

Southwest Delaware County Municipal Authority
One Gamble Lane
P.O. Box 2466
Aston, PA 19014-0466
Minutes of the Meeting
January 26, 2026

The Reorganization was called to order by Chairman Leonard Balestrieri at 6:32 p.m. with a quorum present.

Due to the inclement weather, the Board meeting was held via ZOOM with the following attendees present:

Board members in attendance:

Mr. Leonard Balestrieri
Mr. Thomas Cozza
Mr. John Zwiercan
Mr. Steve Maiale
Ms. Laura Goodrich-Cairns
Ms. Sharon McDermond
Mr. Stephen Abate

Also in attendance:

Mr. J. Adam Matlawski, Esquire
Mr. James Gade, P.E., Stantec Consulting Services, Inc.
Mr. Frederick Tasker, Contract Services Coordinator
Ms. Cecelia Nelson, Authority Administrator

Executive Session

The Board held an Executive Session from 6:33 p.m. until 6:36 p.m. for the purpose of discussing the appointment of the Authority's legal counsel for 2026.

Board Action

Upon exiting Executive Session, a motion was made by Mr. Thomas Cozza, second by Mr. Maiale and approved on a 7 to 0 vote appointing Adam Matlawski, Esquire of McNichol, Byrne & Matlawski, P.C. as Authority Solicitor for the period of one year.

Reorganization of Officers

Ms. Nelson opened the reorganization of the officers for the Authority as follows:

Chairman of Board – Mr. Leonard Balestrieri

On a motion by Ms. Goodrich-Cairns, second by Mr. Zwiercan and unanimously approved, Mr. Balestrieri was appointed Chairman of the Board.

With the appointment of the Board Chairman, Ms. Nelson turned over the meeting to Mr. Balestrieri for the remainder of the appointments.

Vice Chairman – Mr. Thomas Cozza

On a motion by Ms. Goodrich-Cairns, second by Mr. Zwiercan and unanimously approved, Mr. Cozza was appointed Vice Chairman.

On a motion made by Ms. Goodrich-Cairns, second by Mr. Balestrieri and unanimously approved, the following Board Officers were reappointed for 2026:

Treasurer – Mr. John Zwiercan
Secretary – Mr. Stephen Maiale
Assistant Secretary – Ms. Laura Goodrich-Cairns
Assistant Treasurer – Ms. Sharon McDermond

2026 SWDCMA Committees

Mr. Balestrieri conducted the reorganization of the Authority's committees. Following discussion of the various committees and the member responsibilities, the 2026 Committees are as follows:

Operations: On a motion by Ms. Goodrich-Cairns, second by Mr. Cozza and approved on a 7 to 0 vote, the following members are appointed to the Operations Committee: Mr. Cozza, Ms. McDermond, Mr. Abate, Mr. Gade, Mr. Tasker and Ms. Nelson

Finance: On a motion by Mr. Cozza, second by Ms. McDermond and approved on a 7 to 0 vote, the following members are appointed to the Finance Committee: Mr. Cozza, Mr. Zwiercan, Ms. Goodrich-Cairns and Ms. Nelson

Long Range Planning: On a motion by Mr. Zwiercan, second by Mr. Cozza and approved on a 7 to 0 vote, the following members are appointed to the Long Range Planning Committee: Mr. Maiale, Ms. McDermond, Mr. Abate, Mr. Gade and Ms. Nelson

Negotiations: On a motion by Mr. Maiale, second by Ms. Goodrich-Cairns and approved on a 7 to 0 vote, the following members are appointed to the Negotiations Committee: Mr. Balestrieri, Mr. Cozza, Mr. Zwiercan and Ms. Nelson

Appointments

Authority Solicitor – Mr. J. Adam Matlawski, Esquire

Authority Professional Engineer – Stantec Consulting Services, Inc./Mr. James M. Gade, P.E.
On a motion by Mr. Cozza., second by Ms. Goodrich-Cairns and unanimously approved, Stantec Consulting Services, Inc. was appointed Authority Engineer, with Mr. James M. Gade as the Authority's Professional Engineer, for a period of one year.

Reorganization closed at 6:43 p.m.

Immediately following the Reorganization, the Board entered into the January work session.

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. Zwiercan and approved on a 7 to 0 vote authorizing the December engineering escrow release to Stantec totaling \$3,390.00 for the following projects:

| | | |
|---------|--------------------------|------------|
| 2260.67 | One Smithbridge Road | \$1,837.00 |
| 2271.03 | Toby Farms LLC | 597.00 |
| 2271.08 | RIC Municipal Center | 354.50 |
| 2271.09 | Nguyen 3015 Concord Road | 52.50 |
| 2271.11 | CHB Smithbridge Road | 398.00 |
| 2271.12 | CAR 106 Patterson Road | 75.50 |
| 2271.13 | CAR 108 Patterson Road | 75.50 |

A motion was made by Mr. Abate, second by Mr. Cozza and approved on a 7 to 0 vote to amend the agenda to include rate resolutions for the Authority Solicitor and Authority Engineer.

A motion was made by Mr. Zwiercan, second by Mr. Cozza and approved on a 7 to 0 vote to approve Resolution 2026-01 adopting the 2026 schedule of billing rates for engineering services provided.

A motion was made by Mr. Cozza, second by Mr. Abate and approved on a 7 to 0 vote to approve Resolution 2026-02 adopting the 2026 schedule of fees for legal services provided.

Operations Committee and Engineer's Report

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

Mr. Gade updated the Board on his ongoing communications with Ingram Engineering regarding the construction of the low-pressure force main at One Smithbridge Road in Chester Heights Borough. A draft of the developer's agreements has been received and is being reviewed.

Communications are also continuing with the Chester Heights Borough engineer regarding the construction of the Smithbridge Road extension.

Mr. Gade advised the Board that Stantec communicated with JMC Construction to discuss the expanded fill and tree clearing work for the Valleybrook Chase easement access road to West Branch Chester Creek. Based on this updated information, JMC submitted a revised proposal for \$32,440 (an increase of \$5,000), which does not include the cost of a new driveway apron,

Mr. Gade reported on the damage incurred at the Woodbrook Pump Station due to fallen trees during storms over the weekend of December 20-21, 2025. A claim has been filed with the insurance carrier for roof and fencing damages.

Mr. Gade updated the Board on the sanitary sewer easement project and Ms. Nelson advised that she will be providing additional easement information to Stantec that was obtained from the Recorder of Deeds website.

Mr. Gade advised the Board that the Concord Hills Pump Station, constructed as a temporary pump station, had one pump replaced in 2025 but has had issues sealing, between the pump and the force main manifold, due to the design becoming outdated. The manufacturer's rep was able to obtain the needed replacement parts, but it is recommended that the replacement of this pump station be considered in future budgeting.

Ms. Nelson advised that the payment application for the manhole rehabilitation project, completed using the COVID-19 ARPA PA Small Water and Sewer grant funds, has been submitted and accepted for payment.

Mr. Gade informed the Board that the Authority was awarded two grants under the 2025 PA Small Water and Sewer Program, \$125,000 for Open Trench Repairs and \$153,916 for Manhole Rehabilitation.

Ms. Nelson provided the flow information through December 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 December 15, 2025 General Board Meeting were presented on a motion by Mr. Cozza, second by Ms. Goodrich-Cairns and approved on a 7 to 0 vote.

Treasurer's Report

Mr. Zwiercan presented the January treasurer's report in oral form followed by a review of the Authority's statement of cash. The January 26, 2026 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

Mr. Zwiercan presented the January 2026 adjustments for sewer service accounts, which totaled \$9,546.11 net credit. On a motion by Mr. Cozza and second by Ms. McDermond, January sewer service account adjustments were approved on a 7 to 0 vote.

Ms. Nelson presented the billed consumption report for 2025 Q4 billing.

Ms. Nelson advised that the 2025 audit fieldwork by Brinker-Simpson will begin on February 9, 2026.

Long Range Planning Committee

None

Negotiations Committee

None

Solicitor's Report

Mr. Matlawski and Ms. Nelson scheduled a meeting to discuss open and ongoing legal matters of the Authority.

Executive Session

None

Other Business

None

Adjournment

The meeting was adjourned at 7:14 p.m.

