

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

The General Meeting was called to order by Chairman Leonard Balestrieri at 7:46 p.m. with a quorum present.

Board members in attendance:

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

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.

Open to Public

None

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 October engineering escrow releases to Stantec totaling \$6,130.00 for the following projects:

2271.06	Star Hill	811.50
2271.08	RIC Municipal Center	2,475.00
2271.10	Fink 5563 Pennell Road	1,044.50
2271.11	CHB Smithbridge Extension	1,600.00
2271.13	Brookside 108 Patterson Road	199.00

A motion was made by Mr. Zwiercan, second by Ms. McDermond and approved on a 5 to 0 vote to authorize Change Order #4 in the amount of \$2,016.89 on the Woodbrook Pump Station Electrical Upgrades project for the re-routing of the 2" conduit that currently runs between the pump station and the existing pole, to route around the new guy wire anchor support to the new pole, as recommended by the Authority Engineer.

Mr. Gade was advised by Mr. Durham that no progress has been made on the easement for access to the West Branch Chester Creek Interceptor as this proposed easement will run through Township open space. Mr. Durham also advised that the Township trail along the West Branch Chester Creek is on hold indefinitely due to funding needs for the project.

Mr. Gade previously reported that the Authority will keep the parcel in Upper Chichester Township maintained, including snow shoveling by KBX.

Mr. Gade reported that the connection of the Comcast building at the rear of the Toby Farms Elementary School in Chester Township appears to be an indirect connection with the lateral running to the Bus Depot, according to the trenching. The water service may also be drawn from the same as CWA has been unable to provide details of the connection.

Mr. Gade provided updates on the new connections in the service area.

Mr. Gade updated the Board on the documentation that was located regarding the Authority's easements. As this information is currently being compiled, Mr. Gade will provide monthly updates on the status.

Ms. Nelson advised that she is waiting for transaction information to be updated on Public Access so she can send the access easement document to the new owner of 602 Chester Creek Road for signing.

Ms. Nelson provided the flow information through October 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 October 27, 2025 General Board Meeting were presented on a motion by Ms. McDermond, second by Ms. Goodrich-Cairns and approved on a 5 to 0 vote.

Treasurer's Report

Mr. Zwiercan presented the November treasurer's report in oral form followed by a review of the Authority's statement of cash. The November 24, 2025 Treasurer's Report, inclusive of accounts payable disbursements for November, was presented on a motion by Mr. Maiale, second by Ms. McDermond and approved on a 5 to 0 vote.

Finance Committee

Mr. Zwiercan presented the November 2025 adjustments for sewer service accounts, which totaled \$2,755.33 net credit. On a motion by Ms. Goodrich-Cairns and second by Ms. McDermond, November sewer service account adjustments were approved on a 5 to 0 vote.

A motion was made by Mr. Maiale, second by Ms. McDermond and approved on a 5 to 0 vote to correct the October sewer service adjustment total from \$14,888.12 net credit to \$14,888.21 net credit.

Mr. Zwiercan reported that the Finance Committee met earlier in November for the purpose of reviewing the proposed 2026 budget and to determine the rate increase necessary to cover the operating expenses for the upcoming fiscal year. Ms. Nelson presented the budget worksheets and the details of the proposed 2026 budget. The Finance Committee recommended no increase in billing rates for 2026 based on the proposed budget.

Long Range Planning Committee

None

Negotiations Committee

None

Solicitor's Report

Mr. Durham stated there were no updates on his legal matters for the Authority.

Executive Session

The Board and Ms. Nelson entered into Executive Session from 8:02 p.m. until 8:43 p.m. for discussion of real estate and personnel matters.

Other Business

None

Adjournment

The meeting was adjourned at 8:44 p.m.

Attested by,



Secretary, Board of Directors

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Treasurer's Report

For Period of October 28, 2025 - November 24, 2025

Opening Cash Balance @ 10/28/25 available for Operations	\$ 4,732,115.16	
Citizens Customer Deposit Accounts		\$ 1,267,749.13
Citizens Operating Account		\$ 18,043.72
Citizens Capital Improvement Account		\$ 789,223.43
Citizens Deferred Income Account		\$ 2,128,188.33
Citizens Escrow - Utility		\$ 12,000.00
Citizens Escrow - Project		\$ 516,176.38
IWSB Operating Account		\$ 734.17
Total Receipts for Reporting Period	\$ 971,403.92	
Deposits - A/R Collections		\$ 944,088.91
Deposits - New Connection Fees		\$ 12,799.00
Deposits - Escrow Payments - Delinquent Accounts		\$ -
Deposits - Escrow Payments - Engineering Fees		\$ 354.25
Deposits - Escrow Payments - Developer Projects		\$ -
Deposits - Insurance and Damage Claim Reimbursements		\$ -
Deposits - Property Sale and Easement Conveyance		\$ -
Deposits - Interest Income		\$ 14,161.76
Deposits - Deferred Income		\$ -
Deposits - Grant Funds		\$ -
Deposits - COBRA		\$ -
Deposits - Utility Reimbursement/PA One Call Refund		\$ -
Deposits - Misc Income		\$ -
Total Disbursements for Reporting Period	\$ (1,410,897.92)	
Vendor Disbursements		\$ (1,384,210.43)
Payroll		\$ (26,208.48)
Sewer Revenue Note - Series of 2017 Payments		\$ -
Account Transfers Sent		\$ (2,401,499.00)
Account Transfers Received		\$ 2,401,499.00
Bank Service Charges		\$ (479.01)
Ending Cash Balance @ 11/24/25 available for Operations	\$ 4,292,621.16	
Citizens Customer Deposit Accounts		\$ 752,378.28
Citizens Operating Account		\$ 72,145.80
Citizens Capital Improvement Account		\$ 791,732.73
Citizens Deferred Income Account		\$ 2,147,453.80
Citizens Escrow - Utility		\$ 12,000.00
Citizens Escrow - Project		\$ 516,176.38
IWSB Operating Account		\$ 734.17
Accounts Receivable	\$ 1,092,350.74	
Total Accounts Payable for Board Approval	\$ 1,384,199.96	
Total Disbursements for Board Signature on 11/24/25	\$ (1,384,199.96)	
Accounts Payable Balance after Disbursements of 11/24/25	\$ -	

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Cash Accounts Summary

For Period of October 28, 2025 - November 24, 2025

	1130.1-1130.2 Citizens	1130.3 Citizens Customer Deposits Investment	1130.4 Citizens Operating Account	1130.5 Citizens Capital Improvements	1130.6 Citizens Deferred Income	1130.7 Citizens Escrow - Utility	1130.8 Citizens Escrow - Projects	1132 IM/5B Operating Account
Opening Balances @ 10/28/25	\$ 45,717.94	\$ 1,222,091.19	\$ 18,043.72	\$ 789,223.43	\$ 2,128,188.33	\$ 12,000.00	\$ 516,176.38	\$ 734.17
Deposits - A/R Collections	\$ 944,088.91							
Deposits - New Connection Fees	\$ 12,799.00							
Deposits - Escrow Payments - Delinquent Accounts								
Deposits - Escrow Payments - Engineering Fees	\$ 354.25							
Deposits - Escrow Payments - Developer Projects								
Deposits - Insurance and Damage Claim Reimbursements								
Deposits - Property Sale and Easement Conveyance								
Deposits - Interest Income		\$ 4,885.99		\$ 2,509.30	\$ 6,766.47			
Deposits - Deferred Income								
Deposits - Grant Funds								
Deposits - COBRA								
Deposits - Utility Reimbursement/Vendor Refund								
Deposits - Misc Income								
Disbursements for Operations			\$ (1,384,210.43)					
Payroll			\$ (26,208.48)					
Bank Fees			\$ (479.01)					
Note Payable - S&T Sewer Revenue Note - Series of 2017								
Account Transfers Received		\$ 924,000.00	\$ 1,465,000.00		\$ 12,499.00			
Account Transfers Sent	\$ (924,000.00)	\$ (1,477,499.00)						
Ending Balances @ 11/24/25	\$ 78,960.10	\$ 673,418.18	\$ 72,145.80	\$ 791,732.73	\$ 2,147,453.80	\$ 12,000.00	\$ 516,176.38	\$ 734.17
CASH AVAILABLE FOR OPERATIONS	\$ 4,292,621.16							

