

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

The General Meeting was called to order by Chairman Leonard Balestrieri at 8:24 p.m. with a quorum present.

**Board members in attendance:**

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

**Also in attendance:**

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

**Pledge of Allegiance**

The Pledge of Allegiance was recited by all present.

**Board Actions**

A motion was made by Mr. Zwiercan, second by Mr. Maiale and approved on a 6 to 0 vote to approve the June engineering escrow releases to Stantec totaling \$2,105.00 for the following projects:

2271.03	Toby Farms LLC	\$ 526.50
2271.04	Aston Township Municipal Building	151.00
2271.05	Christiana Care 700 N. Turner Way	604.00
2271.07	Tsaganos Office/Retail	75.50
2271.09	Nguyen 3015 Concord Road	151.00
2271.10	Fink 5563 Pennell Road	597.00

A motion was made by Mr. Abate, second by Ms. McDermond and approved on a 6 to 0 vote to authorize a change order extending the completion date of the Woodbrook Pump Station Electrical Upgrades project, awarded to Brandon Stanton Inc., from September 29, 2025 to a final completion date of December 31, 2025 due to shipping delays on equipment needed on the project.

A motion was made by Ms. McDermond, second by Mr. Maiale and approved on a 6 to 0 vote to authorize a refund of the excess engineer and construction escrows in the amount of \$24,571.30

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on the Chester Heights Camp Meeting project, which leaves \$20,626.00 in escrow, an amount equivalent to the maintenance bond required by the Developer's Agreement.

A motion was made by Mr. Zwiercan, second by Ms. McDermond and approved on a 6 to 0 vote authorizing Board Chairman and Board Secretary to execute the developer's agreements for the Star Hill Acquisition LLC project (Star Hill Apartments), as prepared and reviewed by the Authority Solicitor, Authority Engineer and Authority Administrator.

A motion was made by Mr. Maiale, second by Mr. Abate and approved on a 6 to 0 vote authorizing the Authority Administrator to execute the insurance renewal effective August 1, 2025 at an annual premium of \$57,168, which reflects an increase of \$14,124 over the previous renewal in 2022.

### **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 the last meeting on the 1 Smithbridge Road project.

Mr. Gade reported that a final punchlist was provided to the developer of the low pressure system in the Rose Hill development as part of the dedication process. The final report from the manufacturer of the failed fitting is forthcoming. Upon receipt of the manufacturer's report, additional final tasks may be required prior to dedication.

Mr. Gade reported that the adaptor plate for pump #2 in the Brookfield Pump Station was replaced by Municipal Maintenance during the week of July 14, 2025.

Mr. Gade reported that the purchase order to Municipal Maintenance was issued for pump and valve installation at the Team Road Pump Station. Valve installation is to be scheduled for mid-late August; pumps are on backlog.

Mr. Gade reported that the transformer required as part of the Woodbrook Pump Station upgrades project is currently scheduled for delivery in mid-October which will require an extension to the final completion date of the work. A motion will be made to approve the extension of time to complete this project to December 31, 2025.

Mr. Gade reported that the PennDOT improvements along Route 322 continue. There is a planned PECO power outage now scheduled for October that will affect the Woodbrook Pump Station; however, the new generator should handle it. Mr. Gade advised of plans for new PECO poles being installed near the Woodbrook force main. Stantec will closely monitor this work and the proposed locations to avoid damage to the force main

Mr. Gade reported that the work on the Manhole Rehabilitation project under the 2023 PA Small Water and Sewer Grant program started with 7 manholes being completed and 8 requiring additional grouting. Inspections will be done by Mr. Tasker and Stantec in late July/early August.

**Negotiations Committee**

None

**Solicitor's Report**

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

**Executive Session**

None

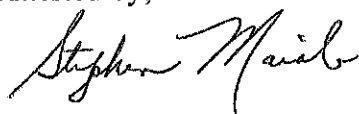
**Other Business**

None

**Adjournment**

The meeting was adjourned at 7:58 p.m.

Attested by,



Secretary, Board of Directors

**SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY**

**Treasurer's Report**

**For Period of June 24, 2025 - July 28, 2025**

<b>Opening Cash Balance @ 6/24/25 available for Operations</b>	<b>\$ 3,888,734.84</b>	
Citizens Customer Deposit Accounts		\$ 1,274,260.93
Citizens Operating Account		\$ 27,113.02
Citizens Capital Improvement Account		\$ 778,978.59
Citizens Deferred Income Account		\$ 1,248,199.20
Citizens Escrow - Utility		\$ 12,000.00
Citizens Escrow - Project		\$ 547,448.93
IWSB Operating Account		\$ 734.17
<b>Total Receipts for Reporting Period</b>	<b>\$ 1,002,615.04</b>	
Deposits - A/R Collections		\$ 147,538.86
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		\$ 10,622.31
Deposits - Deferred Income		\$ 844,430.30
Deposits - Grant Funds		\$ -
Deposits - COBRA		\$ -
Deposits - Utility Reimbursement/PA One Call Refund		\$ 23.57
Deposits - Misc Income		\$ -
<b>Total Disbursements for Reporting Period</b>	<b>\$ (118,727.43)</b>	
Vendor Disbursements		\$ (89,358.88)
Payroll		\$ (28,814.88)
Sewer Revenue Note - Series of 2017 Payments		\$ -
Account Transfers Sent		\$ (201,000.00)
Account Transfers Received		\$ 201,000.00
Bank Service Charges		\$ (553.67)
<b>Ending Cash Balance @ 7/28/25 available for Operations</b>	<b>\$ 4,772,622.45</b>	
Citizens Customer Deposit Accounts		\$ 1,345,781.73
Citizens Operating Account		\$ (11,614.41)
Citizens Capital Improvement Account		\$ 781,367.81
Citizens Deferred Income Account		\$ 2,096,904.22
Citizens Escrow - Utility		\$ 12,000.00
Citizens Escrow - Project		\$ 547,448.93
IWSB Operating Account		\$ 734.17
<b>Accounts Receivable</b>	<b>\$ 1,965,264.20</b>	
<b>Total Accounts Payable for Board Approval</b>	<b>\$ 1,059,779.05</b>	
<b>Total Disbursements for Board Signature on 7/28/25</b>	<b>\$ (88,831.70)</b>	
<b>Accounts Payable Balance after Disbursements of 7/28/25</b>	<b>\$ 970,947.35</b>	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY									
Cash Accounts Summary									
For Period of June 24, 2025 - July 28, 225									
	1130.1-1130.2	1130.3	1130.4	1130.5	1130.6	1130.7	1130.8	1132	
	Customers	Customers	Customers	Customers	Customers	Customers	Customers	Customers	
	Deposits	Investment	Operating Account	Capital Improvements	Deferred Income	Escrow - Utility	Escrow - Projects	Operating Account	
	Customer Deposits	Customer Deposits	Operating Account	Capital Improvements	Deferred Income	Escrow - Utility	Escrow - Projects	Operating Account	
Opening Balances @ 6/24/25	\$ 39,672.58	\$ 1,234,588.35	\$ 27,113.02	\$ 778,978.59	\$ 1,248,199.20	\$ 12,000.00	\$ 547,448.93	\$ 794.17	
Deposits - A/R Collections	\$ 147,538.86								
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		\$ 3,958.37		\$ 2,389.22	\$ 4,274.72				
Deposits - Deferred Income					\$ 844,430.30				
Deposits - Grant Funds									
Deposits - COBRA									
Deposits - Utility Reimbursement/Vendor Refund	\$ 23.57								
Deposits - Misc Income									
Disbursements for Operations									
Payroll									
Bank Fees									
Notes Payable - S&T Sewer Revenue Note - Series of 2017									
Account Transfers Received		\$ 121,000.00							
Account Transfers Sent	\$ (121,000.00)	\$ (80,000.00)							
Ending Balances @ 7/28/25	\$ 66,235.01	\$ 1,279,546.72	\$ (11,614.41)	\$ 781,367.81	\$ 2,096,904.22	\$ 12,000.00	\$ 547,448.93	\$ 794.17	
CASH AVAILABLE FOR OPERATIONS	\$ 4,772,622.45								

**SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY**

**Summary of Operating Income and Expenses**

<b>Year</b>	<b>Month</b>	<b>Total Income</b>	<b>Total Expenses</b>	<b>Total +/- This Month</b>	<b>Total +/- YTD</b>
<b>Opening Balance</b>					\$ <b>123,123.06</b>
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
<b>YTD TOTALS</b>		\$ <b>6,838,522.51</b>	\$ <b>6,879,036.12</b>		
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
<b>YTD TOTALS</b>		\$ <b>7,668,499.40</b>	\$ <b>6,711,643.03</b>		
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
<b>YTD TOTALS</b>		\$ <b>6,962,460.92</b>	\$ <b>7,284,358.51</b>		
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	\$ 129,195.25	\$ 110,026.60	\$ 19,168.65	\$ 1,366,174.04
	Aug			\$ -	\$ 1,366,174.04
	Sep			\$ -	\$ 1,366,174.04
	Oct			\$ -	\$ 1,366,174.04
	Nov			\$ -	\$ 1,366,174.04
	Dec			\$ -	\$ 1,366,174.04
<b>YTD TOTALS</b>		\$ <b>3,833,279.74</b>	\$ <b>3,191,229.13</b>		