Attested by,



Secretary, Board of Directors

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Treasurer's Report

For Period of December 16, 2025 - January 22, 2026

| | | |
|---|------------------------|-----------------|
| Opening Cash Balance @ 12/16/25 available for Operations | \$ 4,715,168.65 | |
| Citizens Customer Deposit Accounts | | \$ 1,217,650.97 |
| Citizens Operating Account | | \$ 20,867.08 |
| Citizens Capital Improvement Account | | \$ 794,042.37 |
| Citizens Deferred Income Account | | \$ 2,153,697.68 |
| Citizens Escrow - Utility | | \$ 12,000.00 |
| Citizens Escrow - Project | | \$ 516,176.38 |
| IWSB Operating Account | | \$ 734.17 |
| Total Receipts for Reporting Period | \$ 211,966.07 | |
| Deposits - A/R Collections | | \$ 198,189.64 |
| Deposits - New Connection Fees | | \$ - |
| Deposits - Escrow Payments - Delinquent Accounts | | \$ - |
| Deposits - Escrow Payments - Engineering Fees | | \$ 1,082.50 |
| Deposits - Escrow Payments - Developer Projects | | \$ - |
| Deposits - Insurance and Damage Claim Reimbursements | | \$ - |
| Deposits - Property Sale and Easement Conveyance | | \$ - |
| Deposits - Interest Income | | \$ 11,765.08 |
| Deposits - Deferred Income | | \$ - |
| Deposits - Grant Funds | | \$ - |
| Deposits - COBRA | | \$ - |
| Deposits - Utility Reimbursement/PA One Call Refund | | \$ 928.85 |
| Deposits - Misc Income | | \$ - |
| Total Disbursements for Reporting Period | \$ (184,946.33) | |
| Vendor Disbursements | | \$ (134,823.22) |
| Payroll | | \$ (50,123.11) |
| Sewer Revenue Note - Series of 2017 Payments | | \$ - |
| Account Transfers Sent | | \$ (501,000.00) |
| Account Transfers Received | | \$ 501,000.00 |
| Bank Service Charges | | \$ - |
| Ending Cash Balance @ 1/22/26 available for Operations | \$ 4,742,188.39 | |
| Citizens Customer Deposit Accounts | | \$ 1,171,133.20 |
| Citizens Operating Account | | \$ 85,920.75 |
| Citizens Capital Improvement Account | | \$ 796,327.69 |
| Citizens Deferred Income Account | | \$ 2,159,896.20 |
| Citizens Escrow - Utility | | \$ 12,000.00 |
| Citizens Escrow - Project | | \$ 516,176.38 |
| IWSB Operating Account | | \$ 734.17 |
| Accounts Receivable | \$ 2,030,364.00 | |
| Total Accounts Payable for Board Approval | \$ 1,167,354.90 | |
| Total Disbursements for Board Signature on 1/26/26 | \$ (113,052.40) | |
| Accounts Payable Balance after Disbursements of 1/26/26 | \$ 1,054,302.50 | |

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Cash Accounts Summary

For Period of December 16, 2025 - January 22, 2026

| | 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 | 74,831.52 | 1,142,819.45 | 20,867.08 | 794,042.37 | 2,153,697.68 | 12,000.00 | 516,176.38 | 794.17 |
| Customer Deposits Investment | | | | | | | | |
| Operating Balances @ 12/16/25 | \$ 74,831.52 | \$ 1,142,819.45 | \$ 20,867.08 | \$ 794,042.37 | \$ 2,153,697.68 | \$ 12,000.00 | \$ 516,176.38 | \$ 794.17 |
| Deposits - A/R Collections | | | | | | | | |
| Deposits - New Connection Fees | | | | | | | | |
| Deposits - Escrow Payments - Delinquent Accounts | | | | | | | | |
| Deposits - Escrow Payments - Engineering Fees | | | | | | | | |
| Deposits - Escrow Payments - Developer Projects | 1,082.50 | | | | | | | |
| Deposits - Insurance and Damage Claim Reimbursements | | | | | | | | |
| Deposits - Property Sale and Easement Conveyance | | | | | | | | |
| Deposits - Interest Income | | | | | | | | |
| Deposits - Deferred Income | | 3,281.24 | | 2,285.32 | 6,198.52 | | | |
| Deposits - Grant Funds | | | | | | | | |
| Deposits - COBRA | | | | | | | | |
| Deposits - Utility Reimbursement/Vendor Refund | 928.85 | | | | | | | |
| Deposits - Misc Income | | | | | | | | |
| Disbursements for Operations | | | | | | | | |
| Payroll | | | | | | | | |
| Bank Fees | | | | | | | | |
| Note Payable - S&T Sewer Revenue Note - Series of 2017 | | | | | | | | |
| Account Transfers Received | | | | | | | | |
| Account Transfers Sent | (251,000.00) | 251,000.00 | 250,000.00 | | | | | |
| Ending Balances @ 1/22/26 | \$ 24,032.51 | \$ 1,147,100.69 | \$ 85,920.75 | \$ 796,327.69 | \$ 2,159,896.20 | \$ 12,000.00 | \$ 516,176.38 | \$ 794.17 |
| CASH AVAILABLE FOR OPERATIONS | \$ 4,742,188.99 | | | | | | | |

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 | \$ 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 | \$ 185,306.18 | \$ 180,914.95 | \$ 4,391.23 | \$ 1,072,124.47 |
| | May | \$ 1,373,085.50 | \$ 1,190,383.33 | \$ 182,702.17 | \$ 1,254,826.64 |
| | Jun | \$ 215,439.45 | \$ 123,260.70 | \$ 92,178.75 | \$ 1,347,005.39 |
| | Jul | \$ 363,270.83 | \$ 116,055.56 | \$ 247,215.27 | \$ 1,594,220.66 |
| | Aug | \$ 1,184,378.35 | \$ 1,107,679.38 | \$ 76,698.97 | \$ 1,670,919.63 |
| | Sep | \$ 278,190.00 | \$ 278,804.27 | \$ (614.27) | \$ 1,670,305.36 |
| | Oct | \$ 488,154.52 | \$ 501,143.41 | \$ (12,988.89) | \$ 1,657,316.47 |
| | Nov | \$ 969,218.29 | \$ 1,412,271.61 | \$ (443,053.32) | \$ 1,214,263.15 |
| | Dec | \$ 272,928.80 | \$ 145,399.88 | \$ 127,528.92 | \$ 1,341,792.07 |
| YTD TOTALS | | \$ 7,260,225.28 | \$ 6,642,556.64 | | |
| 2026 | Jan | \$ 63,405.93 | \$ 147,409.88 | \$ (84,003.95) | \$ 1,257,788.12 |
| | Feb | | | | |
| | Mar | | | | |
| | Apr | | | | |
| | May | | | | |
| | Jun | | | | |
| | Jul | | | | |
| | Aug | | | | |
| | Sep | | | | |
| | Oct | | | | |
| | Nov | | | | |
| | Dec | | | | |
| YTD TOTALS | | \$ 63,405.93 | \$ 147,409.88 | | |

