ -
Escrow - Developer's Projects		\$ 2,174.75	\$ (2,174.75)
Sale of Property and Easement Conveyance			\$ -
Insurance Claim Reimbursement			\$ -
Utility Reimbursement/PA One Call Refund	\$ 2,789.87	\$ 1,000.41	\$ 1,789.46
Interest Income	\$ 2,482.23	\$ 11.04	\$ 2,471.19
Deferred Income			\$ -
Grant Funds			\$ -
COBRA Payment			\$ -
Misc Income - 941 Refund, Insurance Class Action Settlement	\$ 25.00		\$ 25.00
Total Cash Receipts	\$ 727,670.64	\$ 270,095.94	\$ 457,574.70
Cash Disbursements			
Payroll (net payroll, taxes and processing fee)	\$ 36,732.45	\$ 28,288.16	\$ 8,444.29
2017 Sewer Note		\$ 102,756.31	\$ (102,756.31)
MTSA Note Payable			\$ -
Sales - Credits Refunded	\$ 104.24		\$ 104.24
Return of Customer Escrow			\$ -
Refund of Engineering Escrow			\$ -
Refund of Developer's Escrow			\$ -
Bank Transfer			\$ -
Capital Improvements		\$ 3,150.00	\$ (3,150.00)
Prepaid Insurance/Expenses	\$ 2,380.00		\$ 2,380.00
Insurance Expense	\$ 3,717.00	\$ 3,537.00	\$ 180.00
Escrow Release - Engineering Fees	\$ 2,060.00	\$ 598.75	\$ 1,461.25
Cost of Goods Sold	\$ 894.56	\$ 2,478.80	\$ (1,584.24)
Plant			\$ -
Collections	\$ 74,294.19	\$ 63,858.12	\$ 10,436.07
Maintenance			\$ -
Administration	\$ 29,342.56	\$ 36,047.32	\$ (6,704.76)
Total Cash Disbursements	\$ 149,525.00	\$ 240,714.46	\$ (91,189.46)
Account Transfers			
Account Transfers Received	\$ 698,000.00	\$ 130,695.61	\$ 567,304.39
Account Transfers Sent	\$ (835,789.00)	\$ (81,695.61)	\$ (754,093.39)
Total Account Transfers (difference to MMA #2)	\$ (137,789.00)	\$ 49,000.00	\$ (186,789.00)
Cash Balance - Ending	\$ 1,164,480.07	\$ 803,426.87	\$ 361,053.20