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY

Summary of Operating Income and Expenses

Year	Month	Total Income	Total Expenses	Total +/- This Month	Total +/- YTD
Opening Balance					\$ 123,123.06
2022	Jan	\$ 283,899.65	\$ 310,570.13	\$ (26,670.48)	\$ 96,452.58
	Feb	\$ 1,161,730.79	\$ 1,187,206.77	\$ (25,475.98)	\$ 70,976.60
	Mar	\$ 264,920.28	\$ 249,332.38	\$ 15,587.90	\$ 86,564.50
	Apr	\$ 413,508.30	\$ 235,819.87	\$ 177,688.43	\$ 264,252.93
	May	\$ 1,067,278.97	\$ 1,195,551.87	\$ (128,272.90)	\$ 135,980.03
	Jun	\$ 194,768.14	\$ 241,501.67	\$ (46,733.53)	\$ 89,246.50
	Jul	\$ 236,479.26	\$ 249,805.86	\$ (13,326.60)	\$ 75,919.90
	Aug	\$ 1,221,286.17	\$ 1,220,805.79	\$ 480.38	\$ 76,400.28
	Sep	\$ 242,073.91	\$ 270,911.21	\$ (28,837.30)	\$ 47,562.98
	Oct	\$ 301,433.76	\$ 275,799.00	\$ 25,634.76	\$ 73,197.74
	Nov	\$ 1,335,308.20	\$ 1,198,300.24	\$ 137,007.96	\$ 210,205.70
	Dec	\$ 115,835.08	\$ 243,431.33	\$ (127,596.25)	\$ 82,609.45
YTD TOTALS		\$ 6,838,522.51	\$ 6,879,036.12		
2023	Jan	\$ 573,420.43	\$ 243,225.85	\$ 330,194.58	\$ 412,804.03
	Feb	\$ 1,030,594.81	\$ 1,280,188.68	\$ (249,593.87)	\$ 163,210.16
	Mar	\$ 325,012.78	\$ 282,073.17	\$ 42,939.61	\$ 206,149.77
	Apr	\$ 256,592.31	\$ 229,889.56	\$ 26,702.75	\$ 232,852.52
	May	\$ 1,352,829.98	\$ 1,272,844.49	\$ 79,985.49	\$ 312,838.01
	Jun	\$ 209,505.83	\$ 303,717.67	\$ (94,211.84)	\$ 218,626.17
	Jul	\$ 290,703.85	\$ 247,975.44	\$ 42,728.41	\$ 261,354.58
	Aug	\$ 1,183,053.36	\$ 812,179.47	\$ 370,873.89	\$ 632,228.47
	Sep	\$ 733,697.41	\$ 312,616.82	\$ 421,080.59	\$ 1,053,309.06
	Oct	\$ 338,958.19	\$ 278,525.51	\$ 60,432.68	\$ 1,113,741.74
	Nov	\$ 1,116,339.60	\$ 1,223,356.40	\$ (107,016.80)	\$ 1,006,724.94
	Dec	\$ 257,790.85	\$ 225,049.97	\$ 32,740.88	\$ 1,039,465.82
YTD TOTALS		\$ 7,668,499.40	\$ 6,711,643.03		
2024	Jan	\$ 196,817.93	\$ 240,714.46	\$ (43,896.53)	\$ 995,569.29
	Feb	\$ 1,384,409.62	\$ 1,321,768.62	\$ 62,641.00	\$ 1,058,210.29
	Mar	\$ 221,236.51	\$ 524,612.16	\$ (303,375.65)	\$ 754,834.64
	Apr	\$ 326,112.63	\$ 275,350.91	\$ 50,761.72	\$ 805,596.36
	May	\$ 1,385,767.75	\$ 1,259,035.22	\$ 126,732.53	\$ 932,328.89
	Jun	\$ 210,752.86	\$ 242,096.00	\$ (31,343.14)	\$ 900,985.75
	Jul	\$ 295,010.79	\$ 309,165.40	\$ (14,154.61)	\$ 886,831.14
	Aug	\$ 1,206,363.60	\$ 954,677.72	\$ 251,685.88	\$ 1,138,517.02
	Sep	\$ 182,836.18	\$ 193,173.49	\$ (10,337.31)	\$ 1,128,179.71
	Oct	\$ 2,331,954.28	\$ 278,796.75	\$ 2,053,157.53	\$ 3,181,337.24
	Nov	\$ (1,030,527.54)	\$ 1,501,475.10	\$ (2,532,002.64)	\$ 649,334.60
	Dec	\$ 251,726.31	\$ 176,937.48	\$ 68,233.63	\$ 724,123.43
YTD TOTALS		\$ 6,962,460.92	\$ 7,284,358.51		
2025	Jan	\$ 589,881.64	\$ 149,525.00	\$ 440,356.64	\$ 1,164,480.07
	Feb	\$ 1,050,920.81	\$ 1,240,140.89	\$ (189,220.08)	\$ 975,259.99
	Mar	\$ 289,450.91	\$ 196,977.66	\$ 92,473.25	\$ 1,067,733.24
	Apr	\$ 185,306.18	\$ 180,914.95	\$ 4,391.23	\$ 1,072,124.47
	May	\$ 1,373,085.50	\$ 1,190,383.33	\$ 182,702.17	\$ 1,254,826.64
	Jun	\$ 215,439.45	\$ 123,260.70	\$ 92,178.75	\$ 1,347,005.39
	Jul	\$ 363,270.83	\$ 116,055.56	\$ 247,215.27	\$ 1,594,220.66
	Aug	\$ 1,184,378.35	\$ 1,107,679.38	\$ 76,698.97	\$ 1,670,919.63
	Sep	\$ 278,190.00	\$ 278,804.27	\$ (614.27)	\$ 1,670,305.36
	Oct	\$ 488,154.52	\$ 501,143.41	\$ (12,988.89)	\$ 1,657,316.47
	Nov	\$ 571,798.10	\$ 1,403,856.32	\$ (832,058.22)	\$ 825,258.25
	Dec			\$ -	\$ 825,258.25
YTD TOTALS		\$ 6,589,876.29	\$ 6,488,741.47		

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - S&T/MSB Operating, Developers Escrow and Customer Deposits Accounts
 For Period of January 1, 2023 - December 31, 2023

	Jan-23	Feb-23*	Mar-23	Apr-23	May-23*	Jun-23	Jul-23	Aug-23*	Sep-23	Oct-23	Nov-23*	Dec-23	YTD
Cash Balance - Beginning													
Customer Deposits Account	\$ 113,617.74	\$ 251,391.49	\$ 277,812.83	\$ 42,578.83	\$ 87,682.46	\$ 275,568.76	\$ 56,401.74	\$ 136,113.92	\$ 279,152.06	\$ 102,075.30	\$ 259,138.62	\$ 247,213.44	
Developer's Escrow Account	\$ 99,794.92	\$ 99,794.92	\$ 99,794.92	\$ 101,594.92	\$ 103,394.92	\$ 103,394.92	\$ 103,394.92	\$ 106,894.92	\$ 106,894.92	\$ 580,552.92	\$ 580,552.92	\$ 580,552.92	
Operating Account	\$ 5,849.44	\$ 27,420.73	\$ (1,129,228.89)	\$ 19,116.34	\$ 5,901.85	\$ (69,569.35)	\$ 22,263.37	\$ 16,165.72	\$ 38,020.80	\$ 25,194.07	\$ 25,195.48	\$ 32,299.77	
Total Cash Balance - Beginning	\$ 219,262.10	\$ 378,607.14	\$ (751,621.14)	\$ 163,290.09	\$ 196,979.23	\$ 309,394.33	\$ 182,060.03	\$ 259,775.56	\$ 413,067.28	\$ 707,822.29	\$ 864,887.02	\$ 860,068.13	
Cash Receipts													
Accounts Receivable Collections	\$ 459,852.54	\$ 1,027,539.03	\$ 267,108.10	\$ 228,265.92	\$ 1,141,418.01	\$ 205,786.97	\$ 269,581.96	\$ 1,181,014.72	\$ 243,389.24	\$ 317,799.14	\$ 1,059,837.28	\$ 244,699.54	\$ 6,640,304.45
New Connection Fees	\$ 12,499.00			\$ 15,914.00					\$ 16,289.00	\$ 12,799.00		\$ 14,799.00	\$ 70,310.00
Conveyance Fees													
Escrow - Delinquent Customer Accounts													
Escrow - Engineering			\$ 1,800.00	\$ 1,800.00	\$ 5,220.64		\$ 3,500.00		\$ 3,000.00		\$ 3,500.00		\$ 18,820.64
Escrow - Developer's Projects									\$ 470,658.00				\$ 470,658.00
Sale of Property and Easement Conveyance													
Insurance Claim Reimbursement										\$ 7,978.34			\$ 7,978.34
Utility Reimbursement/PA One Call Refund	\$ 8,872.19	\$ 2,415.19		\$ 1,951.93	\$ 12.37	\$ 3,567.06	\$ 10.76	\$ 1,443.09		\$ 13.76	\$ 22.73	\$ 28.69	\$ 18,250.46
Interest Income	\$ 11.16	\$ 5.18	\$ 0.44	\$ 10.37	\$ 12.37	\$ 27.34	\$ 10.76	\$ 15.38	\$ 25.59	\$ 13.76	\$ 22.73	\$ 28.69	\$ 383.77
Deferred Income			\$ 37.99										\$ 37.99
Grant Funds													
COBRA Payment													
Misc Income - Insurance Policy Cancellation					\$ 22.99								\$ 22.99
Total Cash Receipts	\$ 481,244.89	\$ 1,029,960.40	\$ 268,946.53	\$ 247,942.22	\$ 1,146,674.01	\$ 209,883.37	\$ 287,092.72	\$ 1,182,473.19	\$ 733,371.83	\$ 398,590.24	\$ 1,063,360.01	\$ 257,527.23	\$ 7,226,566.64
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)	\$ 26,106.54	\$ 20,894.95	\$ 26,926.40	\$ 21,541.12	\$ 21,541.12	\$ 26,954.40	\$ 21,569.12	\$ 24,167.08	\$ 26,838.65	\$ 21,322.56	\$ 26,556.70	\$ 21,439.96	\$ 285,889.00
2017 Sewer Note	\$ 105,785.98	\$ 105,533.51	\$ 105,281.04	\$ 105,028.56	\$ 104,776.09	\$ 104,523.62	\$ 104,271.14	\$ 104,018.67	\$ 103,766.20	\$ 103,513.73	\$ 103,261.26	\$ 103,008.78	\$ 1,252,768.58
MTSA Note Payable		\$ 30,000.00											\$ 30,000.00
Sales - Credits Refunded	\$ 278.09	\$ 170.10		\$ 282.12	\$ 342.53	\$ 142.08		\$ 198.60	\$ 91.08		\$ 25.00		\$ 1,529.60
Refund of Customer Escrow													\$ 6,246.00
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow													\$ 3,500.00
Capital Improvements	\$ 49,438.46	\$ 8,486.48			\$ 44,038.00	\$ 13,950.00	\$ 9,524.80		\$ 46,102.50	\$ 6,075.00	\$ 11,227.50	\$ 7,200.00	\$ 195,982.74
Prepaid Expenses								\$ 18,873.75					\$ 30,471.75
Insurance Expense	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00	\$ 3,528.00	\$ 3,570.00	\$ 3,544.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 42,465.00
Escrow Release - Engineering Fees	\$ 1,047.00	\$ 1,117.00	\$ 1,804.50	\$ 707.50	\$ 2,124.50	\$ 6,377.75	\$ 283.50	\$ 1,270.50	\$ 1,395.00	\$ 149.50	\$ 1,190.00	\$ 140.00	\$ 17,616.75
Cost of Goods Sold	\$ 1,518.95	\$ 956,710.95	\$ 1,539.12	\$ 666.56	\$ 957,365.82	\$ 780.80	\$ 1,338.42	\$ 532,958.79	\$ 2,785.28	\$ 2,565.20	\$ 957,688.30	\$ 2,709.50	\$ 3,418,677.49
Plant													\$ -
Plant Collections	\$ 70,674.02	\$ 84,067.85	\$ 83,301.10	\$ 67,351.26	\$ 109,254.06	\$ 170,998.79	\$ 83,106.76	\$ 98,336.46	\$ 98,717.59	\$ 116,982.54	\$ 82,482.68	\$ 65,489.23	\$ 1,079,160.34
Maintenance													\$ -
Administration	\$ 34,287.37	\$ 28,727.86	\$ 54,171.53	\$ 30,784.44	\$ 27,874.37	\$ 27,067.23	\$ 24,301.70	\$ 28,771.62	\$ 29,388.52	\$ 24,379.58	\$ 25,859.96	\$ 15,276.70	\$ 347,585.78
Total Cash Disbursements	\$ 243,225.85	\$ 1,280,186.68	\$ 282,073.17	\$ 229,889.56	\$ 1,272,844.49	\$ 903,717.67	\$ 247,975.44	\$ 812,179.47	\$ 312,616.82	\$ 278,525.51	\$ 1,223,356.40	\$ 725,049.97	\$ 6,711,643.03
Account Transfers													
Account Transfers Received	\$ 167,000.00	\$ 18,000.00	\$ 1,333,087.87	\$ 138,636.48	\$ 1,093,985.58	\$ 291,000.00	\$ 178,598.23	\$ 725,000.00	\$ 201,000.00	\$ 220,000.00	\$ 1,127,177.50	\$ 128,500.00	\$ 2,996,000.00
Account Transfers Sent	\$ (245,674.00)	\$ (698,000.00)	\$ (405,000.00)	\$ (123,000.00)	\$ (854,000.00)	\$ (324,000.00)	\$ (120,000.00)	\$ (942,000.00)	\$ (327,000.00)	\$ (123,000.00)	\$ (972,000.00)	\$ (296,000.00)	\$ (2,996,000.00)
Total Account Transfers (difference to MMA #2)	\$ (78,674.00)	\$ (880,000.00)	\$ (67,912.13)	\$ (84,363.52)	\$ (760,014.42)	\$ (33,000.00)	\$ (41,401.77)	\$ (217,000.00)	\$ (126,000.00)	\$ (3,000.00)	\$ (154,822.50)	\$ (167,500.00)	\$ -
Cash Balance - Ending	\$ 378,607.14	\$ (751,621.14)	\$ 163,290.09	\$ 196,979.23	\$ 309,394.53	\$ 182,060.03	\$ 259,775.56	\$ 413,067.28	\$ 707,822.29	\$ 864,887.02	\$ 860,068.13	\$ 725,049.97	\$ 7,226,566.64

* Denotes Due Date month on quarterly billing

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - 587/IN5B Operating, Developers Escrow and Customer Deposits Accounts
 For Period of January 1, 2024 - December 31, 2024

	Jan-24	Feb-24*	Mar-24	Apr-24	May-24*	Jun-24	Jul-24	Aug-24*	Sep-24	Oct-24	Nov-24*	Dec-24	YTD
Cash Balance - Beginning													
Customer Deposits Account	\$ 114,182.69	\$ 213,512.03	\$ 299,944.49	\$ 73,872.98	\$ 156,740.22	\$ 260,095.50	\$ 142,144.88	\$ 270,768.23	\$ 493,121.51	\$ 79,964.86	\$ 181,448.22		\$ 1,506.68
Developer's Escrow Account	\$ 580,552.92	\$ 565,857.81	\$ 565,857.81	\$ 565,857.81	\$ 565,857.81	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31	\$ 566,857.31		\$ 4,276.75
Operating Account	\$ 30,309.78	\$ 23,057.53	\$ 20,388.78	\$ 38,006.67	\$ 19,670.52	\$ 43,404.88	\$ 52,829.26	\$ 34,922.11	\$ 45,265.96	\$ 19,103.59	\$ 16,329.43		\$ 1,506.68
Total Cash Balance - Beginning	\$ 725,045.39	\$ 803,426.87	\$ 887,190.38	\$ 678,536.95	\$ 742,268.05	\$ 870,331.69	\$ 761,831.45	\$ 872,547.65	\$ 1,045,244.78	\$ 668,325.76	\$ 197,777.65		\$ 1,506.68
Cash Receipts													
Accounts Receivable Collections	\$ 266,909.74	\$ 1,321,887.62	\$ 210,584.10	\$ 323,439.03	\$ 1,208,969.90	\$ 206,829.19	\$ 293,975.20	\$ 1,210,940.69	\$ 152,743.26	\$ 455,407.74	\$ 140,975.53		\$ 5,692,556.00
New Connection Fees		\$ 12,799.00						\$ 12,799.00		\$ 4,825.00			\$ 30,423.00
Conveyance Fees													\$ -
Escrow - Delinquent Customer Accounts													\$ -
Escrow - Engineering		\$ 3,500.00				\$ 3,500.00		\$ 18,500.00	\$ 29,500.00				\$ 55,000.00
Escrow - Developer's Projects		\$ 2,174.75											\$ 4,276.75
Sale of Property and Easement Conveyance													\$ -
Insurance Claim Reimbursement													\$ -
Utility Reimbursement/PA One Call Refund	\$ 1,000.41	\$ 21,695.83	\$ 1,394.54	\$ 2,625.40	\$ 967.88		\$ 888.70	\$ 2,533.47		\$ 2,400.63			\$ 33,508.86
Interest Income	\$ 11.04	\$ 19.38	\$ 29.90	\$ 16.57	\$ 24.08	\$ 27.82	\$ 17.70	\$ 21.69	\$ 11.21	\$ 22.73	\$ 12.56		\$ 214.68
Deferred Income													\$ -
Grant Funds													\$ -
CDBRA Payment													\$ -
Misc Income - RTK Fees						\$ 244.75							\$ 244.75
Total Cash Receipts	\$ 270,085.94	\$ 1,361,954.63	\$ 212,008.54	\$ 326,082.00	\$ 1,385,088.86	\$ 210,595.76	\$ 294,881.60	\$ 1,244,794.85	\$ 182,254.47	\$ 462,655.10	\$ 140,998.09		\$ 6,081,561.04
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)	\$ 28,288.16	\$ 27,469.80	\$ 22,181.64	\$ 22,064.64	\$ 27,614.30	\$ 22,091.44	\$ 22,091.44	\$ 27,614.30	\$ 22,091.44	\$ 27,190.60	\$ 123.70		\$ 249,115.46
2017 Sewer Note	\$ 102,756.31	\$ 102,508.84	\$ 102,251.36	\$ 101,996.89	\$ 101,746.42	\$ 101,495.95	\$ 101,241.48						\$ 713,992.25
MTSA Note Payable													\$ 30,000.00
Sales - Credits Refunded		\$ 6,372.85	\$ 200.00	\$ 925.98	\$ 128.44	\$ 544.81		\$ 574.24	\$ 417.49				\$ 9,169.71
Return of Customer Escrow													\$ -
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow		\$ 20,268.50				\$ 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 Expenses	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 3,537.00	\$ 2,965.00	\$ 3,110.00	\$ 5,143.00	\$ 3,729.00			\$ 36,189.00
Escrow Releases - Engineering Fees	\$ 598.75	\$ 1,161.00	\$ 820.75	\$ 1,406.50	\$ 1,000.50	\$ 616.00	\$ 2,658.50	\$ 1,332.00	\$ 4,249.00	\$ 5,562.00			\$ 19,405.00
Cost of Goods Sold	\$ 2,478.80	\$ 993,933.54	\$ 546.08	\$ 454.90	\$ 991,955.55	\$ 752.59	\$ 480.31	\$ 789,297.04	\$ 346.62	\$ 352.28			\$ 2,790,598.11
Plant													\$ -
Collections	\$ 63,858.12	\$ 109,036.62	\$ 327,765.70	\$ 91,852.05	\$ 101,284.18	\$ 87,896.35	\$ 143,528.66	\$ 86,225.62	\$ 133,698.02	\$ 199,968.00	\$ 329.58		\$ 1,345,496.91
Maintenance													\$ -
Administration	\$ 36,047.32	\$ 44,806.47	\$ 27,309.63	\$ 53,111.04	\$ 32,388.11	\$ 22,110.46	\$ 36,200.01	\$ 46,420.52	\$ 27,227.92	\$ 31,032.97	\$ 316.29	\$ 1,638.27	\$ 358,608.41
Total Cash Disbursements	\$ 240,714.46	\$ 1,321,768.62	\$ 524,612.16	\$ 275,350.91	\$ 1,259,085.22	\$ 242,096.00	\$ 309,165.40	\$ 954,671.72	\$ 189,173.49	\$ 278,796.75	\$ 340,769.57	\$ 1,638.27	\$ 5,941,798.57
Account Transfers													
Account Transfers Received	\$ 130,695.61	\$ 1,216,577.50	\$ 489,950.00	\$ 171,000.00	\$ 1,182,000.00	\$ 150,000.00	\$ 190,000.00	\$ 965,000.00	\$ 167,000.00	\$ 3,286,308.07	\$ 325,994.26	\$ 131.59	\$ 5,941,798.57
Account Transfers Sent	\$ (81,695.61)	\$ (1,173,000.00)	\$ (336,000.00)	\$ (158,000.00)	\$ (1,180,000.00)	\$ (227,000.00)	\$ (65,000.00)	\$ (1,082,420.00)	\$ (596,000.00)	\$ (8,987,715.53)	\$ (322,373.75)		\$ (5,941,798.57)
Total Account Transfers (difference to MMA #2)	\$ 49,000.00	\$ 43,577.50	\$ 103,950.00	\$ 13,000.00	\$ 2,000.00	\$ (77,000.00)	\$ (125,000.00)	\$ (117,420.00)	\$ (369,000.00)	\$ (651,407.46)	\$ (3,560.51)	\$ 131.59	\$ -
Cash Balance - Ending	\$ 803,426.87	\$ 887,190.38	\$ 678,596.96	\$ 742,268.05	\$ 870,331.69	\$ 761,831.45	\$ 872,547.65	\$ 1,045,244.78	\$ 668,325.76	\$ 197,777.65	\$ 1,506.68		\$ 1,506.68

* Denotes Due Date month on quarterly billing.

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

	Jan-24	Feb-24*	Mar-24	Apr-24	May-24*	Jun-24	Jul-24	Aug-24*	Sep-24	Oct-24	Nov-24*	Dec-24	YTD
Cash Balance - Beginning													
Customer Deposit Accounts											\$ 2,621.52	\$ 649,187.00	
Customer Deposit Investment												\$ 35,214.86	
Operating Account											\$ 2,980,308.07	\$ (80,703.58)	
Total Cash Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,982,929.59	\$ 647,896.33	
Cash Receipts													
Accounts Receivable Collections										\$ 2,621.52	\$ 895,456.47	\$ 248,012.82	\$ 1,148,090.31
New Connection Fees													\$ -
Bank Transfer													\$ -
Escrow - Delinquent Customer Accounts													\$ -
Escrow - Engineering													\$ -
Escrow - Developer's Projects													\$ -
Sale of Property and Easement Conveyance											\$ 21,109.01		\$ 21,109.01
Insurance Claim / Damage Reimbursements													\$ -
Utility Reimbursement/PA One Call Refund													\$ -
Interest Income													\$ 1,670.96
Deferred Income													\$ 1,670.96
Grant Funds													\$ 3,853.79
COBRA Payment													\$ -
Misc Income - RTK Fees													\$ -
Total Cash Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,621.52	\$ 919,376.24	\$ 251,726.31	\$ 1,172,724.07
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)													\$ 44,182.88
MTSA Note Payable													\$ -
Sales - Credits Refunded													\$ -
Return of Customer Escrow													\$ -
Refund of Engineering Escrow													\$ -
Refund of Developer's Escrow													\$ -
Bank Transfers													\$ -
Capital Improvements													\$ -
Prepaid Expenses													\$ 11,870.00
Insurance Expense													\$ 3,531.00
Escrow Release - Engineering Fees													\$ 7,678.00
Cost of Goods Sold													\$ 14,134.25
Plant													\$ 991,845.79
Collections													\$ -
Maintenance													\$ 81,161.57
Administration													\$ -
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,310.97	\$ 85,758.18	\$ 69,049.15
Account Transfers													
Account Transfers Received													\$ 2,980,308.07
Account Transfers Sent													\$ (4,666,308.07)
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,117,000.00)
Cash Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,982,929.59	\$ 723,896.26	\$ 1,336,736.91

*Denotes Due Date month on quarterly billing.

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
Statement of Cash Position - Citizens Bank Operating, Customer Deposits Accounts and Customer Deposit Investment
 For Period of January 1, 2025 - December 31, 2025

	Jan-25	Feb-25*	Mar-25	Apr-25	May-25*	Jun-25	Jul-25	Aug-25*	Sep-25	Oct-25	Nov-25*	Dec-25	YTD
Cash Balance - Beginning	\$ 25,870.28	\$ 203,058.69	\$ 204,899.82	\$ 78,166.65	\$ 98,187.15	\$ 184,831.23	\$ 28,312.31	\$ 265,995.86	\$ 344,553.64	\$ 40,394.47	\$ 298,569.00		
Customer Deposit Accounts	\$ 684,257.89	\$ 916,951.12	\$ 750,577.17	\$ 957,761.25	\$ 958,046.93	\$ 1,002,988.35	\$ 1,289,546.72	\$ 1,255,861.45	\$ 1,394,683.02	\$ 1,602,091.19	\$ 1,306,917.18		
Customer Deposit Investment	\$ 43,995.26	\$ 44,470.28	\$ 39,783.00	\$ 21,805.34	\$ 20,890.39	\$ 67,407.06	\$ 49,146.36	\$ 74,369.35	\$ 41,683.97	\$ 27,879.70	\$ 51,736.29		
Operating Account	\$ 724,123.43	\$ 1,164,480.07	\$ 975,259.99	\$ 1,067,733.24	\$ 1,072,124.47	\$ 1,254,826.64	\$ 1,347,006.39	\$ 1,594,220.66	\$ 1,670,919.63	\$ 1,670,919.63	\$ 1,657,316.47		
Total Cash Balance - Beginning	\$ 584,584.54	\$ 1,013,853.96	\$ 269,792.78	\$ 180,220.50	\$ 1,271,698.21	\$ 208,887.61	\$ 315,678.23	\$ 1,170,731.49	\$ 265,541.83	\$ 469,440.86	\$ 589,942.85		
Cash Receipts	\$ 137,789.00												
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/Vendor Refund													
Interest Income	\$ 2,789.87	\$ 3,985.17	\$ 1,474.05	\$ 993.47	\$ 943.87	\$ 993.47	\$ 23.57	\$ 3,484.55	\$ 5,148.17	\$ 1,028.87	\$ 14,725.22		
Deferred Income	\$ 2,482.23	\$ 3,626.05	\$ 3,184.08	\$ 9,285.68	\$ 3,541.42	\$ 3,958.37	\$ 4,314.73	\$ 5,820.57	\$ 5,148.17	\$ 4,885.99	\$ 40,247.25		
Grant Funds													
COBRA Payment	\$ 25.00												
Misc Income - RTV/Sewer Certification Fees	\$ 727,670.64	\$ 1,021,467.18	\$ 289,450.91	\$ 185,906.18	\$ 1,373,085.50	\$ 215,439.45	\$ 331,998.28	\$ 1,184,378.35	\$ 290,989.00	\$ 488,154.52	\$ 584,297.10		
Total Cash Receipts	\$ 36,732.45	\$ 23,197.42	\$ 29,168.12	\$ 29,168.12	\$ 28,979.38	\$ 23,187.93	\$ 28,517.11	\$ 30,426.02	\$ 26,208.48	\$ 32,760.61	\$ 19,656.36		
Cash Disbursements													
Payroll (net payroll, taxes and processing fee)	\$ 104.24	\$ 672.12	\$ 391.17	\$ 140.61	\$ 256.87	\$ 57.59	\$ 620.90	\$ 804.40	\$ 391.28		\$ 1,313.96		
2017 Sewer Note													
MTSA Note Payable													
Sales - Credits Refunded													
Return of Engineering Escrow													
Refund of Developer's Escrow													
Bank Transfers													
Capital Improvements													
Prepaid Expenses	\$ 2,980.00												
Insurance Expenses	\$ 3,717.00												
Escrow Release - Engineering Fees	\$ 2,060.00	\$ 2,316.75	\$ 2,068.00	\$ 5,983.75	\$ 4,914.50	\$ 2,765.50	\$ 2,105.00	\$ 9,084.00	\$ 4,583.00	\$ 4,713.00	\$ 4,713.00		
Cost of Goods Sold	\$ 894.56	\$ 1,020,870.24	\$ 575.16	\$ 590.84	\$ 1,020,969.38	\$ 434.39	\$ 409.95	\$ 972,742.95	\$ 409.95	\$ 428.28	\$ 1,020,899.25		
Plant													
Collections	\$ 74,294.19	\$ 150,122.62	\$ 75,995.06	\$ 107,553.90	\$ 94,895.22	\$ 68,179.54	\$ 30,819.97	\$ 62,322.90	\$ 209,797.70	\$ 114,982.11	\$ 258,828.61		
Maintenance													
Administration	\$ 29,342.56	\$ 42,962.04	\$ 57,401.15	\$ 39,806.33	\$ 36,681.98	\$ 24,944.35	\$ 25,247.83	\$ 31,899.11	\$ 30,513.36	\$ 29,390.57	\$ 26,445.61		
Total Cash Disbursements	\$ 349,525.00	\$ 1,240,140.89	\$ 196,977.66	\$ 180,914.95	\$ 1,450,888.33	\$ 123,260.70	\$ 116,055.56	\$ 1,107,679.38	\$ 278,804.27	\$ 501,143.41	\$ 1,403,856.32		
Account Transfers													
Account Transfers Received	\$ 689,000.00	\$ 2,245,453.63	\$ 598,000.00	\$ 347,000.00	\$ 2,921,000.00	\$ 473,000.00	\$ 233,272.55	\$ 2,273,000.00	\$ 755,000.00	\$ 750,000.00	\$ 2,229,000.00		
Account Transfers Sent	\$ (835,789.00)	\$ (2,216,000.00)	\$ (598,000.00)	\$ (347,000.00)	\$ (2,821,000.00)	\$ (473,000.00)	\$ (202,000.00)	\$ (2,273,000.00)	\$ (767,789.00)	\$ (750,000.00)	\$ (2,241,499.00)		
Total Account Transfers	\$ (137,789.00)	\$ (39,546.37)	\$ -	\$ -	\$ -	\$ -	\$ 31,272.55	\$ -	\$ (12,789.00)	\$ -	\$ (12,499.00)		
Cash Balance - Ending	\$ 1,164,480.07	\$ 975,259.99	\$ 1,067,733.24	\$ 1,072,124.47	\$ 1,254,826.64	\$ 1,347,006.39	\$ 1,594,220.66	\$ 1,670,919.63	\$ 1,670,919.63	\$ 1,657,316.47	\$ 825,258.25		

*Denotes Due Date month on quarterly billing

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

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	YTD
Cash Balance - Beginning	\$ 1,218,507.15	\$ 1,360,676.87	\$ 1,364,851.14	\$ 1,369,486.98	\$ 1,373,989.40	\$ 1,378,657.20	\$ 1,252,473.92	\$ 2,101,436.82	\$ 2,108,575.95	\$ 2,128,188.33	\$ 2,134,954.80	\$ -	\$ -
Deferred Income	\$ 4,390.72	\$ 4,174.27	\$ 4,633.84	\$ 4,502.42	\$ 4,667.80	\$ 4,274.72	\$ 4,592.60	\$ 7,139.13	\$ 6,813.38	\$ 6,766.47	\$ -	\$ -	\$ 51,887.35
Total Cash Balance - Beginning	\$ 1,218,507.15	\$ 1,360,676.87	\$ 1,364,851.14	\$ 1,369,486.98	\$ 1,373,989.40	\$ 1,378,657.20	\$ 1,252,473.92	\$ 2,101,436.82	\$ 2,108,575.95	\$ 2,128,188.33	\$ 2,134,954.80	\$ -	\$ -
Cash Receipts													
New Connection Fees	\$ 137,789.00						\$ 844,430.30						\$ 982,219.30
Interest Income	\$ 4,390.72	\$ 4,174.27	\$ 4,633.84	\$ 4,502.42	\$ 4,667.80	\$ 4,274.72	\$ 4,592.60	\$ 7,139.13	\$ 6,813.38	\$ 6,766.47	\$ -	\$ -	\$ 51,887.35
Total Cash Receipts	\$ 142,180.72	\$ 4,174.27	\$ 4,633.84	\$ 4,502.42	\$ 4,667.80	\$ 4,274.72	\$ 848,962.90	\$ 7,139.13	\$ 6,813.38	\$ 6,766.47	\$ -	\$ -	\$ 1,034,106.65
Cash Disbursements													
Bond Payment													
Bank Fees													
Total Cash Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account Transfers													
Account Transfers Received									\$ 12,799.00				\$ 12,799.00
Account Transfers Sent													\$ (130,458.00)
Total Account Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (130,458.00)	\$ -	\$ -	\$ 12,799.00	\$ -	\$ -	\$ -	\$ (117,659.00)
Cash Balance - Ending	\$ 1,360,676.87	\$ 1,364,851.14	\$ 1,369,486.98	\$ 1,373,989.40	\$ 1,378,657.20	\$ 1,252,473.92	\$ 2,101,436.82	\$ 2,108,575.95	\$ 2,128,188.33	\$ 2,134,954.80	\$ 2,134,954.80	\$ -	\$ -

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

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

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

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

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

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	YTD
Cash Balance - Beginning													
Deferred Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash Balance - Beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

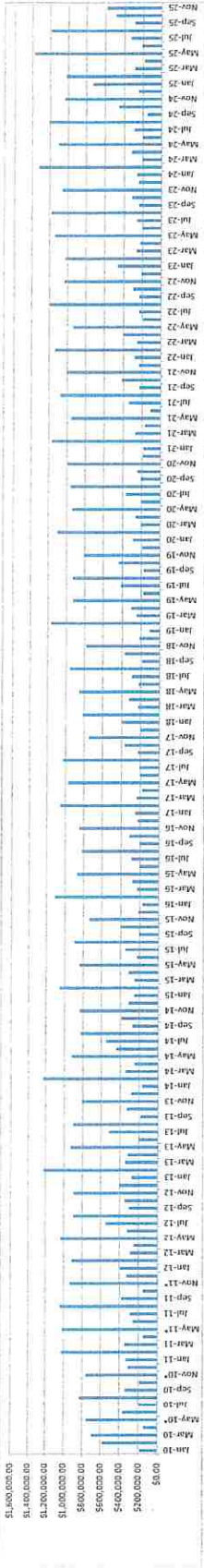
	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	YTD
Cash Balance - Beginning	\$ 576,902.56	\$ 576,902.56	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 516,176.38	\$ 516,176.38	\$ 516,176.38	\$ 516,176.38	\$ 516,176.38	\$ 516,176.38
Deferred Income	\$ 576,902.56	\$ 576,902.56	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 547,448.93	\$ 516,176.38	\$ 516,176.38	\$ 516,176.38	\$ 516,176.38	\$ 516,176.38	\$ 516,176.38
Total Cash Balance - Beginning	\$ 1,153,805.12	\$ 1,153,805.12	\$ 1,094,897.86	\$ 1,094,897.86	\$ 1,094,897.86	\$ 1,094,897.86	\$ 1,094,897.86	\$ 1,032,353.76	\$ 1,032,353.76	\$ 1,032,353.76	\$ 1,032,353.76	\$ 1,032,353.76	\$ 1,032,353.76
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)	\$ -	\$ -	\$ -	\$ -	\$ (31,272.55)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60,726.18)
Total Account Transfers	\$ (29,453.63)	\$ (29,453.63)	\$ -	\$ -	\$ -	\$ -	\$ (31,272.55)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60,726.18)
Cash Balance - Ending	\$ 1,124,351.49	\$ 1,124,351.49	\$ 1,094,897.86	\$ 1,094,897.86	\$ 1,094,897.86	\$ 1,094,897.86	\$ 1,063,625.31	\$ 1,032,353.76	\$ 1,032,353.76	\$ 1,032,353.76	\$ 1,032,353.76	\$ 1,032,353.76	\$ 1,032,353.76

SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY					
Analysis of Collections on Accounts Receivable					
For Period of January 1, 2025 - January 31, 2026					
	<u>1/31/2025</u>	<u>4/30/2025</u>	<u>7/31/2025</u>	<u>10/31/2025</u>	<u>1/31/2026</u>
ACCOUNTS RECEIVABLE BALANCES BY TYPE					
Accounts Receivable - Sewer (Res, Comm, Ind)	\$ 1,701,797.64	\$ 1,908,028.91	\$ 1,748,576.23	\$ 1,673,382.20	
Accounts Receivable - Township	\$ -	\$ -	\$ 121,172.26	\$ -	
Accounts Receivable - Pretreatment	\$ 13,725.00	\$ 10,930.00	\$ 10,330.00	\$ 10,330.00	
Accounts Receivable - Northwest Assessment	\$ 65,848.25	\$ 62,270.57	\$ 62,617.33	\$ 63,101.43	
Total Accounts Receivable	\$ 1,781,370.89	\$ 1,981,229.48	\$ 1,942,695.82	\$ 1,746,813.63	\$ -
ACCOUNTS RECEIVABLE COLLECTIONS					
Feb, Mar, Apr	\$ 1,463,869.24				
May, Jun, Jul		\$ 1,796,064.05			
Aug, Sep, Oct			\$ 1,905,714.18		
Nov, Dec, Jan				\$ 583,942.85	
Collection % per Billing Period	82%	91%	98%	33%	#DIV/0!
DELINQUENT NOTICES					
	2024 Q3	2024 Q4	2025 Q1	2025 Q2	2025 Q3
Date Delinquent Notices Mailed	12/9/2024	3/7/2025	6/7/2025	9/8/2025	
Total Number of Accounts Billed	7594	7,597	7604	7615	
Total Number of Delinquent Accounts	1742	1,639	1,646	1671	
Total Number of Delinquent Notices Mailed	1742	1,639	1,646	1671	
Penalty Charges	\$ 33,260.58	\$ 30,347.41	\$ 29,265.06	\$ 33,075.29	
Interest Charges	\$ 12,079.88	\$ 10,890.57	\$ 12,370.20	\$ 11,058.34	
Total Late Fees Charged	\$ 45,340.46	\$ 41,237.98	\$ 41,635.26	\$ 44,133.63	

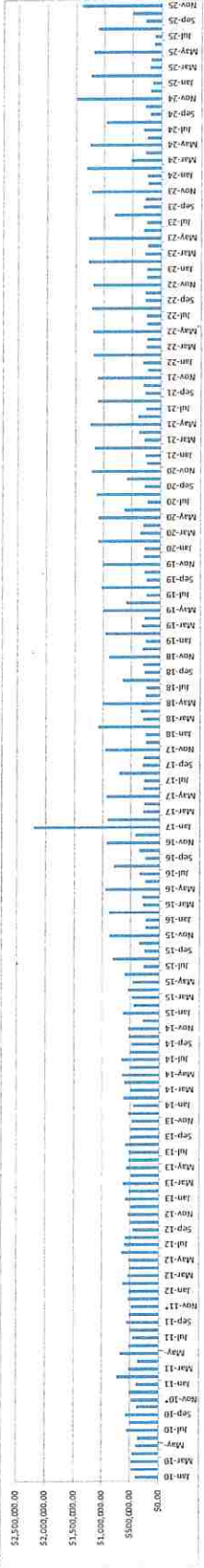
SOUTHWEST DELAWARE COUNTY MUNICIPAL AUTHORITY
S&T/IWSB Operating and Customer Deposits Accounts - Analysis Current Year to Prior Year
For Period of October 2025 to October 2024

	Citizens	S&T	Citizens	
	Oct-25	Oct-24	Oct-24	Variance
Cash Balance - Beginning				
Customer Deposits Account	\$ 40,394.47	\$ 79,364.86		\$ (38,970.39)
Developer's Escrow Account	\$ 1,602,031.19	\$ 566,857.31		\$ 1,035,173.88
Operating Account	\$ 27,879.70	\$ 19,103.59		\$ 8,776.11
Total Cash Balance - Beginning	\$ 1,670,305.36	\$ 665,325.76	\$ -	\$ 1,004,979.60
Cash Receipts				
Accounts Receivable Collections	\$ 469,440.86	\$ 455,407.74	\$ 2,621.52	\$ 11,411.60
New Connection Fees	\$ 12,799.00	\$ 4,825.00		\$ 7,974.00
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	\$ 1,028.67	\$ 2,400.63		\$ (1,371.96)
Interest Income	\$ 4,885.99	\$ 22.73		\$ 4,863.26
Deferred Income				\$ -
Grant Funds				\$ -
COBRA Payment				\$ -
Misc Income - 941 Refund, Insurance Class Action Settlement				\$ -
Total Cash Receipts	\$ 488,154.52	\$ 462,656.10	\$ 2,621.52	\$ 25,498.42
Cash Disbursements				
Payroll (net payroll, taxes and processing fee)	\$ 32,760.61	\$ 27,490.60		\$ 5,270.01
2017 Sewer Note				\$ -
MTSA Note Payable				\$ -
Sales - Credits Refunded				\$ -
Return of Customer Escrow				\$ -
Refund of Engineering Escrow				\$ -
Refund of Developer's Escrow				\$ -
Bank Transfer				\$ -
Capital Improvements	\$ 294,200.34	\$ 10,662.50		\$ 283,537.84
Prepaid Insurance/Expenses	\$ 12,359.00			\$ 12,359.00
Insurance Expense	\$ 4,713.00	\$ 3,729.00		\$ 984.00
Escrow Release - Engineering Fees	\$ 12,309.50	\$ 5,562.00		\$ 6,747.50
Cost of Goods Sold	\$ 428.28	\$ 352.28		\$ 76.00
Plant				\$ -
Collections	\$ 114,982.11	\$ 199,968.00		\$ (84,985.89)
Maintenance				\$ -
Administration	\$ 29,390.57	\$ 31,032.37		\$ (1,641.80)
Total Cash Disbursements	\$ 501,143.41	\$ 278,796.75	\$ -	\$ 222,346.66
Account Transfers				
Account Transfers Received	\$ 750,000.00	\$ 3,286,308.07	\$ 2,980,308.07	\$ (5,516,616.14)
Account Transfers Sent	\$ (750,000.00)	\$ (3,937,715.53)		\$ 3,187,715.53
Total Account Transfers (difference to MMA #2)	\$ -	\$ (651,407.46)	\$ 2,980,308.07	\$ (2,328,900.61)
Cash Balance - Ending	\$ 1,657,316.47	\$ 197,777.65	\$ 2,982,929.59	\$ (1,523,390.77)

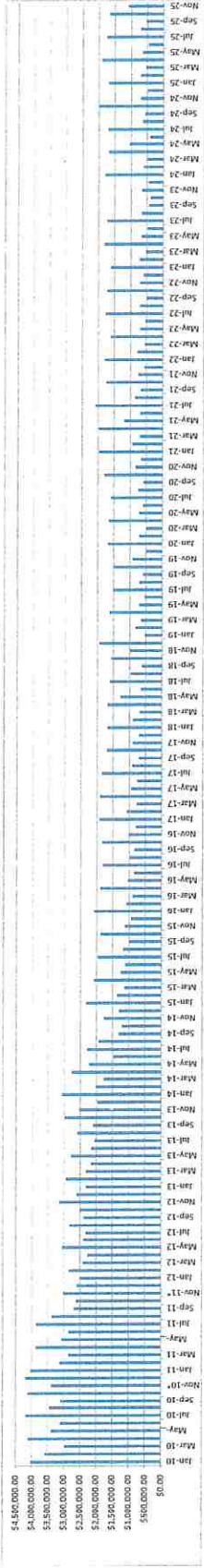
CASH COLLECTIONS - ACCOUNTS RECEIVABLE SEWER - ALL CUSTOMERS



CASH DISBURSEMENTS (includes payroll and loan payments)



ACCOUNTS RECEIVABLE - SEWER (Residential, Commercial & Industrial)



SWDCMA
Customer Adjustments for Approval

Customer #	Oct-25 Amount	Description	Debit Adjustments	Credit Adjustments	GL Fiscal Period	ML Posted Date
134640-001-0	\$498.44	Debit - transfer balance remaining in A/R Bankruptcy back to account due to Chapter 13 Bankruptcy dismissal	\$498.44	\$0.00	9	9/18/2025
129560-001-0	(\$12.84)	Credit - one line courtesy penalty waiver	\$0.00	(\$12.84)	9	9/30/2025
151170-001-0	(\$14.86)	Credit - Penalty Waived due to batch of online banking checks being lost in mail	\$0.00	(\$14.86)	9	9/30/2025
147280-001-0	(\$11.50)	Credit - Penalty Waived due to batch of online banking checks being lost in mail	\$0.00	(\$11.50)	9	9/30/2025
159407-001-0	(\$13.85)	Credit - Penalty Waived due to batch of online banking checks being lost in mail	\$0.00	(\$13.85)	9	9/30/2025
132010-001-0	(\$11.50)	Credit - Penalty Waived due to batch of online banking checks being lost in mail	\$0.00	(\$11.50)	9	9/30/2025
139110-001-0	(\$7.42)	Credit - Interest waived due to 10/6/25 payment being postmarked by 9/30/25	\$0.00	(\$7.42)	10	10/6/2025
105610-001-0	(\$0.96)	Credit - Interest waived due to 10/6/25 payment being postmarked by 9/30/25	\$0.00	(\$0.96)	10	10/6/2025
130780-001-0	(\$7.11)	Credit - Interest waived due to 10/6/25 payment being postmarked by 9/30/25	\$0.00	(\$7.11)	10	10/6/2025
109310-001-0	(\$3.72)	Credit - Interest waived due to 10/6/25 payment being postmarked by 9/30/25	\$0.00	(\$3.72)	10	10/6/2025
221803-001-0	\$29.41	Debit - Transfer Credit Balance to New Owner #221803-001-1 / Finalization	\$29.41	\$0.00	10	10/6/2025
221803-001-1	(\$29.41)	Credit - Transfer Credit Balance From Former Owner #221803-001-0 / Finalization	\$0.00	(\$29.41)	10	10/6/2025
221903-001-0	\$739.95	Debit - Interest application on delinquent 2025 Q2 balance	\$739.95	\$0.00	10	10/6/2025
170024-001-0	(\$87.54)	Credit - Posting Fees and interest charged due to customer delay in re-issuing check for property amount	\$0.00	(\$87.54)	10	10/6/2025
147360-001-0	(\$22.38)	Credit - Penalty (\$17.55) and interest (\$4.83) Waived due to batch of online banking checks being lost in mail	\$0.00	(\$22.38)	10	10/10/2025
112570-001-0	(\$51.05)	Credit - consumption following swimming pool installation	\$0.00	(\$51.05)	10	10/15/2025
137760-001-0	(\$87.31)	Credit - consumption adjustment following swimming pool repairs	\$0.00	(\$87.31)	10	10/15/2025
142340-001-0	(\$58.03)	Credit - consumption following swimming pool installation	\$0.00	(\$58.03)	10	10/15/2025
119880-001-0	(\$78.52)	Credit - consumption adjustment following swimming pool repairs	\$0.00	(\$78.52)	10	10/15/2025
124760-001-0	(\$119.69)	Credit - consumption adjustment following swimming pool repairs	\$0.00	(\$119.69)	10	10/15/2025
118810-001-0	(\$65.28)	Credit - consumption following swimming pool installation	\$0.00	(\$65.28)	10	10/15/2025
146820-001-0	(\$43.32)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$43.32)	10	10/15/2025
212006-001-0	(\$197.67)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$197.67)	10	10/15/2025
212860-001-0	(\$4.59)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$4.59)	10	10/15/2025
160336-001-0	(\$201.45)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$201.45)	10	10/15/2025
147250-001-0	(\$5.76)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$5.76)	10	10/15/2025
212592-001-0	(\$299.68)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$299.68)	10	10/15/2025
162170-001-0	(\$74.69)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$74.69)	10	10/15/2025
212007-001-0	(\$363.63)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$363.63)	10	10/15/2025
210125-001-0	(\$15.80)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$15.80)	10	10/15/2025
154660-001-0	(\$660.13)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$660.13)	10	10/15/2025
153820-001-0	(\$20.74)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$20.74)	10	10/15/2025
150526-001-0	(\$31.53)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$31.53)	10	10/15/2025
110480-001-0	(\$48.22)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$48.22)	10	10/15/2025
221004-001-0	(\$187.65)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$187.65)	10	10/15/2025
212667-001-0	(\$58.27)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$58.27)	10	10/15/2025
122370-001-0	(\$10.56)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$10.56)	10	10/15/2025
103700-001-0	(\$85.80)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$85.80)	10	10/15/2025
151780-001-0	(\$50.84)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$50.84)	10	10/15/2025
212015-001-0	(\$181.61)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$181.61)	10	10/15/2025
111880-001-0	(\$43.08)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$43.08)	10	10/15/2025
148170-001-0	(\$372.09)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$372.09)	10	10/15/2025
210922-001-0	(\$91.66)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$91.66)	10	10/15/2025
160760-001-0	(\$10.28)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$10.28)	10	10/15/2025
136080-001-0	(\$190.85)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$190.85)	10	10/15/2025
117950-001-0	(\$74.69)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$74.69)	10	10/15/2025
115130-001-0	(\$24.02)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$24.02)	10	10/15/2025
333575-001-0	(\$6,479.73)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$6,479.73)	10	10/15/2025
224106-001-0	(\$112.70)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$112.70)	10	10/15/2025
146090-001-0	(\$105.44)	Credit - consumption adjustment following swimming pool repairs	\$0.00	(\$105.44)	10	10/15/2025
160780-001-0	(\$301.30)	Credit - adjustment for penalty / interest & posting fee	\$0.00	(\$301.30)	10	10/15/2025
160780-001-0	(\$4,467.97)	Credit - Water Consumption service line leak 12/24-10/25	\$0.00	(\$4,467.97)	10	10/15/2025
154260-001-0	(\$156.63)	Credit - Water Consumption Deduct Meter Reading	\$0.00	(\$156.63)	10	10/15/2025
220232-001-0	(\$79.18)	Credit - 2025 Q3 billing due to property fire	\$0.00	(\$79.18)	10	10/15/2025
220233-001-0	(\$79.18)	Credit - 2025 Q3 billing due to property fire	\$0.00	(\$79.18)	10	10/15/2025
220606-001-0	(\$692.21)	Credit - Water consumption on underground water service line	\$0.00	(\$692.21)	10	10/15/2025
103660-001-0	\$451.13	Debit - refund duplicate payment made via credit card (entered thru ML)	\$451.13	\$0.00	10	10/21/2025
160398-001-0	0	Debit - Water Consumption Deduct Meter Reading	\$0.00	(\$65.05)	10	10/21/2025
0	\$0.00		\$0.00	\$0.00		
0	(\$14,888.21)	TOTAL ADJUSTMENTS - OCTOBER 2025	\$1,718.93	(\$16,607.14)		

Approved By: 