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - 587/1WSE 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 | \$ 439,121.51 | \$ 79,364.86 | \$ 181,448.22 | | |
| 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 | \$ 5,900,000.00 |
| Operating Account | \$ 30,309.78 | \$ 29,057.53 | \$ 20,388.78 | \$ 38,006.67 | \$ 18,670.52 | \$ 43,404.88 | \$ 52,829.26 | \$ 34,922.11 | \$ 45,265.95 | \$ 19,108.59 | \$ 16,229.43 | \$ 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 | \$ 761,831.45 | \$ 872,547.65 | \$ 1,045,244.78 | \$ 665,525.76 | \$ 397,777.95 | \$ 1,506.68 | |
| Cash Receipts | | | | | | | | | | | | | |
| Accounts Receivable Collections | \$ 266,909.74 | \$ 1,321,637.62 | \$ 210,584.10 | \$ 323,459.03 | \$ 1,408,969.80 | \$ 206,823.19 | \$ 293,975.20 | \$ 1,210,940.69 | \$ 152,743.26 | \$ 455,407.74 | \$ 140,825.53 | | \$ 5,693,556.00 |
| New Connection Fees | | \$ 12,799.00 | | | | | | \$ 12,799.00 | | \$ 4,825.00 | | | \$ 90,423.00 |
| Conveyance Fees | | | | | | | | | | | | | \$ - |
| Escrow - Delinquent Customer Accounts | | | | | | \$ 3,500.00 | | \$ 18,500.00 | \$ 29,500.00 | | | | \$ - |
| Escrow - Engineering | | \$ 3,500.00 | | | | | | | | | | | \$ - |
| Escrow - Developer's Projects | \$ 2,174.75 | \$ 2,102.00 | | | | | | | | | | | \$ 55,000.00 |
| Sale of Property and Easement Conveyance | | | | | | | | | | | | | \$ 4,278.75 |
| Insurance Claim Reimbursement | | | | | | | | | | | | | \$ - |
| Utility Reimbursement/PA One Call Refund | \$ 1,000.41 | \$ 21,696.83 | \$ 1,394.54 | \$ 2,626.40 | \$ 967.88 | | \$ 886.70 | \$ 2,593.47 | | \$ 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 | \$ 22.79 | \$ 12.56 | | \$ 224.68 |
| Deferred Income | | | | | | | | | | | | | \$ - |
| Grant Funds | | | | | \$ 275,137.00 | | | | | | | | \$ 275,137.00 |
| COBRA Payment | | | | | | | | | | | | | \$ - |
| Misc Income - RTK Fees | | | | | | \$ 244.75 | | | | | | | \$ 244.75 |
| Total Cash Receipts | \$ 270,096.94 | \$ 1,361,954.83 | \$ 212,008.54 | \$ 326,082.00 | \$ 1,385,058.86 | \$ 210,585.76 | \$ 294,881.60 | \$ 1,244,794.85 | \$ 182,254.47 | \$ 462,656.30 | \$ 140,836.09 | \$ - | \$ 6,091,361.04 |
| Cash Disbursements | | | | | | | | | | | | | |
| Payroll (net payroll, taxes and processing fee) | \$ 28,288.16 | \$ 27,469.80 | \$ 22,181.64 | \$ 22,064.64 | \$ 27,614.30 | \$ 22,091.44 | \$ 22,091.44 | \$ 27,614.30 | \$ 22,091.44 | \$ 27,490.60 | \$ 128.70 | | \$ 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 | | | | | | \$ 719,992.25 |
| MTSA Note Payable | | | \$ 30,000.00 | | | | | | | | | | \$ 30,000.00 |
| Sales - Credits Refunded | | \$ 6,372.85 | \$ 200.00 | \$ 925.88 | \$ 128.44 | \$ 544.31 | | \$ 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 | | | | | | | \$ 29,376.50 |
| Bank Transfer | | | | | | | | | | | | | \$ - |
| Capital Improvements | \$ 3,150.00 | \$ 10,000.00 | \$ 10,000.00 | | | | | | | \$ 10,652.50 | \$ 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 | \$ 2,865.00 | \$ 3,110.00 | \$ 5,143.00 | \$ 3,729.00 | | | \$ 36,169.00 |
| Escrow Release - Engineering Fees | \$ 598.75 | \$ 1,461.00 | \$ 820.75 | \$ 1,406.50 | \$ 1,000.50 | \$ 616.00 | \$ 2,658.50 | \$ 1,332.00 | \$ 4,249.00 | \$ 5,562.00 | | | \$ 19,405.00 |
| Cost of Goods Sold | \$ 2,478.80 | \$ 995,933.54 | \$ 546.08 | \$ 454.90 | \$ 991,955.55 | \$ 752.99 | \$ 480.31 | \$ 789,297.04 | \$ 346.62 | \$ 352.28 | | | \$ 2,780,598.11 |
| Plant | | | | | | | | | | | | | \$ - |
| Collections | \$ 63,858.12 | \$ 109,036.62 | \$ 327,765.70 | \$ 91,852.06 | \$ 101,284.18 | \$ 87,836.35 | \$ 143,528.66 | \$ 86,329.62 | \$ 133,698.02 | \$ 169,968.00 | \$ 529.58 | | \$ 1,945,486.91 |
| Maintenance | | | | | | | | | | | | | \$ - |
| Administration | \$ 36,047.32 | \$ 44,306.47 | \$ 27,309.63 | \$ 59,111.04 | \$ 32,388.11 | \$ 22,110.46 | \$ 36,200.01 | \$ 46,420.52 | \$ 27,227.92 | \$ 31,032.37 | \$ 316.29 | \$ 1,638.27 | \$ 353,608.41 |
| Total Cash Disbursements | \$ 240,714.46 | \$ 1,321,768.62 | \$ 524,612.16 | \$ 275,350.91 | \$ 1,259,035.22 | \$ 242,036.00 | \$ 309,165.40 | \$ 954,677.72 | \$ 193,373.49 | \$ 278,796.75 | \$ 340,769.57 | \$ 1,638.27 | \$ 5,941,798.57 |
| Account Transfers | | | | | | | | | | | | | |
| Account Transfers Received | \$ 190,695.61 | \$ 1,216,577.50 | \$ 489,950.00 | \$ 171,000.00 | \$ 1,182,000.00 | \$ 150,000.00 | \$ 190,000.00 | \$ 965,000.00 | \$ 167,000.00 | \$ 3,285,308.07 | \$ 325,934.26 | \$ 131.59 | \$ 3,259,608.41 |
| Account Transfers Sent | \$ (81,695.61) | \$ (1,179,000.00) | \$ (336,000.00) | \$ (158,000.00) | \$ (1,180,000.00) | \$ (227,000.00) | \$ (65,000.00) | \$ (1,082,420.00) | \$ (536,000.00) | \$ (9,387,715.59) | \$ (322,373.75) | \$ 131.59 | \$ (9,387,715.59) |
| Total Account Transfers (difference to MMA #2) | \$ 108,999.99 | \$ 37,577.50 | \$ 153,950.00 | \$ 13,000.00 | \$ 2,000.00 | \$ (77,000.00) | \$ 125,000.00 | \$ (117,420.00) | \$ (869,000.00) | \$ (6,102,407.52) | \$ 9,560.51 | \$ 131.59 | \$ (6,102,407.52) |
| Cash Balance - Ending | \$ 803,426.87 | \$ 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 | \$ - | \$ - |

*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 Balance - Beginning | | | | | | | | | | | | | |
| Customer Deposit Accounts | | | | | | | | | | | \$ 2,621.52 | \$ 643,187.00 | |
| Customer Deposit Investment | | | | | | | | | | | | \$ 35,214.86 | |
| Operating Account | | | | | | | | | | | \$ 2,980,308.07 | \$ (30,705.53) | |
| Total Cash Balance - Beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,982,929.59 | \$ 647,696.33 | |
| 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 - RTX 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 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 33,310.37 | \$ 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 | \$ (4,666,308.07) \$ (1,117,000.00) |
| Cash Balance - Ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,982,929.59 | \$ 647,696.33 | \$ 723,389.26 | |