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
<b>Cash Balance - Beginning</b>													
Customer Deposits Account	\$ 119,817.74	\$ 251,391.49	\$ 277,812.88	\$ 42,578.88	\$ 87,882.46	\$ 275,568.76	\$ 56,401.74	\$ 136,712.92	\$ 279,152.06	\$ 107,075.90	\$ 259,138.62	\$ 247,215.44	\$ 2,472,115.44
Developer's Escrow Account	\$ 99,794.92	\$ 99,794.92	\$ 99,794.92	\$ 101,594.92	\$ 103,394.92	\$ 103,394.92	\$ 103,394.92	\$ 105,894.92	\$ 106,894.92	\$ 580,552.92	\$ 580,552.92	\$ 580,552.92	\$ 580,552.92
Operating Account	\$ 5,849.44	\$ 27,420.73	\$ (1,129,228.89)	\$ 19,116.34	\$ 5,901.85	\$ (69,569.35)	\$ 22,269.37	\$ 16,165.72	\$ 33,070.30	\$ 25,194.07	\$ 25,195.48	\$ 32,299.77	\$ 32,299.77
<b>Total Cash Balance - Beginning</b>	\$ 219,262.10	\$ 378,607.14	\$ (751,621.14)	\$ 163,290.09	\$ 196,979.23	\$ 309,394.33	\$ 182,060.08	\$ 259,773.56	\$ 413,067.28	\$ 707,822.29	\$ 864,887.02	\$ 860,068.13	\$ 860,068.13
<b>Cash Receipts</b>													
Accounts Receivable Collections	\$ 459,862.54	\$ 1,027,589.03	\$ 267,108.10	\$ 228,265.92	\$ 1,141,418.01	\$ 205,788.97	\$ 263,881.96	\$ 1,184,014.72	\$ 243,389.24	\$ 317,799.14	\$ 1,059,887.28	\$ 244,699.54	\$ 6,640,304.45
New Connection Fees	\$ 12,469.00			\$ 15,914.00					\$ 18,299.00	\$ 12,799.00		\$ 12,799.00	\$ 70,510.00
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		\$ 18,870.64
Escrow - Developer's Projects									\$ 470,858.00				\$ 470,858.00
Sale of Property and Easement Conveyance													\$ -
Insurance Claim Reimbursement										\$ 7,978.34			\$ 7,978.34
Utility Reimbursement/PA One Call Refund	\$ 8,872.19	\$ 2,416.19		\$ 1,951.93		\$ 3,567.06		\$ 1,443.09	\$ 25.59	\$ 13.76	\$ 22.73	\$ 28.69	\$ 18,250.46
Interest Income	\$ 11.16	\$ 5.18	\$ 0.44	\$ 10.37	\$ 12.37	\$ 27.34	\$ 10.76	\$ 15.38					\$ 885.77
Deferred Income						\$ 37.99							\$ 37.99
Grant Funds													\$ -
COBRA Payment													\$ -
Misc Income - Insurance Policy Cancellation					\$ 22.89								\$ 22.89
<b>Total Cash Receipts</b>	\$ 483,244.89	\$ 1,029,960.40	\$ 268,946.53	\$ 247,942.22	\$ 1,146,674.01	\$ 209,388.37	\$ 267,092.72	\$ 1,182,473.19	\$ 733,371.83	\$ 338,590.24	\$ 1,063,360.01	\$ 257,527.23	\$ 7,236,566.64
<b>Cash Disbursements</b>													
Payroll (net payroll, taxes and processing fee)	\$ 26,104.54	\$ 20,894.95	\$ 26,926.40	\$ 21,541.12	\$ 21,541.12	\$ 26,954.40	\$ 21,569.12	\$ 24,167.08	\$ 26,838.65	\$ 21,322.96	\$ 26,536.70	\$ 21,499.96	\$ 285,839.00
2017 Sewer Note	\$ 105,785.98	\$ 105,533.51	\$ 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	\$ 1,352,768.58
MTSA Note Payable		\$ 30,000.00											\$ 30,000.00
Sales - Credits Refunded		\$ 278.89		\$ 282.12	\$ 342.53	\$ 142.08		\$ 198.60	\$ 91.08				\$ 1,579.80
Return of Customer Escrow													\$ 6,246.00
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow					\$ 3,500.00								\$ 3,500.00
Capital Improvements		\$ 49,436.46	\$ 8,436.48		\$ 44,038.00	\$ 13,950.00	\$ 9,324.80		\$ 46,102.50	\$ 6,075.00	\$ 11,227.50	\$ 7,200.00	\$ 195,992.74
Prepaid Expenses								\$ 18,273.75					\$ 18,273.75
Insurance Expense	\$ 3,528.00	\$ 3,528.00	\$ 3,553.00	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00	\$ 3,570.00	\$ 3,544.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 42,455.00
Escrow Release - Engineering Fees	\$ 1,047.00	\$ 1,117.00	\$ 1,804.50	\$ 707.50	\$ 2,124.50	\$ 6,377.75	\$ 293.50	\$ 1,270.50	\$ 1,395.00	\$ 149.50	\$ 1,190.00	\$ 140.00	\$ 17,616.75
Cost of Goods Sold	\$ 1,518.95	\$ 956,710.95	\$ 1,599.12	\$ 666.56	\$ 957,965.82	\$ 780.80	\$ 1,338.42	\$ 532,998.79	\$ 2,785.28	\$ 2,585.20	\$ 957,658.50	\$ 2,709.90	\$ 3,418,677.49
Plant													\$ -
Collections	\$ 70,674.02	\$ 84,067.85	\$ 83,301.10	\$ 67,351.26	\$ 108,254.06	\$ 120,393.79	\$ 83,106.76	\$ 98,336.46	\$ 98,717.59	\$ 116,982.54	\$ 82,482.68	\$ 65,492.23	\$ 1,079,160.34
Maintenance													\$ -
Administration	\$ 34,287.27	\$ 28,727.86	\$ 51,171.53	\$ 30,784.44	\$ 27,374.37	\$ 27,067.23	\$ 24,501.70	\$ 28,771.62	\$ 29,883.52	\$ 24,379.58	\$ 25,859.96	\$ 15,276.70	\$ 347,385.78
<b>Total Cash Disbursements</b>	\$ 243,225.85	\$ 1,280,188.68	\$ 282,073.17	\$ 229,889.56	\$ 1,272,844.49	\$ 303,717.67	\$ 247,975.44	\$ 812,179.47	\$ 312,616.82	\$ 278,525.51	\$ 1,223,356.40	\$ 225,049.97	\$ 6,711,643.03
<b>Account Transfers</b>													
Account Transfers Received	\$ 167,000.00	\$ 18,000.00	\$ 1,333,037.87	\$ 138,886.48	\$ 1,092,585.58	\$ 291,000.00	\$ 178,596.25	\$ 725,000.00	\$ 201,000.00	\$ 220,000.00	\$ 1,127,177.50	\$ 128,500.00	\$ 5,296,500.00
Account Transfers Sent	\$ (245,674.00)	\$ (893,000.00)	\$ (405,000.00)	\$ (123,000.00)	\$ (654,000.00)	\$ (824,000.00)	\$ (120,000.00)	\$ (942,000.00)	\$ (327,000.00)	\$ (129,000.00)	\$ (972,000.00)	\$ (296,000.00)	\$ (5,296,500.00)
<b>Total Account Transfers (difference to MMA #2)</b>	\$ (78,674.00)	\$ (880,000.00)	\$ (80,000.00)	\$ (85,113.52)	\$ (461,414.42)	\$ (533,000.00)	\$ (41,403.75)	\$ (217,000.00)	\$ (126,000.00)	\$ 91,000.00	\$ (154,822.50)	\$ (167,500.00)	\$ -
<b>Cash Balance - Ending</b>	\$ 378,607.14	\$ (751,621.14)	\$ 163,290.09	\$ 196,979.23	\$ 309,394.33	\$ 182,060.03	\$ 259,773.56	\$ 413,067.28	\$ 707,822.29	\$ 864,887.02	\$ 860,068.13	\$ 725,045.39	\$ 725,045.39

\*Denotes Due Date month on quarterly billing

**SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY**  
**Statement of Cash Position - 567/758 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
<b>Cash Balance - Beginning</b>	\$ 114,182.69	\$ 213,512.03	\$ 299,944.49	\$ 75,672.98	\$ 156,740.22	\$ 260,069.50	\$ 142,144.88	\$ 270,768.23	\$ 433,121.51	\$ 79,364.86	\$ 181,448.22		
Customer Deposits Account	\$ 580,552.82	\$ 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	\$ 566,857.31
Developer's Escrow Account	\$ 30,309.78	\$ 23,057.59	\$ 20,388.78	\$ 38,006.67	\$ 18,670.52	\$ 48,404.88	\$ 52,829.26	\$ 84,922.11	\$ 45,265.96	\$ 19,103.59	\$ 16,329.43	\$ 1,506.68	\$ 1,506.68
Operating Account	\$ 725,045.39	\$ 803,426.87	\$ 887,150.58	\$ 678,536.96	\$ 742,268.05	\$ 870,331.69	\$ 761,831.45	\$ 872,547.65	\$ 1,045,244.78	\$ 658,325.76	\$ 197,777.65	\$ 1,506.68	\$ 1,506.68
<b>Total Cash Balance - Beginning</b>	\$ 266,909.74	\$ 1,321,837.62	\$ 210,584.10	\$ 328,439.03	\$ 1,108,969.90	\$ 206,823.19	\$ 288,975.20	\$ 1,210,940.69	\$ 152,745.26	\$ 455,407.74	\$ 140,925.53	\$ 5,692,556.00	\$ 5,692,556.00
<b>Cash Receipts</b>													
Accounts Receivable Collections	\$ 12,799.00							\$ 12,799.00		\$ 4,825.00			\$ 30,423.00
New Connections Fees													
Conveyance Fees													
Escrow - Delinquent Customer Accounts													
Escrow - Engineering	\$ 2,174.75	\$ 3,500.00				\$ 3,500.00		\$ 18,500.00	\$ 29,500.00				\$ 53,000.00
Escrow - Developer's Projects													\$ 4,276.75
Sale of Property and Easement Conveyance													
Insurance Claim Reimbursement	\$ 1,000.41	\$ 21,696.83	\$ 1,394.54	\$ 2,626.40	\$ 967.88		\$ 888.70	\$ 2,533.47		\$ 2,400.63			\$ 33,508.86
Utility Reimbursement/PA One Call Refund	\$ 11.04	\$ 19.38	\$ 29.90	\$ 16.57	\$ 24.08	\$ 27.82	\$ 17.70	\$ 21.69	\$ 11.21	\$ 22.78	\$ 12.56		\$ 214.88
Interest Income													
Deferred Income													
Grant Funds					\$ 275,137.00								\$ 275,137.00
COBRA Payment													
Misc Income - RTK Fees					\$ 244.75								\$ 244.75
<b>Total Cash Receipts</b>	\$ 270,095.94	\$ 1,361,954.83	\$ 212,008.54	\$ 326,082.00	\$ 1,385,098.86	\$ 210,958.76	\$ 294,884.60	\$ 1,244,794.65	\$ 182,254.47	\$ 463,656.10	\$ 140,958.09	\$ 6,699,361.04	\$ 6,699,361.04
<b>Cash Disbursements</b>													
Payroll (net payroll, taxes and processing fee)	\$ 28,288.16	\$ 27,468.80	\$ 22,181.64	\$ 23,064.64	\$ 27,614.30	\$ 22,091.44	\$ 22,091.44	\$ 27,614.30	\$ 22,091.44	\$ 27,490.60	\$ 123.70		\$ 248,115.46
2017 Sewer Note	\$ 302,756.31	\$ 102,509.84	\$ 107,251.36	\$ 101,998.89	\$ 101,746.42	\$ 101,489.95	\$ 101,241.48						\$ 713,952.25
MISA Note Payable		\$ 30,000.00											\$ 30,000.00
Sales - Credits Refunded		\$ 5,572.85	\$ 200.00	\$ 925.88	\$ 128.44	\$ 544.81		\$ 574.24	\$ 417.49				\$ 9,163.71
Refund of Customer Escrow					\$ (619.28)								\$ (619.28)
Refund of Engineering Escrow													
Refund of Developer's Escrow		\$ 20,265.50				\$ 3,113.00							\$ 23,378.50
Bank Transfer													
Capital Improvements	\$ 3,150.00	\$ 10,000.00	\$ 10,000.00							\$ 10,662.50	\$ 340,000.00		\$ 340,000.00
Prepaid Expenses	\$ 3,557.00	\$ 3,557.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 2,965.00	\$ 3,110.00	\$ 5,148.00	\$ 3,729.00			\$ 2,690.00
Insurance Expenses	\$ 588.75	\$ 1,161.00	\$ 820.75	\$ 1,406.50	\$ 1,000.50	\$ 616.00	\$ 2,658.50	\$ 1,392.00	\$ 4,249.00	\$ 5,562.00			\$ 36,169.00
Escrow Release - Engineering Fees	\$ 2,478.80	\$ 998,993.54	\$ 546.08	\$ 454.90	\$ 991,955.55	\$ 752.99	\$ 480.31	\$ 783,297.04	\$ 346.62	\$ 352.28			\$ 19,405.00
Plant													\$ 2,780,598.11
Collections	\$ 69,858.12	\$ 109,056.62	\$ 327,765.70	\$ 97,852.06	\$ 101,284.18	\$ 87,894.35	\$ 143,528.66	\$ 86,329.62	\$ 193,098.02	\$ 199,968.00	\$ 329.58		\$ 1,345,486.91
Maintenance													
Administration	\$ 36,047.32	\$ 44,806.47	\$ 27,309.63	\$ 59,111.04	\$ 32,988.11	\$ 22,110.46	\$ 96,200.01	\$ 46,420.52	\$ 27,227.92	\$ 31,032.37	\$ 316.29	\$ 1,638.27	\$ 358,608.41
<b>Total Cash Disbursements</b>	\$ 240,744.46	\$ 1,321,768.62	\$ 524,612.16	\$ 275,950.91	\$ 1,259,035.22	\$ 242,095.00	\$ 309,165.40	\$ 954,677.72	\$ 199,173.49	\$ 278,796.75	\$ 340,769.57	\$ 1,688.27	\$ 5,941,796.57
<b>Account Transfers</b>													
Account Transfers Received	\$ 130,695.61	\$ 1,216,577.50	\$ 439,950.00	\$ 171,000.00	\$ 1,182,000.00	\$ 150,000.00	\$ 190,000.00	\$ 965,000.00	\$ 167,000.00	\$ 3,286,508.07	\$ 325,954.26	\$ 131.59	\$ 3,286,508.07
Account Transfers Sent	\$ (81,695.61)	\$ (1,179,000.00)	\$ (983,000.00)	\$ (158,000.00)	\$ (1,180,000.00)	\$ (227,000.00)	\$ (65,000.00)	\$ (1,082,420.00)	\$ (536,000.00)	\$ (3,957,715.53)	\$ (322,373.75)	\$ 131.59	\$ (3,957,715.53)
<b>Total Account Transfers (difference to MMA #2)</b>	\$ 49,000.00	\$ 49,577.50	\$ 103,950.00	\$ 13,000.00	\$ 2,000.00	\$ 23,000.00	\$ 125,000.00	\$ (117,420.00)	\$ (369,000.00)	\$ (651,407.46)	\$ 3,560.51	\$ 131.59	\$ (3,560.51)
<b>Cash Balance - Ending</b>	\$ 809,426.87	\$ 887,190.58	\$ 678,536.96	\$ 742,268.05	\$ 870,331.69	\$ 761,831.45	\$ 872,547.65	\$ 1,045,244.78	\$ 665,925.76	\$ 197,777.65	\$ 1,506.68	\$ 1,506.68	\$ 1,506.68

\*Denotes Due Date month on quarterly billing.

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

	Jan-24	Feb-24*	Mar-24	Apr-24	May-24*	Jun-24	Jul-24	Aug-24*	Sep-24	Oct-24	Nov-24*	Dec-24	YTD
<b>Cash Balance - Beginning</b>													
Customer Deposit Accounts											\$ 2,621.52	\$ 649,187.00	
Customer Deposit Investment												\$ 35,214.86	
Operating Account											\$ 2,980,908.07	\$ (30,705.53)	
<b>Total Cash Balance - Beginning</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,982,929.59	\$ 647,896.33	
<b>Cash Receipts</b>													
Accounts Receivable Collections										\$ 2,621.52	\$ 895,456.47	\$ 248,012.32	\$ 1,146,090.31
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											\$ 21,109.01		\$ 21,109.01
Utility Reimbursement/PA One Call Refund											\$ 1,570.96	\$ 1,570.96	\$ 1,570.96
Interest Income											\$ 1,810.76	\$ 2,049.03	\$ 3,853.79
Deferred Income													\$ -
Grant Funds													\$ -
COBRA Payment													\$ -
Misc Income - RTK Fees													\$ -
<b>Total Cash Receipts</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,621.52	\$ 918,376.24	\$ 251,726.81	\$ 3,172,724.07
<b>Cash Disbursements</b>													
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											\$ 599.88	\$ 971.28	\$ 1,511.16
Return of Customer Escrow													\$ -
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 Expenses											\$ 9,591.00	\$ 3,692.00	\$ 7,223.00
Escrow Release - Engineering Fees											\$ 7,578.00	\$ 6,456.25	\$ 14,134.25
Cost of Goods Sold											\$ 991,845.79	\$ 414.54	\$ 992,260.33
Plant													\$ -
Collections											\$ 81,161.57	\$ 106,669.69	\$ 187,831.26
Maintenance													\$ -
Administration											\$ 33,910.97	\$ 35,758.18	\$ 69,049.15
<b>Total Cash Disbursements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,160,705.53	\$ 176,039.38	\$ 1,336,738.91
<b>Account Transfers</b>													
Account Transfers Received										\$ 2,980,908.07	\$ 2,579,404.10	\$ 1,117,000.00	
Account Transfers Sent										\$ 2,980,908.07	\$ (4,666,308.07)	\$ (1,117,000.00)	
<b>Total Account Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,092,903.97)	\$ -	
<b>Cash Balance - Ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647,896.33	\$ 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*	Sept-25	Oct-25	Nov-25*	Dec-25	YTD
<b>Cash Balance - Beginning</b>													
Customer Deposit Accounts	\$ 25,870.28	\$ 203,058.69	\$ 204,899.82	\$ 78,166.65	\$ 93,187.15	\$ 184,891.23	\$ 28,312.31						
Customer Deposit Investment	\$ 654,257.89	\$ 919,951.12	\$ 736,577.17	\$ 967,761.25	\$ 958,046.93	\$ 1,002,588.35	\$ 1,269,946.72						
Operating Account	\$ 43,995.26	\$ 44,470.26	\$ 33,783.00	\$ 21,805.34	\$ 20,890.99	\$ 67,407.06	\$ 49,146.36						
<b>Total Cash Balance - Beginning</b>	\$ 724,123.43	\$ 1,164,480.07	\$ 975,259.99	\$ 1,067,733.24	\$ 1,072,124.47	\$ 1,254,826.64	\$ 1,347,005.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Receipts</b>													
Accounts Receivable Collections	\$ 584,584.54	\$ 1,015,855.96	\$ 269,792.78	\$ 180,220.50	\$ 1,271,698.21	\$ 208,687.61	\$ 97,895.13						\$ 3,626,738.73
New Connection Fees	\$ 137,789.00												\$ 137,789.00
Bank Transfer													\$ -
Escrow - Delinquent Customer Accounts			\$ 15,000.00	\$ 1,800.00		\$ 1,800.00							\$ 18,600.00
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	\$ 3,285.68	\$ 945.87	\$ 993.47	\$ 25.57						\$ 10,212.00
Interest Income	\$ 2,482.23	\$ 3,626.05	\$ 3,184.08	\$ 3,285.68	\$ 3,541.42	\$ 3,948.37							\$ 20,077.83
Deferred Income													\$ -
Grant Funds					\$ 96,900.00								\$ 96,900.00
COBRA Payment													\$ -
Misc. Income - RTV/Sewer Certification Fees	\$ 25.00												\$ 25.00
<b>Total Cash Receipts</b>	\$ 727,670.64	\$ 1,021,467.18	\$ 289,450.91	\$ 183,306.18	\$ 1,373,085.50	\$ 215,639.45	\$ 97,922.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,910,342.56
<b>Cash Disbursements</b>													
Payroll (net payroll, taxes and processing fee)	\$ 86,792.45	\$ 23,197.12	\$ 23,168.12	\$ 23,168.12	\$ 28,979.38	\$ 29,187.33	\$ 23,018.05						\$ 181,450.57
2027 Sewer Note													\$ -
MISA Note Payable		\$ 90,000.00											\$ 90,000.00
Sales - Credits Refunded	\$ 104.24	\$ 672.12	\$ 391.17	\$ 140.61	\$ 255.87	\$ 57.59	\$ 620.90						\$ 2,243.50
Return of Customer Escrow													\$ -
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow						\$ 28,250.80							\$ 28,250.80
Bank Transfers													\$ -
Capital Improvements													\$ -
Prepaid Expenses	\$ 2,380.00												\$ 2,380.00
Insurance Expense	\$ 3,717.00		\$ 7,469.00	\$ 3,692.00	\$ 3,692.00	\$ 3,692.00	\$ 84.00						\$ 27,286.00
Escrow Release - Engineering Fees	\$ 2,080.00	\$ 2,815.75	\$ 2,088.00	\$ 3,983.75	\$ 4,974.50	\$ 2,765.50	\$ 2,105.00						\$ 23,183.50
Cost of Goods Sold	\$ 884.56	\$ 1,020,870.24	\$ 575.16	\$ 590.84	\$ 1,020,969.38	\$ 484.39	\$ 409.95						\$ 2,044,738.52
Plant													\$ -
Collections	\$ 74,294.19	\$ 150,122.62	\$ 75,995.06	\$ 107,533.30	\$ 94,895.22	\$ 68,179.54	\$ 30,819.97						\$ 601,639.90
Maintenance													\$ -
Administration	\$ 29,342.56	\$ 42,962.04	\$ 57,401.15	\$ 39,806.33	\$ 36,681.98	\$ 24,944.35	\$ 24,717.93						\$ 258,856.34
<b>Total Cash Disbursements</b>	\$ 149,525.00	\$ 1,240,140.89	\$ 196,977.66	\$ 180,914.95	\$ 1,190,383.33	\$ 123,260.70	\$ 110,026.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,191,229.13
<b>Account Transfers</b>													
Account Transfers Received	\$ 698,000.00	\$ 2,245,453.63	\$ 998,000.00	\$ 847,000.00	\$ 2,821,000.00	\$ 473,000.00	\$ 283,272.55						\$ -
Account Transfers Sent	\$ (895,789.00)	\$ (2,215,000.00)	\$ (598,000.00)	\$ (347,000.00)	\$ (2,432,000.00)	\$ (473,000.00)	\$ (202,000.00)						\$ -
<b>Total Account Transfers</b>	\$ (197,789.00)	\$ 29,453.63	\$ -	\$ -	\$ -	\$ -	\$ 31,272.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Balance - Ending</b>	\$ 1,164,480.07	\$ 975,259.99	\$ 1,067,733.24	\$ 1,072,124.47	\$ 1,254,826.64	\$ 1,347,005.39	\$ 1,366,174.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\*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:													
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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	\$ 642,026.22	\$ 644,206.92	\$ 646,374.86	\$ 648,520.59	\$ 781,967.81						
Total Cash Balance - Beginning	\$ 637,895.82	\$ 640,062.67	\$ 642,026.22	\$ 644,206.92	\$ 646,374.86	\$ 648,520.59	\$ 781,967.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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							\$ 13,013.99
Total Cash Receipts	\$ 2,166.85	\$ 1,963.55	\$ 2,180.70	\$ 2,117.94	\$ 2,195.73	\$ 2,389.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,013.99
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	\$ 646,374.86	\$ 648,520.59	\$ 781,967.81	\$ 781,967.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Receipts</b>													
New Connection Fees													
Interest Income													
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,869.21	\$ 4,270.94	\$ 8,140.15
<b>Cash Disbursements</b>													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Account Transfers</b>													
Account Transfers Received													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,210,967.00	\$ -	\$ 1,210,967.00
<b>Cash Balance - Ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,214,236.21	\$ 1,219,507.15	\$ 1,219,507.15

**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						
Deferred Income	\$ 142,689.72	\$ 4,174.27	\$ 4,635.84	\$ 4,502.42	\$ 4,667.80	\$ 4,274.72	\$ 844,430.30						\$ 982,219.30
Total Cash Balance - Beginning	\$ 1,361,196.87	\$ 1,364,851.14	\$ 1,369,486.98	\$ 1,373,989.40	\$ 1,378,657.20	\$ 1,252,473.92	\$ 844,430.30						\$ 26,585.17
Cash Receipts													
New Connection Fees	\$ 137,788.00												\$ 1,008,355.07
Interest Income	\$ 4,380.72	\$ 4,174.27	\$ 4,635.84	\$ 4,502.42	\$ 4,667.80	\$ 4,274.72	\$ 844,430.30						\$ 982,219.30
Total Cash Receipts	\$ 142,168.72	\$ 4,174.27	\$ 4,635.84	\$ 4,502.42	\$ 4,667.80	\$ 4,274.72	\$ 844,430.30						\$ 26,585.17
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													\$ (130,458.00)
Account Transfers Sent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (130,458.00)
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (130,458.00)
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	\$ 2,086,904.22						

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	VTD
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											\$ 12,000.00		\$ 12,000.00
Account Transfers Sent													\$ -
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 12,000.00
Cash Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00

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

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	YTD
Cash Balance - Beginning	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Earned 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	\$ 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

**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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Receipts</b>													
Developer's Escrow													
Interest Income													
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Disbursements</b>													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Account Transfers</b>													
Account Transfers Received													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Balance - Ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	YTD
Cash Balance - Beginning	\$ 576,902.56	\$ 576,902.56	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Receipts</b>													
Developer's Escrow													
Interest Income													
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Disbursements</b>													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Account Transfers</b>													
Account Transfers Received													
Account Transfers Sent	\$ (29,453.63)	\$ (29,453.63)	\$ -	\$ -	\$ -	\$ -	\$ (81,272.55)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60,726.18)
Total Account Transfers	\$ -	\$ (29,453.63)	\$ -	\$ -	\$ -	\$ -	\$ (81,272.55)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60,726.18)
Cash Balance - Ending	\$ 576,902.56	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 546,176.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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>
<b>ACCOUNTS RECEIVABLE BALANCES BY TYPE</b>					
Accounts Receivable - Sewer (Res, Comm, Ind)	\$ 1,701,797.64	\$ 1,908,028.91			
Accounts Receivable - Township	\$ -	\$ -			
Accounts Receivable - Pretreatment	\$ 13,725.00	\$ 10,930.00			
Accounts Receivable - Northwest Assessment	\$ 65,848.25	\$ 62,270.57			
<b>Total Accounts Receivable</b>	<b>\$ 1,781,370.89</b>	<b>\$ 1,981,229.48</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ACCOUNTS RECEIVABLE COLLECTIONS</b>					
Feb, Mar, Apr	\$ 1,463,869.24				
May, Jun, Jul		\$ 1,578,284.95			
Aug, Sep, Oct			\$ -		
Nov, Dec, Jan				\$ -	
<b>Collection % per Billing Period</b>	<b>82%</b>	<b>80%</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>
<b>DELINQUENT NOTICES</b>					
	<b><u>2024 Q3</u></b>	<b><u>2024 Q4</u></b>	<b><u>2025 Q1</u></b>	<b><u>2025 Q2</u></b>	<b><u>2025 Q3</u></b>
Date Delinquent Notices Mailed	12/9/2024	3/7/2025	6/7/2025		
Total Number of Accounts Billed	7594	7,597	7604		
Total Number of Delinquent Accounts	1742	1,639	1,646		
Total Number of Delinquent Notices Mailed	1742	1,639	1,646		
Penalty Charges	\$ 33,260.58	\$ 30,347.41	\$ 29,265.06		
Interest Charges	\$ 12,079.88	\$ 10,890.57			
<b>Total Late Fees Charged</b>	<b>\$ 45,340.46</b>	<b>\$ 41,237.98</b>	<b>\$ 29,265.06</b>	<b>\$ -</b>	

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

	Citizens	S&T	
	Jun-25	Jun-24	Variance
<b>Cash Balance - Beginning</b>			
Customer Deposits Account	\$ 184,831.23	\$ 260,069.50	\$ (75,238.27)
Developer's Escrow Account	\$ 1,002,588.35	\$ 566,857.31	\$ 435,731.04
Operating Account	\$ 67,407.06	\$ 43,404.88	\$ 24,002.18
<b>Total Cash Balance - Beginning</b>	<b>\$ 1,254,826.64</b>	<b>\$ 870,331.69</b>	<b>\$ 384,494.95</b>
<b>Cash Receipts</b>			
Accounts Receivable Collections	\$ 208,687.61	\$ 206,823.19	\$ 1,864.42
New Connection Fees			\$ -
Conveyance Fees			\$ -
Escrow - Delinquent Customer Accounts			\$ -
Escrow - Engineering	\$ 1,800.00	\$ 3,500.00	\$ (1,700.00)
Escrow - Developer's Projects			\$ -
Sale of Property and Easement Conveyance			\$ -
Insurance Claim Reimbursement			\$ -
Utility Reimbursement/PA One Call Refund	\$ 993.47		\$ 993.47
Interest Income	\$ 3,958.37	\$ 27.82	\$ 3,930.55
Deferred Income			\$ -
Grant Funds			\$ -
COBRA Payment			\$ -
Misc Income - 941 Refund, Insurance Class Action Settlement		\$ 244.75	\$ (244.75)
<b>Total Cash Receipts</b>	<b>\$ 215,439.45</b>	<b>\$ 210,595.76</b>	<b>\$ 4,843.69</b>
<b>Cash Disbursements</b>			
Payroll (net payroll, taxes and processing fee)	\$ 23,187.33	\$ 22,091.44	\$ 1,095.89
2017 Sewer Note		\$ 101,493.95	\$ (101,493.95)
MTSA Note Payable			\$ -
Sales - Credits Refunded	\$ 57.59	\$ 544.81	\$ (487.22)
Return of Customer Escrow			\$ -
Refund of Engineering Escrow			\$ -
Refund of Developer's Escrow		\$ 3,113.00	\$ (3,113.00)
Bank Transfer			\$ -
Capital Improvements			\$ -
Prepaid Insurance/Expenses			\$ -
Insurance Expense	\$ 3,692.00	\$ 3,537.00	\$ 155.00
Escrow Release - Engineering Fees	\$ 2,765.50	\$ 616.00	\$ 2,149.50
Cost of Goods Sold	\$ 434.39	\$ 752.99	\$ (318.60)
Plant			\$ -
Collections	\$ 68,179.54	\$ 87,836.35	\$ (19,656.81)
Maintenance			\$ -
Administration	\$ 24,944.35	\$ 22,110.46	\$ 2,833.89
<b>Total Cash Disbursements</b>	<b>\$ 123,260.70</b>	<b>\$ 242,096.00</b>	<b>\$ (118,835.30)</b>
<b>Account Transfers</b>			
Account Transfers Received	\$ 473,000.00	\$ 150,000.00	\$ 323,000.00
Account Transfers Sent	\$ (473,000.00)	\$ (227,000.00)	\$ (246,000.00)
<b>Total Account Transfers (difference to MMA #2)</b>	<b>\$ -</b>	<b>\$ (77,000.00)</b>	<b>\$ 77,000.00</b>
<b>Cash Balance - Ending</b>	<b>\$ 1,347,005.39</b>	<b>\$ 761,831.45</b>	<b>\$ 585,173.94</b>



