

Southwest Delaware County Municipal Authority  
One Gamble Lane  
P.O. Box 2466  
Aston, PA 19014-0466  
Minutes of the Meeting  
June 23, 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. Thomas Cozza (via ZOOM)
- Mr. John Zwiercan
- Mr. Steve Maiale
- Ms. Laura Goodrich-Cairns

Also in attendance:

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

**Pledge of Allegiance**

The Pledge of Allegiance was recited by all present.

**Board Actions**

A motion was made by Ms. Goodrich-Cairns, second by Mr. Maiale and approved on a 5 to 0 vote to approve the May engineering escrow releases to Stantec totaling \$2,765.50 for the following projects:

2270.86	94 Mildred Lane	\$ 354.50
2271.04	Aston Township Municipal Building	1,754.50
2271.05	Christiana Care 700 N. Turner Way	151.00
2271.09	Nguyen 3015 Concord Road	505.50

A motion was made by Mr. Zwiercan, second by Mr. Cozza and approved on a 5 to 0 vote to authorize a change order in the amount of \$11,200 on the Woodbrook Pump Station upgrades for the installation of 4 additional pipe supports in the wet well, with a unit cost of \$2,800 each, as recommended by the Authority Engineering following the pre-construction meeting.

A motion was made by Ms. Goodrich-Cairns, second by Mr. Zwiercan and approved on a 5 to 0 vote to amend the agenda for the Chester Creek Rails to Trails agreements.

A motion was made by Ms. Goodrich-Cairns, second by Mr. Maiale and approved on a 5 to 0 vote authorizing Board Chairman, Mr. Balestrieri, to execute the Sewer Easement and Trail Easement Coordination and Maintenance Agreement with the County of Delaware for the

Chester Creek Rails to Trails project, as reviewed and approved by the Authority Engineer and Authority Solicitor.

A motion was made by Ms. Goodrich-Cairns, second by Mr. Maiale and approved on a 5 to 0 vote to amend the agenda for the Chester Heights Camp Meeting dedication documents.

A motion was made by Mr. Maiale, second by Mr. Cozza and approved on a 5 to 0 vote authorizing Board Chairman, Mr. Balestrieri, to execute the following documents for the dedication of the Chester Heights Camp Meeting sewer infrastructure, as approved and recommended by the Authority Administrator, Authority Engineer and Authority Solicitor: Maintenance and Security Agreement, Sewer Deed of Dedication/Blanket Easement, Grantee's Affidavit, Document Compliance Agreement and Settlement Statement.

### **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 and Mr. Durham reported that the deed of dedication and related agreements for the Chester Heights Camp Meeting project can be executed by the Authority.

Mr. Gade reported on a break in the low pressure system in the Rose Hill development over the weekend. This break was in the section of the sanitary sewer that has not yet been dedicated to the Authority. Mr. Gade reported that the developer's contractor is making the necessary repairs and it is expected to be completed by Wednesday, June 25, 2025. The O&M agreements for the Rose Hill grinder pumps remain outstanding. Stantec will again reach out to the builder to obtain the required agreements.

Mr. Gade reported that the adaptor plate for pump #2 in the Brookfield Pump Station will be replaced. Municipal Maintenance has provided the lowest cost at \$8,900.

Mr. Gade reported that the pre-construction meeting was held for the Woodbrook Pump Station upgrades and it was determined that four additional pipe supports in the wet well should be replaced, at a unit cost of \$2,800 per pipe. A motion will be made to approve the additional \$11,200 cost on this project.

Ms. Nelson reported that the letters of support from Chester and Upper Chichester Townships were received for the 2025 PA Small Water and Sewer Grant applications and submitted to DCED.

Mr. Gade reported that the after-hours collection system cleaning and televising along Concord Road at Dutton Mill and Bridgewater Roads was completed. Stantec will follow up with other sewer contractors and their abilities to cut severe roots.

Mr. Gade reported that the PennDOT improvements along Route 322 continue. There is a planned PECO power outage in August 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 they will be starting the work on the Manhole Rehabilitation project under the 2023 PA Small Water and Sewer Grant program in late July and should be completed by October.

Mr. Gade and Mr. Durham reported that the easement and maintenance agreement provided by the County Solicitor for the Chester Creek Rails to Trails project is approved for signing.

Mr. Gade offered to provide sample easement verbiage to the Authority Solicitor for access to the West Branch Chester Creek Interceptor as this proposed easement will run through Township open space.

Mr. Gade reported on the unresolved land issues in Upper Chichester Township. Ms. Nelson asked that a meeting be scheduled with the Authority Engineer, Authority Solicitor and Authority personnel to clarify the locations and the transactions surrounding the parcels in question before reaching back out to Upper Chichester Township.

Ms. Nelson reported that Chester Water Authority has been unable to obtain access to this property and speculates that the Comcast Building at Toby Farms Elementary is obtaining water from the trailers on site. They will continue to work on this to obtain confirmation.

Mr. Gade provided updates on the new connections in the service area. Ms. Nelson was asked to email the Township Manager and Assistant Township Manager about the 3630 Concord Road project and the signing of agreements with the neighboring properties, as required by PA DEP, before connecting to public sewer.