*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 | \$ 209,058.69 | \$ 204,899.82 | \$ 78,166.65 | \$ 93,187.15 | \$ 184,881.23 | \$ 29,312.31 | \$ 269,995.86 | \$ 244,553.64 | \$ 40,394.47 | \$ 298,669.00 | \$ 296,979.02 | |
| Customer Deposit Investment | \$ 654,257.89 | \$ 916,951.12 | \$ 796,577.17 | \$ 957,761.25 | \$ 938,046.93 | \$ 1,002,588.35 | \$ 1,269,546.72 | \$ 1,255,861.45 | \$ 1,384,682.02 | \$ 1,602,031.19 | \$ 1,306,917.18 | \$ 852,819.45 | |
| Operating Account | \$ 43,995.26 | \$ 44,470.26 | \$ 33,783.00 | \$ 21,805.84 | \$ 20,890.39 | \$ 67,407.06 | \$ 49,146.36 | \$ 74,963.35 | \$ 41,683.97 | \$ 27,879.70 | \$ 51,736.29 | \$ 64,464.68 | |
| Total Cash Balance - Beginning | \$ 724,123.43 | \$ 1,164,480.07 | \$ 975,259.99 | \$ 1,067,733.24 | \$ 1,072,124.47 | \$ 1,254,826.64 | \$ 1,947,005.39 | \$ 1,594,220.65 | \$ 1,670,919.63 | \$ 1,670,905.36 | \$ 1,657,316.47 | \$ 1,214,263.15 | |
| Cash Receipts | | | | | | | | | | | | | |
| Accounts Receivable Collections | \$ 584,584.54 | \$ 1,013,855.96 | \$ 269,792.78 | \$ 180,220.50 | \$ 1,271,698.21 | \$ 208,687.61 | \$ 315,678.23 | \$ 1,170,731.49 | \$ 265,541.83 | \$ 469,440.86 | \$ 976,961.77 | \$ 285,565.56 | \$ 6,992,759.34 |
| New Connection Fees | \$ 137,789.00 | | | | | | | | \$ 12,799.00 | \$ 12,799.00 | | | \$ 163,387.00 |
| Bank Transfer | | | | | | | | | | | | | |
| Escrow - Delinquent Customer Accounts | | | | | | | | | | | | | |
| Escrow - Engineering | | | | | | | | | | | | | |
| Escrow - Developer's Projects | | | | | | | | | | | | | |
| Sale of Property and Easement Conveyance | | | | | | | | | | | | | |
| Insurance Claim / Damage Reimbursements | | | | | | | | | | | | | |
| Utility Reimbursement/Vendor Refund | \$ 2,789.87 | \$ 3,985.17 | \$ 1,474.05 | \$ 3,985.87 | \$ 993.47 | \$ 23.57 | \$ 23.57 | \$ 3,484.55 | \$ 5,148.17 | \$ 1,028.67 | \$ 4,401.27 | \$ 2,086.00 | \$ 16,811.22 |
| Interest Income | \$ 2,482.23 | \$ 3,626.05 | \$ 3,184.08 | \$ 3,285.68 | \$ 3,541.42 | \$ 3,958.37 | \$ 4,314.73 | \$ 5,820.57 | \$ 5,148.17 | \$ 4,885.99 | \$ 4,401.27 | \$ 3,281.24 | \$ 47,929.80 |
| Deferred Income | | | | | | | | | | | | | |
| Grant Funds | | | | | | | | | | | | | |
| COBRA Payment | | | | | | | | | | | | | \$ 96,900.00 |
| COBRA Payment | | | | | | | | | | | | | \$ - |
| Misc Income - RTK/Sewer Certification Fees | \$ 25.00 | | | | | | | | | | | | \$ - |
| Total Cash Receipts | \$ 727,670.64 | \$ 1,021,467.18 | \$ 289,450.91 | \$ 185,306.18 | \$ 1,373,685.50 | \$ 215,499.45 | \$ 334,986.28 | \$ 1,184,378.35 | \$ 290,989.00 | \$ 488,154.52 | \$ 981,717.29 | \$ 272,928.80 | \$ 7,362,586.10 |
| Cash Disbursements | | | | | | | | | | | | | |
| Payroll (net payroll, taxes and processing fee) | \$ 36,734.45 | \$ 23,197.12 | \$ 23,168.12 | \$ 29,979.38 | \$ 29,187.39 | \$ 29,517.11 | \$ 30,426.02 | \$ 30,426.02 | \$ 26,208.48 | \$ 37,760.61 | \$ 26,208.48 | \$ 31,983.05 | \$ 334,536.27 |
| 2017 Sewer Note | | | | | | | | | | | | | |
| MTSA Note Payable | | | | | | | | | | | | | \$ 90,000.00 |
| Sales - Credits Refunded | \$ 104.24 | \$ 672.12 | \$ 391.17 | \$ 140.61 | \$ 256.87 | \$ 57.59 | \$ 620.90 | \$ 804.40 | \$ 391.28 | | \$ 1,422.24 | \$ 672.51 | \$ 5,483.93 |
| Refund of Customer Escrow | | | | | | | | | | | | | |
| Refund of Engineering Escrow | | | | | | | | | | | | | |
| Refund of Developer's Escrow | | | | | | | | | | | | | |
| Bank Transfers | | | | | | | | | | | | | |
| Capital Improvements | | | | | | | | | | | | | |
| Prepaid Expenses | \$ 2,880.00 | | | | | | | | | \$ 294,200.34 | \$ 65,889.53 | | \$ 360,089.87 |
| Insurance Expense | \$ 3,717.00 | | | | | | | | | \$ 12,359.00 | | | \$ 17,708.01 |
| Escrow Release - Engineering fees | \$ 2,060.00 | \$ 2,316.75 | \$ 2,038.00 | \$ 5,983.75 | \$ 4,914.50 | \$ 2,765.50 | \$ 2,105.00 | \$ 9,484.00 | \$ 4,583.00 | \$ 4,713.00 | \$ 4,713.00 | \$ 4,713.00 | \$ 50,492.00 |
| Cost of Goods Sold | \$ 894.56 | \$ 1,020,870.24 | \$ 575.16 | \$ 560.84 | \$ 1,020,963.38 | \$ 434.39 | \$ 409.95 | \$ 972,742.95 | \$ 469.95 | \$ 428.28 | \$ 1,020,889.25 | \$ 440.50 | \$ 4,099,649.45 |
| Plant | | | | | | | | | | | | | |
| Collections | \$ 74,294.19 | \$ 150,122.62 | \$ 75,995.06 | \$ 107,533.30 | \$ 94,895.22 | \$ 66,179.54 | \$ 30,819.97 | \$ 62,322.80 | \$ 209,797.70 | \$ 114,982.11 | \$ 259,122.16 | \$ 77,626.86 | \$ 1,325,691.63 |
| Maintenance | | | | | | | | | | | | | |
| Administration | \$ 29,342.56 | \$ 42,952.04 | \$ 57,401.15 | \$ 39,806.33 | \$ 36,681.98 | \$ 24,944.35 | \$ 25,247.83 | \$ 31,899.11 | \$ 30,513.36 | \$ 29,390.57 | \$ 27,896.95 | \$ 23,209.95 | \$ 399,296.18 |
| Total Cash Disbursements | \$ 149,525.00 | \$ 1,240,140.89 | \$ 196,977.66 | \$ 180,914.95 | \$ 1,130,383.33 | \$ 123,260.70 | \$ 116,655.56 | \$ 1,107,679.88 | \$ 278,504.27 | \$ 501,143.41 | \$ 1,412,271.61 | \$ 145,399.88 | \$ 6,642,556.64 |
| Account Transfers | | | | | | | | | | | | | |
| Account Transfers Received | \$ 698,000.00 | \$ 2,245,453.63 | \$ 598,000.00 | \$ 347,000.00 | \$ 2,321,000.00 | \$ 473,000.00 | \$ 233,272.55 | \$ 2,273,000.00 | \$ 755,000.00 | \$ 750,000.00 | \$ 2,404,000.00 | \$ 642,000.00 | \$ 642,000.00 |
| Account Transfers Sent | \$ (885,789.00) | \$ (2,216,000.00) | \$ (598,000.00) | \$ (347,000.00) | \$ (2,321,000.00) | \$ (473,000.00) | \$ (202,000.00) | \$ (2,273,000.00) | \$ (755,000.00) | \$ (750,000.00) | \$ (2,435,499.00) | \$ (642,000.00) | \$ (642,000.00) |
| Total Account Transfers | \$ (187,789.00) | \$ 29,453.63 | \$ - | \$ - | \$ - | \$ - | \$ 31,272.55 | \$ - | \$ - | \$ - | \$ (12,499.00) | \$ - | \$ - |
| Cash Balance - Ending | \$ 1,154,480.07 | \$ 975,259.99 | \$ 1,067,733.24 | \$ 1,072,124.47 | \$ 1,254,826.64 | \$ 1,347,005.39 | \$ 1,594,220.66 | \$ 1,670,919.63 | \$ 1,670,919.63 | \$ 1,657,316.47 | \$ 1,214,263.15 | \$ 1,341,792.07 | |

*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, 2026 - December 31, 2026

| | Jan-26 | Feb-26* | Mar-26 | Apr-26 | May-26* | Jun-26 | Jul-26 | Aug-26* | Sep-26 | Oct-26 | Nov-26* | Dec-26 | YTD |
|---|------------------------|---------|--------|--------|---------|--------|--------|---------|--------|--------|---------|--------|------------------------|
| Cash Balance - Beginning | | | | | | | | | | | | | |
| Customer Deposit Accounts | \$ 64,626.58 | | | | | | | | | | | | |
| Customer Deposit Investment | \$ 1,218,100.69 | | | | | | | | | | | | |
| Operating Account | \$ 59,064.80 | | | | | | | | | | | | |
| Total Cash Balance - Beginning | \$ 1,341,792.07 | | | | | | | | | | | | |
| Cash Receipts | | | | | | | | | | | | | |
| Accounts Receivable Collections | \$ 61,394.58 | | | | | | | | | | | | \$ 61,394.58 |
| New Connection Fees | | | | | | | | | | | | | |
| Bank Transfer | | | | | | | | | | | | | |
| Escrow - Delinquent Customer Accounts | | | | | | | | | | | | | |
| Escrow - Engineering | \$ 1,082.50 | | | | | | | | | | | | \$ 1,082.50 |
| Escrow - Developer's Projects | | | | | | | | | | | | | |
| Sale of Property and Easement Conveyance | | | | | | | | | | | | | |
| Insurance Claim / Damage Reimbursements | | | | | | | | | | | | | |
| Utility Reimbursement/Vendor Refund | \$ 928.85 | | | | | | | | | | | | \$ 928.85 |
| Interest Income | | | | | | | | | | | | | |
| Deferred Income | | | | | | | | | | | | | |
| Grant Funds | | | | | | | | | | | | | |
| COBRA Payment | | | | | | | | | | | | | |
| Misc Income - RTK/Sewer Certification Fees | | | | | | | | | | | | | |
| Total Cash Receipts | \$ 63,405.93 | | | | | | | | | | | | \$ 63,405.93 |
| Cash Disbursements | | | | | | | | | | | | | |
| Payroll (net payroll, taxes and processing fee) | \$ 30,734.98 | | | | | | | | | | | | \$ 30,734.98 |
| 2017 Sewer Note | | | | | | | | | | | | | |
| MUSA Note Payable | | | | | | | | | | | | | |
| Sales - Credits Refunded | | | | | | | | | | | | | |
| Return of Customer Escrow | | | | | | | | | | | | | |
| Refund of Engineering Escrow | | | | | | | | | | | | | |
| Refund of Developer's Escrow | \$ 435.25 | | | | | | | | | | | | \$ 435.25 |
| Bank Transfers | | | | | | | | | | | | | |
| Capital Improvements | \$ 3,420.00 | | | | | | | | | | | | \$ 3,420.00 |
| Prepaid Expenses | | | | | | | | | | | | | |
| Insurance Expense | \$ 4,713.00 | | | | | | | | | | | | \$ 4,713.00 |
| Escrow Release - Engineering Fees | \$ 3,990.00 | | | | | | | | | | | | \$ 3,990.00 |
| Cost of Goods Sold | \$ 385.51 | | | | | | | | | | | | \$ 385.51 |
| Plant | | | | | | | | | | | | | |
| Collections | \$ 77,867.18 | | | | | | | | | | | | \$ 77,867.18 |
| Maintenance | | | | | | | | | | | | | |
| Administration | \$ 26,469.96 | | | | | | | | | | | | \$ 26,469.96 |
| Total Cash Disbursements | \$ 147,409.88 | | | | | | | | | | | | \$ 147,409.88 |
| Account Transfers | | | | | | | | | | | | | |
| Account Transfers Received | \$ 279,000.00 | | | | | | | | | | | | \$ 279,000.00 |
| Account Transfers Sent | \$ (279,000.00) | | | | | | | | | | | | \$ (279,000.00) |
| Total Account Transfers | \$ - | | | | | | | | | | | | \$ - |
| Cash Balance - Ending | \$ 1,257,788.12 | | | | | | | | | | | | \$ 1,257,788.12 |

