

Southwest Delaware County Municipal Authority
One Gamble Lane
P.O. Box 2466
Aston, PA 19014-0466
Minutes of the Meeting
March 22, 2021

The General Meeting was called to order by Chairman Leonard Balestrieri at 8:32 p.m. with a quorum present via ZOOM.

Board members in attendance:

Mr. Leonard Balestrieri
Mr. Thomas Agnew
Mr. John Zwiercan
Ms. Laura Goodrich-Cairns
Mr. John Saudarg

Also in attendance:

Mr. Francis J. Catania, Esquire, Authority Solicitor
Mr. James Gade, Stantec Consulting Services, Inc.
Mr. Frederick Tasker, Contract Services Coordinator
Ms. Cecelia Nelson, Authority Administrator

In Attendance

Commissioner Joseph McGinn, Jr.

Board Actions

A motion was made by Ms. Goodrich-Cairns, second by Mr. Zwiercan and approved on a 5 to 0 vote authorizing the February 2021 engineering escrow releases to Stantec totaling \$576.00 for the following projects:

2260.63	Camp Meeting	\$ 101.00
2270.78	Mt. Pleasant Drive-Lot 59	475.00

A motion was made by Mr. Agnew, second by Ms. Goodrich-Cairns and approved on a 5 to 0 vote to approve Resolution 2021-03 adopting the Solicitor's fees and costs for legal services provided to the Authority effective January 1, 2021.

A motion was made by Mr. Zwiercan, second by Mr. Agnew and approved on a 5 to 0 vote to approve the Authority Chairman to execute the 2017 Sewer Revenue Note Modification which formally changes the interest calculation from the 365/360 basis to 30/360 basis, for a reduction of \$2,246.97 in interest.

Operations Committee and Engineer's Report

Ms. Nelson presented an update on the ongoing operations issues at the work session.

Ms. Nelson reported that we are awaiting an update from the flood insurance adjuster on the additional costs not included in the initial claims (missed invoices, adjuster's clerical errors) totaling \$11,223.29, which were submitted for reimbursement.

Further discussion of the damage incurred during the August 2020 storm events at the West Branch Chester Creek Interceptor was held. Ms. Nelson advised that JMC Contractors, Inc. completed the second concrete encasement and erosion control project. Ms. Nelson stated that the PA DEP sent a Notice of Violation to the Authority, Aston Township and Iacobucci Estate charging a lack of operation and maintenance of the dam. The NOV requires a response within 20 days and allows DEP to assess civil penalties for a failure to respond. The Board authorized the Authority Solicitor to provide a response to PA DEP stating that the Authority is neither an owner nor operator of the dam; but rather, the Authority's property was damaged by the failure of the dam. The determination of ownership will need to be handled through a property survey which the Authority Engineer estimated to have a cost of about \$5,000. The Authority Board and Commissioner McGinn agreed to work together to come to an acceptable resolution for all parties involved. The discussions on this matter are ongoing.

Ms. Nelson reported that there is no further progress to report on the dedication of the Brookefield pump station and sanitary sewer infrastructure. The construction at Camp Meeting is ongoing; however, their connection to the sanitary sewer cannot be completed until the Brookefield dedication is finalized. The One Smithbridge LLC project is moving forward with the developer pursuing a revised planning module for the connection of only the Post Office property at the corner of Smithbridge Road.

Ms. Nelson reported that the two pumps ordered for the Woodbrook Pump Station should be delivered and installed in very late March or early April 2021.

Ms. Nelson reported that Stantec will be providing the bid documents for both PA Small Water and Sewer Grant awards at the end of March.

Ms. Nelson provided the flow information through February 28, 2021 to the Board, which included the anticipated annual true up of the Delcora budgeted flows.

Minutes of the previous meeting

The minutes from the February 5, 2021 Special Board Meeting were presented on a motion by Ms. Goodrich-Cairns, second by Mr. Zwiercan and approved on a 5 to 0 vote.

The minutes from the February 22, 2021 General Board Meeting were presented on a motion by Ms. Goodrich-Cairns, second by Mr. Agnew and approved on a 5 to 0 vote.

Treasurer's Report

Ms. Nelson presented the March treasurer's report in oral form followed by a review of the Authority's statement of cash. The March 22, 2021 Treasurer's Report was presented on a motion by Mr. Zwiercan, second by Mr. Balestrieri and approved on a 5 to 0 vote.

Finance Committee

Ms. Nelson reported that the 2020 audit was in process by Zelenkofske-Axelrod, with the submission of the PBC documents having been handled electronically. There has been only one day of on-site audit work for testing purposes.

Ms. Nelson reported that Mr. Cozza and she had a meeting with S&T Bank regarding the amortization of the 2017 Sewer Revenue Note since S&T took over DNB First. A Loan Modification is being presented for approval which will correct the conflict within the loan document and update the basis to a 30/360, for a savings of about \$2,200.00 over the remainder of the loan.

Ms. Nelson updated the Board on the transition of the on-premises email exchange server to Microsoft 365. The cost of the project was \$3,534.00.

Ms. Nelson presented the March 2021 adjustments for sewer service accounts, which totaled \$2,517.90 net credit. On a motion by Mr. Saudarg and second by Mr. Zwiercan, March sewer service account adjustments were approved on a 5 to 0 vote.

Long Range Planning Committee

Ms. Goodrich-Cairns raised the issue of utilizing the Township's platforms to inform the residents about obtaining insurance coverage for water backups into their homes, insurance coverage for their sewer lateral and the SBA loan program for damage incurred during last year's storm events. Commissioner McGinn asked that the information be sent to him and he will address it at the appropriate Township Committee meeting.

Negotiations Committee

None

Solicitor's Report

Mr. Catania advised the Board of his discussions with American Tower regarding the utility easement. American Tower reduced their payment offer of \$15,000 to \$3,000 for the lease extension only through 2041. The Board has declined the offer to extend the utility easement and authorized Mr. Catania to inform American Tower of the decision.

Mr. Catania provided an update on developments in the legal actions involving the asset purchase of Delcora by Aqua Wastewater, Inc.

Mr. Catania advised that the developer's agreements, escrows and tapping fees have been received for the Rose Hill development.

Executive Session

The Board entered into Executive Session from 7:48 p.m. until 7:59 p.m. for the purpose of discussing legal matters involving the Delcora-Aqua transaction.

Other Business

Upon exiting Executive Session, a motion was made by Ms. Goodrich-Cairns, second by Mr. Saudarg and approved on a 5 to 0 vote to authorize the Authority Solicitor and Authority officials to participate in obtaining title searches and surveys to determine ownership of the Llewellyn Dam and to locate the Authority's easement area on the survey; and, to give the owners and operators of the Llewellyn Dam notice of the Authority's claim for damages, as a result of the dam failure.

Adjournment

The meeting was adjourned at 8:50 p.m.

Attested by,

A handwritten signature in blue ink that reads "John T. Zuercher". The signature is written in a cursive style with a large initial "J".

Secretary, Board of Directors

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Treasurer's Report

For Period of February 23, 2021 - March 22, 2021

Opening Cash Balance @ 2/23/21 available for Operations	\$ 1,592,362.22	
S&T Customer Deposits Account		\$ 215,712.33
S&T Operating Account		\$ (990,022.29)
S&T Money Market Account #2		\$ 713,636.56
S&T Money Market Account #1 - Board Restricted		\$ 1,652,301.45
IWSB Operating Account		\$ 734.17
Total Receipts for Reporting Period	\$ 830,437.44	
Deposits - A/R Collections		\$ 517,125.48
Deposits - New Connection Fees		\$ 276,264.00
Deposits - Escrow Payments - Delinquent Accounts		\$ 479.29
Deposits - Escrow Payments - Engineering Fees		\$ 1,800.00
Deposits - Escrow Payments - Developer Projects		\$ 33,362.10
Deposits - Insurance and Damage Claim Reimbursements		\$ 998.00
Deposits - Property Sale and Easement Conveyance		\$ -
Deposits - Interest Income		\$ 408.57
Deposits - Deferred Income		\$ -
Deposits - Grant Funds		\$ -
Deposits - COBRA		\$ -
Deposits - Utility Reimbursement/PA One Call Refund		\$ -
Deposits - S&T Sewer Revenue Note - Series of 2017		\$ -
Deposits - Misc Income (941 Refund)		\$ -
Total Disbursements for Reporting Period	\$ (280,587.11)	
Vendor Disbursements		\$ (148,316.21)
Payroll		\$ (19,989.12)
Sewer Revenue Note - Series of 2017 Payments		\$ (111,946.31)
Transfer of Escrow Payments		\$ -
Bank Service Charges		\$ (335.47)
Ending Cash Balance @ 3/22/21 available for Operations	\$ 2,142,212.55	
S&T Customer Deposits Account		\$ 14,821.13
S&T Operating Account		\$ (110,942.12)
S&T Money Market Account #2		\$ 308,724.59
S&T Money Market Account #1 - Board Restricted		\$ 1,928,874.78
IWSB Operating Account		\$ 734.17
Accounts Receivable	\$ 758,985.70	
S&T Delinquent Customer Escrow Account	\$ 5,928.14	
S&T Sewer Revenue Note - Series of 2017	\$ 4,140,550.00	
Total Accounts Payable for Board Approval	\$ 144,165.49	
Total Disbursements for Board Signature on 3/22/21	\$ (144,165.49)	
Accounts Payable Balance after Disbursements of 3/22/21	\$ -	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Cash Accounts Summary

For Period of February 23, 2021 - March 22, 2021

	<u>1120-1120.6</u> S&T	<u>1122</u> S&T	<u>1125</u> S&T	<u>1124</u> S&T	<u>1132</u> IWSB	<u>1121</u> S&T
	<u>Customer Deposits</u>	<u>Operating Account</u>	<u>Money Market 2</u>	<u>Money Market Account #1 - Board Restricted</u>	<u>Operating Account</u>	<u>Delinquent Customer Escrow</u>
Beginning Balances @ 2/23/21	\$ 215,712.33	\$ (990,022.29)	\$ 713,636.56	\$ 1,652,301.45	\$ 734.17	\$ 6,407.43
Deposits - A/R Collections	\$ 517,125.48					
Deposits - New Connection Fees						
Deposits - Escrow Payments - Delinquent Accounts		\$ 479.29		\$ 276,264.00		\$ (479.29)
Deposits - Escrow Payments - Engineering Fees	\$ 1,800.00					
Deposits - Escrow Payments - Developer Projects	\$ 33,362.10					
Deposits - Insurance and Damage Claim Reimbursements	\$ 998.00					
Deposits - Property Sale and Easement Conveyance						
Deposits - Interest Income		\$ 11.21	\$ 88.03	\$ 309.33		
Deposits - Deferred Income						
Deposits - Grant Funds						
Deposits - COBRA						
Deposits - Utility Reimbursement/PA One Call Refund						
Deposits - Misc Income (941 Refund, Insurance Class Action Settlement)						
Disbursements for Operations		\$ (148,316.21)				
Payroll		\$ (19,989.12)				
Bank Fees	\$ (230.47)	\$ (105.00)				
Note Payable - S&T Sewer Revenue Note - Series of 2017	\$ (111,946.31)					
Account Transfers Received	\$ 84,000.00	\$ 1,047,000.00	\$ 610,000.00			
Account Transfers Sent	\$ (726,000.00)		(\$1,015,000.00)			
Ending Balances @ 3/22/21	\$ 14,821.13	\$ (110,942.12)	\$ 308,724.59	\$ 1,928,874.78	\$ 734.17	\$ 5,928.14
CASH AVAILABLE FOR OPERATIONS					\$ 2,142,212.55	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Summary of Operating Income and Expenses