Discussion was held on the licensing required to connect to the SWDCMA collection system and possible changes to the current process. Further discussion will be held in the July meeting.

Ms. Nelson provided the flow information through May 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 May 19, 2025 General Board Meeting were presented on a motion by Mr. Zwiercan, second by Mr. Maiale and approved on a 5 to 0 vote.

#### **Treasurer's Report**

Mr. Zwiercan presented the June treasurer's report in oral form followed by a review of the Authority's statement of cash. The June 23, 2025 Treasurer's Report, inclusive of accounts payable disbursements, was presented on a motion by Mr. Cozza, second by Mr. Maiale and approved on a 5 to 0 vote.

**Finance Committee**

Mr. Zwiercan presented the June 2025 adjustments for sewer service accounts, which totaled \$1,289.22 net credit. On a motion by Mr. Cozza and second by Mr. Maiale, June sewer service account adjustments were approved on a 5 to 0 vote.

**Long Range Planning Committee**

None

**Negotiations Committee**

None

**Solicitor's Report**

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

Mr. Durham stated that Star Hill developers will most likely delay the execution of their developer agreements for another month.

**Executive Session**

None

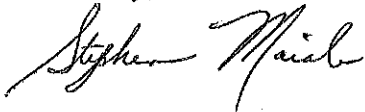
**Other Business**

A brief discussion was held on a possible change to the Board meeting starting time. Further discussion will be held on this matter.

**Adjournment**

The meeting was adjourned at 8:43 p.m.

Attested by,



Secretary, Board of Directors

**SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY**

**Treasurer's Report**

**For Period of May 20, 2025 - June 23, 2025**

<b>Opening Cash Balance @ 5/20/25 available for Operations</b>	<b>\$ 3,283,325.53</b>	
Citizens Customer Deposit Accounts		\$ 1,712,523.41
Citizens Operating Account		\$ (1,009,695.24)
Citizens Capital Improvement Account		\$ 646,324.86
Citizens Deferred Income Account		\$ 1,373,989.40
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>\$ 743,601.05</b>	
Deposits - A/R Collections		\$ 729,456.76
Deposits - New Connection Fees		\$ -
Deposits - Escrow Payments - Delinquent Accounts		\$ -
Deposits - Escrow Payments - Engineering Fees		\$ 1,800.00
Deposits - Escrow Payments - Developer Projects		\$ -
Deposits - Insurance and Damage Claim Reimbursements		\$ -
Deposits - Property Sale and Easement Conveyance		\$ -
Deposits - Interest Income		\$ 10,404.95
Deposits - Deferred Income		\$ -
Deposits - Grant Funds		\$ -
Deposits - COBRA		\$ -
Deposits - Utility Reimbursement/PA One Call Refund		\$ 1,939.34
Deposits - Misc Income		\$ -
<b>Total Disbursements for Reporting Period</b>	<b>\$ (138,191.74)</b>	
Vendor Disbursements		\$ (108,825.19)
Payroll		\$ (28,984.19)
Sewer Revenue Note - Series of 2017 Payments		\$ -
Account Transfers Sent		\$ (2,070,458.00)
Account Transfers Received		\$ 2,070,458.00
Bank Service Charges		\$ (382.36)
<b>Ending Cash Balance @ 6/23/25 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>Accounts Receivable</b>	<b>\$ 513,828.27</b>	
<b>Total Accounts Payable for Board Approval</b>	<b>\$ 108,457.16</b>	
<b>Total Disbursements for Board Signature on 6/23/25</b>	<b>\$ (108,457.16)</b>	
<b>Accounts Payable Balance after Disbursements of 6/23/25</b>	<b>\$ -</b>	

**SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY**

Cash Accounts Summary

For Period of May 20, 2025 - June 23, 2025

	1130.1-1130.2 Citizens	1130.3 Customer Deposits Investment	1130.4 Citizens	1130.5 Citizens	1130.6 Citizens	1130.7 Citizens	1130.8 Citizens	1132 IWSB
Opening Balances @ 5/20/25	\$ 71,476.48	\$ 1,641,046.93	\$ (1,009,695.24)	\$ 646,324.86	\$ 1,373,989.40	\$ 12,000.00	\$ 547,448.93	\$ 734.17
Deposits - A/R Collections	\$ 729,456.76							
Deposits - New Connection Fees								
Deposits - Escrow Payments - Delinquent Accounts								
Deposits - Escrow Payments - Engineering Fees	\$ 1,800.00							
Deposits - Escrow Payments - Developer Projects								
Deposits - Insurance and Damage Claim Reimbursements								
Deposits - Property Sale and Easement Conveyance								
Deposits - Interest Income		\$ 3,541.42	\$ 2,195.73		\$ 4,667.80			
Deposits - Deferred Income								
Deposits - Grant Funds								
Deposits - COBRA								
Deposits - Utility Reimbursement/Vendor Refund	\$ 1,939.34							
Deposits - Misc Income								
Disbursements for Operations			\$ (108,825.19)					
Payroll			\$ (28,984.19)					
Bank Fees			\$ (382.36)					
Note Payable - SST Sewer Revenue Note - Series of 2017								
Account Transfers Received		\$ 765,000.00	\$ 1,175,000.00	\$ 130,458.00				
Account Transfers Sent	\$ (765,000.00)	\$ (1,175,000.00)			\$ (130,458.00)			
Ending Balances @ 6/23/25	\$ 39,672.58	\$ 1,234,588.35	\$ 27,113.02	\$ 778,978.59	\$ 1,248,199.20	\$ 12,000.00	\$ 547,448.93	\$ 734.17
<b>CASH AVAILABLE FOR OPERATIONS</b>	\$ 3,888,734.84							

**SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY**

**Summary of Operating Income and Expenses**

<u>Year</u>	<u>Month</u>	<u>Total Income</u>	<u>Total Expenses</u>	<u>Total +/- This Month</u>	<u>Total +/- YTD</u>
<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	\$ 161,841.35	\$ 114,559.87	\$ 47,281.48	\$ 1,302,108.12
	Jul			\$ -	\$ 1,302,108.12
	Aug			\$ -	\$ 1,302,108.12
	Sep			\$ -	\$ 1,302,108.12
	Oct			\$ -	\$ 1,302,108.12
	Nov			\$ -	\$ 1,302,108.12
	Dec			\$ -	\$ 1,302,108.12
<b>YTD TOTALS</b>		\$ <b>3,650,486.39</b>	\$ <b>3,072,501.70</b>		



**SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY**  
**Statement of Cash Position - SKY/MSB 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 Balances - Beginning</b>													
Customer Deposits Account	\$ 114,182.69	\$ 219,512.03	\$ 299,944.49	\$ 75,672.98	\$ 158,740.22	\$ 260,069.50	\$ 142,144.88	\$ 270,768.29	\$ 493,121.51	\$ 79,364.86	\$ 181,448.22		
Developer's Escrow Account	\$ 580,352.92	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 5,500,000.00
Operating Account	\$ 30,309.78	\$ 25,057.55	\$ 20,388.78	\$ 35,006.67	\$ 15,670.52	\$ 43,404.88	\$ 52,828.26	\$ 84,922.11	\$ 45,265.96	\$ 19,103.59	\$ 16,329.43	\$ 1,506.68	\$ 1,506.68
<b>Total Cash Balance - Beginning</b>	\$ 725,045.39	\$ 805,426.87	\$ 887,150.58	\$ 678,536.96	\$ 742,268.05	\$ 870,381.69	\$ 761,831.45	\$ 872,547.65	\$ 1,045,244.78	\$ 665,325.76	\$ 197,777.65	\$ 1,506.68	
<b>Cash Receipts</b>													
Accounts Receivable Collections	\$ 266,909.74	\$ 1,321,937.62	\$ 210,584.10	\$ 323,489.03	\$ 1,108,969.90	\$ 206,823.19	\$ 295,975.20	\$ 1,210,940.69	\$ 152,745.26	\$ 455,407.74	\$ 140,925.53		\$ 5,662,556.00
New Connection Fees		\$ 17,795.00						\$ 12,799.00		\$ 4,825.00			\$ 30,423.00
Conveyance Fees													\$ -
Escrow - Delinquent Customer Accounts													\$ -
Escrow - Engineering	\$ 2,174.75	\$ 3,500.00				\$ 3,500.00		\$ 18,500.00	\$ 29,500.00				\$ 55,000.00
Escrow - Developer's Projects		\$ 2,102.00											\$ 4,276.75
Sale of Property and Easement Conveyance													\$ -
Insurance Claim Reimbursement													\$ -
Utility Reimbursement/PA One Call Refund	\$ 1,000.41	\$ 21,895.83	\$ 1,394.54	\$ 2,626.40	\$ 967.88		\$ 888.70	\$ 2,533.47		\$ 2,400.69			\$ 35,508.85
Interest Income	\$ 11.04	\$ 19.38	\$ 29.90	\$ 16.57	\$ 24.08	\$ 27.82	\$ 17.70	\$ 21.69	\$ 11.21	\$ 22.73	\$ 12.56		\$ 214.68
Deferred Income													\$ -
Grant Funds													\$ -
COBRA Payment													\$ -
Misc Income - RTK Fees						\$ 244.75							\$ 275,137.30
<b>Total Cash Receipts</b>	\$ 270,095.94	\$ 1,861,584.83	\$ 212,008.54	\$ 326,082.00	\$ 1,385,098.86	\$ 210,395.76	\$ 294,881.60	\$ 1,244,794.85	\$ 182,254.47	\$ 462,656.10	\$ 140,988.09	\$ -	\$ 6,091,364.04
<b>Cash Disbursements</b>													
Payroll (net payroll, taxes and processing fee)	\$ 28,288.16	\$ 27,469.30	\$ 22,181.64	\$ 22,064.64	\$ 27,614.30	\$ 22,091.44	\$ 22,091.44	\$ 27,614.30	\$ 22,091.44	\$ 27,490.60	\$ 123.70		\$ 269,115.46
2017 Sewer Note	\$ 102,756.91	\$ 102,508.84	\$ 102,251.36	\$ 101,988.89	\$ 101,746.42	\$ 101,493.95	\$ 101,241.48						\$ 713,992.25
MISA Note Payable			\$ 90,000.00										\$ 90,000.00
Sales - Credits Refunded		\$ 6,372.85	\$ 280.00	\$ 925.88	\$ 128.44	\$ 544.81		\$ 574.24	\$ 417.49				\$ 9,168.71
Refund of Customer Escrow													\$ (619,298)
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow		\$ 20,269.50				\$ 3,113.00							\$ 23,376.50