* 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 | \$ - |

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 | \$ 647,026.22 | \$ 644,206.92 | \$ 646,324.86 | \$ 648,520.59 | \$ 781,367.81 | \$ 784,022.32 | \$ 786,685.85 | \$ 789,223.43 | \$ 791,732.73 | \$ 794,042.37 | |
| Capital Improvement | \$ 657,895.82 | \$ 640,062.67 | \$ 647,026.22 | \$ 644,206.92 | \$ 646,324.86 | \$ 648,520.59 | \$ 781,367.81 | \$ 784,022.32 | \$ 786,685.85 | \$ 789,223.43 | \$ 791,732.73 | \$ 794,042.37 | |
| Total Cash Balance - Beginning | \$ 657,895.82 | \$ 640,062.67 | \$ 647,026.22 | \$ 644,206.92 | \$ 646,324.86 | \$ 648,520.59 | \$ 781,367.81 | \$ 784,022.32 | \$ 786,685.85 | \$ 789,223.43 | \$ 791,732.73 | \$ 794,042.37 | |
| Cash Receipts | | | | | | | | | | | | | |
| New Connection Fees | | | | | | | | | | | | | |
| Interest Income | \$ 2,166.85 | \$ 1,963.55 | \$ 2,180.70 | \$ 2,117.94 | \$ 2,195.73 | \$ 2,389.22 | \$ 2,654.51 | \$ 2,663.53 | \$ 2,537.58 | \$ 2,509.30 | \$ 2,309.64 | \$ 2,285.32 | \$ - |
| Total Cash Receipts | \$ 2,166.85 | \$ 1,963.55 | \$ 2,180.70 | \$ 2,117.94 | \$ 2,195.73 | \$ 2,389.22 | \$ 2,654.51 | \$ 2,663.53 | \$ 2,537.58 | \$ 2,509.30 | \$ 2,309.64 | \$ 2,285.32 | \$ 27,973.87 |
| Cash Disbursements | | | | | | | | | | | | | |
| Bond Payment | | | | | | | | | | | | | |
| Bank Fees | | | | | | | | | | | | | |
| Total Cash Disbursements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Account Transfers | | | | | | | | | | | | | |
| Account Transfers Received | | | | | | \$ 130,458.00 | | | | | | | \$ 130,458.00 |
| Account Transfers Sent | | | | | | | | | | | | | \$ - |
| Total Account Transfers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 130,458.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 130,458.00 |
| Cash Balance - Ending | \$ 640,062.67 | \$ 642,026.22 | \$ 644,206.92 | \$ 646,324.86 | \$ 648,520.59 | \$ 781,367.81 | \$ 784,022.32 | \$ 786,685.85 | \$ 789,223.43 | \$ 791,732.73 | \$ 794,042.37 | \$ 796,327.69 | |

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
 Statement of Cash Position - Citizens Capital Improvement
 For Period of January 1, 2026 - December 31, 2026

| | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Oct-26 | Nov-26 | Dec-26 | YTD |
|--------------------------------|---------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------|
| Cash Balance - Beginning | \$ 796,327.69 | | | | | | | | | | | | |
| Capital Improvement | \$ 796,327.69 | | | | | | | | | | | | |
| Total Cash Balance - Beginning | \$ 796,327.69 | | | | | | | | | | | | |
| Cash Receipts | | | | | | | | | | | | | |
| New Connection Fees | | | | | | | | | | | | | |
| 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 | \$ 796,327.69 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - Citizens Deferred Income
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 | | | | | | | | | | | | | |
| New Connection Fees | | | | | | | | | | | | | |
| Interest Income | | | | | | | | | | | | | |
| Total Cash Receipts | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,869.21 | \$ 4,270.94 | \$ 8,140.15 |
| Cash Disbursements | | | | | | | | | | | | | |
| Bond Payment | | | | | | | | | | | | | |
| Bank Fees | | | | | | | | | | | | | |
| Total Cash Disbursements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Account Transfers | | | | | | | | | | | | | |
| Account Transfers Received | | | | | | | | | | | \$ 1,210,367.00 | | \$ 1,210,367.00 |
| Account Transfers Sent | | | | | | | | | | | | | |
| Total Account Transfers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,210,367.00 | \$ - | \$ 1,210,367.00 |
| Cash Balance - Ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,214,236.21 | \$ 1,218,507.15 | \$ - |

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 | \$ 1,364,851.14 | \$ 1,369,486.98 | \$ 1,373,989.40 | \$ 1,378,657.20 | \$ 1,252,473.92 | \$ 2,101,436.82 | \$ 2,108,575.95 | \$ 2,128,188.33 | \$ 2,134,954.80 | \$ 2,153,697.68 | |
| Deferred Income | \$ 1,218,507.15 | \$ 1,360,676.87 | \$ 1,364,851.14 | \$ 1,369,486.98 | \$ 1,373,989.40 | \$ 1,378,657.20 | \$ 1,252,473.92 | \$ 2,101,436.82 | \$ 2,108,575.95 | \$ 2,128,188.33 | \$ 2,134,954.80 | \$ 2,153,697.68 | |
| Total Cash Balance - Beginning | \$ 1,218,507.15 | \$ 1,360,676.87 | \$ 1,364,851.14 | \$ 1,369,486.98 | \$ 1,373,989.40 | \$ 1,378,657.20 | \$ 1,252,473.92 | \$ 2,101,436.82 | \$ 2,108,575.95 | \$ 2,128,188.33 | \$ 2,134,954.80 | \$ 2,153,697.68 | |
| Cash Receipts | | | | | | | | | | | | | |
| New Connection Fees | \$ 137,789.00 | | | | | | \$ 844,430.30 | | | | \$ 12,499.00 | | \$ 984,718.30 |
| Interest Income | \$ 4,380.72 | \$ 4,174.27 | \$ 4,635.84 | \$ 4,502.42 | \$ 4,667.80 | \$ 4,274.72 | \$ 4,532.60 | \$ 7,139.13 | \$ 6,813.38 | \$ 6,766.47 | \$ 6,243.88 | \$ 5,198.52 | \$ 64,329.75 |
| Total Cash Receipts | \$ 142,169.72 | \$ 4,174.27 | \$ 4,635.84 | \$ 4,502.42 | \$ 4,667.80 | \$ 4,274.72 | \$ 848,962.90 | \$ 7,139.13 | \$ 6,813.38 | \$ 6,766.47 | \$ 18,742.88 | \$ 6,198.52 | \$ 1,059,048.05 |
| Cash Disbursements | | | | | | | | | | | | | |
| Bond Payment | | | | | | | | | | | | | |
| Bank Fees | | | | | | | | | | | | | |
| Total Cash Disbursements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Account Transfers | | | | | | | | | | | | | |
| Account Transfers Received | | | | | | | | | \$ 12,799.00 | | | | \$ 12,799.00 |
| Account Transfers Sent | | | | | | | | | | | | | \$ (130,458.00) |
| Total Account Transfers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (117,659.00) |
| Cash Balance - Ending | \$ 1,360,676.87 | \$ 1,364,851.14 | \$ 1,369,486.98 | \$ 1,373,989.40 | \$ 1,378,657.20 | \$ 1,252,473.92 | \$ 2,101,436.82 | \$ 2,108,575.95 | \$ 2,128,188.33 | \$ 2,134,954.80 | \$ 2,153,697.68 | \$ 2,159,896.20 | |

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - Citizens Deferred Income
For Period of January 1, 2026 - December 31, 2026

| | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Oct-26 | Nov-26 | Dec-26 | YTD |
|---------------------------------------|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------|
| Cash Balance - Beginning | | | | | | | | | | | | | |
| Deferred Income | \$ 2,159,896.20 | | | | | | | | | | | | |
| Total Cash Balance - Beginning | \$ 2,159,896.20 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cash Receipts | | | | | | | | | | | | | |
| New Connection Fees | | | | | | | | | | | | | |
| 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 | \$ 2,159,896.20 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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 Utility Escrow
 For Period of January 1, 2026 - December 31, 2026

| | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Oct-26 | Nov-26 | Dec-26 | YTD |
|--------------------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------|
| Cash Balance - Beginning | \$ 12,000.00 | | | | | | | | | | | | |
| Deferred Income | \$ 12,000.00 | | | | | | | | | | | | |
| Total Cash Balance - Beginning | \$ 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 | | | | | | | | | | | | |