Year	Month	Total Income	Total Expenses	Total +/- This Month	Total +/- YTD
Opening Balance					\$ 754,209.41
2016	Jan	\$ 192,632.32	\$ 231,285.56	\$ (38,653.24)	\$ 715,556.17
	Feb	\$ 1,137,104.13	\$ 876,538.67	\$ 260,565.46	\$ 976,121.63
	Mar	\$ 245,207.53	\$ 285,478.51	\$ (40,270.98)	\$ 935,850.65
	Apr	\$ 290,028.66	\$ 296,118.14	\$ (6,089.48)	\$ 929,761.17
	May	\$ 892,343.42	\$ 936,841.10	\$ (44,497.68)	\$ 885,263.49
	Jun	\$ 228,428.22	\$ 247,592.20	\$ (19,163.98)	\$ 866,099.51
	Jul	\$ 415,707.40	\$ 353,397.11	\$ 62,310.29	\$ 928,409.80
	Aug	\$ 819,867.74	\$ 789,398.14	\$ 30,469.60	\$ 958,879.40
	Sep	\$ 210,149.60	\$ 252,347.84	\$ (42,198.24)	\$ 916,681.16
	Oct	\$ 299,531.36	\$ 350,518.90	\$ (50,987.54)	\$ 865,693.62
	Nov	\$ 855,738.43	\$ 917,709.50	\$ (61,971.07)	\$ 803,722.55
	Dec	\$ 245,411.56	\$ 417,615.74	\$ (172,204.18)	\$ 631,518.37
	YTD TOTALS	\$ 5,832,150.37	\$ 5,954,841.41		
2017	Jan	\$ 2,354,092.63	\$ 2,204,290.17	\$ 149,802.46	\$ 781,320.83
	Feb	\$ 1,051,600.46	\$ 903,147.35	\$ 148,453.11	\$ 929,773.94
	Mar	\$ 265,682.76	\$ 281,193.73	\$ (15,510.97)	\$ 914,262.97
	Apr	\$ 247,977.38	\$ 266,230.35	\$ (18,252.97)	\$ 896,010.00
	May	\$ 971,646.09	\$ 924,078.49	\$ 47,567.60	\$ 943,577.60
	Jun	\$ 228,833.14	\$ 284,552.91	\$ (55,719.77)	\$ 887,857.83
	Jul	\$ 226,216.75	\$ 269,655.13	\$ (43,438.38)	\$ 844,419.45
	Aug	\$ 1,050,044.78	\$ 698,321.24	\$ 351,723.54	\$ 1,196,142.99
	Sep	\$ 232,629.97	\$ 296,221.20	\$ (63,591.23)	\$ 1,132,551.76
	Oct	\$ 368,599.28	\$ 278,723.59	\$ 89,875.69	\$ 1,222,427.45
	Nov	\$ 838,437.06	\$ 945,302.66	\$ (106,865.60)	\$ 1,115,561.85
	Dec	\$ 204,519.65	\$ 232,749.35	\$ (28,229.70)	\$ 1,087,332.15
	YTD TOTALS	\$ 8,040,279.95	\$ 7,584,466.17		
2018	Jan	\$ 689,810.13	\$ 238,841.49	\$ 450,968.64	\$ 1,538,300.79
	Feb	\$ 818,531.45	\$ 1,082,536.06	\$ (264,004.61)	\$ 1,274,296.18
	Mar	\$ 232,794.94	\$ 288,145.42	\$ (55,350.48)	\$ 1,218,945.70
	Apr	\$ 324,615.39	\$ 334,173.25	\$ (9,557.86)	\$ 1,209,387.84
	May	\$ 853,477.42	\$ 1,010,830.04	\$ (157,352.62)	\$ 1,052,035.22
	Jun	\$ 232,990.10	\$ 247,797.50	\$ (14,807.40)	\$ 1,037,227.82
	Jul	\$ 305,268.12	\$ 236,329.81	\$ 68,938.31	\$ 1,106,166.13
	Aug	\$ 959,347.38	\$ 648,911.10	\$ 310,436.28	\$ 1,416,602.41
	Sep	\$ 193,772.35	\$ 271,554.42	\$ (77,782.07)	\$ 1,338,820.34
	Oct	\$ 387,257.91	\$ 297,162.26	\$ 90,095.65	\$ 1,428,915.99
	Nov	\$ 791,584.40	\$ 888,778.41	\$ (97,194.01)	\$ 1,331,721.98
	Dec	\$ 209,317.70	\$ 308,815.29	\$ (99,497.59)	\$ 1,232,224.39
	YTD TOTALS	\$ 5,998,767.29	\$ 5,853,875.05		
2019	Jan	\$ 128,200.44	\$ 251,826.57	\$ (123,626.13)	\$ 1,108,598.26
	Feb	\$ 1,166,191.99	\$ 957,859.96	\$ 208,332.03	\$ 1,316,930.29
	Mar	\$ 254,339.20	\$ 322,939.28	\$ (68,600.08)	\$ 1,248,330.21
	Apr	\$ 313,874.54	\$ 277,126.99	\$ 36,747.55	\$ 1,285,077.76
	May	\$ 933,892.76	\$ 998,015.37	\$ (64,122.61)	\$ 1,220,955.15
	Jun	\$ 180,169.25	\$ 596,629.60	\$ (416,460.35)	\$ 804,494.80
	Jul	\$ 424,402.19	\$ 235,323.65	\$ 189,078.54	\$ 993,573.34
	Aug	\$ 932,563.67	\$ 1,027,806.74	\$ (95,243.07)	\$ 898,330.27
	Sep	\$ 176,161.33	\$ 231,230.67	\$ (55,069.34)	\$ 843,260.93
	Oct	\$ 442,640.17	\$ 273,487.26	\$ 169,152.91	\$ 1,012,413.84
	Nov	\$ 819,206.54	\$ 1,010,034.27	\$ (190,827.73)	\$ 821,586.11
	Dec	\$ 193,882.97	\$ 289,914.15	\$ (96,031.18)	\$ 725,554.93
	YTD TOTALS	\$ 5,965,525.05	\$ 6,472,194.51		
2020	Jan	\$ 310,543.92	\$ 277,858.64	\$ 32,685.28	\$ 758,240.21
	Feb	\$ 1,115,247.74	\$ 1,089,691.70	\$ 25,556.04	\$ 783,796.25
	Mar	\$ 190,808.45	\$ 348,800.79	\$ (157,992.34)	\$ 625,803.91
	Apr	\$ 263,523.89	\$ 298,532.57	\$ (35,008.68)	\$ 590,795.23
	May	\$ 938,979.01	\$ 1,086,559.95	\$ (147,580.94)	\$ 443,214.29
	Jun	\$ 201,848.08	\$ 617,692.60	\$ (415,844.52)	\$ 27,369.77
	Jul	\$ 368,495.38	\$ 223,561.89	\$ 144,933.49	\$ 172,303.26
	Aug	\$ 1,065,513.48	\$ 1,125,233.84	\$ (59,720.36)	\$ 112,582.90
	Sep	\$ 209,755.97	\$ 277,698.87	\$ (67,942.90)	\$ 44,640.00
	Oct	\$ 611,710.90	\$ 582,539.89	\$ 29,171.01	\$ 73,811.01
	Nov	\$ 1,294,624.56	\$ 1,218,011.77	\$ 76,612.79	\$ 150,423.80
	Dec	\$ 229,196.57	\$ 239,162.72	\$ (9,966.15)	\$ 140,457.65
	YTD TOTALS	\$ 6,800,247.95	\$ 7,385,345.23		
2021	Jan	\$ 201,463.70	\$ 262,865.33	\$ (61,401.63)	\$ 79,056.02
	Feb	\$ 1,216,637.25	\$ 1,162,632.28	\$ 54,004.97	\$ 133,060.99
	Mar	\$ 239,182.58	\$ 158,905.80	\$ 80,276.78	\$ 213,337.77
	Apr			\$ -	\$ 213,337.77
	May			\$ -	\$ 213,337.77
	Jun			\$ -	\$ 213,337.77
	Jul			\$ -	\$ 213,337.77
	Aug			\$ -	\$ 213,337.77
	Sep			\$ -	\$ 213,337.77
	Oct			\$ -	\$ 213,337.77
	Nov			\$ -	\$ 213,337.77
	Dec			\$ -	\$ 213,337.77
	YTD TOTALS	\$ 1,657,283.53	\$ 1,584,403.41		

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - IWSB/DNB Operating and Customer Deposits Accounts
 For Period of January 1, 2016 - December 31, 2016