Bank Transfer													\$ -
Capital Improvements	\$ 3,150.00	\$ 10,000.00	\$ 10,000.00							\$ 10,662.50	\$ 340,000.00		\$ 340,000.00
Prepaid Expenses		\$ 2,690.00											\$ 2,690.00
Insurance Expense	\$ 9,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 2,965.00	\$ 3,110.00	\$ 5,143.00	\$ 3,728.00			\$ 36,169.00
Escrow Release - Engineering Fees	\$ 588.75	\$ 1,161.00	\$ 820.75	\$ 1,005.50	\$ 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	\$ 993,953.54	\$ 546.08	\$ 454.90	\$ 991,955.35	\$ 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	\$ 91,852.05	\$ 101,284.18	\$ 87,836.33	\$ 143,528.66	\$ 86,329.62	\$ 139,698.02	\$ 199,968.00	\$ 329.58		\$ 1,345,486.91
Maintenance													\$ -
Administration	\$ 36,047.32	\$ 44,806.47	\$ 27,309.69	\$ 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	\$ 958,608.41
<b>Total Cash Disbursements</b>	\$ 240,714.46	\$ 1,321,769.62	\$ 524,613.16	\$ 275,350.91	\$ 1,259,095.22	\$ 242,096.50	\$ 309,165.40	\$ 954,677.72	\$ 193,173.49	\$ 278,796.75	\$ 340,769.57	\$ 1,638.27	\$ 5,941,798.57
<b>Account Transfers</b>													
Account Transfers Received	\$ 130,695.61	\$ 1,216,577.50	\$ 499,950.00	\$ 171,000.00	\$ 1,492,000.00	\$ 150,000.00	\$ 190,000.00	\$ 965,000.00	\$ 167,000.00	\$ 3,286,308.07	\$ 325,984.26	\$ 131.59	\$ 8,223,378.75
Account Transfers Sent	\$ (81,685.61)	\$ (1,173,000.00)	\$ (336,000.00)	\$ (438,000.00)	\$ (1,130,000.00)	\$ (227,000.00)	\$ (65,000.00)	\$ (1,082,420.00)	\$ (536,000.00)	\$ (3,937,715.53)	\$ (922,378.75)		\$ (8,223,378.75)
<b>Total Account Transfers (difference to MMA #2)</b>	\$ 49,010.00	\$ 43,577.50	\$ 163,950.00	\$ 13,000.00	\$ 2,000.00	\$ (77,000.00)	\$ 125,000.00	\$ (117,420.00)	\$ (369,000.00)	\$ (651,407.46)	\$ 3,560.51	\$ 131.59	\$ -
<b>Cash Balance - Ending</b>	\$ 309,426.87	\$ 887,150.58	\$ 678,536.96	\$ 742,266.05	\$ 870,331.69	\$ 761,831.45	\$ 872,547.65	\$ 1,045,244.78	\$ 665,925.76	\$ 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
<b>Cash Balance - Beginning</b>													
Customer Deposit Accounts													
Customer Deposit Investment													
Operating Account													
<b>Total Cash Balance - Beginning</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Receipts</b>													
Accounts Receivable Collections													
New Connection Fees													
Bank Transfer													
Escrow - Delinquent Customer Accounts													
Escrow - Engineering													
Escrow - Developer's Projects													
Sale of Property and Easement Conveyance													
Insurance Claim / Damage Reimbursements													
Utility Reimbursement/PA One Call Refund													
Interest Income													
Deferred Income													
Grant Funds													
COBRA Payment													
Misc Income - RTK Fees													
<b>Total Cash Receipts</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Disbursements</b>													
Payroll (net payroll, taxes and processing fee)													
2017 Sewer Note													
MTSSA 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													
<b>Total Cash Disbursements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Account Transfers</b>													
Account Transfers Received													
Account Transfers Sent													
<b>Total Account Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Cash Balance - Ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\*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