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 | June-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 | \$ 547,448.93 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 |
| Total Cash Balance - Beginning | \$ 576,902.56 | \$ 576,902.56 | \$ 547,448.93 | \$ 547,448.93 | \$ 547,448.93 | \$ 547,448.93 | \$ 547,448.93 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 |
| 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) | \$ - | \$ - | \$ - | \$ - | \$ (91,272.55) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (60,726.18) |
| Total Account Transfers | \$ - | \$ (29,453.63) | \$ - | \$ - | \$ - | \$ - | \$ (91,272.55) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (60,726.18) |
| Cash Balance - Ending | \$ 576,902.56 | \$ 547,448.93 | \$ 547,448.93 | \$ 547,448.93 | \$ 547,448.93 | \$ 547,448.93 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 | \$ 516,176.38 |

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
 Statement of Cash Position - Citizens Project Escrow
 For Period of January 1, 2026 - December 31, 2026

| | Jan-26 | Feb-26 | Mar-26 | Apr-26 | May-26 | Jun-26 | Jul-26 | Aug-26 | Sep-26 | Oct-26 | Nov-26 | Dec-26 | YTD |
|--------------------------------|---------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------|
| Cash Balance - Beginning | | | | | | | | | | | | | |
| Deferred Income | \$ 516,176.38 | | | | | | | | | | | | |
| Total Cash Balance - Beginning | \$ 516,176.38 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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 | \$ 516,176.38 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Analysis of Collections on Accounts Receivable

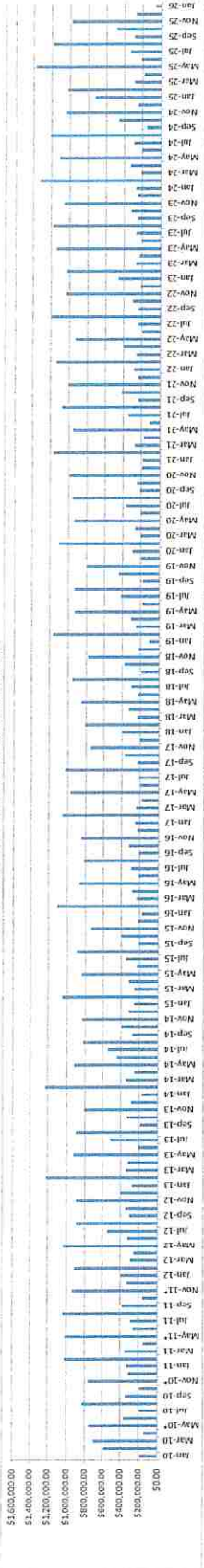
For Period of January 1, 2025 - January 31, 2026

| | <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 | \$ 1,908,028.91 | \$ 1,748,576.23 | \$ 1,673,382.20 | |
| Accounts Receivable - Township | \$ - | \$ - | \$ 121,172.26 | \$ - | |
| Accounts Receivable - Pretreatment | \$ 13,725.00 | \$ 10,930.00 | \$ 10,330.00 | \$ 10,330.00 | |
| Accounts Receivable - Northwest Assessment | \$ 65,848.25 | \$ 62,270.57 | \$ 62,617.33 | \$ 63,101.43 | |
| Total Accounts Receivable | \$ 1,781,370.89 | \$ 1,981,229.48 | \$ 1,942,695.82 | \$ 1,746,813.63 | \$ - |
| ACCOUNTS RECEIVABLE COLLECTIONS | | | | | |
| Feb, Mar, Apr | \$ 1,463,869.24 | | | | |
| May, Jun, Jul | | \$ 1,796,064.05 | | | |
| Aug, Sep, Oct | | | \$ 1,905,714.18 | | |
| Nov, Dec, Jan | | | | \$ 1,242,527.33 | |
| Collection % per Billing Period | 82% | 91% | 98% | 71% | #DIV/0! |
| DELINQUENT NOTICES | | | | | |
| | 2024 Q3 | 2024 Q4 | 2025 Q1 | 2025 Q2 | 2025 Q3 |
| Date Delinquent Notices Mailed | 12/9/2024 | 3/7/2025 | 6/7/2025 | 9/8/2025 | 12/8/2025 |
| Total Number of Accounts Billed | 7594 | 7,597 | 7604 | 7615 | 7616 |
| Total Number of Delinquent Accounts | 1742 | 1,639 | 1,646 | 1671 | 1723 |
| Total Number of Delinquent Notices Mailed | 1742 | 1,639 | 1,646 | 1671 | 1723 |
| Penalty Charges | \$ 33,260.58 | \$ 30,347.41 | \$ 29,265.06 | \$ 33,075.29 | \$ 32,523.24 |
| Interest Charges | \$ 12,079.88 | \$ 10,890.57 | \$ 12,370.20 | \$ 11,058.34 | \$ 10,992.78 |
| Total Late Fees Charged | \$ 45,340.46 | \$ 41,237.98 | \$ 41,635.26 | \$ 44,133.63 | \$ 43,516.02 |

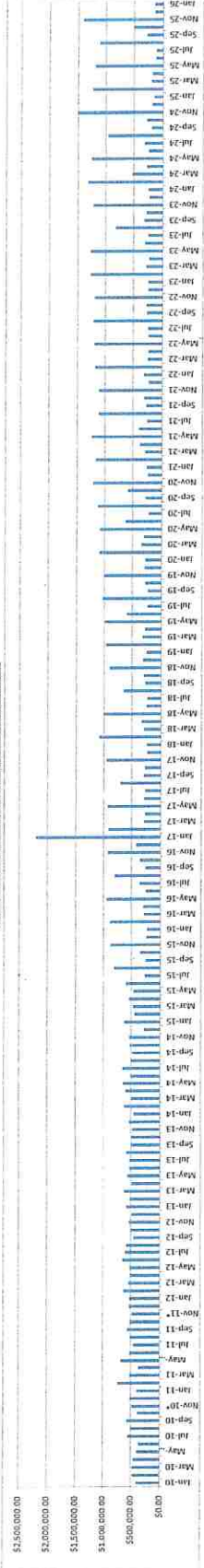
SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
S&T/IWSB Operating and Customer Deposits Accounts - Analysis Current Year to Prior Year
For Period of December 2025 to December 2024

| | Citizens Dec-25 | S&T Dec-24 | Citizens Dec-24 | Variance |
|---|------------------------|--------------------|----------------------|------------------------|
| Cash Balance - Beginning | | | | |
| Customer Deposits Account | \$ 298,663.00 | | \$ 643,187.00 | \$ (344,524.00) |
| Developer's Escrow Account | \$ 1,306,917.18 | | \$ 35,214.86 | \$ 1,271,702.32 |
| Operating Account | \$ 51,736.29 | \$ 1,506.68 | \$ (30,705.53) | \$ 80,935.14 |
| Total Cash Balance - Beginning | \$ 1,657,316.47 | \$ 1,506.68 | \$ 647,696.33 | \$ 1,655,809.79 |
| Cash Receipts | | | | |
| Accounts Receivable Collections | \$ 976,961.77 | | \$ 248,012.32 | \$ 728,949.45 |
| New Connection Fees | | | | \$ - |
| Conveyance Fees | | | | \$ - |
| Escrow - Delinquent Customer Accounts | | | | \$ - |
| Escrow - Engineering | \$ 354.25 | | | \$ 354.25 |
| Escrow - Developer's Projects | | | | \$ - |
| Sale of Property and Easement Conveyance | | | | \$ - |
| Insurance Claim Reimbursement | | | | \$ - |
| Utility Reimbursement/PA One Call Refund | | | \$ 1,670.96 | \$ (1,670.96) |
| Interest Income | \$ 4,401.27 | | \$ 2,043.03 | \$ 2,358.24 |
| Deferred Income | | | | \$ - |
| Grant Funds | | | | \$ - |
| COBRA Payment | | | | \$ - |
| Misc Income - 941 Refund, Insurance Class Action Settlement | | | | \$ - |
| Total Cash Receipts | \$ 981,717.29 | \$ - | \$ 251,726.31 | \$ 981,717.29 |
| Cash Disbursements | | | | |
| Payroll (net payroll, taxes and processing fee) | \$ 26,208.48 | | \$ 22,091.44 | \$ 4,117.04 |
| 2017 Sewer Note | | | | \$ - |
| MTSA Note Payable | | | | \$ - |
| Sales - Credits Refunded | \$ 1,422.24 | | \$ 971.28 | \$ 450.96 |
| Return of Customer Escrow | | | | \$ - |
| Refund of Engineering Escrow | | | | \$ - |
| Refund of Developer's Escrow | | | | \$ - |
| Bank Transfer | | | | \$ - |
| Capital Improvements | \$ 65,889.53 | | | \$ 65,889.53 |
| Prepaid Insurance/Expenses | | | | \$ - |
| Insurance Expense | \$ 4,713.00 | | \$ 3,692.00 | \$ 1,021.00 |
| Escrow Release - Engineering Fees | \$ 6,130.00 | | \$ 6,456.25 | \$ (326.25) |
| Cost of Goods Sold | \$ 1,020,889.25 | | \$ 414.54 | \$ 1,020,474.71 |
| Plant | | | | \$ - |
| Collections | \$ 259,122.16 | | \$ 106,669.69 | \$ 152,452.47 |
| Maintenance | | | | \$ - |
| Administration | \$ 27,896.95 | \$ 1,638.27 | \$ 35,738.18 | \$ (9,479.50) |
| Total Cash Disbursements | \$ 1,412,271.61 | \$ 1,638.27 | \$ 176,033.38 | \$ 1,410,633.34 |
| Account Transfers | | | | |
| Account Transfers Received | \$ 2,404,000.00 | \$ 131.59 | \$ 1,117,000.00 | \$ 1,286,868.41 |
| Account Transfers Sent | \$ (2,416,499.00) | | \$ (1,117,000.00) | \$ (1,299,499.00) |
| Total Account Transfers (difference to MMA #2) | \$ (12,499.00) | \$ 131.59 | \$ - | \$ (12,630.59) |
| Cash Balance - Ending | \$ 1,214,263.15 | \$ - | \$ 723,389.26 | \$ 490,873.89 |