	Jan-16	Feb-16*	Mar-16	Apr-16	May-16*	Jun-16	Jul-16	Aug-16*	Sep-16	Oct-16	Nov-16*	Dec-16	YTD
Cash Balance - Beginning	\$ 45,615.09	\$ 126,758.13	\$ 187,865.34	\$ 53,926.41	\$ 226,088.16	\$ 186,045.45	\$ 47,792.89	\$ 165,802.57	\$ 124,208.72	\$ 42,586.46	\$ 169,234.26	\$ 136,267.73	
Customer Deposits Account	\$ 19,527.21	\$ 18,919.30	\$ 19,450.61	\$ 16,479.60	\$ 30,627.41	\$ 17,061.97	\$ 32,093.41	\$ 14,982.97	\$ 34,248.64	\$ 26,889.75	\$ 30,151.32	\$ 27,975.07	
Operating Account	\$ 65,142.30	\$ 145,677.43	\$ 201,315.95	\$ 70,406.01	\$ 256,715.57	\$ 203,107.42	\$ 79,886.30	\$ 178,785.54	\$ 158,457.36	\$ 69,476.21	\$ 199,385.58	\$ 164,242.80	
Cash Receipts													
Accounts Receivable Collections	\$ 172,881.24	\$ 1,106,755.61	\$ 230,951.85	\$ 279,092.38	\$ 867,628.54	\$ 207,167.54	\$ 292,804.22	\$ 816,643.66	\$ 205,898.45	\$ 314,376.30	\$ 847,993.05	\$ 227,184.18	\$ 5,569,377.02
New Connection Fees	\$ 24,596.15	\$ 7,974.00				\$ 18,296.00						\$ 17,748.00	\$ 68,614.15
Conveyance Fees													
Escrow - Delinquent Customer Accounts	\$ 1,800.00	\$ 8,878.21	\$ 11,800.00	\$ 7,768.91	\$ 19,323.75	\$ 5,138.70	\$ 3,124.86	\$ 381.49	\$ 4,115.17	\$ 921.69	\$ 4,411.14	\$ 371.74	\$ 35,111.91
Escrow - Engineer's Projects		\$ 40,000.00	\$ 11,800.00	\$ 3,000.00	\$ 19,323.75		\$ 4,160.00			\$ 1,800.00	\$ 3,600.00		\$ 85,483.75
Escrow - Developer's Projects													
Sale of Property and Easement Conveyance	\$ 25,500.00												\$ 25,500.00
Insurance Claim Reimbursement			\$ 2,269.85										\$ 2,269.85
Utility Reimbursement/PA One Call Refund	\$ 3.93	\$ 36.77	\$ 25.00	\$ 27.04	\$ 64.55	\$ 14.84	\$ 21.97	\$ 64.07	\$ 23.07	\$ 26.28	\$ 86.11		\$ 9,876.80
Interest Income						\$ 5,000.00							\$ 5,000.00
Deferred Income													\$ 16,260.00
Grant Funds													\$ 16,260.00
COBRA Payment	\$ 39.37	\$ 39.37	\$ 39.37	\$ 39.37									\$ 157.48
Total Cash Receipts	\$ 224,820.69	\$ 1,163,683.96	\$ 245,086.07	\$ 289,927.70	\$ 887,016.84	\$ 217,321.08	\$ 344,543.85	\$ 817,089.22	\$ 210,036.69	\$ 317,124.27	\$ 856,090.30	\$ 245,303.92	\$ 5,818,044.59
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)	\$ 22,798.00	\$ 20,089.47	\$ 20,860.58	\$ 21,597.45	\$ 19,966.96	\$ 23,376.26	\$ 21,663.52	\$ 20,035.71	\$ 25,017.63	\$ 20,004.37	\$ 20,785.86	\$ 25,988.49	\$ 262,184.30
2015 Sewer Note	\$ 113,917.50	\$ 112,155.00	\$ 113,482.50	\$ 112,470.00	\$ 112,995.00	\$ 112,012.50	\$ 112,530.00	\$ 112,290.00	\$ 111,330.00	\$ 111,832.50	\$ 110,895.00	\$ 111,367.50	\$ 1,347,277.50
Sales - Credits Refunded	\$ 149.39	\$ 244.86	\$ 114.39		\$ 715.90	\$ 420.55	\$ 93.36	\$ 138.00	\$ 2,026.60	\$ 414.05	\$ 1,102.11	\$ 532.84	\$ 5,952.05
Return of Customer Escrow	\$ 2,944.48	\$ 140.78	\$ 4,306.78	\$ 658.59	\$ 1,744.01	\$ 1,708.86		\$ 1,356.99		\$ 2,065.87	\$ 746.93	\$ 2,226.49	\$ 17,899.78
Refund of Engineering Escrow													\$ 1,202.50
Refund of Developer's Escrow									\$ 1,202.50				\$ 124,744.77
Capital Improvements				\$ 21,381.00									
Prepaid Insurance/Expenses	\$ 597.25	\$ 350.25	\$ 350.25	\$ 898.00	\$ 7,150.25			\$ 21,720.70	\$ 350.25	\$ 10,114.80		\$ 1,048.50	\$ 42,230.00
Escrow Release - Engineering Fees	\$ 1,644.50	\$ 15,408.50	\$ 13,059.00	\$ 17,080.00	\$ 11,157.00	\$ 15,813.13	\$ 6,277.50	\$ 3,301.50	\$ 13,661.00	\$ 8,424.38	\$ 10,169.25	\$ 13,956.50	\$ 129,952.26
Cost of Goods Sold	\$ 4,454.48	\$ 646,989.49	\$ 4,045.34	\$ 4,001.50	\$ 646,448.34	\$ 3,027.66	\$ 2,209.63	\$ 551,251.36	\$ 305.60	\$ (3,173.16)	\$ 643,222.14	\$ 678.56	\$ 2,503,460.94
Plant	\$ 303.00	\$ 198.00	\$ 105.00	\$ 198.00									\$ 804.00
Collections	\$ 54,657.63	\$ 57,677.08	\$ 104,823.14	\$ 66,363.36	\$ 86,673.38	\$ 66,689.15	\$ 176,722.58	\$ 56,235.41	\$ 70,651.39	\$ 167,584.32	\$ 107,100.43	\$ 109,330.33	\$ 1,124,508.20
Maintenance													
Administration	\$ 30,416.58	\$ 23,038.24	\$ 24,331.53	\$ 51,470.24	\$ 49,990.26	\$ 24,544.09	\$ 33,900.52	\$ 23,068.47	\$ 27,802.87	\$ 33,251.77	\$ 23,687.78	\$ 27,741.76	\$ 373,244.11
Total Cash Disbursements	\$ 231,285.56	\$ 876,538.67	\$ 285,478.51	\$ 296,118.14	\$ 936,841.10	\$ 247,592.20	\$ 353,397.11	\$ 789,398.14	\$ 252,347.84	\$ 350,518.90	\$ 917,709.50	\$ 417,615.74	\$ 5,933,460.41
Account Transfers													
Account Transfers Received	\$ 202,000.00	\$ 862,185.00	\$ 288,482.50	\$ 292,500.00	\$ 910,216.11	\$ 257,050.00	\$ 332,012.50	\$ 809,033.88	\$ 241,330.00	\$ 346,000.00	\$ 910,925.00	\$ 401,390.00	\$ 4,013,925.00
Account Transfers Sent	\$ (115,000.00)	\$ (1,093,691.77)	\$ (379,000.00)	\$ (100,000.00)	\$ (914,000.00)	\$ (350,000.00)	\$ (224,260.00)	\$ (857,053.14)	\$ (288,000.00)	\$ (182,696.00)	\$ (884,448.58)	\$ (306,000.00)	\$ (3,060,000.00)
Total Account Transfers (difference to MMA #2)	\$ 87,000.00	\$ (231,506.77)	\$ (90,517.50)	\$ 192,500.00	\$ (3,783.89)	\$ (92,950.00)	\$ 107,752.50	\$ (48,019.26)	\$ (46,670.00)	\$ 163,304.00	\$ 26,476.42	\$ 95,390.00	\$ 95,390.00
Cash Balance - Ending	\$ 145,677.43	\$ 201,315.95	\$ 70,406.01	\$ 256,715.57	\$ 203,107.42	\$ 79,886.30	\$ 178,785.54	\$ 158,457.36	\$ 69,476.21	\$ 199,385.58	\$ 164,242.80	\$ 87,320.98	

* Denotes Due Date month on quarterly billing

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - IWSB/DNB Operating and Customer Deposits Accounts
 For Period of January 1, 2017 - December 31, 2017

	Jan-17	Feb-17*	Mar-17	Apr-17	May-17*	Jun-17	Jul-17	Aug-17*	Sep-17	Oct-17	Nov-17*	Dec-17	YTD
Cash Balance - Beginning	\$ 75,981.89	\$ 138,879.82	\$ 122,575.55	\$ 39,422.39	\$ 118,389.50	\$ 149,460.83	\$ 37,880.47	\$ 136,288.07	\$ 147,734.98	\$ 43,513.59	\$ 84,190.80	\$ 174,807.24	
Customer Deposits Account	\$ 13,339.09	\$ 26,833.74	\$ 52,565.31	\$ 44,822.95	\$ 52,276.64	\$ 37,044.10	\$ 24,244.28	\$ 23,223.49	\$ 22,959.00	\$ 13,743.72	\$ 27,474.68	\$ 26,451.70	
Operating Account	\$ 87,320.98	\$ 165,713.56	\$ 175,140.86	\$ 84,245.34	\$ 170,666.14	\$ 186,504.93	\$ 62,124.75	\$ 159,511.56	\$ 170,693.98	\$ 57,257.31	\$ 111,665.48	\$ 201,258.94	
Cash Receipts													
Accounts Receivable Collections	\$ 255,329.00	\$ 1,055,339.74	\$ 241,853.15	\$ 179,640.02	\$ 970,994.03	\$ 205,971.64	\$ 210,427.03	\$ 1,026,346.91	\$ 229,400.83	\$ 368,059.05	\$ 746,543.72	\$ 203,413.02	\$ 5,693,318.14
New Connection Fees						\$ 15,948.00			\$ 26,322.00				\$ 42,270.00
Conveyance Fees													
Escrow - Delinquent Customer Accounts	\$ 967.24		\$ 4,238.70	\$ 468.26		\$ 6,500.00	\$ 456.54				\$ 2,703.91		\$ 8,834.65
Escrow - Engineering	\$ 1,800.00			\$ 7,500.00							\$ 11,512.00		\$ 27,929.00
Escrow - Developer's Projects								\$ 13,100.00					\$ 13,100.00
Sale of Property and Easement Conveyance			\$ 6,104.70										\$ 29,974.54
Insurance Claim Reimbursement			\$ 13,057.37				\$ 13,869.84	\$ 10,000.00					\$ 14,142.86
Utility Reimbursement/PA One Call Refund							\$ 1,085.49						\$ 1,073.75
Interest Income	\$ 259.42	\$ 41.52	\$ 44.29	\$ 42.87	\$ 123.34	\$ 51.45	\$ 38.54	\$ 153.13	\$ 61.70	\$ 72.71	\$ 136.49	\$ 54.29	\$ 1,073.75
Deferred Income													\$ 60,000.00
Grant Funds				\$ 60,000.00									\$ 60,000.00
COBRA Payment													\$ 113.63
Misc Income - 941 Refund, Insurance Class Action Settlement					\$ 113.63								\$ 113.63
Total Cash Receipts	\$ 258,349.66	\$ 1,055,381.26	\$ 265,298.21	\$ 247,651.15	\$ 971,231.00	\$ 228,471.09	\$ 225,877.44	\$ 1,049,600.04	\$ 255,784.53	\$ 368,131.76	\$ 760,896.12	\$ 204,084.31	\$ 5,890,756.57
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)	\$ 23,554.78	\$ 20,766.82	\$ 25,932.75	\$ 20,743.45	\$ 20,768.09	\$ 25,938.01	\$ 20,818.38	\$ 24,265.86	\$ 22,474.63	\$ 20,905.55	\$ 20,943.25	\$ 22,719.79	\$ 269,831.36
2015 Sewer Note		\$ (13,019.18)											\$ (13,019.18)
2017 Sewer Note	\$ 123,964.00	\$ 123,711.55	\$ 124,208.05	\$ 123,172.91	\$ 123,652.61	\$ 127,701.64	\$ 123,139.26	\$ 122,903.62	\$ 121,944.22	\$ 122,381.84	\$ 124,955.00	\$ 121,834.81	
Sales - Credits Refunded			\$ 315.48	\$ 280.04	\$ 112.41	\$ 6,877.26	\$ 81.40	\$ 896.99	\$ 2,745.61	\$ 84.00	\$ 1,050.43	\$ 449.98	\$ 12,893.60
Return of Customer Escrow	\$ 2,054.38	\$ 2,082.15		\$ 797.88	\$ 995.68		\$ 377.59	\$ 293.94		\$ 724.04	\$ 1,028.11	\$ (1,085.11)	\$ 7,268.66
Refund of Engineering Escrow		\$ 959.00											\$ 959.00
Refund of Developer's Escrow	\$ 267,511.00												\$ 267,511.00
Capital Improvements		\$ 12,950.00	\$ 27,895.00		\$ 8,900.00		\$ 12,894.00	\$ 1,450.00					\$ 64,089.00
Prepaid Insurance/Expenses	\$ 425.50		\$ (4,636.50)	\$ 5,035.67	\$ 2,007.00			\$ 21,747.90		\$ 18,522.00	\$ 21,748.60		\$ 64,850.17
Escrow Release - Engineering Fees	\$ 15,375.57	\$ 15,387.27	\$ 9,958.30	\$ 198.00	\$ 1,592.00	\$ 2,439.00	\$ 2,214.50	\$ 1,395.00	\$ 1,937.00	\$ 2,264.50	\$ 2,582.50	\$ 543.00	\$ 55,766.64
Cost of Goods Sold	\$ 1,666,173.32	\$ 656,519.87	\$ 172.40	\$ 202.00	\$ 656,260.70	\$ 86.56	\$ 237.52	\$ 432,456.58	\$ 667.08	\$ 696.32	\$ 656,849.74	\$ 580.88	\$ 4,070,902.97
Plant													\$ -
Collections	\$ 70,443.71	\$ 58,305.95	\$ 71,028.92	\$ 57,788.37	\$ 75,951.45	\$ 102,926.13	\$ 83,569.51	\$ 61,449.57	\$ 120,449.81	\$ 87,263.54	\$ 84,576.36	\$ 60,191.64	\$ 933,944.96
Maintenance													\$ -
Administration	\$ 34,787.91	\$ 25,503.94	\$ 26,319.33	\$ 58,012.03	\$ 33,898.55	\$ 23,584.31	\$ 26,322.97	\$ 31,521.78	\$ 25,002.85	\$ 25,881.80	\$ 25,812.67	\$ 27,514.36	\$ 365,162.50
Total Cash Disbursements	\$ 2,204,290.17	\$ 903,147.35	\$ 281,193.73	\$ 266,230.35	\$ 924,078.49	\$ 284,552.91	\$ 269,655.13	\$ 698,321.24	\$ 296,221.20	\$ 278,723.59	\$ 945,302.66	\$ 232,749.35	\$ 6,105,896.68
Account Transfers													
Account Transfers Received	\$ 2,516,588.09	\$ 1,067,099.78	\$ 275,000.00	\$ 260,000.00	\$ 908,686.28	\$ 271,701.64	\$ 268,164.50	\$ 697,903.62	\$ 280,000.00	\$ 280,000.00	\$ 940,000.00	\$ 205,000.00	\$ 6,105,896.68
Account Transfers Sent	\$ (492,255.00)	\$ (1,209,906.39)	\$ (350,000.00)	\$ (155,000.00)	\$ (940,000.00)	\$ (340,000.00)	\$ (127,000.00)	\$ (1,038,000.00)	\$ (353,000.00)	\$ (315,000.00)	\$ (666,000.00)	\$ (309,000.00)	\$ (3,090,000.00)
Total Account Transfers (difference to MMA #2)	\$ 2,024,333.09	\$ (142,806.61)	\$ (75,000.00)	\$ 105,000.00	\$ (31,313.72)	\$ (68,298.36)	\$ 141,164.50	\$ (340,096.38)	\$ (73,000.00)	\$ (35,000.00)	\$ 274,000.00	\$ (104,000.00)	\$ (3,090,000.00)
Cash Balance - Ending	\$ 165,713.56	\$ 175,140.86	\$ 84,245.34	\$ 170,666.14	\$ 186,504.93	\$ 62,124.75	\$ 159,511.56	\$ 170,693.98	\$ 57,257.31	\$ 111,665.48	\$ 201,258.94	\$ 68,593.90	

*Denotes Due Date month on quarterly billing

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - IWSB/DNB Operating and Customer Deposits Accounts

For Period of January 1, 2018 - December 31, 2018

	Jan-18	Feb-18*	Mar-18	Apr-18	May-18*	Jun-18	Jul-18	Aug-18*	Sep-18	Oct-18	Nov-18*	Dec-18	YTD
Cash Balance - Beginning	\$ 58,002.45	\$ 151,751.23	\$ 204,045.72	\$ 55,248.74	\$ 196,091.04	\$ 149,038.64	\$ 44,566.42	\$ 202,038.44	\$ 180,895.82	\$ 40,088.31	\$ 245,884.56	\$ 103,286.00	\$ 34,244.00
Customer Deposits Account	\$ 10,591.45	\$ 19,127.03	\$ 50,254.78	\$ 28,404.16	\$ 44,522.21	\$ 33,996.31	\$ 32,247.52	\$ 37,638.30	\$ 35,686.67	\$ 33,190.20	\$ 37,921.93	\$ 17,739.32	\$ 3,400.36
Operating Account	\$ 68,593.90	\$ 170,878.26	\$ 254,300.50	\$ 83,652.90	\$ 240,613.25	\$ 183,034.95	\$ 76,813.94	\$ 239,676.74	\$ 216,582.49	\$ 73,278.51	\$ 283,806.49	\$ 121,025.32	\$ 206,637.80
Total Cash Balance - Beginning	\$ 398,314.29	\$ 811,838.23	\$ 232,072.00	\$ 323,904.14	\$ 853,021.33	\$ 221,473.33	\$ 296,419.13	\$ 956,588.25	\$ 193,073.38	\$ 373,513.77	\$ 779,296.45	\$ 221,392.46	\$ 5,660,906.76
Cash Receipts													
Accounts Receivable Collections							\$ 15,948.00						\$ 34,244.00
New Connection Fees							\$ 3,400.36						\$ 3,400.36
Conveyance Fees							\$ 1,526.70	\$ 1,957.83		\$ 2,531.88			\$ 12,144.25
Escrow - Delinquent Customer Accounts	\$ 742.22	\$ 4,043.67	\$ 81.40			\$ 1,800.00	\$ 1,800.00			\$ 10,500.00			\$ 206,637.80
Escrow - Engineering	\$ 190,737.80	\$ 1,800.00											\$ -
Escrow - Developer's Projects													\$ -
Sale of Property and Easement Conveyance													\$ -
Insurance Claim Reimbursement													\$ -
Utility Reimbursement/PA One Call Refund							\$ 1,004.42				\$ 1,167.34		\$ 7,327.73
Interest Income	\$ 68.34	\$ 276.40	\$ 225.82	\$ 148.06	\$ 300.29	\$ 104.44	\$ 94.00	\$ 270.77	\$ 177.06	\$ 144.59	\$ 211.45	\$ 128.67	\$ 2,171.76
Deferred Income													\$ -
Grant Funds													\$ -
COBRA Payment													\$ -
Misc Income - 94.1 Refund, Insurance Class Action Settlement													\$ 841.43
Total Cash Receipts	\$ 589,863.65	\$ 817,958.30	\$ 232,297.82	\$ 324,133.60	\$ 861,295.62	\$ 232,806.48	\$ 320,192.61	\$ 958,816.85	\$ 193,250.44	\$ 386,690.24	\$ 790,997.24	\$ 221,521.13	\$ 5,929,823.98
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)	\$ 24,586.05	\$ 20,907.36	\$ 26,174.54	\$ 21,024.59	\$ 24,703.00	\$ 22,737.14	\$ 21,299.64	\$ 26,383.54	\$ 21,068.48	\$ 21,079.48	\$ 26,373.44	\$ 21,088.64	\$ 277,425.90
2017 Sewer Note	\$ 121,565.51	\$ 119,343.74	\$ 121,068.98	\$ 120,143.24	\$ 120,521.95	\$ 119,646.72	\$ 120,008.59	\$ 119,730.87	\$ 118,880.89	\$ 119,217.52	\$ 118,384.35	\$ 118,695.73	\$ 1,437,208.09
MTSA Note Payable			\$ 30,000.00										\$ 30,000.00
Sales - Credits Refunded	\$ 542.46	\$ 86.57	\$ 95.00	\$ 95.00	\$ 438.78	\$ 383.22	\$ 12,037.14	\$ 655.07	\$ 357.05	\$ 941.83	\$ 773.93	\$ 5,317.73	\$ 20,686.95
Return of Customer Escrow	\$ 1,457.26	\$ 483.40	\$ 1,003.05	\$ 1,003.05		\$ 418.88	\$ 976.65		\$ 1,346.20				\$ 6,627.27
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow								\$ 1,964.00		\$ 16,321.50			\$ 18,285.50
Capital Improvements		\$ 146,227.65											\$ -
Prepaid Insurance/Expenses	\$ 472.00	\$ 222.00	\$ 898.00	\$ 2,265.00	\$ 2,265.00	\$ 222.00	\$ 222.00	\$ 31,459.75		\$ 17,641.00	\$ 3,992.50	\$ 637.50	\$ 168,498.65
Escrow Release - Engineering Fees	\$ 3,553.00	\$ 2,394.00	\$ 2,746.50	\$ 98.00	\$ 2,451.00	\$ 589.50	\$ (2,220.00)	\$ 2,175.00	\$ 654.00	\$ 1,852.00	\$ 6,572.00	\$ 6,572.00	\$ 51,674.75
Cost of Goods Sold	\$ 350.79	\$ 651,189.17	\$ 594.59		\$ 650,996.77	\$ 133.40		\$ 340,482.36	\$ 424.79	\$ 753.05	\$ 652,088.60	\$ 1,060.28	\$ 2,296,073.80
Plant													\$ -
Collections	\$ 58,466.69	\$ 113,147.21	\$ 98,006.35	\$ 110,024.13	\$ 184,405.20	\$ 79,110.19	\$ 57,686.90	\$ 98,972.65	\$ 105,891.99	\$ 73,956.50	\$ 59,464.00	\$ 132,346.01	\$ 1,171,477.82
Maintenance													\$ -
Administration	\$ 28,390.19	\$ 28,079.07	\$ 39,467.89	\$ 50,887.24	\$ 25,048.34	\$ 24,556.45	\$ 26,540.89	\$ 27,087.86	\$ 22,931.02	\$ 29,263.38	\$ 27,701.59	\$ 23,097.40	\$ 353,051.32
Total Cash Disbursements	\$ 238,841.49	\$ 1,082,536.06	\$ 288,145.42	\$ 334,173.25	\$ 1,010,830.04	\$ 247,797.50	\$ 236,329.81	\$ 648,911.10	\$ 271,554.42	\$ 297,162.26	\$ 888,778.41	\$ 308,815.29	\$ 5,853,875.05
Account Transfers													
Account Transfers Received	\$ 245,000.00	\$ 1,105,000.00	\$ 267,000.00	\$ 345,000.00	\$ 1,000,555.62	\$ 237,000.00	\$ 235,000.00	\$ 635,000.00	\$ 255,000.00	\$ 290,000.00	\$ 860,000.00	\$ 285,000.00	\$ 2,850,000.00
Account Transfers Sent	\$ (495,737.80)	\$ (757,000.00)	\$ (381,800.00)	\$ (178,000.00)	\$ (908,599.50)	\$ (328,229.99)	\$ (156,000.00)	\$ (968,000.00)	\$ (320,000.00)	\$ (169,000.00)	\$ (925,000.00)	\$ (241,700.42)	\$ (2,417,000.42)
Total Account Transfers (difference to MMA #2)	\$ (248,737.80)	\$ (348,000.00)	\$ (114,800.00)	\$ 167,000.00	\$ 91,956.12	\$ (91,229.99)	\$ 79,000.00	\$ (333,000.00)	\$ (65,000.00)	\$ 121,000.00	\$ (65,000.00)	\$ 43,299.58	\$ 43,299.58
Cash Balance - Ending	\$ 170,878.26	\$ 254,300.50	\$ 83,652.90	\$ 240,613.25	\$ 183,034.95	\$ 76,813.94	\$ 239,676.74	\$ 216,582.49	\$ 73,278.51	\$ 283,806.49	\$ 121,025.32	\$ 77,030.74	\$ 77,030.74

*Denotes Due Date month on quarterly billing

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - IW58/DNB Operating and Customer Deposits Accounts
 For Period of January 1, 2019 - December 31, 2019

	Jan-19	Feb-19*	Mar-19	Apr-19	May-19*	Jun-19	Jul-19	Aug-19*	Sep-19	Oct-19	Nov-19*	Dec-19	YTD
Cash Balance - Beginning	\$ 49,436.06	\$ 66,836.37	\$ 185,921.35	\$ 65,713.56	\$ 74,800.82	\$ 171,897.47	\$ 36,885.59	\$ 196,135.00	\$ 158,127.58	\$ 28,956.79	\$ 200,755.33	\$ 197,148.54	\$ 1,400,355.53
Customer Deposits Account	\$ 27,594.68	\$ 31,069.55	\$ 42,808.22	\$ 17,896.87	\$ 33,042.80	\$ 25,314.51	\$ 20,444.18	\$ 48,937.49	\$ 39,259.00	\$ 37,015.87	\$ 39,707.78	\$ 46,105.83	\$ 46,105.83
Operating Account	\$ 77,030.74	\$ 97,905.92	\$ 231,729.57	\$ 83,610.43	\$ 107,843.62	\$ 197,211.98	\$ 57,329.77	\$ 245,072.49	\$ 197,386.58	\$ 65,972.66	\$ 240,463.11	\$ 243,254.37	\$ 243,254.37
Total Cash Balance - Beginning	\$ 110,429.87	\$ 1,162,875.91	\$ 253,705.28	\$ 305,700.83	\$ 930,504.77	\$ 179,596.75	\$ 416,724.92	\$ 930,609.63	\$ 175,680.42	\$ 435,911.40	\$ 801,859.32	\$ 193,320.79	\$ 5,896,919.89
Cash Receipts	\$ 10,322.00									\$ 7,974.00	\$ 15,948.00		\$ 34,244.00
Accounts Receivable Collections													
New Connection Fees													
Conveyance Fees													
Escrow - Delinquent Customer Accounts	\$ 5,069.13	\$ 2,538.81		\$ 7,500.00	\$ 2,444.83		\$ 1,213.95	\$ 1,243.54		\$ 6,000.00	\$ 700.00		\$ 12,510.26
Escrow - Engineering	\$ 1,800.00												\$ 16,000.00
Escrow - Developer's Projects													
Sale of Property and Easement Conveyance													
Insurance Claim Reimbursement													
Utility Reimbursement/PA One Call Refund							\$ 6,013.28						\$ 6,013.28
Interest Income	\$ 80.75	\$ 268.89	\$ 114.86	\$ 159.35	\$ 434.13	\$ 150.64	\$ 114.22	\$ 267.66	\$ 136.33	\$ 92.31	\$ 318.21	\$ 243.71	\$ 2,381.06
Deferred Income													
Grant Funds													
COBRA Payment													
Misc Income - 941 Refund, Insurance Class Action Settlement													
Total Cash Receipts	\$ 127,701.75	\$ 1,165,683.61	\$ 253,820.14	\$ 313,360.18	\$ 933,383.73	\$ 179,747.39	\$ 424,066.37	\$ 932,120.83	\$ 175,816.75	\$ 449,977.71	\$ 818,825.53	\$ 193,564.50	\$ 5,968,068.49
Cash Disbursements	\$ 26,517.53	\$ 20,921.95	\$ 22,549.03	\$ 20,935.72	\$ 26,151.95	\$ 20,982.22	\$ 20,961.94	\$ 26,263.10	\$ 20,949.92	\$ 24,552.90	\$ 22,567.86	\$ 20,993.64	\$ 274,347.76
Payroll (net payroll, taxes and processing fee)													
2017 Sewer Note	\$ 118,468.52	\$ 116,507.64	\$ 117,913.07	\$ 117,113.57	\$ 117,408.12	\$ 116,608.63	\$ 116,869.51	\$ 116,617.05	\$ 115,851.21	\$ 116,086.86	\$ 115,346.27	\$ 115,565.08	\$ 1,400,355.53
MTSA Note Payable		\$ 30,000.00											\$ 30,000.00
Sales - Credits Refunded	\$ 1,459.92	\$ 283.29	\$ 2,946.04	\$ 83.03	\$ 715.99	\$ 370.11	\$ 184.09	\$ 599.50		\$ 187.62	\$ 224.03	\$ 368.06	\$ 7,138.39
Return of Customer Escrow	\$ 955.56	\$ 283.29	\$ 172.67	\$ 325.00		\$ 753.40	\$ 619.28			\$ 636.10			\$ 3,745.30
Refund of Engineering Escrow													\$ 5,724.00
Refund of Developer's Escrow													
Capital Improvements	\$ 2,550.00	\$ 5,242.50		\$ 6,375.00					\$ 5,818.23	\$ 11,812.77	\$ 5,382.00		\$ 37,180.50
Prepaid Insurance/Expenses	\$ 290.75	\$ 267.75	\$ 2,538.00		\$ 3,724.75			\$ 32,473.93	\$ 267.75	\$ 16,364.00		\$ 2,297.00	\$ 58,223.93
Escrow Release - Engineering Fees	\$ 261.50	\$ 508.50			\$ 1,086.00	\$ 768.00	\$ 198.00	\$ 1,019.00	\$ 990.00	\$ 594.00	\$ 641.00		\$ 6,066.00
Cost of Goods Sold	\$ 900.97	\$ 728,259.95	\$ 856.58	\$ 736.96	\$ 728,042.16	\$ 354,629.91	\$ 584.29	\$ 728,116.73	\$ 634.95	\$ 618.50	\$ 728,052.05	\$ 671.78	\$ 3,272,104.83
Plant													
Collections	\$ 71,891.00	\$ 57,573.65	\$ 92,244.67	\$ 107,121.42	\$ 79,917.01	\$ 78,030.35	\$ 61,923.69	\$ 88,869.28	\$ 67,537.79	\$ 69,346.12	\$ 107,852.28	\$ 119,352.09	\$ 1,001,659.35
Maintenance													
Administration	\$ 28,530.82	\$ 28,294.73	\$ 51,781.22	\$ 24,436.29	\$ 40,969.39	\$ 24,486.98	\$ 33,982.85	\$ 33,848.15	\$ 19,180.82	\$ 31,371.39	\$ 29,968.78	\$ 28,797.50	\$ 375,648.92
Total Cash Disbursements	\$ 251,826.57	\$ 957,859.96	\$ 322,939.28	\$ 277,126.99	\$ 998,015.37	\$ 596,629.60	\$ 235,323.65	\$ 1,027,806.74	\$ 231,230.67	\$ 273,487.26	\$ 1,010,034.27	\$ 289,914.15	\$ 6,472,194.51
Account Transfers													
Account Transfers Received	\$ 237,000.00	\$ 966,000.00	\$ 290,000.00	\$ 292,000.00	\$ 980,000.00	\$ 590,000.00	\$ 260,000.00	\$ 1,016,000.00	\$ 228,000.00	\$ 274,000.00	\$ 1,000,000.00	\$ 267,000.00	\$ 267,000.00
Account Transfers Sent	\$ (92,000.00)	\$ (1,040,000.00)	\$ (369,000.00)	\$ (304,000.00)	\$ (826,000.00)	\$ (313,000.00)	\$ (261,000.00)	\$ (968,000.00)	\$ (304,000.00)	\$ (276,000.00)	\$ (806,000.00)	\$ (336,000.00)	\$ (336,000.00)
Total Account Transfers (difference to MMA #2)	\$ 145,000.00	\$ (74,000.00)	\$ (79,000.00)	\$ (12,000.00)	\$ 154,000.00	\$ 277,000.00	\$ (1,000.00)	\$ 48,000.00	\$ (76,000.00)	\$ (2,000.00)	\$ 194,000.00	\$ (69,000.00)	\$ (69,000.00)
Cash Balance - Ending	\$ 97,905.92	\$ 231,729.57	\$ 83,610.43	\$ 107,843.62	\$ 197,211.98	\$ 57,329.77	\$ 245,072.49	\$ 197,386.58	\$ 65,972.66	\$ 240,463.11	\$ 243,254.37	\$ 77,904.72	\$ 77,904.72

*Denotes Due Date month on quarterly billing

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - IWSB/DNB/S&T Operating and Customer Deposits Accounts
 For Period of January 1, 2020 - December 31, 2020

	Jan-20	Feb-20*	Mar-20	Apr-20	May-20*	Jun-20	Jul-20	Aug-20*	Sep-20	Oct-20	Nov-20*	Dec-20	YTD
Cash Balance - Beginning													
Customer Deposits Account	\$ 50,904.25	\$ 218,734.25	\$ 195,277.64	\$ 26,000.56	\$ 97,256.09	\$ 184,487.72	\$ 35,575.42	\$ 41,402.56	\$ 145,004.31	\$ 22,871.22	\$ 98,738.56	\$ 160,024.05	
Operating Account	\$ 27,000.47	\$ 29,584.32	\$ 19,807.99	\$ 32,192.82	\$ 22,753.55	\$ 25,703.69	\$ (14,358.84)	\$ 21,744.72	\$ (58,661.74)	\$ 11,708.56	\$ (115,993.24)	\$ (22,212.74)	
Total Cash Balance - Beginning	\$ 77,904.72	\$ 248,318.57	\$ 215,085.63	\$ 58,193.38	\$ 120,009.64	\$ 210,191.41	\$ 21,216.58	\$ 63,147.28	\$ 86,342.57	\$ 34,579.78	\$ (17,254.68)	\$ 137,811.31	
Cash Receipts													
Accounts Receivable Collections	\$ 291,953.14	\$ 1,100,965.95	\$ 204,254.34	\$ 263,322.61	\$ 938,692.31	\$ 201,880.33	\$ 368,433.28	\$ 957,736.97	\$ 209,715.99	\$ 249,882.13	\$ 994,514.47	\$ 193,158.49	\$ 5,974,510.01
New Connection Fees								\$ 9,384.18					\$ 9,384.18
Conveyance Fees													
Escrow - Delinquent Customer Accounts			\$ 1,478.98										\$ 1,478.98
Escrow - Engineering								\$ 7,500.00		\$ 1,800.00			\$ 24,300.00
Escrow - Developer's Projects													
Sale of Property and Easement Conveyance													
Insurance Claim Reimbursement													
Utility Reimbursement/PA One Call Refund	\$ 10,697.87	\$ 337.50					\$ 33.00						\$ 35,946.20
Interest Income	\$ 121.48	\$ 303.97	\$ 175.22	\$ 26.22	\$ 49.41	\$ 103.37	\$ 26.31	\$ 38.75	\$ 20.09	\$ 23.30	\$ 63.29	\$ 66.32	\$ 1,017.73
Deferred Income													
Grant Funds													
COBRA Payment													
Misc Income - 941 Refund, Insurance Class Action Settlement		\$ 5,851.34						\$ 153.41					\$ 6,004.75
Total Cash Receipts	\$ 310,272.49	\$ 1,114,958.76	\$ 205,908.54	\$ 263,348.83	\$ 938,741.72	\$ 201,983.70	\$ 368,492.59	\$ 974,813.31	\$ 209,736.08	\$ 251,705.43	\$ 994,577.76	\$ 229,171.01	\$ 6,063,710.22
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)	\$ 29,488.71	\$ 21,016.45	\$ 20,974.99	\$ 24,951.52	\$ 22,642.80	\$ 21,057.87	\$ 26,269.60	\$ 21,057.88	\$ 24,795.10	\$ 26,035.57	\$ 20,766.24	\$ 36,694.04	\$ 295,750.77
2017 Sewer Note	\$ 115,321.01	\$ 114,134.40	\$ 114,782.42	\$ 114,067.08	\$ 114,265.00	\$ 113,300.87	\$ 113,360.16	\$ 113,511.64	\$ 113,250.75	\$ 112,602.73	\$ 112,728.98	\$ 112,097.79	\$ 1,362,422.83
MTSA Note Payable			\$ 30,000.00										\$ 30,000.00
Sales - Credits Refunded		\$ 96.07	\$ 358.09			\$ 205.30	\$ 137.29	\$ 508.86	\$ 545.88	\$ 130.21	\$ 1,563.64	\$ 731.31	\$ 4,764.02
Return of Customer Escrow							\$ 2,077.29						\$ 2,077.29
Refund of Engineering Escrow													
Refund of Developer's Escrow													
Capital Improvements													
Prepaid Insurance/Expenses	\$ 293.75		\$ 273.75	\$ 898.00	\$ 2,963.00			\$ 20,042.50	\$ 14,301.68	\$ 270,000.00	\$ 102,000.00	\$ 7,579.96	\$ 401,252.93
Escrow Release - Engineering Fees	\$ 1,229.00	\$ 1,385.00		\$ 8,952.50	\$ 6,957.00	\$ 841.00	\$ 1,299.00	\$ 396.00	\$ 1,543.00	\$ 396.00	\$ 897.00	\$ 445.00	\$ 24,320.50
Cost of Goods Sold	\$ 799.91	\$ 847,112.97	\$ 618.50	\$ 762.29	\$ 846,944.49	\$ 407,477.27	\$ 701.72	\$ 846,343.75		\$ 595.74	\$ 847,852.17		\$ 3,799,208.81
Plant													
Collections	\$ 95,405.31	\$ 75,059.26	\$ 132,052.45	\$ 108,395.86	\$ 67,287.64	\$ 51,067.75	\$ 54,689.80	\$ 98,086.23	\$ 76,845.99	\$ 142,446.53	\$ 60,379.82	\$ 49,786.88	\$ 1,011,503.52
Maintenance													
Administration	\$ 35,320.95	\$ 30,887.55	\$ 49,740.59	\$ 40,505.32	\$ 25,032.65	\$ 24,742.54	\$ 25,027.03	\$ 25,286.98	\$ 24,743.50	\$ 30,333.11	\$ 35,549.42	\$ 31,827.74	\$ 378,997.38
Total Cash Disbursements	\$ 277,858.64	\$ 1,089,691.70	\$ 348,800.79	\$ 298,532.57	\$ 1,086,559.95	\$ 617,692.60	\$ 223,561.89	\$ 1,125,233.84	\$ 277,698.87	\$ 582,539.89	\$ 1,218,011.77	\$ 239,162.72	\$ 7,385,345.23
Account Transfers													
Account Transfers Received	\$ 275,000.00	\$ 1,057,000.00	\$ 355,000.00	\$ 300,000.00	\$ 1,090,000.00	\$ 571,000.00	\$ 245,000.00	\$ 1,040,000.00	\$ 339,000.00	\$ 442,000.00	\$ 1,291,000.00	\$ 294,000.00	
Account Transfers Sent	\$ (137,000.00)	\$ (1,115,500.00)	\$ (369,000.00)	\$ (203,000.00)	\$ (852,000.00)	\$ (344,265.93)	\$ (348,000.00)	\$ (866,384.18)	\$ (322,800.00)	\$ (163,000.00)	\$ (912,500.00)	\$ (310,000.00)	
Total Account Transfers (difference to MMA #2)	\$ 138,000.00	\$ (58,500.00)	\$ (14,000.00)	\$ 97,000.00	\$ 238,000.00	\$ 226,734.07	\$ (103,000.00)	\$ 173,615.82	\$ 16,200.00	\$ 279,000.00	\$ 378,500.00	\$ (16,000.00)	
Cash Balance - Ending	\$ 248,318.57	\$ 215,085.63	\$ 58,193.38	\$ 120,009.64	\$ 210,191.41	\$ 21,216.58	\$ 63,147.28	\$ 86,342.57	\$ 34,579.78	\$ (17,254.68)	\$ 137,811.31	\$ 111,819.60	

*Denotes Due Date month on quarterly billing

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - S&T/W/SB Operating and Customer Deposits Accounts
 For Period of January 1, 2021 - December 31, 2021

	Jan-21	Feb-21*	Mar-21	Apr-21	May-21*	Jun-21	Jul-21	Aug-21*	Sep-21	Oct-21	Nov-21*	Dec-21	YTD
Cash Balance - Beginning	\$ 76,757.22	\$ 96,794.61	\$ 210,638.55										
Customer Deposits Account	\$ 35,062.38	\$ (90,337.15)	\$ (934,302.15)										
Operating Account	\$ 111,819.60	\$ 6,397.46	\$ (723,663.60)										
Total Cash Balance - Beginning	\$ 186,937.14	\$ 1,165,859.78	\$ 203,022.48										
Cash Receipts													
Accounts Receivable Collections		\$ 10,322.00											\$ 1,555,819.40
New Connection Fees													\$ 10,322.00
Conveyance Fees													\$ -
Escrow - Delinquent Customer Accounts		\$ 479.29											\$ 479.29
Escrow - Engineering	\$ 1,800.00		\$ 1,800.00										\$ 3,600.00
Escrow - Developer's Projects	\$ 12,694.73		\$ 33,362.10										\$ 46,056.83
Sale of Property and Easement Conveyance													\$ -
Insurance Claim Reimbursement			\$ 998.00										\$ 998.00
Utility Reimbursement/PA One Call Refund		\$ 41,803.34											\$ 42,801.34
Interest Income	\$ 11.32	\$ 8,095.60											\$ 8,095.60
Deferred Income		\$ 11.21											\$ 22.53
Grant Funds													\$ -
COBRA Payment													\$ -
Misc Income - 941 Refund, Insurance Class Action Settlement													\$ -
Total Cash Receipts	\$ 201,443.19	\$ 1,226,571.22	\$ 239,182.58										\$ 1,667,196.99
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)	\$ 27,503.59	\$ 19,999.49	\$ 14,991.84										\$ 62,494.92
2017 Sewer Note	\$ 112,207.20	\$ 111,946.31											\$ 224,153.51
MTSA Note Payable													\$ -
Sales - Credits Refunded	\$ 218.41	\$ 1,688.11	\$ 1,204.44										\$ 3,110.96
Return of Customer Escrow	\$ 479.29												\$ 479.29
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow	\$ 28,140.00		\$ 31,520.00										\$ 59,660.00
Capital Improvements			\$ 9,885.84										\$ 9,885.84
Prepaid Insurance/Expenses		\$ 7,071.75	\$ 252.75										\$ 7,324.50
Escrow Release - Engineering Fees	\$ 3,108.50	\$ 5,238.00	\$ 576.00										\$ 8,922.50
Cost of Goods Sold	\$ 2,113.21	\$ 882,329.13	\$ 2,736.85										\$ 887,179.19
Plant		\$ 54,310.71	\$ 72,716.31										\$ 235,059.38
Collections		\$ 108,032.56											\$ -
Maintenance		\$ 26,326.93	\$ 25,021.77										\$ 51,348.70
Administration	\$ 34,784.42	\$ 1,162,632.28	\$ 158,905.80										\$ 1,584,403.41
Total Cash Disbursements	\$ 262,865.33	\$ 1,162,632.28	\$ 158,905.80										\$ 1,584,403.41
Account Transfers													
Account Transfers Received	\$ 132,000.00	\$ 290,000.00	\$ 983,000.00										\$ 1,405,000.00
Account Transfers Sent	\$ (176,000.00)	\$ (1,084,000.00)	\$ (435,000.00)										\$ (1,695,000.00)
Total Account Transfers (difference to MMA #2)	\$ (44,000.00)	\$ (794,000.00)	\$ 548,000.00										\$ -
Cash Balance - Ending	\$ 6,397.46	\$ (723,663.60)	\$ (95,386.82)										\$ -

*Denotes Due Date month on quarterly billing

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - DNB Money Market Account #2
For Period of January 1, 2018 - December 31, 2018

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	YTD
Cash Balance - Beginning													
Money Market Account	\$ 1,018,738.25	\$ 1,367,422.53	\$ 1,019,995.68	\$ 1,135,292.80	\$ 968,774.59	\$ 869,000.27	\$ 960,413.88	\$ 866,489.39	\$ 1,200,019.92	\$ 1,265,541.83	\$ 1,145,109.50	\$ 1,210,696.66	
Total Cash Balance - Beginning	\$ 1,018,738.25	\$ 1,367,422.53	\$ 1,019,995.68	\$ 1,135,292.80	\$ 968,774.59	\$ 869,000.27	\$ 960,413.88	\$ 866,489.39	\$ 1,200,019.92	\$ 1,265,541.83	\$ 1,145,109.50	\$ 1,210,696.66	
Cash Receipts													
Accounts Receivable Collections	\$ 99,451.31												\$ 99,451.31
New Connection Fees													
Interest Income	\$ 495.17	\$ 573.15	\$ 497.12	\$ 481.79	\$ 455.30	\$ 413.61	\$ 423.51	\$ 530.53	\$ 521.91	\$ 567.67	\$ 587.16	\$ 518.99	\$ 6,065.91
Total Cash Receipts	\$ 99,946.48	\$ 573.15	\$ 497.12	\$ 481.79	\$ 455.30	\$ 413.61	\$ 423.51	\$ 530.53	\$ 521.91	\$ 567.67	\$ 587.16	\$ 518.99	\$ 105,517.22
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received	\$ 493,737.80	\$ 742,000.00	\$ 381,800.00	\$ 175,000.00	\$ 908,000.00	\$ 328,000.00	\$ 156,000.00	\$ 968,000.00	\$ 320,000.00	\$ 169,000.00	\$ 978,000.00	\$ 239,000.00	
Account Transfers Sent	\$ (245,000.00)	\$ (1,090,000.00)	\$ (267,000.00)	\$ (345,000.00)	\$ (1,008,229.62)	\$ (237,000.00)	\$ (250,348.00)	\$ (635,000.00)	\$ (255,000.00)	\$ (290,000.00)	\$ (913,000.00)	\$ (295,022.00)	
Total Account Transfers	\$ 248,737.80	\$ (348,000.00)	\$ 114,800.00	\$ (167,000.00)	\$ (100,229.62)	\$ 91,000.00	\$ (94,348.00)	\$ 333,000.00	\$ 65,000.00	\$ (121,000.00)	\$ 65,000.00	\$ (56,022.00)	
Cash Balance - Ending	\$ 1,367,422.53	\$ 1,019,995.68	\$ 1,135,292.80	\$ 968,774.59	\$ 869,000.27	\$ 960,413.88	\$ 866,489.39	\$ 1,200,019.92	\$ 1,265,541.83	\$ 1,145,109.50	\$ 1,210,696.66	\$ 1,155,193.65	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - DNB Money Market Account #2
For Period of January 1, 2019 - December 31, 2019

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	YTD
Cash Balance - Beginning													
Money Market Account	\$ 1,155,193.65	\$ 1,010,692.34	\$ 1,085,200.72	\$ 1,164,719.78	\$ 1,177,234.14	\$ 1,023,743.17	\$ 747,165.03	\$ 748,500.85	\$ 700,943.69	\$ 777,288.27	\$ 771,950.73	\$ 578,331.74	
Total Cash Balance - Beginning	\$ 1,155,193.65	\$ 1,010,692.34	\$ 1,085,200.72	\$ 1,164,719.78	\$ 1,177,234.14	\$ 1,023,743.17	\$ 747,165.03	\$ 748,500.85	\$ 700,943.69	\$ 777,288.27	\$ 771,950.73	\$ 578,331.74	
Cash Receipts													
Accounts Receivable Collections													
New Connection Fees													
Interest Income	\$ 498.69	\$ 508.38	\$ 519.06	\$ 514.36	\$ 509.03	\$ 421.86	\$ 335.82	\$ 442.84	\$ 344.58	\$ 336.46	\$ 381.01	\$ 318.47	\$
Total Cash Receipts	\$ 498.69	\$ 508.38	\$ 519.06	\$ 514.36	\$ 509.03	\$ 421.86	\$ 335.82	\$ 442.84	\$ 344.58	\$ 336.46	\$ 381.01	\$ 318.47	\$ 5,130.56
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received	\$ 70,000.00	\$ 1,040,000.00	\$ 369,000.00	\$ 304,000.00	\$ 826,000.00	\$ 313,000.00	\$ 261,000.00	\$ 968,000.00	\$ 289,000.00	\$ 276,000.00	\$ 806,000.00	\$ 336,000.00	
Account Transfers Sent	\$ (215,000.00)	\$ (966,000.00)	\$ (290,000.00)	\$ (292,000.00)	\$ (980,000.00)	\$ (590,000.00)	\$ (260,000.00)	\$ (1,016,000.00)	\$ (213,000.00)	\$ (281,674.00)	\$ (1,000,000.00)	\$ (267,000.00)	
Total Account Transfers	\$ (145,000.00)	\$ 74,000.00	\$ 79,000.00	\$ 12,000.00	\$ (154,000.00)	\$ (277,000.00)	\$ 1,000.00	\$ (48,000.00)	\$ 76,000.00	\$ (5,674.00)	\$ (194,000.00)	\$ 69,000.00	
Cash Balance - Ending	\$ 1,010,692.34	\$ 1,085,200.72	\$ 1,164,719.78	\$ 1,177,234.14	\$ 1,023,743.17	\$ 747,165.03	\$ 748,500.85	\$ 700,943.69	\$ 777,288.27	\$ 771,950.73	\$ 578,331.74	\$ 647,650.21	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - DNB/S&T Money Market Account #2
 For Period of January 1, 2020 - December 31, 2020

	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	YTD
Cash Balance - Beginning													
Money Market Account	\$ 647,650.21	\$ 509,921.64	\$ 568,710.62	\$ 567,610.53	\$ 470,785.59	\$ 233,022.88	\$ 6,153.19	\$ 109,155.98	\$ 26,240.33	\$ 10,060.22	\$ 91,065.69	\$ 12,612.49	
Total Cash Balance - Beginning	\$ 647,650.21	\$ 509,921.64	\$ 568,710.62	\$ 567,610.53	\$ 470,785.59	\$ 233,022.88	\$ 6,153.19	\$ 109,155.98	\$ 26,240.33	\$ 10,060.22	\$ 91,065.69	\$ 12,612.49	
Cash Receipts													
Accounts Receivable Collections													
New Connection Fees													
Interest Income	\$ 271.43	\$ 288.98	\$ 247.91	\$ 175.06	\$ 237.29	\$ 130.31	\$ 2.79	\$ 84.35	\$ 19.89	\$ 5.47	\$ 46.80	\$ 25.56	\$ 1,535.84
Total Cash Receipts	\$ 271.43	\$ 288.98	\$ 247.91	\$ 175.06	\$ 237.29	\$ 130.31	\$ 2.79	\$ 84.35	\$ 19.89	\$ 5.47	\$ 46.80	\$ 25.56	\$ 1,535.84
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received	\$ 137,000.00	\$ 1,115,500.00	\$ 369,000.00	\$ 203,000.00	\$ 852,000.00	\$ 319,000.00	\$ 138,000.00	\$ 612,000.00	\$ 188,800.00	\$ 360,000.00	\$ 446,500.00	\$ 256,000.00	\$ 4,996,800.00
Account Transfers Sent	\$ (275,000.00)	\$ (1,057,000.00)	\$ (370,348.00)	\$ (300,000.00)	\$ (1,090,000.00)	\$ (546,000.00)	\$ (35,000.00)	\$ (695,000.00)	\$ (205,000.00)	\$ (279,000.00)	\$ (525,000.00)	\$ (240,000.00)	\$ (5,617,348.00)
Total Account Transfers	\$ (138,000.00)	\$ 58,500.00	\$ (1,348.00)	\$ (97,000.00)	\$ (238,000.00)	\$ (227,000.00)	\$ 103,000.00	\$ (83,000.00)	\$ (16,200.00)	\$ 81,000.00	\$ (78,500.00)	\$ 16,000.00	\$ (620,548.00)
Cash Balance - Ending	\$ 509,921.64	\$ 568,710.62	\$ 567,610.53	\$ 470,785.59	\$ 233,022.88	\$ 6,153.19	\$ 109,155.98	\$ 26,240.33	\$ 10,060.22	\$ 91,065.69	\$ 12,612.49	\$ 28,638.05	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - S&T Money Market Account #2
For Period of January 1, 2021 - December 31, 2021

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	YTD
Cash Balance - Beginning													
Money Market Account	\$ 28,638.05	\$ 72,658.56	\$ 856,724.59										
Total Cash Balance - Beginning	\$ 28,638.05	\$ 72,658.56	\$ 856,724.59										
Cash Receipts													
Accounts Receivable Collections													
New Connection Fees													
Interest Income	\$ 20.51	\$ 88.03											\$ 108.54
Total Cash Receipts	\$ 20.51	\$ 88.03											\$ 108.54
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received	\$ 169,000.00	\$ 904,000.00	\$ 422,000.00										\$ 1,495,000.00
Account Transfers Sent	\$ (125,000.00)	\$ (120,022.00)	\$ (970,000.00)										\$ (1,215,022.00)
Total Account Transfers	\$ 44,000.00	\$ 783,978.00	\$ (548,000.00)										\$ 279,978.00
Cash Balance - Ending	\$ 72,658.56	\$ 856,724.59	\$ 308,724.59										

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - DNB Money Market Account #1 - Board Restricted
For Period of January 1, 2018 - December 31, 2018

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	YTD
Cash Balance - Beginning													
Money Market Account	\$ 1,578,543.62	\$ 1,648,329.04	\$ 1,648,961.39	\$ 1,649,639.18	\$ 1,650,339.86	\$ 1,658,715.67	\$ 1,667,349.94	\$ 1,683,430.46	\$ 1,753,572.61	\$ 1,754,245.34	\$ 2,071,971.79	\$ 2,072,823.45	
Total Cash Balance - Beginning	\$ 1,578,543.62	\$ 1,648,329.04	\$ 1,648,961.39	\$ 1,649,639.18	\$ 1,650,339.86	\$ 1,658,715.67	\$ 1,667,349.94	\$ 1,683,430.46	\$ 1,753,572.61	\$ 1,754,245.34	\$ 2,071,971.79	\$ 2,072,823.45	
Cash Receipts													
Sewer Revenue Note - Series of 2017													
Accounts Receivable Collections													
Deferred Tapping Fees													
PA H2O Grant													
Sale of Assets													
Developer's Projects Escrow													
Interest Income	\$ 719.42	\$ 632.35	\$ 677.79	\$ 700.68	\$ 701.81	\$ 660.27	\$ 732.52	\$ 732.15	\$ 672.73	\$ 881.09	\$ 851.66	\$ 883.99	\$ 8,846.46
Total Cash Receipts	\$ 69,066.00	\$ 632.35	\$ 677.79	\$ 700.68	\$ 8,375.81	\$ 8,634.27	\$ 16,080.52	\$ 70,142.15	\$ 672.73	\$ 317,726.45	\$ 851.66	\$ 10,905.99	\$ 505,185.82
Cash Disbursements													
Developer's Escrow Release													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Balance - Ending	\$ 1,648,329.04	\$ 1,648,961.39	\$ 1,649,639.18	\$ 1,650,339.86	\$ 1,658,715.67	\$ 1,667,349.94	\$ 1,683,430.46	\$ 1,753,572.61	\$ 1,754,245.34	\$ 2,071,971.79	\$ 2,072,823.45	\$ 2,083,729.44	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - DNB Money Market Account #11 - Board Restricted
 For Period of January 1, 2019 - December 31, 2019

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	YTD
Cash Balance - Beginning													
Money Market Account	\$ 2,083,729.44	\$ 2,084,614.49	\$ 2,085,414.22	\$ 2,086,242.83	\$ 2,110,480.18	\$ 2,111,376.60	\$ 2,112,186.59	\$ 2,113,141.62	\$ 2,114,010.21	\$ 2,114,908.12	\$ 2,123,481.36	\$ 2,162,695.10	
Total Cash Balance - Beginning	\$ 2,083,729.44	\$ 2,084,614.49	\$ 2,085,414.22	\$ 2,086,242.83	\$ 2,110,480.18	\$ 2,111,376.60	\$ 2,112,186.59	\$ 2,113,141.62	\$ 2,114,010.21	\$ 2,114,908.12	\$ 2,123,481.36	\$ 2,162,695.10	
Cash Receipts													
Sewer Revenue Note - Series of 2017													
Accounts Receivable Collections													
Deferred Tapping Fees													
PA H2O Grant				\$ 23,322.00									\$ 23,322.00
Sale of Assets													
Developer's Projects Escrow													
Interest Income	\$ 885.05	\$ 799.73	\$ 828.61	\$ 915.35	\$ 896.42	\$ 809.99	\$ 955.03	\$ 868.59	\$ 897.91	\$ 899.24	\$ 843.74	\$ 947.18	\$ 10,546.84
Total Cash Receipts	\$ 885.05	\$ 799.73	\$ 828.61	\$ 24,237.35	\$ 896.42	\$ 809.99	\$ 955.03	\$ 868.59	\$ 897.91	\$ 8,573.24	\$ 39,213.74	\$ 947.18	\$ 79,912.84
Cash Disbursements													
Developer's Escrow Release													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Balance - Ending	\$ 2,084,614.49	\$ 2,085,414.22	\$ 2,086,242.83	\$ 2,110,480.18	\$ 2,111,376.60	\$ 2,112,186.59	\$ 2,113,141.62	\$ 2,114,010.21	\$ 2,114,908.12	\$ 2,123,481.36	\$ 2,162,695.10	\$ 2,163,642.28	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - DNB/S&T Money Market Account #1 - Board Restricted
 For Period of January 1, 2020 - December 31, 2020