<b>Cash Balances - Beginning</b>													
Customer Deposit Accounts	\$ 25,870.28	\$ 209,058.69	\$ 204,899.82	\$ 78,166.65	\$ 92,187.15	\$ 184,831.73							\$ 3,480,999.87
Customer Deposit Investment	\$ 684,257.89	\$ 916,951.12	\$ 796,577.17	\$ 967,761.25	\$ 958,046.69	\$ 1,002,588.95							\$ 137,788.00
Operating Account	\$ 43,995.26	\$ 44,970.26	\$ 39,783.00	\$ 21,805.34	\$ 20,890.39	\$ 67,407.06							\$ 16,800.00
<b>Total Cash Balances - Beginning</b>	\$ 724,123.43	\$ 1,164,480.07	\$ 975,259.99	\$ 1,067,733.24	\$ 1,072,124.47	\$ 1,254,826.64							\$ 3,758,821.76
<b>Cash Receipts</b>													
Accounts Receivable Collections	\$ 584,584.54	\$ 4,013,955.96	\$ 269,792.78	\$ 180,220.50	\$ 1,271,698.21	\$ 160,847.88							\$ 3,480,999.87
New Connection Fees	\$ 197,789.00												\$ 137,788.00
Bank Transfer													\$ -
Escrow - Delinquent Customer Accounts			\$ 15,000.00	\$ 1,800.00									\$ -
Escrow - Engineering													\$ -
Escrow - Developer's Projects													\$ -
Sale of Property and Easement Conveyance													\$ -
Insurance Claim / Damage Reimbursements													\$ -
Utility Reimbursements/Vendor Refund	\$ 2,789.87	\$ 9,885.17	\$ 1,474.05		\$ 945.87	\$ 999.47							\$ 10,188.43
Interest Income	\$ 2,482.23	\$ 3,626.05	\$ 3,184.08	\$ 3,285.68	\$ 3,541.72								\$ 16,119.46
Deferred Income													\$ -
Grant Funds					\$ 96,900.00								\$ 96,900.00
CORRA 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	\$ 185,306.18	\$ 1,372,089.50	\$ 161,841.35							\$ 3,758,821.76
<b>Cash Disbursements</b>													
Payroll (net payroll, taxes and processing fee)	\$ 96,752.45	\$ 23,197.12	\$ 29,168.12	\$ 23,168.12	\$ 28,979.38	\$ 17,890.50							\$ 152,695.89
2017 Sewer Note													\$ -
MISA Note Payable			\$ 90,000.00										\$ 90,000.00
Sales - Credits Refunded	\$ 104.24	\$ 672.12	\$ 391.17	\$ 140.61	\$ 256.87	\$ 57.59							\$ 1,622.50
Return of Customer Escrow													\$ -
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow													\$ -
Bank Transfers													\$ -
Capital Improvements													\$ -
Prepaid Expenses	\$ 2,380.00												\$ -
Insurance Expense	\$ 3,717.00												\$ -
Escrow Release - Engineering Fees	\$ 2,060.00	\$ 2,315.75	\$ 2,038.00	\$ 5,983.75	\$ 4,944.50	\$ 2,765.50							\$ 22,202.90
Cost of Goods Sold	\$ 894.56	\$ 1,020,870.24	\$ 575.16	\$ 590.84	\$ 1,020,963.38	\$ 494.39							\$ 2,044,328.57
Plant													\$ -
Collections	\$ 74,294.19	\$ 150,122.62	\$ 75,995.06	\$ 107,539.30	\$ 94,895.22	\$ 67,888.00							\$ 570,678.39
Maintenance													\$ -
Administration	\$ 29,342.95	\$ 42,962.04	\$ 57,401.15	\$ 39,806.33	\$ 36,681.98	\$ 22,881.89							\$ 228,575.25
<b>Total Cash Disbursements</b>	\$ 149,525.00	\$ 1,240,140.89	\$ 196,977.66	\$ 180,944.95	\$ 1,450,343.33	\$ 114,559.87							\$ 3,072,501.70
<b>Account Transfers</b>													
Account Transfers Received	\$ 698,000.00	\$ 2,245,455.63	\$ 598,000.00	\$ 347,000.00	\$ 2,321,000.00	\$ 382,000.00							\$ -
Account Transfers Sent	\$ (655,785.00)	\$ (2,216,000.00)	\$ (598,000.00)	\$ (847,000.00)	\$ (2,321,000.00)	\$ (382,000.00)							\$ -
<b>Total Account Transfers</b>	\$ (137,785.00)	\$ 29,455.63	\$ -	\$ -	\$ -	\$ -							\$ -
<b>Cash Balances - Ending</b>	\$ 1,164,480.07	\$ 975,259.99	\$ 1,067,733.24	\$ 1,072,124.47	\$ 1,254,826.64	\$ 1,302,108.12							\$ -

\*Denotes Due Date month on quarterly billing



**SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY**  
**Statement of Cash Position - Citizens Capital Improvement**  
**For Period of January 1, 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
<b>Cash Balance - Beginning</b>	\$ 637,895.82	\$ 640,062.67	\$ 642,026.22	\$ 644,206.92	\$ 646,324.86	\$ 648,520.59							
<b>Capital Improvement:</b>													
<b>Total Cash Balance - Beginning</b>	\$ 637,895.82	\$ 640,062.67	\$ 642,026.22	\$ 644,206.92	\$ 646,324.86	\$ 648,520.59							
<b>Cash Receipts</b>													
New Connection Fees													
Interest Income	\$ 2,166.85	\$ 1,963.55	\$ 2,180.70	\$ 2,117.94	\$ 2,195.73								\$ -
<b>Total Cash Receipts</b>	\$ 2,166.85	\$ 1,963.55	\$ 2,180.70	\$ 2,117.94	\$ 2,195.73								\$ 10,624.77
<b>Cash Disbursements</b>													
Bond Payment													
Bank Fees													
<b>Total Cash Disbursements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Account Transfers</b>													
Account Transfers Received						\$ 130,458.00							\$ 130,458.00
Account Transfers Sent													\$ -
<b>Total Account Transfers</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,458.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,458.00
<b>Cash Balance - Ending</b>	\$ 640,062.67	\$ 642,026.22	\$ 644,206.92	\$ 646,324.86	\$ 648,520.59	\$ 778,978.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,210,367.00	\$ -	\$ 1,210,367.00
Cash Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 1,564,851.14	\$ 1,369,486.98	\$ 1,373,989.40	\$ 1,373,657.20							
Deferred Income	\$ 142,169.72	\$ 4,174.27	\$ 4,635.84	\$ 4,502.42	\$ 4,667.80								\$ 137,789.00
Total Cash Balance - Beginning	\$ 1,360,676.87	\$ 1,364,851.14	\$ 1,569,486.98	\$ 1,373,989.40	\$ 1,378,657.20								\$ 130,468.00
Cash Receipts													
New Connection Fees	\$ 137,789.00												\$ 137,789.00
Interest Income	\$ 4,380.72	\$ 4,174.27	\$ 4,635.84	\$ 4,502.42	\$ 4,667.80								\$ 22,361.85
Total Cash Receipts	\$ 142,169.72	\$ 4,174.27	\$ 4,635.84	\$ 4,502.42	\$ 4,667.80								\$ 160,150.85
Cash Disbursements													
Bond Payment													\$ -
Bank Fees													\$ -
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													\$ -
Account Transfers Sent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (130,468.00)							\$ (130,468.00)
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (130,468.00)							\$ (130,468.00)
Cash Balance - Ending	\$ 1,360,676.87	\$ 1,364,851.14	\$ 1,569,486.98	\$ 1,373,989.40	\$ 1,378,657.20	\$ 1,248,189.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Statement of Cash Position - Citizens Utility Escrow

For Period of January 1, 2024 - December 31, 2024

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

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Statement of Cash Position - Citizens Utility Escrow

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

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

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

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Cash Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Income													
Total Cash Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Receipts													
Developer's Escrow													
Interest Income													
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received											\$ 576,902.56		\$ 576,902.56
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,902.56	\$ -	\$ -
Cash Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,902.56	\$ 576,902.56	\$ 576,902.56

**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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Balance - Beginning	\$ 576,902.56	\$ 576,902.56	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Receipts													
Developer's Escrow													
Interest Income													
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													
Account Transfers Sent	\$ -	\$ (29,453.63)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,453.63)
Total Account Transfers	\$ -	\$ (29,453.63)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,453.63)
Cash Balance - Ending	\$ 576,902.56	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY**

**Analysis of Collections on Accounts Receivable**

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

	<u>1/31/2025</u>	<u>4/30/2025</u>	<u>7/31/2025</u>	<u>10/31/2025</u>	<u>1/31/2026</u>
<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		\$ 1,432,546.09			
Aug, Sep, Oct			\$ -		
Nov, Dec, Jan				\$ -	
<b>Collection % per Billing Period</b>	<b>82%</b>	<b>72%</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>
<b>DELINQUENT NOTICES</b>					
	<b>2024 Q3</b>	<b>2024 Q4</b>	<b>2025 Q1</b>	<b>2025 Q2</b>	<b>2025 Q3</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		
City 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 May 2025 to May 2024**

	<b>Citizens</b>	<b>S&amp;T</b>	
	<b>May-25*</b>	<b>May-24*</b>	<b>Variance</b>
<b>Cash Balance - Beginning</b>			
Customer Deposits Account	\$ 93,187.15	\$ 156,740.22	\$ (63,553.07)
Developer's Escrow Account	\$ 958,046.93	\$ 566,857.31	\$ 391,189.62
Operating Account	\$ 20,890.39	\$ 18,670.52	\$ 2,219.87
<b>Total Cash Balance - Beginning</b>	<b>\$ 1,072,124.47</b>	<b>\$ 742,268.05</b>	<b>\$ 329,856.42</b>
<b>Cash Receipts</b>			
Accounts Receivable Collections	\$ 1,271,698.21	\$ 1,108,969.90	\$ 162,728.31
New Connection Fees			\$ -
Conveyance Fees			\$ -
Escrow - Delinquent Customer Accounts			\$ -
Escrow - Engineering			\$ -
Escrow - Developer's Projects			\$ -
Sale of Property and Easement Conveyance			\$ -
Insurance Claim Reimbursement			\$ -
Utility Reimbursement/PA One Call Refund	\$ 945.87	\$ 967.88	\$ (22.01)
Interest Income	\$ 3,541.42	\$ 24.08	\$ 3,517.34
Deferred Income			\$ -
Grant Funds	\$ 96,900.00	\$ 275,137.00	\$ (178,237.00)
COBRA Payment			\$ -
Misc Income - 941 Refund, Insurance Class Action Settlement			\$ -
<b>Total Cash Receipts</b>	<b>\$ 1,373,085.50</b>	<b>\$ 1,385,098.86</b>	<b>\$ (12,013.36)</b>
<b>Disbursements</b>			
Payroll (net payroll, taxes and processing fee)	\$ 28,979.38	\$ 27,614.30	\$ 1,365.08
2017 Sewer Note		\$ 101,746.42	\$ (101,746.42)
MTSA Note Payable			\$ -
Sales - Credits Refunded	\$ 256.87	\$ 128.44	\$ 128.43
Return of Customer Escrow		\$ (619.28)	\$ 619.28
Refund of Engineering Escrow			\$ -
Refund of Developer's Escrow			\$ -
Bank Transfer			\$ -
Capital Improvements			\$ -
Prepaid Insurance/Expenses			\$ -
Insurance Expense	\$ 3,692.00	\$ 3,537.00	\$ 155.00
Escrow Release - Engineering Fees	\$ 4,914.50	\$ 1,000.50	\$ 3,914.00
Cost of Goods Sold	\$ 1,020,963.38	\$ 991,955.55	\$ 29,007.83
Plant			\$ -
Collections	\$ 94,895.22	\$ 101,284.18	\$ (6,388.96)
Maintenance			\$ -
Administration	\$ 36,681.98	\$ 32,388.11	\$ 4,293.87
<b>Total Cash Disbursements</b>	<b>\$ 1,190,383.33</b>	<b>\$ 1,259,035.22</b>	<b>\$ (68,651.89)</b>
<b>Account Transfers</b>			
Account Transfers Received	\$ 2,321,000.00	\$ 1,182,000.00	\$ 1,139,000.00
Account Transfers Sent	\$ (2,321,000.00)	\$ (1,180,000.00)	\$ (1,141,000.00)
<b>Total Account Transfers (difference to MMA #2)</b>	<b>\$ -</b>	<b>\$ 2,000.00</b>	<b>\$ (2,000.00)</b>
<b>Cash Balance - Ending</b>	<b>\$ 1,254,826.64</b>	<b>\$ 870,331.69</b>	<b>\$ 384,494.95</b>