SWDCMA  
Customer Adjustments for Approval

Customer #	Jul-25 Amount	Description	Debit Adjustments		Credit Adjustments		GL Fiscal Period	ML Posted Date
145320-001-0	\$10.00	Debit - to transfer credit balance after finalization (credit balance included on sewer certification)	\$10.00		\$0.00		6	6/23/2025
145320-001-1	(\$10.00)	Credit - to transfer credit balance after finalization (credit balance included on sewer certification)		\$10.00	(\$10.00)		6	6/23/2025
149450-001-1	\$175.48	Debit - misapplied payment transferred to #145740-001-1	\$175.48		\$0.00		6	6/23/2025
145740-001-1	(\$175.48)	Credit - misapplied payment transferred from #149450-001-1		\$175.48	(\$175.48)		6	6/23/2025
145740-001-1	(\$17.55)	Credit - penalty charged in error due to misapplied payment	\$0.00		(\$17.55)		6	6/23/2025
160450-001-0	\$242.68	Debit - refund overpayment from settlement	\$242.68		\$0.00		6	6/30/2025
121230-001-0	(\$18.22)	Credit - Penalty waived as a one time courtesy		\$18.22	(\$18.22)		6	6/30/2025
121450-001-0	\$186.55	Debit - Transfer credit balance to #121450-001-1 after finalization	\$186.55		\$0.00		6	6/30/2025
121450-001-1	(\$186.55)	Credit - Transfer credit balance from #121450-001-0 after finalization		\$186.55	(\$186.55)		6	6/30/2025
221004-001-0	(\$154.27)	Credit - deduct meter		\$154.27	(\$154.27)		6	6/30/2025
212667-001-0	(\$22.39)	Credit - deduct meter		\$22.39	(\$22.39)		6	6/30/2025
210125-001-0	(\$33.97)	Credit - deduct meter		\$33.97	(\$33.97)		6	6/30/2025
137950-001-0	(\$68.24)	Credit - deduct meter		\$68.24	(\$68.24)		6	6/30/2025
111880-001-0	(\$30.52)	Credit - deduct meter		\$30.52	(\$30.52)		6	6/30/2025
143730-001-0	(\$32.58)	Credit - deduct meter		\$32.58	(\$32.58)		6	6/30/2025
212007-001-0	(\$107.26)	Credit - deduct meter		\$107.26	(\$107.26)		6	6/30/2025
153870-001-0	(\$196.89)	Credit - deduct meter		\$196.89	(\$196.89)		6	6/30/2025
162170-001-0	(\$52.06)	Credit - deduct meter		\$52.06	(\$52.06)		6	6/30/2025
160398-001-0	(\$72.13)	Credit - deduct meter		\$72.13	(\$72.13)		6	6/30/2025
115130-001-0	(\$15.46)	Credit - deduct meter		\$15.46	(\$15.46)		6	6/30/2025
147250-001-0	(\$26.43)	Credit - deduct meter		\$26.43	(\$26.43)		6	6/30/2025
114610-001-0	(\$3.34)	Credit - deduct meter		\$3.34	(\$3.34)		6	6/30/2025
160760-001-0	(\$6.93)	Credit - deduct meter		\$6.93	(\$6.93)		6	6/30/2025
151180-001-0	(\$86.11)	Credit - deduct meter		\$86.11	(\$86.11)		6	6/30/2025
212006-001-0	(\$137.49)	Credit - deduct meter		\$137.49	(\$137.49)		6	6/30/2025
150526-001-0	(\$15.51)	Credit - deduct meter		\$15.51	(\$15.51)		6	6/30/2025
154250-001-0	(\$0.99)	Credit - deduct meter		\$0.99	(\$0.99)		6	6/30/2025
145950-001-0	(\$62.73)	Credit - deduct meter		\$62.73	(\$62.73)		6	6/30/2025
211414-001-0	(\$276.44)	Credit - deduct meter		\$276.44	(\$276.44)		6	6/30/2025
222911-001-0	\$20.93	Debit - effluent meter	\$20.93		\$0.00		6	6/30/2025
210922-001-0	(\$39.15)	Credit - deduct meter		\$39.15	(\$39.15)		6	6/30/2025
224106-001-0	(\$69.38)	Credit - deduct meter		\$69.38	(\$69.38)		6	6/30/2025
101450-001-0	(\$52.49)	Credit - deduct meter		\$52.49	(\$52.49)		6	6/30/2025
138080-001-0	(\$43.82)	Credit - deduct meter		\$43.82	(\$43.82)		6	6/30/2025
146920-001-0	(\$19.07)	Credit - deduct meter		\$19.07	(\$19.07)		6	6/30/2025
147270-001-0	(\$24.30)	Credit - deduct meter		\$24.30	(\$24.30)		6	6/30/2025
148170-001-0	(\$292.17)	Credit - deduct meter		\$292.17	(\$292.17)		6	6/30/2025
124900-001-0	(\$91.16)	Credit - swimming pool fill		\$91.16	(\$91.16)		6	6/30/2025
123980-001-0	(\$91.16)	Credit - swimming pool fill		\$91.16	(\$91.16)		6	6/30/2025
157410-001-0	(\$106.83)	Credit - swimming pool & hot tub fill		\$106.83	(\$106.83)		6	6/30/2025
124720-001-0	(\$141.85)	Credit - swimming pool fill		\$141.85	(\$141.85)		6	6/30/2025
220817-001-0	(\$78.52)	Credit - swimming pool fill		\$78.52	(\$78.52)		6	6/30/2025
212000-001-0	(\$114.84)	Credit - pro-rate start of service to 5/14/25		\$114.84	(\$114.84)		6	6/30/2025
129890-001-1	\$137.75	Debit Transfer Credit Balance to New Owner #129890-001-1 Finalization	\$137.75		\$0.00		7	7/9/2025
129890-001-2	(\$137.75)	Credit Transfer Credit Balance From Former Owner #129890-001-2 / Finalization		\$137.75	(\$137.75)		7	7/9/2025
221010-001-0	\$5.14	Debit Transfer Credit Balance to New Owner #221010-001-1 Finalization	\$5.14		\$0.00		7	7/10/2025
221010-001-1	(\$5.14)	Credit Transfer Credit Balance From Former Owner #221010-001-0 / Finalization		\$5.14	(\$5.14)		7	7/10/2025
222702-001-0	(\$681.53)	Credit - service charges, penalties and interest billed in error due to house fire 1/23/24	\$0.00		(\$681.53)		6	6/30/2025
222504-001-0	\$1,088.16	Debit - retroactive billing for shared lateral connection from 4/1/22-3/31/25	\$1,088.16		\$0.00		6	6/30/2025
222505-001-0	(\$557.22)	Credit - billing correction for shared lateral connection from 4/1/22-3/31/25		\$557.22	(\$557.22)		6	6/30/2025

SWDCMA  
Customer Adjustments for Approval

222702-001-0	(\$108.27)	Credit - 2025 Q2 billing due to house fire	\$0.00	(\$108.27)	6	6/30/2025
223633-001-0	(\$38.56)	Credit - pro-rate start of service to 5/7/25	\$0.00	(\$38.56)	6	6/30/2025
223657-001-0	(\$4.17)	Credit - pro-rate start of service to 4/4/25	\$0.00	(\$4.17)	6	6/30/2025
223660-001-0	(\$29.18)	Credit - pro-rate start of service to 4/29/25	\$0.00	(\$29.18)	6	6/30/2025
223661-001-0	(\$62.53)	Credit - pro-rate start of service to 5/30/25	\$0.00	(\$62.53)	6	6/30/2025
223662-001-0	(\$23.97)	Credit - pro-rate start of service to 4/23/25	\$0.00	(\$23.97)	6	6/30/2025
223663-001-0	(\$31.27)	Credit - pro-rate start of service to 4/23/25	\$0.00	(\$31.27)	6	6/30/2025
223664-001-0	(\$23.97)	Credit - pro-rate start of service to 4/23/25	\$0.00	(\$23.97)	6	6/30/2025
223665-001-0	(\$22.93)	Credit - pro-rate start of service to 4/22/25	\$0.00	(\$22.93)	6	6/30/2025
118295-001-1	(\$68.79)	Credit - pro-rate start of service to 6/5/25	\$0.00	(\$68.79)	6	6/30/2025
333575-001-0	(\$5,687.25)	Credit - deduct meter	\$0.00	(\$5,687.25)	6	6/30/2025
109020-001-0	\$144.54	Debit - refund overpayment from settlement	\$144.54	\$0.00	7	7/18/2025
223641-001-0	\$233.68	Debit - refund overpayment from settlement	\$233.68	\$0.00	7	7/18/2025
130420-001-0	(\$27.72)	Credit - transfer unpaid balance from settlement to new owner, per title company	\$0.00	(\$27.72)	7	7/18/2025
130420-001-1	\$27.72	Debit - transfer unpaid balance from settlement to new owner, per title company	\$27.72	\$0.00	7	7/18/2025
141870-001-0	(\$456.73)	Credit - error in CWA estimated readings for billing cycles of 4/30/24-7/16/25	\$0.00	(\$456.73)	7	7/22/2025
211201-001-0	(\$90.67)	Credit - swimming pool fill	\$0.00	(\$90.67)	7	7/22/2025
100860-001-0	(\$17.31)	Credit - Penalty/Interest Waived One Time Courtesy	\$0.00	(\$17.31)	7	7/25/2025
117130-001-0	(\$23.97)	Credit - Penalty/Interest Waived One Time Courtesy	\$0.00	(\$23.97)	7	7/25/2025
212213-001-0	(\$11.31)	Credit - Penalty/Interest Waived One Time Courtesy	\$0.00	(\$11.31)	7	7/14/2025
0	\$0.00		\$0.00	\$0.00		
0	\$0.00		\$0.00	\$0.00		
0	\$0.00		\$0.00	\$0.00		
	(\$8,811.89)	<b>TOTAL ADJUSTMENTS - JULY 2025</b>	\$2,272.63	(\$11,084.52)		

*John T Zurek*

Approved By:

Southwest Delaware County Municipal Aut  
Balance Sheet  
June 30, 2025

ASSETS

Current Assets	
Citizens Customer Deposits #1	\$ 15,546.85
Citizens Customer Deposits #2	12,765.46
Citizens Customer Deposits Inv	1,269,546.72
Citizens Operating Account	48,412.19
Citizens Capital Improvement	781,367.81
Citizens Deferred Income	1,252,473.92
Citizens Escrow - Utility	12,000.00
Citizens Escrow - Projects	547,448.93
IWSB Operating Account 7650	734.17
Petty Cash	200.00
A/R - Residential, Ind & Comm	2,052,421.05
A/R - SDCA Sewer Service	121,172.26
A/R - Utility Reimbursements	398.09
A/R - Pretreatment Program	10,530.00
Allowance for Doubtful Account	(400,902.49)
A/R - NW Assessment	62,993.08
A/R Power - Sprint Nextel	243.80
A/R Power - American Tower	300.00
A/R Bankruptcy	9,000.95
Prepaid Software-Sage 50	1,189.96
Prepaid Software - ESRI ArcGIS	1,710.00
Prepaid Insurance - Pollution	3,956.64
Deposit Held - Postage Advance	2,800.00
	5,806,309.39
Total Current Assets	
	5,806,309.39
Property and Equipment	
Construction Costs - Plant/Sys	6,156,240.86
Construction Cost-District #2	315,106.67
Construction Cost - Plant Exp	19,680,581.37
Equipment refurbish	41,846.00
Construction Cost - Admin Bldg	273,693.99
Construction Cost - Village Gr	85,352.70
Construction Cost - Re-rating	43,787.89
Toby Farms - Siphon Bypass	61,053.32
Office Equipment	183,075.86
Computer Software	114,250.95
Trucks	148,283.52
Maintenance Equipment	792,303.38
Acc. Dep. - Plant/Systems	(4,512,898.14)
Acc. Dep. - District #2	(315,106.95)
Acc. Dep. - Plant Expansion	(15,875,838.10)
Acc. Dep. - Admin. Bldg.	(239,160.03)
Acc. Dep. - Village Green	(66,220.06)
Acc. Dep. - Expan. Re.	(43,788.16)
Acc. Dep. - Toby Farms	(61,053.61)
Acc. Dep. - Office Equip.	(183,075.11)
Acc. Dep. - Computer Software	(114,250.86)
Acc. Dep. - Trucks	(148,284.40)
Acc. Dep. - Maint. Equip.	(792,303.04)
Acc. Dep. - Refru. Eq. & Tools	(41,845.88)
	5,501,752.17
Total Property and Equipment	
	5,501,752.17
Other Assets	
Prepayment-Treatment	48,145.65
ROU Asset	13,348.00
ROU Accumulated Amortization	(10,579.00)
	50,914.65
Total Other Assets	
	50,914.65

Unaudited - For Management Purposes Only

Southwest Delaware County Municipal Aut  
Balance Sheet  
June 30, 2025

Total Assets	\$	11,358,976.21
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LIABILITIES AND CAPITAL

Current Liabilities

A/P - Trade	\$	15,799.28
Accrued Expenses		25,339.98
Accrued PTO		38,820.49
Power Escrow-AT&T Mobility		3,000.00
Power Escrow-Sprint/Nextel		3,000.00
Power Escrow-Clearwire		3,000.00
Power Escrow-Dish/Boost		3,000.00
Escrow-Courts at Springbrook		7,500.00
Escrow-Camp Meeting		961.50
Escrow-Pizza Hut (Eng)		297.00
Escrow-Camp Meeting Construct		45,324.80
Escrow-Camp Meeting Eng/Legal		(1,089.00)
Escrow-Conrad/1 Smithbridge		2,263.50
Escrow-SpringbrookeInd Eng/Leg		639.00
Escrow-Mulch Express		1,565.00
Escrow-Lot 59 Mt. Pleasant		1,078.00
Escrow-Rose Hill Eng/Legal		8,492.13
Escrow-3BK 4107 AMR-Lot1		424.50
Escrow-3BK 4111 AMR-Lot2		473.50
Escrow-3BK 4121 AMR-Lot 3		421.50
Escrow-Rafferty 2120 Mount Rd		3,800.00
Escrow-94 Mildred Lane		3,040.50
Escrow-427 Valleybrook Rd Eng		3,500.00
Escrow-3471 Concord Rd		811.50
Escrow-RoseHill Horton Grinder		445,091.25
Escrow-RoseHill Horton Legal		(51.00)
Escrow-Archer 641 Convent Eng		3,500.00
Escrow-Chase 4513 Pennell Rd		393.00
Escrow-Toby Farms LLC		3,902.50
Escrow-Aston Twp Municipal Bld		597.50
Escrow-700 North Turner Way		(16.50)
Escrow-Fermmoor/Star Hill Apts		(2,506.75)
Escrow-Tsaganos Office/Retail		6,476.50
Escrow-RIC Municipal Center LL		4,780.50
Escrow-Nguyen 3015 Concord		555.00
Escrow-Fink 5563 Pennell Rd		1,800.00
Def Tapping Fees-Camp Meeting		61,392.00
Def Tapping Fees-Toby Farms LL		962,423.00
Def Rev-Resid'l Tapping Fees		23,121.00
Def Rev-Comm'l Tapping Fees		150,289.00
		1,833,210.18

Long-Term Liabilities

Note Payable - MTSA CCI		60,000.00
Lease Liability		2,930.00
		62,930.00

Total Liabilities

1,896,140.18

Capital

Operating Fund Balance		1,392,594.05
Retained Earnings		7,639,427.07
Net Income		430,814.91

Southwest Delaware County Municipal Aut  
Balance Sheet  
June 30, 2025

Total Capital	<u>9,462,836.03</u>
Total Liabilities & Capital	<u>\$ 11,358,976.21</u>

Southwest Delaware County Municipal Aut  
Income Statement  
For the Six Months Ending June 30, 2025

	Current Month		Year to Date	
<b>Revenues</b>				
Sewer Service Fees-Direct	\$ 1,587,012.49	90.00	\$ 3,184,889.54	87.53
Sewer Service Fees-Township	121,172.26	6.87	121,172.26	3.33
NSF Fees	200.00	0.01	1,550.00	0.04
Interest on Assessments - NW	952.01	0.05	1,899.96	0.05
New Connections	12,499.00	0.71	127,609.00	3.51
Inspection Fees	150.00	0.01	150.00	0.00
Admin Fee - New connections	150.00	0.01	150.00	0.00
Interest-Sewer Service Fees	704.30	0.04	72,586.09	1.99
Pretreatment Permits	0.00	0.00	10,025.00	0.28
Penalty-Sewer Service Fees	28,680.41	1.63	29,113.12	0.80
Lein Filing/ Satisfaction Fees	425.00	0.02	7,315.00	0.20
Posting Fees-Constable/Aqua	0.00	0.00	9,290.00	0.26
Water Disconnect/Reconnect Fee	75.00	0.00	1,125.00	0.03
Phone Tower-Utility Charges	0.00	0.00	8,979.00	0.25
Phone Tower-Administration Fee	0.00	0.00	662.88	0.02
Certification Fee	630.00	0.04	2,585.00	0.07
Interest Income - Citizens	10,622.31	0.60	59,727.59	1.64
	<u>1,763,272.78</u>	<u>100.00</u>	<u>3,638,829.44</u>	<u>100.00</u>
<b>Total Revenues</b>				
<b>Cost of Sales</b>				
Water	434.39	0.02	1,936.29	0.05
Outside Treatment	0.00	0.00	2,040,897.50	56.09
	<u>434.39</u>	<u>0.02</u>	<u>2,042,833.79</u>	<u>56.14</u>
<b>Total Cost of Sales</b>				
	<u>434.39</u>	<u>0.02</u>	<u>2,042,833.79</u>	<u>56.14</u>
<b>Gross Profit</b>	<u>1,762,838.39</u>	<u>99.98</u>	<u>1,595,995.65</u>	<u>43.86</u>
<b>Plant</b>				
Insurance - Pollution Liab.	544.04	0.03	3,264.24	0.09
	<u>544.04</u>	<u>0.03</u>	<u>3,264.24</u>	<u>0.09</u>
<b>Total Expenses - Plant</b>				
	<u>544.04</u>	<u>0.03</u>	<u>3,264.24</u>	<u>0.09</u>
<b>Collections</b>				
Collection-Contracted Service	0.00	0.00	214,610.00	5.90
Collection-Contract Svc Excess	4,045.05	0.23	9,042.43	0.25
Collection - Metering Expense	0.00	0.00	4,110.56	0.11
Interceptor Maintenance	0.00	0.00	15,745.00	0.43
Collection-Pump Station Power	2,963.27	0.17	20,199.96	0.56
Collection - Water	110.00	0.01	660.00	0.02
Collection-Pump Station Phone	0.00	0.00	570.72	0.02
Collection-Pump Stn Internet	991.09	0.06	6,699.40	0.18
Collection-Locating & Marking	375.36	0.02	460.39	0.01
Rental to Railroad	0.00	0.00	1,075.00	0.03
Pump Stations Repairs	6,868.37	0.39	26,025.58	0.72
Collection - EPA Fines	1,000.00	0.06	3,000.00	0.08
Collection - Eng Fees-Consult	9,985.00	0.57	90,864.05	2.50
Collection - Eng Fees-Meetings	302.00	0.02	2,189.00	0.06
Collection - Eng Fees-Reports	0.00	0.00	8,286.00	0.23
Collection - Eng Fees-Metering	0.00	0.00	10,970.00	0.30
Collection - Eng Fees-GIS	0.00	0.00	144.00	0.00
Collection - Eng Fees-Grants	75.50	0.00	10,251.00	0.28
Collections-Maintenance Major	0.00	0.00	11,340.00	0.31
Collections-Maintenance Ordina	4,308.20	0.24	17,624.13	0.48
Collections Supplies	0.00	0.00	98.16	0.00
Truck Expense	248.00	0.01	839.00	0.02
Truck Repairs & Maintenance	0.00	0.00	1,987.37	0.05

For Management Purposes Only

Southwest Delaware County Municipal Aut  
Income Statement  
For the Six Months Ending June 30, 2025

	Current Month		Year to Date	
Software Support - ARC Vision	285.00	0.02	1,710.00	0.05
Insurance - Liability	1,096.32	0.06	6,582.92	0.18
Insurance - Pollution	346.21	0.02	2,077.26	0.06
Insurance - Umbrella	359.68	0.02	2,159.33	0.06
Collections - Advertising	0.00	0.00	410.93	0.01
	<hr/>		<hr/>	
Total Expenses - Collections	33,359.05	1.89	469,732.19	12.91
	<hr/>		<hr/>	
Maintenance				
	<hr/>		<hr/>	
Total Expenses - Maintenance	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Administration				
Administration - Salary/Wages	19,303.87	1.09	120,812.71	3.32
Administration - Vacation Pay	0.00	0.00	26,690.03	0.73
Administration - Sick Pay	1,128.80	0.06	7,651.52	0.21
Administration - Personal Pay	0.00	0.00	4,515.20	0.12
Administration - Holiday Pay	1,128.77	0.06	4,515.08	0.12
Board of Director-Meeting Fees	1,750.00	0.10	10,500.00	0.29
Administration - Meeting Fees	276.96	0.02	1,800.24	0.05
Admin - Power	1,325.03	0.08	7,928.69	0.22
Admin - Water	30.00	0.00	180.00	0.00
Admin - Telephone	262.66	0.01	1,583.88	0.04
Admin - Internet	317.89	0.02	1,898.34	0.05
Bank Service Charges	553.67	0.03	2,920.16	0.08
Collections Credit Card Fees	0.00	0.00	30.00	0.00
Billing Reports - Water Usage	5,224.05	0.30	9,828.85	0.27
Billing - Outside Printing	0.00	0.00	3,924.73	0.11
Grant Application Fees	0.00	0.00	440.00	0.01
Legal Fees - Administration	537.50	0.03	5,700.00	0.16
Legal Fees - Collections	425.00	0.02	7,445.68	0.20
Water Disconnection Fees	850.00	0.05	1,850.00	0.05
Posting Fees-Constable/Aqua	0.00	0.00	9,430.00	0.26
Office Equipment	232.76	0.01	3,345.56	0.09
Admin-Maintenance Ordinary	1,013.45	0.06	11,771.15	0.32
Office Supply & Expense	606.14	0.03	5,322.82	0.15
Postage Machine Rental	0.00	0.00	790.92	0.02
Professional Fees - Accounting	2,333.33	0.13	13,999.98	0.38
Contract Labor - Admin	526.83	0.03	4,826.54	0.13
Payroll Service Charge	514.00	0.03	3,431.59	0.09
Accounting Software Expense	198.34	0.01	1,190.04	0.03
Computer/IT Expense	1,433.40	0.08	7,156.89	0.20
Billing Software Expense	2,695.00	0.15	13,475.00	0.37
Insurance-Prof'l Liability	351.42	0.02	2,141.02	0.06
Insurance - Liability	1,096.32	0.06	6,582.92	0.18
Insurance - Pollution	98.92	0.01	593.52	0.02
Insurance - Umbrella	359.68	0.02	2,159.33	0.06
Insurance - Crime	50.25	0.00	304.00	0.01
Insurance - Cyber Liability	305.33	0.02	1,834.48	0.05
Employee Benefits - Health	5,661.51	0.32	33,836.58	0.93
Employee Benefits - Dental	230.61	0.01	1,383.66	0.04
Employee Benefits - Life	97.60	0.01	585.60	0.02
Employee Benefits - Disability	275.38	0.02	1,656.08	0.05
Insurance - Workers Comp	73.00	0.00	438.00	0.01
Admin - Pension Employee	1,319.88	0.07	8,501.67	0.23
Postage	2,070.75	0.12	12,612.31	0.35
Telephone - Lease and Maint.	249.88	0.01	1,499.01	0.04
Travel - Mileage	86.80	0.00	730.80	0.02
Administration - Advertising	0.00	0.00	832.54	0.02

For Management Purposes Only

Southwest Delaware County Municipal Aut  
Income Statement  
For the Six Months Ending June 30, 2025

	Current Month		Year to Date	
Payroll Tax - FICA Employer	1,385.88	0.08	8,979.58	0.25
Payroll Tax-Medicare Employer	324.16	0.02	2,100.36	0.06
Payroll Taxes - State PMAA	0.00	0.00	1,080.00	0.03
Web Hosting & Design	0.00	0.00	1,360.35	0.04
	<hr/>		<hr/>	
Total Expenses - Administration	56,704.82	3.22	384,167.41	10.56
	<hr/>		<hr/>	
EBITDA - Operating Income	1,672,230.48	94.84	738,831.81	20.30
	<hr/>		<hr/>	
Other Expenses - Non Operating				
Collections - Depreciation Exp	50,815.01	2.88	304,890.06	8.38
Admin - Depreciation Expense	521.14	0.03	3,126.84	0.09
	<hr/>		<hr/>	
Total Other Expenses - Non Operating	51,336.15	2.91	308,016.90	8.46
	<hr/>		<hr/>	
Net Income	\$ 1,620,894.33	91.93	\$ 430,814.91	11.84
	<hr/> <hr/>		<hr/> <hr/>	

Southwest Delaware County Municipal Aut  
Year to Date Income Statement  
Compared with Budget and Last Year  
For the Six Months Ending June 30, 2025

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
<b>Revenues</b>							
Sewer Service Fees-Direct	\$ 3,184,889.54	\$ 3,192,514.26	(7,624.72)	(0.24)	3,132,301.08	52,588.46	1.68
Sewer Service Fees-Township	121,172.26	125,928.60	(4,756.34)	(3.78)	125,928.58	(4,756.32)	(3.78)
NSF Fees	1,550.00	900.00	650.00	72.22	750.00	800.00	106.67
Grant Funding	0.00	49,975.98	(49,975.98)	(100.00)	279,153.00	(279,153.00)	(100.00)
Interest on Assessments - NW	1,899.96	2,029.98	(130.02)	(6.40)	2,047.62	(147.66)	(7.21)
New Connections	127,609.00	175,000.02	(47,391.02)	(27.08)	78,716.00	48,893.00	62.11
Inspection Fees	150.00	375.00	(225.00)	(60.00)	450.00	(300.00)	(66.67)
Admin Fee - New connections	150.00	375.00	(225.00)	(60.00)	450.00	(300.00)	(66.67)
Interest-Sewer Service Fees	72,586.09	9,499.98	63,086.11	664.07	14,207.38	58,378.71	410.90
Pretreatment Permits	10,025.00	5,262.48	4,762.52	90.50	10,525.00	(500.00)	(4.75)
Penalty-Sewer Service Fees	29,113.12	55,000.02	(25,886.90)	(47.07)	55,706.25	(26,593.13)	(47.74)
Lein Filing/ Satisfaction Fees	7,315.00	4,999.98	2,315.02	46.30	5,730.00	1,585.00	27.66
Posting Fees-Constable/Aqua	9,290.00	9,000.00	290.00	3.22	9,272.50	17.50	0.19
Water Disconnect/Reconnect Fee	1,125.00	1,399.98	(274.98)	(19.64)	700.00	425.00	60.71
Phone Tower-Utility Charges	8,979.00	11,325.00	(2,346.00)	(20.72)	11,673.90	(2,694.90)	(23.08)
Phone Tower-Administration Fee	662.88	859.98	(197.10)	(22.92)	828.42	(165.54)	(19.98)
Certification Fee	2,585.00	3,000.00	(415.00)	(13.83)	2,470.00	115.00	4.66
Misc Inc-Insurance Claim Reimb	0.00	0.00	0.00	0.00	2,500.00	(2,500.00)	(100.00)
Miscellaneous Receipts	0.00	0.00	0.00	0.00	244.75	(244.75)	(100.00)
Interest Income - Citizens	59,727.59	11,501.52	48,226.07	419.30	0.00	59,727.59	0.00
Interest Income - S&T Bank	0.00	0.00	0.00	0.00	9,317.77	(9,317.77)	(100.00)
<b>Total Revenues</b>	<b>3,638,829.44</b>	<b>3,658,947.78</b>	<b>(20,118.34)</b>	<b>(0.55)</b>	<b>3,742,972.25</b>	<b>(104,142.81)</b>	<b>(2.78)</b>
<b>Cost of Sales</b>							
Water	1,936.29	0.00	1,936.29	0.00	5,585.20	(3,648.91)	(65.33)
Outside Treatment	2,040,897.50	2,040,989.88	(92.38)	0.00	1,982,862.50	58,035.00	2.93
<b>Total Cost of Sales</b>	<b>2,042,833.79</b>	<b>2,040,989.88</b>	<b>1,843.91</b>	<b>0.09</b>	<b>1,988,447.70</b>	<b>54,386.09</b>	<b>2.74</b>
<b>Gross Profit</b>	<b>1,595,995.65</b>	<b>1,617,957.90</b>	<b>(21,962.25)</b>	<b>(1.36)</b>	<b>1,754,524.55</b>	<b>(158,528.90)</b>	<b>(9.04)</b>
<b>Plant</b>							
Insurance - Pollution Liab.	3,264.24	3,265.02	(0.78)	(0.02)	3,189.48	74.76	2.34
<b>Total Expenses - Plant</b>	<b>3,264.24</b>	<b>3,265.02</b>	<b>(0.78)</b>	<b>(0.02)</b>	<b>3,189.48</b>	<b>74.76</b>	<b>2.34</b>

For Management Purposes Only

Southwest Delaware County Municipal Aut  
Year to Date Income Statement  
Compared with Budget and Last Year  
For the Six Months Ending June 30, 2025

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
<b>Collections</b>							
Collection-Contracted Service	214,610.00	258,820.02	(44,210.02)	(17.08)	250,032.00	(35,422.00)	(14.17)
Collection-Contract Svc Excess	9,042.43	25,000.02	(15,957.59)	(63.83)	20,969.74	(11,927.31)	(56.88)
Collection - Metering Expense	4,110.56	1,750.02	2,360.54	134.89	2,383.08	1,727.48	72.49
Interceptor Maintenance	15,745.00	0.00	15,745.00	0.00	0.00	15,745.00	0.00
Easement/ROW Maintenance	0.00	100,000.02	(100,000.02)	(100.00)	67,940.00	(67,940.00)	(100.00)
Manhole Repair Supplies	0.00	600.00	(600.00)	(100.00)	554.54	(554.54)	(100.00)
Collection-Pump Station Power	20,199.96	21,000.00	(800.04)	(3.81)	21,436.97	(1,237.01)	(5.77)
Collection - Water	660.00	675.00	(15.00)	(2.22)	660.00	0.00	0.00
Collection-Pump Station Phone	570.72	1,500.00	(929.28)	(61.95)	1,230.12	(659.40)	(53.60)
Collection-Pump Stn Internet	6,699.40	1,500.00	5,199.40	346.63	1,747.86	4,951.54	283.29
Collection-Locating & Marking	460.39	1,249.98	(789.59)	(63.17)	553.24	(92.85)	(16.78)
Rental to Railroad	1,075.00	537.48	537.52	100.01	1,075.00	0.00	0.00
Pump Stations Repairs	26,025.58	15,000.00	11,025.58	73.50	7,802.39	18,223.19	233.56
Grant Projects-Collection Sys	0.00	0.00	0.00	0.00	76,095.00	(76,095.00)	(100.00)
Collection - EPA Fines	3,000.00	750.00	2,250.00	300.00	1,000.00	2,000.00	200.00
Collection - Eng Fees-Field	0.00	124.98	(124.98)	(100.00)	0.00	0.00	0.00
Collection - Eng Fees-Consult	90,864.05	94,999.98	(4,135.93)	(4.35)	82,018.00	8,846.05	10.79
Collection - Eng Fees-Meetings	2,189.00	2,500.00	(361.00)	(14.16)	2,574.00	(385.00)	(14.96)
Collection - Eng Fees-Reports	8,286.00	5,100.00	3,186.00	62.47	7,584.50	701.50	9.25
Collection - Eng Fees-Metering	10,970.00	11,500.02	(530.02)	(4.61)	11,777.50	(807.50)	(6.86)
Collection - Eng Fees-Inspect	0.00	250.02	(250.02)	(100.00)	272.50	(272.50)	(100.00)
Collection - Eng Fees-GIS	144.00	600.00	(456.00)	(76.00)	0.00	144.00	0.00
Collection - Eng Fees-Grants	10,251.00	3,750.00	6,501.00	173.36	5,491.00	4,760.00	86.69
Licenses & Inspections	0.00	49.98	(49.98)	(100.00)	0.00	0.00	0.00
Collections-Maintenance Major	11,340.00	100,000.02	(88,660.02)	(88.66)	326,684.00	(315,344.00)	(96.53)
Collections-Maintenance Ordina	17,624.13	10,000.02	7,624.11	76.24	7,410.02	10,214.11	137.84
Collections-Grinder Pumps	0.00	4,999.98	(4,999.98)	(100.00)	0.00	0.00	0.00
Collections Supplies	98.16	150.00	(51.84)	(34.56)	77.06	21.10	27.38
Truck Expense	839.00	1,249.98	(410.98)	(32.88)	1,146.24	(307.24)	(26.80)
Truck Repairs & Maintenance	1,987.37	250.02	1,737.35	694.88	133.05	1,854.32	1,393.70
Software Support - ARC Vision	1,710.00	1,500.00	210.00	14.00	1,344.96	365.04	27.14
Insurance - Liability	6,582.92	6,750.00	(167.08)	(2.48)	6,641.91	(58.99)	(0.89)
Insurance - Pollution	2,077.26	2,050.02	27.24	1.33	2,029.68	47.58	2.34
Insurance - Umbrella	2,159.33	2,250.00	(90.67)	(4.03)	1,959.10	200.23	10.22
Collections - Advertising	410.93	0.00	410.93	0.00	0.00	410.93	0.00
<b>Total Expenses - Collections</b>	<b>469,732.19</b>	<b>676,507.56</b>	<b>(206,775.37)</b>	<b>(30.57)</b>	<b>910,623.46</b>	<b>(440,891.27)</b>	<b>(48.42)</b>

Maintenance

For Management Purposes Only

Southwest Delaware County Municipal Aut  
Year to Date Income Statement  
Compared with Budget and Last Year  
For the Six Months Ending June 30, 2025

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
<b>Total Expenses - Maintenance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Administration</b>							
Administration - Salary/Wages	120,812.71	119,497.98	1,314.73	1.10	120,206.77	605.94	0.50
Administration - Vacation Pay	26,690.03	13,132.02	13,558.01	103.24	22,175.69	4,514.34	20.36
Administration - Sick Pay	7,651.52	5,079.60	2,571.92	50.63	6,986.88	664.64	9.51
Administration - Personal Pay	4,515.20	2,257.62	2,257.58	100.00	4,089.91	425.29	10.40
Administration - Holiday Pay	4,515.08	6,772.80	(2,257.72)	(33.34)	4,283.20	231.88	5.41
Board of Director-Meeting Fees	10,500.00	10,500.00	0.00	0.00	10,500.00	0.00	0.00
Administration - Meeting Fees	1,800.24	1,800.00	0.24	0.01	1,800.24	0.00	0.00
Admin - Power	7,928.69	6,499.98	1,428.71	21.98	6,602.81	1,325.88	20.08
Admin - Water	180.00	199.98	(19.98)	(9.99)	180.00	0.00	0.00
Admin - Telephone	1,583.88	1,350.00	233.88	17.32	2,168.14	(584.26)	(26.95)
Admin - Internet	1,898.34	1,920.00	(21.66)	(1.13)	1,845.62	52.72	2.86
Bank Service Charges	2,920.16	1,249.98	1,670.18	133.62	762.00	2,158.16	283.22
Collections Credit Card Fees	30.00	22.50	7.50	33.33	0.00	30.00	0.00
Billing Reports - Water Usage	9,828.85	10,000.02	(171.17)	(1.71)	9,792.30	36.55	0.37
Billing - Outside Printing	3,924.73	9,000.00	(5,075.27)	(56.39)	15,902.33	(11,977.60)	(75.32)
Grant Application Fees	440.00	0.00	440.00	0.00	0.00	440.00	0.00
Legal Fees - Administration	5,700.00	10,000.02	(4,300.02)	(43.00)	8,495.00	(2,795.00)	(32.90)
Legal Fees - Collections	7,445.68	10,000.02	(2,554.34)	(25.54)	11,229.18	(3,783.50)	(33.69)
Water Disconnection Fees	1,850.00	1,399.98	450.02	32.14	575.00	1,275.00	221.74
Posting Fees-Constable/Aqua	9,430.00	9,000.00	430.00	4.78	9,342.50	87.50	0.94
Office Equipment	3,345.56	6,250.02	(2,904.46)	(46.47)	1,339.40	2,006.16	149.78
Admin-Maintenance Ordinary	11,771.15	5,749.98	6,021.17	104.72	5,789.34	5,981.81	103.32
Office Supply & Expense	5,322.82	6,000.00	(677.18)	(11.29)	4,012.89	1,309.93	32.64
Postage Machine Rental	790.92	799.98	(9.06)	(1.13)	790.92	0.00	0.00
Professional Fees - Accounting	13,999.98	0.00	13,999.98	0.00	13,500.00	499.98	3.70
Contract Labor - Admin	4,826.54	7,000.02	(2,173.48)	(31.05)	6,847.73	(2,021.19)	(29.52)
Payroll Service Charge	3,431.59	3,400.02	31.57	0.93	3,264.30	167.29	5.12
Accounting Software Expense	1,190.04	2,500.02	(1,309.98)	(52.40)	9,436.92	(8,246.88)	(87.39)
Computer/IT Expense	7,156.89	19,999.98	(12,843.09)	(64.22)	7,901.92	(745.03)	(9.43)
Billing Software Expense	13,475.00	17,500.02	(4,025.02)	(23.00)	20,000.00	(6,525.00)	(32.63)
Insurance-Profl Liability	2,141.02	2,100.00	41.02	1.95	1,990.80	150.22	7.55
Insurance - Liability	6,582.92	6,750.00	(167.08)	(2.48)	6,641.91	(58.99)	(0.89)
Insurance - Pollution	593.52	600.00	(6.48)	(1.08)	579.84	13.68	2.36
Insurance - Umbrella	2,159.33	2,149.98	9.35	0.43	1,959.08	200.25	10.22
Insurance - Crime	304.00	300.00	4.00	1.33	314.10	(10.10)	(3.22)
Insurance - Cyber Liability	1,834.48	1,849.98	(15.50)	(0.84)	1,307.10	527.38	40.35
Employee Benefits - Health	33,836.58	33,850.02	(13.44)	(0.04)	31,766.50	2,070.08	6.52

For Management Purposes Only

Southwest Delaware County Municipal Aut  
Year to Date Income Statement  
Compared with Budget and Last Year  
For the Six Months Ending June 30, 2025

	Current Year Actual	Current Year Budget	Variance Amount	Variance Percent	Last Year Actual	Change from Last Year	Percent Change
Employee Benefits - Dental	1,383.66	1,383.66	0.00	0.00	1,383.66	0.00	0.00
Employee Benefits - Life	585.60	585.60	0.00	0.00	585.60	0.00	0.00
Employee Benefits - Disability	1,656.08	1,629.48	26.60	1.63	1,651.44	4.64	0.28
Insurance - Workers Comp	438.00	433.50	4.50	1.04	408.00	30.00	7.35
Admin - Pension Employee	8,501.67	8,353.98	147.69	1.77	8,145.81	355.86	4.37
Postage	12,612.31	18,250.02	(5,637.71)	(30.89)	19,347.04	(6,734.73)	(34.81)
Telephone - Lease and Maint.	1,499.01	1,525.02	(26.01)	(1.71)	1,516.05	(17.04)	(1.12)
Travel - Mileage	730.80	750.00	(19.20)	(2.56)	664.96	65.84	9.90
Administration - Advertising	832.54	499.98	332.56	66.51	253.46	579.08	228.47
Payroll Tax - FICA Employer	8,979.58	9,007.98	(28.40)	(0.32)	8,592.03	387.55	4.51
Payroll Tax-Medicare Employer	2,100.36	2,107.02	(6.66)	(0.32)	2,009.51	90.85	4.52
Payroll Taxes - State PMAA	1,080.00	540.00	540.00	100.00	1,080.00	0.00	0.00
PMAA Dues & Conv.	0.00	1,800.00	(1,800.00)	(100.00)	2,700.00	(2,700.00)	(100.00)
Web Hosting & Design	1,360.35	750.00	610.35	81.38	799.00	561.35	70.26
<b>Total Expenses - Administration</b>	<b>-384,167.41</b>	<b>384,098.76</b>	<b>68.65</b>	<b>0.02</b>	<b>403,516.88</b>	<b>(19,349.47)</b>	<b>(4.80)</b>
<b>EBITDA - Operating Income</b>	<b>738,831.81</b>	<b>554,086.56</b>	<b>184,745.25</b>	<b>33.34</b>	<b>437,194.73</b>	<b>301,637.08</b>	<b>68.99</b>
Other Expenses - Non Operating							
Interest Expense - S&T Bank	0.00	0.00	0.00	0.00	6,816.77	(6,816.77)	(100.00)
Collections - Depreciation Exp	304,890.06	304,890.00	0.06	0.00	305,050.80	(160.74)	(0.05)
Admin - Depreciation Expense	3,126.84	3,127.50	(0.66)	(0.02)	3,575.34	(448.50)	(12.54)
<b>Total Other Expenses - Non Operat</b>	<b>308,016.90</b>	<b>308,017.50</b>	<b>(0.60)</b>	<b>0.00</b>	<b>315,442.91</b>	<b>(7,426.01)</b>	<b>(2.35)</b>
<b>Net Income</b>	<b>\$ 430,814.91</b>	<b>\$ 246,069.06</b>	<b>\$ 184,745.85</b>	<b>75.08</b>	<b>\$ 121,751.82</b>	<b>\$ 309,063.09</b>	<b>253.85</b>

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