	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	YTD
Cash Balance - Beginning													
Money Market Account	\$ 2,163,642.28	\$ 2,164,561.28	\$ 2,165,273.27	\$ 2,181,374.93	\$ 2,182,083.13	\$ 2,182,767.94	\$ 2,183,523.83	\$ 2,184,256.36	\$ 2,094,202.85	\$ 2,094,624.55	\$ 1,735,036.68	\$ 1,541,893.06	
Total Cash Balance - Beginning	\$ 2,163,642.28	\$ 2,164,561.28	\$ 2,165,273.27	\$ 2,181,374.93	\$ 2,182,083.13	\$ 2,182,767.94	\$ 2,183,523.83	\$ 2,184,256.36	\$ 2,094,202.85	\$ 2,094,624.55	\$ 1,735,036.68	\$ 1,541,893.06	
Cash Receipts													
Sewer Revenue Note - Series of 2017													
Accounts Receivable Collections													
Deferred Tapping Fees			\$ 15,348.00					\$ 9,384.18			\$ 106,477.35		\$ 131,209.53
PA H2O Grant													
Sale of Assets													
Developer's Projects Escrow													
Interest Income	\$ 919.00	\$ 711.99	\$ 753.66	\$ 708.20	\$ 684.81	\$ 755.89	\$ 752.53	\$ 562.31	\$ 421.70	\$ 412.13	\$ 379.03	\$ 320.84	\$ 7,362.09
Total Cash Receipts	\$ 919.00	\$ 711.99	\$ 16,101.66	\$ 708.20	\$ 684.81	\$ 755.89	\$ 752.53	\$ 9,946.49	\$ 421.70	\$ 412.13	\$ 106,856.38	\$ 320.84	\$ 138,571.62
Cash Disbursements													
Developer's Escrow Release													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received													
Account Transfers Sent													
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100,000.00)	\$ (360,000.00)	\$ (360,000.00)	\$ (300,000.00)	\$ -	\$ (760,000.00)
Cash Balance - Ending	\$ 2,164,561.28	\$ 2,165,273.27	\$ 2,181,374.93	\$ 2,182,083.13	\$ 2,182,767.94	\$ 2,183,523.83	\$ 2,184,256.36	\$ 2,094,202.85	\$ 2,094,624.55	\$ 1,735,036.68	\$ 1,541,893.06	\$ 1,542,213.90	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Analysis of Collections on Accounts Receivable

For Period of January 1, 2020 - January 31, 2021

	<u>1/31/2020</u>	<u>4/30/2020</u>	<u>7/31/2020</u>	<u>10/31/2020</u>	<u>1/31/2021</u>
<u>ACCOUNTS RECEIVABLE BALANCES BY TYPE</u>					
Accounts Receivable - Sewer (Res, Comm, Ind)	\$ 1,680,638.02	\$ 1,649,299.24	\$ 1,594,104.82	\$ 1,802,386.31	\$ 1,980,616.16
Accounts Receivable - Township	\$ 99,107.03	\$ -	\$ 101,072.84	\$ -	\$ 106,912.12
Accounts Receivable - Pretreatment	\$ 23,275.00	\$ 21,905.00	\$ 21,405.00	\$ 17,005.00	\$ 17,005.00
Accounts Receivable - Northwest Assessment	\$ 109,776.88	\$ 105,208.86	\$ 103,767.85	\$ 101,022.28	\$ 80,198.66
Total Accounts Receivable	\$ 1,912,796.93	\$ 1,776,413.10	\$ 1,820,350.51	\$ 1,920,413.59	\$ 2,184,731.94
<u>ACCOUNTS RECEIVABLE COLLECTIONS</u>					
Feb, Mar, Apr	\$ 1,568,542.90				
May, Jun, Jul		\$ 1,509,005.92			
Aug, Sep, Oct			\$ 1,417,335.09		
Nov, Dec, Jan				\$ 1,187,672.96	
Collection % per Billing Period	82%	85%	78%	62%	0%
<u>DELINQUENT NOTICES</u>					
	<u>Round 1*</u>	<u>Round 2**</u>	<u>Round 3***</u>	<u>Round 4****</u>	
Date Delinquent Notices Mailed	3/6/2020	6/5/2020	9/8/2020	12/8/2020	
Total Number of Accounts Billed	7,512	7,519	7522	7525	
Total Number of Delinquent Accounts	1,618	1,533	1,483	1604	
Total Number of Delinquent Notices Mailed	1,575	1,486	1,421	1543	
Current Delinquent Charges	\$ 317,329.74	\$ 337,230.58	\$ 327,933.49	\$ 345,448.53	
Past Delinquent Charges	\$ 442,042.94	\$ 489,420.37	\$ 517,074.47	\$ 555,058.80	
Total Delinquent Charges	\$ 759,372.68	\$ 826,650.95	\$ 845,007.96	\$ 900,507.33	
Penalty Charges	\$ 27,194.71	\$ 26,610.61	\$ 27,259.20	\$ 28,094.56	
Interest Charges	\$ 9,276.61	\$ 11,186.75	\$ 11,583.47	\$ 12,629.67	
Total Late Fees Charged	\$ 36,471.32	\$ 37,797.36	\$ 38,842.67	\$ 40,724.23	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
S&T/IWSB Operating and Customer Deposits Accounts - Analysis Current Year to Prior Year
For Period of February 2021 to February 2020

	<u>Feb-21*</u>	<u>Feb-20*</u>	<u>Variance</u>
Cash Balance - Beginning			
Customer Deposits Account	\$ 96,734.61	\$ 218,734.25	\$ (121,999.64)
Operating Account	\$ (90,337.15)	\$ 29,584.32	\$ (119,921.47)
Total Cash Balance - Beginning	\$ 6,397.46	\$ 248,318.57	\$ (241,921.11)
Cash Receipts			
Accounts Receivable Collections	\$ 1,165,859.78	\$ 1,100,965.95	\$ 64,893.83
New Connection Fees	\$ 10,322.00		\$ 10,322.00
Conveyance Fees			\$ -
Escrow - Delinquent Customer Accounts	\$ 479.29		\$ 479.29
Escrow - Engineering		\$ 7,500.00	\$ (7,500.00)
Escrow - Developer's Projects			\$ -
Sale of Property and Easement Conveyance			\$ -
Insurance Claim Reimbursement	\$ 41,803.34		\$ 41,803.34
Utility Reimbursement/PA One Call Refund	\$ 8,095.60	\$ 337.50	\$ 7,758.10
Interest Income	\$ 11.21	\$ 303.97	\$ (292.76)
Deferred Income			\$ -
Grant Funds			\$ -
COBRA Payment			\$ -
Misc Income - 941 Refund, Insurance Class Action Settlement		\$ 5,851.34	\$ (5,851.34)
Total Cash Receipts	\$ 1,226,571.22	\$ 1,114,958.76	\$ 111,612.46
Cash Disbursements			
Payroll (net payroll, taxes and processing fee)	\$ 19,999.49	\$ 21,016.45	\$ (1,016.96)
2017 Sewer Note	\$ 111,946.31	\$ 114,134.40	\$ (2,188.09)
MTSA Note Payable			\$ -
Sales - Credits Refunded	\$ 1,688.11	\$ 96.07	\$ 1,592.04
Return of Customer Escrow			\$ -
Refund of Engineering Escrow			\$ -
Refund of Developer's Escrow			\$ -
Capital Improvements			\$ -
Prepaid Insurance/Expenses	\$ 7,071.75		\$ 7,071.75
Escrow Release - Engineering Fees	\$ 5,238.00	\$ 1,385.00	\$ 3,853.00
Cost of Goods Sold	\$ 882,329.13	\$ 847,112.97	\$ 35,216.16
Plant			\$ -
Collections	\$ 108,032.56	\$ 75,059.26	\$ 32,973.30
Maintenance			\$ -
Administration	\$ 26,326.93	\$ 30,887.55	\$ (4,560.62)
Total Cash Disbursements	\$ 1,162,632.28	\$ 1,089,691.70	\$ 72,940.58
Account Transfers			
Account Transfers Received	\$ 290,000.00	\$ 1,057,000.00	\$ (767,000.00)
Account Transfers Sent	\$ (1,084,000.00)	\$ (1,115,500.00)	\$ 31,500.00
Total Account Transfers (difference to MMA #2)	\$ (794,000.00)	\$ (58,500.00)	\$ (735,500.00)
Cash Balance - Ending	\$ (723,663.60)	\$ 215,085.63	\$ (938,749.23)

SWDCMA
Customer Adjustments for Approval

Anna J. Cross

Customer #	Amount	Description	Debit Adjustments	Credit Adjustments	Posted in New World	Approved By:
Mar-21						
156240-001	(\$50.00)	Credit - Reverse Return Check Fee, Customer Put Stop Payment Thought Lost in Mail. Was Mail Delay	\$0.00	(\$50.00)	2/23/2021	
154440-001	(\$12.45)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$12.45)		
126310-001	\$140.77	Debit - Over-Paid at Settlement	\$140.77	\$0.00		
114920-001	\$122.71	Debit - Over-Paid at Settlement	\$122.71	\$0.00		
157660-001	(\$21.39)	Credit - Penalty Online Check Payment Dated 2/26/21	\$0.00	(\$21.39)		
130760-001	(\$24.95)	Credit - Penalty Online Check Payment Dated 2/26/21	\$0.00	(\$24.95)		
211705-001	(\$12.07)	Credit - Penalty Envelope Post Marked 2/27/2021	\$0.00	(\$12.07)		
210314-001	(\$24.49)	Credit - Penalty Charged In Error / Pool Credit	\$0.00	(\$24.49)		
210314-001	(\$120.57)	Credit - Consumption Following Pool Repair	\$0.00	(\$120.57)		
123707-001	(\$11.64)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$11.64)		
112250-001	(\$15.30)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$15.30)		
110600-001	(\$29.91)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$29.91)		
137000-001	\$187.11	Debit - Misapplied Payment Transfer From Account 154420-001 Wrong Account Number on Check	\$187.11	\$0.00		
154420-001	(\$187.11)	Credit - Misapplied Payment Transfer From Account 137000-001 Wrong Account Number on Check	\$0.00	(\$187.11)		
121440-001	(\$21.99)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$21.99)		
144140-001	(\$8.60)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$8.60)		
144150-001	(\$12.25)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$12.25)		
144520-001	(\$11.64)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$11.64)		
144530-001	(\$15.90)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$15.90)		
144030-001	(\$10.42)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$10.42)		
144020-001	(\$18.34)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$18.34)		
147040-001	(\$50.00)	Credit - NSF Fee Due to Account Being Frozen by Bank Due to Death of Account Holder	\$0.00	(\$50.00)		
116980-001	(\$9.81)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$9.81)		
138260-001	(\$14.08)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$14.08)		
110680-001	(\$9.21)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$9.21)		
146480-001	(\$28.08)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$28.08)		
125920-001	(\$12.25)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$12.25)		
130250-001	(\$12.86)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$12.86)		
151560-001	(\$9.81)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$9.81)		
152875-001	(\$9.81)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$9.81)		
126975-001	(\$14.08)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$14.08)		
303790-001	(\$17.12)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$17.12)		
220704-001	(\$134.34)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$134.34)		
142090-001	(\$17.49)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$17.49)		
129000-001	(\$12.25)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$12.25)		
129000-001	(\$15.90)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$15.90)		
141160-001	(\$100.56)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$100.56)		
333575-001	(\$668.43)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$668.43)		
117550-001	(\$10.69)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$10.69)		
110770-001	(\$22.60)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$22.60)		
109600-001	(\$20.78)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$20.78)		
112890-001	(\$15.55)	Credit - Penalty Waived One Time Courtesy	\$0.00	(\$15.55)		
109040-001	(\$369.85)	Credit - Consumption Water Service Line Leak 7/31/20	\$0.00	(\$369.85)		
109040-001	(\$483.65)	Credit - Consumption Water Service Line Leak 10/31/20	\$0.00	(\$483.65)		
109040-001	(\$1,077.93)	Credit - Consumption Water Service Line Leak 1/31/21	\$0.00	(\$1,077.93)		
109040-001	(\$90.04)	Credit - Penalty Charged In Error / Refund	\$0.00	(\$90.04)		
109040-001	\$940.96	Debit - Water Service Line Leak Refund	\$940.96	\$0.00		
	(\$2,517.90)	TOTAL ADJUSTMENTS - MARCH 2021	\$1,391.55	(\$3,909.45)		