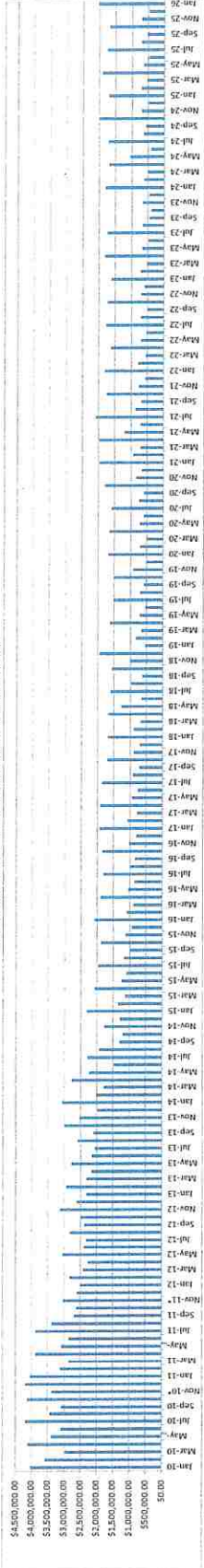
CASH COLLECTIONS - ACCOUNTS RECEIVABLE SEWER - All Customers



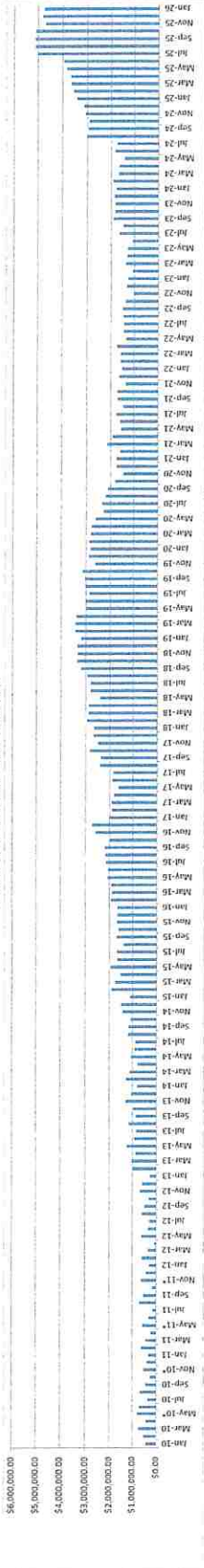
CASH DISBURSEMENTS (includes payroll and loan payments)



ACCOUNTS RECEIVABLE - SEWER (Residential, Commercial & Industrial)



CASH BALANCES - ALL S&T and CITIZENS ACCOUNTS



**Southwest Delaware County Municipal Aut
Check Register
For the Period From Dec 16, 2025 to Jan 26, 2026**

Filter Criteria includes: Report order is by Date.

| Check # | Date | Payee | Cash Account | Amount |
|---------|----------|-----------------------------------|--------------|----------|
| 12310 | 12/30/25 | COMCAST | 1130.4 | 324.57 |
| 12311 | 12/30/25 | COMCAST | 1130.4 | 136.53 |
| 12312 | 12/30/25 | COMCAST | 1130.4 | 189.28 |
| 12313 | 12/30/25 | COREDIAL LLC | 1130.4 | 250.73 |
| 12314 | 12/30/25 | DCIU | 1130.4 | 6,317.98 |
| 12315 | 12/30/25 | DURHAM & JAMES, P.C. | 1130.4 | 187.50 |
| 12316 | 12/30/25 | MARGARET FRICK | 1130.4 | 155.20 |
| 12317 | 12/30/25 | W. W. GRAINGER INC. | 1130.4 | 90.18 |
| 12318 | 12/30/25 | J&K SECURE SHREDDING LLC | 1130.4 | 59.00 |
| 12319 | 12/30/25 | MUNI-LINK, LLC | 1130.4 | 2,778.55 |
| 12320 | 12/30/25 | NORTH AMERICAN BENEFITS COMPANY | 1130.4 | 372.98 |
| 12321 | 12/30/25 | PURCHASE POWER | 1130.4 | 2,106.02 |
| 12322 | 12/30/25 | PRIMO BRANDS | 1130.4 | 65.54 |
| 12323 | 12/30/25 | NEIL TAYLOR | 1130.4 | 127.69 |
| 12324 | 12/30/25 | WIND RIVER ENVIRONMENTAL LLC | 1130.4 | 465.30 |
| 12325 | 12/30/25 | COMCAST | 1130.4 | 254.93 |
| 12326 | 12/30/25 | COMCAST | 1130.4 | 254.93 |
| 12327 | 1/26/26 | 3471 CONCORD LLC | 1130.4 | 435.25 |
| 12328 | 1/26/26 | STEPHEN ABATE | 1130.4 | 250.00 |
| 12329 | 1/26/26 | ALL PHASE AUTO INC. | 1130.4 | 257.54 |
| 12330 | 1/26/26 | AQUA PA | 1130.4 | 225.30 |
| 12331 | 1/26/26 | LEONARD BALESTRIERI | 1130.4 | 250.00 |
| 12332 | 1/26/26 | CASH (PETTY CASH) | 1130.4 | 298.68 |
| 12333 | 1/26/26 | CHRISTO IT SERVICES | 1130.4 | 1,428.31 |
| 12334 | 1/26/26 | THE CINCINNATI INSURANCE COMPANY | 1130.4 | 4,713.00 |
| 12335 | 1/26/26 | COMCAST | 1130.4 | 339.57 |
| 12336 | 1/26/26 | COMCAST | 1130.4 | 206.25 |
| 12337 | 1/26/26 | COMCAST | 1130.4 | 224.76 |
| 12338 | 1/26/26 | COMCAST | 1130.4 | 136.53 |
| 12339 | 1/26/26 | THOMAS COZZA | 1130.4 | 250.00 |
| 12340 | 1/26/26 | CHESTER WATER AUTHORITY | 1130.4 | 525.51 |
| 12341 | 1/26/26 | CHESTER WATER AUTHORITY | 1130.4 | 4,615.00 |
| 12342 | 1/26/26 | 21st CENTURY MEDIA-PHILLY CLUSTER | 1130.4 | 250.04 |

**Southwest Delaware County Municipal Aut
Check Register
For the Period From Dec 16, 2025 to Jan 26, 2026**

Filter Criteria includes: Report order is by Date.

| Check # | Date | Payee | Cash Account | Amount |
|--------------|---------|----------------------------------|--------------|--------------------------|
| 12343 | 1/26/26 | LAURA GOODRICH-CAIRNS | 1130.4 | 250.00 |
| 12344 | 1/26/26 | W. W. GRAINGER INC. | 1130.4 | 1,522.00 |
| 12345 | 1/26/26 | J&K SECURE SHREDDING LLC | 1130.4 | 59.00 |
| 12346 | 1/26/26 | KAPPE ASSOCIATES INC. | 1130.4 | 450.00 |
| 12347 | 1/26/26 | LAXTON ENTERPRISES INC. | 1130.4 | 114.45 |
| 12348 | 1/26/26 | STEPHEN MAIALE | 1130.4 | 250.00 |
| 12349 | 1/26/26 | SHARON McDERMOND | 1130.4 | 250.00 |
| 12350 | 1/26/26 | MUNI-LINK, LLC | 1130.4 | 2,778.55 |
| 12351 | 1/26/26 | CECELIA NELSON | 1130.4 | 79.41 |
| 12352 | 1/26/26 | PA ONE CALL SYSTEM INC. | 1130.4 | 306.02 |
| 12353 | 1/26/26 | PECO ENERGY | 1130.4 | 8,991.84 |
| 12354 | 1/26/26 | PMAA | 1130.4 | 2,700.00 |
| 12355 | 1/26/26 | PREMIUM POWER SERVICES LLC | 1130.4 | 970.00 |
| 12356 | 1/26/26 | SOUTHEASTERN PA STORMWATER AU | 1130.4 | 56.10 |
| 12357 | 1/26/26 | SUSAN SMITH | 1130.4 | 47.13 |
| 12358 | 1/26/26 | STANTEC CONSULTING SERVICES INC. | 1130.4 | 25,909.44 |
| 12359 | 1/26/26 | T-MOBILE | 1130.4 | 65.11 |
| 12360 | 1/26/26 | TSYS MERCHANT SOLUTIONS LLC | 1130.4 | 20.00 |
| 12361 | 1/26/26 | UBEO LLC | 1130.4 | 232.76 |
| 12362 | 1/26/26 | UNITED CONCORDIA COMPANIES INC | 1130.4 | 230.61 |
| 12363 | 1/26/26 | UNITED RENTALS INC. | 1130.4 | 135.00 |
| 12364 | 1/26/26 | WILLIAM WHITE | 1130.4 | 1,080.00 |
| 12365 | 1/26/26 | WIND RIVER ENVIRONMENTAL LLC | 1130.4 | 44,210.00 |
| 12366 | 1/26/26 | JOHN ZWIERCAN | 1130.4 | 250.00 |
| 12367 | 1/26/26 | COMCAST | 1130.4 | 239.64 |
| 12368 | 1/26/26 | PURCHASE POWER | 1130.4 | 1,131.62 |
| 12369 | 1/26/26 | DCIU | 1130.4 | 6,317.98 |
| 12370 | 1/26/26 | ESRI | 1130.4 | 3,420.00 |
| 12371 | 1/26/26 | WILLIAM WHITE | 1130.4 | 202.50 |
| Total | | | | <u>130,811.81</u> |

BOARD OF DIRECTORS - ADJUSTMENT APPROVAL

| Customer # | Jan-26 | Amount | Description | Debit Adjustments | Credit Adjustments | GL Fiscal Period | ML Posted Date |
|--------------|--------|--------------|---|-------------------|----------------------|------------------|----------------|
| 102185-001-0 | | (\$14.19) | Credit - One time courtesy penalty waiver | \$0.00 | (\$14.19) | 12 | 12/15/2025 |
| 151400-001-0 | | (\$15.53) | Credit - One time courtesy penalty waiver | \$0.00 | (\$15.53) | 12 | 12/15/2025 |
| 102180-001-0 | | (\$14.86) | Credit - One time courtesy penalty waiver | \$0.00 | (\$14.86) | 12 | 12/15/2025 |
| 134280-001-0 | | (\$16.88) | Credit - One time courtesy penalty waiver | \$0.00 | (\$16.88) | 12 | 12/15/2025 |
| 15940-001-0 | | (\$16.20) | Credit - One time courtesy penalty waiver | \$0.00 | (\$16.20) | 12 | 12/15/2025 |
| 160351-001-0 | | (\$35.69) | Credit - One time courtesy penalty waiver | \$0.00 | (\$35.69) | 12 | 12/16/2025 |
| 15200-001-0 | | \$127.69 | Debit - Refund overpayment at settlement | \$127.69 | \$0.00 | 12 | 12/18/2025 |
| 126900-001-0 | | (\$155.20) | Credit - Misapplied payment from settlement | \$0.00 | (\$155.20) | 12 | 12/19/2025 |
| 126900-001-1 | | \$155.20 | Debit - Misapplied payment from settlement | \$155.20 | \$0.00 | 12 | 12/19/2025 |
| 126900-001-0 | | \$155.20 | Debit - Refund overpayment at settlement | \$155.20 | \$0.00 | 12 | 12/19/2025 |
| 133520-001-0 | | \$34.10 | Debit - Transfer credit balance to #133520-001-1 due to finalization | \$34.10 | \$0.00 | 12 | 12/30/2025 |
| 133520-001-1 | | (\$34.10) | Credit - Transfer credit balance from #133520-001-0 due to finalization | \$0.00 | (\$34.10) | 12 | 12/30/2025 |
| 139790-001-2 | | \$69.39 | Debit - Transfer credit balance to #139790-001-2 due to finalization | \$69.39 | \$0.00 | 12 | 12/31/2025 |
| 139790-001-3 | | (\$69.39) | Credit - Transfer credit balance from #139790-001-3 due to finalization | \$0.00 | (\$69.39) | 12 | 12/31/2025 |
| 137780-001-0 | | \$110.00 | Debit - Misapplied payment from settlement | \$110.00 | \$0.00 | 12 | 12/31/2025 |
| 137780-001-0 | | (\$110.00) | Credit - Misapplied payment from settlement | \$0.00 | (\$110.00) | 12 | 12/31/2025 |
| 118730-001-0 | | (\$85.00) | Credit - Misapplied payment from settlement | \$0.00 | (\$85.00) | 12 | 12/31/2025 |
| 118730-001-1 | | \$85.00 | Debit - Misapplied payment from settlement | \$85.00 | \$0.00 | 12 | 12/31/2025 |
| 151610-001-1 | | (\$163.46) | Credit - Account balance due to property being demolished 11/2025 | \$0.00 | (\$163.46) | 12 | 12/31/2025 |
| 220815-001-0 | | (\$85.00) | Credit - Transfer Misapplied Payment from #220815-001-1 / Finalization | \$0.00 | (\$85.00) | 12 | 12/31/2025 |
| 302930-001-0 | | (\$14.19) | Debit - One time courtesy penalty waiver | \$14.19 | \$0.00 | 12 | 12/31/2025 |
| 312600-001-0 | | (\$44.26) | Credit - One time courtesy penalty waiver | \$0.00 | (\$44.26) | 12 | 12/31/2025 |
| 312600-001-0 | | (\$2,078.58) | Credit - Consumption adjustment due to water service line repair | \$0.00 | (\$2,078.58) | 12 | 12/31/2025 |
| 312600-001-0 | | (\$230.62) | Credit - Penalty due to pending adjustment awaiting CWA decision | \$0.00 | (\$230.62) | 1 | 1/15/2026 |
| 312600-001-0 | | (\$63.42) | Credit - Interest due to pending adjustment awaiting CWA decision | \$0.00 | (\$63.42) | 1 | 1/15/2026 |
| 333575-001-0 | | (\$5,816.85) | Credit - Consumption Deduct Meter Read | \$0.00 | (\$5,816.85) | 12 | 1/15/2026 |
| 159780-001-0 | | (\$190.75) | Credit - Consumption Pool Installation | \$0.00 | (\$190.75) | 12 | 1/15/2026 |
| 157610-001-0 | | (\$182.02) | Credit - Consumption Pool Installation | \$0.00 | (\$182.02) | 12 | 1/15/2026 |
| 119200-001-0 | | (\$409.71) | Credit - Consumption Service Water Line Leak | \$0.00 | (\$409.71) | 12 | 1/15/2026 |
| 212006-001-0 | | (\$56.96) | Credit - Consumption Deduct Meter Read | \$0.00 | (\$56.96) | 12 | 1/15/2026 |
| 221004-001-0 | | (\$140.35) | Credit - Consumption Deduct Meter Read | \$0.00 | (\$140.35) | 12 | 1/15/2026 |
| 146820-001-0 | | (\$10.55) | Credit - Consumption Deduct Meter Read | \$0.00 | (\$10.55) | 12 | 1/15/2026 |
| 114610-001-0 | | (\$2.07) | Credit - Consumption Deduct Meter Read | \$0.00 | (\$2.07) | 12 | 1/15/2026 |
| 147250-001-0 | | (\$2.75) | Credit - Consumption Deduct Meter Read | \$0.00 | (\$2.75) | 12 | 1/15/2026 |
| 138780-001-0 | | (\$76.44) | Credit - Consumption Deduct Meter Read | \$0.00 | (\$76.44) | 12 | 1/15/2026 |
| 136080-001-0 | | (\$39.73) | Credit - Consumption Deduct Meter Read | \$0.00 | (\$39.73) | 12 | 1/15/2026 |
| 210922-001-0 | | (\$22.44) | Credit - Consumption Deduct Meter Read | \$0.00 | (\$22.44) | 12 | 1/15/2026 |
| 160336-001-0 | | (\$8.66) | Credit - Consumption Deduct Meter Read | \$0.00 | (\$8.66) | 12 | 1/15/2026 |
| 167632-001-0 | | (\$86.59) | Credit - Pro-Rated Initial Billing /Newly Connected Account | \$0.00 | (\$86.59) | 12 | 1/15/2026 |
| 167638-001-0 | | (\$75.25) | Credit - Pro-Rated Initial Billing /Newly Connected Account | \$0.00 | (\$75.25) | 12 | 1/15/2026 |
| 0 | | \$0.00 | | \$0.00 | \$0.00 | | |
| 0 | | \$0.00 | | \$0.00 | \$0.00 | | |
| 0 | | \$0.00 | | \$0.00 | \$0.00 | | |
| | | (\$9,546.11) | TOTAL ADJUSTMENTS - JANUARY 2026 | \$821.58 | (\$10,367.69) | | |
| | | | | DR | CR | | |

John Zurecca

Approved By: