



## LEHIGH COUNTY AUTHORITY

**LCA Main Office:**  
1053 Spruce Road  
Wescosville, PA 18106  
610-398-2503

**Agendas & Minutes Posted:**  
[www.lehighcountyauthority.org](http://www.lehighcountyauthority.org)

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### BOARD MEETING AGENDA – September 28, 2020 – 12:00 p.m.

**Notice of COVID-19 Pandemic Meeting Format:** Effective March 23, 2020 and until further notice, meetings of the LCA Board of Directors will be held virtually using the Zoom Meetings application, to avoid risk of infection during the national COVID-19 pandemic emergency. Public participation is welcomed via Zoom, and instructions for joining the meeting online or by phone are posted on the LCA website in the morning on the day of the meeting, prior to the start of each meeting. You may also issue comment to LCA via email to [LCABoard@lehighcountyauthority.org](mailto:LCABoard@lehighcountyauthority.org) in advance of any meeting, or view the meeting at a later time by visiting the LCA website. Please visit <https://www.lehighcountyauthority.org/about/lca-board-meeting-videos/> for specific instructions to join the meeting.

#### 1. Call to Order

##### • NOTICE OF MEETING RECORDINGS

Meetings of Lehigh County Authority's Board of Directors that are held at LCA's Main Office at 1053 Spruce Road, Wescosville, PA, may be recorded for viewing online at [lehighcountauthority.org](http://lehighcountauthority.org). Recordings of LCA meetings are for public convenience and internal use only and are not considered as minutes for the meeting being recorded, nor are they part of public record. Recordings may be retained or destroyed at LCA's discretion.

##### • *Public Participation Sign-In Request*

#### 2. Review of Agenda / Executive Sessions

#### 3. Approval of Minutes

##### • *September 14, 2020 Board meeting minutes*

#### 4. Public Comments

#### 5. Action / Discussion Items:

#### **FINANCE AND ADMINISTRATION**

##### • *2021 Preliminary Budget Review (presentation & discussion only)*

#### **WATER**

#### **WASTEWATER**

#### 6. Monthly Project Updates / Information Items (1<sup>st</sup> Board meeting per month)

#### 7. Monthly Financial Review (2<sup>nd</sup> Board meeting per month) - **August report attached**

#### 8. Monthly System Operations Overview (2<sup>nd</sup> Board meeting per month) – **August report attached**

#### 9. Staff Comments

#### 10. Solicitor's Comments

#### 11. Public Comments / Other Comments

#### 12. Executive Sessions

#### 13. Adjournment

#### UPCOMING BOARD MEETINGS

October 12, 2020

October 26, 2020

November 9, 2020

#### PUBLIC PARTICIPATION POLICY

In accordance with Authority policy, members of the public shall record their name, address, and discussion item on the sign-in sheet at the start of each meeting; this information shall also be stated when addressing the meeting. During the Public Comment portions of the meeting, members of the public will be allowed 5 minutes to make comments/ask questions regarding non-agenda items, but time may be extended at the discretion of the Chair; comments/questions regarding agenda items may be addressed after the presentation of the agenda item. Members of the public may not request that specific items or language be included in the meeting minutes.

## **REGULAR MEETING MINUTES**

### **September 14, 2020**

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The Regular Meeting of the Lehigh County Authority Board of Directors was called to order at 12:04 p.m. on Monday, September 14, 2020, Chairman Brian Nagle presiding. The meeting was held via video and audio advanced communication technology ("ACT"), using the Zoom internet application, due to the national COVID-19 pandemic emergency. Each Board member and other attendees of the meeting were able to hear each other attendee and be heard by each other attendee. The public could also participate in the meeting via ACT, using the Zoom internet application. A Roll Call of Board members present was taken. Chairman Brian Nagle, Richard Bohner, Norma Cusick, Ted Lyons, Linda Rosenfeld, Jeff Morgan, and Amir Famili were present for the duration of the meeting. Kevin Baker entered the meeting during the Emergency Declaration discussion.

Solicitor Michael Gaul of KingSpry was present along with Authority Staff, Liesel Gross, Ed Klein, John Parsons, Chris Moughan, Chuck Volk, Susan Sampson, Andrew Moore, Phil DePoe, Lisa Miller, and Todd Marion.

#### **REVIEW OF AGENDA**

Liesel Gross stated that most items on the agenda are for discussion only. Ms. Gross requested that an additional item regarding COVID Customer Relief funding be added to the agenda following the update on bond refinancing. She also requested an Executive Session after the regular meeting to discuss matters of Personnel.

Chairman Nagle announced that the Board received their packet in advance of the meeting.

#### **APPROVAL OF MINUTES**

##### **August 24, 2020 Meeting Minutes**

On a motion by Richard Bohner, seconded by Linda Rosenfeld, the Board approved the minutes of the August 24, 2020 Board meeting as written (6-0). Norma Cusick abstained.

#### **PUBLIC COMMENTS**

None.

#### **ACTION AND DISCUSSION ITEMS**

##### **2020 Lease Bond Financing Update (Discussion only)**

Ed Klein gave a brief update of the Lease Bond financing, reporting that the bond sale held on September 2<sup>nd</sup> was successful. There was substantial investor interest in LCA's bonds. The treasury rates also fell 8 basis points prior to the sale of the bonds. Those conditions supported a favorable bond sale which will result in a \$9.9 million net present value savings on the 2020 Bonds. In addition, the Fulton Bank interest rates were locked in at 2.85% for the 2020A Bonds, which will result in a \$1.4 million net present value savings for that issue. Therefore, the total overall savings to the Authority will be more than \$11 million on a net present value basis. Liesel Gross noted that the 2020 Bonds will be closing on September 17, 2020 to complete the transaction.

**COVID Customer Relief Fund (Discussion only)**

Liesel Gross explained that the pandemic has caused a hardship for some customers. The Authority has seen residential past due balances increase by about \$700,000 or more above normal levels over the past six months. With new rates going into effect in the City Division on October 1<sup>st</sup>, Ms. Gross anticipates that the problem will worsen, especially since the Authority is not pursuing service termination for non-payment while awaiting direction from state agencies. She explained that the staff is interested in helping customers by establishing a COVID-19 Customer Relief Fund to help with utility payments. The Authority could use a portion of its 2020 debt service cost savings to establish a fund that could be administered by a third-party organization such as the Community Action Committee of the Lehigh Valley and the Dollar Energy Fund. This arrangement would allow for customers to apply for support through the Relief Fund, and income verification would be handled privately by an external agency.

Ms. Gross noted that there has been legislation presented in Pennsylvania for \$25 million in funding for water and sewer utility relief through the PennVEST program. If this funding becomes available, it could supplement what the Authority is able to offer through its own resources. Linda Rosenfeld asked which customers would benefit from the potential Relief Fund. Ms. Gross explained that the legislation is geared towards residential customers, but the Authority could target small commercial customers with its own funding if needed. She also noted that the vast majority of the customers with increasing past-due balances are in the City Division.

There was some Board discussion. Richard Bohner stated he is supportive of this effort, but would not want to see the relief fund in the budget as an expense item, because to do so would indicate it would have to go into the rate calculations. Several Board members expressed support for the program at a conceptual level. Liesel Gross said staff will put more details together for discussion at a later date.

**2021 Preliminary Budget Review (Discussion only)**

Liesel Gross stated that today's discussion will focus on the drivers and major assumptions included in the 2021 Budget planning process. A preliminary budget will be presented at the next Board meeting. Ms. Gross began the discussion with a presentation of the budget assumptions related to the expected impact of the COVID-19 pandemic next year, 2021 strategic imperatives, staffing changes, and other assumptions impacting costs across the entire organization.

Ed Klein then reviewed the key budget factors for the four major budget categories. In the Internal Services budget, some work is being completed to reorganize internal expenses into departmental budgets to provide improved visibility and accountability for expenses by department managers. Also included in the Internal Services budget will be funding for strategic planning and process improvements.

For the Suburban Water budget, preliminary calculations are based on revenues increasing by 6.5% as planned in prior five-year forecasts. However, due to additional expense increases, including the increase in the cost to purchase water from the City Division, the preliminary budget figures are showing that the desired 1.20 debt service coverage ratio will not be met. This will require further review prior to presenting a preliminary budget. In the Suburban Wastewater budget, increased user revenues, due to higher municipal flows and loads, will generate strong surpluses in 2021. The debt service coverage ratio remains strong for 2021 in this area. For the City Division budget in 2021, key components of the settlement agreement and amended lease agreement are being incorporated. This includes revenue increases due to rate changes and increase in water purchase revenue from

the Suburban Water division, the elimination of legal expenses, and lower debt service due. At this point in the budget development process, any potential new borrowing for capital improvements has not been included. In addition, the potential COVID-19 Customer Relief Fund has not been included in the preliminary budget figures.

Mr. Klein noted the items to be further reviewed by staff, prior to presenting the preliminary budget at the next Board meeting on September 28<sup>th</sup>. Some Board discussion followed.

### **Emergency Declaration – Tropical Storm Isaias**

John Parsons reported on the flooding and damage resulting from Tropical Storm Isaias, which occurred on August 4, 2020. A list of damages and costs were presented. Mr. Parsons reported that the sewer collection systems incurred significant repair costs for manhole repairs and other damages related to flooding that inundated the sewer system. Lightning damage occurred at Kline's Island Wastewater Treatment Plant. Only minimal damage was sustained at the Water Filtration Plant. The total cost of repairs to Authority infrastructure was \$104,863 in the Allentown Division and \$110,000 in the Suburban Division. Because the total repair costs are above \$50,000, Mr. Parsons is asking for approval of a retroactive emergency declaration in the amount of \$214,863. Liesel Gross stated that if an emergency is declared through the Pennsylvania Emergency Management Agency (PEMA), the Authority will seek reimbursement of costs for damages. Some Board discussion followed regarding specific damages.

On a motion by Linda Rosenfeld, seconded by Richard Bohner, the Board approved the retroactive Emergency Declaration for repairs from Tropical Storm Isaias in the amount of \$214,863 (7-0). Kevin Baker abstained.

### **MONTHLY PROJECT UPDATES / INFORMATION ITEMS**

Liesel Gross reviewed the report and noted that there are no additional items other than the 2021 Budget review for the next meeting.

### **STAFF COMMENTS**

None.

### **SOLICITOR'S COMMENTS**

Solicitor Gaul commented on the positive outcome of the bond sale.

### **PUBLIC COMMENTS / OTHER COMMENTS**

None.

### **EXECUTIVE SESSION**

None.

**ADJOURNMENT**

There being no further business, the Chairman adjourned the meeting at 1:22 p.m.

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Richard Bohner  
Secretary

LEHIGH COUNTY AUTHORITY  
2021 PRELIMINARY BUDGET  
BOARD PACK

# Internal Services

**LEHIGH COUNTY AUTHORITY**  
**INTERVAL SERVICES CONSOLIDATED**  
**2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)**

<b>OPERATING FUNDS</b>	<b>Operational Support</b>						<b>2021 TOTAL</b>	<b>BUDGET 2020</b>	<b>Variance</b>
	<b>Undesignated</b>	<b>Executive</b>	<b>Planning</b>	<b>Finance</b>	<b>Information Technology</b>	<b>Cust Care &amp; Billing</b>			
<b>Operating Expenses:</b>									
<b>Personnel</b>									
Salaries and Wages	-	366,438	144,051	661,303	673,907	1,027,383	2,873,082	2,593,925	(279,157)
Overtime	-	-	-	-	-	5,441	5,441	8,280	2,839
Taxes	-	28,817	11,437	51,716	52,046	80,965	224,981	198,853	(26,128)
Fringe Benefits	-	347,181	79,242	203,168	269,605	461,874	1,361,070	1,158,192	(202,878)
Other Personnel Related	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	742,436	234,729	916,188	995,558	1,575,663	4,464,574	3,959,250	(505,324)
<b>Other Expenses</b>									
<b>General &amp; Administrative:</b>									
Temporary Contract Service	-	-	-	-	-	-	-	-	-
Office Related	-	43,884	43,884	43,884	43,884	43,884	219,421	219,386	(35)
Computer Software / Hardware	-	-	-	-	424,655	-	424,655	318,505	(106,150)
Advertising	-	1,116	-	-	-	-	1,116	2,750	1,634
Audit	-	-	-	53,040	-	-	53,040	52,000	(1,040)
Bank and Credit Card Fees	-	-	-	188,723	-	-	188,723	175,820	(12,903)
Dues and Subscriptions	-	7,216	7,216	7,216	7,216	7,216	36,082	36,000	(82)
Travel and Entertainment	-	983	983	983	983	983	4,915	4,000	(915)
Education & Training	-	59,975	6,750	6,790	21,600	8,925	104,040	168,255	64,215
Insurance & Risk Management	-	925,548	-	-	-	-	925,548	831,058	(94,490)
Human Resources and Related	-	110,850	-	-	-	-	110,850	47,000	(63,850)
Professional Consulting & Legal	-	180,067	-	-	-	-	180,067	275,430	95,363
Public Relations	-	-	-	-	-	149,449	149,449	194,704	45,255
Contributions & Sponsorships	-	46	46	46	46	46	230	3,000	2,771
<b>Total Other Expenses</b>	-	1,329,686	58,879	300,683	498,384	215,303	2,402,936	2,332,708	(70,228)
<b>Total Operating Expenses</b>	-	<b>2,072,121</b>	<b>293,608</b>	<b>1,216,870</b>	<b>1,493,943</b>	<b>1,790,967</b>	<b>6,867,510</b>	<b>6,291,958</b>	<b>(575,552)</b>

# Consolidated Statements

**LEHIGH COUNTY AUTHORITY  
2021 BUDGET  
SUMMARY**

	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance To</b>	
	<b>2021</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>	<b>2020 FC</b>	<b>2020 Budget</b>
<b>NET INCOME</b>						
Suburban Water	(120,312)	1,212,986	(78,407)	2,670,094	(1,333,297)	(41,905)
Suburban Wastewater	1,175,879	1,954,282	(1,269,292)	(473,333)	(778,403)	2,445,171
City Division	<u>(1,553,540)</u>	<u>(6,525,887)</u>	<u>(4,106,561)</u>	<u>(4,130,921)</u>	<u>4,972,346</u>	<u>2,553,021</u>
Total LCA	<u>(497,973)</u>	<u>(3,358,619)</u>	<u>(5,454,260)</u>	<u>(1,934,160)</u>	<u>2,860,646</u>	<u>4,956,287</u>
<b>NET CASH FLOWS</b>						
Suburban Water	(3,064,031)	(2,541,761)	(2,048,282)	2,681,097	(522,269)	(1,015,749)
Suburban Wastewater	2,321,827	2,608,733	17,484,855	(1,685,495)	(286,905)	(15,163,028)
City Division	<u>4,140,146</u>	<u>3,018,174</u>	<u>3,142,950</u>	<u>(3,065,798)</u>	<u>1,121,972</u>	<u>997,196</u>
Total LCA	<u>3,397,942</u>	<u>3,085,145</u>	<u>18,579,523</u>	<u>(2,070,196)</u>	<u>312,797</u>	<u>(15,181,581)</u>
<b>CAPITAL SPENDING</b>						
Suburban Water	3,460,000	4,321,275	8,010,000	8,764,955	(861,275)	(4,550,000)
Suburban Wastewater	3,921,800	4,470,734	8,670,500	10,671,537	(548,934)	(4,748,700)
City Division	<u>8,077,500</u>	<u>2,993,864</u>	<u>4,815,000</u>	<u>4,399,156</u>	<u>5,083,636</u>	<u>3,262,500</u>
Total LCA	<u>15,459,300</u>	<u>11,785,873</u>	<u>21,495,500</u>	<u>23,835,648</u>	<u>3,673,427</u>	<u>(6,036,200)</u>
<b>DEBT SERVICE COVERAGE RATIO</b>						
Suburban Water	1.11	1.51	1.25	1.56	(0.39)	(0.14)
Suburban Wastewater	9.54	10.59	3.18	6.03	(1.05)	6.36
City Division	<u>1.76</u>	<u>1.48</u>	<u>1.52</u>	<u>1.63</u>	<u>0.28</u>	<u>0.25</u>
Total LCA	<u>1.95</u>	<u>1.88</u>	<u>1.60</u>	<u>1.80</u>	<u>0.07</u>	<u>0.35</u>

**LEHIGH COUNTY AUTHORITY  
STATEMENTS OF CASH FLOWS  
2021 BUDGET**

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019
<b>CASH FLOWS</b>																
Operating Revenues	12,438,564	11,342,949	11,358,510	10,948,822	20,032,585	19,029,103	17,292,436	15,679,444	44,638,744	37,595,382	41,672,288	39,313,514	77,109,892	67,967,435	70,323,234	65,941,780
Operating Expenses	(8,637,776)	(6,134,848)	(7,334,728)	(6,027,132)	(13,248,399)	(11,391,541)	(12,355,646)	(11,716,436)	(19,229,140)	(18,501,175)	(18,659,910)	(18,165,550)	(41,115,315)	(36,027,565)	(38,350,284)	(35,909,118)
Net Cash Available for Debt Service	3,800,788	5,208,101	4,023,782	4,921,690	6,784,186	7,637,562	4,936,790	3,963,008	25,409,603	19,094,207	23,012,378	21,147,964	35,994,577	31,939,870	31,972,950	30,032,662
Debt Service	(3,499,146)	(3,517,659)	(3,341,564)	(3,270,166)	(731,029)	(737,954)	(1,616,435)	(712,225)	(13,984,318)	(12,648,318)	(15,421,170)	(13,416,749)	(18,214,493)	(16,903,931)	(20,379,169)	(17,399,140)
Net Cash After Debt Service	301,642	1,690,442	682,218	1,651,524	6,053,157	6,899,608	3,320,355	3,250,783	11,425,285	6,445,889	7,591,208	7,731,215	17,780,084	15,035,939	11,593,781	12,633,522
Interest Income	94,327	89,072	160,000	179,193	190,471	179,859	200,000	332,846	172,960	166,148	900,000	1,193,617	457,758	435,079	1,260,000	1,705,656
Other Payments	-	-	-	-	-	-	-	-	(1,230,600)	-	(533,258)	(524,861)	(1,230,600)	-	(533,258)	(524,861)
Investment Activity	-	-	-	3,459,040	-	-	-	(1,286,320)	-	-	-	5,178,684	-	-	-	7,351,404
Non-Cash Working Capital Dec (Inc)	-	-	-	6,156,296	-	-	-	6,688,733	50,000	(600,000)	-	(12,245,298)	50,000	(600,000)	-	599,731
Net Available for Capex	395,969	1,779,514	842,218	11,446,053	6,243,627	7,079,467	3,520,355	8,986,042	10,417,646	6,012,037	7,957,950	1,333,357	17,057,242	14,871,018	12,320,523	21,765,452
New Borrowing	-	-	5,119,500	-	-	-	22,635,000	-	1,800,000	-	-	-	1,800,000	-	27,754,500	-
Capex	(3,460,000)	(4,321,275)	(8,010,000)	(8,764,955)	(3,921,800)	(4,470,734)	(8,670,500)	(10,671,537)	(8,077,500)	(2,993,864)	(4,815,000)	(4,399,156)	(15,459,300)	(11,785,873)	(21,495,500)	(23,835,648)
<b>NET CASH FLOWS</b>	(3,064,031)	(2,541,761)	(2,048,282)	2,681,097	2,321,827	2,608,733	17,484,855	(1,685,495)	4,140,146	3,018,174	3,142,950	(3,065,798)	3,397,942	3,085,145	18,579,523	(2,070,196)
Beginning Unrestricted Cash Balance	6,700,850	9,242,611	9,242,611	6,561,514	9,665,920	7,057,187	7,057,187	8,742,682	6,801,220	3,783,046	3,783,046	6,848,844	23,167,989	20,082,844	20,082,844	22,153,040
<b>ENDING UNRESTRICTED CASH BALANCE</b>	<u>3,636,819</u>	<u>6,700,850</u>	<u>7,194,329</u>	<u>9,242,611</u>	<u>11,987,747</u>	<u>9,665,920</u>	<u>24,542,042</u>	<u>7,057,187</u>	<u>10,941,366</u>	<u>6,801,220</u>	<u>6,925,996</u>	<u>3,783,046</u>	<u>26,565,931</u>	<u>23,167,989</u>	<u>38,662,367</u>	<u>20,082,844</u>

  

	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019
<b>KEY METRICS</b>																
Operating Ratio with D&A	1.11	1.29	1.13	1.27	1.06	1.12	0.96	0.96	1.69	1.46	1.53	1.56	1.36	1.32	1.27	1.31
Debt Service Coverage Ratio	1.11	1.51	1.25	1.56	9.54	10.59	3.18	6.03	1.76	1.48	1.52	1.63	1.95	1.88	1.60	1.80
Capital Coverage Ratio	0.11	0.41	0.11	1.31	1.59	1.58	0.41	0.84	1.29	2.01	1.65	0.30	1.10	1.26	0.57	0.91
Unrestricted Days Cash on Hand	153.62	398.45	357.85	559.73	307.09	284.72	670.72	219.85	194.65	125.45	117.89	71.12	223.39	220.68	334.91	197.26
Unrestricted Investment Balances	3,136,930	3,136,930	-	-	7,757,276	7,757,276	-	-	-	-	-	-	10,894,206	10,894,206	-	-

**LEHIGH COUNTY AUTHORITY**  
**STATEMENTS OF CASH FLOWS**  
**2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)**

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019
<b>Cash Flows From Operating Activities</b>																
Cash Received From Customers	11,466,457	10,519,685	10,629,554	9,606,687	19,122,546	15,579,443	15,365,176	14,672,863	40,395,453	33,458,958	32,258,539	35,489,659	70,984,456	59,558,086	58,253,269	59,769,209
Cash Payments To Suppliers For Goods And Services	(4,609,574)	(3,411,942)	(4,395,525)	(3,198,288)	(10,285,608)	(9,097,000)	(11,271,004)	(9,944,018)	(4,626,334)	(3,565,971)	(5,001,166)	(6,171,993)	(19,521,516)	(16,074,913)	(20,667,695)	(19,314,298)
Cash Payments To Employees For Services	(3,953,337)	(2,646,822)	(3,280,494)	(2,374,299)	(1,916,369)	(1,249,472)	(1,469,340)	(1,311,675)	(13,300,911)	(13,633,715)	(13,092,205)	(12,550,723)	(19,170,616)	(17,530,009)	(17,842,039)	(16,236,698)
Other Operating Cash Receipts	29,124	26,719	65,405	168,051	43,823	47,381	172	79,277	349,165	223,554	456,111	418,299	422,112	297,654	521,688	665,627
<b>Net Cash Provided By Operating Activities</b>	<b>2,932,669</b>	<b>4,487,640</b>	<b>3,018,940</b>	<b>4,202,150</b>	<b>6,964,393</b>	<b>5,280,353</b>	<b>2,625,004</b>	<b>3,496,447</b>	<b>22,817,374</b>	<b>16,482,825</b>	<b>14,621,279</b>	<b>17,185,242</b>	<b>32,714,436</b>	<b>26,250,818</b>	<b>20,265,223</b>	<b>24,883,839</b>
<b>Cash Flows From Noncapital Financing Activities</b>																
Interest Paid on Revenue Bonds and Notes	-	-	-	-	-	-	-	-	(13,984,318)	(12,648,318)	(13,978,238)	(12,185,856)	(13,984,318)	(12,648,318)	(13,978,238)	(12,185,856)
Facility Improvement Payments	-	-	-	-	-	-	-	-	-	-	-	(3,148,443)	-	-	-	(3,148,443)
Payments to the City of Allentown	-	-	-	-	-	-	-	-	(1,230,600)	-	-	(524,861)	(1,230,600)	-	-	(524,861)
Transfers To/From Other Funds	-	-	-	5,976,539	-	-	-	4,388,173	-	(29,516)	(10,364,712)	-	-	-	(29,516)	-
<b>Net Cash Provided By (Used in) Noncapital Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,976,539</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,388,173</b>	<b>(15,214,918)</b>	<b>(12,648,318)</b>	<b>(14,007,754)</b>	<b>(26,223,872)</b>	<b>(15,214,918)</b>	<b>(12,648,318)</b>	<b>(14,007,754)</b>	<b>(15,859,160)</b>
<b>Cash Flows From Capital And Related Financing Activities</b>																
Receipts/(Release) of Developer Deposits	-	-	(175,448)	476,525	-	-	-	15,995	-	-	-	3,789	-	-	(175,448)	496,309
Payments of Developer Deposits	-	-	404,097	(705,174)	-	-	(15,995)	-	-	-	(3,789)	-	-	-	384,313	(705,174)
Payments of Facilities Planning Costs	-	-	(307)	(23,210)	-	-	(44,238)	(10,800)	-	-	-	-	-	-	(44,545)	(34,010)
Acquisition and Construction of Property and Equipment	(3,456,600)	(4,321,275)	(8,010,000)	(8,736,170)	(3,921,800)	(4,470,734)	(6,218,326)	(9,612,987)	(6,789,576)	(1,287,924)	3,989,533	(128,624)	(14,167,976)	(10,079,933)	(10,238,793)	(18,477,781)
Cash Received from Tapping and Capital Recovery Fees	443,721	500,109	472,000	418,775	835,098	3,396,323	800,000	1,573,749	1,773,409	1,460,927	1,534,700	1,707,127	3,052,228	5,357,358	2,806,700	3,699,651
Cash Received from Meter Sales	100,744	55,361	108,000	94,763	-	-	-	-	23,387	39,787	292,000	22,466	124,131	95,148	400,000	117,229
Cash Received from Inspection, Plan Reviews, and Project Reimbursements	367,574	211,855	161,000	393,187	30,489	5,364	45,282	42,518	786,185	49,303	2,495,100	448,401	1,184,248	266,522	2,701,382	884,105
Other Capital Cash Receipts	30,944	29,220	35,500	93,928	628	593	1,000	615	59,249	56,915	35,000	59,659	90,821	86,728	71,500	154,202
Other Capital Cash Payments	(78,264)	(76,084)	-	62,161	(1,046,423)	(1,045,070)	(1,193,856)	117,811	(1,287,924)	(1,301,489)	(1,329,547)	(1,281,395)	(2,412,611)	(2,422,643)	(2,523,403)	(1,101,423)
Revenue Bond and Note Issuance Proceeds	-	-	5,119,500	-	-	-	-	-	1,800,000	-	-	-	1,800,000	-	27,619,500	-
Principal Paid On Revenue Bonds	(1,835,043)	(1,832,994)	(1,588,963)	(1,481,325)	-	-	22,500,000	(78,904)	-	-	(1,442,932)	(1,230,893)	(1,835,043)	(1,832,994)	(3,031,895)	(2,791,122)
Notes Payable	(257,775)	(248,378)	(243,812)	(243,812)	(434,775)	(427,162)	(427,000)	(420,205)	-	-	-	-	(692,550)	(675,540)	(670,812)	(664,017)
Interest Paid on Revenue Bonds and Notes	(1,406,328)	(1,436,287)	(1,508,789)	(1,468,258)	(296,254)	(310,792)	(803,082)	(213,115)	-	-	-	-	(1,702,582)	(1,747,079)	(2,311,871)	(1,681,373)
<b>Net Cash Provided by (Used in) Capital and Related Financing Activities</b>	<b>(6,091,027)</b>	<b>(7,118,473)</b>	<b>(5,227,222)</b>	<b>(11,118,611)</b>	<b>(4,833,036)</b>	<b>(2,851,479)</b>	<b>14,643,785</b>	<b>(8,585,323)</b>	<b>(3,635,270)</b>	<b>(982,481)</b>	<b>5,570,065</b>	<b>(399,469)</b>	<b>(14,559,334)</b>	<b>(10,952,433)</b>	<b>14,986,628</b>	<b>(20,103,403)</b>
<b>Cash Flows From Investing Activities</b>																
Maturities of Certificates Of Deposit	-	-	-	3,808,000	-	-	-	14,866,203	-	-	-	-	-	-	-	18,674,203
Purchase of Certificates Of Deposit	-	-	-	(2,572,668)	-	-	-	(16,147,680)	-	-	-	-	-	-	-	(18,720,348)
Purchase of U.S. Treasury Obligations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maturities of U.S. Treasury Obligations	-	-	-	2,230,000	-	-	-	-	-	-	(3,940,640)	5,178,684	-	-	(3,940,640)	7,408,684
Interest Received On Investments	94,327	89,072	160,000	156,496	190,471	179,859	216,066	296,685	172,960	166,148	900,000	1,193,617	457,758	435,079	1,276,066	1,646,798
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>94,327</b>	<b>89,072</b>	<b>160,000</b>	<b>3,621,828</b>	<b>190,471</b>	<b>179,859</b>	<b>216,066</b>	<b>(984,792)</b>	<b>172,960</b>	<b>166,148</b>	<b>(3,040,640)</b>	<b>6,372,301</b>	<b>457,758</b>	<b>435,079</b>	<b>(2,664,574)</b>	<b>9,009,337</b>
<b>Net Increase (Decrease) in Cash</b>	<b>(3,064,031)</b>	<b>(2,541,761)</b>	<b>(2,048,282)</b>	<b>2,681,907</b>	<b>2,321,827</b>	<b>2,608,733</b>	<b>17,484,855</b>	<b>(1,685,495)</b>	<b>4,140,146</b>	<b>3,018,174</b>	<b>3,142,950</b>	<b>(3,065,798)</b>	<b>3,397,941</b>	<b>3,085,146</b>	<b>18,579,523</b>	<b>(2,069,386)</b>
<b>Cash:</b>																
Beginning	10,276,125	12,817,886	10,407,825	10,135,979	10,003,852	7,395,119	5,351,750	9,080,614	62,477,527	59,459,353	59,652,590	62,525,151	82,757,504	79,672,358	75,412,165	81,741,744
Ending	<b>7,212,094</b>	<b>10,276,125</b>	<b>8,359,543</b>	<b>12,817,886</b>	<b>12,325,679</b>	<b>10,003,852</b>	<b>22,836,605</b>	<b>7,395,119</b>	<b>66,617,673</b>	<b>62,477,527</b>	<b>62,795,540</b>	<b>59,459,353</b>	<b>86,155,445</b>	<b>82,757,504</b>	<b>93,991,688</b>	<b>79,672,358</b>
<b>Cash Consisted of the Following:</b>																
Cash and Cash Equivalents	3,636,819	6,700,850	6,775,843	9,242,611	11,987,747	9,665,920	22,499,043	7,057,187	19,818,722	15,678,576	15,304,259	12,660,402	35,443,287	32,045,346	44,579,145	28,960,200
Restricted Cash and Cash Equivalents	3,575,275	3,575,275	1,583,700	3,575,275	337,932	337,932	337,562	337,932	46,798,951	46,798,951	47,491,281	46,798,951	50,712,158	50,712,158	49,412,543	50,712,158
<b>Total Cash and Cash Equivalents</b>	<b>7,212,094</b>	<b>10,276,125</b>	<b>8,359,543</b>	<b>12,817,886</b>	<b>12,325,679</b>	<b>10,003,852</b>	<b>22,836,605</b>	<b>7,395,119</b>	<b>66,617,673</b>	<b>62,477,527</b>	<b>62,795,540</b>	<b>59,459,353</b>	<b>86,155,445</b>	<b>82,757,504</b>	<b>93,991,688</b>	<b>79,672,358</b>

LEHIGH COUNTY AUTHORITY  
STATEMENTS OF ACTIVITIES AND CHANGES IN NET POSITION  
2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019
<b>OPERATING FUNDS</b>																
Operating Revenues:																
User Charges																
Charges for Services	11,466,457	10,519,685	10,445,176	9,780,119	19,122,546	15,579,443	16,445,982	13,983,285	41,647,349	35,764,897	36,859,377	36,657,562	72,236,352	61,864,025	63,750,535	60,420,966
Rent	-	-	111,213	125,253	-	-	-	-	-	-	-	-	-	-	111,213	125,253
Other Income	29,124	26,719	25,621	42,798	43,823	47,381	172	79,277	349,165	223,554	456,111	418,299	422,112	297,654	481,904	540,374
Total User Charges	11,495,581	10,546,404	10,582,010	9,948,169	19,166,369	15,626,824	16,446,154	14,062,562	41,996,514	35,988,451	37,315,488	37,075,861	72,658,464	62,161,679	64,343,652	61,086,592
Connection & System Charges																
Supply/Tapping Fees	382,712	411,960	387,000	360,815	-	-	-	-	22,342	3,579	18,500	21,462	405,054	415,539	405,500	382,277
Capital Cost Recovery	-	-	-	-	359,513	1,525,234	295,000	1,199,847	1,150,235	1,405,513	1,397,000	1,105,691	1,509,748	2,930,747	1,692,000	2,305,538
Distribution Tapping Fees	61,009	88,149	85,000	57,960	475,585	1,871,089	505,000	373,902	600,832	51,834	119,200	579,975	1,137,426	2,011,072	709,200	1,011,836
Meter Sales	100,744	55,361	108,000	94,763	-	-	-	-	23,387	39,787	292,000	22,466	124,131	95,148	400,000	117,229
Inspection & Review Fees	77,000	103,287	161,000	119,665	-	857	45,282	13,727	31,569	39,345	180,100	30,326	108,569	143,489	386,382	163,718
Developer Reimbursement	290,574	108,568	-	273,522	30,489	4,507	-	28,791	754,615	9,958	2,315,000	418,075	1,075,679	123,033	2,315,000	720,387
Total Connection & System Charges	912,039	767,325	741,000	906,725	865,588	3,401,686	845,282	1,616,267	2,582,981	1,550,017	4,321,800	2,177,994	4,360,607	5,719,028	5,908,082	4,700,985
Other Income	30,944	29,220	35,500	93,928	628	593	1,000	615	59,249	56,915	35,000	59,659	90,821	86,728	71,500	154,202
Total Operating Revenues	12,438,564	11,342,949	11,358,510	10,948,822	20,032,585	19,029,103	17,292,436	15,679,444	44,638,744	37,595,382	41,672,288	39,313,514	77,109,892	67,967,435	70,323,234	65,941,780
Operating Expenses:																
Personnel	3,289,603	2,383,805	3,127,169	2,402,145	1,760,954	1,130,381	1,464,464	1,340,615	11,561,494	12,145,543	10,869,860	11,387,931	16,612,051	15,659,728	15,461,493	15,130,692
General & Administrative	663,734	263,018	130,143	(4,664)	155,415	119,091	(36,072)	12,007	1,739,417	1,488,173	1,648,481	1,810,565	2,558,566	1,870,281	1,742,552	1,817,908
Utilities	543,917	461,746	616,038	432,898	449,485	369,199	481,172	374,031	2,154,519	1,878,480	2,199,029	2,083,543	3,147,920	2,709,425	3,296,239	2,890,473
Materials and Supplies	547,582	409,504	563,004	401,908	649,208	341,189	575,139	333,195	1,932,267	1,429,441	1,871,949	1,328,712	3,129,057	2,180,134	3,010,092	2,063,814
Miscellaneous Services	3,518,076	2,544,092	2,898,374	2,681,591	6,209,376	5,977,489	6,510,976	6,227,262	1,815,472	1,534,709	2,058,591	1,535,878	11,542,924	10,056,290	11,467,941	10,444,732
Treatment and Transportation	-	-	-	-	3,977,539	3,409,122	3,327,679	3,385,568	12,000	11,265	12,000	9,547	3,989,539	3,420,387	3,339,679	3,395,115
Depreciation and Amortization	2,605,699	2,644,500	2,750,000	2,602,179	4,616,783	4,667,252	4,603,000	4,571,072	5,893,862	5,880,000	5,880,000	5,835,507	13,116,343	13,191,752	13,233,000	13,008,758
Major Maintenance Expenses	3,400	3,400	3,400	-	1,000,000	1,000,000	1,000,000	-	1,287,924	1,287,924	2,782,916	1,250,412	2,291,324	2,291,324	3,786,316	1,250,412
Other Miscellaneous	74,864	72,684	-	113,254	46,422	45,070	32,288	43,757	13,972	13,565	-	9,373	135,258	131,318	32,288	166,384
Total Operating Expenses	11,246,875	8,782,748	10,088,128	8,629,311	18,865,181	17,058,793	17,958,646	16,287,508	26,410,926	25,669,100	27,322,826	25,251,468	56,522,982	51,510,641	55,369,600	50,168,287
Net Operating Profit	1,191,689	2,560,201	1,270,382	2,319,511	1,167,403	1,970,310	(666,210)	(608,064)	18,227,817	11,926,283	14,349,462	14,062,046	20,586,910	16,456,794	14,953,634	15,773,492
Non-Operating Income (Expense)																
Investment Earnings	94,327	89,072	160,000	179,193	190,471	179,859	200,000	332,846	172,960	166,148	900,000	1,193,617	457,758	435,079	1,260,000	1,705,656
Interest (Expense)	(1,406,328)	(1,436,287)	(1,508,789)	(1,545,029)	(181,995)	(195,887)	(803,082)	(213,115)	(19,954,318)	(18,618,318)	(19,356,023)	(19,386,584)	(21,542,641)	(20,250,492)	(21,667,894)	(21,144,727)
Capital Grant	-	-	-	1,716,419	-	-	-	15,000	-	-	-	-	-	-	-	1,731,419
Capital Assets Provided by Developers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Non-Operating Income (Expense)	(1,312,001)	(1,347,215)	(1,348,789)	350,583	8,475	(16,028)	(603,082)	134,731	(19,781,358)	(18,452,170)	(18,456,023)	(18,192,967)	(21,084,883)	(19,815,413)	(20,407,894)	(17,707,652)
Net Income (Loss)	(120,312)	1,212,986	(78,407)	2,670,094	1,175,879	1,954,282	(1,269,292)	(473,333)	(1,553,540)	(6,525,887)	(4,106,561)	(4,130,921)	(497,973)	(3,358,619)	(5,454,260)	(1,934,160)
Net Position at Beginning of Year (As Restated)	102,323,527	101,110,541	98,700,480	98,440,447	101,343,621	99,389,339	97,345,970	99,862,672	(61,914,251)	(55,388,364)	(55,195,127)	(51,257,443)	141,752,897	145,111,516	140,851,323	147,045,676
Cumulative Effect of Change in Accounting principle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Position at Beginning of Year	102,323,527	101,110,541	98,700,480	98,440,447	101,343,621	99,389,339	97,345,970	99,862,672	(61,914,251)	(55,388,364)	(55,195,127)	(51,257,443)	141,752,897	145,111,516	140,851,323	147,045,676
Net Position at End of Year	102,203,215	102,323,527	98,622,073	101,110,541	102,519,499	101,343,621	96,076,678	99,389,339	(63,467,791)	(61,914,251)	(59,301,688)	(55,388,364)	141,254,923	141,752,897	135,397,063	145,111,516
<b>CAPITAL SPENDING</b>																
Water	3,460,000	4,321,275	8,010,000	8,764,955	-	-	-	-	3,892,500	1,381,564	1,375,000	2,016,987	7,352,500	5,702,839	9,385,000	10,781,943
Wastewater	-	-	-	-	3,921,800	4,470,734	8,670,500	10,671,537	4,185,000	1,612,300	3,440,000	2,382,168	8,106,800	6,083,034	12,110,500	13,053,705
Total Capital Spending	3,460,000	4,321,275	8,010,000	8,764,955	3,921,800	4,470,734	8,670,500	10,671,537	8,077,500	2,993,864	4,815,000	4,399,156	15,459,300	11,785,873	21,495,500	23,835,648

**LEHIGH COUNTY AUTHORITY**  
**STATEMENTS OF NET POSITION**  
**2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)**

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019
<b>Current Assets:</b>																
Cash and Cash Equivalents	3,636,819	6,700,850	9,701,644	9,242,811	11,987,747	9,665,920	16,912,487	7,057,187	19,818,722	15,678,576	9,918,160	12,660,402	35,443,288	32,045,346	36,532,291	28,960,200
Certificates of Deposit	3,136,930	3,136,930	1,785,733	3,136,930	7,757,276	7,757,276	7,757,276	7,757,276	-	-	-	-	10,894,206	10,894,206	9,543,009	10,894,206
Accounts Receivable:																
Customers (Net of Allowance)	1,760,403	1,760,403	1,652,884	1,760,403	3,188,238	3,188,238	4,118,091	3,188,238	7,092,331	7,142,331	6,606,583	6,542,331	12,040,972	12,090,972	12,377,558	11,490,972
Financing Contracts	-	-	-	-	323,767	323,767	316,797	323,767	-	-	-	-	323,767	323,767	316,797	323,767
Others	280,007	280,007	203,148	280,007	675,091	675,091	509,247	675,091	2,941,090	2,941,090	4,147,552	2,941,090	3,896,188	3,896,188	4,859,947	3,896,188
Due from (to) Other Funds	1,599,692	1,599,692	-	1,599,692	(1,570,176)	(1,570,176)	2,817,997	(1,570,176)	(29,516)	(29,516)	-	(29,516)	-	-	2,817,997	-
Inventory	36,074	36,074	16,190	36,074	-	-	-	-	-	-	-	-	36,074	36,074	16,190	36,074
Accrued Interest Receivable	6,411	6,411	14,724	6,411	39,898	39,898	23,832	39,898	56,425	56,425	100,851	56,425	102,734	102,734	139,407	102,734
Prepaid Expenses	185,993	185,993	198,131	185,993	131,300	131,300	123,026	131,300	414,562	414,562	374,996	414,562	731,855	731,855	696,153	731,855
<b>Total Current Assets</b>	<b>10,642,329</b>	<b>13,706,360</b>	<b>13,572,454</b>	<b>16,248,121</b>	<b>22,533,141</b>	<b>20,211,314</b>	<b>32,578,753</b>	<b>17,602,581</b>	<b>30,293,614</b>	<b>26,203,468</b>	<b>21,148,142</b>	<b>22,585,294</b>	<b>63,469,084</b>	<b>60,121,142</b>	<b>67,299,349</b>	<b>56,435,996</b>
<b>Noncurrent Assets:</b>																
<b>Restricted:</b>																
Restricted Cash and Cash Equivalents	2,532,181	2,532,181	203,046	2,532,181	337,932	337,932	337,562	337,932	9,114,754	9,114,754	9,807,084	9,114,754	11,984,867	11,984,867	10,347,692	11,984,867
Restricted for Debt Service	1,043,094	1,043,094	1,380,654	1,043,094	-	-	-	-	37,684,197	37,684,197	37,684,197	37,684,197	38,727,291	38,727,291	39,064,851	38,727,291
Restricted Certificates of Deposit	25,527	25,527	25,522	25,527	-	-	-	-	-	-	-	-	25,527	25,527	25,522	25,527
Investment U.S. Treasury Obligations	-	-	2,214,267	-	-	-	-	-	-	-	3,940,640	-	-	-	6,154,907	-
Developer Escrow Deposit	4,210,752	4,210,752	4,386,200	4,210,752	-	-	-	-	-	-	-	-	4,210,752	4,210,752	4,386,200	4,210,752
<b>Total Restricted Assets</b>	<b>7,811,554</b>	<b>7,811,554</b>	<b>8,209,689</b>	<b>7,811,554</b>	<b>337,932</b>	<b>337,932</b>	<b>337,562</b>	<b>337,932</b>	<b>46,798,951</b>	<b>46,798,951</b>	<b>51,431,921</b>	<b>46,798,951</b>	<b>54,948,437</b>	<b>54,948,437</b>	<b>59,979,172</b>	<b>54,948,437</b>
<b>Capital Assets</b>																
<b>Non-depreciable Assets:</b>																
Land	2,114,884	2,114,884	2,043,265	2,114,884	1,888,430	1,888,430	1,837,891	1,888,430	-	-	-	-	4,003,314	4,003,314	3,881,156	4,003,314
Construction in Progress	12,504,370	12,504,370	5,023,631	12,504,370	18,974,421	18,974,421	10,052,683	18,974,421	-	-	-	-	31,478,791	31,478,791	15,076,314	31,478,791
<b>Total Capital Assets Not Being Depreciated</b>	<b>14,619,254</b>	<b>14,619,254</b>	<b>7,066,896</b>	<b>14,619,254</b>	<b>20,862,851</b>	<b>20,862,851</b>	<b>11,890,574</b>	<b>20,862,851</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,482,105</b>	<b>35,482,105</b>	<b>18,957,470</b>	<b>35,482,105</b>
<b>Depreciable Assets:</b>																
Wells & Reservoirs	9,709,252	9,709,252	9,554,770	9,709,252	3,494,643	3,494,643	3,494,643	3,494,643	-	-	-	-	13,203,895	13,203,895	13,049,413	13,203,895
Transmission & Distribution Mains	80,498,411	80,498,411	78,963,688	80,498,411	-	-	-	-	-	-	-	-	80,498,411	80,498,411	78,963,688	80,498,411
Services & Hydrants	17,571,410	17,571,410	17,144,642	17,571,410	-	-	-	-	-	-	-	-	17,571,410	17,571,410	17,144,642	17,571,410
Interceptor & Collector Systems	-	-	-	-	38,259,619	38,259,619	38,036,405	38,259,619	-	-	-	-	38,259,619	38,259,619	38,036,405	38,259,619
Building Structure & Appurtenances	23,797,378	23,797,378	23,632,286	23,797,378	55,828,047	55,828,047	54,910,406	55,828,047	-	-	-	-	79,625,425	79,625,425	78,542,692	79,625,425
Metering System	10,672,043	10,672,043	10,539,291	10,672,043	429,778	429,778	429,777	429,778	-	-	-	-	11,101,821	11,101,821	10,969,068	11,101,821
Equipment and Furnishings	15,543,981	12,087,381	23,535,963	7,769,506	29,568,436	26,646,636	39,446,165	23,175,902	11,764,394	4,974,818	8,488,911	3,268,879	56,876,811	43,708,835	71,471,039	34,214,287
Capacity	1,207,901	1,207,901	1,207,901	1,207,901	953,831	953,831	2,062,956	953,831	-	-	-	-	2,161,732	2,161,732	3,270,857	2,161,732
<b>Total Capital Assets Being Depreciated</b>	<b>159,000,376</b>	<b>155,543,776</b>	<b>164,578,541</b>	<b>151,225,901</b>	<b>128,534,354</b>	<b>125,612,554</b>	<b>138,380,352</b>	<b>122,141,820</b>	<b>11,764,394</b>	<b>4,974,818</b>	<b>8,488,911</b>	<b>3,268,879</b>	<b>299,299,124</b>	<b>286,131,148</b>	<b>311,447,804</b>	<b>276,636,600</b>
<b>Less accumulated depreciation</b>																
Wells & Reservoirs	(3,365,888)	(3,365,888)	(3,365,888)	(3,365,888)	(603,220)	(603,220)	(603,220)	(603,220)	-	-	-	-	(3,969,108)	(3,969,108)	(3,969,108)	(3,969,108)
Transmission & Distribution Mains	(13,722,746)	(13,722,746)	(13,722,746)	(13,722,746)	-	-	-	-	-	-	-	-	(13,722,746)	(13,722,746)	(13,722,746)	(13,722,746)
Services & Hydrants	(4,580,883)	(4,580,883)	(4,580,883)	(4,580,883)	-	-	-	-	-	-	-	-	(4,580,883)	(4,580,883)	(4,580,883)	(4,580,883)
Interceptor & Collector Systems	-	-	-	-	(11,136,593)	(11,136,593)	(11,136,593)	(11,136,593)	-	-	-	-	(11,136,593)	(11,136,593)	(11,136,593)	(11,136,593)
Building Structure & Appurtenances	(9,294,442)	(9,294,442)	(9,294,442)	(9,294,442)	(20,126,163)	(20,126,163)	(20,126,163)	(20,126,163)	(8,762)	(8,762)	-	(8,762)	(29,429,367)	(29,429,367)	(29,420,605)	(29,429,367)
Metering System	(5,332,817)	(5,332,817)	(5,332,817)	(5,332,817)	(264,381)	(264,381)	(264,381)	(264,381)	-	-	-	-	(5,597,198)	(5,597,198)	(5,597,198)	(5,597,198)
Equipment and Furnishings	(11,257,659)	(8,651,960)	(8,928,793)	(6,007,460)	(29,360,103)	(24,743,320)	(24,765,358)	(20,076,068)	(14,198,282)	(8,304,420)	(8,453,447)	(2,424,420)	(54,816,044)	(41,699,700)	(42,147,598)	(28,507,948)
Capacity	(751,043)	(751,043)	(751,043)	(751,043)	-	-	-	-	-	-	-	-	(751,043)	(751,043)	(751,043)	(751,043)
<b>Total Accumulated Depreciation</b>	<b>(48,305,478)</b>	<b>(45,699,779)</b>	<b>(45,976,612)</b>	<b>(43,055,279)</b>	<b>(61,490,460)</b>	<b>(56,873,677)</b>	<b>(56,895,715)</b>	<b>(52,206,425)</b>	<b>(14,207,044)</b>	<b>(8,313,182)</b>	<b>(8,453,447)</b>	<b>(2,433,182)</b>	<b>(124,002,982)</b>	<b>(110,886,638)</b>	<b>(111,325,774)</b>	<b>(97,694,886)</b>
<b>Total Capital Assets</b>	<b>125,314,152</b>	<b>124,463,251</b>	<b>125,668,825</b>	<b>122,789,876</b>	<b>87,906,745</b>	<b>89,601,728</b>	<b>93,375,211</b>	<b>90,798,246</b>	<b>(2,442,650)</b>	<b>(3,338,364)</b>	<b>35,464</b>	<b>835,697</b>	<b>210,778,247</b>	<b>210,726,615</b>	<b>219,079,500</b>	<b>214,423,819</b>
<b>Other Assets:</b>																
Long-Term Portion of Receivables - Financing Contracts	-	-	-	-	1,532,516	1,532,516	1,856,283	1,532,516	-	-	-	-	1,532,516	1,532,516	1,856,283	1,532,516
Intangible Service Concession Arrangement	-	-	-	-	-	-	-	-	241,126,076	241,126,076	232,056,776	241,126,076	241,126,076	241,126,076	232,056,776	241,126,076
Less Accumulated Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB Asset	1,244,053	1,244,053	736,708	1,244,053	-	-	-	-	-	-	-	-	1,244,053	1,244,053	736,708	1,244,053
Other Assets	-	-	-	-	-	-	-	-	3,216,983	3,216,983	1,902,429	3,216,983	3,216,983	3,216,983	1,902,429	3,216,983
Facilities Planning Costs (Net of Accumulated Amortization)	24,442	24,442	24,749	24,442	58,589	58,589	102,827	58,589	-	-	-	-	83,031	83,031	127,576	83,031
<b>Total Other Assets</b>	<b>1,268,495</b>	<b>1,268,495</b>	<b>761,457</b>	<b>1,268,495</b>	<b>1,591,105</b>	<b>1,591,105</b>	<b>1,959,110</b>	<b>1,591,105</b>	<b>244,343,059</b>	<b>244,343,059</b>	<b>233,959,205</b>	<b>244,343,059</b>	<b>247,202,659</b>	<b>247,202,659</b>	<b>236,679,772</b>	<b>247,202,659</b>
<b>Total Noncurrent Assets</b>	<b>134,394,201</b>	<b>133,543,300</b>	<b>134,639,971</b>	<b>131,869,925</b>	<b>89,835,782</b>	<b>91,530,765</b>	<b>95,671,883</b>	<b>92,727,283</b>	<b>288,699,360</b>	<b>287,803,646</b>	<b>285,426,590</b>	<b>291,977,707</b>	<b>512,929,343</b>	<b>512,877,711</b>	<b>515,738,444</b>	<b>516,574,915</b>
<b>Total Assets</b>	<b>145,036,530</b>	<b>147,249,660</b>	<b>148,212,425</b>	<b>148,118,046</b>	<b>112,368,923</b>	<b>111,742,079</b>	<b>128,250,636</b>	<b>110,329,864</b>	<b>318,992,974</b>	<b>314,007,114</b>	<b>306,574,732</b>	<b>314,563,001</b>	<b>576,398,427</b>	<b>572,998,853</b>	<b>583,037,793</b>	<b>573,010,911</b>
<b>Deferred Outflows of Resources</b>																
Pensions	679,620	679,620	883,237	679,620	342,115	342,115	256,424	342,115	2,523,498	2,523,498	1,891,432	2,523,498	3,545,233	3,545,233	3,031,093	3,545,233
OPEB	56,117	56,117	-	56,117	-	-	-	-	662,093	662,093	-	662,093	718,210	718,210	-	718,210
Refunding Loss on Bonds	24,954	24,954	118,891	24,954	-	-	-	-	-	-	-	-	24,954	24,954	118,891	24,954
<b>Total Deferred Outflows</b>	<b>760,691</b>	<b>760,691</b>	<b>1,002,128</b>	<b>760,691</b>	<b>342,115</b>	<b>342,115</b>	<b>256,424</b>	<b>342,115</b>	<b>3,185,591</b>	<b>3,185,591</b>	<b>1,891,432</b>	<b>3,185,591</b>	<b>4,288,397</b>	<b>4,288,397</b>	<b>3,149,984</b>	<b>4,288,397</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>145,797,221</b>	<b>148,010,351</b>	<b>149,214,553</b>	<b>148,878,737</b>	<b>112,711,038</b>	<b>112,084,194</b>	<b>128,507,060</b>	<b>110,671,979</b>								

**LEHIGH COUNTY AUTHORITY**  
**STATEMENTS OF NET POSITION**  
**2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)**

	Suburban Water				Suburban Wastewater				City Division				Total LCA			
	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	Budget 2021	Forecast 2020	Budget 2020	Actual 2019
Current Liabilities:																
Accounts Payable - Trade	1,374,709	1,374,709	1,048,854	1,374,709	2,819,043	2,819,043	2,434,731	2,819,043	997,972	997,972	2,098,809	997,972	5,191,724	5,191,724	5,582,394	5,191,724
Accounts Payable - Capital	246,336	246,336	70,921	246,336	312,403	312,403	150,835	312,403	10,714	10,714	149,529	10,714	569,453	569,453	371,285	569,453
Accrued Interest Payable	233,600	233,600	237,699	233,600	3,346	3,346	3,346	3,346	1,105,780	1,105,780	1,128,362	1,105,780	1,342,726	1,342,726	1,369,407	1,342,726
Notes Payable	248,378	248,378	243,812	248,378	427,162	427,162	420,205	427,162	1,800,000	-	-	-	2,475,540	675,540	664,017	675,540
Revenue Bonds Payable	1,832,994	1,832,994	1,473,132	1,832,994	114,905	114,905	65,572	114,905	1,837,406	1,837,406	1,230,893	1,837,406	3,785,305	3,785,305	2,769,597	3,785,305
Developer Deposits and Other	554,977	554,977	195,273	554,977	2,950	2,950	6,019	2,950	19,805	19,805	26,016	19,805	577,732	577,732	227,308	577,732
Accrued Payroll & Other	226,234	226,234	220,498	226,234	132,867	132,867	136,100	132,867	(735,659)	494,941	509,717	494,941	(376,558)	854,042	866,315	854,042
Total Current Liabilities	4,717,228	4,717,228	3,490,189	4,717,228	3,812,676	3,812,676	3,216,808	3,812,676	5,036,018	4,466,618	5,143,326	4,466,618	13,565,922	12,996,522	11,850,323	12,996,522
Noncurrent Liabilities:																
Developer Deposits and Other	4,210,752	4,210,752	4,974,553	4,210,752	19,064	19,064	-	19,064	10,000	10,000	-	10,000	4,239,816	4,239,816	4,974,553	4,239,816
Service Connection Arrangement Payable	-	-	-	-	-	-	-	-	47,694,490	47,694,490	46,842,091	47,694,490	47,694,490	47,694,490	46,842,091	47,694,490
Notes Payable	1,478,924	1,736,699	2,466,487	2,238,109	5,373,290	5,487,550	6,029,617	5,602,455	11,940,000	5,970,000	-	-	18,792,214	13,194,249	8,516,104	7,840,564
OPEB Liability	-	-	-	-	-	-	-	-	2,944,923	2,944,923	2,020,079	2,944,923	2,944,923	2,944,923	2,020,079	2,944,923
Net Pension Liability	956,221	956,221	336,866	956,221	481,353	481,353	351,481	481,353	3,550,538	3,550,538	1,250,814	3,550,538	4,988,112	4,988,112	1,939,161	4,988,112
Revenue Bonds Payable(Net of Premium/Discount)	32,111,584	33,946,627	38,943,024	35,526,589	505,155	939,390	22,832,476	1,367,092	314,470,387	314,470,387	31,169,773	314,470,387	347,087,126	349,356,944	372,945,273	351,364,068
Total Noncurrent Liabilities	38,757,481	40,850,299	46,740,930	42,931,671	6,378,862	6,927,897	29,213,574	7,469,964	380,610,338	374,640,338	361,282,757	368,670,338	425,746,681	422,418,534	437,237,261	419,071,973
Total Liabilities	43,474,709	45,567,527	50,231,119	47,648,899	10,191,538	10,740,573	32,430,382	11,282,640	385,646,356	379,106,956	366,426,083	373,136,956	439,312,603	435,415,056	449,087,584	432,068,495
Deferred Inflows of Resources																
Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB	119,297	119,297	361,361	119,297	-	-	-	-	-	-	1,341,769	-	119,297	119,297	1,703,130	119,297
Total Deferred Inflows	119,297	119,297	361,361	119,297	-	-	-	-	-	-	1,341,769	-	119,297	119,297	1,703,130	119,297
Net Position:																
Net Investment in Capital Assets	122,789,876	122,789,876	125,668,825	122,789,876	90,798,246	90,798,246	93,375,211	90,798,246	835,697	835,697	35,464	835,697	214,423,819	214,423,819	219,079,500	214,423,819
Restricted for Debt Service	1,043,094	1,043,094	1,380,654	1,043,094	-	-	-	-	37,684,197	37,684,197	37,684,197	37,684,197	38,727,291	38,727,291	39,064,851	38,727,291
Unrestricted	(21,629,755)	(21,509,443)	(28,427,406)	(22,722,429)	11,721,254	10,545,375	2,701,467	8,591,093	(101,987,685)	(100,434,145)	(97,021,349)	(93,908,258)	(111,896,186)	(111,398,213)	(122,747,288)	(108,039,068)
Total Net Position	102,203,215	102,323,527	98,622,073	101,110,541	102,519,500	101,343,621	96,076,678	99,389,339	(63,467,791)	(61,914,251)	(59,301,688)	(55,388,364)	141,254,892	141,752,897	135,397,063	145,111,516
Total Liabilities, Deferred Inflows of Resources and Net Position	145,797,221	148,010,351	149,214,553	148,878,737	112,711,038	112,084,194	128,507,060	110,671,979	322,178,565	317,192,705	308,466,164	317,748,592	580,686,824	577,287,250	586,187,777	577,299,308
Balance Check	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

# Capital Spending

**2021 BUDGET  
SUBURBAN DIVISION  
WATER FUND  
CAPITAL EXPENDITURES**

Project	Primary Project Category	Estimated Project Cost	Estimated Costs Through 2020	2021 Budget	Estimated Costs 2022 - 2026
<b><u>LCA Funded Projects</u></b>					
Annual Projects	AM - Varies	\$ 10,541,521	1,126,021	\$ 1,747,500	7,668,000
Water Main Replacement Projects	AM - Varies	\$ 9,600,000	-	-	9,600,000
<b><u>New Borrowing Funded Projects</u></b>					
Upper Milford Central Div. Improvements - Buss Ac	AM-High	\$ 2,156,000	2,036,000	120,000	-
Additional (Redundant) Water Supply - Small Satellite Divisions	Sys Imp	\$ 715,000	265,000	100,000	350,000
CLD Auxiliary Pump Station & Main Extension	Sys Imp	\$ 1,700,000	1,700,000	-	-
Fixed Base Metering Reading System	Sys Imp	\$ 740,000	40,000	100,000	600,000
North Whitehall Division System Improvements - Study Phase	Sys Imp	\$ 100,000	-	50,000	50,000
Arcadia Water Tank Replacement	AM-High	\$ 1,107,000	107,000	500,000	500,000
Water Meter Reading Equipment Upgrade	AM-Med	\$ -	870,000	100,000	-
Central Lehigh to Upper Milford Division Interconnection - Kohler Tract	New Cust	\$ -	-	200,000	-
CLD Well Improvements - Study Phase	Sys Imp	\$ 40,000	30,000	60,000	40,000
CLD Distribution System Improvements	Sys Imp	\$ 1,530,000	480,000	50,000	1,000,000
		\$ -			
		\$ -			
Admin Allocation				432,500	
<b>Total Suburban Division Water Capital Expenditures (Funded):</b>			<b>\$ 6,654,021</b>	<b>\$ 3,460,000</b>	<b>\$ 19,808,000</b>

**2021 BUDGET  
SUBURBAN DIVISION  
WASTEWATER FUND  
CAPITAL EXPENDITURES**

Project	Primary Project Category	Estimated Project Cost	Estimated Costs Through 2020	2021 Budget	Estimated Costs 2022 - 2026
<b>OPERATING/CAPITAL RESERVE FUNDS</b>					
<b><u>General:</u></b>					
Annual Projects	AM - Varies	\$ 3,106,145	\$ 483,145	\$ 622,500	\$ 2,000,500
<b>Subtotal</b>			<b>483,145</b>	<b>622,500</b>	<b>2,000,500</b>
<b><u>LCA Wastewater Treatment Plant</u></b>					
Pretreatment Plant Improvements	AM - Varies	4,200,000	-	700,000	3,500,000
<b>Subtotal</b>			<b>-</b>	<b>700,000</b>	<b>3,500,000</b>
<b><u>Western Lehigh Interceptor System:</u></b>					
Central Lehigh County WW Capacity Planning & Expansion	New Cust	3,219,300	620,000	799,300	1,800,000
Spring Creek Force Main A/V Valve Replacements	Sys Imp	95,000	25,000	40,000	30,000
Spring Creek Force Main Condition Assessment	AM-Med			-	300,000
<b>Subtotal</b>			<b>645,000</b>	<b>839,300</b>	<b>2,130,000</b>
<b><u>Satellite Systems</u></b>					
Wynnewood I/I Investigation and Remediation Program	Regulatory	200,000	25,000	25,000	150,000
Wynnewood Terrace WWTP Remediation & Replacement	AM - High	3,300,000	3,300,000	-	-
Arcadia West WWTP Mechanical Screen	Efficiency	325,000	-	-	325,000
SSES (Weisenberg, UMIT, Lowhill)	Regulatory	375,000	75,000	75,000	225,000
Sand Spring WWTP Remediation & Replacement	AM - High	4,100,000	3,600,000	500,000	-
Heidelberg Heights I/I Investigation and Remediation Program	Regulatory	1,300,000	300,000	300,000	700,000
Heidelberg Heights WWTP Rehabilitation	AM - Med	360,000	20,000	40,000	300,000
Lynn Township WWTP Improvements & Expansion	Sys Imp	300,000	-	50,000	250,000
Lynn Township I/I Investigation and Remediation Program	Regulatory	300,000	50,000	50,000	200,000
<b>Subtotal</b>			<b>7,370,000</b>	<b>1,040,000</b>	<b>2,150,000</b>
<b><u>Little Lehigh Relief Interceptor System:</u></b>					
Park Pump Station Force Main Rehabilitation	AM - High	1,300,000		100,000	1,200,000
Park Pump Station Rehabilitation/Improvements	AM - High	1,080,000	20,000	100,000	960,000
Regional Park Pump Station	Sys Imp	170,000	20,000	50,000	100,000
<b>Subtotal</b>			<b>40,000</b>	<b>250,000</b>	<b>2,260,000</b>
<b>SUBTOTAL OPERATING/CAPITAL RESERVE FUNDS</b>					
<b>NEW BORROWING FUNDS</b>					
<b><u>Western Lehigh Interceptor System:</u></b>					
Signatory I/I Investigation & Remediation Program	Regulatory	1,570,000	300,000	270,000	1,000,000
WLI-Trexlerstown Area Storage Facility	Regulatory	12,300,000	100,000	200,000	12,000,000
<b>Subtotal</b>			<b>400,000</b>	<b>470,000</b>	<b>13,000,000</b>
<b>Total Suburban Wastewater Division Capital Expenditures (Funded):</b>			<b>\$ 8,938,145</b>	<b>\$ 3,921,800</b>	<b>\$ 25,040,500</b>

**2021 BUDGET  
CITY DIVISION  
WATER FUND  
CAPITAL EXPENDITURES**

Project	Primary Project Category	Estimated Project Cost	Estimated Costs Through 2020	2021 Budget	Estimated Costs 2022 - 2026
<b><u>LCA Funded Projects</u></b>					
Annual Projects	AM - Varies	10,822,500	-	1,590,000	9,232,500
Various Water System Related Studies	CA/OS	150,000	-	-	150,000
<b>Sub-total Allentown Division Water Capital Funded by LCA</b>		<b>10,972,500</b>	<b>-</b>	<b>1,590,000</b>	<b>9,382,500</b>
<b><u>CCRC Projects</u></b>					
Annual Water Main Replacements	AM - High	11,400,000	-	1,900,000	9,500,000
<b>Sub-total Allentown Division Water CCRC</b>		<b>11,400,000</b>	<b>-</b>	<b>1,900,000</b>	<b>9,500,000</b>
<b><u>City Funded Projects</u></b>					
Ittron/AMR Meter Project <sup>(1)</sup>	CA/OS	85,000	-	85,000	-
<b>Sub-total Allentown Division Water Capital Funded by the City</b>			<b>-</b>	<b>85,000</b>	<b>-</b>
<b>Administration Fund Capital Allocation</b>				<b>317,500</b>	<b>1,270,000</b>
<b>Total Allentown Division Water Capital Expenditures (Funded):</b>			<b>\$ -</b>	<b>\$ 3,892,500</b>	<b>\$ 10,652,500</b>

(1) "Uncompleted Work" City Projects that were supposed to be complete by the time of settlement or executed by City personnel after settlement.  
The City will fund these projects but has requested that LCA execute them.

**2021 BUDGET  
CITY DIVISION  
WASTEWATER SYSTEM  
CAPITAL EXPENDITURES**

Project	Primary Project Category	Estimated Project Cost	Estimated Costs Through 2020	2021 Budget	Estimated Costs 2022 - 2026
<b><u>LCA Funded Projects</u></b>					
Annual Projects *	AM - High	9,460,000	-	1,960,000	7,500,000
Various Wastewater System Related Studies	CA/OS	150,000	-	-	150,000
			-	-	-
<b>Sub-total Allentown Division Wastewater Capital Funded by LCA</b>			<b>\$ -</b>	<b>\$ 1,960,000</b>	<b>\$ 7,650,000</b>
<b><u>CCRC Projects</u></b>					
Boiler Replacement and Solids Process HVAC Upgrade Project	AM - High	1,400,000	-	200,000	1,200,000
<b>Sub-total Allentown Division Wastewater CCRC</b>		<b>\$ 1,400,000</b>	<b>\$ 200,000</b>	<b>\$ 1,200,000</b>	
<b><u>City Funded Projects</u></b>					
Regional Flow Management Strategy <sup>(1)</sup>	Regulatory	3,145,000	-	775,000	1,580,000
Flow Characterization Study <sup>(1)</sup>	Regulatory	1,600,000	-	1,250,000	350,000
<b>Sub-total Allentown Division Wastewater Capital Funded by the City</b>			<b>\$ -</b>	<b>\$ 2,025,000</b>	<b>\$ 1,930,000</b>
<b>Total Allentown Division Wastewater Capital Expenditures (Funded):</b>			<b>\$ -</b>	<b>\$ 4,185,000</b>	<b>\$ 9,580,000</b>

\* Includes Sodium Hypo project in 2021

(1) "Administrative Order" Projects as per the Agreement are to be Funded by the City and executed by LCA.

**2021 BUDGET  
ADMINISTRATION  
CAPITAL EXPENDITURES**

Project	Primary Project Category	Estimated Project Cost	Estimated Costs Through 2019	2021 Budget	Estimated Costs 2022 - 2026
<b><u>LCA Funded Projects</u></b>					
SCADA Programming, Hardware Upgrades, Software & Training	AM - Varies	178,000	28,000	150,000	-
Computer System Hardware & Software Upgrades	AM - High	142,000	42,000	100,000	-
GIS Upgrades & Application Development	Efficiency	81,960	31,960	50,000	-
Information Technology Master Plan Update	Planning	145,000	20,000	125,000	-
Document Management	Efficiency	200,000	-	200,000	-
Disaster Recovery/Security Upgrades	Efficiency	25,000	-	25,000	-
CMMS Upgrades	Efficiency	121,900	21,900	100,000	-
<b>Sub-total Administration Capital Funded by LCA</b>			<b>\$ 143,860</b>	<b>\$ 750,000</b>	<b>\$ -</b>
<b>Total Administration Capital Expenditures (Funded):</b>			<b>\$ 143,860</b>	<b>\$ 750,000</b>	<b>\$ -</b>

# System Statements

LEHIGH COUNTY AUTHORITY  
 STATEMENTS OF ACTIVITIES - SUBURBAN - WATER FUND  
 2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)

	Suburban - Water Systems														Total			
	Int Serv 100	Undesignated 200	Western Lehigh Service Area			S. Lehigh 207	Northern Lehigh Service Area					Northampton CFE 208	Buss Acres 210	Budget 2021	Forecast 2020	Budget 2020	Actual 2019	
			Central Lehigh 201	Arcadia West 211	Emmaus 209	North Whiteha 202	Washington 203	Mill Creek 204	Heidelberg 205	PL of Lynn 206	Madison North 221							
Operating Revenues:																		
User Charges																		
Large Industrial		-	1,357,824	-	-	-	-	-	-	-	-	-	-	-	1,357,824	1,245,710	1,191,187	1,118,032
Other Industrial/Commercial		-	4,004,987	26,446	3,221	-	50,801	3,787	-	-	-	-	-	248	4,089,490	3,751,826	3,697,016	3,404,641
Residential		-	4,100,157	-	92,035	8,340	208,809	73,854	6,921	36,604	11,091	23,749	13,182	21,950	4,596,692	4,217,149	4,067,530	3,889,306
Penalties		-	24,035	242	247	20	373	372	22	135	32	82	35	31	25,627	23,511	96,138	103,807
Private Fire Service		-	722,542	211,210	-	-	5,061	1,633	-	-	-	-	-	-	940,447	862,795	881,402	846,199
Public Fire Service		-	420,155	-	-	-	19,215	9,219	-	-	-	-	-	-	448,588	411,549	436,903	378,629
User Charges - Municipal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
User Charges - Residential & Commercial		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
User Charges - Hauler		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hauler Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial Pretreatment Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leachate Program Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Water Sales		-	7,788	-	-	-	-	-	-	-	-	-	-	-	7,788	7,145	75,000	51,553
Provision for Doubtful Debts		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12,049)
Total Charges for Services	-	-	10,637,488	237,898	95,504	8,360	284,260	88,865	6,943	36,739	11,123	23,831	13,217	22,229	11,466,457	10,519,685	10,445,176	9,780,119
Rental Income		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,213	125,253
Miscellaneous		-	29,124	-	-	-	-	-	-	-	-	-	-	-	29,124	26,719	25,621	42,798
Total User Charges	-	-	10,666,612	237,898	95,504	8,360	284,260	88,865	6,943	36,739	11,123	23,831	13,217	22,229	11,495,581	10,546,404	10,582,010	9,948,169
Connection & System Charges																		
Supply/Tapping Fees		-	372,244	-	-	-	10,468	-	-	-	-	-	-	-	382,712	411,960	387,000	360,815
Capital Cost Recovery		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Tapping Fees		-	46,395	-	-	-	14,614	-	-	-	-	-	-	-	61,009	88,149	85,000	57,960
Meter Sales		-	95,339	-	-	-	5,405	-	-	-	-	-	-	-	100,744	55,361	108,000	94,763
Inspection & Review Fees		-	75,337	-	-	-	1,663	-	-	-	-	-	-	-	77,000	103,287	161,000	119,665
Developer Reimbursement		-	287,738	-	-	-	2,837	-	-	-	-	-	-	-	290,574	108,568	-	273,522
Total Connection & System Charges	-	-	877,052	-	-	-	34,987	-	-	-	-	-	-	-	912,039	767,325	741,000	906,725
Other Miscellaneous Revenues																		
Other Income		-	28,237	-	883	-	750	427	29	177	15	280	44	103	30,944	29,220	35,500	93,928
Total Other Miscellaneous Revenues	-	-	28,237	-	883	-	750	427	29	177	15	280	44	103	30,944	29,220	35,500	93,928
Total Operating Revenues	-	-	11,571,901	237,898	96,386	8,360	319,997	89,291	6,972	36,916	11,138	24,110	13,261	22,332	12,438,563	11,342,949	11,358,510	10,948,822
Operating Expenses:																		
Personnel																		
Salaries and Wages	658,245	-	910,116	29,604	12,732	16,505	73,137	13,187	15,474	29,881	22,548	16,411	17,617	28,805	1,844,261	1,460,145	1,783,421	1,568,044
Overtime	1,434	-	108,218	6,313	2,035	1,010	11,392	1,363	1,761	4,393	2,815	1,749	1,386	1,163	145,031	86,511	96,833	92,322
Taxes	52,991	-	78,621	2,760	1,160	1,388	6,562	1,156	1,363	2,682	2,002	1,433	1,516	2,404	156,038	117,282	144,062	124,429
Fringe Benefits	356,459	-	600,945	21,112	8,876	10,619	50,201	8,844	10,433	20,518	15,317	10,962	11,593	18,393	1,144,272	719,866	1,082,607	617,351
Other Personnel Related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,246	-
Total Personnel	1,069,128	-	1,697,900	59,790	24,802	29,522	141,293	24,550	29,032	57,473	42,681	30,554	32,112	50,765	3,289,603	2,383,805	3,127,169	2,402,145
Purchase of Services																		
General & Administrative	(1,095,178)	-	1,527,515	10,654	22,395	5,358	126,665	22,314	5,264	10,353	7,729	5,532	5,851	9,282	663,734	263,018	130,143	(4,664)
Utilities	19,849	-	420,418	17,754	234	5,768	28,450	1,530	6,268	16,086	4,969	7,623	7,839	7,129	543,917	461,746	616,038	432,898
Compliance	6,201	-	28,000	2,458	2,373	873	4,500	1,410	675	1,410	873	873	873	873	51,392	57,482	67,745	57,166
Contract Operating Svcs	-	-	2,520	2,240	-	1,850	10,400	-	2,240	7,640	2,240	2,240	2,600	4,300	38,270	54,460	38,270	53,784
Engineering	-	-	55,000	-	-	-	-	-	-	-	-	-	-	-	55,000	52,960	42,000	52,245
Extraordinary Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exceptional Strength Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Management Services	-	-	28,000	-	-	-	-	-	-	-	-	-	-	-	28,000	59,426	24,500	23,937
General Analyses	-	-	40,000	4,000	900	2,600	5,000	1,000	700	5,800	2,400	3,000	2,160	5,076	72,636	35,591	83,856	21,403
Industrial Meter Testing	-	-	8,500	-	-	-	-	-	-	-	-	-	-	-	8,500	-	7,500	-
Maintenance Services	-	-	242,453	36,350	16,000	2,800	34,600	550	3,150	53,000	7,900	5,550	5,100	7,400	414,853	182,946	401,803	385,878
Miscellaneous Services	-	-	24,750	50	-	100	25	-	-	-	100	-	-	-	25,025	110,964	83,300	109,428
Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Residuals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Purchases	-	-	2,210,400	-	26,000	-	458,000	130,000	-	-	-	-	-	-	2,824,400	1,990,262	2,149,400	1,977,750
System Planning / Capital Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCA WWTP Treatment/Removals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment and Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Purchase of Services	(1,069,128)	-	4,587,556	73,505	67,902	19,349	667,640	156,803	18,297	94,290	26,211	24,818	24,422	34,060	4,725,726	3,268,855	3,644,555	3,109,825

LEHIGH COUNTY AUTHORITY  
 STATEMENTS OF ACTIVITIES - SUBURBAN - WATER FUND  
 2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)

Suburban - Water Systems													
Int Serv 100	Undesignated 200	Western Lehigh Service Area			S. Lehigh	Northern Lehigh Service Area						Northampton	Buss Acres 210
		Central Lehigh 201	Arcadia West 211	Emmaus 209	Beverly Hills 207	North Whiteha 202	Washington 203	Mill Creek 204	Heidelberg 205	PL of Lynn 206	Madison North 221	CFE 208	
Materials & Supplies													
Purification Chemicals	-	-	45,000	3,300	-	200	900	-	300	800	200	200	7,300
Purification Supplies	-	-	27,000	2,200	-	1,800	2,100	3,800	4,200	2,500	3,447	1,800	4,100
Pump Supplies	-	-	21,500	5,050	-	1,400	4,500	-	150	6,300	-	2,500	1,650
Misc. Materials & Supplies	-	-	36,480	900	-	300	3,000	50	1,000	2,200	300	1,000	500
Fuel & Mileage	-	-	45,500	1,800	800	950	4,600	1,250	950	1,350	950	1,000	1,100
Fleet Management Supplies	-	-	3,800	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	67,865	6,800	-	7,000	7,000	-	1,800	11,800	2,800	12,600	150
Leased Equipment	-	-	46,000	-	-	-	-	-	-	-	-	-	-
Distribution & Transmission Supplies	-	-	78,600	810	4,600	300	18,500	4,210	1,200	1,500	1,720	-	500
Collection System Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Materials & Supplies	-	-	371,745	20,860	5,400	11,950	40,600	9,310	9,600	26,450	9,417	19,250	15,300
Depreciation and Amortization	-	-	2,605,699	-	-	-	-	-	-	-	-	-	-
Other Expenses													
Major Maintenance Expenses	-	3,400	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	74,864	-	-	-	-	-	-	-	-	-	-
Total Other Expenses	-	3,400	74,864	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	-	3,400	9,337,765	154,155	98,104	60,822	849,533	190,663	56,928	178,213	78,310	63,073	100,125
Net Operating Profit (Loss)	-	(3,400)	2,234,136	83,744	(1,718)	(52,461)	(529,536)	(101,372)	(49,956)	(141,297)	(67,171)	(38,962)	(77,793)
Non-Operating Income (Expense)													
Investment Earnings	-	72,039	22,288	-	-	-	-	-	-	-	-	-	-
Interest (Expense)	-	(13,616)	(1,388,787)	-	-	-	(3,925)	-	-	-	-	-	-
Capital Contributed	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Non-Operating Income (Expense)	-	58,423	(1,366,499)	-	-	-	(3,925)	-	-	-	-	-	-
Net Income (Loss)	-	55,023	867,637	83,744	(1,718)	(52,461)	(529,536)	(105,297)	(49,956)	(141,297)	(67,171)	(38,962)	(77,793)

Total			
Budget 2021	Forecast 2020	Budget 2020	Actual 2019
58,400	38,899	59,600	38,611
56,047	36,043	60,000	35,487
46,000	46,176	37,900	45,610
46,430	39,182	41,524	38,648
61,150	43,828	66,300	43,382
3,800	5,018	2,500	2,036
117,815	71,693	139,720	70,589
46,000	-	46,000	-
111,940	128,665	109,460	127,546
-	-	-	-
547,582	409,504	563,004	401,908
2,605,699	2,644,500	2,750,000	2,602,179
3,400	3,400	3,400	-
74,864	72,684	-	113,254
78,264	76,084	3,400	113,254
11,246,874	8,782,748	10,088,128	8,629,311
1,191,689	2,560,201	1,270,382	2,319,511
94,327	89,072	160,000	179,193
(1,406,328)	(1,436,287)	(1,508,789)	(1,545,029)
-	-	-	1,716,419
-	-	-	-
(1,312,001)	(1,347,215)	(1,348,789)	350,583
(120,312)	1,212,986	(78,407)	2,670,094

## 2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)

**Total Capital Water Reserve Fund**

LEHIGH COUNTY AUTHORITY  
STATEMENTS OF ACTIVITIES - SUBURBAN - WASTEWATER FUND  
2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)

	Suburban - Wastewater Systems															Total			
	Int Serv 100	Interceptor Group			CRCS						W.Weisenberg				Budget 2021	Forecast 2020	Budget 2020	Actual 2019	
	WLI 312	LLRI 1 313	LLRI 2 314	Heidelberg 305	Upper Milford 315	Wynnewood 316	Weisenberg 317	Sand Spring 319	Lowhill Twp. 323	NLSA 318	Washington 303	Lynn Twp. 322	WWTP 320	Arcadia West 311					
Operating Revenues:																			
User Charges																			
Large Industrial	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Industrial/Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	49,962	-	49,962	29,365	40,000	
Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Penalties	155,954	-	-	2,089	6,741	1,782	952	48	195	-	(0)	11,300	7,428	2,686	-	189,176	173,556	261,950	
Private Fire Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Fire Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
User Charges - Municipal	8,539,091	573,623	52,466	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
User Charges - Residential & Commercial	-	-	-	78,939	383,634	152,274	61,619	96,005	14,648	-	0	352,882	4,213,802	339,440	-	9,165,180	6,354,798	7,713,159	
User Charges - Hauler	-	-	-	-	-	-	-	-	-	-	-	-	3,876,343	-	-	5,693,243	5,727,709	5,035,059	
Hauler Fees	-	-	-	-	-	-	-	-	-	-	-	-	3,876,343	-	-	3,876,343	3,109,771	3,249,705	
Industrial Charges	-	-	-	-	-	-	-	-	-	-	-	-	3,876,343	-	-	3,876,343	3,109,771	3,249,705	
Industrial Pretreatment Revenues	-	-	-	-	-	-	-	-	-	-	-	-	3,876,343	-	-	3,876,343	3,109,771	3,249,705	
Municipal	35,058	-	-	-	20,854	-	1,097	-	-	-	-	-	58,860	-	-	58,860	71,232	15,000	
Leachate Program Revenues	-	-	-	-	-	-	-	-	-	-	-	-	58,860	-	-	58,860	71,232	15,000	
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	58,860	-	-	58,860	71,232	15,000	
Other Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	58,860	-	-	58,860	71,232	15,000	
Provision for Doubtful Debts	-	-	-	-	-	-	-	-	-	-	-	-	58,860	-	-	58,860	71,232	15,000	
Total Charges for Services	-	8,730,103	573,623	52,466	81,028	411,229	154,057	63,667	96,054	14,842	-	0	8,189,207	392,088	-	19,122,546	15,579,443	16,445,982	
Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous	-	23,604	90	-	-	101	73	75	-	-	-	101	19,776	3	-	43,823	47,381	172	
Total User Charges	-	8,753,707	573,713	52,466	81,028	411,330	154,057	63,740	96,129	14,842	-	0	8,208,982	392,091	-	19,166,369	15,626,824	16,446,154	
Connection & System Charges																			
Supply/Tapping Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Cost Recovery	-	278,869	80,644	-	-	-	-	-	-	-	-	-	-	-	-	359,513	1,525,234	295,000	
Distribution Tapping Fees	-	460,023	-	-	15,562	-	-	-	-	-	-	-	-	-	-	475,585	1,871,089	505,000	
Meter Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inspection & Review Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Developer Reimbursement	-	-	-	-	28,361	-	265	784	-	-	-	1,080	-	-	-	30,489	4,507	45,282	
Total Connection & System Charges	-	738,892	80,644	-	15,562	28,361	-	265	784	-	-	-	1,080	-	-	865,588	3,401,686	845,282	
Other Miscellaneous Revenues																			
Other Income	-	-	-	-	-	250	66	-	-	-	89	210	-	13	-	628	593	1,000	
Total Other Miscellaneous Revenues	-	-	-	-	-	250	66	-	-	-	89	210	-	13	-	628	593	1,000	
Total Operating Revenues	-	9,492,600	654,358	52,466	96,590	439,940	154,122	64,005	96,913	14,842	-	89	8,208,982	392,104	-	20,032,585	19,029,103	17,292,436	
Operating Expenses:																			
Personnel																			
Salaries and Wages	323,524	143,616	61,585	6,677	58,650	53,191	48,712	4,331	36,299	1,423	-	4,385	84,555	26,180	53,470	906,600	640,256	876,544	
Overtime	983	9,437	2,553	1,109	1,646	588	1,295	278	1,445	-	-	528	606	-	1,653	22,120	61,971	66,386	
Taxes	24,453	11,925	5,050	572	4,763	4,271	3,973	357	2,965	113	-	407	6,734	2,062	4,361	72,005	60,492	66,479	
Fringe Benefits	146,448	153,914	65,177	7,381	61,476	55,121	51,293	4,615	38,262	1,446	-	5,259	86,921	26,612	56,304	760,228	367,662	444,778	
Other Personnel Related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Personnel	495,408	318,892	134,365	15,740	126,534	113,171	105,274	9,581	78,970	2,981	-	10,579	178,816	54,854	115,788	1,760,954	1,130,381	1,464,464	
Purchase of Services																			
General & Administrative	(511,536)	231,953	98,113	11,112	18,506	82,976	15,440	1,389	11,518	435	-	7,915	130,842	39,803	16,948	155,415	119,091	(36,072)	
Utilities	15,503	111,216	203,488	116	11,747	544	32,292	96	15,037	-	-	214	31,612	-	27,620	449,485	369,199	481,172	
Compliance	624	-	125	-	5,375	-	1,441	-	1,441	-	-	-	1,753	-	815	11,574	23,766	6,819	
Contract Operating Svcs	-	-	-	-	9,000	-	15,000	-	12,200	-	-	-	-	5,389,877	-	5,426,077	5,552,783	5,725,909	
Engineering	-	-	5,000	-	-	-	-	-	-	-	-	-	60,000	2,000	-	67,000	106,150	67,000	
Extraordinary Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Exceptional Strength Analysis	-	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	43,000	-	43,000	
Fleet Management Services	-	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	16,000	10,701	18,000	
General Analyses	-	3,300	-	-	20,000	-	7,000	-	5,000	-	-	-	7,000	500	10,000	52,800	54,920	52,800	
Industrial Meter Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Maintenance Services	-	107,750	81,800	8,000	48,350	3,000	29,200	-	9,400	5,000	-	19,000	61,200	1,000	16,000	389,700	161,207	329,300	
Miscellaneous Services	-	4,650	300	-	1,850	-	1,300	-	305	-	-	1,300	315	89,900	305	100,225	30,070	93,400	
Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Residuals	-	-	-	-	10,000	-	20,000	-	10,000	-	-	-	48,000	-	15,000	103,000	37,893	101,000	
Water Purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
System Planning / Capital Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LCA WWTP Treatment/Removals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Treatment and Transportation	-	3,687,295	-	-	-	251,355	31,282	-	7,607	-	-	-	-	-	-	3,977,539	3,409,122	3,327,679	
Total Purchase of Services	(495,408)	4,205,164	388,826	19,228	124,828	337,876	121,673	32,767	64,901	13,042	-	28,428	280,721	5,581,080	88,688	10,791,815	9,874,901	10,283,755	

LEHIGH COUNTY AUTHORITY  
 STATEMENTS OF ACTIVITIES - SUBURBAN - WASTEWATER FUND  
 2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)

	Suburban - Wastewater Systems															Total			
	Interceptor Group				CRCS						W.Weisenberg								
	Int Serv 100	WLI 312	LLRI 1 313	LLRI 2 314	Heidelberg 305	Upper Milford 315	Wynnewood 316	Weisenberg 317	Sand Spring 319	Lowhill Twp. 323	NLSA 318	Washington 303	Lynn Twp. 322	WWTP 320	Arcadia West 311	Budget 2021	Forecast 2020	Budget 2020	Actual 2019
Materials & Supplies	-	-	-	-	8,800	-	9,200	-	15,200	-	-	-	39,900	-	13,800	86,900	59,950	88,650	59,472
Purification Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purification Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pump Supplies	-	3,000	5,000	-	10,000	-	6,500	-	3,000	-	-	1,500	10,500	-	7,000	46,500	13,955	44,100	8,467
Misc. Materials & Supplies	-	36,728	5,200	1,500	24,300	2,300	7,750	2,200	6,500	2,000	-	1,400	16,600	6,500	17,300	130,278	52,874	121,209	52,361
Fuel & Mileage	-	10,000	3,000	350	1,500	650	3,200	350	2,600	150	-	500	3,600	43,250	1,000	70,150	19,739	27,000	19,538
Fleet Management Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,130	1,500	1,114
Equipment	-	30,835	13,000	15,000	54,000	3,000	5,700	200	9,200	1,000	-	-	23,000	1,000	10,800	166,735	47,810	147,680	47,477
Leased Equipment	-	148,645	-	-	-	-	-	-	-	-	-	-	-	-	-	148,645	145,731	145,000	144,765
Distribution & Transmission Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Collection System Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Materials & Supplies	-	229,208	26,200	16,850	98,600	5,950	32,350	2,750	36,500	3,150	-	3,400	93,600	50,750	49,900	649,208	341,189	575,139	333,195
Depreciation and Amortization	-	578,562	65,511	54,788	21,011	90,073	24,697	10,188	3,412	-	-	-	122,884	3,508,976	136,680	4,616,783	4,667,252	4,603,000	4,571,072
Other Expenses																			
Major Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	1,000,000	1,000,000	-
Other Miscellaneous	-	27,102	4,814	704	-	1,040	-	-	-	-	-	502	11,204	1,056	-	46,422	45,070	32,288	43,757
Total Other Expenses	-	27,102	4,814	704	-	1,040	-	-	-	-	-	502	11,204	1,001,056	-	1,046,422	1,045,070	1,032,288	43,757
Total Operating Expenses	-	5,358,928	619,717	107,310	370,974	548,109	283,994	55,286	183,784	19,173	-	42,909	687,226	10,196,716	391,056	18,865,181	17,058,793	17,958,646	16,287,508
Net Operating Profit (Loss)	-	4,133,671	34,641	(54,844)	(274,384)	(108,169)	(129,872)	8,719	(86,871)	(4,330)	-	(42,820)	(321,652)	(1,987,734)	1,048	1,167,404	1,970,310	(666,210)	(608,064)
Non-Operating Income (Expense)																			
Investment Earnings	-	128,412	2,578	59,098	-	-	-	-	-	-	-	-	-	-	382	190,471	179,859	200,000	332,846
Interest (Expense)	-	(72,134)	-	-	(6,250)	-	(57,507)	-	(1,675)	-	-	(14,835)	-	-	(29,594)	(181,995)	(195,887)	(803,082)	(213,115)
Capital Contributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Non-Operating Income (Expense)	-	56,278	2,578	59,098	(6,250)	-	(57,507)	-	(1,675)	-	-	(14,835)	-	-	(29,212)	8,475	(16,028)	(603,082)	134,731
Net Income (Loss)	-	4,189,949	37,219	4,254	(280,634)	(108,169)	(187,379)	8,719	(88,546)	(4,330)	-	(57,655)	(321,652)	(1,987,734)	(28,163)	1,175,879	1,954,282	(1,269,292)	(473,333)

LEHIGH COUNTY AUTHORITY  
STATEMENTS OF ACTIVITIES - SUBURBAN - WASTEWATER FUND  
2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)

	Suburban - Wastewater Systems															Total			
	Interceptor Group				CRCS						W.Weisenberg								
	Int Serv	WLI	LLRI 1	LLRI 2	Heidelberg	Upper Milford	Wynnewood	Weisenberg	Sand Spring	Lowhill Twp.	NLSA	Washington	Lynn Twp.	WWTP	Arcadia West	Budget	Forecast	Budget	Actual
	100	312	313	314	305	315	316	317	319	323	318	303	322	320	311	2021	2020	2020	2019
CAPITAL WASTEWATER RESERVE FUNDS																			
Annual Projects																			
General Sewer System Improvements*	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	200,000	-	-	192,434
LLRI Coll Sys Development & Svc Connections	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-
Mobile Equipment	-	180,000	-	-	-	-	-	-	-	-	-	-	-	-	-	180,000	45,000	-	-
Other Equipment	-	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	25,590	200,000	232,735
Lynn Township Coll Sys Development & Svc Connections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-
Sewer Company Acquisitions	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000	-	-	-
Upper Milford Coll Sys Development & Svc Connections	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000	6,924	10,000	-
WLI Capital Management	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500	8,528	7,500	11,049
WLI Coll Sys Development & Svc Connections	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-
WLI High Flow Emergency Response	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,932	-	1,927,364
WW Facility Condition Assessments/Upgrades	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	-	100,000	-
	-	392,500	5,000	-	-	10,000	-	-	-	-	5,000	-	-	210,000	-	622,500	87,974	320,500	2,363,582
Multi Year Projects																			
537 CRB Tool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,527	-	-
Arcadia West WWTP Mechanical Screen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Central Lehigh County WW Capacity Planning & Expansion	-	799,300	-	-	-	-	-	-	-	-	-	-	-	-	-	799,300	127,546	620,000	51,606
Chestnut St Bridge Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,846	-	3,120
Heidelberg Heights I/I Investigation and Remediation Program	-	-	-	-	300,000	-	-	-	-	-	-	-	-	-	-	300,000	25,077	275,000	385,822
Heidelberg Heights WWTP Rehabilitation	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	-
Hydraulic Model WLSP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,055	-	-
Lynn Township I/I Investigation and Remediation Program	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000	52,944	300,000	149,718
Lynn Township WWTP Improvements & Expansion	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000	89	50,000	416
Park Pump Station Cond. Assesm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	885	-	-
Park Pump Station Force Main Rehabilitation	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	-
Park Pump Station Rehabilitation/Improvements	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	100,000	450,777	400,000	3,602,549
Plan Review & Inspection, Development & Svc Connections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,196	-	22,619
Pretreatment Plant Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	700,000	-	700,000	779,784	700,000	711,970
Regional Park Pump Station	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-
Sand Spring WWTP Remediation & Replacement	-	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	500,000	1,368,403	3,600,000	161,090
Signatory I/I Investigation & Remediation Program	-	270,000	-	-	-	-	-	-	-	-	-	-	-	-	-	270,000	642,061	1,000,000	671,386
Spring Creek Force Main A/V Valve Replacements	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	9,321	40,000	25,494
Spring Creek Force Main Condition Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spring Creek PS Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,475	-	97,796
SSES (Weisenberg, UMIT, Lowhill)	-	-	-	-	-	25,000	-	25,000	-	25,000	-	-	-	-	-	75,000	-	75,000	-
Strawberry Acres Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60	-	902
WLI-Trexlerstown Area Storage Facility	-	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	14,209	400,000	55,844
WTP Upgrade Study	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	153	-	-
Wynnewood I/I Investigation and Remediation Program	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	25,000	9,423	50,000	5,001
Wynnewood Terrace WWTP Remediation & Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	828,931	700,000	2,362,622
	-	1,309,300	250,000	-	340,000	25,000	25,000	25,000	500,000	25,000	-	-	100,000	700,000	-	3,299,300	4,382,760	8,350,000	8,307,955
Total Capital WasteWater Reserve Fund	-	1,701,800	255,000	-	340,000	35,000	25,000	25,000	500,000	25,000	5,000	-	100,000	910,000	-	3,921,800	4,470,734	8,670,500	10,671,537

LEHIGH COUNTY AUTHORITY  
STATEMENTS OF ACTIVITIES - CITY - DIVISION FUND  
2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)

	City Division							Total			
	Undesignated	Int Serv	WFP	DIST	WWTP	WWCOLL	LAB	Budget	Forecast	Budget	Actual
	400	490	491	492	493	494	495	2021	2020	2020	2019
Operating Revenues:											
User Charges											
Large Industrial	-	-	-	-	-	-	-	-	-	-	-
Other Industrial/Commercial	-	-	-	3,941,434	-	-	-	3,941,434	3,597,900	3,786,200	3,822,489
Residential	-	-	-	12,346,260	-	-	-	12,346,260	11,905,279	11,860,000	11,488,844
Penalties	-	-	-	101,545	-	191,906	-	293,452	281,894	456,782	510,752
Private Fire Service	-	-	-	78,130	-	-	-	78,130	55,652	75,063	59,377
Public Fire Service	-	-	-	-	-	-	-	-	-	1,000	585
User Charges - Municipal	-	-	-	-	-	6,538,225	-	6,538,225	6,320,851	6,419,939	6,559,055
User Charges - Residential & Commercial	-	-	-	-	-	13,449,887	-	13,449,887	9,102,181	9,302,597	9,270,882
User Charges - Hauler	-	-	-	-	54,132	-	-	54,132	78,765	76,647	90,380
Hauler Fees	-	-	-	-	-	-	-	-	-	-	-
Industrial Charges	-	-	-	-	-	-	-	-	-	-	-
Industrial Pretreatment Revenues	-	-	-	-	82,014	-	-	82,014	97,656	95,615	127,183
Municipal	-	-	-	-	-	28,260	12,204	40,464	63,378	75,000	133,226
Leachate Program Revenues	-	-	-	-	582,828	-	-	582,828	681,679	1,040,598	1,050,769
Other Income	-	-	-	-	-	-	-	-	-	-	4,193
Other Water Sales	-	-	-	4,240,523	-	-	-	4,240,523	3,579,663	3,669,946	3,779,627
Provision for Doubtful Debts	-	-	-	-	-	-	-	-	-	-	(239,800)
Total Charges for Services	-	-	-	20,707,893	718,974	20,208,278	12,204	41,647,349	35,764,897	36,859,377	36,657,562
Rental Income	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	(220,661)	569,836	-	-	349,165	223,554	456,111	418,299
Total User Charges	-	-	-	20,487,232	1,288,800	20,208,278	12,204	41,996,514	35,988,451	37,315,488	37,075,861
Connection & System Charges											
Supply/Tapping Fees	-	-	-	22,342	-	-	-	22,342	3,579	18,500	21,462
Capital Cost Recovery	-	-	-	884,740	-	265,495	-	1,150,235	1,405,513	1,397,000	1,105,691
Distribution Tapping Fees	-	-	-	384,136	-	216,696	-	600,832	51,834	119,200	579,975
Meter Sales	-	-	-	23,387	-	-	-	23,387	39,787	292,000	22,466
Inspection & Review Fees	-	-	-	17,806	-	13,763	-	31,569	39,345	180,100	30,326
Developer Reimbursement	-	-	-	752,336	-	2,279	-	754,615	9,958	2,315,000	418,075
Total Connection & System Charges	-	-	-	2,084,748	-	498,233	-	2,582,981	1,550,017	4,321,800	2,177,994
Other Miscellaneous Revenues											
Other Income	-	-	-	48,026	-	-	11,222	59,249	56,915	35,000	59,659
Total Other Miscellaneous Revenues	-	-	-	48,026	-	-	11,222	59,249	56,915	35,000	59,659
Total Operating Revenues	-	-	-	22,620,006	1,288,800	20,706,511	23,427	44,638,744	37,595,382	41,672,288	39,313,514
Operating Expenses:											
Personnel											
Salaries and Wages	-	1,742,509	1,126,334	1,083,260	2,154,535	791,120	376,783	7,274,541	7,450,238	6,960,095	6,770,792
Overtime	-	9,366	284,511	124,254	400,266	46,975	10,688	876,060	718,269	653,671	690,010
Taxes	-	137,726	106,480	92,843	195,009	65,181	30,320	627,558	642,823	660,698	553,262
Fringe Benefits	-	688,402	455,400	397,072	834,019	278,766	129,676	2,783,335	3,334,212	2,509,645	3,373,868
Other Personnel Related	-	-	-	-	-	-	-	-	-	85,751	-
Total Personnel	-	2,578,004	1,972,725	1,697,428	3,583,829	1,182,041	547,467	11,561,494	12,145,543	10,869,860	11,387,931
Purchase of Services											
General & Administrative	-	(2,676,417)	960,179	837,199	1,757,284	587,759	273,413	1,739,417	1,488,173	1,648,481	1,810,565
Utilities	-	82,488	902,633	32,360	1,107,975	29,063	-	2,154,519	1,878,480	2,199,029	2,083,543
Compliance	-	15,925	-	-	-	-	18,598	34,523	-	-	-
Contract Operating Svcs	-	-	-	2,500	-	102,400	-	104,900	114,227	116,200	113,503
Engineering	-	-	15,500	-	16,000	-	-	31,500	67,802	31,500	67,162
Extraordinary Expenditures	-	-	5,000	25,000	-	-	-	30,000	-	30,000	15,176
Exceptional Strength Analysis	-	-	-	-	-	-	-	-	-	-	-
Fleet Management Services	-	-	5,000	50,000	55,000	40,000	-	150,000	187,795	157,000	186,521
General Analyses	-	-	-	-	18,000	-	29,285	47,285	15,934	37,000	15,905
Industrial Meter Testing	-	-	1,000	5,000	-	-	-	6,000	-	6,000	250
Maintenance Services	-	-	252,550	150,325	255,414	111,975	14,007	784,271	672,380	1,105,318	665,386
Miscellaneous Services	-	-	112,750	67,750	31,613	37,300	3,000	252,413	178,613	199,493	176,883
Rental	-	-	-	-	-	-	-	-	-	-	-
Residuals	-	-	30,000	-	344,580	-	-	374,580	297,804	374,580	295,039
Water Purchases	-	-	-	-	-	-	-	-	154	1,500	52
System Planning / Capital Management	-	-	-	-	-	-	-	-	-	-	-
LCA WWTP Treatment/Removals	-	-	-	-	-	-	-	-	-	-	-
Treatment and Transportation	-	-	-	-	-	12,000	-	12,000	11,265	12,000	9,547
Total Purchase of Services	-	(2,578,004)	2,284,611	1,170,134	3,585,866	920,497	338,303	5,721,407	4,912,627	5,918,101	5,439,534

LEHIGH COUNTY AUTHORITY  
STATEMENTS OF ACTIVITIES - CITY - DIVISION FUND  
2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)

	City Division							Total			
	Undesignated	Int Serv	WFP	DIST	WWTP	WWCOLL	LAB	Budget	Forecast	Budget	Actual
	400	490	491	492	493	494	495	2021	2020	2020	2019
Materials & Supplies											
Purification Chemicals	-	-	342,600	-	460,835	-	-	803,435	534,112	743,354	530,450
Purification Supplies	-	-	14,000	-	-	-	-	14,000	12,467	14,000	12,330
Pump Supplies	-	-	28,750	-	25,000	-	-	53,750	29,049	53,750	28,880
Misc. Materials & Supplies	-	-	71,500	25,680	264,700	103,400	42,800	508,080	396,364	533,955	392,703
Fuel & Mileage	-	-	7,000	29,000	46,500	29,000	-	111,500	100,401	112,250	99,347
Fleet Management Supplies	-	-	2,000	3,000	5,000	4,000	-	14,000	34,821	29,100	16,054
Equipment	-	-	77,100	18,740	62,300	17,800	(1,063)	174,877	152,676	190,840	151,176
Leased Equipment	-	-	-	-	69,313	86,313	-	155,625	71,201	88,500	-
Distribution & Transmission Supplies	-	-	-	97,000	-	-	-	97,000	98,350	106,200	97,771
Collection System Supplies	-	-	-	-	-	-	-	-	-	-	-
Total Materials & Supplies	-	-	542,950	173,420	933,648	240,513	41,737	1,932,267	1,429,441	1,871,949	1,328,712
Depreciation and Amortization	5,893,862	-	-	-	-	-	-	5,893,862	5,880,000	5,880,000	5,835,507
Other Expenses											
Major Maintenance Expenses	1,287,924	-	-	-	-	-	-	1,287,924	1,287,924	2,782,916	1,250,412
Other Miscellaneous	13,972	-	-	-	-	-	-	13,972	13,565	-	9,373
Total Other Expenses	1,301,896	-	-	-	-	-	-	1,301,896	1,301,489	2,782,916	1,259,785
Total Operating Expenses	7,195,758	-	4,800,286	3,040,983	8,103,342	2,343,050	927,507	26,410,927	25,669,100	27,322,826	25,251,468
Net Operating Profit (Loss)	(7,195,758)	-	(4,800,286)	19,579,023	(6,814,542)	18,363,461	(904,081)	18,227,817	11,926,283	14,349,462	14,062,046
Non-Operating Income (Expense)											
Investment Earnings	172,960	-	-	-	-	-	-	172,960	166,148	900,000	1,193,617
Interest (Expense)	(19,954,318)	-	-	-	-	-	-	(19,954,318)	(18,618,318)	(19,356,023)	(19,386,584)
Capital Contributed	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Net Non-Operating Income (Expense)	(19,781,358)	-	-	-	-	-	-	(19,781,358)	(18,452,170)	(18,456,023)	(18,192,967)
Net Income (Loss)	(26,977,115)	-	(4,800,286)	19,579,023	(6,814,542)	18,363,461	(904,081)	(1,553,540)	(6,525,887)	(4,106,561)	(4,130,921)

LEHIGH COUNTY AUTHORITY  
 STATEMENTS OF ACTIVITIES - CITY - DIVISION FUND  
 2021 Preliminary Budget and Comparative Prior Period Data (as of 09-21-20)

	City Division							Total			
	Undesignated	Int Serv	WFP	DIST	WWTP	WWCOLL	LAB	Budget	Forecast	Budget	Actual
	400	490	491	492	493	494	495	2021	2020	2020	2019
<b>CAPITAL WATER RESERVE FUNDS</b>											
<b>Annual Projects</b>											
Capital Management	10,000	-	-	-	-	-	-	10,000	3,876	22,500	-
Distribution Mains - Development	-	-	-	-	-	-	-	-	11,887	-	30,035
Distribution Mains - Upsizing	-	-	-	-	-	-	-	-	-	-	-
Indenture Report Upgrades	250,000	-	-	-	-	-	-	250,000	-	-	-
Mobile Equipment	-	-	-	-	-	-	-	-	-	-	95,925
New & Replacements Meter Installations	50,000	-	-	-	-	-	-	50,000	55,486	50,000	81,982
Other Equipment	200,000	-	-	-	-	-	-	200,000	114,514	100,000	76,601
PennDOT relocations	80,000	-	-	-	-	-	-	80,000	-	-	-
Reservoir Rehab/Maintenance	-	-	-	-	-	-	-	-	-	-	-
WFP General Improvements	500,000	-	-	-	-	-	-	500,000	478	500,000	-
WFP General System Replacements	-	-	-	500,000	-	-	-	500,000	40,160	300,000	225,070
	1,090,000	-	-	500,000	-	-	-	1,590,000	226,402	972,500	509,612
<b>Multi Year Projects</b>											
Annual Water Main Replacements	-	-	-	1,900,000	-	-	-	1,900,000	1,270	-	647,515
Cedar Creek Bridge Replacement	-	-	-	-	-	-	-	-	10,887	-	18,034
Collection System - Development & Service Connection	-	-	-	-	-	-	-	-	89	-	949
Distribution System Improvements	-	-	-	-	-	-	-	-	595,054	-	606,351
EPA AWIA Act 2020	-	-	-	-	-	-	-	-	33,837	-	31,285
Huck Ridge Main Break	-	-	-	-	-	-	-	-	140,659	-	-
Iron/AMR Meter Project (1)	-	-	-	85,000	-	-	-	85,000	237	85,000	1,951
Low Lift Painting	-	-	-	-	-	-	-	-	109,209	-	21,255
Misc Facility Permit	-	-	-	-	-	-	-	-	346	-	11,313
N 17th Main Replacement	-	-	-	-	-	-	-	-	118,452	-	-
Schantz Spring Exposed	-	-	-	-	-	-	-	-	-	-	10,714
SR 145 Bridge Project	-	-	-	-	-	-	-	-	142	-	392
Various Water System Related Studies	-	-	-	-	-	-	-	-	-	-	144
Water Capital Mgmt/WFP Master Plan	-	-	-	-	-	-	-	-	-	-	13,985
	-	-	-	1,985,000	-	-	-	1,985,000	1,010,182	85,000	1,363,886
<b>Administrative Projects</b>											
CMMS Upgrades	42,333	-	-	-	-	-	-	42,333	-	42,333	-
Computer System Hardware & Software Upgrades	42,333	-	-	-	-	-	-	42,333	-	42,333	61
Disaster Recovery/Security Upgrades	10,583	-	-	-	-	-	-	10,583	-	10,583	-
Document Management	84,667	-	-	-	-	-	-	84,667	-	84,667	-
GIS Upgrades & Application Development	21,167	-	-	-	-	-	-	21,167	-	21,167	-
Information Technology Master Plan Update	52,917	-	-	-	-	-	-	52,917	-	52,917	-
SCADA Programming, Hardware Upgrades, Software & Training	63,500	-	-	-	-	-	-	63,500	144,980	63,500	143,429
	317,500	-	-	-	-	-	-	317,500	144,980	317,500	143,489
<b>Total Capital Water Reserve Fund</b>	<b>1,407,500</b>	<b>-</b>	<b>-</b>	<b>2,485,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,892,500</b>	<b>1,381,564</b>	<b>1,375,000</b>	<b>2,016,987</b>
<b>CAPITAL WASTEWATER RESERVE FUNDS</b>											
<b>Annual Projects</b>											
2020 SBM Data Capture	-	-	-	-	-	-	-	-	8,187	-	-
Capital Management	10,000	-	-	-	-	-	-	10,000	1,798	10,000	10,524
Collection System - Development	-	-	-	-	-	-	-	-	35,481	-	12,854
Indenture Report Upgrades	500,000	-	-	-	-	-	-	500,000	-	-	-
Mobile Equipment	-	-	-	-	-	-	-	-	-	-	128,113
Other Equipment	350,000	-	-	-	-	-	-	350,000	246,490	300,000	344,395
PennDOT relocations	200,000	-	-	-	-	-	-	200,000	-	-	-
Roof Replacements	-	-	-	-	-	-	-	-	-	-	118
Sanitary Sewer Main Replacements & Rehab	100,000	-	-	-	-	-	-	100,000	39,176	100,000	59,839
Various Wastewater System Related Studies	-	-	-	-	-	-	-	-	6,193	-	1,041
WWTP Clarifier Mech	-	-	-	-	-	-	-	-	-	-	1,815
WWTP General Improvements	800,000	-	-	-	-	-	-	800,000	209,927	800,000	152,339
	1,960,000	-	-	-	-	-	-	1,960,000	547,254	1,210,000	711,037
<b>Multi Year Projects</b>											
Boiler Replacement and Solids Process HVAC Upgrade Project	200,000	-	-	-	-	-	-	200,000	-	-	-
Elec Substation	-	-	-	-	-	-	-	-	311	-	1,337,787
Flow Characterization Study (2)	-	-	-	-	1,250,000	-	-	1,250,000	-	1,500,000	-
I&I Source Reduction	-	-	-	-	-	-	-	-	-	-	185,903
KIWWTP Interim 537	-	-	-	-	-	-	-	-	118,739	-	14,186
KIWWTP Master Plan	-	-	-	-	-	-	-	-	-	-	21,376
KIWWTP Max Month Study	-	-	-	-	-	-	-	-	1,101	-	34,888
KIWWTP Peak Flow Study	-	-	-	-	-	-	-	-	57,334	-	-
Regional Flow Management Strategy (2)	-	-	-	-	775,000	-	-	775,000	885,004	730,000	-
SR 145 Bridge Project	-	-	-	-	-	-	-	-	2,557	-	76,992
	200,000	-	-	-	2,025,000	-	-	2,225,000	1,065,045	2,230,000	1,671,131
<b>Total Capital WasteWater Reserve Fund</b>	<b>2,160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,025,000</b>	<b>-</b>	<b>-</b>	<b>4,185,000</b>	<b>1,612,300</b>	<b>3,440,000</b>	<b>2,382,168</b>
<b>TOTAL CAPITAL EXPENSES:</b>	<b>3,567,500</b>	<b>-</b>	<b>-</b>	<b>2,485,000</b>	<b>2,025,000</b>	<b>-</b>	<b>-</b>	<b>8,077,500</b>	<b>2,993,864</b>	<b>4,815,000</b>	<b>4,399,156</b>

(1) "Uncompleted Work" City Projects that were supposed to be complete by the time of settlement or executed by City personnel after settlement.  
 The City will fund these projects but has requested that LCA execute them.

(2) "Administrative Order" Projects as per the Agreement are to be Funded by the City and executed by LCA.

Note: Annual Water Projects Includes Sodium Hypo project in 2021

**LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS  
AUGUST 2020**

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - SUMMARY  
AUGUST 2020

MONTH					AUGUST 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Q3 FC	Prior Year	FC Var	PY Var		Actual	Q3 FC	Prior Year	FC Var	PY Var	Q3 FC	Budget	Prior Year	Bud Var	PY Var
Income Statement															
3,645	(66,292)	44,869	69,937	(41,224)	Suburban Water	1,011,682	880,019	594,731	131,663	416,951	348,939	(78,407)	2,670,094	427,346	(2,321,155)
126,730	40,284	803,555	86,446	(676,825)	Suburban Wastewater	3,601,333	3,489,818	551,581	111,515	3,049,752	1,689,147	(1,269,292)	(473,333)	2,958,439	2,162,480
135,621	93,126	253,262	42,495	(117,641)	City Division	(2,177,784)	(2,216,595)	(1,061,226)	38,811	(1,116,558)	(6,173,814)	(4,106,561)	(4,130,921)	(2,067,253)	(2,042,893)
265,996	67,118	1,101,686	198,878	(835,690)	Total LCA	2,435,231	2,153,242	85,086	281,989	2,350,145	(4,135,728)	(5,454,260)	(1,934,160)	1,318,532	(2,201,568)
Cash Flow Statement															
(228,305)	(244,841)	(474,557)	16,536	246,252	Suburban Water	(965,315)	(1,040,744)	2,030,139	75,429	(2,995,454)	(4,709,028)	(2,048,282)	2,681,907	(2,660,746)	(7,390,935)
(1,851,891)	(2,006,272)	1,172,349	154,381	(3,024,240)	Suburban Wastewater	(479,335)	(681,785)	(2,877,857)	202,450	2,398,522	127,722	17,484,855	(1,685,495)	(17,357,133)	1,813,217
1,655,619	1,628,110	2,184,217	27,509	(528,598)	City Division	2,931,061	2,908,914	22,147	22,147	2,908,914	2,451,588	3,142,950	7,328,430	(691,362)	(4,876,842)
(424,577)	(623,002)	2,882,009	198,425	(3,306,586)	Total LCA	1,486,411	1,186,385	(825,571)	300,026	2,311,982	(2,129,719)	18,579,523	8,324,842	(20,709,242)	(10,454,561)
Debt Service Coverage Ratio															
1.24	1.04	1.52	0.21	(0.27)	Suburban Water	1.65	1.60	1.62	0.05	0.03	1.34	1.25	1.59	0.09	(0.26)
5.79	4.65	21.35	1.13	(15.57)	Suburban Wastewater	9.34	9.14	8.33	0.20	1.01	5.97	2.56	6.34	3.41	(0.38)
1.93	1.88	1.75	0.05	0.18	City Division	1.54	1.54	1.45	0.01	0.10	1.41	1.34	1.40	0.07	0.00

LEHIGH COUNTY AUTHORITY  
CONSOLIDATED FINANCIAL STATEMENTS  
AUGUST 2020

MONTH				AUGUST 2020				YEAR-TO-DATE				Q3 FULL YEAR FORECAST				FULL YEAR BUDGET			
Sub W	Sub WW	City	LCA	INCOME STATEMENT				Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA
				Operating Revenues															
885,222	1,414,078	3,470,002	5,769,302	User Charges				7,046,419	10,532,032	25,227,118	42,805,569	10,213,498	15,595,243	37,707,355	63,516,096	10,582,010	16,446,154	38,712,488	65,740,652
22,885	77,164	9,383	109,432	Connection & System Charges				483,576	3,100,096	114,138	3,697,810	1,088,283	3,360,395	188,043	4,636,721	776,500	846,282	2,959,800	4,582,582
908,107	1,491,242	3,479,385	5,878,734	Total Operating Revenues				7,529,995	13,632,128	25,341,256	46,503,379	11,301,781	18,955,639	37,895,397	68,152,817	11,358,510	17,292,436	41,672,288	70,323,234
				Operating Expenses															
141,789	77,591	782,565	1,001,945	Personnel Costs				1,271,978	566,826	6,218,940	8,057,744	2,087,444	956,496	9,107,964	12,151,904	2,106,222	992,555	7,883,195	10,981,972
116,456	67,206	249,870	433,532	General and Administrative				592,750	312,872	2,244,504	3,150,126	869,762	447,683	4,532,727	5,850,172	1,193,837	452,684	4,604,681	6,251,202
35,472	24,841	116,219	176,532	Utilities				260,920	186,576	1,127,401	1,574,897	443,167	358,735	1,955,785	2,757,688	596,540	464,325	2,141,069	3,201,934
40,461	42,645	98,674	181,780	Materials and Supplies				172,491	208,730	823,421	1,204,642	401,175	334,307	1,313,579	2,049,061	563,005	430,139	1,688,624	2,681,768
232,629	758,253	86,427	1,077,309	Miscellaneous Services				1,647,918	5,698,871	785,175	8,131,964	2,869,851	9,678,773	1,588,489	14,137,113	2,875,124	10,015,943	2,342,341	15,233,408
-	-	-	-	Treatment & Transportation				-	-	-	-	-	-	-	-	-	-	-	-
220,000	383,460	490,000	1,093,460	Depreciation and Amortization				1,760,000	3,067,680	3,920,000	8,747,680	2,644,500	4,636,302	5,880,000	13,160,802	2,750,000	4,603,000	5,880,000	13,233,000
1,907	1,826	65,144	68,877	Other Expenses				7,167	29,671	922,098	958,936	281,937	838,168	1,230,660	2,350,765	3,400	1,000,000	2,782,916	3,786,316
788,714	1,355,822	1,888,899	4,033,435	Total Operating Expenses				5,713,224	10,071,226	16,041,539	31,825,989	9,597,837	17,250,464	25,609,205	52,457,505	10,088,128	17,958,646	27,322,826	55,369,600
119,393	135,420	1,590,486	1,845,299	Net Operating Income				1,816,771	3,560,902	9,299,717	14,677,390	1,703,944	1,705,175	12,286,193	15,695,312	1,270,382	(666,210)	14,349,462	14,953,634
				Non-Operating Income (Expense)															
4,301	13,295	522	18,118	Interest Income				57,406	138,377	158,184	353,967	76,665	131,025	166,146	373,837	160,000	200,000	900,000	1,260,000
(119,586)	(16,651)	(1,453,283)	(1,589,520)	Interest Expense				(865,127)	(134,849)	(11,626,266)	(12,626,242)	(1,436,287)	(195,887)	(18,618,838)	(20,251,012)	(1,508,789)	(803,082)	(19,356,023)	(21,667,894)
(463)	(5,334)	(2,104)	(7,901)	Other Miscellaneous Income (Expenses)				2,632	36,903	(9,419)	30,116	4,616	48,834	(7,315)	46,135	-	-	-	-
(115,748)	(8,690)	(1,454,865)	(1,579,303)	Net Non-Operating Income (Expense)				(805,089)	40,431	(11,477,501)	(12,242,159)	(1,355,005)	(16,028)	(18,460,007)	(19,831,040)	(1,348,789)	(603,082)	(18,456,023)	(20,407,894)
3,645	126,730	135,621	265,996	Net Income Before Capital Contributions				1,011,682	3,601,333	(2,177,784)	2,435,231	348,939	1,689,147	(6,173,814)	(4,135,728)	(78,407)	(1,269,292)	(4,106,561)	(5,454,260)
-	-	-	-	Capital Contributions				-	-	-	-	-	-	-	-	-	-	-	-
3,645	126,730	135,621	265,996	NET INCOME				1,011,682	3,601,333	(2,177,784)	2,435,231	348,939	1,689,147	(6,173,814)	(4,135,728)	(78,407)	(1,269,292)	(4,106,561)	(5,454,260)

MONTH				AUGUST 2020				YEAR-TO-DATE				Q3 FULL YEAR FORECAST				FULL YEAR BUDGET			
Sub W	Sub WW	City	LCA	CASH FLOW STATEMENT				Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA	Sub W	Sub WW	City	LCA
				Cash Flows From Operating Activities															
908,107	1,491,242	3,479,385	5,878,734	Operating Revenues				7,529,995	13,632,128	25,341,256	46,503,379	11,301,781	18,955,639	37,895,397	68,152,817	11,358,510	17,292,436	41,672,288	70,323,234
(568,714)	(972,362)	(1,398,899)	(2,939,975)	Operating Expenses (ex D&A)				(3,953,224)	(7,003,546)	(12,121,539)	(23,078,309)	(6,953,337)	(12,614,162)	(19,729,205)	(39,296,704)	(7,338,128)	(13,355,646)	(21,442,826)	(42,136,600)
(241,089)	(532,356)	(245,756)	(1,019,201)	Non-Cash Working Capital Changes				(702,776)	(1,864,871)	(2,288,527)	(4,856,174)	-	(514,245)	(500,000)	(1,014,245)	-	-	-	-
98,304	(13,476)	1,834,730	1,919,558	Net Cash Provided by (Used in) Operating Activities				2,873,995	4,763,711	10,931,190	18,568,896	4,348,444	5,827,232	17,666,193	27,841,869	4,020,382	3,936,790	20,229,462	28,186,634
				Cash Flows From Financing Activities															
-	-	-	-	Capital Contributions				-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	Proceeds New Borrowing				-	-	-	-	-	-	-	-	5,119,500	22,635,000	-	27,754,500
(4,062)	(13,689)	-	(17,751)	Interest Payments				(724,838)	(111,465)	(6,627,694)	(7,463,997)	(1,435,855)	(299,590)	(12,648,838)	(14,384,283)	(1,508,789)	(803,082)	(13,978,238)	(16,290,109)
(30,955)	(44,947)	-	(75,902)	Principal Payments				(246,074)	(361,381)	-	(607,455)	(1,879,217)	(770,249)	-	(2,649,466)	(1,832,775)	(813,353)	(1,442,932)	(4,089,060)
(35,017)	(58,636)	-	(93,653)	Net Cash Provided by (Used in) Financing Activities				(970,912)	(472,846)	(6,627,694)	(8,071,452)	(3,315,072)	(1,069,839)	(12,648,838)	(17,033,749)	1,777,936	21,018,565	(15,421,170)	7,375,331
				Cash Flows from Capital and Related Activities															
(463)	(5,334)	(2,104)	(7,901)	Non-Operating Income (Expenses)				2,632	36,903	(276,048)	(236,513)	4,616	48,834	(540,573)	(487,123)	-	-	(533,258)	(533,258)
(540,430)	(752,438)	(177,529)	(1,470,397)	Capital Expenditures, net				(3,177,754)	(4,459,480)	(1,254,571)	(8,891,805)	(6,070,000)	(7,823,832)	(2,191,340)	(16,085,172)	(8,006,600)	(7,670,500)	(2,032,084)	(17,709,184)
(540,893)	(757,772)	(179,633)	(1,478,298)	Net Cash Provided By (Used In) Capital and Related Activities				(3,175,122)	(4,422,577)	(1,530,619)	(9,128,318)	(6,065,384)	(7,774,998)	(2,731,913)	(16,572,295)	(8,006,600)	(7,670,500)	(2,565,342)	(18,242,442)
				Cash Flows From Investing Activities															
245,000	586,396	-	831,396	Investments Converting To Cash				2,227,000	3,167,000	-	5,394,000	2,227,000	6,666,604	-	8,893,604	-	-	-	-
-	(1,621,698)	-	(1,621,698)	Purchased Investments				(1,977,682)	(3,653,000)	-	(5,630,682)	(1,980,682)	(3,652,302)	-	(5,632,984)	-	-	-	-
4,301	13,295	522	18,118	Interest Income				57,406	138,377	158,184	353,967	76,665	131,025	166,146	373,837	160,000	200,000	900,000	1,260,000
249,301	(1,022,007)	522	(772,184)	Net Cash Provided By (Used In) Investing Activities				306,724	(347,623)	158,184	117,285	322,983	3,145,327	166,146	3,634,457	160,000	200,000	900,000	1,260,000
(228,305)	(1,851,891)	1,655,619	(424,577)	FUND NET CASH FLOWS				(965,315)	(479,335)	2,931,061	1,486,411	(4,709,028)	127,722	2,451,588	(2,129,719)	(2,048,282)	17,484,855	3,142,950	18,579,523
				DEBT SERVICE RATIO															
343,231	526,841	2,034,466	2,904,538	Total Cash Available For Debt Service				3,636,809	6,803,862	13,012,978	23,453,649	4,429,726	6,521,336	17,791,766	28,742,827	4,180,382	4,136,790	20,596,204	28,913,376
276,256	91,070	1,054,070	1,421,396	Debt Service				2,210,048	728,560	8,432,560	11,371,168	3,315,072	1,092,839	12,648,840	17,056,751	3,341,564	1,616,435	15,421,170	20,379,169
1.24	5.79	1.93	2.04	DSCR				1.65	9.34	1.54	2.06	1.34	5.97	1.41	1.69	1.25	2.56	1.34	1.42

LEHIGH COUNTY AUTHORITY  
CASH & INVESTMENT ANALYSIS  
YTD AUGUST 2020

US DOLLARS	Suburban Water	Suburban Wastewater	City Division	LCA Total
<b>CURRENT YEAR ENDING BALANCES</b>				
<b>Cash</b>				
Unrestricted Operating Cash	9,400,232	3,002,611	3,234,596	15,637,439
Unrestricted Project Cash	740,806	3,660,219	170,977	4,572,002
Total Unrestricted Cash	10,141,038	6,662,830	3,405,573	20,209,441
Restricted Cash	1,499,768	338,149	59,062,976	60,900,893
Total Cash	11,640,806	7,000,979	62,468,549	81,110,334
<b>Investments</b>				
Unrestricted Investments	2,899,504	8,280,178	-	11,179,682
Restricted Investments	4,391,414	-	-	4,391,414
Total Investments	7,290,918	8,280,178	-	15,571,096
<b>Total Cash + Investments</b>				
Unrestricted	13,040,542	14,943,008	3,405,573	31,389,123
Restricted	5,891,182	338,149	59,062,976	65,292,307
Total	18,931,724	15,281,157	62,468,549	96,681,430

<b>CURRENT YEAR BEGINNING BALANCES</b>				
<b>Cash</b>				
Unrestricted Operating Cash	9,073,285	4,470,391	3,691,201	17,234,877
Unrestricted Project Cash	2,037,248	2,671,991	169,980	4,879,219
Total Unrestricted Cash	11,110,533	7,142,382	3,861,181	22,114,096
Restricted Cash	1,495,588	337,932	55,676,307	57,509,827
Total Cash	12,606,121	7,480,314	59,537,488	79,623,923
<b>Investments</b>				
Unrestricted Investments	3,136,930	7,757,276	-	10,894,206
Restricted Investments	4,593,110	-	-	4,593,110
Total Investments	7,730,040	7,757,276	-	15,487,316
<b>Total Cash + Investments</b>				
Unrestricted	14,247,463	14,899,658	3,861,181	33,008,302
Restricted	6,088,698	337,932	55,676,307	62,102,937
Total	20,336,161	15,237,590	59,537,488	95,111,239

<b>NET ACTIVITY - INCREASE (DECREASE)</b>				
<b>Cash</b>				
Unrestricted Operating Cash	326,947	(1,467,780)	(456,605)	(1,597,438)
Unrestricted Project Cash	(1,296,442)	988,228	997	(307,217)
Total Unrestricted Cash	(969,495)	(479,552)	(455,608)	(1,904,655)
Restricted Cash	4,180	217	3,386,669	3,391,066
Total Cash	(965,315)	(479,335)	2,931,061	1,486,411
<b>Investments</b>				
Unrestricted Investments	(237,426)	522,902	-	285,476
Restricted Investments	(201,696)	-	-	(201,696)
Total Investments	(439,122)	522,902	-	83,780
<b>Total Cash + Investments</b>				
Unrestricted	(1,206,921)	43,350	(455,608)	(1,619,179)
Restricted	(197,516)	217	3,386,669	3,189,370
Total	(1,404,437)	43,567	2,931,061	1,570,191

Days on Hand - Unrestricted Cash	532.33	192.79	63.00	187.71
Days on Hand - Unrestricted Cash + Investments	684.53	432.39	63.00	291.55

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - SUBURBAN WATER  
AUGUST 2020

MONTH					AUGUST 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Q3 FC	Prior Yr	FC Var	PY Var	INCOME STATEMENT	Actual	Q3 FC	Prior Yr	FC Var	PY Var	Q3 FC	Budget	Prior Yr	Bud Var	PY Var
Operating Revenues															
885,222	849,142	824,735	36,080	60,487	User Charges	7,046,419	7,004,591	6,530,616	41,828	515,803	10,213,498	10,582,010	9,930,537	(368,512)	282,961
22,885	2,637	43,741	20,248	(20,856)	Connection & System Charges	483,576	459,089	561,083	24,487	(77,507)	1,088,283	776,500	1,000,653	311,783	87,630
908,107	851,779	868,476	56,328	39,631	Total Operating Revenues	7,529,995	7,463,679	7,091,699	66,316	438,296	11,301,781	11,358,510	10,931,190	(56,729)	370,591
Operating Expenses															
141,789	193,579	172,489	51,790	30,700	Personnel Costs	1,271,978	1,323,963	1,050,411	51,985	(221,567)	2,087,444	2,106,222	1,525,462	18,778	(561,982)
116,456	65,000	41,570	(51,456)	(74,886)	General and Administrative	592,750	509,762	591,092	(82,988)	(1,658)	869,762	1,193,837	919,226	324,075	49,464
35,472	38,310	38,036	2,838	2,564	Utilities	260,920	264,505	307,373	3,585	46,453	443,167	596,540	488,568	153,373	45,401
40,461	28,963	26,236	(11,498)	(14,225)	Materials and Supplies	172,491	196,261	221,586	23,770	49,095	401,175	563,005	402,069	161,830	894
232,629	244,464	199,374	11,835	(33,255)	Miscellaneous Services	1,647,918	1,694,944	1,581,478	47,026	(66,440)	2,869,851	2,875,124	2,575,929	5,273	(293,922)
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-
220,000	220,375	229,166	375	9,166	Depreciation and Amortization	1,760,000	1,760,750	1,833,328	750	73,328	2,644,500	2,750,000	2,602,179	105,500	(42,321)
1,907	-	-	(1,907)	(1,907)	Other Expenses	7,167	5,282	3,391	(1,885)	(3,776)	281,937	3,400	113,253	(278,537)	(168,684)
788,714	790,692	706,871	1,978	(81,843)	Total Operating Expenses	5,713,224	5,755,466	5,588,659	42,242	(124,565)	9,597,837	10,088,128	8,626,686	490,291	(971,151)
119,393	61,088	161,605	58,305	(42,212)	Net Operating Income	1,816,771	1,708,213	1,503,040	108,558	313,731	1,703,944	1,270,382	2,304,504	433,562	(600,560)
Non-Operating Income (Expense)															
4,301	4,803	13,368	(502)	(9,067)	Interest Income	57,406	57,454	117,199	(48)	(59,793)	76,665	160,000	194,200	(83,335)	(117,535)
(119,586)	(132,183)	(130,104)	12,597	10,518	Interest Expense	(865,127)	(890,264)	(1,025,508)	25,137	160,381	(1,436,287)	(1,508,789)	(1,545,029)	72,502	108,742
(463)	-	-	(463)	(463)	Other Miscellaneous Income (Expenses)	2,632	4,616	-	(1,984)	2,632	4,616	-	-	4,616	4,616
(115,748)	(127,380)	(116,736)	11,632	988	Net Non-Operating Income (Expense)	(805,089)	(828,194)	(908,309)	23,105	103,220	(1,355,005)	(1,348,789)	(1,350,829)	(6,216)	(4,176)
3,645	(66,292)	44,869	69,937	(41,224)	Net Income Before Capital Contributions	1,011,682	880,019	594,731	131,663	416,951	348,939	(78,407)	953,675	427,346	(604,736)
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	1,716,419	-	(1,716,419)
3,645	(66,292)	44,869	69,937	(41,224)	NET INCOME	1,011,682	880,019	594,731	131,663	416,951	348,939	(78,407)	2,670,094	427,346	(2,321,155)

MONTH					AUGUST 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Q3 FC	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT	Actual	Q3 FC	Prior Yr	FC Var	PY Var	Q3 FC	Budget	Prior Yr	Bud Var	PY Var
Cash Flows From Operating Activities															
908,107	851,779	868,476	56,328	39,631	Operating Revenues	7,529,995	7,463,679	7,091,699	66,316	438,296	11,301,781	11,358,510	10,931,190	(56,729)	370,591
(568,714)	(570,317)	(477,705)	1,603	(91,009)	Operating Expenses (ex D&A)	(3,953,224)	(3,994,716)	(3,755,331)	41,492	(197,893)	(6,953,337)	(7,338,128)	(6,024,507)	384,791	(928,830)
(241,089)	(241,089)	153,962	-	(395,051)	Non-Cash Working Capital Changes	(702,776)	(709,439)	(645,795)	6,663	(56,981)	-	-	6,008,985	-	(6,008,985)
98,304	40,374	544,733	57,930	(446,429)	Net Cash Provided by (Used In) Operating Activities	2,873,995	2,759,524	2,690,573	114,471	183,422	4,348,444	4,020,382	10,915,668	328,062	(6,567,224)
Cash Flows From Financing Activities															
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	-	5,119,500	-	(5,119,500)	-
(4,062)	(4,133)	(4,726)	71	664	Interest Payments	(724,838)	(724,909)	(752,987)	71	28,149	(1,435,855)	(1,508,789)	(1,475,406)	72,934	39,551
(30,955)	(30,884)	(30,292)	(71)	(663)	Principal Payments	(246,074)	(246,002)	(240,836)	(72)	(5,238)	(1,879,217)	(1,832,775)	(1,725,137)	(46,442)	(154,080)
(35,017)	(35,017)	(35,018)	-	1	Net Cash Provided by (Used In) Financing Activities	(970,912)	(970,911)	(993,823)	(1)	22,911	(3,315,072)	1,777,936	(3,200,543)	(5,093,008)	(114,529)
Cash Flows from Capital and Related Activities															
(463)	-	-	(463)	(463)	Non-Operating Income (Expenses)	2,632	4,616	-	(1,984)	2,632	4,616	-	-	-	4,616
(540,430)	(500,000)	(997,640)	(40,430)	457,210	Capital Expenditures, net	(3,177,754)	(3,140,745)	(2,686,541)	(37,009)	(491,213)	(6,070,000)	(8,006,600)	(8,687,268)	1,936,600	2,617,268
(540,893)	(500,000)	(997,640)	(40,893)	456,747	Net Cash Provided By (Used In) Capital and Related Activities	(3,175,122)	(3,136,129)	(2,686,541)	(38,993)	(488,581)	(6,065,384)	(8,006,600)	(8,687,268)	1,941,216	2,621,884
Cash Flows From Investing Activities															
245,000	245,000	-	-	245,000	Investments Converting To Cash	2,227,000	2,227,000	4,507,017	-	(2,280,017)	2,227,000	-	5,849,670	2,227,000	(3,622,670)
-	-	-	-	-	Purchased Investments	(1,977,682)	(1,977,682)	(1,604,286)	-	(373,396)	(1,980,682)	-	(2,389,820)	(1,980,682)	409,138
4,301	4,803	13,368	(502)	(9,067)	Interest Income	57,406	57,454	117,199	(48)	(59,793)	76,665	160,000	194,200	(83,335)	(117,535)
249,301	249,803	13,368	(502)	235,933	Net Cash Provided By (Used In) Investing Activities	306,724	306,772	3,019,930	(48)	(2,713,206)	322,983	160,000	3,654,050	162,983	(3,331,067)
(228,305)	(244,841)	(474,557)	16,536	246,252	FUND NET CASH FLOWS	(965,315)	(1,040,744)	2,030,139	75,429	(2,995,454)	(4,709,028)	(2,048,282)	2,681,907	(2,660,746)	(7,390,935)
DEBT SERVICE RATIO															
343,231	286,265	404,139	56,966	(60,908)	Total Cash Available For Debt Service	3,636,809	3,531,033	3,453,567	105,776	183,242	4,429,726	4,180,382	5,100,883	249,344	(671,157)
276,256	276,256	266,712	-	9,544	Debt Service	2,210,048	2,210,048	2,133,696	-	76,352	3,315,072	3,341,564	3,200,543	(26,492)	114,529
1.24	1.04	1.52	0.21	(0.27)	DSCR	1.65	1.60	1.62	0.05	0.03	1.34	1.25	1.59	0.09	(0.26)

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - SUBURBAN WATER  
AUGUST 2020

FORECAST VARIANCES - MONTH				
INCOME STATEMENT	Actual	Q3 FC	Variance	Comments
<b>Operating Revenues</b>				
User Charges	885,222	849,142	36,080	Higher industrial, commercial, and residential revenues
Connection & System Charges	22,885	2,637	20,248	Higher tapping fees, meter sales, and inspection & plan review fees
Total Operating Revenues	908,107	851,779	56,328	Higher user charges and higher connection charges
<b>Operating Expenses</b>				
Salaries and Wages	141,789	193,579	51,790	Some offsetting variances in salaries and G&A along with materials and services
General and Administrative	116,456	65,000	(51,456)	
Utilities	35,472	38,310	2,838	Higher operating revenues along with slightly lower operating expenses
Materials and Supplies	40,461	28,963	(11,498)	
Miscellaneous Services	232,629	244,464	11,835	
Treatment & Transportation	-	-	-	
Depreciation and Amortization	220,000	220,375	375	
Other Expenses	1,907	-	(1,907)	
Total Operating Expenses	788,714	790,692	1,978	
<b>Net Operating Income</b>	119,393	61,088	58,305	
<b>Non-Operating Income (Expenses)</b>				
Interest Income	4,301	4,803	(502)	
Interest (Expense)	(119,586)	(132,183)	12,597	
Other Miscellaneous Income (Expenses)	(463)	-	(463)	
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(115,748)	(127,380)	11,632	Higher interest income
<b>NET INCOME</b>	3,645	(66,292)	69,937	Higher net operating income along with higher interest income

  

FORECAST VARIANCES - MONTH				
CASH FLOW STATEMENT	Actual	Q3 FC	Variance	Comments
<b>Cash Flows From Operating Activities</b>				
Operating Revenues	908,107	851,779	56,328	Higher user charges and higher connection charges
Operating Expenses (ex D&A)	(568,714)	(570,317)	1,603	Some offsetting variances in salaries and G&A along with materials and services
Non-Cash Working Capital Changes	(241,089)	(241,089)	-	
Net Cash Provided by (Used in) Operating Activities	98,304	40,374	57,930	Higher net operating income
<b>Cash Flows From Financing Activities</b>				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(4,062)	(4,133)	71	
Principal Payments	(30,955)	(30,884)	(71)	
Net Cash Provided by (Used in) Financing Activities	(35,017)	(35,017)	-	
<b>Cash Flows from Capital and Related Activities</b>				
Capital Expenditures, Net	(540,430)	(500,000)	(40,430)	
Non-Operating Income (Expenses)	(463)	-	(463)	
Net Cash Provided By (Used In) Capital and Related Activities	(540,893)	(500,000)	(40,893)	Higher capex
<b>Cash Flows From Investing Activities</b>				
Investments Converting To Cash	245,000	245,000	-	
Purchased Investments	-	-	-	
Interest Income	4,301	4,803	(502)	
Net Cash Provided By (Used In) Investing Activities	249,301	249,803	(502)	
<b>FUND NET CASH FLOWS</b>	(228,305)	(244,841)	16,536	Higher cash from operations offset partly by higher capex

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER  
AUGUST 2020

MONTH					AUGUST 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Q3 FC	Prior Yr	FC Var	PY Var	INCOME STATEMENT	Actual	Q3 FC	Prior Yr	FC Var	PY Var	Q3 FC	Budget	Prior Yr	Bud Var	PY Var
Operating Revenues															
1,414,078	1,367,793	1,236,772	46,285	177,306	User Charges	10,532,032	10,462,166	9,561,207	69,866	970,825	15,595,243	16,446,154	14,082,154	(850,911)	1,513,089
77,164	43,749	960,628	33,415	(883,464)	Connection & System Fees	3,100,096	3,065,088	1,818,264	35,008	1,281,832	3,360,395	846,282	1,616,882	2,514,113	1,743,513
1,491,242	1,411,542	2,197,400	79,700	(706,158)	Total Operating Revenues	13,632,128	13,527,254	11,379,471	104,874	2,252,657	18,955,639	17,292,436	15,699,036	1,663,203	3,256,603
Operating Expenses															
77,591	79,624	96,952	2,033	19,361	Personnel Costs	566,826	577,415	559,323	10,589	(7,503)	956,496	992,555	854,472	36,059	(102,024)
67,206	35,000	20,360	(32,206)	(46,846)	General and Administrative	312,872	272,683	256,748	(40,189)	(56,124)	447,683	452,684	396,588	5,001	(51,095)
24,841	32,153	32,158	7,312	7,317	Utilities	186,576	208,187	292,278	21,611	105,702	358,735	464,325	438,942	105,590	80,207
42,645	25,994	24,755	(16,651)	(17,890)	Materials and Supplies	208,730	209,158	214,005	428	5,275	334,307	430,139	333,610	95,832	(697)
758,253	818,430	842,011	60,177	83,758	Miscellaneous Services	5,698,871	5,739,356	6,468,206	40,485	769,335	9,678,773	10,015,943	9,666,619	337,170	(12,154)
-	-	-	-	-	Treatment & Transportation	-	-	-	-	-	-	-	-	-	-
383,460	367,985	383,527	(15,475)	67	Depreciation and Amortization	3,067,680	3,036,729	3,068,216	(30,951)	536	4,636,302	4,603,000	4,571,324	(33,302)	(64,978)
1,826	-	1,562	(1,826)	(264)	Other Expenses	29,671	26,168	21,812	(3,503)	(7,859)	838,168	1,000,000	45,545	161,832	(792,623)
1,355,822	1,359,186	1,401,325	3,364	45,503	Total Operating Expenses	10,071,226	10,069,697	10,880,588	(1,529)	809,362	17,250,464	17,958,646	16,307,100	708,182	(943,364)
135,420	52,356	796,075	83,064	(660,655)	Net Operating Income	3,560,902	3,457,557	498,883	103,345	3,062,019	1,705,175	(666,210)	(608,064)	2,371,385	2,313,239
Non-Operating Income (Expense)															
13,295	3,167	25,657	10,128	(12,362)	Interest Income	138,377	118,358	194,878	20,019	(56,501)	131,025	200,000	332,846	(68,975)	(201,821)
(16,651)	(15,239)	(18,177)	(1,412)	1,526	Interest Expense	(134,849)	(134,932)	(142,180)	83	7,331	(195,887)	(803,082)	(213,115)	607,195	17,228
(5,334)	-	-	(5,334)	(5,334)	Other Miscellaneous Income (Expenses)	36,903	48,834	-	(11,931)	36,903	48,834	-	-	48,834	48,834
(8,690)	(12,072)	7,480	3,382	(16,170)	Net Non-Operating Income (Expense)	40,431	32,260	52,698	8,171	(12,267)	(16,028)	(603,082)	119,731	587,054	(135,759)
126,730	40,284	803,555	86,446	(676,825)	Net Income Before Capital Contributions	3,601,333	3,489,818	551,581	111,515	3,049,752	1,689,147	(1,269,292)	(488,333)	2,958,439	2,177,480
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	15,000	-	(15,000)
126,730	40,284	803,555	86,446	(676,825)	NET INCOME	3,601,333	3,489,818	551,581	111,515	3,049,752	1,689,147	(1,269,292)	(473,333)	2,958,439	2,162,480

MONTH					AUGUST 2020	YEAR-TO-DATE					FULL YEAR				
Actual	Q3 FC	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT	Actual	Q3 FC	Prior Yr	FC Var	PY Var	Q3 FC	Budget	Prior Yr	Bud Var	PY Var
Cash Flows From Operating Activities															
1,491,242	1,411,542	2,197,400	79,700	(706,158)	Operating Revenues	13,632,128	13,527,254	11,379,471	104,874	2,252,657	18,955,639	17,292,436	15,699,036	1,663,203	3,256,603
(972,362)	(991,201)	(1,017,798)	18,839	45,436	Operating Expenses (ex D&A)	(7,003,546)	(7,032,967)	(7,812,372)	29,421	808,826	(12,614,162)	(13,355,646)	(11,735,776)	741,484	(878,386)
(532,356)	(533,000)	581,077	644	(1,113,433)	Non-Cash Working Capital Changes	(1,864,871)	(1,865,245)	(328,611)	374	(1,536,260)	(514,245)	-	5,595,449	(514,245)	(6,109,694)
(13,476)	(112,659)	1,760,679	99,183	(1,774,155)	Net Cash Provided by (Used In) Operating Activities	4,763,711	4,629,042	3,238,488	134,669	1,525,223	5,827,232	3,936,790	9,558,709	1,890,442	(3,731,477)
Cash Flows From Financing Activities															
-	-	-	-	-	Capital Contributions	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Proceeds New Borrowing	-	-	-	-	-	-	22,635,000	-	(22,635,000)	-
(13,689)	(17,000)	(15,184)	3,311	1,495	Interest Payments	(111,465)	(118,002)	(119,037)	6,537	7,572	(299,590)	(803,082)	(178,219)	503,492	(121,371)
(44,947)	(44,779)	(40,951)	(168)	(3,996)	Principal Payments	(361,381)	(362,133)	(327,258)	752	(34,123)	(770,249)	(813,353)	(499,110)	43,104	(271,139)
(58,636)	(61,779)	(56,135)	3,143	(2,501)	Net Cash Provided by (Used In) Financing Activities	(472,846)	(480,135)	(446,295)	7,289	(26,551)	(1,069,839)	21,018,565	(677,329)	(22,088,404)	(392,510)
Cash Flows from Capital and Related Activities															
(5,334)	-	-	(5,334)	(5,334)	Non-Operating Income (Expenses)	36,903	48,834	-	(11,931)	36,903	48,834	-	15,000	48,834	33,834
(752,438)	(800,000)	(547,283)	47,562	(205,155)	Capital Expenditures, net	(4,459,480)	(4,512,186)	(3,820,332)	52,706	(639,148)	(7,823,832)	(7,670,500)	(9,613,149)	(153,332)	1,789,317
(757,772)	(800,000)	(547,283)	42,228	(210,489)	Net Cash Provided By (Used In) Capital and Related Activities	(4,422,577)	(4,463,352)	(3,820,332)	40,775	(602,245)	(7,774,998)	(7,670,500)	(9,598,149)	(104,498)	1,823,151
Cash Flows From Investing Activities															
586,396	586,000	494,000	396	92,396	Investments Converting To Cash	3,167,000	3,166,604	3,870,626	396	(703,626)	6,666,604	-	5,481,724	6,666,604	1,184,880
(1,621,698)	(1,621,000)	(504,569)	(698)	(1,117,129)	Purchased Investments	(3,653,000)	(3,652,302)	(5,915,222)	(698)	2,262,222	(3,652,302)	-	(6,783,296)	(3,652,302)	3,130,994
13,295	3,167	25,657	10,128	(12,362)	Interest Income	138,377	118,358	194,878	20,019	(56,501)	131,025	200,000	332,846	(68,975)	(201,821)
(1,022,007)	(1,031,833)	15,088	9,826	(1,037,095)	Net Cash Provided By (Used In) Investing Activities	(347,623)	(367,340)	(1,849,718)	19,717	1,502,095	3,145,327	200,000	(968,726)	2,945,327	4,114,053
(1,851,891)	(2,006,272)	1,172,349	154,381	(3,024,240)	FUND NET CASH FLOWS	(479,335)	(681,785)	(2,877,857)	202,450	2,398,522	127,722	17,484,855	(1,685,495)	(17,357,133)	1,813,217
DEBT SERVICE RATIO															
526,841	423,507	1,205,259	103,334	(678,418)	Total Cash Available For Debt Service	6,803,862	6,661,479	3,761,977	142,383	3,041,885	6,521,336	4,136,790	4,296,106	2,384,546	2,225,230
91,070	91,070	56,444	-	34,626	Debt Service	728,560	728,560	451,552	-	277,008	1,092,839	1,616,435	677,329	(523,596)	415,510
5.79	4.65	21.35	1.13	(15.57)	DSCR	9.34	9.14	8.33	0.20	1.01	5.97	2.56	6.34	3.41	(0.38)

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - SUBURBAN WASTEWATER  
AUGUST 2020

FORECAST VARIANCES - MONTH				
INCOME STATEMENT	Actual	Q3 FC	Variance	Comments
<b>Operating Revenues</b>				
User Charges	1,414,078	1,367,793	46,285	Higher municipal charges and higher hauler charges
Connection & System Charges	77,164	43,749	33,415	Higher tapping fees
Total Operating Revenues	1,491,242	1,411,542	79,700	Higher user charges and higher connection charges
<b>Operating Expenses</b>				
Salaries and Wages	77,591	79,624	2,033	
General and Administrative	67,206	35,000	(32,206)	Higher costs allocated in from internal services
Utilities	24,841	32,153	7,312	
Materials and Supplies	42,645	25,994	(16,651)	
Miscellaneous Services	758,253	818,430	60,177	
Treatment & Transportation	-	-	-	
Depreciation and Amortization	383,460	367,985	(15,475)	
Other Expenses	1,826	-	(1,826)	
Total Operating Expenses	1,355,822	1,359,186	3,364	Lower personnel, utilities, and services costs mostly offset by higher G&A, and higher materials
<b>Net Operating Income</b>	135,420	52,356	83,064	Higher operating revenues and slightly lower operating expenses
<b>Non-Operating Income (Expenses)</b>				
Interest Income	13,295	3,167	10,128	
Interest (Expense)	(16,651)	(15,239)	(1,412)	
Other Miscellaneous Income (Expenses)	(5,334)	-	(5,334)	
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(8,690)	(12,072)	3,382	Higher interest income
<b>NET INCOME</b>	<b>126,730</b>	<b>40,284</b>	<b>86,446</b>	Higher net operating income along with higher interest income

  

FORECAST VARIANCES - MONTH				
CASH FLOW STATEMENT	Actual	Q3 FC	Variance	Comments
<b>Cash Flows From Operating Activities</b>				
Operating Revenues	1,491,242	1,411,542	79,700	Higher user charges and higher connection charges
Operating Expenses (ex D&A)	(972,362)	(991,201)	18,839	Lower personnel, utilities, and services costs mostly offset by higher G&A, and higher materials
Non-Cash Working Capital Changes	(532,356)	(533,000)	644	
Net Cash Provided by (Used in) Operating Activities	(13,476)	(112,659)	99,183	Higher net operating income
<b>Cash Flows From Financing Activities</b>				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	(13,689)	(17,000)	3,311	
Principal Payments	(44,947)	(44,779)	(168)	
Net Cash Provided by (Used in) Financing Activities	(58,636)	(61,779)	3,143	
<b>Cash Flows from Capital and Related Activities</b>				
Capital Expenditures, Net	(752,438)	(800,000)	47,562	
Non-Operating Income (Expenses)	(5,334)	-	(5,334)	
Net Cash Provided By (Used In) Capital and Related Activities	(757,772)	(800,000)	42,228	Lower capex
<b>Cash Flows From Investing Activities</b>				
Investments Converting To Cash	586,396	586,000	396	
Purchased Investments	(1,621,698)	(1,621,000)	(698)	
Interest Income	13,295	3,167	10,128	
Net Cash Provided By (Used In) Investing Activities	(1,022,007)	(1,031,833)	9,826	Higher interest income
<b>FUND NET CASH FLOWS</b>	<b>(1,851,891)</b>	<b>(2,006,272)</b>	<b>154,381</b>	Higher cash from operations, lower capex, and higher interest income

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - CITY DIVISION  
AUGUSTY 2020

MONTH					AUGUSTY 2020					YEAR-TO-DATE					FULL YEAR					
Actual	Q3 FC	Prior Yr	FC Var	PY Var	INCOME STATEMENT					Actual	Q3 FC	Prior Yr	FC Var	PY Var	Q3 FC	Budget	Prior Yr	Bud Var	PY Var	
Operating Revenues																				
3,470,002	3,427,056	3,548,779	42,946	(78,777)	User Charges					25,227,118	25,144,643	25,211,136	82,475	15,982	37,707,355	38,712,488	38,630,691	(1,005,133)	(923,336)	
9,383	5,565	134,673	3,818	(125,290)	Connection & System Fees					114,138	113,341	652,585	797	(538,447)	188,043	2,959,800	1,101,025	(2,771,757)	(912,982)	
3,479,385	3,432,621	3,683,452	46,764	(204,067)	Total Operating Revenues					25,341,256	25,257,984	25,863,721	83,272	(522,465)	37,895,397	41,672,288	39,731,716	(3,776,891)	(1,836,319)	
Operating Expenses																				
782,565	785,000	863,637	2,435	81,072	Personnel Costs					6,218,940	6,229,964	5,481,216	11,024	(737,724)	9,107,964	7,883,195	8,050,023	(1,224,769)	(1,057,941)	
249,870	236,000	265,851	(13,870)	15,981	General and Administrative					2,244,504	2,228,727	3,025,842	(15,777)	781,338	4,532,727	4,604,681	4,481,586	71,954	(51,141)	
116,219	119,139	158,435	2,920	42,216	Utilities					1,127,401	1,140,140	1,488,452	12,739	361,051	1,955,785	2,141,069	2,241,593	185,284	285,808	
98,674	110,045	121,396	11,371	22,722	Materials and Supplies					823,421	829,920	801,493	6,499	(21,928)	1,313,579	1,688,624	1,240,260	375,045	(73,319)	
86,427	135,830	62,729	49,403	(23,698)	Miscellaneous Services					785,175	783,920	1,007,128	(1,255)	221,953	1,588,489	2,342,341	1,834,666	753,852	246,177	
-	-	-	-	-	Treatment & Transportation					-	-	-	-	-	-	-	-	-	-	
490,000	490,000	490,000	-	-	Depreciation and Amortization					3,920,000	3,920,000	3,920,000	-	-	5,880,000	5,880,000	5,880,000	-	-	
65,144	25,000	115,658	(40,144)	50,514	Other Expenses					922,098	880,660	330,960	(41,438)	(591,138)	1,230,660	2,782,916	1,269,658	1,552,256	38,998	
1,888,899	1,901,014	2,077,706	12,115	188,807	Total Operating Expenses					16,041,539	16,013,331	16,055,091	(28,208)	13,552	25,609,205	27,322,826	24,997,786	1,713,621	(611,419)	
1,590,486	1,531,607	1,605,746	58,879	(15,260)	Net Operating Income					9,299,717	9,244,653	9,808,630	55,064	(508,913)	12,286,193	14,349,462	14,733,930	(2,063,269)	(2,447,737)	
Non-Operating Income (Expense)																				
522	1,503	87,500	(981)	(86,978)	Interest Income					158,184	160,134	758,364	(1,950)	(600,180)	166,146	900,000	1,193,573	(733,854)	(1,027,427)	
(1,453,283)	(1,439,984)	(1,439,984)	(13,299)	(13,299)	Interest Expense					(11,626,266)	(11,614,067)	(11,628,220)	(12,199)	1,954	(18,618,838)	(19,356,023)	(19,387,424)	737,185	768,586	
(2,104)	-	-	(2,104)	(2,104)	Other Miscellaneous Income (Expenses)					(9,419)	(7,315)	-	(2,104)	(9,419)	(7,315)	-	(671,000)	(7,315)	663,685	
(1,454,865)	(1,438,481)	(1,352,484)	(16,384)	(102,381)	Net Non-Operating Income (Expense)					(11,477,501)	(11,461,248)	(10,869,856)	(16,253)	(607,645)	(18,460,007)	(18,456,023)	(18,864,851)	(3,984)	404,844	
135,621	93,126	253,262	42,495	(117,641)	Net Income Before Capital Contributions					(2,177,784)	(2,216,595)	(1,061,226)	38,811	(1,116,558)	(6,173,814)	(4,106,561)	(4,130,921)	(2,067,253)	(2,042,893)	
-	-	-	-	-	Capital Contributions					-	-	-	-	-	-	-	-	-	-	-
135,621	93,126	253,262	42,495	(117,641)	NET INCOME					(2,177,784)	(2,216,595)	(1,061,226)	38,811	(1,116,558)	(6,173,814)	(4,106,561)	(4,130,921)	(2,067,253)	(2,042,893)	
MONTH					AUGUSTY 2020					YEAR-TO-DATE					FULL YEAR					
Actual	Q3 FC	Prior Yr	FC Var	PY Var	CASH FLOW STATEMENT					Actual	Q3 FC	Prior Yr	FC Var	PY Var	Q3 FC	Budget	Prior Yr	Bud Var	PY Var	
Cash Flows From Operating Activities																				
3,479,385	3,432,621	3,683,452	46,764	(204,067)	Operating Revenues					25,341,256	25,257,984	25,863,721	83,272	(522,465)	37,895,397	41,672,288	39,731,716	(3,776,891)	(1,836,319)	
(1,398,899)	(1,411,014)	(1,587,706)	12,115	188,807	Operating Expenses (ex D&A)					(12,121,539)	(12,093,331)	(12,135,091)	(28,208)	13,552	(19,729,205)	(21,442,826)	(19,117,786)	1,713,621	(611,419)	
(245,756)	(245,000)	287,675	(756)	(533,431)	Non-Cash Working Capital Changes					(2,288,527)	(2,287,594)	(260,837)	(933)	(2,027,690)	(500,000)	-	1,039,533	(500,000)	(1,539,533)	
1,834,730	1,776,607	2,383,421	58,123	(548,691)	Net Cash Provided by (Used In) Operating Activities					10,931,190	10,877,059	13,467,793	54,131	(2,536,603)	17,666,193	20,229,462	21,653,463	(2,563,269)	(3,987,270)	
Cash Flows From Financing Activities																				
-	-	-	-	-	Capital Contributions					-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Proceeds New Borrowing					-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	Interest Payments					(6,627,694)	(6,627,694)	(6,775,522)	-	147,828	(12,648,838)	(13,978,238)	(13,426,458)	1,329,400	777,620	
-	-	-	-	-	Principal Payments					-	-	-	-	-	-	(1,442,932)	(1,245,000)	1,442,932	1,245,000	
-	-	-	-	-	Net Cash Provided by (Used In) Financing Activities					(6,627,694)	(6,627,694)	(6,775,522)	-	147,828	(12,648,838)	(15,421,170)	(14,671,458)	2,772,332	2,022,620	
Cash Flows from Capital and Related Activities																				
(2,104)	-	-	(2,104)	(2,104)	Non-Operating Income (Expenses)					(276,048)	(273,944)	(262,431)	(2,104)	(13,617)	(540,573)	(533,258)	(1,195,861)	(7,315)	655,288	
(177,529)	(150,000)	(286,704)	(27,529)	109,175	Capital Expenditures, net					(1,254,571)	(1,226,641)	(2,643,671)	(27,930)	1,389,100	(2,191,340)	(2,032,084)	(3,591,927)	(159,256)	1,400,587	
(179,633)	(150,000)	(286,704)	(29,633)	107,071	Net Cash Provided By (Used In) Capital and Related Activities					(1,530,619)	(1,500,585)	(2,906,102)	(30,034)	1,375,483	(2,731,913)	(2,565,342)	(4,787,788)	(166,571)	2,055,875	
Cash Flows From Investing Activities																				
-	-	-	-	-	Investments Converting To Cash					-	-	-	-	-	-	-	-	3,940,640	-	(3,940,640)
-	-	-	-	-	Purchased Investments					-	-	-	-	-	-	-	-	-	-	-
522	1,503	87,500	(981)	(86,978)	Interest Income					158,184	160,134	758,364	(1,950)	(600,180)	166,146	900,000	1,193,573	(733,854)	(1,027,427)	
522	1,503	87,500	(981)	(86,978)	Net Cash Provided By (Used In) Investing Activities					158,184	160,134	758,364	(1,950)	(600,180)	166,146	900,000	5,134,213	(733,854)	(4,968,067)	
1,655,619	1,628,110	2,184,217	27,509	(528,598)	FUND NET CASH FLOWS					2,931,061	2,908,914	4,544,533	22,147	(1,613,472)	2,451,588	3,142,950	7,328,430	(691,362)	(4,876,842)	
DEBT SERVICE RATIO																				
2,034,466	1,978,672	2,139,508	55,794	(105,042)	Total Cash Available For Debt Service					13,012,978	12,961,968	14,137,090	51,010	(1,124,112)	17,791,766	20,596,204	20,611,642	(2,804,438)	(2,819,876)	
1,054,070	1,054,070	1,222,621	-	(168,551)	Debt Service					8,432,560	8,432,560	9,780,968	-	(1,348,408)	12,648,840	15,421,170	14,671,458	(2,772,330)	(2,022,618)	
1.93	1.88	1.75	0.05	0.18	DSCR					1.54	1.54	1.45	0.01	0.10	1.41	1.34	1.40	0.07	0.00	

LEHIGH COUNTY AUTHORITY  
FINANCIAL STATEMENTS - CITY DIVISION  
AUGUSTY 2020

FORECAST VARIANCES - MONTH				
INCOME STATEMENT	Actual	Q3 FC	Variance	Comments
<b>Operating Revenues</b>				
User Charges	3,470,002	3,427,056	42,946	Higher industrial and residential revenues
Connection & System Charges	9,383	5,565	3,818	Higher tapping fees
Total Operating Revenues	3,479,385	3,432,621	46,764	Higher user charges and slightly higher tapping fees
<b>Operating Expenses</b>				
Salaries and Wages	782,565	785,000	2,435	
General and Administrative	249,870	236,000	(13,870)	
Utilities	116,219	119,139	2,920	
Materials and Supplies	98,674	110,045	11,371	
Miscellaneous Services	86,427	135,830	49,403	
Treatment & Transportation	-	-	-	
Depreciation and Amortization	490,000	490,000	-	
Other Expenses	65,144	25,000	(40,144)	Higher expensed capex
Total Operating Expenses	1,888,899	1,901,014	12,115	Lower spending on services offset by higher expensed capex
<b>Net Operating Income</b>	1,590,486	1,531,607	58,879	
<b>Non-Operating Income (Expenses)</b>				
Interest Income	522	1,503	(981)	
Interest (Expense)	(1,453,283)	(1,439,984)	(13,299)	
Other Miscellaneous Income (Expenses)	(2,104)	-	(2,104)	
Capital Contributions	-	-	-	
Total Non-Operating Income (Expenses)	(1,454,865)	(1,438,481)	(16,384)	Higher interest expense
<b>NET INCOME</b>	135,621	93,126	42,495	Higher net operating income partially offset by higher interest expense

  

FORECAST VARIANCES - MONTH				
CASH FLOW STATEMENT	Actual	Q3 FC	Variance	Comments
<b>Cash Flows From Operating Activities</b>				
Operating Revenues	3,479,385	3,432,621	46,764	
Operating Expenses (ex D&A)	(1,398,899)	(1,411,014)	12,115	
Non-Cash Working Capital Changes	(245,756)	(245,000)	(756)	
Net Cash Provided by (Used in) Operating Activities	1,834,730	1,776,607	58,123	Higher net operating income
<b>Cash Flows From Financing Activities</b>				
Capital Contributions	-	-	-	
Proceeds New Borrowing	-	-	-	
Interest Payments	-	-	-	
Principal Payments	-	-	-	
Net Cash Provided by (Used in) Financing Activities	-	-	-	
<b>Cash Flows from Capital and Related Activities</b>				
Capital Expenditures, Net	(177,529)	(150,000)	(27,529)	
Non-Operating Income (Expenses)	(2,104)	-	(2,104)	
Net Cash Provided By (Used In) Capital and Related Activities	(179,633)	(150,000)	(29,633)	Higher capex
<b>Cash Flows From Investing Activities</b>				
Investments Converting To Cash	-	-	-	
Purchased Invesments	-	-	-	
Interest Income	522	1,503	(981)	
Net Cash Provided By (Used In) Investing Activities	522	1,503	(981)	
<b>FUND NET CASH FLOWS</b>	1,655,619	1,628,110	27,509	Higher cash from operations offset partly by higher capex

Lehigh County Authority
System Operations Review - August 2020
Presented: September 28, 2020

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Critical Activities	System	Description	Aug-20	2020 Totals	2019 Totals	Permit
			Daily Avg (MGD)	Daily Avg (MGD)	Daily Avg (MGD)	Daily Max (MGD)
Water Production	Allentown	Total	21.98	21.57	21.51	39.0
		Schantz Spring	7.47	7.43	7.77	9.0
		Crystal Spring	3.87	3.89	3.88	4.0
		Little Lehigh Creek	10.64	10.20	9.85	30.0
		Lehigh River	0.00	0.05	0.01	28.0
	Central Lehigh	Total	11.32	10.29	9.75	19.04 MGD Avg
		Feed from Allentown	6.98	6.88	6.93	7.0 MGD Avg 10.5 MGD Max
		Well Production (CLD)	4.34	3.41	2.80	8.54 MGD Avg
		Sum of all (12) other Suburban Water Systems	0.14	0.15	0.17	1.71 Sum of all wells
Wastewater Treatment		Kline's Island	36.27	32.52	37.63	40.0
		Pretreatment Plant	5.95	5.07	5.88	5.75 (design capacity)
		Sum of all (5) other Suburban WW Systems	0.28	0.21	0.19	0.36
			Aug-20	2020 Totals	2019 Totals	2018 Totals
Precipitation Totals (inches)			9.77	32.58	60.66	66.96
Compliance Reports Submitted to Allentown			18	198	278	285
Notices of Violation (NOVs)		(Allentown + Suburban)	0	1	1	1
Sanitary Sewer Overflows (SSOs)/Bypasses		(Allentown + Suburban)	42	49	37	78
Main Breaks Repaired		Allentown	2	13	20	33
		Suburban	1	13	12	23
Customer Service Phone Inquiries		(Allentown + Suburban)	1,243	11,139	22,992	26,440
Water Shutoffs for Non-Payment		(Allentown + Suburban)	0	280	1,956	1,838
Injury Accidents		(Allentown + Suburban)	0	7	10	14
Emergency Declarations		Allentown	(1)@\$104,863	(3)@\$334,354	(2)@ \$152,053	(5) @ \$76,469
		Suburban	(1)@\$110,000	(1)@\$110,000	(1) @ \$19,335	(1) @ \$21,197

**Significant Repairs/Upgrades:** Existing Suburban SCADA Systems have given Operations many problems over the years. Telog and Modem sites have proven to be unreliable. Collectively, Operations and Capital Works and IT are working to address this. Keystone Group has been contracted to review all suburban plants, well stations, pump stations, etc to formulate a recommended plan to get all suburban facilities on the same SCADA platform. LCA is planning to fill the newly created positions of SCADA Manager and SCADA Analyst to provide full time support to these efforts. Having a fully-reliable SCADA system will take Suburban Operations to a new level moving forward.

<p><b>Description of NOV's and/or SSO's:</b> There were (24) SSOs during August, all resulting from the storm on August 4th. The City accounted for (15) of the SSOs, and Suburban accounted for the other (9). There were also (3) bypasses resulting from the August 4th storm, including ones at KIWWTP, Heidelberg WWTP and Lynn Township WWTP.</p>
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<u>Other Highlights:</u> Nothing to report.
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