SWDCMA  
Customer Adjustments for Approval

Customer #	Jun-25 Amount	Description	Debit Adjustments	Credit Adjustments	GL Fiscal Period	ML Posted Date
121518-001-0	\$385.99	Debit - Misapplied Payment - transferred to 121518-001-0	\$385.99	\$0.00	5	5/20/2025
121518-001-0	(\$385.99)	Credit - Misapplied Payment - transferred from 121518-001-0		(\$385.99)	5	5/20/2025
130730-001-0	\$210.00	Debit - Misapplied Payment from previous property owner (refunded)	\$210.00	\$0.00	5	5/20/2025
158060-001-0	(\$1,128.98)	Credit - Water service line leak		(\$1,128.98)	5	5/21/2025
220232-001-0	(\$324.64)	Credit - property fire 5/28/24		(\$324.64)	5	5/21/2025
220203-001-0	(\$26.40)	Credit - property fire 5/28/24 but property restored 7/1/24		(\$26.40)	5	5/21/2025
220233-001-0	(\$324.64)	Credit - property fire 5/28/24		(\$324.64)	5	5/21/2025
212003-001-0	\$101.55	Debit - refund of overpayment after settlement	\$101.55	\$0.00	5	5/22/2025
211952-001-0	\$135.16	Debit - refund of overpayment after settlement	\$135.16	\$0.00	5	5/22/2025
101310-001-0	(\$50.00)	Credit - return check fee waived - one time courtesy		(\$50.00)	5	5/28/2025
101310-001-0	\$148.60	Debit - Misapplied Payment - transferred from #101310-001-1	\$148.60	\$0.00	5	5/27/2025
106430-001-0	(\$148.60)	Credit - Misapplied Payment - transferred from #101310-001-0		(\$148.60)	5	5/27/2025
139750-001-1	\$25.00	Debit - Error on estimated readings from CWA	\$25.00	(\$181.35)	5	5/30/2025
139750-001-2	(\$25.00)	Credit Transfer Credit Balance to New Owner #139750-001-2		(\$25.00)	5	5/30/2025
152875-001-0	\$108.28	Debit - Refund duplicate credit card payment	\$108.28	\$0.00	6	6/2/2025
503080-001-1	(\$21.21)	Credit - Consumption from previous property owner		(\$21.21)	5	5/31/2025
101250-001-0	(\$14.19)	Credit Penalty One Time Courtesy		(\$14.19)	6	6/6/2025
155070-001-0	(\$22.92)	Credit Penalty Charged in Error Received Payment in Mail 6/6/25 Post Mark Date 5/31/25		(\$22.92)	6	6/6/2025
109310-001-0	(\$12.88)	Credit Penalty Charged in Error Received Payment in Mail 6/6/25 Online Check Dated 5/29/25		(\$12.88)	6	6/6/2025
307340-001-0	(\$25.67)	Credit Penalty Charged in Error Received Payment in Mail 6/6/25 Online Check Dated 5/29/25		(\$25.67)	6	6/6/2025
212512-001-0	(\$28.97)	Credit Penalty Charged in Error Received Payment in Mail 6/6/25 Online Check Dated 5/29/25		(\$28.97)	6	6/6/2025
147531-001-0	(\$24.27)	Credit Penalty Charged in Error Received Payment in Mail 6/6/25 Online Check Dated 5/29/25		(\$24.27)	6	6/6/2025
101740-001-0	(\$12.88)	Credit Penalty Charged in Error Received Payment in Mail 6/6/25 Online Check Dated 5/30/25		(\$12.88)	6	6/6/2025
148340-001-0	(\$18.89)	Credit Penalty Charged in Error Received Payment in Mail 6/6/25 Online Check Dated 5/30/25		(\$18.89)	6	6/6/2025
168910-001-0	\$94.03	Debit Transfer Credit Balance to New Owner #141630-001-2	\$94.03	\$0.00	6	6/9/2025
141630-001-1	(\$94.03)	Credit Transfer Credit Balance From Former Owner #141630-001-2		(\$94.03)	6	6/9/2025
105610-001-0	(\$1.58)	Credit Partial Penalty on Partial Payment Charged in Error Received in Mail 6/6/25 Post Mark Date 5/31/25		(\$1.58)	6	6/10/2025
221303-001-0	\$704.30	Debit - Interest charged on unpaid delinquent balance at 12/31/24 (failed to process during late fee processing)	\$704.30	\$0.00	6	6/10/2025
149800-001-0	(\$37.28)	Credit Penalty One Time Courtesy		(\$37.28)	6	6/10/2025
148460-001-0	(\$16.20)	Credit Penalty One Time Courtesy		(\$16.20)	6	6/10/2025
223104-001-0	(\$14.86)	Credit Penalty Charged in Error Received Payment in Mail 6/10/25 Post Mark Date 5/28/25		(\$14.86)	6	6/10/2025
123540-001-0	(\$22.25)	Credit Penalty Charged in Error Received Payment in Mail 6/10/25 Post Mark Date 5/29/25		(\$22.25)	6	6/10/2025
220621-001-0	(\$17.55)	Credit - Penalty Waived due to payment being postmarked 5/23/25		(\$17.55)	6	6/10/2025
159413-001-0	(\$19.56)	Credit - Penalty waived as a one time courtesy		(\$19.56)	6	6/11/2025
138050-001-0	(\$6.00)	Credit - Penalty waived as a one time courtesy		(\$6.00)	6	6/11/2025
122120-001-0	(\$12.17)	Credit - Penalty waived as a one time courtesy		(\$12.17)	6	6/13/2025
158730-001-0	(\$15.67)	Credit - Penalty waived as a one time courtesy		(\$15.67)	6	6/13/2025
211715-001-0	(\$14.19)	Credit - Penalty waived as a one time courtesy		(\$14.19)	6	6/13/2025
101410-001-0	(\$16.20)	Credit - Penalty waived as a one time courtesy		(\$16.20)	6	6/13/2025
142930-001-1	(\$13.52)	Credit - Penalty waived as a one time courtesy		(\$13.52)	6	6/13/2025
145750-001-0	(\$19.56)	Credit - Penalty waived as a one time courtesy		(\$19.56)	6	6/13/2025
150010-001-0	(\$14.19)	Credit - Penalty waived as a one time courtesy		(\$14.19)	6	6/13/2025
152390-001-0	(\$14.19)	Credit - Penalty waived as a one time courtesy		(\$14.19)	6	6/13/2025
116310-001-0	\$57.59	Debit - Refund overpayment on account following finalization	\$57.59	\$0.00	6	6/17/2025
113960-001-1	(\$27.16)	Credit Penalty One Time Courtesy		(\$27.16)	6	6/19/2025
220817-001-0	(\$18.89)	Credit Penalty One Time Courtesy		(\$18.89)	6	6/19/2025
221504-001-0	(\$12.84)	Credit Penalty One Time Courtesy		(\$12.84)	6	6/19/2025
139240-001-0	\$148.60	Debit - Misapplied payment - transferred to #223106-001-0	\$148.60	\$0.00	6	6/19/2025
223106-001-0	(\$163.46)	Credit - Misapplied Payment - transferred from #223109-001-0 / Credit Penalty Charged in Error Due to Misapplied Payment	\$163.46	(\$0.00)	6	6/19/2025
116810-001-0	(\$19.56)	Credit Penalty One Time Courtesy		(\$19.56)	6	6/19/2025
0	\$0.00		\$0.00	\$0.00		
0	(\$1,289.22)			(\$1,289.22)		
TOTAL ADJUSTMENTS - JUNE 2025			\$2,119.10	(\$3,408.32)		

*John T. Zuercher*

Approved By: